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ABSTRACT

This report provides information about special education costs in Vermont and the effects of recent policy changes implemented through Vermont's Act 230 and special education reform efforts. The report begins by describing Vermont's funding formula for special education and explains how the formula is flexible, more equitable, and better able to meet the needs of all students. Chapters address the topics of: (1) special education costs in Vermont and how Vermont compares with other states; (2) factors associated with high spending in special education and what other factors may be impacting special education costs; (3) extraordinary reimbursements, why there are major differences in the amount of extraordinary reimbursements that districts receive, and why extraordinary reimbursements increased so dramatically; and (4) information that is available on outcomes for students with disabilities. The review indicates that spending levels in special education vary among school districts as dramatically as spending in general education, and that state funding and policies have a significant impact on special education spending and local attitudes toward special education. Remaining questions covering equity, need, results, and funding conclude the chapter. Appendices include a glossary, a list of 1995 per-pupil costs by local education agency (LEA), and summary charts of special education costs by LEA, costs compared to special education placements, and educational outcomes correlations. Data collection forms are appended. (CR)

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ED 407 779

# VERMONT SPECIAL EDUCATION

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## **PREFACE: INTRODUCTION AND CONTEXT**

- ⇒ **Crisis in Special Education Prompts Reform**
- ⇒ **Results Positive for Schools and Children**

Amid calls for property tax and education finance reform, questions are being raised about the money spent on education as well as the issues of education equity and outcomes. Special education is drawing particular attention within this discussion because, in many school districts, its costs have increased at a greater rate than that of general education. The purpose of this report is to address questions about special education costs and the effects of recent policy changes implemented through Act 230 and special education reform efforts. To understand the issues involved, however, it is important first to review the context within which the changes were made and what we already know about special education spending in Vermont.

### **RISING COSTS PROMPTS REFORM**

Throughout the early 1980's the needs of Vermont's student population were growing more diverse and in many districts special education was the only option available to provide support to students in need. Backed by a federal mandate and burdened with detailed rules and paperwork, special education was expanding at a rapid rate and local costs were skyrocketing; yet the total costs of special education were not known because local costs were not reported. State funding was seen by schools as unpredictable, inequitable, inflexible, and unresponsive to need. The funding system restricted schools' attempts to design alternative programs to meet student needs and seemed to reward the placement of students in categorical, restrictive and expensive placements.

Passage of Act 235 in 1988 and Act 230 in 1990 changed the way that special education is managed and funded in Vermont.

### **STATE ADOPTS THREE PART REFORM STRATEGY**

Two commissions were appointed and their work resulted in the passage of Act 235 in 1988 and Act 230 in 1990. Additionally, a task force was formed to look for ways to reduce the burden of regulation and paperwork in special education. Their reports were the basis for significant regulation changes. The changes enacted are summarized below.

### Vermont's Funding Formula

Vermont's funding formula has three integrated parts: *the block grant, extraordinary reimbursement and intensive reimbursement.*

**BLOCK GRANT:** The block grant is the only predictable portion of the formula and it goes to every town school district. It is distributed based on a formula which includes ADM (average daily membership) and the state average salaries of special education teachers.

**EXTRAORDINARY REIMBURSEMENT:** This part of the formula provides town school districts with reimbursement for high cost programs for individual students. Districts pay a "deductible" of three times the foundation student level (\$12,660 in FY-96) and the state pays 90% of any amount over that.

**INTENSIVE REIMBURSEMENT:** This portion of the formula provides reimbursement to every town district for special education expenditures not covered by federal funds and the other parts of the formula. Each town's reimbursement rate is determined by the town's wealth as identified in the state aid formula and the amount of money left in the formula after the Block Grant and Extraordinary Reimbursement have been paid.

## 1. Revised Formula Is Flexible and More Equitable

Enacted in 1988 and refined several times since then, the special education funding formula now:

- assures that special education funds follow the student and are paid to the school district responsible for the student's education;
- allows schools to design programs to meet the needs of their students;
- creates a state/local partnership for all special education expenditures;
- promises a 50/50 sharing of costs;
- provides the same level of support regardless of where the student is placed;
- bases the block grant portion of the formula on Average Daily Membership (the number of students attending a school) rather than a count of students receiving special education;
- allows special education funds to support "core staff" who provide services to students not eligible for special education. This ensures that schools do not lose funds by following the state's direction of meeting students' needs outside of the special education system when appropriate.

## 2. Increased School Capacity Better Meets All Students' Needs

Act 230 presented radical program change as well. The intent was that by intervening earlier, fewer children would be referred for costly special education evaluations. These resources could instead be used to provide services to students. Rather than develop more categorical programs to meet students' needs, Act 230 aimed at building the capacity of schools to better serve all students by:

The reauthorization of Act 230 this spring reaffirmed the direction set by the Act and maintained the goal of developing a more cost effective system.

- encouraging early identification of students at risk of school failure,
- requiring an Instructional Support System and Team in every school. Schools no longer need to identify students as eligible for special education in order to provide them with additional support,
- setting aside 1% of the state special education formula for staff development for regular and special educators.

In addition, the State has also:

- developed the BEST (Building Effective Supports for Teaching) initiative to help schools be more effective with students with challenging behaviors.

This past spring the legislature passed Act 157. This Act reaffirmed the direction set in Act 230 and maintained the goal of developing a more cost effective system by building the capacity of Vermont's schools to meet the needs of all students and of developing a support system that provides a wide range of services and accommodations.

### 3. Special Education Rules and Paperwork Streamlined

Additional reforms included:

- tightening State Board rules on eligibility for special education,
- changes in State Board rules to increase parental participation,
- streamlining requirements to near federal minimums,
- applying technology to reduce paperwork.

## **REFORM RESULTS ENCOURAGING**

Extraordinary reimbursement assists districts in providing high cost services to students.

**New Funding System Has Many Desired Effects:** The new funding system resulted in several changes:

- It made it possible to identify all special education costs.
- The state share of funding special education rose from below 40% to nearly 50% in 1993 although it has dropped in the last three years to an estimated 37.2% for FY-97.
- The Extraordinary Reimbursement portion of the new funding system has protected schools from catastrophic costs for individual students.
- Special education administrators report the flexibility of the new funding system has allowed schools to reorganize the way services are provided by integrating them into the classroom program and to design programs to meet local needs.



**More Students Benefit:** Although special education child count has decreased, more students are receiving instructional help outside the special education system. For the most part, this occurs when special education staff, who used to take the one or two students eligible for special education out of the classroom for tutoring, now go into the classroom to provide instruction to a small group that includes those same one or two students but, in addition, includes other students not eligible for special education.

**Estimated Number of Students Served**

11,000 Special Ed.  
+22,000 Additional Students  

---

33,000 Students Served  
OR  
32% of School Population

In some schools the special education staff and other support staff are team teaching with the regular classroom teachers in an effort to get more individualized instruction to those who need it. By providing instructional support to an estimated 22,000 to 27,000 additional students beyond the 11,800 eligible for special education with the

same resources, Vermont has developed a more cost effective system of support and effectively reduced its per pupil cost for providing special education and support services from \$3,650 to \$2,254 per student.

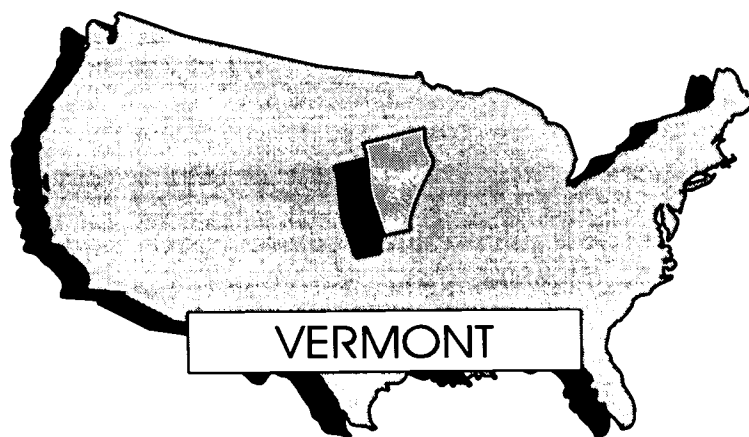
**Positive Results For Students Reported:** Interviews with parents and teachers and grades from students' report cards supported the following:

- 82% of students who came off Individual Education Plans (IEPs) continued to do as well as, or better than, they had when receiving special education services;
- those on IEPs received grades that were comparable to their peers;
- 98% of teachers interviewed felt that students who had exited from special education over one year were still appropriately placed in their classrooms;
- 65% of those referred to the Instructional Support Team (IST) were considered successful in their class after interventions by the Instructional Support Team;
- the most commonly cited reasons for the unsuccessful referrals to IST's (35%) were insufficient resources and training to provide for students with challenging behaviors and out of school problems. (The purpose of the BEST initiative is to address this issue.)

The Act 230 Evaluation Study found that most students receiving special education or other support services were being successful in school.

### Concerns Remain

- Implementation of Act 230 is still uneven around the state, especially in high schools.
- Staff in many of the schools visited reported feeling stretched and unable to meet the needs of all students.
- Cutbacks in services provided by other agencies are shifting needs and costs to education.
- Decreases in special education child count created pressures to cut staff.
- The growing numbers of students with challenging behaviors and need for intensive services are placing increasing demands on classrooms, teachers and schools.
- Shrinking resources in the face of increasing need has reduced the ability of some districts to provide support outside of special education. If only special education services are available, more students will be referred, evaluated (\$1,200 per evaluation) and labeled.
- Tight local budgets and reduced state funding for many school districts have increased focus on special education in local budgets, town meetings, etc. This has resulted in public discussion about individual students' programs and can pit the needs of one group of students against the needs of others.
- There continue to be reports of students who are not receiving the services to which they are entitled.



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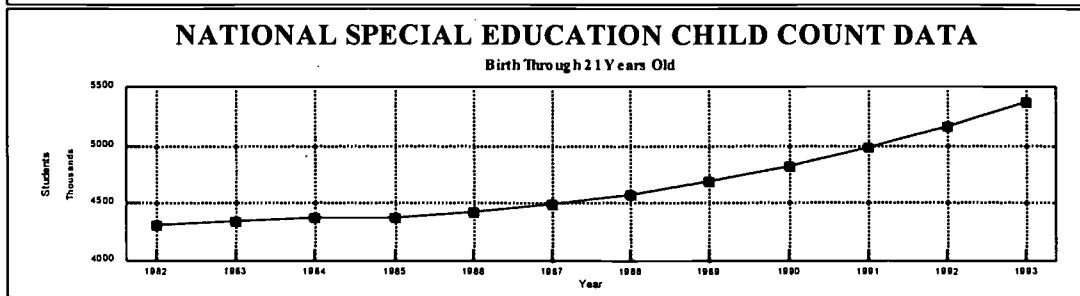
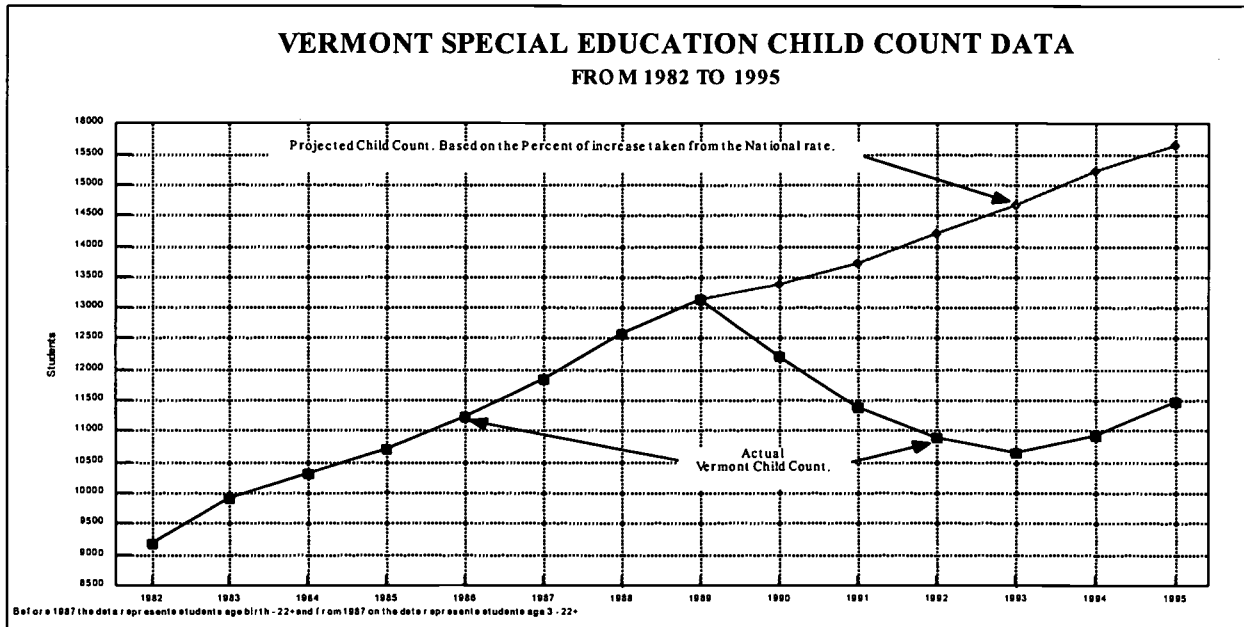
# CHAPTER I: VERMONT AND THE NATION

- ⇒ Special Education In Vermont: The Numbers and The Philosophy
- ⇒ How Does Vermont Compare With Other States?

## SPECIAL EDUCATION COSTS IN VERMONT

The number of children eligible for special education reached a high of 13,243 in 1989. Since then child count declined four years in a row to a low of 10,804 in 1993. The past two years have again seen increases in the number of students identified as eligible for special education with a count of 11,805 for 1995 (See Graph I). The increases have been primarily in the numbers of students identified with Attention Deficit Disorder (ADD), Autism and Emotional Behavioral Disabilities (EBD). These students often require an intensive level of services.

GRAPH I



### Study Identifies Cost Factors

Special education expenditures have been growing at a faster rate than general education. In January, 1995, a report titled "Vermont's Act 230 and Special Education Funding and Cost Study" was released. The report identified several factors that contributed to a steeper than anticipated increase in special education costs. The factors identified include:

Salaries and benefits are about 68% of total education costs, but equal about 85% of special education costs. As teacher and para-professional salaries increased, it had a greater impact on special education costs than it did on education as a whole.

- ❑ The numbers of students that require individual support and intensive services has continued to increase steadily.
- ❑ Salaries are about 68% of total education costs, but are about 85% of special education costs. So as Vermont teachers' salaries went from 47th to 19th in the nation, it had a greater impact on special education costs than it did on education as a whole.
- ❑ Years of tight budgets and increased needs of students have stretched the capacity of many classrooms to the limit. When additional student needs arose, resources and services (especially individual aides) had to be added.

### Vermont's Philosophy Has Deep Roots

Vermont has consistently moved in the direction of providing services to students with disabilities in their home schools when appropriate and with their peers. Through its special education funding formula and its emphasis on staff development, Vermont has reinforced this approach to serving these students. Some factors that have had an impact on the development of special education philosophy in Vermont include its small rural schools, a tradition of local control, strong advocacy, key leadership at the state and local levels and the role played by higher education.

Vermont has consistently moved in the direction of providing services to students with disabilities in their home schools and with their age appropriate peers.

## VERMONT AND THE NATION

Under Act 230, the number of students receiving support services has increased although the number of children labeled specifically as special education students has declined. This policy has allowed Vermont to avoid the record growth experienced throughout the nation.

Questions regarding how Vermont compares to the rest of the nation arise frequently. These turn out to be difficult questions to answer. Each state's rules for eligibility for special education vary significantly. State funding formulas, organization, data collection, even the agency responsible for provision of certain services, can differ as well. It is very hard to find similar states with data to use as a comparison. That being said, here are some things we do know:

### 1. Vermont Regulations Are Close to Federal Minimum

Vermont's laws, rules and entitlement regarding special education are very close to the federal minimum. Some examples of where Vermont still goes beyond the federal rules include:

- providing parents opportunities for greater participation; for example, parents are included in all aspects of the evaluation and IEP planning process, and
- a residential review process by the Department of Education that attempts to exercise cost control by reviewing residential placements before they are made.

### 2. Vermont Below National Average In Special Education Child Count

The rest of the nation has seen record growth in the numbers of students served within special education while Vermont's numbers decreased. Vermont had 8.75% of its students enrolled in grades K-12 receiving special education during the 1993-94 school year. The rest of the states ranged from a low of 7.18% in Hawaii to 14.95% in Massachusetts, with a national average of 10.31%.

### 3. Vermont Spends Close to Mean For Reporting States

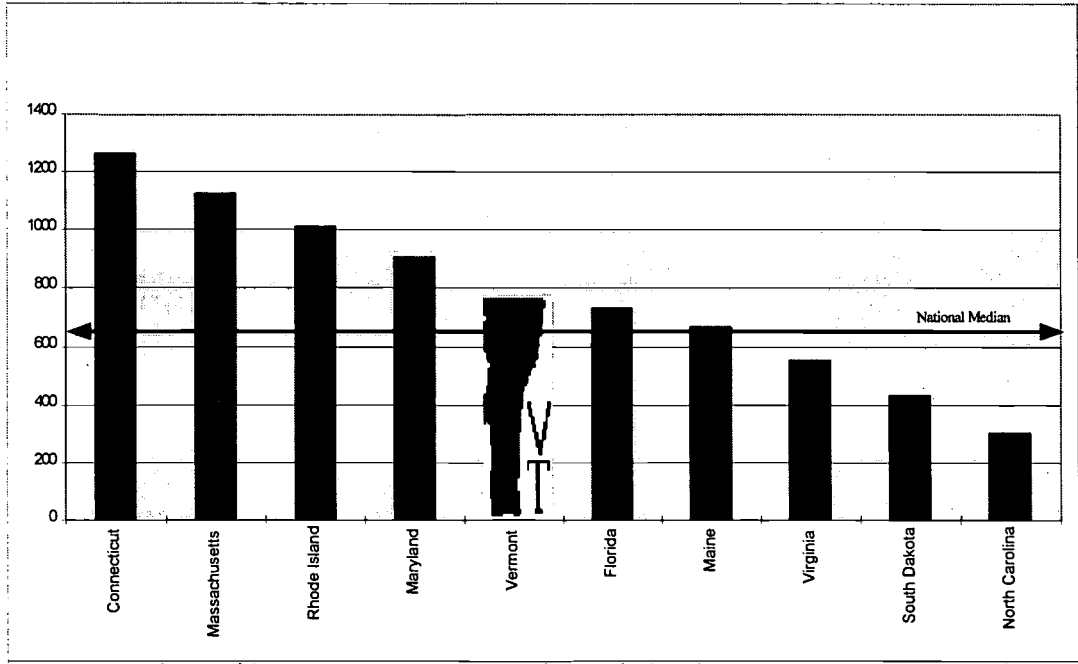
It is important to note that states provide funding in many different ways, collect data on costs in different ways and have varying organizational structures and agencies delivering services. Data published by the Center for Special Education Finance compared FY-94 cost data reported by selected states. States ranged in spending on special education from \$304 to \$1,264 per student enrolled in school K-12; with a mean of \$702. Vermont's cost was \$772 per student (See Graph II next page).

States ranged in spending from \$304 to \$1264 per student with a mean of \$702.

Vermont's cost was \$772 per student.

