

Provision of Special Education Services

Study required by Sec. 15 of Act 82

Prepared by the Joint Fiscal Office
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Executive Summary

The report has been requested to address one aspect of concern about the rising cost of education and its impact on the property tax. Several factors have contributed to schools bearing costs for support services for needy students that in the past would have either not have been provided or at some level would have been provided for and paid for in the state's Agency of Human Services (AHS) budget. These support services are generally considered to be primarily within the area of special education but to a lesser degree may be found in regular education programs as well.

Human Services Provided By Schools

There is no clear definition or protocol that currently exists to track services provided by local schools that can be categorized as human services. The categories within the state system that track financial information on school expenditures can, depending on an assumption that certain categories of expenditure reflect human services provide some insight into the potential education expenditures on humans services. The estimates resulting from this analysis are only accurate to the degree that this assumption is true. The estimated amounts are:

Human Services within Special Education	FY06	\$33.1 million – caveat: potentially high
Human Services within Regular Education	FY06	\$ 5.2 million – caveat: definition tenuous

Cost of Services to Education Fund

The education fund bears the cost of all local Pre K-12 Budgeted Expenditures, so education fund bears the entire cost these services net of any federal funding or local funding offsets available. The real question that is not explicitly stated, but seems to be of greater concern is how much does the provision of these human services impact property taxes within the current system of education funding? The question can be answered by determining how much of the expenditure ends up in Local Education Spending. For the Human Service in Special Education estimate, it is assumed the percentage which is local is the same percentage for the entire Special Education program or 37% or \$12.2 million. For the Human Services in Regular Education estimate it is assumed that there are no offsetting federal, local or categorical funds so the entire \$5.2 million amount falls within Local Education Spending.

Whether this is a cost shift to the property tax depends on your view of current state funding for education. Generally 37% of education funding is from broad based state revenue sources. After accounting for categorical grants and other uses, the broad based state revenue generally funds 25% of the Education Payment, which is the item in the Education Fund that reflects local education spending. The cost shift perspective is informed by whether the broad based taxes supporting education are considered to be inadequate by the amount of \$17.4 million, or whether the existing broad based revenue support is adequate given that \$17.4 million is 1.8% of the Education Payment fund expense.

Extent to Which School Districts Have Absorbed Service Costs For Special Needs Services

The extent to which school districts have absorbed service costs specific to de-institutionalization and that were part of non-school agencies can not be determined from existing data. The extent of growth by service category can be illustrated but the growth reflects the entire range of factors that impact special education including increases in several disability categories.

Interagency Agreement

Review of the current Interagency Agreement reveals that many of the recommendations from the Pink Report have been incorporated, particularly the recommendation to expand the Act 64 process for interagency coordination to special education.

Concerns about cost shifting remain, despite the current IAA, this may be a case of actual practice in the field needing to catch up to the framework of the agreement. Part B of current agreement appears to provide a framework for changing the funding dynamic that may over time have the impact of noneducation agencies including these service costs in their budgetary projections.

Recommendation

The legislature should request that the State Interagency Team develop a method for defining which elements within Coordinated Service Plans are considered human services and which are education, a method for including an initial cost estimate for these various elements, a method for recording the funding commitments of the various partner agencies and a method to collect and summarize the information on an annual basis. It is hoped, if implemented this recommendation would provide:

- A way to define and categorize human services and educational services when interagency coordination is required.
- A way, over time to understand the costs of these services and what funding is available for the services and more clearly identify the level at which human services are funded with the property tax.
- A mechanism that may, over time reveal, whether the framework of the current Interagency Agreement influences the source funding for these services.

The recommendation is not intended to add a significant burden of paperwork or cost to the existing process. It is to have the agency partners and stakeholders closest to the process develop the most workable means of defining and collecting the data to provide more clarity on the size, scope and mechanics of the cost shift. If the current IAA does not have an impact over time, this data will be valuable in helping to address the issue in a more targeted manner either in the next renewal of the IAA or through future legislation.

Statutory Charge

Sec. 15. PROVISION OF SPECIAL EDUCATION SERVICES; STUDY

(a) As a continuation of the work contained in the Report on the Provision of Special Education Services issued in January 2001, the joint fiscal office (“JFO”), in consultation with the secretary of human services, the commissioner of education, the commissioner of employment and training, the Vermont superintendents’ association, the Vermont school boards association, the Vermont principals’ association, the Vermont – national education association, the Vermont council for special education administrators, the Vermont coalition for disability rights, the Vermont parent information center, the Vermont council of developmental and mental health services, and other members of the education community, shall study how the agency of human services, the department of education, and the department of employment and training should provide for special education services for eligible persons under 22 years of age in school or out of school and for other human services-related services for elementary and secondary students.

(b) In conducting its study, the JFO shall:

(1) Identify human service functions that are performed by public schools as social, economic, and mental health needs have grown beyond the fiscal capabilities of the agency of human services.

(2) Provide a method for calculating the total cost to the education fund of providing those services.

(3) Assess the extent to which school districts have absorbed service costs for special needs children that either were historically paid by other service providers or would ordinarily be considered a cost of other service providers, including the extent to which:

(A) children formerly admitted to institutional care are now being provided services through special education;

(B) costs now found in school budgets historically were part of the budgets of nonschool agencies;

(C) costs now found in school budgets would be attributable to nonschool agencies; and

(D) Medicaid funds are being used to provide services.

(4) Examine the interagency agreement regarding coordination of special education services entered into pursuant to 20 U.S.C. § 1412(a)(12) to determine if services are currently provided and paid for in the most appropriate and cost-effective ways.

(c) The JFO shall report its findings and recommendations to the general assembly on or before November 1, 2007.

Background

This report has been requested to address one aspect of concern about the rising cost of education and its impact on the property tax. Several factors have contributed to schools bearing costs for support services for needy students that in the past would have either not have been provided or at some level would have been provided for and paid for in the state's Agency of Human Services (AHS) budget. This is particularly true of children that may have been institutionalized or students for whom, in the past, not completing school may have been considered an acceptable outcome. The support services that this report is asked to identify are generally considered to be primarily within the area of special education. However, support services that could be considered human services are likely, to a much lesser degree, to be provided in some measure in the regular education programs as a result of general cultural expectations and mandates such as Section 504.

Special Education

Under the federal Individuals with Disabilities Education Act, or IDEA, Vermont is required to identify and evaluate students who have disabilities and to offer them individualized education programs (IEP) for special education and related services. Decisions regarding the services that are included in an IEP are made by a team using a process specified in the law. An IEP team includes a student's classroom teacher, special educator, parents, and a representative of the school district who is empowered to commit resources such as staff time or funding. By law, schools are required to carry out provisions outlined in a student's IEP.

In Vermont the over all system for delivery of services to special needs children is based on a philosophy that has a foundation on the principles of 1) Parental Involvement, 2) Evidenced Based Best Practice, 3) Comprehensive Treatment and Support, and 4) Strong Local And State Interagency Coordination And Collaboration.

As part of the responsibility to provide a free and appropriate education (FAPE) to students up to age 22 who are eligible for special education, (2005 special education child count for K-12 students on IEPs is 12,744), a school district must provide related services that allow eligible students to access special education. "Related services" are developmental, corrective, and other supportive services required to assist a child receiving special education services to benefit from his or her education. Related services are not an all-inclusive list; the federal regulations only exclude surgically implanted devices and services from a licensed physician unless it is for diagnostic purposes. Related services range from transportation to speech language services to assistive technology to nursing services to psychological services. Given the breadth of IEP-related services, there is an overlap between services that a school may have to provide as part of an IEP and those that may be provided by an AHS department or division.

The current state funding formula for K-12 services is a reimbursement system. Reporting requirements include the submission of a service plan projecting the cost of special education for the upcoming year as well as expenditure reports during the year of actual costs incurred. Expenditure reports submitted by Vermont school districts are used to calculate the amount of state assistance. Audits of the special education expenditure reports ensure that the information

reported is accurate and properly documented. Federal IDEA-B and Preschool Flow Through funds are distributed to supervisory unions.

Act 264

Act 264, passed in 1988, requires that human services and public education work together, involve parents, and coordinate services for better outcomes for children and families. While Act 264 was enacted on behalf of children and adolescents experiencing a severe emotional disturbance and their families, the law accomplishes the following:

Creates an interagency definition of severe emotional disturbance. This unified definition allows a child or adolescent who is experiencing a severe emotional disturbance to be eligible for coordination of services and lessens the chance of “falling through the cracks” for not meeting a certain agency’s eligibility criteria for services.