GRAPH II

SPECIAL ED COST PER ADM FOR 10 REPORTING STATES



4. Student Placement Is Not Linked To Cost

Prior to the passage of Act 230, Vermont had 73% of its students with disabilities placed in the regular classroom. Currently, Vermont has 83% of students with disabilities whose primary placement is the regular classroom. Vermont reports many fewer students with disabilities in special classes or day schools than other states. Vermont does, however, have over 1,600 students placed outside of the regular classroom and has a higher percentage of students in residential placements than many states.

From the data available in Vermont and some data at the national level it does not appear that placement patterns are strongly related to cost (See Appendix D1). However, school districts or states who serve most of their students in resource rooms or special classes do not reap the benefit of having many of their non-special education students profit from special education resources.

From the data available in Vermont and some data at the national level it does not appear that placement patterns are strongly related to cost.

## CHAPTER II: FACTORS ASSOCIATED WITH SPECIAL EDUCATION COSTS IN VERMONT

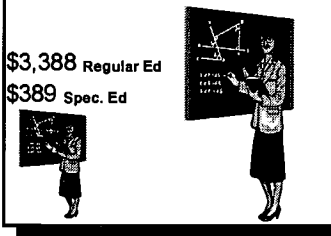
- ⇒ What Factors Are Associated With High Spending In Special Education?
- ⇒ What Other Factors May Be Impacting Special Education Costs?

### DRAMATIC RANGE EXISTS IN EDUCATION SPENDING

#### AMONG SCHOOL DISTRICTS DRAMATIC RANGES EXIST

\$8,693 Regular Ed  
\$1,134 Spec. Ed

\$3,388 Regular Ed  
\$389 Spec. Ed



One of the most notable things about education in Vermont is the dramatic range in spending that exists among school districts. For example, the cost to educate a student in Vermont schools for FY-95 ranged from \$3,388 to \$8,693 per student (Appendix A). A similar range exists in special education. Special education expenditures in FY-95 ranged from \$389 to \$1,134 per student (average daily membership ADM) with a median of \$828 per student (Appendix B1). Such disparity raises questions about the causes of these differences, the effect they have on the education opportunities available to students in different towns and their effect on student achievement.

### FACTORS ASSOCIATED WITH HIGH COSTS EXAMINED

There is no one factor that appears to be responsible for how much a particular school district spends on special education. Rather, it appears that there are a number of variables, such as wealth, regular education spending, student need, etc., present in each school district that interact in different ways to affect costs. High spending districts tend to be high in two or three of these variables.



The factor with the highest correlation to special education spending, a near one to one correspondence, was regular education spending.

#### CORRELATIONS

As part of the analysis, total special education costs by school district were compared with a variety of factors in order to determine which factors are paired most frequently with high spending in special education.

#### IMPORTANT NOTE:

A correlation is considered statistically "significant" when it is .3 or higher. It should be remembered that the identification of factors paired or "correlated" with high or low spending does not necessarily mean these factors are the causes of that spending level; rather, it means these factors appear together frequently and may be related.

General Ed.  Special Ed.	Of Vermont's 60 supervisory unions, the 10 highest spenders in regular education were also among the highest spenders in special education. This held true with the lowest spenders as well.	General Ed.  Special Ed.
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**1. High Spenders in Regular Education Are High Spenders in Special Education** - The factor with the highest correlation to special education spending, a near one to one correspondence, was regular education spending (See Table I). In other words, school districts that are among the higher spenders in education in general are likely to be among the higher spenders in special education.

For example, of Vermont's 60 supervisory unions, the 10 highest spenders in regular education were also among the highest spenders in special education. This held true with the lowest spenders as well. In fact, even such factors as spending on general administration correlated with special education spending.

**TABLE I**  
**Correlations between Special Ed. and General Ed. Spending**

Category	Correlation
<b>When looking at overall general education expenditures the correlation with special ed. spending is very high:</b>	
General Education Expenses	0.97
<b>When looking at subcategories of general education expenditures, correlations are all significant:</b>	
Central Support Services	0.47
General Administration	0.72
Instructional Staff Support Services	0.83
Pupil Support Services	0.84
School Administration	0.87
Instruction Cost	0.89



2. **Staffing and Salary Levels: Distinct But Related Issues-** The early stages of this analysis identified a supervisory union's total salary expenses as a key factor in the amount spent in special education. High salary costs were correlated with high spending in special education. It was not clear, however, whether the significant factor was the amount staff were paid (salary level), the amount of benefits paid (benefits level), or the number of staff hired (staffing level). Further analysis revealed that the districts that are high spenders in special education hire more staff than low spending districts. Although there are a few districts at either end of the spectrum where salary levels could account for a significant difference in amount they spend on special education, for most districts this is not the case. Most districts pay close to the state median salary. Likewise, benefits do not usually account for large differences in spending.

The table below further illustrates this point. The first four items on the table are average salary and benefits levels; that is, the average salary or benefits that an individual receives. These factors do not show any correlation with special education spending. The next six items on the graph represent salary or benefit levels multiplied by the number of staff. These all show significant correlations with special education spending. This suggests that the range in special education spending among most districts is not due to the salary levels, but to the number of staff hired.

There is no one factor that appears to be responsible for how much a particular school district spends on special education.

**TABLE II**

**Correlations Between Special Ed. Spending and Staff Information**

Category	Correlation
<b>Salary and benefits levels alone show no significant correlation with Special Education spending:</b>	
Average Para. Salary	0.00
Average Prof. Benefits	0.02
Average Para. Benefits	0.08
Average Prof. Salary	0.11
<b>When looking at salary or benefit levels multiplied by numbers of staff, significant correlations are found:</b>	
Benefits multiplied by number of Para.	0.62
Benefits multiplied by number of Prof.	0.71
Number of Para. Staff	0.72
Salary multiplied by number of Para.	0.74
Number of Prof. Staff	0.75
Salary multiplied by number of Prof.	0.75

Table III on the following page, which compares the averages of the top and bottom spenders in special education, illustrates several points regarding salaries and staff numbers. Although there is a wide range from the highest to the lowest in salaries among supervisory unions, when taking an average of special education salaries of these two groups, there is a relatively small difference (4%). There is a significant disparity in benefits for paraprofessionals but this accounts for a relatively small amount of money. As noted above, this would indicate that the range in special education spending is not due to differences in salary levels but rather the number of staff hired.

Table III also illustrates the relationship between special education staffing and staffing patterns in regular education and schools as a whole. In Vermont, school districts that tend to hire more staff to offer a variety of programs or to keep staffing ratios low in regular education appear likely to continue that practice in special education.

In order to further explore the range that exists among supervisory unions, the 15 districts that were the highest spenders in special education (Special education dollars divided by Average Daily Membership) were compared with the 15 districts that were the lowest spenders in special education. Table I compares these two groups on a number of staff related factors.

A dramatic range does exist in staff numbers, but virtually no difference exists in average salary levels. This suggests that the range in special education spending in most districts is not due to the salary levels, but the number of staff hired.

**TABLE III**  
**SUMMARY OF HIGHEST AND LOWEST SPENDING**  
**SUPERVISORY UNIONS**  
**FOR SPECIAL EDUCATION COST**  
**STAFF**

FACTORS	AVG. OF HIGH SPENDING	AVG. OF LOW SPENDING	PERCENT DIFF-ERENCE	MEDIAN FOR SU'S
<b>Special Education Salary and Staff Information</b>				
Professional Staff (FTE)	18.90	9.41	50.21%	13.22
Para-Professional Benefits/FTE	\$2,811.01	\$1,531.15	45.53%	\$1,849.82
Individual Aides / 1000 ADM	14.29	8.95	37.37%	13.16
Para-Professional Staff (FTE)	39.17	26.27	22.57%	29.22
Professional Benefits/FTE	\$6,480.49	\$5,966.09	7.94%	\$6,049.54
Para-Professional Salary/FTE	\$9,520.63	\$8,829.00	7.26%	\$8,925.39
Professional Salary/FTE	\$32,269.46	\$33,697.63	-4.43%	\$32,966.41
<b>Regular Education Salary and Staff Information</b>				
Reg.Ed Para Staff (FTE)	56.54	40.67	28.07%	45.2
Reg.Ed. Prof. Staff (FTE)	144.84	105.73	27.00%	127
Reg.Ed. Para Salary/FTE	\$8,650.53	\$7,852.45	9.23%	\$7,294.00
Reg Ed. Prof Salary/FTE	\$34,905.86	\$34,212.82	1.99%	\$32,278.00
<b>General Information</b>				
Total Special Education Cost	\$1,813,202.15	\$894,349.75	50.68%	\$1,409,063.
Special Education \$/ ADM	\$1,044.81	\$584.21	44.08%	\$825.65
ADM	1,735.43	1,530.86	11.79%	**1515.79

\* Staff data were reported for 13 of the 15 high spending supervisory unions and 14 of the 15 low spending supervisory unions.

\*\* ADM is based on 56 reporting supervisory unions.

3. **Seniors Post Graduation Plans Correlate With Spending** - Two interesting correlations which need further study came from the survey of all responding outgoing seniors. School districts that had a high proportion of seniors reporting that they were going to a four-year college tended to be among the higher spending districts in both general and special education. Districts that had a high proportion of seniors reporting that they were headed for employment after high school tended to be among the lower spending districts in general and special education (Appendix D2). This finding may relate to the community's expectations for students and attitude toward education.

School districts with high income per exemption tended to be high spenders in special education; those with lower income tend to spend less.

4. **Community Wealth Shows Mixed Results As Indicator** - Several factors were considered when looking at indicators of a community's wealth. These included the Adjusted Gross Income per exemption, the Median Adjusted Gross Income, property value per student and the numbers of students in poverty\*. Only the Adjusted Gross Income per exemption (AGI) showed any correlation to special education funding (Appendix D3). School districts with high income per exemption tended to be high spenders in education; those with lower income tend to spend less.

Vermont towns also have a great disparity in their ability to raise money for education. The average per student expenditure likewise has a dramatic range. For example, in Sherburne, where the Killington ski resort is located, residents have an effective tax rate of \$0.29 per \$100 of assessed property value and a per student expenditure of \$6,453. In Randolph, residents' effective tax rate is \$1.56 per \$100 and spend \$5,589 per pupil. There was, however, no correlation between tax rate and spending per pupil. \*See Glossary

5. **Risk Indicators Do Not Predict Spending** - Analyzing the data available from the Agency of Human Services on a variety of factors that might indicate need for social services or special education such as low birth weight, abuse and neglect rates, and new families at risk\* showed no correlation of these risk factors with spending levels in special education (See Table IV). While this data are often of low incidence factors, and better data would be required to confirm this finding, it is noteworthy that there was no correlation at all with these risk indicators and spending.

Given the data available, no correlation could be found between risk factors and special education

**TABLE IV**

**Correlations between Special Ed. Spending and Risk Factors**

Category	Correlation
% New Families at Risk 93	-0.22
Sexual Abuse Rate 93	-0.19
% Low Birthweight 93	-0.16
Total Abuse Rate 93	-0.03
Neglect Rate 93	0.01
Physical Abuse Rate 93	0.18

Clearly, better indicators are needed to evaluate the impact of risk factors on special education spending.

When risk factors and wealth are compared, there is a correlation between risk factors and low income. As noted above, low income correlates with low spending in special education. This reinforces the point that there are other variables more powerful than these particular risk factors that often have a greater impact on special education spending.

6. **Residential Placements Do Not Drive Spending** - There were some individual situations where an otherwise small and lower spending district had an unusual number of residential placements or students with very high cost services (over \$40,000) that significantly affected the district's total special education costs. In general, however, these factors were not highly correlated with high special education spending statewide.
7. **Student Placement Not Linked To Cost** - Student placement in the regular classroom, resource room, special class or any other placement was not correlated with spending in special education in Vermont (Appendix D1). In other words, those districts with a high percentage of students with disabilities placed primarily in the regular classroom (or any other placement) were not necessarily the higher (or lower) spenders in special education. Nationally, there was a significant correlation between high cost and special class placement.

#### **OTHER FACTORS THAT MAY IMPACT SPENDING**

1. **Services Less Available In Some Districts** - Availability of services can vary dramatically from one region of the state to another. For example, in the Northeast Kingdom some related services like occupational therapy or interpreters for the deaf are harder to obtain. Does the availability of services have an effect on special education spending? Data are unavailable to confirm this at this time.
2. **Decreased Capacity in Other State Agencies Shifts Costs To Education** - There are a number of state agencies which provide support to children and families besides education. Over the past few years most state agencies have experienced budget reductions and staffing cuts resulting in a decreasing ability to provide services. For many of these state agencies, if sufficient funds to serve all eligible clients are not available, services are just not provided. In contrast, local school districts must provide services to students who are eligible for special education. This has resulted in costs for some services being shifted to education with subsequent increases in the property tax burden. While this may appear to be an increase in services and costs, it is more often maintenance of existing services with a shift in funding source.

\*See Glossary for definitions.

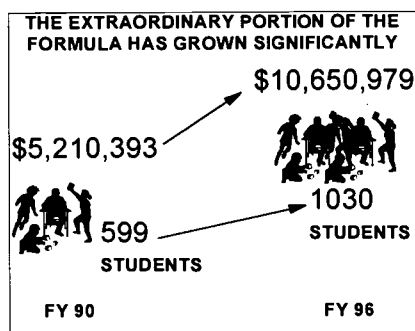
For many state agencies, if sufficient funds to serve all eligible clients are not available, services are just not provided. In contrast, local school districts must provide services to students who are eligible for special education.

## CHAPTER III: EXTRAORDINARY REIMBURSEMENT

- ⇒ What Is Extraordinary Reimbursement?
- ⇒ Why Are There Dramatic Differences In The Amount of Extraordinary Reimbursement Districts Receive?
- ⇒ Why Has Extraordinary Reimbursement Increased So Dramatically?

### EXTRAORDINARY REIMBURSEMENT

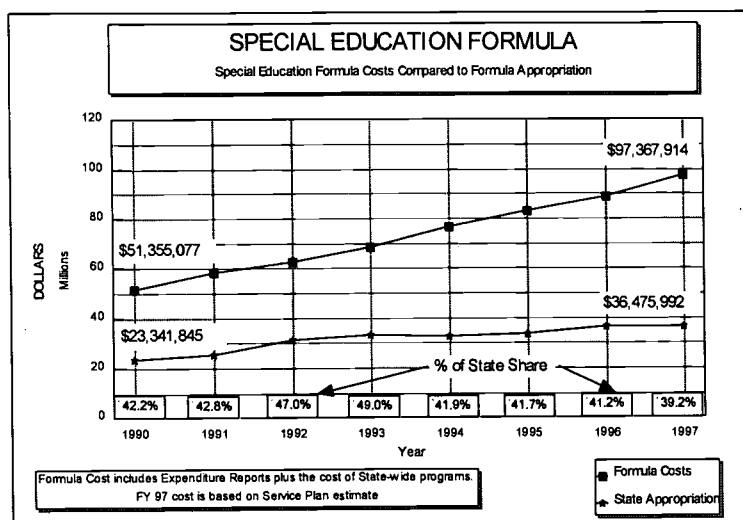
The Extraordinary Reimbursement portion of the Act 230/Special Education formula was designed to protect school districts, especially small districts, from high costs for individual students with very intensive needs. To be eligible for extraordinary reimbursement, the individual student's costs must exceed 3 times the foundation level, which equaled \$12,390 in FY-95, \$12,660 in FY-96 and \$13,305 in FY-97. Expenditures exceeding that level are reimbursed at a rate of 90%.



#### Dramatic Growth in Extraordinary Reimbursement

The extraordinary portion of the formula has grown significantly since the inception of the formula. In FY-90 school districts received \$5,210,393 extraordinary reimbursement for 599 students, by FY-96 extraordinary reimbursement had grown to \$10,650,979 for 1030 students.

#### Poorer Towns Bear The Brunt of Reduction in State Share and Increase in Extraordinary



The state share of special education funding has not kept pace with rising costs thereby placing a greater burden on locally raised funds. The State's share fell from a high of 49% in FY-93 to an estimated 37.2% in FY-97. The combination of the growth in extraordinary and lower state share has reduced the portion of the formula funds available for intensive reimbursement, the only wealth driven part of the formula, from 42% of total formula funds in FY-93 to 31.6% in FY-96. This has had the effect of reducing the intensive reimbursement received by the "poorer" towns to a much greater degree than the "richer" towns. In effect,

reductions caused by the funding cuts and level funding of recent years have been borne more by the poorer towns than by the richer towns. In an attempt to reduce this effect in the short term, the "deductible" amount for the extraordinary portion of the formula has been raised for FY-98 to 3.5 times foundation level.

### **Dramatic Differences in Total Cost of Extraordinary Students**

In some supervisory unions the total cost of extraordinary students represents a major portion of the total special education budget. In FY-95, there were a dozen supervisory unions whose expenditures for extraordinary students were over one-third of their total special education expenditures, with a high in one district of 47% (Appendix B1). That means almost half of this supervisory union's special education expenditures were extraordinary costs and related to individual students. At the other end of the spectrum there was a supervisory union that reported no extraordinary expenditures for FY-95. Related factors varied just as dramatically as indicated by the table below.

**TABLE V**  
**SUMMARY OF HIGHEST AND LOWEST SPENDING**  
**SUPERVISORY UNIONS FOR SPECIAL EDUCATION COST**  
**EXTRAORDINARY & CHILD COUNT**

<b>FACTORS</b>	<b>AVG. OF HIGH SPENDING</b>	<b>AVG. OF LOW SPENDING</b>	<b>PERCENT DIFFERENCE</b>	<b>MEDIAN FOR ALL 60 SUPERVISORY UNION'S</b>
Extra. Students \$20,000 to 40,000	6.34	1.52	76.03%	2.64
Total Extraordinary Cost	\$599,993.92	\$187,291.56	68.78%	\$304,258.62
Number Extraordinary Stud/1000ADM	14.94	5.14	65.60%	8.80
Total Extraordinary Dollars/ADM	\$345.73	\$122.34	64.61%	\$202.68
Number Residential/1000ADM	1.38	0.52	62.32%	0.85
Extra. Students < \$20,000/1000ADM	7.64	3.05	60.08%	5.89
Extra. Students > \$40,000/1000ADM	.96	.57	40.63%	0.56
Individual Aides/1000 ADM	14.29	8.95	37.37%	13.16
Percent of Child Count	10.40%	8.49%	18.37%	10.01%
Extraordinary Cost/Student	\$23,811.45	\$23,498.52	1.31%	\$22,886.76
Total Special Education Cost	\$1,813,202.1	\$894,349.75	50.68%	\$1,409,063.50
Total Special Education Cost/ ADM	\$1,044.81	\$584.21	44.08%	\$825.65
ADM	1,735.43	1,559.82	10.12%	1569.80

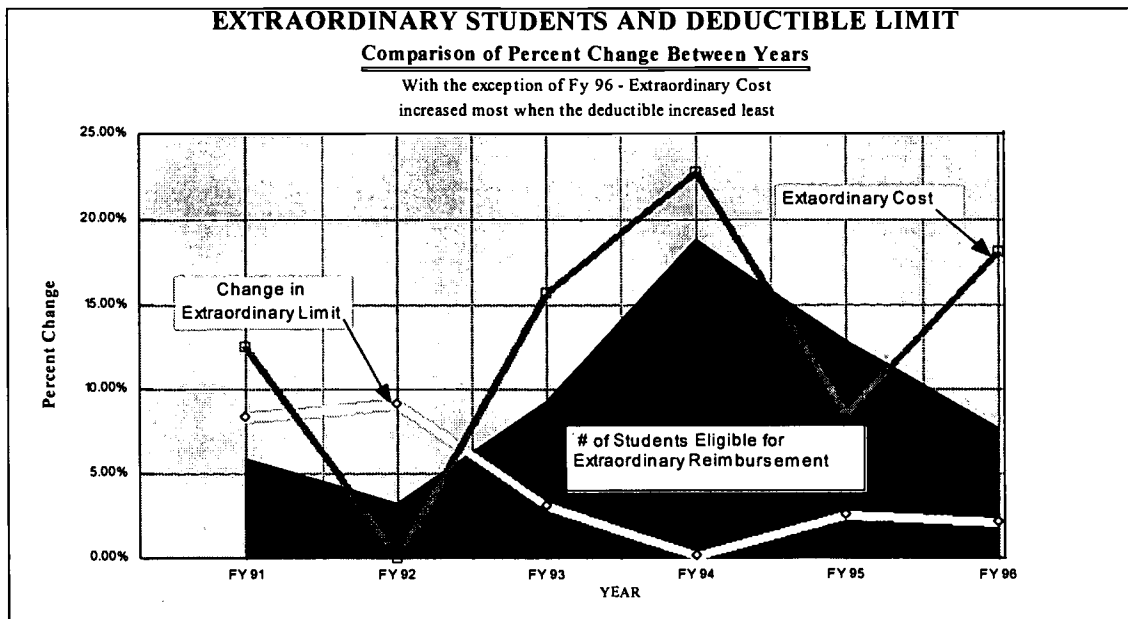
\* Staff data were reported for 13 of the 15 high spending supervisory unions and 14 of the 15 low spending supervisory unions.

Averages can both highlight trends and hide individual explanations and need to be viewed with that in mind. It is noteworthy, however, that the high spending supervisory unions benefit more from extraordinary reimbursement, and spend nearly twice what the similarly sized low spending supervisory unions do. It would appear that the high spenders have more extraordinary students with costs under \$40,000. What is harder to tell is why. Some of the answers to this question begin to emerge when the data from individual supervisory unions (see Appendices B1, B2, C) are reviewed. Other hints are found in the analysis below. A more complete picture may require further study.

**FACTORS RELATED TO HIGH EXTRAORDINARY COSTS**

- 1. Some Supervisory Unions Make Greater Effort to Identify Extraordinary Costs** - What appears to be a significant factor in high extraordinary costs is the effort the supervisory union expends to identify and document costs that can be attributed to individual students. The motivation to do this is to receive the 90% reimbursement for expenditures that exceed three times the foundation cost. Many of the supervisory unions with the highest amounts of extraordinary costs in their budgets reported making a greater effort to identify each cost that might be assigned to individual students than did those districts who'd reported less. A few supervisory unions appeared to organize their services and make decisions about staffing and services based on the potential of extraordinary reimbursement.
- 2. When extraordinary deductible increased the least, extraordinary students increased the most** - Extraordinary expenditures are defined as costs above a "deductible" which is set at three times the per pupil foundation level. So one factor that has an impact on which costs are extraordinary costs in any given year is the deductible amount. The lower the deductible the greater the eligible extraordinary expenditures. (See Graph III).

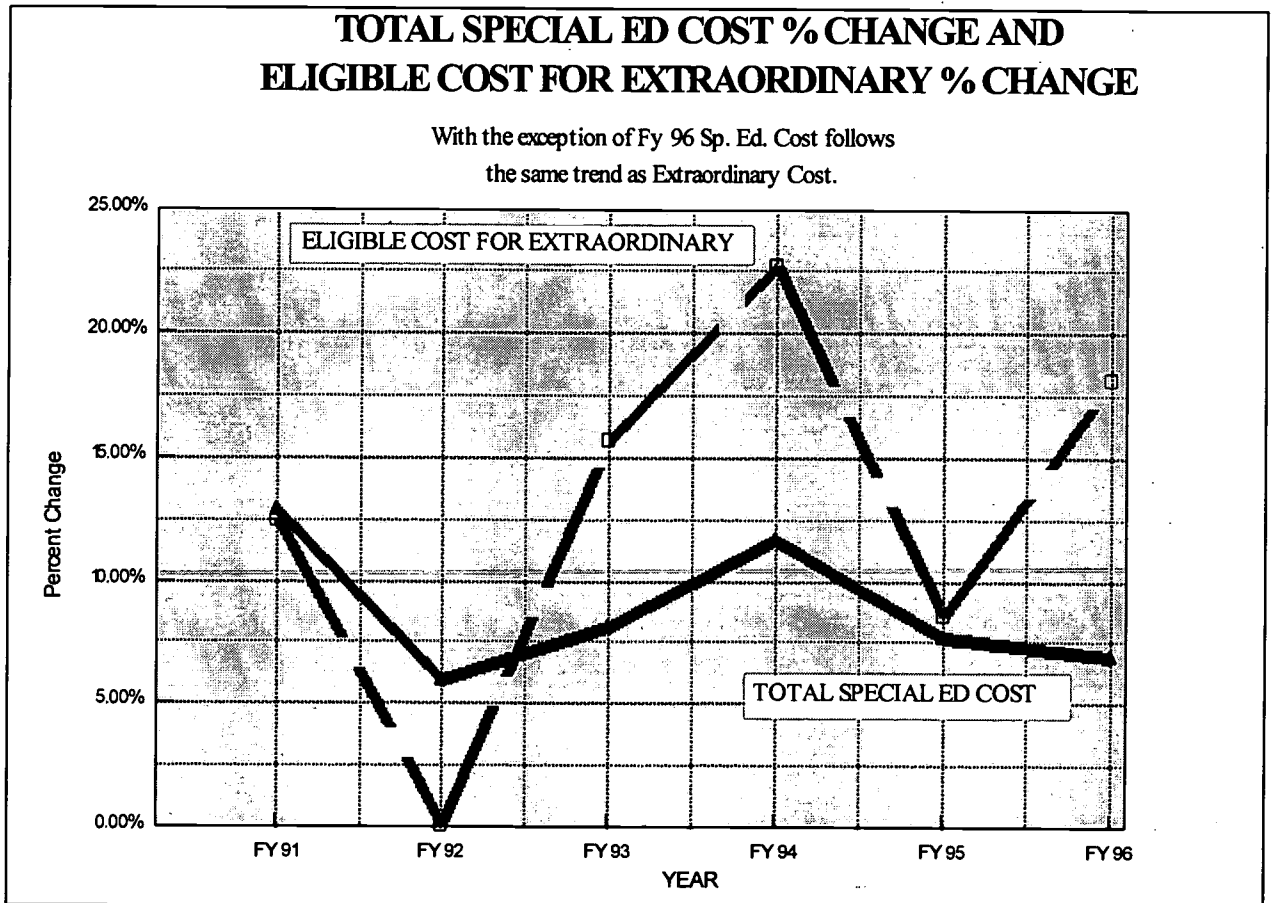
**GRAPH III**





The deductible is based on the state aid foundation level which is set annually. Over the past five years it has increased by varying amounts. Meanwhile costs have been increasing because of increased need, inflation etc. During the years when the deductible increased the least, extraordinary costs increased the most and what is even more interesting, so did total special education costs (See Graph IV).

**GRAPH IV**



- Student "Need" Difficult To Define** - Extraordinary costs for a supervisory union are affected by three factors: the needs of the students, the services provided to the students and the cost of those services. In fact, it is the total cost of the services provided to an individual student that is the criteria for extraordinary expenditures. Logic would suggest that differences in student need would be related to differences in the cost of special education and especially extraordinary cost.

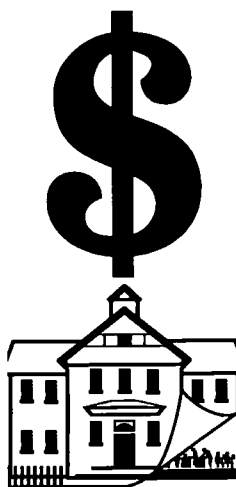
School administrators report that the need for intensive services continues to rise statewide and there is a variety of factors that support that perception. Administrators from high spending districts suggested various conditions existing in their districts that may account for an increase

in students requiring intensive services (lower income, better programs, proximity to other states, etc). In comparing the high and low spending districts with the data available, however, it is difficult to assess the differences in student need and its affect on spending.

4. **Special Education Child Count - Part of the Story** - School districts in Vermont vary significantly in the proportion of their population that are identified as eligible for special education. This is true for a variety of reasons relating to student need, local policies on labeling students, and capacity to provide services outside of special education. School districts are more likely to consistently determine students with intensive needs as eligible for special education while they may differ more on finding students with mild disabilities eligible. So special education child count is, at best, a flawed measure of district need.



On average high spending districts will identify 15 more children per 1000 ADM than low spending districts



Analysis of child count data for FY-94 shows that high spending supervisory unions are counting about 15 more students per 1000 ADM as eligible for special education than are the low spending supervisory unions (Appendix H). It is not possible to tell the intensity of the need of these students, but they are spread throughout the various disability categories and not especially concentrated in the disabilities usually associated with higher cost such as deaf or multi-handicapped. While this difference

could indicate a difference in student need, it is not possible to evaluate the fiscal impact of the differences that exist. It does not appear, however, that these differences could completely account for all the differences in spending among supervisory unions.

5. **Salary and Staffing Levels Linked To Extraordinary Costs** - High extraordinary costs are related to high overall special education costs and vice versa. Many of the same factors that relate to overall education or special education spending appear to relate to extraordinary costs. High salaries, benefits and staffing numbers are all closely related to high extraordinary spending. It will be no surprise that the number of individual aides in a supervisory union was related to extraordinary costs (Appendix D4).
6. **High Cost Services Not The Primary Factor** - Students with very high cost services (over \$40,000) are not as significant a factor in high extraordinary spending as might be assumed for most supervisory unions. Of the dozen supervisory unions that had extraordinary costs of over 33% of their total special education costs, only three fell into that group because of a few very high cost students. The rest tended to have more lower cost students and higher staff costs. (there was little difference in the average cost of extraordinary students between the high and low supervisory unions).

## CHAPTER IV: OUTCOMES

### ⇒ What Information Do We Have On Outcomes For Students With Disabilities?

#### OUTCOME INFORMATION SPARSE BUT POSITIVE

This analysis of expenditures has provided new information regarding the range of spending in Vermont. What remains uncertain is what level of spending is necessary to produce positive outcomes for all students. Are the higher spending districts just spending what is needed or more than is necessary? Identifying meaningful measures of success and gathering that data is the next challenge.

#### **What are the Goals of Special Education?**

The goals of the federal law, when first enacted, were to assure equal access to education, assure parents of rights and due process and provide students with disabilities with appropriate services. While problems still exist, all would agree that tremendous strides have been made in these areas. Students with disabilities have been identified, have access to education and, for the most part, receive appropriate services. Clearly, the federal law has resulted in many of the outcomes intended.

The final measure of success of special education, however, will be evidence that students with disabilities are benefiting from their education. What information exists regarding the outcomes for these children?

#### **Post School Indicators Follows Graduates**

Vermont has a Post School Indicators Project that has been collecting information since 1989 from high school graduates who had been receiving special education. During the last two years, 100% of the students in the 36 participating districts were interviewed. Some of the key findings for graduates of 1994:

- 78% of those interviewed either graduated or completed IEP requirements,
- 60% of those interviewed had a paying job and, of those, 60% were earning above minimum wage and were happy with their job,
- 19% of interviewees were currently enrolled in a full time college program (2 or 4 years).

Identifying meaningful measures of success and gathering that data is the next challenge.

78% of former special education students interviewed either graduated or completed IEP requirements.

It is noteworthy that given Vermont's very high participation rate that Vermont's scores for both verbal and math SATs compared favorably with the national average.

The statewide assessment system will answer many questions when it is fully implemented. In addition, post school indicators will be collected for all students through a survey developed by the Vermont Student Assistance Corporation (VSAC).

**Vermont's SATs Include Some Students With Disabilities**

Vermont has students with a much greater range of abilities taking the SATs than do most states. Vermont's participation rate has risen from 68% in 1991 to 70% this year. The national average is 42%. Only four states had a higher rate of participation. In addition, six percent of Vermont SAT participants indicated that they had a "permanently disabling condition." It is noteworthy that given Vermont's very high participation rate that Vermont's scores for both verbal and math SATs compared favorably with the national average:

	<u>Verbal Scores</u>	<u>Math Scores</u>
<b>Vermont</b>	506	500
<b>National</b>	505	508

**Act 230 Evaluation Results Positive**

The Act 230 evaluation project provided outcome information on students who had been receiving special education or who had been referred to the Instructional Support Team. (See page 3-4 of this report.) The study analyzed report card grades and informal assessments by teachers and parents. The findings were all quite positive. This study is continuing with similar outcome information being collected as part of special education monitoring.

**What's Needed?**

Every school in Vermont has success stories to tell. They are indicators of positive outcomes and something we can all be proud of, but we have not done a good job of systematically collecting and evaluating them. So the information above represents the data currently available on student performance in special education in Vermont. Much of it is positive but, clearly more is needed. We have little information specifically on the performance of students with disabilities and only SAT scores to compare Vermont to other states.

Data from the statewide assessment system recently adopted by the State Board of Education will go a long way in providing this information when it is fully implemented. In addition, post school indicators will be collected for all students through a survey developed by the Vermont Student Assistance Corporation (VSAC). This will provide the state with information on the outcomes of all students, including those with disabilities, after graduation. The first results of this expanded post school survey should be available later this year.

## CONCLUSIONS AND IMPLICATIONS

1. **Spending levels in special education vary among school districts as dramatically as spending in general education.** Supervisory unions' expenditures in special education ranged from \$389 per student to \$1,134 per student for special education in FY-95. The reasons for this range appear to vary from school to school but a number of factors are notable:
  - Special education spending is highly correlated to spending in general education;
  - The amount spent in special education in a school district may be related as much to non-special education factors (staffing levels, salary etc.) as to special education factors (student need, residential placements etc.) ;
  - Staffing levels appear to be the single most significant factor affecting cost for special education;
  - The collection of factors that correlate with high spending in special education may indicate that a community's attitude regarding education combined with a community's ability to pay for education significantly affects levels of expenditures over time in both regular and special education;
  - Increasing student need could explain some of the increases in special education spending over the past few years, but differences in student need among school districts does not completely account for differences in spending;
  - Student placement practices in Vermont do not appear to be correlated with spending levels in most districts;
  
2. **State funding and policies have a significant impact on special education spending and local attitudes toward special education.**
  - Increasing costs and reduced state share of funding for special education are creating tension at the local level that has resulted in individual children and families feeling blamed for increases in budgets and taxes;
  - Falling state share for funding of special education combined with growing levels of extraordinary reimbursement are reducing the amount of funds available to distribute in the intensive portion of the formula which has a negative impact on "poorer" communities;
  - Act 230 had many of the effects intended, but did not reduce costs. Costs did not decline because of a variety of factors including increased need of students, increased number of staff, and increasing salaries and benefits;
  - The need to increase spending for support services will continue until the increasing need of the student population has been stemmed.

## REMAINING QUESTIONS

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### 1. EQUITY

**How does the great discrepancy in school district spending in special (and regular) education affect education opportunity, student performance and outcomes?**

It is clear that there are significant differences in spending levels among school districts. What is not clear is what effect that has on students performance and how much is enough. Some of the spending differences may be accounted for by differences in salaries and benefits, but that does not appear to be the biggest factor in most districts. Staffing levels appear to be the single most significant factor and that would suggest the ability to offer a greater variety of services or a greater intensity of services.

### 2. NEED

**How much of the difference in special education spending among school districts is due to differences in students' need?**

Special education is built on the concept of individual need. That idea pervades every part of the system from planning evaluations and services to the extraordinary portion of the funding formula. It is clear from a variety of sources that, statewide, the needs of students are increasing. From increases in the special education child count data of students with emotional behavior problems to the testimony of teachers and administrators, it is evident that more students need more help. This could explain, in part, the overall increase in special education spending. It is more difficult to tell, however, how differences in student need affects spending levels among school districts.

While there are identifiable differences in student need data between high and low spenders, the differences that can be identified are not sufficient to explain all differences in spending levels. Other factors also impact spending and it is likely that each district contains a different set of factors that influence how much money is spent. The same student showing up in three different school districts in three different parts of the state might well cost those school districts three different amounts because of decisions made about delivery of services, cost of services, staffing patterns, salary and benefits, transportation etc.

In addition, some correlations relating to need that one might expect aren't very significant at all. If need were the most powerful factor in special education spending then one would expect that those towns with the highest risk factors would be among the higher spenders. So towns with low economic indicators, higher levels of abuse, neglect, families at risk etc., would have more need and therefore spend more - but generally they don't. Clearly we do not have the right data to indicate levels of need and clearly there are other factors at work.

### 3. RESULTS

#### **What are the outcomes of students receiving special education?**

The data that exist on results from the Act 230 evaluation, post school indicators and the many anecdotes on student success indicate positive outcomes for many students provided special education. But the data are not related to standards and are not comprehensive. Further, the data available do not help us identify what works. What are the most effective and efficient practices for students with disabilities?

The results of this analysis indicate there are significant differences in the amount school districts spend on special education. Are there also differences in outcomes for students from one district to another and could such differences relate to:

- the overall education system,
- the amount of money spent on regular or special education,
- how services are provided,
- the types of programs and opportunities that are available for students,
- factors outside of school - in the family or community?

### 4. FUNDING

#### **Does Vermont's system of funding special education fairly distribute funds? Does it encourage a higher level of spending in some districts?**

Extraordinary cost has increased at a rapid rate. In a dozen supervisory unions, extraordinary costs are more than a third of their total cost. This has had a number of effects and raises a variety of questions. The increase in extraordinary reimbursement combined with the falling state share has reduced the funds available to the poorer districts through the intensive portion of the formula causing them to bear more of the brunt of rising costs and level or reduced state funding. In addition, it raises questions about the differences in what districts claim as extraordinary costs.

The data on increases in special education cost and extraordinary costs also raise questions about what connection exists between total spending in special education and extraordinary cost. What is difficult to tell here is which is the chicken and which is the egg. Is the extraordinary reimbursement portion of the formula driving costs higher or are there other drivers affecting both total cost and extraordinary cost?

One interesting piece of data here is the fact that when the increase in the deductible for extraordinary was low, more students were "eligible" for extraordinary reimbursement and when more students are eligible for extraordinary reimbursement total special education spending has increased.

It is impossible to answer the questions posed above with the data available. A review to be conducted this year of some of the districts which claimed the most extraordinary expenses may help answer these questions.

# *APPENDICES*



## GLOSSARY

- Adjusted Gross Income(AGI) per exemption:** The average gross income per exemption based on Vermont Income Tax returns. Income is capped at \$150,000 for this calculation.
- ADM:** Average Daily Membership - The average number of K-12 students educated at the school district's expense as reported by the district for the first 40 days of the 1994-95 school year on the "Average Daily Membership of Resident Students" form. This excludes pre-school and adults with diplomas.
- ADM versus Child Count:** All calculations for this study used Average Daily Membership or ADM rather than Child Count to obtain a per pupil figure. There were several reasons for this. ADM removes differences that are due to size of a supervisory union. Child count, which is a measure of the number of students eligible for special education, varies greatly from supervisory union to supervisory union. Some have counts as low as 4% of the S.U. population while others are as high as 16%. These variations are greatly affected by philosophical differences among districts with regard to identifying children as eligible for special education.
- Since the passage of Act 230, schools have been working to find ways to meet students' needs through regular education supports. Since the special education identification process is costly and time consuming, many schools are choosing to invest in providing services through regular education whenever possible and appropriate. For this reason there is great variation in numbers of students identified as eligible for special education. Therefore, all analyses used ADM to derive per pupil figures.
- Benefits Prof:** The total cost of benefits for professionals as reported on "Special Education Formula Staff Report for School Year 1994-95."
- Benefits Para:** The total cost of benefits for paraprofessionals as reported on "Special Education Formula Staff Report for School Year 1994-95."
- Child Count/ADM:** The number of students identified as eligible for special education- divided by Average Daily Membership.
- Child Count:** The number of students in grades K-12 reported on the December 1, 1994 Childcount.