Creates a coordinated services plan. Children and adolescents experiencing severe emotional disturbance who need services from multiple agencies are entitled to a coordinated services plan. The plan is a written addendum to each individual agency plan; it states a goal and outcomes that help measure progress toward the goal as well as the services and supports to achieve it. The legal entitlement is to coordination of the plan; any entitlement to particular services identified in the plan may come through laws governing each of the involved agencies and providers. Permission of the child’s parent/guardian is a prerequisite for the development of a coordinated services plan.

Creates one Local Interagency Team in each of the State's twelve Agency of Human Services' districts. The Local Interagency Teams (LITs) serve as a resource for interagency planning teams that are experiencing difficulty writing or implementing a child's coordinated service plan. The Local Interagency Teams are also a forum for understanding and addressing regional and statewide service system needs. These teams serve as a mechanism for feedback and advocacy within a complex human services and education network.

Creates a State Interagency Team. The State Interagency Team (SIT) functions as a state level resource to the Local Interagency Teams. If a Local Interagency Team cannot help a child's treatment team to implement a coordinated services plan, the State Interagency Team works to resolve issues and overcome obstacles. The cases brought before the State Interagency Team alert state policy-makers to problems in three broad areas: unmet service needs, policy difficulties, and funding issues.

Creates a governor-appointed advisory board. This nine-member board is composed of three parents, three advocates, and three professionals representing education, mental health and child welfare. One of their major statutory responsibilities is to advise The Department of Education and Agency of Human Services on the annual priorities for developing the System of Care.

Maximizes parent involvement. Act 264 requires the membership of a parent of a child or adolescent experiencing or having experienced a severe emotional disturbance on each Local Interagency Team and the State Interagency Team; three parents are required on the Governor-appointed advisory board. It is fundamental to this law that parents have substantive input into the mechanisms to improve the System of Care.

Requires the submission to the state legislature of an annual system of care plan. This comprehensive plan, revised annually, gives guidance to policy-makers in program development

for children and adolescents experiencing a severe emotional disturbance. Through a collaborative planning process, program components are identified, defined, and prioritized for Vermont's System of Care Plan. Three other important aspects of the report are: a yearly status report of programs that serve children and adolescents experiencing a severe emotional disturbance and their families; identifying values for the system of care; and articulating guiding principles for model programs.

Several funding initiatives for expanded services, coordination, and training have followed the passage of Act 264: RWJ Grant, the Access/Families First grant, and the Children's Upstream Services (CUPS) grant. Services have continued beyond the end of the grants through increased state funds and Medicaid appropriations to support the System of Care. Other outcomes from Act 264 include:

- Decision-making and service delivery are coordinated and involve parents;
- Local and state interagency collaboration is far more common;
- System is more non-categorical and based on unique issues of families;
- Infrastructure has increased capacity for development of local governance;
- The Success Beyond Six program funding mechanism which provides incentive for Education and Mental Health to collaborate has resulted in a significant expansion of services

Section 504

Section 504 is the part of the Rehabilitation Act of 1973 which applies to persons with disabilities. Section 504 is a civil rights act which protects the civil and constitutional rights of persons with disabilities. Section 504 states that no person with a disability can be excluded from or denied benefits of any program receiving federal financial assistance. Section 504 and special education are two separate services. Section 504 of the Rehabilitation Act of 1973 was implemented by Congress in 1977. For many years, school districts perceived its main obligation as ensuring physical access to public buildings (i.e., ramps were installed, curbs were cut, elevators were added to multi-level buildings, rest room stalls were enlarged, etc.). Schools were at the same time committed to compliance with special education regulations now referred to as the Individuals with Disabilities Education Act-Amendments of 1997 or IDEA. With passage of the Rehabilitation Act of 1973, Congress required that school districts make their programs and activities accessible to and usable by all individuals with disabilities. The definition of access means more than physical access, a student may require special accommodations such as modified assignment in order to benefit from his or her education.

Section 504 defines a free appropriate education as one provided by the public elementary or secondary school which includes general or special education and related aids and services that (1) are designed to meet the individual educational needs of persons with a disability as adequately as the needs of the non-disabled persons are met, and (2) are based upon adherence to evaluation, placement, and procedural safeguard requirements. An appropriate education may consist of education in general classes with accommodations and programs designed to meet the unique needs of a particular student. Accommodations are adjustments or modifications made by the classroom teacher(s) and other school staff to help students benefit from their educational program. In some cases a plan should be developed that outlines services and accommodations. These include modifying assignments and tests, adjusting student seating, providing a peer tutor/helper, counseling, providing additional study guides and organizational skills, modifying

recess/PE/transportation. Accommodations need to take into account both the functional limitations of the individual and the alternative methods of performing tasks or activities to participate without jeopardizing outcomes.

Section 504 protects persons from discrimination based upon their disability status. A person is disabled within the definition of Section 504 if he or she has a mental or physical impairment which substantially limits one or more of a person's major life activities. Major life activities include functions such as caring for one's self, performing manual tasks, walking, seeing, hearing, speaking, breathing, learning, and working. When a condition does not substantially limit a major life activity, the individual does not qualify under Section 504. In order to determine eligibility for Section 504 services, a child must be evaluated by a team of individuals who are familiar with the child. The results of the evaluation are shared at a team meeting in which parents are involved.

COMPARISON OF SPECIAL EDUCATION AND SECTION 504

	Section 504	Special Education
Type	A Civil Rights Act	An Education Act
Funding	Local education funding	Federal funding, State categorical funding, and Local education funding
Administration	Section 504 Coordinator	Special education Director
Service Tool	Accommodations	Individualized Education Program
Disabilities	All disabilities are eligible	13 federal disabilities

Summary of Other Reports

The two most recent reports on the issue of cost of special education and support services provided by local school districts are summarized below. In addition to the past reports, there are two contemporaneous reports that are related to this topic. The report required in Sec. 16 of Act 82 Educational Services Funded by Medicaid which describes the programs in schools that draw Medicaid funding including current federal actions that are likely to restrict Medicaid funding in the future. The report required in Sec. 123 (c) of Act 65, the report on Success Beyond Six (SBS) provides a comprehensive program analysis. It describes the challenges the program faces and recommendations to be implemented regarding for the future of the SBS program.

Report On the Provision of Special Education Services - January 2001 (Pink Report)

The report summarized many factors which have contributed to special education bearing a large burden of responsibility across many areas of student and family need: 1) Real increases in several disability categories, 2) Regulatory and education administrative demands on special educators, 3) Increased survival rates of children born with or having sustained injuries that result in lifelong disabilities, 4) Social factors such as poverty and single parenthood which have a direct correlation to incidence of disabilities, 5) Cultural expectations that children and adults with disabilities be fully integrated into the community i.e. de-institutionalization.

The report found that special education does bear the burden of cost for human services that are related to education, but not directly a result of educational need. It also found that the special education funding system in Vermont was not the result of an explicit public policy decision but had evolved from these factors resulting in the cost allocation system currently in place.

The report made two recommendations regarding the issues of cost-sharing and cost-shifting. First was acknowledgement of how service provision has evolved. Special education service provision is the product of several factors: collaboration at the community level; the legal obligation of the school to assure special education and related services; the fact that services historically paid by a variety of human services agencies, or not provided at all, have become services paid by school districts; and actual increases in the incidence and kinds of service needs. The second recommendation was to continue study of the funding relationship to best practice. This recommendation asked for ongoing examination of the existing funding streams and their relationship to best practice protocols in special education. Any study should determine the current funding system impacts special education outcomes positively, negatively or neutrally, and identify whether alternative funding and cost-sharing systems would result in better outcomes.

The report also made several recommendations on interagency agreement. The recommendations are: 1) Renewal of the Interagency Agreement should provide the framework for identifying the roles and responsibilities of the various state agencies in regard to special education services, including the funding of these services and resolving funding disputes. 2) Comprehensive study for transition planning for disabled students transitioning from education. 3) Use Act 264 as a model for other disability categories. 4) Establish best practice agreement on case management services. 5) Encourage replication of successful local models. 6) Identify federal barriers that prevent strong interagency collaboration and coordination.