Cost for K-12:	Total K-12 <b>Special Education</b> Cost for FY-95 as reported on the Final Special Education Expenditure Reports. This figure includes the eligible cost subject to formula reimbursement or covered by IDEA-B or 89-313 grants. This excludes the cost of pre-school special education, state-placed student cost and costs covered by miscellaneous federal and state grants. (For this calculation, Spaulding High School Expenditures are included as part of the Barre City S. U.)
Equipment:	The cost of equipment (required by the student's IEP) for extraordinary K-12 students as reported on Worksheet B of the final Special Education Expenditure Reports for FY-95.
Extra Cost/student:	Extraordinary Cost divided by the number of extraordinary cost students. This is the average per pupil expenditure for extraordinary students.
Extra stud/ADM:	The number of extraordinary cost students divided by Average Daily Membership. This indicates whether or not a district has an unusually high number of extraordinary cost students.
Extra. Stud > \$40,000:	The number of extraordinary cost students that exceed \$40,000 divided by Average Daily Membership.
Extra. Cost/ADM:	Extraordinary Cost divided by Average Daily Membership.
Extra.Stud 20-40000/ADM:	The number of extraordinary cost students whose costs fell between \$20,000 and \$40,000 divided by Average Daily Membership.
Extraord \$/Total Spec Ed\$:	Extraordinary Cost divided by Total Special Education Expenditures. This percentage indicates how much of a supervisory union's total special education costs are charged to extraordinary.
Extraordinary Cost:	The total cost of K-12 extraordinary students (students whose eligible special education cost exceeded \$12,390) for FY-95 as reported on the final Special Education Expenditure Reports as amended through 3/29/96. This includes the total cost before the \$12,390 deductible is subtracted. Pre-school students who qualified for extraordinary were excluded.
Formula Costs By Town:	The total K-12 Special Education Costs for FY-95 as reported on the final Special Education Expenditure Reports. This includes the eligible cost subject to formula reimbursement. This is the total Special Education Cost for K-12 plus any pre-school costs eligible for extraordinary reimbursement less the costs covered by IDEA-B or 89-

313 grants. For unified school districts, the amount attributed to the member towns is the block grant and match generated by the town and the town's share of the intensive and extraordinary cost as reported on the Special Education Expenditure Report. (For this calculation Spaulding High School Expenditures are divided between Barre City and Barre Town based on their share of the costs.)

- FTE Total: The total full time equivalent of professionals and paraprofessionals providing support services and charged to the special education formula as reported on "Special Education Formula Staff Report for School Year 1994-95."
- FTE Para: The full time equivalent number of paraprofessional staff whose salary and benefits are charged to eligible school age costs on the final Special Education Expenditure Reports for FY-95 as reported on "Special Education Formula Staff Report for School Year 1994-95."
- FTE Prof: The full time equivalent number of professional staff whose salary and benefits are charged to eligible school age costs on the final Special Education Expenditure Reports for FY-95 as reported on "Special Education Formula Staff Report for School Year 1994-95."
- Individual Aides/ADM: The number of individual aides divided by Average Daily Membership.
- Individual Aides: The full time equivalent of individual aides who were reported with the child count number(s) of students to whom they were assigned on the "Special Education Formula Staff Report for School Year 1994-95." Salary, Benefits and FTE of individual aides are included in Paraprofessional data.
- Instructional: All direct instructional costs of extraordinary K-12 students excluding tuition and equipment as reported on Worksheet B of final Special Education Expenditure Reports for FY-95. Some costs which could be included are a proration of resource room instruction, consulting teacher services, behavioral specialist services and individual aide.
- % Low Birthweight: (under 5.5 pounds) The proportion of children born who weight under 5.5 pounds at birth to all children born in the county. All rates refer to the three year average around the named year.
- Median The middle number. In other words there are 29 S.U. above this number and 29 below it. Deviation from the median lets you know how much you differ from that middle number and in which direction.

Median Adjusted Gross Income:	The same calculation used for Adjusted Gross Income but rather than average AGI, it is the Adjusted Gross Income of the middle return in the district. Half the returns in a district have an AGI lower than this figure and half the returns have AGI higher.
% New Families at Risk:	The proportion of first children born to unmarried women under 20 with less than 12 years of education to all first children born in the county. All rates refer to the three year average around the named year.
# of Students > \$40,000:	The number of K-12 students whose cost exceeded \$40,000 as reported on Worksheet B of final Special Education Expenditure Reports of FY-95.
# of Students \$20,000-40,000:	The number of K-12 students whose costs fell between \$20,000 and \$40,000 as reported on Worksheet B of the final Special Education Expenditure Reports of FY-95.
# of Extraordinary Students:	The number of K-12 students who qualify for extraordinary reimbursement as reported on the final Special Education Expenditure Reports for FY-95.
# of Students < \$20,000:	The number of K-12 students whose cost were less than \$20,000 but greater than 3 times the foundation level (\$12,390 for FY-95) as reported on Worksheet B of the final Special Education Expenditure Reports of FY-95.
# of Students Residential:	The number of K-12 students in residential placements in or out of state as reported on worksheet B on Special Education Expenditure Reports for FY-95.
Para Staff/ADM:	The number of paraprofessional support staff divided by Average Daily Membership.
Para Salary/ADM:	The sum of paraprofessionals salaries excluding benefits divided by ADM. When the word <b>total</b> is used, the number <u>includes benefits</u> .
Placement Data:	The number of K-12 students reported in each of the following placements on the December 1, 1994 Child Count: Resource Room, Regular Class Room, Separate Class Room, Public Separate Day (Alternative Programs), Out-of-District (Residential or Day Program), Home or Hospitalized.

Prof Staff/ADM:	The number of professional support staff divided by Average Daily Membership.
Prof/Para:	The number of professional staff divided by the number of paraprofessional staff. 1.00 means that there is a one to one correspondence. Another way to say this is the larger the decimal the closer you are to a one to one correspondence.
Prof. Salary/ADM:	The sum of Professionals salaries excluding benefits divided by ADM. When the word <b>total</b> is used, the number <u>includes benefits</u>
Property value per student:	The value of the property that is available to tax in the community. Determined by dividing the Equalized Grand List for the year by the average daily membership of the school district for the same year. The higher the property value per student, the greater the capacity of the community to raise funds for education through property taxes.
Rate of Child Abuse:	The rate of confirmed cases of abuse for persons under 18 years old in the county. The rate is per 10,000 population. All rates refer to a three year average around the named year. Rates are not calculated when the number of events is five or fewer. Rates are reported in four categories: a total rate for victims of all types of abuse and neglect; and three rates focused specifically on victims of physical abuse, sexual abuse, and neglect.
Related Services:	The cost of related services for extraordinary K-12 students as reported on Worksheet B of final Special Education Expenditure Reports for FY-95 such as speech/language services, occupational therapy, physical therapy, counseling, special education evaluations and audiology.
Residential /ADM:	The number of students in a residential placement divided by Average Daily Membership.
Salary Para:	The total cost of salaries of paraprofessionals as reported on "Special Education Formula Staff Report for School Year 1994-95" excluding benefits.
Salary and Benefits Prof:	The total cost of salaries and benefits for professionals as reported on the "Special Education Formula Staff Report for School Year 1994-95."
Salary & Benefits Total:	Total salary and benefits for professionals and paraprofessionals as

reported on "Special Education Formula Staff Report for School Year 1994-95."

- Salary Prof:** The total cost of salaries of professionals as reported on "Special Education Formula Staff Report for School Year 1994-95" excluding benefits.
- Salary and Benefits Para:** The total cost of salaries and benefits for paraprofessionals as reported on the "Special Education Formula Staff Report for School Year 1994-95."
- Sped Cost - ext cost/ADM - ext students:** Special education cost minus extraordinary cost divided by ADM minus the number of extraordinary students. In other words, this is a way to look at special education expenditures with extraordinary factored out.
- State Funding:** The total formula reimbursement earned by each town for FY-95 based on the final Special Education Expenditure Reports for FY-95. This includes the amount earned for Block Grant, Intensive Reimbursement and Extraordinary Reimbursement
- % Students in Poverty:** Proportion of school-aged children in the school district who live with families that receive food stamps (as reported by the Dept. Of Social Welfare). Calculated based on average daily membership for that school year.
- Support Staff/ADM/1000:** The total number of support staff (professionals and paraprofessionals) per 1000 ADM.
- Total Special Ed Cost/ADM:** Total Special Education cost divided by Average Daily Membership.
- Transportation:** The cost of transportation (required by the student's IEP) for extraordinary K-12 students as reported on Worksheet B of the final Special Education Expenditure Reports for FY-95.
- Tuition:** Special education tuition for extraordinary K-12 students for residential or special education programs as reported on Worksheet B of final Special Education Expenditure Reports of FY-95.

## Appendix 'A'

### FY 95 PER-PUPIL COST BY LEA

T001 .. Addison .....	3,561	T049 .. Clarendon .....	3,866
T002 .. Albany .....	4,568	T050 .. Colchester .....	5,608
T003 .. Alburg .....	6,566	T051 .. Concord .....	5,595
T004 .. Andover .....	-	T052 .. Corinth (part of unified dist) .....	-
T005 .. Arlington .....	5,123	T053 .. Cornwall .....	6,550
T006 .. Athens .....	4,091	T054 .. Coventry .....	4,363
T007 .. Bakersfield .....	5,060	T055 .. Craftsbury .....	5,687
T008 .. Baltimore .....	-	T056 .. Danby .....	-
T009 .. Barnard .....	6,665	T057 .. Danville .....	4,736
T010 .. Barnet .....	5,336	T058 .. Derby .....	4,352
T011 .. Barre City .....	5,417	T059 .. Dorset .....	6,769
T012 .. Barre Town (ADM imputed) .....	5,451	T060 .. Dover .....	7,159
T013 .. Barton ID .....	4,688	T061 .. Dummerston .....	6,565
T014 .. Belvidere .....	5,614	T063 .. Duxbury .....	6,356
T015 .. Bennington ID .....	4,405	T064 .. East Haven .....	6,087
T017 .. Benson .....	5,332	T065 .. East Montpelier .....	5,550
T018 .. Berkshire .....	4,241	T066 .. Eden .....	3,687
T019 .. Berlin .....	4,840	T067 .. Elmore .....	6,738
T020 .. Bethel .....	5,016	T068 .. Enosburg Falls ID .....	4,673
T021 .. Bloomfield .....	-	T068v .. Cold Hollow Career Center .....	5,652
T022 .. Bolton .....	2,768	T069 .. Essex Junction ID .....	7,053
T023 .. Bradford ID .....	5,351	T069v .. Essex Jct. Area Voc. Center .....	4,492
T024 .. Braintree .....	4,756	T070 .. Essex Town .....	6,754
T026 .. Brandon .....	4,139	T071 .. Fairfax .....	4,619
T027 .. Brattleboro .....	6,350	T072 .. Fairfield .....	5,088
T028 .. Bridgewater .....	7,220	T073 .. Fair Haven .....	5,268
T029 .. Bridport .....	5,669	T074 .. Fairlee .....	4,989
T030 .. Brighton .....	4,661	T075 .. Fayston .....	6,056
T031 .. Bristol .....	4,575	T076 .. Ferrisburg .....	5,331
T032 .. Brookfield .....	5,779	T077 .. Fletcher .....	5,798
T033 .. Brookline .....	4,068	T078 .. Franklin .....	4,035
T034 .. Brownington .....	5,394	T079 .. Georgia .....	4,619
T035 .. Brunswick .....	-	T080 .. Glover .....	4,428
T036 .. Burke .....	4,877	T081 .. Goshen .....	-
T037 .. Burlington .....	6,220	T082 .. Grafton .....	6,574
T037v .. Burlington Area Voc. Center .....		T083 .. Granby .....	4,780
T038 .. Cabot .....	6,122	T084 .. Grand Isle .....	5,354
T039 .. Calais .....	5,375	T085 .. Granville .....	7,724
T040 .. Cambridge .....	5,010	T086 .. Greensboro .....	-
T041 .. Canaan .....	4,501	T087 .. Groton .....	-
T042 .. Castleton .....	-	T088 .. Guildhall .....	3,836
T043 .. Cavendish .....	5,453	T089 .. Guilford .....	4,847
T044 .. Charleston .....	5,077	T090 .. Halifax .....	5,013
T045 .. Charlotte .....	5,754	T091 .. Hancock .....	5,130
T046 .. Chelsea .....	5,187	T092 .. Hardwick .....	4,980
T047 .. Chester .....	-	T093 .. Hartford .....	5,092
T048 .. Chittenden .....	-	T093v .. Hartford Area Voc. Center .....	4,813

## Appendix 'A'

### FY 95 PER-PUPIL COST BY LEA

T094 .. Hartland .....	4,234	T141 .. North Bennington ID .....	4,976
T095 .. Highgate .....	4,005	T142 .. Northfield .....	4,957
T096 .. Hinesburg .....	4,078	T143 .. North Hero .....	6,085
T097 .. Holland .....	4,895	T144 .. Norton .....	6,312
T098 .. Hubbardton .....	-	T145 .. Norwich .....	4,834
T099 .. Huntington .....	3,742	T146 .. Orange .....	4,635
T100 .. Hyde Park .....	5,165	T147 .. Orleans ID .....	4,304
T101 .. Ira .....	-	T148 .. Orwell .....	5,297
T102 .. Irasburg .....	3,555	T149 .. Panton .....	-
T103 .. Isle La Motte .....	7,217	T150 .. Pawlet .....	5,720
T104 .. Jamaica .....	4,497	T151 .. Peacham .....	5,208
T105 .. Jay .....	-	T152 .. Peru .....	-
T106 .. Jericho .....	4,012	T153 .. Pittsfield .....	-
T107 .. Johnson .....	5,136	T154 .. Pittsford .....	4,211
T108 .. Kirby .....	-	T155 .. Plainfield (part of unified dist) .....	-
T109 .. Landgrove .....	-	T156 .. Plymouth .....	7,126
T110 .. Leicester .....	3,713	T157 .. Pomfret .....	5,868
T111 .. Lemington .....	-	T158 .. Poultney .....	5,158
T112 .. Lincoln .....	4,534	T159 .. Pownal .....	4,171
T113 .. Londonderry .....	-	T160 .. Proctor .....	5,976
T114 .. Lowell .....	3,519	T161 .. Putney .....	5,906
T115 .. Ludlow .....	6,743	T162 .. Randolph .....	5,589
T116 .. Lunenburg .....	4,173	T163 .. Reading .....	6,590
T117 .. Lyndon .....	4,338	T164 .. Readsboro .....	4,131
T118 .. Maidstone .....	-	T165 .. Richford .....	4,966
T119 .. Manchester .....	5,794	T166 .. Richmond .....	3,298
T120 .. Marlboro (1993-94 Data) .....	4,478	T167 .. Ripton .....	5,517
T121 .. Marshfield (part of unified dist) .....	-	T168 .. Rochester .....	5,290
T122 .. Mendon .....	-	T169 .. Rockingham .....	5,071
T123 .. Middlebury ID .....	5,447	T170 .. Roxbury .....	5,799
T124 .. Middlesex .....	5,026	T171 .. Royalton .....	4,914
T125 .. Middletown Springs .....	4,269	T172 .. Rupert .....	6,027
T126 .. Milton ID .....	5,046	T173 .. Rutland City .....	5,590
T127 .. Monkton .....	4,599	T173 v .. Stafford Technical Center .....	5,184
T128 .. Montgomery .....	5,923	T174 .. Rutland Town .....	5,604
T129 .. Montpelier .....	6,454	T175 .. Ryegate .....	-
T130 .. Moretown .....	5,881	T176 .. St. Albans City .....	5,049
T131 .. Morgan .....	4,171	T177 .. St. Albans Town .....	4,757
T132 .. Morristown .....	4,806	T178 .. St. George .....	-
T133 .. Mt. Holly .....	5,554	T179 .. St. Johnsbury .....	4,606
T134 .. Mt. Tabor .....	-	T180 .. Salisbury .....	5,616
T135 .. Newark .....	4,420	T181 .. Sandgate .....	-
T136 .. Newbury .....	5,459	T182 .. Searsburg .....	-
T137 .. Newfane .....	5,665	T183 .. Shaftsbury .....	4,065
T138 .. New Haven .....	5,612	T184 .. Sharon .....	3,777
T139 .. Newport City .....	4,609	T185 .. Sheffield (part of unified dist) .....	-
T140 .. Newport Town .....	4,907	T186 .. Shelburne .....	6,050



## Appendix 'A'

### FY 95 PER-PUPIL COST BY LEA

T187 .. Sheldon .....	4,312	T233 .. West Haven .....	5,245
T188 .. Sherburne .....	6,210	T234 .. Westminster .....	5,017
T189 .. Shoreham .....	6,259	T235 .. Westmore .....	-
T190 .. Shrewsbury .....	4,370	T236 .. Weston .....	-
T191 .. South Burlington .....	7,019	T237 .. West Rutland .....	4,545
T192 .. South Hero .....	5,765	T238 .. West Windsor .....	7,207
T193 .. Springfield .....	6,270	T239 .. Weybridge .....	6,088
T193v .. Technical Center at Springfield .....	5,385	T240 .. Wheelock '(part of unified dist) ..	-
T194 .. Stamford .....	4,138	T241 .. Whiting .....	4,285
T195 .. Stannard .....	-	T242 .. Whitingham .....	7,439
T196 .. Starksboro .....	4,212	T243 .. Williamstown .....	5,150
T197 .. Stockbridge .....	6,263	T244 .. Williston .....	5,388
T198 .. Stowe .....	8,166	T245 .. Wilmington .....	6,009
T199 .. Strafford .....	4,885	T246 .. Windham .....	4,734
T200 .. Stratton .....	-	T247 .. Windsor .....	5,560
T201 .. Sudbury .....	4,299	T248 .. Winhall .....	8,693
T202 .. Sunderland .....	6,144	T249 .. Winooski ID .....	5,748
T203 .. Sutton .....	4,505	T250 .. Wolcott .....	5,136
T204 .. Swanton .....	4,819	T251 .. Woodbury .....	6,193
T205 .. Thetford .....	4,813	T252 .. Woodford .....	4,586
T206 .. Tinmouth .....	6,128	T253 .. Woodstock .....	6,873
T207 .. Topsham (part of unified dist) ..	-	T254 .. Worcester .....	5,482
T208 .. Townshend .....	4,592		
T209 .. Troy .....	5,383		
T210 .. Tunbridge .....	4,612		
T211 .. Underhill ID .....	3,360		
T212 .. Underhill Town .....	4,110		
T213 .. Vergennes ID .....	-		
T214 .. Vernon .....	6,673		
T215 .. Vershire .....	4,347		
T216 .. Victory .....	-		
T217 .. Waitsfield .....	5,004		
T218 .. Walden .....	3,726		
T219 .. Wallingford .....	5,252		
T220 .. Waltham .....	-		
T221 .. Wardsboro .....	4,825		
T222 .. Warren .....	5,901		
T223 .. Washington .....	5,335		
T224 .. Waterbury .....	4,534		
T225 .. Waterford .....	5,315		
T226 .. Waterville .....	4,539		
T227 .. Weathersfield .....	5,841		
T228 .. Wells .....	5,012		
T229 .. Wells River .....	-		
T230 .. West Fairlee .....	4,908		
T231 .. Westfield .....	-		
T232 .. Westford .....	4,181		