Act 34 Report – January 2002

This report provided several options that would shift costs from education to the agency of human services and/or reduced reliance on the education fund. For each option the report identified the changes needed, outcomes, and potential unintended consequences. The options included:

- 1) AHS pays for human services provided by schools,
- 2) AHS provides and pays for all human services,
- 3) Education pays for 100% of human service costs on IEPs. The estimated additional state funding need ranged from \$9.4 to \$20.3 million.
- 4) Send back the 50% of school-based Medicaid reimbursement that provides funding for administration costs and is deposited into the education to go back to schools to reduce special education expenditures.
- 5) Target cost sharing through
 - a. Pool of funds in AHS for residential and intensive services,
 - b. Increase federal financing with expansion of Success Beyond Six
 - c. Increase federal financing with expansion of EPSDT
- 6) Vermont Department of Education operate all special education in the state
- 7) Create a single state Children's Agency responsible for all education and human services for children from birth to age 22.

Summary Overview of Education Funding

Below are several brief summaries of various aspects of education funding in Vermont. This is not a comprehensive discussion on education finance but provides general information for each area.

The Education Fund

A statewide context is provided by the summary of the Education Fund below. With the passage of Act 60 in 1997 and Act 68 in 2003, all local K-12 budgeted education spending is accounted for within the Education Fund. Not included in the fund is spending offset by local revenues or federal funds, nor are department of education expenses, state funding for teacher's retirement or school construction. The tables below show the major revenues and uses of the Education Fund for the two most recent closed fiscal years. The primary points from the summary perspective provided are:

- 1) The property-tax-based portion of overall system revenue is roughly 63%, leaving 37% from broad-based and other sources of state revenue. (In FY96, the property tax portion is estimated to have been 69% of system funding.)
- 2) The Education Payment requires nearly 85% of the fund while roughly 14% is used for categorical grants and a very small amount for other uses.
- 3) The Education Property Tax property tax revenue is roughly 75% of the Education Payment expenditure.

Education Fund FY06 and FY07

Major Revenue Sources (\$ millions)

	Education Property Tax net	Broad-Based Taxes GF, Sales, P&U	All other Lottery, Medicaid, VT Yankee etc.	Total
FY06	\$719.1 62.8%	\$394.7 34.5%	\$31.3 2.7%	\$1145.1 100.0%
FY07	\$769.1 63.1%	\$420.5 34.5%	\$29.5 2.4%	\$1219.1 100.0%

Education Fund FY06 and FY07

Major Fund Uses (\$ millions)

	Education Payment ¹	Special Ed. Grant	State Placed	Other Grants ²	Other Uses ³	Total
FY06	\$963.9 84.2%	\$116.0 10.1%	\$13.6 1.2%	\$32.8 2.9%	\$18.3 1.6%	\$1144.6 100.0%
FY07	\$1017.4 84.8%	\$125.0 10.4%	\$13.1 1.1%	\$34.9 2.9%	\$8.7 0.7%	\$1199.1 100.0%

¹ FY06: Base Ed \$ = \$6975, Eq. Pupils = 98,606, FY07: Base Ed. \$ = \$7330, Eq. Pupils = 97,620

² Transportation, Technical Education, Small Schools, EEE Block Grant, Capital Debt

³ Capital Debt, Adult Ed & Literacy, homeowner ('06) & renter rebates, reappraisal & listing

Special Education Funding

Appendix A provides a historical summary of unduplicated K-12 Eligible Special Education expenditures from FY01 through FY06. The total in FY01 was \$149 million and has grown to \$219.1 million in FY06, (in FY96 the total was \$88.6 million). In addition to K-12 school special education is the cost of Pre-K special education expenses. The Pre-K total in FY01 was \$9.5 million and is estimated at \$15.5 million in FY06. Total special education expenditures are covered by a variety of revenue sources. In FY01, federal funds covered 5.6% of the total, categorical funding covered 56.5%, and the remaining 37.9% was covered in local education spending. There has been growth in the federal funding since FY01. In FY06, federal funding covered 9.6%, categorical fell to 53.4%, leaving 37% within local spending.

Education Property Tax

The education property taxes that are paid by homeowners in Vermont are a function of local education spending in comparison to the base education spending set in statute each year. Education spending and homestead property taxes are calculated as follows:

$$\begin{aligned}
 & \text{Budget Adopted by Town, City, or Incorporated School District} \\
 & + \text{Union school assessment (if any)} \\
 & + \text{Deficit from prior year (if any)} \\
 & = \text{Total Pre K-12 Budgeted Expenditures} \\
 & - \text{State categorical grants, federal revenues, tuition revenues, interest income, etc.} \\
 & = \text{Local Education Spending} \\
 & \div \text{Local Equalized Pupil Count} \\
 & = \text{Local Education Spending Per Equalized Pupil} \\
 & \div \text{Base Education Spending Amount Per Pupil (set by statute each year)} \\
 & = \text{Local Percentage (\%) Rate Adjustment} \\
 & \times \text{Statewide Homestead Tax Rate (base rate \$1.10 annually adjusted)} \\
 & = \text{Homestead Property Tax Rate Adjusted for Local Spending}
 \end{aligned}$$

Homestead property tax rates cannot be lower than the base rate, even if the district spends less than the base amount. All districts that have the same education spending per equalized pupil will have the same homestead tax rate. Districts with education spending per equalized pupil exceeding a prescribed limit are subject to an additional tax rate. The additional rate will be determined by adding the amount that education spending per pupil exceeds the limit, which is set at 25% above average education spending per pupil of prior year. Most Vermont households are eligible for homestead adjustments based on household income, further reducing the education property tax for a household. Nonresidential property taxpayers are less directly affected by local spending decisions but are impacted by total system growth. The nonresidential base rate is \$1.59 which is annually adjusted as well. The annual adjustments to both the homestead and nonresidential rates are determined by the projected reserve in the Education Fund, but the nonresidential rate must produce at least 34% of education fund spending.

The portion of the cost of human services that is not covered by other funding or categorical grants is reflected in the local education spending and is reflected in the tax rate. Neither students in need of services nor the acuity of need is evenly distributed across school districts, so the impact of these costs can be felt more heavily in one district in comparison to another.

Analysis

Human Service Functions Performed by Public Schools

There is no clear definition or protocol that currently exists to track services provided by local schools that can be categorized as human services. The categories within the state systems that track financial information on school expenditures can, depending on how broad a definition of human services is used, provide some insight into the potential expenditures that may fall into this category. It should be noted that this analysis requires the assumptions that certain categories of expenditure reflect human services; therefore the resulting estimates are only accurate to the degree that this assumption is true.

The data available from the SASRS report provides expenditure information by program and function. There are 19 programs categories such as Administration, Regular Programs, Special Education Programs, Vocational Programs, and Food Services. Functions include categories of Direct Instruction Services, Support Services, Non-Instructional Services, and Debt Service. A further level of data refinement is provided by Expense Object which is a classification used to describe the service or commodity that was purchased.

Appendix B is a chart that shows expenditures for the special education programs in the SASRS database for the 2100 function for the Fiscal Years 1996 and 2001 and Fiscal Years 2004 through 2006. This 2100 function is the Pupil Support Services category which includes guidance counseling, social and psychological services, and health care services. What this cross tabulation of data indicates for all the expense objects in this function is a total of \$12.8 million in FY96, which has grown to \$33.1 million in FY06. As a percentage of all expenditures in special education programs, the Pupil Support Services function has remained relatively steady fluctuating up and down between 13.22% and 13.66%. The 2100 function is a broad category and therefore may be an overstatement when used to reflect human services provided by schools within special education. On the other side of the coin, some human services could be accounted for in the 1000 Direct Instruction function and missing from the 2100 total but it is likely this would be a relatively low amount. In the absence of any other data source, this analysis provides an estimate for human services within special education that is likely to be on the upper end of the range.

Trying to identify the amount of expenditure on human services within education outside of special education is more difficult. The same analysis of the SASRS database for expenditures in function 2100 Pupil Support Service within the Regular Education program is provided in Appendix C. The total for the entire function in FY96 was \$25.0 million and \$52.9 million in FY06. As a percentage of all Regular Education program expenditures, Pupil Support has increased from 5.17% in FY96 to 6.82% in FY06. Because this function includes guidance counseling and healthcare (school nurses) using the entire function total for Regular Education as an estimate for human services in Regular Education is likely to be a gross overstatement. The largest portion the Pupil Support Services category is in the salaries and benefits expense categories (consistently 87% since FY01). However, the expenditure object for Contracted Professional and Technical Services within the Pupil Support Services is the category that may be the locus for human services provided within Regular Education programs. These contracted

services totaled \$1.5 million in FY96 and \$5.2 million in FY06. As a percentage of total Regular Education program expenditures, while still being a very, very small portion, contracted services in pupil support has more than doubled from 0.3% in FY96 to 0.67% in FY06. In the absence of any other data source, contracted services within the pupil support function of regular education programs is the only potential, but limited estimate for human services provided by schools within regular education.

The estimates above should be considered with the understanding of the limitations inherent in the analysis. First is a lack of a complete or comprehensive definition of human services. Second, there is no clearly indefinable categorization of human services within the expenditures database, so these estimates are based on assumptions that existing categories reflect human services.

Human Services within Special Education FY06 \$33.1 million – caveat: potentially high
 Human Services within Regular Education FY06 \$ 5.2 million – caveat: definition tenuous

Total Cost to the Education Fund of Providing Services

The education fund bears the cost of all local Pre K-12 Budgeted Expenditures. So the short answer is the education fund bears the entire cost of these estimates net of any federal funding or local funding offsets available. The real question that is not explicitly stated but seems to be of greater concern is how much does the provision of these human services impact property taxes within the current system of education funding?

For the FY06 estimate of \$33.1 million of human services within the special education program, the question can be answered by determining how much of the \$33.1 million ends up in Local Education Spending and therefore has an impact on property taxes. Since the \$33.1 million is a portion of the total special education total we can estimate how much of it falls into local education by applying the same percentages that apply to special education overall. In FY06 it is estimated that federal funds covered 9.6% of total state special education costs and state categorical grants covered a total of 53.4% of total state special education costs, leaving 37% of special education costs within Local Education Spending. If the same percentage is applied, then 37% of \$33.1 million or \$12.2 million is the amount that is included in Local Education Spending and impacting property taxes.

For the FY06 estimate of \$5.2 million, it is assumed there are no federal, categorical or other offsetting funds, so the total \$5.2 million of human services provided within regular education would be in Local Education Spending and impacting property taxes.

The question of whether the estimated total of \$17.4 million (\$12.2 + \$5.2) of human services within the Local Education Spending represents a cost shift to the property tax depends on your view of state funding for education. The chart on page 10 shows that roughly 37% or \$426 million of FY06 education funding is from broad-based state sources. After accounting for categorical and other uses, \$245 million (25%) of the broad-based revenue is available to fund the Education Payment. The perspective on a cost shift depends on whether you consider the broad based taxes supporting education to be inadequate by the amount of \$17.4 million, or whether you consider the existing broad based revenue support adequate, given that \$17.4 million is 1.8% of the FY06 Education Payment expense.

Extent to Which School Districts Have Absorbed Service Costs For Special Needs Services

In Vermont, there is a strong cultural philosophy of integrating people with disabilities in community life. The charge for this study asks that extent to which school districts have absorbed service costs for special needs services considering that children are no longer institutionalized, costs in school budgets that were historically part of nonschool agencies, costs now found in school budgets attributable to nonschool agencies, and the use of Medicaid funds. There is no way to analyze the expenditure data to identify students who would have been institutionalized in an earlier era or the costs associated with them and how those costs would compare to a projected institutionalization cost today.

Appendix D is a chart showing the reported services provided in special education, it shows the number of students served and staff providing services both professional and aides for FY00 through FY07. This chart provides a 17 year history of special education service usage but the increase in the categories of services can not be exclusively or even primarily assumed to be due to de-institutionalization. The chart shows the cumulative effect of all the factors that have contributed to increases in special education.

The categories that have seen the largest increase in students served are:

- Behavioral Specialist Services (227%),
- Individual Aides and/or Individual Tutors (211%),
- Health Services (209%), and
- Occupational and/or Physical Therapy (195%)
- Counseling, Transportation, and Other services all grew by more than (100%)

These increases have occurred despite declines in overall enrollment in Vermont schools.

The services with the largest increases for use of professional staff are:

- Occupational and/or Physical Therapy (381%),
- Behavioral Specialist Services (333%),
- Counseling Services (254%),
- Vision Services (196%), and
- Assessment Services (198%)

The services with the largest increases for use of aides are:

- Health Services (1357%),
- Behavioral Specialist Services (621%),
- Resource Room and/or Consulting Teacher and/or Special Educator Services (241%)
- Individual Aides and/or Individual Tutoring (232%),
- Transportation Services (159%),
- Occupational and/or Physical Therapy (141%)

The report required by Sec. 16 of Act 82 is on the Medicaid program in education, which is facing several changes as a result of federal changes. The Success Beyond Six (SBS) program is described in the Interagency Agreement section below as well as in a comprehensive report required by the Budget Bill of 2007. SBS, EPSDT and the School Based Medicaid program are discussed in greater detail the Sec. 16 of Act 82 report.

Interagency Agreement

The charge requires an examination of the interagency agreement regarding coordination of special education services entered into pursuant to 20 U.S.C. § 1412(a)(12) to determine if services are currently provided and paid for in the most appropriate and cost-effective ways.

The Pink Report made several recommendations on interagency agreement including: 1) Renewal of Interagency Agreement should provide the framework for identifying the roles and responsibilities of the various state agencies in regard to special education services, including the funding of these services and resolving funding disputes; 2) Comprehensive study for transition planning for disabled students transitioning from education; 3) Use Act 264 as a model for other disability categories; 4) Establish best practice agreement on case management services, 5) Encourage replication of successful local models; 6) Identify federal barriers that prevent strong interagency collaboration and coordination.

The most recent Interagency Agreement (IAA) was signed in June 2005 and runs through 2010 or longer if no successor agreement is in place. A copy of the agreement can be found at http://education.vermont.gov/new/pdfdoc/pgm_interagency/interagency_agreement_05.pdf. In addition to the IAA, there are explanatory publications, an IAA User's Guide and an IAA Frequently Asked Questions (FAQ) document available on the DOE web site as well, located at: http://education.vermont.gov/new/pdfdoc/pgm_interagency/interagency_users_guide_06.pdf and http://education.vermont.gov/new/pdfdoc/pgm_interagency/interagency_agreement_faq.pdf respectively.

Review of the IAA and the supporting documents show that many of the recommendations from the Pink Report have been incorporated into the current agreement. The User's Guide indicates that children and adolescents who are now eligible for coordination of services as defined under Act 264 and the DOE/AHS Interagency Agreement are those individuals:

- Who meet the Act 264 definition of Severe Emotional Disturbance and who may or may not be eligible for special education services; and/or
- Who are eligible for special education services and are eligible for disability-related services and service coordination provided by AHS and its member departments and agencies.

The User's Guide lays out the roles and responsibilities of the various partners under the interagency agreement and the mechanism for dispute resolution. There are requirements that within the target population, special attention must be made to assure that there is a focus on the particular needs of transition-age youth to support transition from school to adult life and a focus on addressing the needs of children ages 3 to 6.

Concerns about cost shifting remain, despite the current IAA. Since current IAA was a significant change actual funding practice in the field may need more time to catch up to the framework of the agreement. The current IAA does appear to provide a framework for changing the funding dynamic that would create a mechanism for education agencies to push human service agencies to include these funding needs into their future budgetary projections.

Overlapping Responsibilities

As part of the responsibility to provide a free and appropriate education (FAPE) to students up to age 22 and eligible for special education (2005 special education child count for K-12 students on IEPs is 12,744), a school district must provide related services that allow eligible students to access special education. "Related services" are developmental, corrective, and other supportive services required to assist a child receiving special education services to benefit from her or his education. Related services are not an all-inclusive list; the federal regulations only exclude surgically implanted devices and services from a licensed physician unless it is for diagnostic purposes. Related services range from transportation to speech language services to assistive technology to nursing services to psychological services. Given the breadth of IEP-related services, there is an overlap between services that a school may have to provide as part of an IEP and those that may be provided by an AHS department or division.