Tuesday, December 17, 1996

**SUMMARY OF SPED / EXTRAORDINARY DATA  
FOR FY95 - Expenditures**

**Table - 3**

Supervisory Union	Extraord / Total Special Ed	Special Ed Cost for K-12	Special Ed Cost for K-12 Deviation from Median	Extra. Cost / ADM	Extra. Cost / ADM Deviation from Median	Extraord. Cost / student	Extraord. Cost / Student Deviation from Median	Total Special Ed Cost /ADM	Total Special Ed Cost /ADM Deviation from Median	Para Salary / ADM	Para Salary / ADM Deviation from Median	Prof. Salary / ADM	Prof. Salary / ADM Deviation from Median	Sped Cost - ext ADM-ext Student	Sped Cost - ext ADM-ext Student Deviation from Median
Addison Central	22.38 %	\$2,176,983	1.02	\$217	0.12	\$16,798	-1.24	\$969	0.79		-2.80		-2.77	\$762	1.08
Addison Northeast	27.32 %	\$1,588,425	0.24	\$226	0.21	\$21,695	-0.24	\$828	0.01	\$207	-0.09	\$384	0.49	\$608	-0.74
Addison Northwest	20.78 %	\$977,513	-0.57	\$161	-0.37	\$16,930	-1.21	\$772	-0.30	\$258	0.93	\$337	0.09	\$618	-0.09
Addison Rutland	14.63 %	\$1,414,993	0.01	\$112	-0.80	\$17,249	-1.15	\$768	-0.32	\$206	-0.09	\$322	-0.04	\$660	0.28
Arlington	12.98 %	\$272,761	-1.51	\$77	-1.11	\$35,413	2.94	\$592	-1.30	\$104	-1.43	\$287	-0.34	\$516	-0.88
Barre City	15.86 %	\$1,423,741	0.02	\$127	-0.67	\$20,522	-0.48	\$800	-0.74	\$212	-0.01	\$369	0.35	\$678	0.42
Barre Town	30.57 %	\$790,421	-0.82	\$213	0.09	\$20,135	-0.98	\$697	-0.71	\$224	0.12	\$364	0.32	\$489	-1.07
Bennington Rutland	14.46 %	\$1,650,887	0.32	\$128	-0.65	\$19,890	-0.61	\$889	0.35	\$251	-1.18	\$282	-0.38	\$765	1.11
Blue Mountain Union	4.26 %	\$387,919	-1.36	\$32	-1.51	\$16,514	-1.29	\$746	-0.44	\$261	0.63	\$241	-0.73	\$716	0.72
Burlington	33.77 %	\$2,686,921	1.70	\$247	0.39	\$25,204	0.47	\$731	-0.53	\$180	-0.44	\$519	1.63	\$489	-1.08
Caledonia Central	17.11 %	\$620,105	-1.05	\$106	-0.85	\$26,527	0.74	\$619	-1.13	\$167	-0.61	\$231	-0.82	\$515	-0.87
Caledonia North	14.45 %	\$1,367,707	-0.05	\$104	-0.87	\$19,761	-0.64	\$722	-0.57	\$260	0.61	\$219	-0.92	\$621	-0.03
Chittenden Central	37.16 %	\$2,096,318	0.91	\$407	1.81	\$27,822	1.00	\$1,096	1.50	\$216	-2.80		-2.77	\$699	0.59
Chittenden East	21.48 %	\$1,735,025	0.43	\$128	-0.66	\$23,297	0.08	\$595	-1.28	\$216	0.04	\$271	-0.48	\$470	-1.23
Chittenden South	16.96 %	\$2,354,635	1.28	\$105	-0.86	\$30,716	1.59	\$622	-1.13	\$252	0.51	\$287	-0.34	\$518	-0.89
Colchester	30.37 %	\$1,576,679	0.22	\$197	-0.05	\$18,416	-0.91	\$650	-0.98	\$205	-0.70	\$303	-0.20	\$457	-1.33
Essex Caledonia	0.00 %	\$324,781	-1.44	\$0	-1.79		-4.85	\$389	-2.42	\$130	-1.09	\$173	-1.31	\$389	-1.87
Essex North	14.24 %	\$233,159	-1.58	\$94	-0.98	\$16,598	-1.28	\$662	-0.91	\$318	1.38	\$179	-1.26	\$571	-0.43
Essex Town	32.23 %	\$1,839,628	0.57	\$294	0.81	\$22,803	-0.02	\$914	0.49	\$123	-1.18	\$475	1.25	\$627	0.02
Franklin Central	26.88 %	\$2,127,876	0.96	\$210	0.06	\$30,424	-0.50	\$780	-0.25	\$179	-0.88	\$260	-0.57	\$576	-0.39
Franklin Northeast	10.94 %	\$1,586,973	0.24	\$100	-0.91	\$24,724	2.40	\$911	0.47	\$147	-0.45	\$535	1.78	\$814	1.50
Franklin Northwest	29.78 %	\$1,991,225	0.71	\$216	0.12	\$23,723	0.17	\$727	-0.55	\$240	0.35	\$275	-0.45	\$515	-0.87
Franklin West	13.54 %	\$812,275	-0.79	\$71	-1.17	\$22,003	-0.18	\$521	-1.69	\$118	-1.25	\$209	-1.00	\$452	-1.37
Grand Isle	32.38 %	\$904,804	-0.67	\$251	0.43	\$20,929	-0.40	\$775	-0.28	\$145	-0.90	\$241	-0.73	\$530	-0.73
Hartford	23.41 %	\$1,472,372	0.08	\$193	-0.09	\$24,625	0.35	\$824	-0.01	\$261	0.63	\$464	1.16	\$636	0.08
Lamoille North	22.05 %	\$1,910,247	0.67	\$198	-0.05	\$21,060	-0.37	\$896	0.39	\$307	0.32	\$441	0.97	\$705	0.63
Lamoille South	23.61 %	\$1,470,500	0.08	\$220	0.19	\$24,799	-0.39	\$930	0.58	\$306	1.22	\$457	1.11	\$717	0.73
Milton	30.16 %	\$1,623,141	0.28	\$264	0.54	\$18,133	-0.97	\$876	0.28	\$346	1.74	\$336	0.07	\$621	-0.03
Montpelier	16.62 %	\$1,403,134	-0.01	\$181	-0.20	\$25,918	0.62	\$1,086	1.44	\$273	0.78	\$459	1.72	\$912	2.27
Norwich	9.42 %	\$555,085	-1.73	\$68	-1.19	\$26,132	0.66	\$719	-0.59	\$170	-0.57	\$330	0.03	\$653	0.22

Tuesday, December 17, 1996

Table - 3

SUMMARY OF SPED / EXTRAORDINARY DATA FOR FY95 - Expenditures

Supervisory Union	Extraord / Total Special Ed	Extraord / Total Spec Ed Deviation from Median	Special Ed Cost for K-12	Special Ed Cost for K-12 Deviation from Median	Extra. Cost / ADM	Extra. Cost / ADM Deviation from Median	Extraord. Cost / student	Extraord. Cost / Student Deviation from Median	Total Special Ed Cost /ADM	Total Special Ed Cost /ADM Deviation from Median	Para Salary ADM	Para Salary ADM Deviation from Median	Prof Salary ADM	Prof Salary ADM Deviation from Median	Sped Cost - ext ADM-ext Student	Sped Cost - ext ADM-ext Student Deviation from Median
Orange East	14.83 %	-0.73	\$1,247,408	-0.21	\$81	-1.07	\$23,119	0.05	\$548	-1.34		-2.80		-2.71	\$468	-1.24
Orange North	20.50 %	-0.24	\$639,670	-1.02	\$140	-0.35	\$32,776	2.01	\$684	-0.79	\$169	-0.38	\$215	-0.95	\$546	-0.63
Orange Southwest	20.01 %	-0.28	\$1,435,517	0.04	\$212	0.08	\$19,146	-0.78	\$1,061	1.30	\$224	0.14	\$389	0.53	\$858	1.84
Orange Windsor	26.52 %	0.38	\$1,103,540	-0.41	\$199	-0.04	\$22,513	-0.08	\$749	-0.42	\$159	-0.71	\$186	-1.20	\$555	-0.95
Orleans Central	20.19 %	-0.27	\$547,490	-1.14	\$90	-0.99	\$27,638	0.97	\$447	-2.10	\$144	-0.97	\$209	-1.00	\$358	-2.11
Orleans Essex North	21.64 %	-0.12	\$2,757,452	1.79	\$171	-0.28	\$33,149	2.08	\$791	-0.19		-2.80		-2.71	\$623	-0.02
Orleans Southwest	26.74 %	0.38	\$1,361,186	-0.08	\$251	-0.34	\$25,998	0.63	\$937	0.62	\$212	-0.02	\$258	-0.59	\$693	0.94
Rutland Central	34.18 %	1.11	\$874,147	-0.98	\$164	-0.42	\$25,805	0.55	\$480	-1.91	\$97	-1.32	\$178	-1.27	\$318	-2.43
Rutland City	45.46 %	2.21	\$2,696,496	1.71	\$515	2.76	\$22,286	-0.12	\$1,134	1.71	\$404	2.31	\$689	3.07	\$633	0.08
Rutland Northeast	46.78 %	2.34	\$2,174,781	1.02	\$470	2.36	\$23,119	0.03	\$1,006	1.00	\$378	2.17	\$439	0.95	\$546	-0.62
Rutland South	34.87 %	1.17	\$832,365	-0.77	\$232	0.28	\$29,021	1.25	\$666	-0.89	\$191	-0.30	\$299	-0.24	\$437	-1.49
Rutland Southwest	41.76 %	1.85	\$1,027,681	-0.51	\$398	1.73	\$22,585	-0.08	\$954	0.71	\$343	1.71	\$224	-0.88	\$566	-0.47
Rutland Windsor	31.72 %	0.86	\$578,255	-1.10	\$274	0.63	\$18,340	-0.92	\$865	0.22	\$214	0.01	\$276	-0.43	\$600	-0.20
South Burlington	30.27 %	0.72	\$2,387,838	1.30	\$333	1.15	\$24,924	0.41	\$1,101	1.53	\$287	0.97	\$324	-0.03	\$778	1.21
Southwest Vermont	9.73 %	-1.29	\$3,859,387	3.28	\$91	-0.99	\$28,886	1.22	\$934	0.60	\$252	0.52	\$498	1.45	\$945	1.75
Springfield	27.70 %	0.47	\$1,592,717	0.24	\$251	0.42	\$19,179	-0.75	\$906	0.44	\$317	1.37	\$601	2.32	\$664	0.31
St. Johnsbury	11.25 %	-1.14	\$754,325	-0.87	\$61	-1.25	\$21,219	-0.34	\$539	-1.59	\$116	-1.28	\$185	-1.21	\$480	-1.15
Washington Central	33.95 %	1.08	\$1,955,148	0.73	\$365	1.43	\$22,887	0.00	\$1,074	1.38	\$350	1.79	\$416	0.79	\$721	0.78
Washington Northeast	29.72 %	0.67	\$662,366	-0.99	\$264	0.54	\$28,126	1.08	\$887	0.34	\$259	0.61	\$368	0.35	\$629	0.03
Washington South	20.59 %	-0.23	\$1,009,743	-0.53	\$213	0.09	\$25,992	0.63	\$1,035	1.16	\$282	0.91	\$480	1.30	\$828	1.61
Washington West	24.56 %	0.18	\$1,685,229	0.37	\$214	0.10	\$20,697	-0.44	\$872	0.26	\$208	-0.07	\$359	0.27	\$665	0.32
Windham Central	18.69 %	-0.41	\$1,162,383	-0.33	\$165	-0.33	\$19,753	-0.64	\$882	0.31	\$165	-0.63	\$421	0.80	\$723	0.78
Windham Northeast	21.30 %	-0.19	\$1,772,592	0.48	\$207	0.04	\$37,762	3.02	\$970	0.80	\$134	-1.04	\$365	0.32	\$768	1.15
Windham Southeast	39.44 %	1.62	\$3,367,883	2.60	\$414	1.88	\$23,722	0.17	\$1,050	1.24	\$243	0.39	\$490	1.38	\$647	0.17
Windham Southwest	34.90 %	1.18	\$903,983	-0.67	\$304	0.89	\$26,293	0.69	\$870	0.25	\$195	-0.23	\$372	0.38	\$573	-0.41
Windsor Central	33.36 %	1.03	\$1,428,355	0.03	\$346	1.27	\$23,823	0.19	\$1,037	1.17	\$311	1.28	\$566	1.94	\$702	0.61
Windsor Northwest	41.38 %	1.81	\$945,514	-0.62	\$449	2.17	\$21,736	-0.23	\$1,085	1.44	\$389	2.31	\$264	-0.53	\$649	0.19
Windsor Southeast	17.68 %	-0.51	\$1,303,139	-0.14	\$127	-0.67	\$17,720	-1.05	\$716	-0.61	\$198	-0.21	\$283	-0.37	\$594	-0.25
Windsor Southwest	28.25 %	0.53	\$1,320,048	-0.12	\$275	0.64	\$18,648	-0.86	\$972	0.81	\$184	-0.39	\$394	0.57	\$708	0.89
Winooski	8.48 %	-1.41	\$668,783	-0.98	\$69	-1.18	\$28,360	1.11	\$815	-0.08	\$288	0.98	\$307	-0.17	\$748	0.97



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Table - 4

SUMMARY OF SPED / EXTRAORDINARY DATA  
FOR FY95 - Student Information

Supervisory Union	Prof. Staff / 1000 ADM	Prof. Staff / 1000 ADM Deviation from Median	Para. Staff / 1000 ADM	Para. Staff / 1000 ADM Deviation from Median	Residential / 1000 ADM	Residential / 1000 ADM Deviation from Median	Child Count / ADM AS A %	Child Count / ADM % Deviation from Median	Individual Aides / 100 ADM	Individual Aides / 100 ADM Deviation from Median	Extra. Stude. / 100 ADM	Extra. Stude. / 100 ADM Deviation from Median	Extra. Stude. > \$40000 / 1000 ADM	Extra. Stude. > \$40000 / 1000 ADM Deviation from Median	Extra. Stude. To \$40000 / 1000 ADM	Extra. Stude. 20-40000 / 1000 ADM Deviation from Median
Addison Central	9.33	-3.08	19.28	-3.73	0.45	-0.31	10.99 %	0.45	0.88	-0.38	1.29	0.79	0.00	-0.88	0.89	-0.58
Addison Northeast	9.23	0.40	20.94	-0.23	0.00	-1.08	10.79 %	0.38	0.88	-0.38	1.04	0.31	0.00	-0.88	6.25	1.22
Addison Northwest	9.68	0.37	23.33	0.07	0.79	-0.07	11.06 %	0.48	1.46	0.78	0.95	0.12	0.00	-0.88	0.79	-0.62
Addison Rutland	7.59	-0.25	14.27	0.51	0.00	-1.08	10.04 %	0.02	2.33	2.47	0.65	-0.48	0.00	-0.88	2.17	-0.18
Arlington	9.56	0.49	21.22	-1.14	0.00	-1.08	8.03 %	-0.90	1.21	0.27	0.22	-1.29	0.00	-0.88	2.17	-0.18
Barre City	7.95	-0.11	17.15	-0.61	0.00	-1.08	8.09 %	-0.87	0.82	-0.50	0.62	-0.52	0.00	-0.88	3.37	0.25
Bennington Rutland	6.85	-0.52	12.03	-1.54	1.08	0.29	9.96 %	-0.02	0.67	-0.79	1.06	0.34	0.00	-0.88	3.53	0.30
Blue Mountain Union	6.15	-0.78	24.61	0.74	0.00	-1.08	12.11 %	0.96	0.68	-0.78	0.19	-1.34	0.00	-0.88	2.69	0.02
Burlington	10.12	0.70	19.82	-0.13	0.54	-0.39	11.20 %	-0.55	1.01	-0.11	0.98	0.18	0.82	0.40	7.07	1.49
Caledonia Central	7.18	-0.40	20.45	-0.01	1.00	0.79	8.78 %	-0.58	0.25	-1.61	0.40	-0.94	1.00	0.68	1.00	-0.55
Caledonia North	6.31	-0.72	27.04	1.18	1.06	0.21	9.19 %	-0.37	1.32	0.48	0.53	-0.69	0.53	-0.05	0.53	-0.71
Chittenden Central	6.70	-0.58	16.34	-0.76	0.34	-0.85	7.79 %	-1.01	1.10	0.05	1.46	1.13	1.57	1.58	9.93	2.48
Chittenden East	5.68	-0.98	23.49	0.54	0.26	-0.79	6.73 %	-1.48	1.34	0.53	0.55	-0.65	0.69	-0.20	1.37	-0.43
Chittenden South	6.04	-0.83	20.80	0.05	0.00	-1.08	9.23 %	-0.35	1.52	0.88	0.34	-1.09	0.53	-0.05	1.06	-0.53
Colchester	6.12	-0.80	22.78	0.41	0.00	-1.08	10.07 %	0.03	1.20	0.25	1.07	0.38	0.00	-0.88	3.30	0.22
Essex Caledonia	4.69	-1.33	24.14	0.66	0.00	-1.08	5.40 %	-2.10	1.21	0.26	0.57	-0.61	0.00	-0.88	0.00	-0.88
Essex North	8.29	0.02	10.69	-1.79	0.99	0.19	7.05 %	-1.34	0.80	-0.53	1.29	0.79	1.49	1.48	4.47	0.52
Essex Town	6.19	-0.71	12.55	-1.45	0.73	-0.15	10.22 %	0.10	0.25	-1.51	1.03	0.28	0.37	-0.31	2.20	-0.15
Franklin Central	14.45	2.32	23.05	0.46	0.57	-0.35	12.40 %	1.08	0.95	-0.25	0.29	-1.18	0.97	0.02	1.15	-0.30
Franklin Northeast	7.37	-0.33	20.61	0.07	1.46	0.78	8.17 %	-0.83	1.42	0.98	0.91	0.09	1.09	0.84	4.01	0.46
Franklin Northwest	5.90	-0.88	13.81	-1.22	0.64	-0.26	10.20 %	0.09	0.58	-0.96	0.32	-1.09	0.64	0.13	0.00	-0.88
Franklin West	5.65	-0.97	10.84	-1.76	0.00	-1.08	12.34 %	1.06	0.66	-0.80	1.20	0.61	0.00	-0.88	5.14	0.84
Grand Isle	12.26	1.90	24.20	0.67	1.68	1.08	11.02 %	0.48	1.26	0.37	0.78	-0.20	1.12	0.87	1.68	-0.32
Hartford	12.08	1.44	17.73	-0.51	0.94	0.12	10.22 %	0.40	0.90	-0.33	0.94	0.10	0.84	0.59	1.88	-0.25
Lamoille North	10.56	0.87	22.79	0.41	0.63	-0.27	8.67 %	-0.61	1.07	-0.01	0.89	0.00	1.27	1.10	3.16	0.18
Lamoille South	8.20	-0.02	26.99	1.17	0.00	-1.08	9.77 %	-0.10	1.48	0.31	1.46	1.11	0.54	-0.03	2.16	-0.19
Milton	11.07	1.06	23.56	0.55	1.55	0.90	11.69 %	0.77	1.18	0.21	0.70	-0.36	0.77	0.33	5.42	0.93
Montpelier	7.20	-0.39	13.92	-1.20	1.30	0.57	11.46 %	-1.66	0.92	-0.30	0.26	-1.21	0.00	-0.88	2.59	-0.02
Norwich	7.20	-0.39	13.92	-1.20	1.30	0.57	11.46 %	-1.66	0.92	-0.30	0.26	-1.21	0.00	-0.88	2.59	-0.02
Orange East		-3.08		-3.73	0.88	0.04	11.66 %	0.96			0.35	-1.03	0.44	-0.19	1.32	-0.65