Due to this overlap of responsibilities, each state is required to have an interagency agreement for implementation of Part B of the IDEA. The Part B Interagency Agreement (IAA) between DOE and AHS, signed in June 2005, identifies the responsibilities of the DOE, local school districts, and each department or division within AHS that provides services to individuals that may also be on an IEP. IDEA requires that the interagency agreement identifies financial responsibility of each noneducation agency providing services that may be related services on an IEP. It also requires that the financial responsibility of each noneducation agency, including the State Medicaid agency, precede the financial responsibility of the school district or the DOE (See 34 C F R §300.154.)

AHS departments providing what may be considered related services include: Vocational Rehabilitation, Department of Disabilities, Aging, and Independent Living, Mental Health, Department for Children and Families, ADAP, Department of Corrections, and OVHA. In most cases, individuals have eligibility rather than an entitlement to AHS services. Individuals found eligible must be served while funds exist; once funds are exhausted, services are no longer available (in a few cases, such as OVHA and DOC, an entitlement exists).

Part B of the IAA provides the legal basis and structure for addressing concerns that costs traditionally borne by AHS are shifting to school districts. The IAA outlines the affected AHS departments and identifies each department's legal mandate to serve an eligible individual who may also receive special education. However, the impact of the IAA is diminished when two things occur: (1) AHS departments do not have adequate appropriations to serve the needs of the eligible population throughout each fiscal year; and (2) AHS departments create a system of prioritization that may minimize services for eligible individuals under the age of 22. There are three AHS departments where the shortage of funding and in some cases, the prioritization of eligible participants, notably impacts special education costs:

The Developmental Disabilities Program of the Department of Disabilities, Aging, and Independent Living (DAIL) serves individuals with developmental disabilities such as autism and learning impairment. Under the current DAIL system of care, individuals under age 22 are served only in limited circumstances such as risk of hospitalization. As a result, most students on IEPs are excluded from DAIL eligibility, and the school district is left to provide and fund the necessary services up until the 22nd birthday. Although individuals eligible for services from

DAIL may be students on IEPs from multiple disability categories, a low estimate in the number of individuals that may be eligible for services from both DAIL and special education can be calculated based on special education child counts. The 2005 child count for students with learning impairment, autism or other health impaired represents 1,558 disabled students. This is consistent with DAIL's analysis of all Medicaid expenditures for Children's Personal Care Recipients in Calendar Year 2006 which indicates a total child count of 1619.

Vocational Rehabilitation (VR) provides early identification and follow-along services from age 16; more intensive direct services 12 months before the student exits school; and purchased services primarily after the student exits school. VR-eligible young people have an "eligibility" for VR services rather than an "entitlement" to VR services. Thus, services may only be delivered to the extent that current funds allow. Pursuant to the IDEA, transition services for students must commence at age 16; based on the 2005 child count there are approximately 3,500 students on IEPs between the ages of 16 and 22. Transition services on an IEP may also be services outlined on a VR Individual Plan for Employment (IPE).

The Department of Mental Health has developed a system of school-based mental health services called "Success Beyond Six" that in FY2006 served approximately 4,000 students with mental health needs, many of whom are eligible for special education. Through Success Beyond Six, schools may purchase local mental health services. The local mental health provider hires staff to provide school-based services such as home school coordination, case management, behavior intervention, and one-on-one services. Through a contract between the local school district and the local mental health provider, the school district pays 40% of the cost for the services. Mental Health uses the 40% payment from the school as a match to draw down Medicaid. In some ways, this arrangement may be viewed as maximizing available funds across agency lines. However, it also begs the question of whether this is consistent with the 34 C.F.R. §300.154 mandate that noneducation agency payment precedes education agency payment. A comprehensive report on Success Beyond Six has been completed. The report does not make a recommendation as to whether the funding source for the 40% of this \$30 million program should remain within the budgets of the contracting schools or be financed by some other mechanism. Because Success Beyond Six is a Medicaid program, 100% of the cost for the mental health needs of students who are not eligible for Medicaid is covered by state funds within the Dept of Mental Health.

There is an unavoidable overlap between special education related services and various services provided by AHS departments. Although federal law and Part B of the IAA requires payment for eligible services by noneducation agencies to precede education agency payment for services, there is an entitlement on the education side versus an eligibility for services in almost all involved AHS departments. When AHS funding is unavailable for AHS services to eligible individuals who may also be in special education, the result is generally increased financial demands on schools.

Recommendation

There will continue to be overlapping responsibilities across agencies that are providing services to students with special needs. A strong commitment to interagency coordination and collaboration is reflected in the Interagency Agreement. Concerns about cost shifting human services to the property tax are likely to remain. To address that concern the following recommendation is made.

Data Collection

The legislature should request that the State Interagency Team develop a method for defining which elements within Coordinated Service Plans are considered human services and which are education, a method for including an initial cost estimate for these various elements, a method for recording the funding commitments of the various partner agencies, and a method to collect and summarize the information on an annual basis.

If implemented it is hoped this recommendation would provide:

- A way to define and categorize human services and educational services when interagency coordination is required.
- A way, over time to understand the costs of these services and what funding is available for the services and more clearly identify the level at which human services are funded with the property tax.
- A mechanism that may, over time, reveal, whether the framework of the current Interagency Agreement influences the source funding for these services.

The recommendation is not intended to add a significant burden of paperwork or cost to the existing process. It is to have the agency partners and stakeholders closest to the process develop the most workable means of defining and collecting the data that would provide more clarity on the size, scope and mechanics of the cost shift. If the current IAA does not have an impact on the funding sources over time, this data will be valuable in helping to address the issue in a more targeted manner either in next renewal of the IAA or through future legislation.

A recommendation to fund and require a study and that would include case studies by examining individual case file data was considered by Joint Fiscal and the organizations and interested parties required for consultation. This recommendation initially seemed that it might be the only method to get to a definitive cost estimate that given the limitations of the SASRS database. However after review of the IAA, and recognition that the agreement has the potential to influence the funding dynamic going forward, and recognition the a case study analysis would be costly and may not result in a result that would be significantly more meaningful than the analysis provide in this report, it has not been included as a recommendation here.

Appendices

The source for all the data provided in the appendices is the Department of Education

A -FY01 through FY06 Eligible Special Education Expenditures

COMPARISON OF ELIGIBLE COSTS REPORTED ON THE SPEC. ED. EXPENDITURE REPORTS

Expenditure Category		FY-2001 as of 10/29/04		FY-2002 as of 5/11/04		FY-2003 as of 3/06/06	
1200	DIRECT INSTRUCTION SERVICES -SPECIAL EDUCATION						
	100 Personnel Services -Salaries	65,216,196	13%	73,960,846	13.4%	79,570,092	7.6%
	200 Personnel Services - Employee Benefits	17,431,798	11.5%	20,695,649	18.7%	22,718,421	9.8%
	300 Purchased Prof. & Tech. Services	11,635,382	9.2%	12,085,818	3.9%	12,055,051	-0.3%
	400 Purchased Property Services	127,366	49.0%	138,917	9.1%	210,542	51.6%
	500 Other Purchased Services	26,877,141	14.7%	31,513,609	17.3%	31,949,396	1.4%
	600 Supplies	1,246,317	14.4%	1,291,920	3.7%	1,253,519	-3.0%
	700 Property	440,314	0.9%	523,184	18.8%	532,554	1.8%
	800 Other Objects	22,263	-17.3%	30,154	35.4%	40,942	35.8%
	900 Other Uses of Funds	0		0		176	
2100	SUPPORT SERVICES-STUDENTS						
	100-900 (EXCEPT 700 reported below)	19,197,815	18.0%	19,875,515	3.5%	21,540,708	8.4%
	700 Equipment	47,554	3.2%	96,881	103.7%	40,031	-58.7%
2200	SUPPORT SERVICES -Instructional Staff	392,980	12.0%	610,241	55.3%	543,566	-10.9%
2300	SUPPORT SERVICES -General Administration	3,870	-92.7%	0		0	
2400	SUPPORT SERVICES -School/Area Admin.	7,385,879	18.2%	8,122,849	10.0%	8,894,145	9.5%
2500	SUPPORT SERVICES -Business	2,117	-85.0%	14,363	578.5%	7,901	-45.0%
2600	OPER.MAINT. OF PLANT SERVICES	1,660	42.0%	6,062	265.2%	0	-100.0%
2700	STUDENT TRANSPORTATION SERVICES	3,481,009	23.2%	4,611,390	32.5%	4,302,825	-6.7%
2800	SUPPORT SERVICES -Central	26,838		73,273	173.0%	22,899	-68.7%
2900	OTHER SUPPORTING SERVICES	50,264	113.5%	26,728	-46.8%	18,201	-31.9%
3000	COMMUNITY SERVICES	0		0		0	
4000	FACILITIES ACQUISITION & CONSTRUCTION	0		238		0	
5000	OTHER USES	1,565		0		0	
	TOTAL SPECIAL EDUCATION EXPENDITURES	153,588,329	8.5%	173,677,635	13.1%	183,700,967	5.8%
	EXPENDITURES DUPLICATED ACROSS REPORTING ENTITIES						
	Tuition and Excess Costs Paid by other LEA's	4,495,102	17.5%	5,034,715	12.0%	4,692,471	-6.8%
	Assessment to S.U. or Union School	0		0		225,031	
	Total Duplicated costs	4,495,102	17.5%	5,034,715	12.0%	4,917,502	-2.3%
	TOTAL SPEC. ED. EXPENDITURES BY LEA's	149,093,227	8.2%	168,642,921	13.1%	178,783,465	6.0%