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Table - 4

SUMMARY OF SPED / EXTRAORDINARY DATA  
FOR FY95 - Student Information

Supervisory Union	Prof. Staff / 1000 ADM	Prof. Staff / ADM Deviation from Median	Para. Staff / 1000 ADM	Para. Staff / ADM Deviation from Median	Residential / 1000 ADM	Residential / ADM Deviation from Median	Child Count / ADM AS A %	Child Count / ADM % Deviation from Median	Individual Aides / 100 ADM	Individual Aides / ADM Deviation from Median	Extra. Stude. / 100 ADM	Extra. Stude. / ADM Deviation from Median	Extra. Stude. > \$40000 / 1000 ADM	Extra. Stude. > \$40000 / ADM Deviation from Median	Extra. Stude. To \$40000 / 1000 ADM	Extra. Stude. > 20-40000 / 1000 ADM Deviation from Median
Orange North	7.27	-0.37	19.53	-0.18	2.14	1.65	9.09 %	-0.42	0.12	-1.88	0.43	-0.89	2.14	-2.47	1.07	-0.53
Orange Southwest	9.57	0.49	25.49	0.90	1.48	0.81	11.01 %	0.46	0.85	-0.44	1.11	0.43	0.00	-0.88	2.22	-0.14
Orange Windsor	6.58	-0.62	15.85	-0.89	1.36	0.65	9.37 %	-0.29	0.83	-0.48	0.88	-0.00	0.68	0.78	3.39	0.25
Orleans Central	5.15	-1.16	12.53	-1.48	0.82	-0.04	8.74 %	-0.57	0.80	-0.54	0.33	-1.08	0.82	0.40	3.82	-0.61
Orleans Essex North		-3.09				1.72	13.22 %	1.46			0.52	-0.71	1.43	1.37	3.15	0.17
Orleans Southwest	7.49	-0.29	14.53	-1.09	1.38	0.68	11.64 %	0.75	1.01	-0.12	0.96	0.16	1.38	1.28	3.44	0.27
Rutland Central	6.84	-0.53	11.61	-1.62	1.42	0.74	5.27 %	-2.15	0.85	-0.43	0.64	-0.47	1.42	1.35	0.00	-0.89
Rutland City	16.82	3.14	30.90	1.88	1.26	0.53	9.54 %	-0.21	2.42	2.63	2.31	2.77	0.64	0.44	12.19	3.22
Rutland Northeast	9.52	0.48	24.67	0.75	0.92	0.10	10.45 %	0.20	1.87	1.53	2.03	2.23	0.92	0.57	10.63	2.69
Rutland South	8.80	0.27	15.59	-0.90	0.80	-0.06	9.12 %	-0.40	0.90	-0.34	0.80	-0.16	0.80	0.37	4.86	0.73
Rutland Southwest	7.30	-0.36	28.59	1.46	2.79	2.48	12.81 %	1.28	2.14	2.09	1.76	1.77	0.93	0.57	6.50	1.30
Rutland Windsor	8.42	0.06	21.45	0.17	0.00	-1.08	10.92 %	0.42	1.85	1.51	1.50	1.19	1.50	1.46	1.50	-0.39
South Burlington	8.02	-0.08	23.42	0.53	2.31	1.87	7.61 %	-1.09	1.10	0.09	1.34	0.88	1.38	1.29	5.99	1.13
Southwest Vermont	10.81	0.98	24.30	0.89	0.24	-0.77	11.95 %	0.89	1.08	0.01	0.31	-1.11	0.24	-0.50	1.21	-0.48
Springfield	14.16	2.21	23.41	0.52	1.14	0.37	10.12 %	0.06	0.94	-0.25	1.31	0.82	0.00	-0.88	6.82	1.41
St. Johnsbury	5.52	-1.02	12.43	-1.47	0.00	-1.08	7.66 %	-0.97	0.75	-0.64	0.29	-1.18	0.00	-0.88	6.82	-0.41
Washington Central	11.20	1.11	25.37	0.88	2.75	2.43	10.38 %	0.17	1.66	1.16	1.59	1.37	0.55	-0.02	9.34	2.25
Washington Northreas	8.57	0.12	19.41	-0.20	0.00	-1.08	9.91 %	-0.04	1.12	0.08	0.94	0.10	0.00	-0.88	9.37	2.27
Washington South	12.49	1.59	24.25	0.68	1.02	0.23	14.85 %	-2.72	1.28	0.40	0.82	-0.12	1.02	0.73	5.12	0.84
Washington West	8.78	0.20	17.35	-0.58	1.55	0.30	9.78 %	-0.10	1.21	0.27	1.04	0.29	0.52	-0.07	3.11	0.16
Windham Central	10.24	0.75	20.12	-0.07	1.52	0.96	10.24 %	0.11	1.34	0.52	0.83	0.20	0.00	-0.88	2.28	-0.12
Windham Northeast	10.04	0.67	14.00	-1.19	2.19	1.72	16.03 %	2.75	1.02	-0.11	0.55	-0.65	1.64	1.69	1.64	-0.34
Windham Southwest	12.14	1.48	16.04	-0.82	1.25	0.51	8.85 %	-0.52	0.78	-0.57	1.75	1.67	1.56	1.56	4.67	0.68
Windham South	9.62	0.52	16.30	-0.77	2.89	2.81	8.57 %	-0.65	0.89	-0.37	1.15	0.53	1.92	2.14	6.74	1.38
Windsor Central	14.38	2.30	23.77	0.59	0.00	-1.08	10.10 %	0.04	1.81	1.45	1.45	1.10	0.00	-0.88	10.17	2.53
Windsor Northeast	7.23	-0.38	37.42	3.07	2.29	1.85	10.79 %	0.36	2.52	2.84	2.07	2.29	2.29	2.72	3.44	0.27
Windsor Southwest	7.24	-0.38	18.38	-0.39	0.55	-0.38	8.90 %	-0.50	1.57	0.98	0.71	-0.33	0.00	-0.88	0.55	-0.70
Windsor Southeast	13.39	1.92	20.41	-0.02	0.74	-0.14	9.72 %	-0.13	1.95	1.72	1.47	1.14	0.74	0.27	3.68	0.35
Winooski	7.92	-0.12	26.82	1.14	1.22	0.48	13.41 %	1.55	0.73	-0.67	0.24	-1.24	0.00	-0.88	2.44	-0.07

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Table - 5

STATISTICAL ANALYSIS VARIABLES

DataField	Count	Missing	Mean	Minimum	Maximum	Range	StdError	StdDeviation	Median
ADM	56.00	0.00	1,660.54	352.04	4,134.10	3,782.06	108.70	813.43	1,515.79
ADM	60.00	0.00	1,715.27	352.04	4,134.10	3,782.06	106.75	826.89	1,661.33
AGI	252.00	0.00	13,513.49	7,362.95	26,283.80	18,920.85	176.18	2,796.75	13,131.92
ATTRATE	201.00	5.00	95.33	89.46	97.63	8.17	0.07	1.01	95.44
AVCS9495	59.00	1.00	18.17	11.48	56.06	44.58	0.74	5.70	17.34
AVCS9596	206.00	0.00	23.44	7.00	375.00	368.00	2.66	38.17	17.67
Admi/Para	56.00	4.00	53.50	26.73	93.56	66.84	2.13	15.98	2,996.03
Ave. BenefitsPara.	56.00	0.00	2,182.71	405.53	5,033.55	4,628.03	169.01	1,264.79	1,849.82
Ave. BenefitsProf.	56.00	0.00	6,096.19	2,496.70	9,413.98	6,917.29	175.39	1,312.49	6,049.54
Ave. SalaryPara.	56.00	0.00	8,885.07	5,301.89	12,937.97	7,636.08	194.34	1,454.31	8,925.39
Ave. SalaryProf.	56.00	0.00	32,765.62	23,480.46	48,273.09	24,792.62	681.56	5,100.30	32,966.41
Average Salary	56.00	0.00	34,719.46	4,707.00	66,498.00	61,791.00	2,243.56	16,789.23	32,335.50
Benefits Indiv. Aides	56.00	0.00	45,570.04	593.00	281,450.00	280,857.00	6,684.64	49,873.61	28,427.50
Benefits Indiv. Aides/ADM	56.00	0.00	2,639.24	63.39	11,832.54	11,769.15	311.37	2,330.10	1,975.73
Benefits Para.	56.00	0.00	76,492.43	4,694.00	367,920.84	363,226.84	9,551.31	71,475.47	49,761.50
Benefits Prof.	56.00	0.00	97,806.76	4,405.00	420,899.25	416,494.25	10,584.81	79,209.47	87,427.18
BenefitsPara./FTE	56.00	0.00	2,187.40	405.53	5,033.55	4,628.03	170.12	1,273.07	1,849.82
BenefitsProf./FTE	56.00	0.00	6,097.36	2,496.70	9,413.98	6,917.29	175.41	1,312.65	6,049.54
Chcl/Para	56.00	4.00	5.15	2.24	11.45	9.22	0.24	1.78	288.43
Child# to Sup Stiff	56.00	4.00	3.53	1.72	7.48	5.76	0.14	1.07	197.50
ChildCount/ADM	60.00	0.00	9.82	4.32	16.03	11.71	0.28	2.20	589.46
Childcount	60.00	0.00	169.25	19.00	494.00	475.00	11.94	92.47	150.00
Cost for K-12	60.00	0.00	1,420,527.95	233,158.78	3,859,386.58	3,626,227.80	97,162.54	752,617.78	1,409,063.50
DROP9495	52.00	8.00	4.58	0.00	15.64	15.64	0.43	3.14	3.66
ENROLL95	206.00	0.00	1,035.25	10.00	44,844.00	44,834.00	263.12	3,776.52	207.00
Extra. Cost/ADM	60.00	0.00	204.85	0.00	515.30	515.30	14.63	113.34	12,290.70
Extra. Stu/ADM	60.00	0.00	0.90	0.00	2.31	2.31	0.07	0.52	54.11
Extra. Stu>40000/ADM	60.00	0.00	3.48	0.00	12.19	12.19	0.38	2.97	209.01
Extra. Stu>40000/ADM	60.00	0.00	0.65	0.00	2.29	2.29	0.08	0.64	39.10
Extraord \$/Total Spec Eds	60.00	0.00	23.94	0.00	46.78	46.78	1.32	10.20	1,436.24
Extraordinary Cost	60.00	0.00	363,378.26	0.00	1,328,446.71	1,328,446.71	35,404.76	274,244.12	304,258.62
Extraordinary Cost/stude.	59.00	1.00	23,623.43	16,514.46	37,762.09	21,247.63	640.88	4,922.73	1,393,782.56
FTE Prof.	56.00	0.00	15.01	1.65	44.71	43.06	1.24	9.26	13.22
FTE195	203.00	3.00	13.10	0.50	56.00	55.50	0.69	9.84	9.60
FTE295	203.00	3.00	3.58	0.00	22.00	22.00	0.24	3.43	2.50
FTE496	206.00	0.00	2.47	0.00	16.00	16.00	0.15	2.21	2.00
HOME/HOSPITAL	60.00	0.00	1.87	0.00	10.00	10.00	0.28	2.19	1.00
Individual Aides	56.00	0.00	19.29	1.12	57.50	56.38	1.69	12.67	16.52
Individual Aides/ADM	56.00	0.00	1.15	0.12	2.52	2.40	0.07	0.51	1.07
Intensive Rate	206.00	0.00	0.21	0.02	0.57	0.55	0.01	0.17	0.21
LOWBWT93	201.00	5.00	5.76	3.30	7.70	4.40	0.07	0.93	5.80
LSSD9495	193.00	13.00	6.46	5.17	7.33	2.16	0.03	0.39	6.50
M AG	252.00	0.00	21,229.67	10,888.00	41,222.00	30,334.00	269.33	4,275.53	20,503.25
NEGLECS3	193.00	13.00	25.23	10.00	45.60	35.60	0.75	10.46	23.40

Tuesday, November 26, 1996

STATISTICAL ANALYSIS VARIABLES

Table - 5

DataField	Count	Missing	Mean	Minimum	Maximum	Range	StdError	StdDeviation	Median
Num Of Stu. Extraordinary	60.00	0.00	15.87	0.00	56.00	56.00	1.54	11.93	13.00
Num Of Stu. Residential	60.00	0.00	1.58	0.00	6.00	6.00	0.18	1.39	1.00
OUT_OF_DIS	60.00	0.00	6.22	0.00	38.00	38.00	0.92	7.11	4.00
Out-Of-State/ADM	60.00	0.00	3.61	0.00	20.07	20.07	0.47	3.61	3.03
P2YEAR	33.00	173.00	15.18	4.00	30.00	26.00	1.18	6.78	15.00
PAYEAR	33.00	173.00	48.52	6.00	74.00	68.00	2.70	15.51	49.00
PABUSE93	58.00	2.00	27.10	14.10	38.70	24.60	0.84	6.37	29.20
PBUSSERV	205.00	1.00	0.48	0.00	4.40	4.40	0.04	0.61	0.30
PCENTSUP	205.00	1.00	0.03	0.00	2.10	2.10	0.01	0.16	0.00
PCTSAT95	28.00	178.00	52.86	13.00	79.00	66.00	2.97	15.73	55.00
PDEBT	205.00	1.00	2.84	0.00	13.40	13.40	0.21	3.08	2.00
PESNONIN	205.00	1.00	2.12	0.00	4.90	4.90	0.10	1.42	2.20
PFED	205.00	1.00	1.31	0.00	8.60	8.60	0.10	1.39	1.10
PFTJOB	33.00	173.00	20.29	0.00	44.00	44.00	1.63	9.36	20.50
PFJOB	52.00	8.00	19.05	5.00	44.00	39.00	1.12	8.09	19.00
PGENADM	205.00	1.00	1.02	0.10	9.30	9.20	0.07	1.06	0.70
PHOME	33.00	173.00	0.42	0.00	6.00	6.00	0.22	1.28	0.00
PINSTR	205.00	1.00	37.98	10.30	66.30	56.00	0.78	11.15	35.70
PINSTSTF	205.00	1.00	1.73	0.00	7.00	7.00	0.09	1.24	1.60
PLOCAL	205.00	1.00	69.80	24.80	98.60	73.80	1.43	20.54	69.20
PMILIT	33.00	173.00	5.15	0.00	18.00	18.00	0.75	4.31	5.00
PNONESPR	205.00	1.00	0.06	0.00	2.20	2.20	0.02	0.28	0.00
POTHSUPP	205.00	1.00	0.03	0.00	1.30	1.30	0.01	0.14	0.00
PPLANT	205.00	1.00	5.22	1.00	12.30	11.30	0.13	1.93	4.70
PPOV9495	206.00	0.00	12.05	0.00	41.00	41.00	0.53	7.61	11.00
PPUPSUP	205.00	1.00	2.76	0.00	17.30	17.30	0.16	2.27	2.20
PROFDEVD	199.00	7.00	7.75	3.00	13.00	10.00	0.18	2.49	7.00
PRPR9495	206.00	0.00	131.24	2.00	251.00	249.00	4.87	69.93	133.50
PSCHLADM	205.00	1.00	4.23	0.00	11.30	11.30	0.14	2.06	4.20
PSPECED	206.00	0.00	9.72	0.00	26.10	26.10	0.28	4.07	9.40
PSTATE	205.00	1.00	28.90	1.40	73.00	71.60	1.40	20.08	29.90
PTECH95	33.00	173.00	22.33	0.00	66.00	66.00	2.46	14.13	21.00
PTFA	205.00	1.00	35.37	0.80	77.70	76.90	1.17	16.73	39.70
PTOFFDK	33.00	173.00	7.62	0.00	22.00	22.00	0.91	5.20	6.00
PTRANSP	205.00	1.00	3.20	0.00	13.60	13.60	0.15	2.17	3.00
PUB SEPARTE DAY	60.00	0.00	1.32	0.00	16.00	16.00	0.32	2.51	0.00
PVOCTECH	33.00	173.00	2.83	0.00	11.00	11.00	0.55	3.15	2.00
Para Salary/ADM	56.00	4.00	224.73	97.44	404.38	306.94	10.17	76.07	12,584.81
Para Staff/ADM	56.00	0.00	20.12	10.69	37.42	26.73	0.73	5.48	20.63
Para. Prof	56.00	0.00	33.39	6.58	100.45	93.87	2.59	19.39	29.22
Para./ADM	56.00	4.00	0.02	0.01	0.04	0.03	0.00	0.01	1.13
Prof. Salary/ADM	56.00	4.00	344.50	173.07	689.26	516.19	15.76	117.92	19,292.26
Prof. Staff/ADM	56.00	0.00	8.80	4.69	16.62	11.93	0.35	2.65	8.25
Prof./Para.	56.00	4.00	0.46	0.19	0.78	0.58	0.02	0.14	25.52
REG CLASS	60.00	0.00	145.65	15.00	447.00	432.00	10.21	79.06	136.00
RESR ROOM	60.00	0.00	7.92	0.00	88.00	88.00	2.03	15.70	1.00

Tuesday, November 26, 1996

**Table - 5**

**STATISTICAL ANALYSIS VARIABLES**

DataField	Count	Missing	Mean	Minimum	Maximum	Range	StdError	StdDeviation	Median
RISK93	193.00	13.00	8.81	6.40	10.90	4.50	0.11	1.56	9.10
Regular Class/ADM	60.00	0.00	85.52	7.84	144.48	136.63	2.91	22.53	87.02
Residential/ADM	60.00	0.00	0.93	0.00	2.89	2.89	0.10	0.78	55.70
Resource Room/ADM	60.00	0.00	3.82	0.00	46.01	46.01	0.94	7.27	0.75
SABUSE93	206.00	0.00	53.11	32.40	87.70	55.30	1.08	15.54	55.40
SAL9495	200.00	6.00	32,193.25	18,780.00	46,369.00	27,589.00	306.91	4,340.40	31,972.00
SEPAATE CLASS	60.00	0.00	5.88	0.00	45.00	45.00	1.11	8.64	3.00
SMTH9495	30.00	176.00	468.90	405.00	540.00	135.00	5.84	32.00	465.50
SVRB9495	30.00	176.00	437.45	349.00	520.00	171.00	6.49	35.55	435.25
Salary Indiv. Aides	56.00	0.00	169,226.28	7,748.00	525,487.90	517,739.90	15,432.95	115,489.65	142,227.53
Salary Indiv. Aides/ADM	56.00	0.00	9,975.52	828.22	21,194.42	20,366.19	596.71	4,465.38	9,053.60
Salary Para	56.00	0.00	298,422.02	43,352.00	860,286.62	816,934.62	24,018.61	179,738.83	263,371.96
Salary Prof.	56.00	0.00	505,159.85	58,436.00	1,639,033.36	1,580,597.36	46,616.34	348,844.76	441,827.50
Salary Total/ADM	56.00	4.00	568.41	275.10	1,093.64	818.54	21.82	163.31	31,831.04
SalaryPara./FTE	56.00	0.00	8,906.97	5,301.89	12,937.97	7,636.08	194.48	1,455.37	8,947.16
SalaryProf./FTE	56.00	0.00	32,861.88	23,480.46	48,273.09	24,792.62	688.58	5,152.83	32,830.23
Separate Class/ADM	60.00	0.00	3.05	0.00	15.51	15.51	0.46	3.55	2.22
Sped ed Formula Costs	206.00	0.00	359,456.95	541.30	2,599,245.26	2,598,703.96	30,532.66	438,226.06	208,715.41
Sped Cost-ext/adm-ext stu	60.00	0.00	620.35	318.14	911.68	593.54	16.30	126.24	37,221.08
State Funding	206.00	0.00	146,821.60	324.78	1,066,361.49	1,066,036.71	12,096.00	173,610.25	83,057.75
Support Staff/ADM/1000	56.00	4.00	29.04	16.49	47.52	31.03	0.92	6.87	1,626.11
TABUSE93	206.00	0.00	97.21	52.00	137.40	85.40	1.74	24.91	101.30
TEACHDAY	199.00	7.00	183.87	177.00	193.00	16.00	0.21	3.01	184.00
TOTALR	33.00	173.00	247.48	10.00	2,052.00	2,042.00	74.01	425.13	54.00
Total FTE	56.00	0.00	48.40	10.08	145.16	135.08	3.69	27.58	44.31
Total FTE/ADM	56.00	0.00	2.90	1.65	4.75	3.10	0.09	0.68	2.90
Total Salary	56.00	0.00	982,853.28	174,766.00	3,103,487.73	2,928,721.73	85,038.45	636,369.48	852,936.00
Total Special Ed Cost/ADM	60.00	0.00	819.50	389.43	1,133.64	744.22	23.28	160.36	825.65