COMPARISON OF ELIGIBLE COSTS REPORTED ON THE SPEC. ED. EXPENDITURE REPORTS

Expenditure Category		FY-2004		FY-2005		FY-2006	
		as of 9/09/04		as of 9/8/05		as of 9/5/06	
1200	DIRECT INSTRUCTION SERVICES -SPECIAL EDUCATION						
100	Personnel Services-Salaries	82,421,596	3.6%	88,243,590	7.1%	93,710,614	6.2%
200	Personnel Services - Employee Benefits	25,890,105	44.0%	28,863,023	115%	32,154,766	114%
300	Purchased Prof. & Tech. Services	12,860,891	6.7%	14,200,469	10.4%	14,491,421	2.0%
400	Purchased Property Services	92,909	-55.9%	215,345	1318%	128,114	-40.5%
500	Other Purchased Services	34,794,347	8.9%	39,203,568	12.7%	39,359,205	0.4%
600	Supplies	1,292,066	3.1%	1,346,679	4.2%	1,306,373	-3.0%
700	Property	582,824	9.4%	474,838	-18.5%	618,095	30.2%
800	Other Objects	26,998	-34.1%	27,972	3.6%	29,756	6.4%
900	Other Uses of Funds	3,197		1,569		0	
2100	SUPPORT SERVICES-STUDENTS						
	100-900 (EXCEPT 700 reported below)	23,781,911	10.4%	26,067,803	9.6%	28,248,385	8.4%
	700 Equipment	119,647	198.9%	62,375	-47.9%	44,846	-28.1%
2200	SUPPORT SERVICES -Instructional Staff	646,902	19.0%	929,391	43.7%	880,677	-5.2%
2300	SUPPORT SERVICES -General Administration	0		0		0	
2400	SUPPORT SERVICES -School/Area Admin.	9,553,535	7.4%	10,137,015	6.1%	10,958,448	8.1%
2500	SUPPORT SERVICES -Business	19,342	144.8%	0	-100.0%	24,183	
2600	OPER.MAINT. OF PLANT SERVICES	24,678		0	-100.0%	8,000	
2700	STUDENT TRANSPORTATION SERVICES	4,849,214	12.7%	6,056,609	24.9%	6,276,031	3.6%
2800	SUPPORT SERVICES -Central	27,435	19.8%	29,907	9.0%	31,659	5.9%
2900	OTHER SUPPORTING SERVICES	20,233	11.2%	4,478	-77.9%	185	-95.9%
3000	COMMUNITY SERVICES	0		0		0	
4000	FACILITIES ACQUISITION & CONSTRUCTION	0		0		969	
5000	OTHER USES	25,000		0		0	
TOTAL SPECIAL EDUCATION EXPENDITURES		197,032,832	7.3%	215,864,631	9.6%	228,271,727	5.7%
EXPENDITURES DUPLICATED ACROSS REPORTING ENTITIES							
	Tuition and Excess Costs Paid by other LEA's	5,146,946	9.7%	8,267,961	60.6%	9,131,014	10.4%
	Assessment to S.U. or Union School	0		0		0	
	Total Duplicated costs	5,146,946	4.7%	8,267,961	60.6%	9,131,014	10.4%
TOTAL SPEC. ED. EXPENDITURES BY LEA's		191,885,886	7.3%	207,596,670	8.2%	219,140,713	5.6%

B - SASRS Function 2100 – Special Education Programs

PIVOT TABLE		SASRS	Pre-K & EEE	Sp. Ed Elig	Sp. Ed. Inel.	Sp. Ed Collab		
Function	Object	Data	050	211	212	290	Grand Total	
2100	399	Sum FY96	n/a	3,077,556	99,005	29,543	3,206,104	
		Sum FY01	389,668	6,684,898	88,489	117,650	7,280,704	
Support	Contract	Sum FY04	733,137	7,934,027	230,474	388,829	9,286,467	
Services	Prof & Tech	Sum FY05	704,987	7,757,714	330,094	451,588	9,244,382	
For	Services	Sum FY06	752,953	8,396,857	402,780	335,302	9,887,892	
Students	499	Sum FY96	n/a	53,565	12,503		66,068	
		Sum FY01	2,900	17,010	548	-	20,458	
	Purchased	Sum FY04	44,517	86,704	4,542	2,345	138,109	
	Property	Sum FY05	100	64,047	553	1,560	66,260	
	Services	Sum FY06	22	63,127	9,099	21,860	94,108	
	599	Sum FY96	n/a	176,611	6,909	-	183,520	
		Sum FY01	8,417	333,516	10,575	6,514	359,022	
	Oth. Contract	Sum FY04	17,006	92,407	2,913	11,304	123,629	
	Services i.e.	Sum FY05	45,259	98,280	3,505	15,044	162,088	
	Tuition & fees	Sum FY06	32,902	101,715	130,665	21,600	286,882	
	699	Sum FY96	n/a	110,458	1,940		112,398	
		Sum FY01	14,849	173,956	12,334	17,838	218,977	
	Supplies &	Sum FY04	18,447	186,545	2,928	45,036	252,957	
	Materials	Sum FY05	24,539	209,922	27,266	59,965	321,691	
		Sum FY06	42,174	191,163	7,894	100,767	341,998	
	899	Sum FY96	n/a	34,383	4,530	4,031	42,944	
		Sum FY01	53	32,515	1,034	915	34,517	
	Other	Sum FY04	981	17,049	128	18,178	36,336	
		Sum FY05	415	8,166	137	33,316	42,035	
		Sum FY06	2,141	8,905	1,112	22,542	34,699	
	100	Sum FY96	n/a	7,482,219	203,210	35,855	7,721,284	
		Sum FY01	1,128,378	10,819,343	301,896	224,492	12,474,109	
	Salaries	Sum FY04	1,742,275	11,764,364	849,669	1,233,307	15,589,615	
		Sum FY05	1,925,166	12,856,420	639,013	1,067,520	16,488,118	
		Sum FY06	2,315,293	13,795,906	749,391	1,137,359	17,997,950	
	200	Sum FY96	n/a	1,444,745	48,686	8,257	1,501,688	
		Sum FY01	195,953	2,108,344	57,406	39,445	2,401,149	
	Employee	Sum FY04	388,553	3,066,903	128,470	263,078	3,847,005	
	Benefits	Sum FY05	423,019	3,188,658	146,070	205,333	3,963,080	
		Sum FY06	512,168	3,568,224	195,621	192,091	4,468,104	
	640	Sum FY96	n/a	9,789	193		9,982	
		Sum FY01	360	13,727	532	2,186	16,805	
	Books &	Sum FY04	522	23,409	721	20,714	45,366	
	Periodicals	Sum FY05	1,267	27,665	755	7,218	36,905	
		Sum FY06	3,406	20,608	841	10,316	35,171	
2100	Sum FY96		n/a	12,389,326	376,976	77,686	12,843,988	13.41%
2100	Sum FY01		1,740,578	20,183,308	472,816	409,040	22,805,741	13.31%
2100	Sum FY04		2,945,438	23,171,408	1,219,846	1,982,791	29,319,483	13.66%
2100	Sum FY05		3,124,752	24,210,871	1,147,392	1,841,543	30,324,558	13.22%
2100	Sum FY06		3,661,060	26,146,505	1,497,404	1,841,836	33,146,805	13.56%
Total	Sum FY96		n/a	91,197,277	2,733,163	1,831,958	95,762,398	
Total	Sum FY01		10,884,449	134,851,114	2,788,987	22,848,850	171,373,400	
Total	Sum FY04		20,903,310	164,536,519	5,205,774	24,014,697	214,660,301	
Total	Sum FY05		20,545,215	174,427,122	7,097,496	27,352,747	229,422,580	
Total	Sum FY06		21,485,249	188,446,216	7,544,804	26,934,616	244,410,885	