FY-95 COST OF SPECIAL EDUCATION EXTRAORDINARY STUDENTS

		Breakdown of Cost of Extraordinary Students by Cost Category										
Supervisory Union		Total FY-95 Cost of Extraordinary Students	Special Ed Tuition	% Tuition of Total	Equipment	% Equip. of Total	Other Instructional	% Oth Inst of Total	Related Services	% Rel Serv of Total	Transportation	% Transp of Total
03	Addison Central	487,154.81	187,828.57	38.6%	0.00	0.0%	246,397.37	50.6%	18,680.15	3.8%	34,248.72	7.0%
01	Addison Northeast	433,895.78	233,870.71	53.9%	2,484.00	0.6%	157,301.64	36.3%	16,360.47	3.8%	23,878.96	5.5%
02	Addison Northwest	203,162.00	81,544.00	40.1%	475.00	0.2%	106,461.00	52.4%	7,267.00	3.6%	7,415.00	3.6%
04	Addison Rutland	206,990.00	22,955.00	11.1%	2,955.00	1.4%	153,505.00	74.2%	7,474.00	3.6%	20,101.00	9.7%
60	Arlington	35,413.00	27,326.00	77.2%	0.00	0.0%	420.00	1.2%	7,167.00	20.2%	500.00	1.4%
44	Barre City	225,741.38	57,292.37	25.4%	3,413.00	1.5%	137,085.15	60.7%	10,720.92	4.7%	17,229.94	7.6%
58	Barre Town	241,616.04	14,085.35	5.8%	139.00	0.1%	204,018.05	84.4%	17,125.92	7.1%	6,247.72	2.6%
06	Bennington Rutland	238,674.00	154,170.00	64.6%	0.00	0.0%	61,102.00	25.6%	8,179.00	3.4%	15,223.00	6.4%
57	Blue Mountain Union	16,514.46	10,600.00	64.2%	0.00	0.0%	2,879.94	17.4%	0.00	0.0%	3,034.52	18.4%
15	Burlington	907,344.59	690,934.44	76.1%	2,996.48	0.3%	170,179.91	18.8%	9,782.96	1.1%	33,450.80	3.7%
09	Caledonia Central	106,109.00	77,695.00	73.2%	0.00	0.0%	19,997.00	18.8%	3,327.00	3.1%	5,090.00	4.8%
08	Caledonia North	197,606.36	180,464.00	91.3%	0.00	0.0%	8,167.72	4.1%	2,570.00	1.3%	6,404.64	3.2%
13	Chittenden Central	779,019.00	46,000.00	5.9%	0.00	0.0%	640,794.00	82.3%	66,615.00	8.6%	25,610.00	3.3%
12	Chittenden East	372,753.05	74,265.93	19.9%	0.00	0.0%	257,756.65	69.1%	35,447.42	9.5%	5,283.05	1.4%
14	Chittenden South	399,313.00	200,666.00	50.3%	15,973.00	4.0%	145,072.00	36.3%	26,412.00	6.6%	11,190.00	2.8%
07	Colchester	478,821.89	72,355.16	15.1%	4,391.11	0.9%	313,920.91	65.6%	81,288.71	17.0%	6,866.00	1.4%
18	Essex Caledonia	0.00	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%	0.00	0.0%
19	Essex North	33,196.29	0.00	0.0%	0.00	0.0%	29,554.02	89.0%	53.38	0.2%	3,588.89	10.8%
59	Essex Town	592,870.82	224,199.68	37.8%	1,689.00	0.3%	320,985.40	54.1%	15,891.36	2.7%	30,105.38	5.1%
23	Franklin Central	571,871.04	275,661.00	48.2%	386.00	0.1%	253,771.39	44.4%	36,512.22	6.4%	5,540.43	1.0%
20	Franklin Northeast	173,619.52	128,614.14	74.1%	735.03	0.4%	27,629.71	15.9%	1,403.52	0.8%	15,237.12	8.8%
21	Franklin Northwest	593,066.29	169,296.82	28.5%	7,383.10	1.2%	363,607.80	61.3%	18,679.50	3.1%	34,099.07	5.7%
22	Franklin West	110,014.00	95,525.00	86.8%	0.00	0.0%	14,489.00	13.2%	0.00	0.0%	0.00	0.0%
24	Grand Isle	293,002.24	131,710.80	45.0%	780.50	0.3%	74,932.04	25.6%	66,671.40	22.8%	18,907.50	6.5%
54	Hartford	344,755.58	202,158.93	58.6%	2,711.57	0.8%	122,801.02	35.6%	9,957.75	2.9%	7,126.31	2.1%
25	Lamoille North	421,198.44	146,505.00	34.8%	14,479.00	3.4%	150,071.97	35.6%	78,389.19	18.6%	31,753.28	7.5%
26	Lamoille South	347,189.00	116,552.00	33.6%	0.00	0.0%	208,046.00	59.9%	15,072.00	4.3%	7,519.00	2.2%
10	Milton	489,593.67	61,877.71	12.6%	13,225.54	2.7%	397,993.77	81.3%	15,352.53	3.1%	1,144.12	0.2%
45	Montpelier	233,266.00	105,527.00	45.2%	3,007.00	1.3%	77,871.00	33.4%	17,645.00	7.6%	29,216.00	12.5%
55	Norwich	52,264.28	28,080.00	53.7%	0.00	0.0%	15,457.96	29.6%	8,726.32	16.7%	0.00	0.0%
27	Orange East	184,952.00	45,500.00	24.6%	879.00	0.5%	105,460.00	57.0%	21,421.00	11.6%	11,692.00	6.3%
29	Orange North	131,103.00	110,704.00	84.4%	0.00	0.0%	480.00	0.4%	14,800.00	11.3%	5,119.00	3.9%

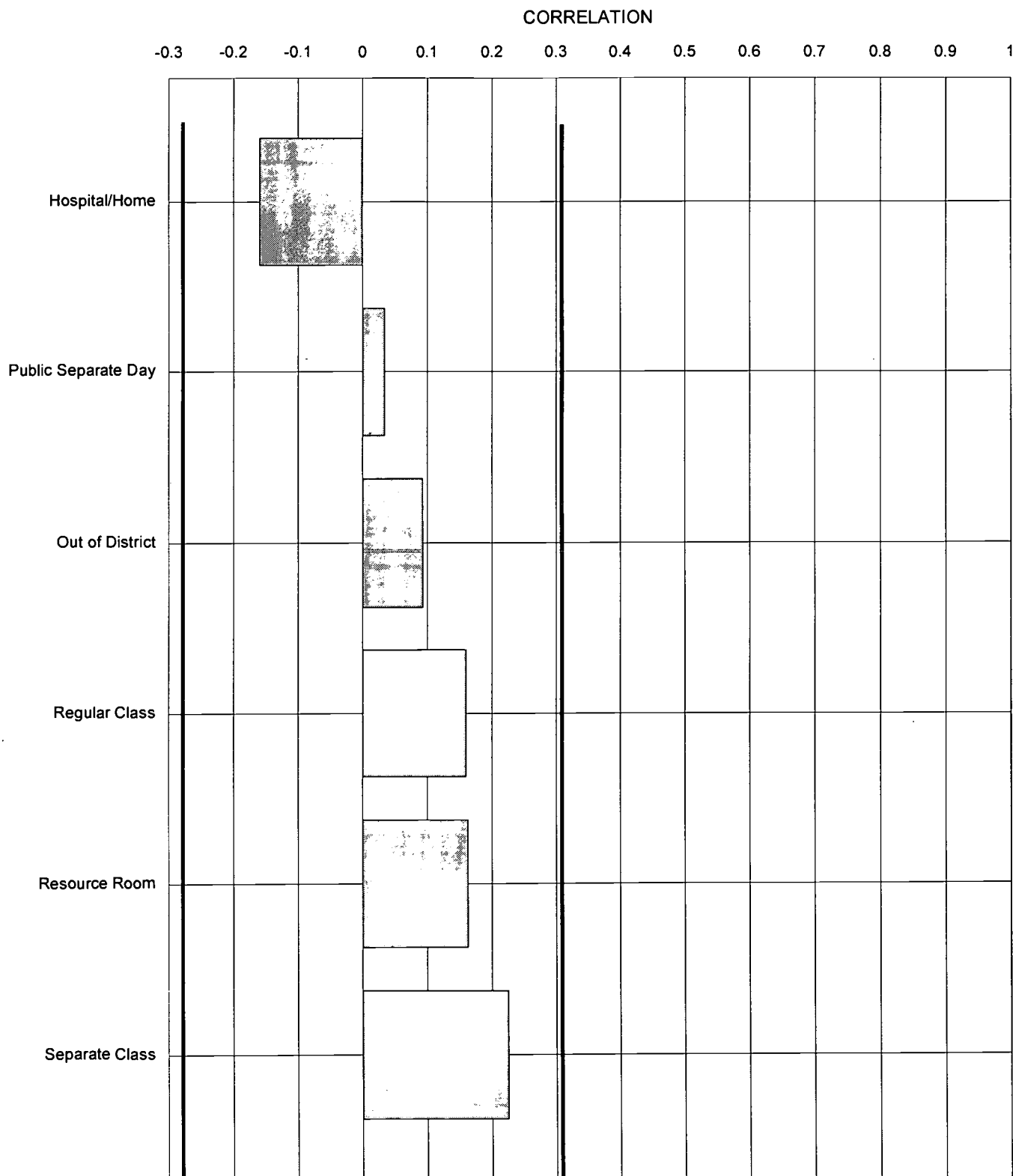
**FY-95 COST OF SPECIAL EDUCATION EXTRAORDINARY STUDENTS**

	Supervisory Union	Total FY-95 Cost of Extraordinary Students	Breakdown of Cost of Extraordinary Students by Cost Category									
			Special Ed Tuition	% Tuition of Total	Equipment	% Equip. of Total	Other Instructional	% Oth Inst of Total	Related Services	% Rel Serv of Total	Transportation	% Transp of Total
28	Orange Southwest	287,191.00	204,345.00	71.2%	0.00	0.0%	40,353.00	14.1%	8,884.00	3.1%	33,609.00	11.7%
30	Orange Windsor	292,663.00	177,561.00	60.7%	3,960.00	1.4%	65,986.00	22.5%	23,167.00	7.9%	21,989.00	7.5%
34	Orleans Central	110,551.00	42,000.00	38.0%	0.00	0.0%	43,202.00	39.1%	574.00	0.5%	24,775.00	22.4%
31	Orleans Essex North	596,685.84	276,277.60	46.3%	184.23	0.0%	202,722.40	34.0%	36,983.02	6.2%	80,518.59	13.5%
35	Orleans Southwest	363,976.00	204,173.00	56.1%	0.00	0.0%	79,137.00	21.7%	31,463.00	8.6%	49,203.00	13.5%
37	Rutland Central	230,445.06	123,978.73	53.8%	985.01	0.4%	92,500.42	40.1%	5,586.28	2.4%	7,394.62	3.2%
40	Rutland City	1,225,703.38	155,691.38	12.7%	0.00	0.0%	715,497.03	58.4%	313,809.61	25.6%	40,705.36	3.3%
36	Rutland Northeast	1,017,255.63	195,047.12	19.2%	5,981.38	0.6%	706,516.88	69.5%	57,099.59	5.6%	52,610.66	5.2%
33	Rutland South	290,212.00	192,608.00	66.4%	0.00	0.0%	82,740.00	28.5%	7,030.00	2.4%	7,834.00	2.7%
38	Rutland Southwest	429,120.00	151,688.00	35.3%	2,057.00	0.5%	215,909.00	50.3%	53,123.00	12.4%	6,343.00	1.5%
39	Rutland Windsor	183,395.46	56,628.09	30.9%	379.00	0.2%	106,222.43	57.9%	5,973.00	3.3%	14,192.94	7.7%
16	South Burlington	722,806.00	224,370.00	31.0%	6,762.00	0.9%	390,138.00	54.0%	42,200.00	5.8%	59,336.00	8.2%
05	Southwest Vermont	375,519.05	160,677.00	42.8%	1,533.17	0.4%	168,857.59	45.0%	15,062.87	4.0%	29,388.42	7.8%
56	Springfield	441,114.00	405,285.00	91.9%	0.00	0.0%	8,411.00	1.9%	11,323.00	2.6%	16,095.00	3.6%
11	St. Johnsbury	84,874.14	58,566.00	69.0%	0.00	0.0%	10,119.39	11.9%	13,175.00	15.5%	3,013.75	3.6%
32	Washington Central	663,716.00	143,396.00	21.6%	3,281.00	0.5%	414,142.00	62.4%	85,872.00	12.9%	17,025.00	2.6%
41	Washington Northeast	196,883.32	32,388.60	16.5%	3,021.39	1.5%	129,107.73	65.6%	13,621.76	6.9%	18,743.84	9.5%
43	Washington South	207,938.27	57,699.30	27.7%	4,656.51	2.2%	80,780.77	38.8%	44,909.56	21.6%	19,892.13	9.6%
42	Washington West	413,945.00	180,778.00	43.7%	1,006.00	0.2%	178,272.00	43.1%	20,458.00	4.9%	33,431.00	8.1%
46	Windham Central	217,282.00	129,089.00	59.4%	0.00	0.0%	49,715.00	22.9%	34,443.00	15.9%	4,035.00	1.9%
47	Windham Northeast	377,620.88	325,958.60	86.3%	0.00	0.0%	26,138.08	6.9%	7,897.91	2.1%	17,626.29	4.7%
48	Windham Southeast	1,328,446.71	1,135,585.95	85.5%	0.00	0.0%	146,946.16	11.1%	0.00	0.0%	45,914.60	3.5%
49	Windham Southwest	315,514.99	137,614.80	43.6%	384.02	0.1%	117,210.87	37.1%	13,416.30	4.3%	46,889.00	14.9%
51	Windsor Central	476,459.21	17,818.20	3.7%	6,279.00	1.3%	388,246.31	81.5%	51,129.41	10.7%	12,986.29	2.7%
50	Windsor Northwest	391,247.86	90,528.13	23.1%	640.00	0.2%	273,193.10	69.8%	20,147.33	5.1%	6,739.30	1.7%
52	Windsor Southeast	230,356.00	82,373.00	35.8%	901.00	0.4%	123,748.00	53.7%	13,120.00	5.7%	10,214.00	4.4%
53	Windsor Southwest	372,964.00	197,913.00	53.1%	0.00	0.0%	151,002.00	40.5%	23,264.00	6.2%	785.00	0.2%
17	Winooski	56,719.37	54,694.37	96.4%	0.00	0.0%	0.00	0.0%	0.00	0.0%	2,025.00	3.6%
	<b>TOTAL</b>	<b>21,802,695.70</b>	<b>9,188,697.48</b>	<b>42.1%</b>	<b>120,113.04</b>	<b>0.6%</b>	<b>9,795,023.58</b>	<b>44.9%</b>	<b>1,592,725.36</b>	<b>7.3%</b>	<b>1,106,136.24</b>	<b>5.1%</b>

Note: The above information is based on final FY-95 Special Education Expenditure Reports as of 3/28/96.

**Appendix D1**

**PLACEMENT CORRELATION**  
SPECIAL EDUCATION COST/ADM COMPARED TO TYPE OF PLACEMENT

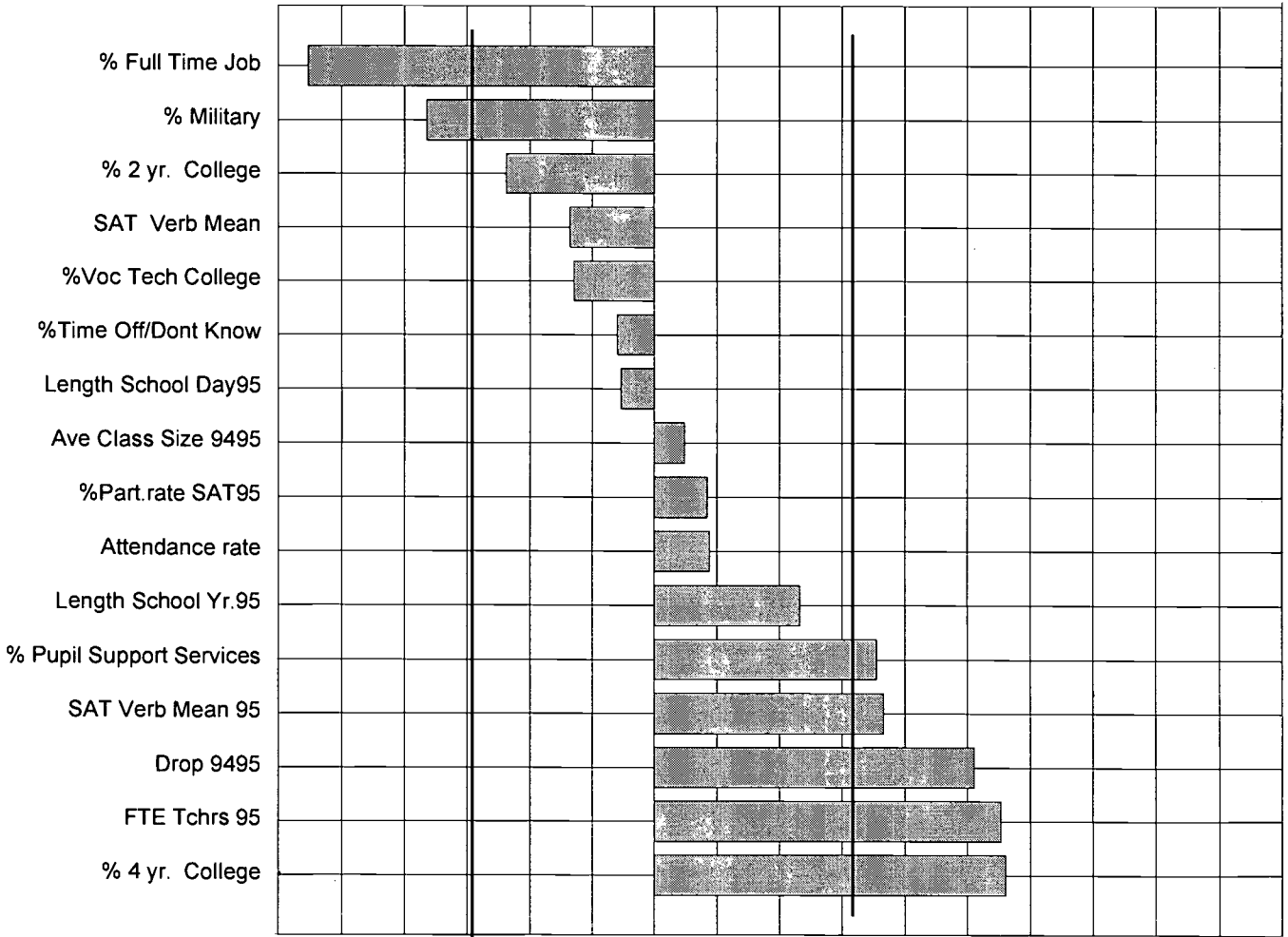


**Appendix D2**

**EDUCATIONAL OUTCOME CORRELATIONS**  
 SPECIAL ED FORMULA COST WITH EDUCATIONAL FACTORS

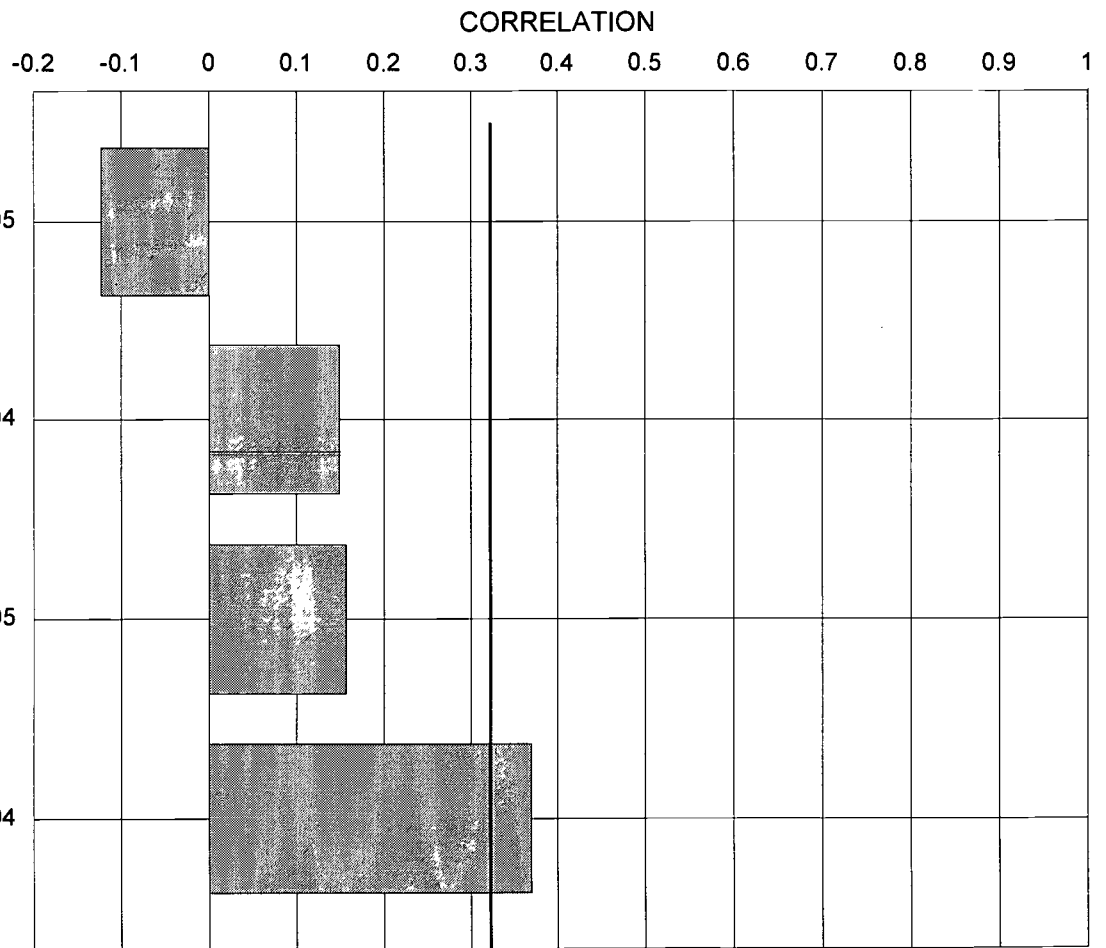
CORRELATIONS

-0.6 -0.5 -0.4 -0.3 -0.2 -0.1 0 0.1 0.2 0.3 0.4 0.5 0.6 0.7 0.8 0.9 1



Appendix D3

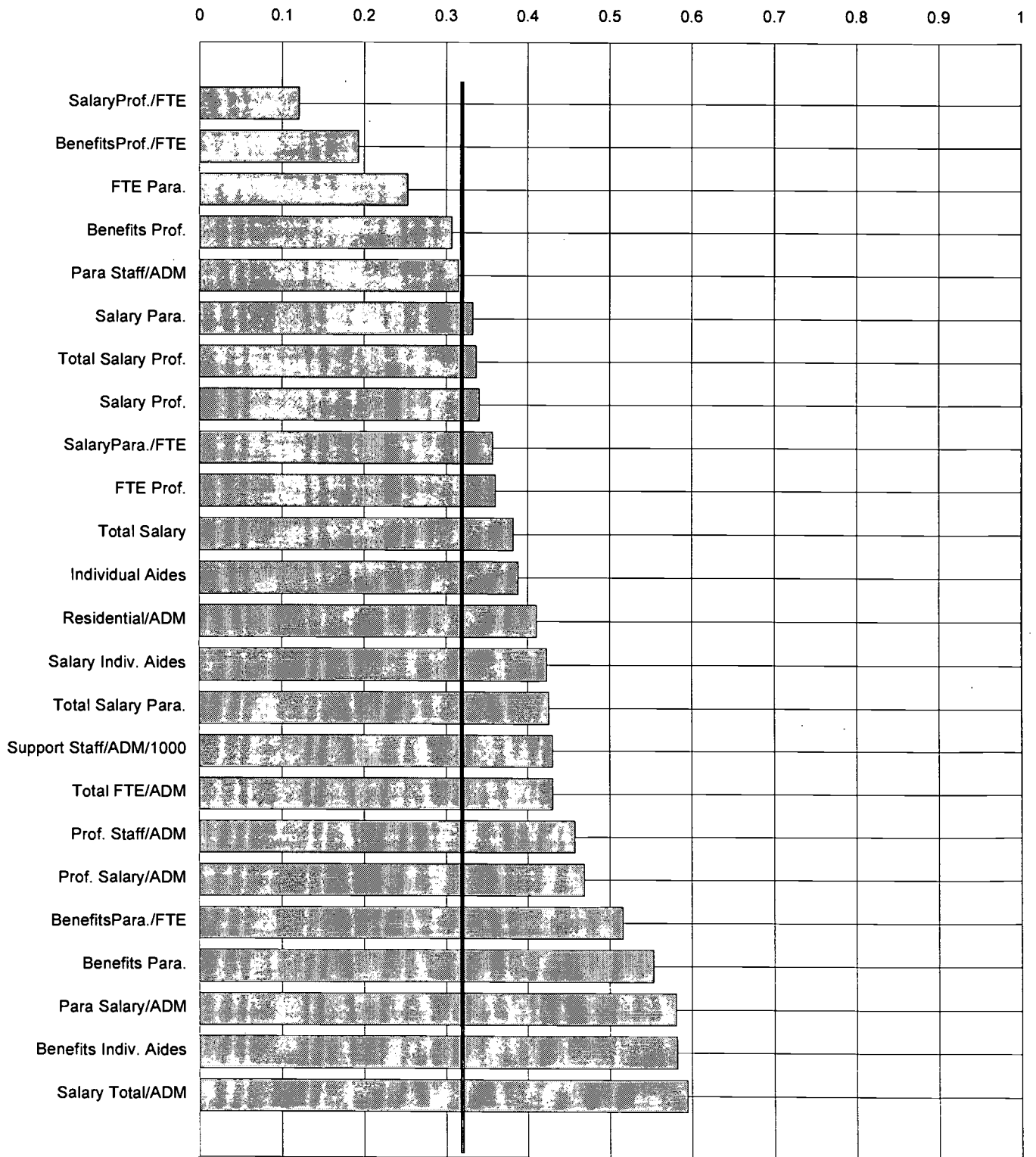
**WEALTH FACTOR CORRELATIONS**  
SPECIAL ED FORMULA COST WITH WEALTH FACTORS



# EXTRAORDINARY COST CORRELATIONS

## EXTRAORDINARY COST TO STAFFING AND SALARY FACTORS

CORRELATIONS



SPECIAL EDUCATION EXPENDITURE AS REPORTED BY SELECTED STATES

State	Total Expenditure	Child Count	Avg. SpecEd Expn./Stu	Sp.Ed Cost /ADM	Percent of Child Count	Percent in Reg. ClassRm	Percent in Spec. Ed Class
North Carolina	\$344,809,332.00	142,394.00	\$2,422.00	304.00	10.40 %	57.00 %	16.00 %
Colorado	\$260,337,092.00	76,374.00	\$3,409.00	419.00	9.09 %	24.00 %	15.00 %
South Dakota	\$61,618,034.00	15,208.00	\$4,052.00	431.00	8.43 %	62.00 %	10.00 %
Missouri	\$436,778,659.00	110,216.00	\$3,963.00	498.00	11.47 %	34.00 %	19.00 %
Louisiana	\$427,924,416.00	108,317.00	\$3,951.00	534.00	8.95 %	34.00 %	43.00 %
Virginia	\$579,294,322.00	129,498.00	\$4,473.00	554.00	10.68 %	38.00 %	27.00 %
Iowa	\$277,700,000.00	65,039.00	\$4,270.00	557.00	10.77 %	20.00 %	16.00 %
Maine	\$145,000,000.00	30,565.00	\$4,744.00	668.00	11.88 %	49.00 %	11.00 %
New Mexico	\$220,000,000.00	45,364.00	\$4,894.00	682.00	11.90 %	40.00 %	32.00 %
Kansas	\$326,106,608.00	47,489.00	\$6,867.00	712.00	9.18 %	51.00 %	15.00 %
Florida	\$1,494,745,152.00	354,137.00	\$4,221.00	732.00	12.17 %	43.00 %	28.00 %
Michigan	\$1,173,800,000.00	188,703.00	\$6,220.00	733.00	9.44 %	46.00 %	23.00 %
Wisconsin	\$630,000,000.00	95,552.00	\$6,593.00	746.00	9.77 %	35.00 %	24.00 %
Vermont	\$79,344,184.00	10,131.00	\$7,832.00	772.00	8.75 %	84.00 %	6.00 %
Maryland	\$701,461,329.00	96,642.00	\$7,412.00	907.00	10.64 %	47.00 %	25.00 %
Rhode Island	\$147,300,000.00	25,143.00	\$5,858.00	1,011.00	13.50 %	51.00 %	26.00 %
Massachusetts	\$987,620,388.00	147,727.00	\$6,685.00	1,125.00	14.95 %	63.00 %	15.00 %
Connecticut	\$627,331,211.00	73,792.00	\$8,501.00	1,264.00	12.28 %	50.00 %	20.00 %

SPECIAL EDUCATION EXPENDITURE AS REPORTED BY SELECTED STATES DESCRIPTION

DataField	Count	Mean	Minimum	Maximum	Range	Variance	Coeff Of Variance	StdDeviation	StdError	Median
Total Expenditure	18	495,620,596	61,618,034	1,494,745,152	1,433,127,118	62535586089e+17	1	393,271,580	92,695,000	386,366,874
Child Count	18	97,905	10,131	354,137	344,006	6,554,436,169	1	80,959	19,082	85,963
Avg. SpecEd Expn./Stu	18	5,354	2,422	8,501	6,079	2,863,296	0	1,692	399	4,819
Sp.Ed Cost /ADM	18	703	304	1,264	960	62,784	0	251	59	697
Percent of ChildCount	18	11	8	15	7	3	0	2	0	11
Percent in Reg. ClassRm	18	46	20	84	64	227	0	15	4	47
Percent in Spec. Ed Class	18	21	6	43	37	79	0	9	2	20

STATE CORRELATIONS ON SPECIAL ED COST PER ADHM

DataField	Count	MeanX	MeanY	MeanDiff	StdDevDiff	Covariance	Correlation	R-Square	T-DF
Child Count	18.00	97,905.06	702.72	97,202.33	80,960.95	-88,369.63	-0.00	0.00	17.00
Percent in Spec. Ed Class	18.00	20.61	702.72	-682.11	250.28	111.89	0.05	0.00	17.00
Percent in Reg. ClassRm	18.00	46.00	702.72	-656.72	246.22	1,192.53	0.32	0.10	17.00
Total Expenditure	18.00	5,620,595.94	702.72	5,619,893.22	3,271,498.12	8,051,562.22	0.33	0.11	17.00
Percent of ChildCount	18.00	10.79	702.72	-691.93	249.49	270.92	0.61	0.37	17.00
Avg. SpecEd Expn./Stu	18.00	5,353.72	702.72	4,651.00	1,487.96	356,023.98	0.84	0.71	17.00

# Special Education Funding Formula



## The Special Education Funding Formula has four components

### 1.

#### Mainstream Block Grant

*provides a predictable grant for each town based on 60% of Average Salary for...*

- 1.75 speech/language pathologist per 1,000 Average Daily Membership (ADM)
- 3.5 learning specialist per 1,000 ADM
- 1 to 2 special education administrators per supervisory union

### 2.

#### Extraordinary Reimbursement

*provides 90% reimbursement for high-cost students*

- Applies to special education costs for an individual student in excess of \$12,390 for FY95 (three times Foundation Cost)

Overall funding goal of 50%  
*State statute sets a goal of 50 percent state funding under the formula*

### 3.

#### Intensive Services Reimbursement

*provides funding based on a town wealth factor for remaining costs*

- Wealth factor is calculated based on Foundation Aid State Share for previous year
- Covers all eligible special education costs not paid for elsewhere in formula or by federal or other state funds
- Reimbursement rate ranged in FY95 between 1.90% to 56.9%; 1.42% to 48.42% estimated for FY96.

### 4.

#### Statewide Programs

*provides specialized services statewide for low-incidence disabilities*

- Grants to fund specialists to consult with school districts
- Disability areas include blind, deaf/hard of hearing, multihandicapped and emotional/behavioral disability.



## Service Plans

The Department collects estimates of allowable school district costs for the upcoming year each October to use as a basis for estimating reimbursement under the formula.

Allowable costs include:

- ▶ Special education staff/contracted services/administration
- ▶ Transportation for students and staff
- ▶ Tuitions to other districts, collaboratives, private schools
- ▶ Instructional materials, supplies, and equipment for individuals and classes
- ▶ Related services such as physical therapy, family counseling, etc.
- ▶ Evaluation services

**Contact:**  
 Dennis Kane  
 Family & Educational Support Team  
 VT DOE, 828-3130 (fax) 828-3140

## Expenditure Reports and Reimbursements

School districts file expenditure reports with the Department three times a year. The expenditure reports are used to calculate the reimbursement earned by each town. A contracted auditor is used to verify reports submitted.

### Funding History

Special Education State Funding Share	
FY90.....	42.2%
FY91.....	42.8%
FY92.....	47.0%
FY93.....	49.1%
FY94.....	41.9%
FY95.....	42.4%
FY96.....	41.7%

## Special Education Funding Formula History

Year	Mainstream	Intensive	Extraordinary
FY90	\$9.0	\$7.5	\$5.2
FY91	\$9.9	\$9.2	\$5.8
FY92	\$11.5	\$11.2	\$5.9
FY93	\$12.1	\$13.7	\$6.8
FY94	\$12.6	\$10.1	\$8.3
FY95	\$13.0	\$11.3	\$9.1
FY96	\$13.4	\$11.2	\$10.7

Numbers are in millions of dollars

Appendix G

**Vermont Department of Education**  
**Serves Children**

	<u>FY95</u>	<u>FY96</u>	<u>(Estimated)</u>
	School Year	School Year	School Year
	1994-1995	1995-1996	1996-1997
<b>Vermont Public Schools.....</b>	<b>350</b>	<b>350</b>	<b>350</b>
Elementary (K-6).....	184	184	184
Secondary (7-12) .....	55	55	55
Combined Elem. & Secondary...	96	96	96
Area Technical Centers .....	15	15	15
<b>Vermont Students .....</b>	<b>115,829</b>	<b>117,830</b>	<b>119,513</b>
Elementary (K-6) .....	57,934	58,780	59,638
Secondary (7-12) .....	44,696	45,439	46,011
<b>Special &amp; Comp. Educ.....</b>	<b>43,252</b>	<b>40,793</b>	<b>38,926</b>
Special Education .....	11,249	11,805	11,818
Act 230 Instruc. Support (Est.).....	17,000	15,000	13,000
Title One .....	11,098	10,902	10,750
High School Graduates .....	5,574	5,629	5,685
Percent of Graduates Continuing Education.....	63%	64%	65%
Withdrawal Rate (Grades 9-12) .....	4.5%	4.5%	4.5%
Current Expenses per pupil (median) .....	\$4,584	\$4,722	\$4,864
<b>School Districts/S.U.s.....</b>	<b>341</b>	<b>341</b>	<b>341</b>
Supervisory Unions .....	60	60	60
Town, City & Incorporated S.D... ..	242	242	242
Union School Districts .....	36	36	36
Interstate School Districts .....	1	1	1
Joint School Districts .....	2	2	2

APPENDIX 'H'

TABLE III

CHILD COUNT BY DISABILITY FOR THE 15 HIGH AND 15 LOW SPENDERS IN SPECIAL EDUCATION

DISABILITY CATEGORY	15 HIGH SPENDING SU's TOTAL	15 LOW SPENDING SU's TOTAL	TOTAL HIGH SPENDERS per 1000 ADM	TOTAL LOW SPENDERS per 1000 ADM	DIFFERENCE per 1000 ADM
Multi-handicapped	9	14	0.35	0.61	-0.26
Hard of Hearing	12	11	0.46	0.48	-0.02
Autism	10	8	0.38	0.35	0.04
Traumatic Brain Injury	8	3	0.31	0.13	0.18
Visually Impaired	6	1	0.23	0.04	0.19
Orthopedically Impaired	14	5	0.54	0.22	0.32
Deaf	12	0	0.46	0.00	0.46
Speech or Language Impaired	221	173	8.49	7.53	0.96
Other Health Impairment	110	62	4.23	2.70	1.53
Emotional Behavioral Disability	215	145	8.26	6.31	1.94
Developmentally Delayed	315	221	12.10	9.62	2.48
Learning Impaired	186	101	7.15	4.40	2.75
Specific Learning Disability	687	502	26.39	21.86	4.53
<b>TOTALS</b>	<b>1805</b>	<b>1246</b>	<b>69.34</b>	<b>54.26</b>	<b>15.08</b>

<b>TOTAL ADM:</b>	26,031.44	22,962.93
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A high spending districts identified 15 more students per 1000 ADM than low spending districts.



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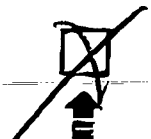
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		E-Mail Address: DKane@doe.state.vt.us	Date: 5/16/97