C - SASRS Function 2100 – Regular Education Programs

PIVOT TABLE	SASRS	Data	Reg. Programs	
Function	Object		100	
2100	399	Sum FY96	1,450,791	0.30%
		Sum FY01	3,408,773	0.56%
Support	Contract	Sum FY04	4,455,136	0.64%
Services	Prof & Tech	Sum FY05	4,930,463	0.67%
For	Services	Sum FY06	5,186,631	0.67%
Students	499	Sum FY96	113,080	
(guidance		Sum FY01	51,287	
counseling,	Purchased	Sum FY04	55,267	
social services,	Property	Sum FY05	76,692	
psychological	Services	Sum FY06	75,720	
services,	599	Sum FY96	153,569	
health care		Sum FY01	237,243	
services, etc.)	Oth. Contract	Sum FY04	295,607	
	Services i.e.	Sum FY05	321,426	
	Tuition & fees	Sum FY06	334,200	
	699	Sum FY96	517,994	
		Sum FY01	906,503	
	Supplies &	Sum FY04	829,467	
	Materials	Sum FY05	945,653	
		Sum FY06	965,715	
	899	Sum FY96	168,172	
		Sum FY01	262,547	
	Other	Sum FY04	194,393	
		Sum FY05	234,107	
		Sum FY06	309,840	
	100	Sum FY96	18,972,237	
		Sum FY01	27,063,998	
	Salaries	Sum FY04	32,660,946	
		Sum FY05	34,824,717	
		Sum FY06	36,711,373	
	200	Sum FY96	3,614,303	
		Sum FY01	5,461,152	
	Employee	Sum FY04	7,904,294	
	Benefits	Sum FY05	8,508,970	
		Sum FY06	9,233,044	
	640	Sum FY96	52,101	
		Sum FY01	63,718	
	Books &	Sum FY04	106,486	
	Periodicals	Sum FY05	116,127	
		Sum FY06	128,929	
2100		Sum FY96	25,042,247	5.17%
2100		Sum FY01	37,455,222	6.10%
2100		Sum FY04	46,501,595	6.66%
2100		Sum FY05	49,958,155	6.83%
2100		Sum FY06	52,945,451	6.82%
Total		Sum FY96	484,253,115	
Total		Sum FY01	614,083,147	
Total		Sum FY04	697,771,306	
Total		Sum FY05	731,094,374	
Total		Sum FY06	776,799,497	

D - Special Education - Staff Count and Students Served by Service

Information reported on Service Plans

Service Category	Reported for: Fiscal Year	# of Students Served	Staff FTE	
			Providing Service	
			Prof.	Aides
(01) Residential Placements (Staff is not reported as programs are not operated for the school district counting the students.)	FY07	71		
	FY06	74		
	FY05	103		
	FY04	77		
	FY03	100		
	FY02	98		
	FY01	101		
	FY00	120		
(02) Special Class Programs (Staff are only reported for programs if operated for the school district counting the students.)	FY07	1,641	94.95	236.80
	FY06	1,730	67.45	169.89
	FY05	1,695	107.53	128.73
	FY04	1,420	86.30	96.68
	FY03	1,415	89.14	114.20
	FY02	1,343	97.17	153.83
	FY01	1,304	86.80	131.99
	FY00	1,084	82.55	107.45
	FY99	1,014	86.01	106.55
	FY98	865	70.93	86.77
	FY97	725	61.05	73.72
	FY96	581	50.50	62.85
	FY95	482	57.55	51.89
	FY94	439	41.19	41.96
	FY93	734	82.06	79.10
	FY92	856	67.74	86.76
	FY91	815	58.12	68.22
FY90	1,044	94.12	94.50	

(03) Resource Room and/or Consulting Teacher and/or Special Educator Services	FY07	11,483	880.20	1,428.88	
	FY06	11,747	873.92	1,367.10	
	FY05	11,418	842.50	1,310.94	
	FY04	11,254	800.11	1,251.27	
	FY03	11,327	790.57	1,182.77	
	FY02	11,587	792.22	1,043.99	
	FY01	11,248	740.24	1,101.38	
	FY00	11,116	701.24	982.95	
	FY99	10,251	658.61	946.28	
	FY98	10,294	624.17	899.05	
	FY97	9,696	601.47	745.97	
	FY96	9,307	587.48	690.81	
	FY95	9,098	584.10	692.64	
	FY94	9,054	567.28	607.12	
	FY93	9,028	498.60	519.55	
	FY92	9,704	490.23	520.62	
	FY91	9,624	500.68	470.03	
	FY90	9,190	453.93	418.70	
	(04) Behavioral Specialist Services	FY07	853	42.35	112.83
		FY06	887	45.94	75.94
FY05		903	55.93	49.00	
FY04		1,032	49.38	56.80	
FY03		949	51.51	45.50	
FY02		1,060	50.76	54.23	
FY01		1,271	50.19	38.10	
FY00		1,345	49.71	44.45	
FY99		1,075	43.83	35.78	
FY98		952	45.59	44.70	
FY97		877	33.32	29.10	
FY96		774	30.08	35.60	
FY95		573	25.28	21.17	
FY94		549	15.78	20.87	
FY93	465	15.24	18.10		

	FY92	379	11.37	15.50
	FY91	438	19.23	27.50
	FY90	261	9.79	15.64
(05) Integration Facilitator Services	FY07	311	28.42	29.00
	FY06	330	35.25	59.75
	FY05	409	36.53	61.50
	FY04	348	35.41	22.70
	FY03	384	34.82	42.00
	FY02	349	31.86	35.00
	FY01	335	29.87	32.00
	FY00	429	31.64	24.96
	FY99	496	36.22	45.85
	FY98	442	37.05	58.70
	FY97	522	40.17	62.23
	FY96	463	36.24	46.80
	FY95	483	35.47	58.50
	FY94	464	32.59	45.50
	FY93	526	38.51	40.10
	FY92	461	36.02	51.83
	FY91	440	30.65	47.14
	FY90	363	23.22	40.05
(06) Community/Employment Services (Changed from Employment Specialist Services for FY05 and before)	FY07	791	14.20	25.99
	FY06	793	19.23	38.68
	FY05	713	18.90	18.16
	FY04	619	22.48	15.07
	FY03	609	21.91	20.60
	FY02	677	26.71	15.70
	FY01	693	24.12	18.43
	FY00	639	26.10	18.94
	FY99	645	17.31	25.32
	FY98	694	24.88	26.37
	FY97	674	26.48	18.83
	FY96	635	26.08	26.33

	FY95	610	23.32	26.83
	FY94	456	20.13	24.25
	FY93	412	24.98	22.90
	FY92	380	20.20	15.40
	FY91	333	17.27	15.70
	FY90	357	18.45	13.87
<p>Other Direct Instruction Category was used primarily for summer services and starting with the FY2007 Service Plan service was to be reported in same category as during school year with staff FTE including summer and school year staff FTEs.</p>	FY07	category discontinued in FY06		
	FY06	category discontinued in FY06		
	FY05	669	15.54	38.94
	FY04	602	7.25	35.50
	FY03	629	14.41	23.55
	FY02	676	11.95	27.27
	FY01	454	8.24	16.28
	FY00	641	20.53	37.57
	FY99	342	15.53	22.55
	FY98	320	17.30	11.96
	FY97	391	15.65	11.16
	FY96	245	8.11	7.83
	FY95	115	3.04	2.48
	FY94	170	8.45	4.02
	FY93	96	2.10	1.68
	FY92	144	7.44	3.86
	FY91	159	6.35	7.08
	FY90	27	0.20	3.00
<p>(07) Vision Services</p>	FY07	91	3.52	2.60
	FY06	91	3.01	2.58
	FY05	78	4.99	4.06
	FY04	89	4.59	2.50
	FY03	77	3.27	0.50
	FY02	87	2.29	1.00
	FY01	84	2.67	0.20
	FY00	78	3.79	0.00
	FY99	86	2.70	0.01

	FY98	86	3.51	0.51
	FY97	97	3.78	0.00
	FY96	96	5.40	1.50
	FY95	81	15.70	3.00
	FY94	76	2.18	0.00
	FY93	88	2.23	0.10
	FY92	82	1.37	0.60
	FY91	84	1.66	2.00
	FY90	89	1.19	0.10
(08) Adaptive Physical Education Services	FY07	386	6.03	3.34
	FY06	551	6.30	4.76
	FY05	610	11.31	7.51
	FY04	585	9.67	6.07
	FY03	601	10.49	3.56
	FY02	614	11.57	4.71
	FY01	698	13.17	7.12
	FY00	678	13.62	10.36
	FY99	658	9.37	8.51
	FY98	678	11.09	2.34
	FY97	611	10.70	5.30
	FY96	524	10.64	8.51
	FY95	529	9.90	4.62
	FY94	479	11.06	9.35
	FY93	485	10.87	0.00
	FY92	446	10.28	2.05
	FY91	490	11.24	1.10
FY90	437	13.35	2.32	
(09) Individual Aides and/or Individual Tutoring	FY07	2,337	4.90	1,563.90
	FY06	2,344	9.70	1,496.87
	FY05	2,240	7.81	1,637.42
	FY04	2,153	10.10	1,542.83
	FY03	2,440	10.35	1,705.71
	FY02	2,762	15.10	1,774.20

	FY01	2,510	8.74	1,663.33
	FY00	2,138	5.44	1,599.62
	FY99	2,051	10.16	1,480.95
	FY98	1,931	5.21	1,342.77
	FY97	1,759	3.78	1,309.29
	FY96	1,641	14.16	1,278.38
	FY95	1,510	5.75	1,202.91
	FY94	1,568	3.51	1,005.06
	FY93	1,067	10.81	860.79
	FY92	842	11.45	653.64
	FY91	797	14.09	569.80
	FY90	751	10.77	470.43
(10) Health Services	FY07	294	8.40	7.87
	FY06	314	5.30	9.15
	FY05	221	4.08	7.65
	FY04	370	8.58	7.60
	FY03	360	9.41	2.70
	FY02	363	10.28	6.20
	FY01	361	6.21	9.24
	FY00	242	7.51	9.75
	FY99	204	5.26	9.37
	FY98	246	8.67	6.73
	FY97	219	3.82	6.38
	FY96	234	4.72	9.79
	FY95	171	5.69	3.01
	FY94	152	2.10	2.01
	FY93	151	3.62	1.04
	FY92	173	4.60	2.54
	FY91	160	4.42	0.54
FY90	95	3.43	0.00	
(11) Occupational and/or Physical Therapy	FY07	2,882	58.14	13.38
	FY06	3,011	58.42	14.91
	FY05	2,913	54.44	10.14

	FY04	2,819	51.98	10.55
	FY03	2,795	54.63	12.44
	FY02	2,645	49.06	9.81
	FY01	2,524	38.51	9.27
	FY00	2,288	35.54	7.54
	FY99	1,906	28.13	6.71
	FY98	1,770	29.33	5.04
	FY97	1,733	28.40	2.96
	FY96	1,421	25.05	8.01
	FY95	1,370	26.81	3.56
	FY94	1,233	19.04	0.95
	FY93	1,265	17.82	1.62
	FY92	1,096	14.56	0.94
	FY91	1,093	15.28	1.20
	FY90	976	12.08	5.56
(12) Counseling Services	FY07	1,562	53.60	8.00
	FY06	1,771	60.68	0.02
	FY05	1,829	62.16	0.07
	FY04	1,943	72.60	0.00
	FY03	2,193	79.80	0.00
	FY02	2,359	77.89	0.50
	FY01	2,090	62.31	0.00
	FY00	1,935	76.48	0.00
	FY99	1,723	49.47	0.60
	FY98	1,669	49.20	0.50
	FY97	1,512	50.77	0.00
	FY96	1,343	42.37	0.00
	FY95	1,195	35.91	0.40
	FY94	1,000	29.77	0.00
	FY93	862	20.15	0.01
	FY92	891	20.16	0.20
	FY91	747	14.83	0.00
	FY90	778	15.12	0.00

(13) Assessment Services	FY07	5,280	80.60	1.00	
	FY06	5,266	70.71	0.50	
	FY05	5,073	70.95	0.70	
	FY04	5,150	72.51	1.08	
	FY03	5,354	64.63	0.00	
	FY02	5,324	58.07	0.06	
	FY01	5,075	52.03	0.00	
	FY00	4,799	40.37	0.00	
	FY99	4,259	39.22	0.13	
	FY98	4,379	43.64	0.00	
	FY97	4,593	45.18	0.00	
	FY96	4,166	38.54	0.00	
	FY95	3,927	38.79	0.10	
	FY94	3,996	34.46	0.00	
	FY93	4,659	40.72	0.04	
	FY92	3,673	45.97	0.26	
	FY91	3,688	27.91	0.02	
	FY90	3,318	27.06	0.00	
	(14) Speech Language Instruction	FY07	5,901	214.56	107.84
		FY06	5,970	214.70	118.28
FY05		5,767	225.22	100.20	
FY04		5,614	224.70	99.73	
FY03		5,785	224.99	106.37	
FY02		6,055	213.07	93.59	
FY01		6,062	213.03	101.23	
FY00		6,059	209.36	107.09	
FY99		5,604	195.85	93.49	
FY98		5,474	188.58	99.03	
FY97		5,206	186.86	85.82	
FY96		5,126	188.95	95.35	
FY95		4,900	177.28	92.42	
FY94		5,074	174.48	90.46	
FY93	5,775	176.04	73.63		

	FY92	5,853	167.08	72.42
	FY91	6,351	166.05	76.27
	FY90	6,261	160.57	82.74
(15) Audiology and/or Deaf Education	FY07	299	11.05	9.46
	FY06	288	10.55	9.94
	FY05	298	11.47	5.14
	FY04	273	8.92	11.24
	FY03	264	11.29	8.68
	FY02	295	9.92	5.10
	FY01	301	9.87	6.50
	FY00	316	12.99	10.50
	FY99	324	18.51	13.31
	FY98	370	19.50	21.33
	FY97	337	21.91	14.68
	FY96	314	15.70	13.69
	FY95	281	14.54	14.00
	FY94	256	13.50	11.70
	FY93	266	15.26	18.83
	FY92	209	9.24	15.54
	FY91	220	12.35	5.45
FY90	276	7.84	12.15	
(17) Transportation Services	FY07	1,675	25.94	62.97
	FY06	1,635	29.51	70.71
	FY05	1,587	31.06	48.97
	FY04	1,336	33.79	33.93
	FY03	1,428	32.34	38.76
	FY02	1,369	27.89	33.79
	FY01	1,276	30.91	36.16
	FY00	1,219	22.95	29.36
	FY99	1,094	21.79	34.29
	FY98	978	15.87	32.64
	FY97	941	18.43	31.74
FY96	854	15.81	39.23	

	FY95	795	17.80	31.17
	FY94	645	17.79	25.29
	FY93	695	14.21	27.57
	FY92	654	22.81	24.09
	FY91	812	24.72	23.97
	FY90	764	21.83	24.34
(17) Other Related Services (For FY06 emphasized that only services that fitting into other categories should be shown here.)	FY07	209	11.45	6.00
	FY06	294	7.28	5.51
	FY05	782	16.67	33.30
	FY04	823	14.92	18.84
	FY03	935	10.45	8.54
	FY02	958	14.75	3.29
	FY01	687	13.01	4.04
	FY00	720	15.17	7.35
	FY99	596	8.92	8.63
	FY98	536	13.26	7.38
	FY97	719	18.95	6.03
	FY96	317	11.74	6.29
	FY95	371	10.27	1.16
	FY94	244	6.87	2.74
	FY93	132	8.29	2.36
	FY92	121	8.45	1.07
	FY91	99	2.92	2.28
FY90	82	4.64	3.00	