

Extraordinary cost Analysis Based on FY 2019 Service Plan Submissions

Threshold	Number of Students		Incremental Change	Cumulative Cost Shifted to Local Budgets (Millions)	No. SU's Impacted	Per SU Impact
	Over the Threshold	Under the Threshold				
50,000	647	-	-	-	-	-
55,000	581	66	66	0.92	28	32,857
60,000	495	152	86	1.73	37	46,757
65,000	435	212	60	2.44	39	62,564
70,000	370	277	65	3.04	43	70,698
75,000	319	328	51	3.56	45	79,111

In the Fall of FY 2019, SU/SDs submitted service plans. Based on the budgets, the above chart reflects the fiscal change if the threshold is increased.

State Board Rule Transition Flexibility

- a. Include notwithstanding language in the bill for school districts from State board rules 2366.2.1 in order to provide more flexibility to districts in the current fiscal year. AOE is drafting language.
 - (a) By changing the word Majority to 25% in (a)(1), schools will have flexibility in the number of special education students and Gen Ed students with whom a special education teacher can work.
 - (b) In (a)(2) the current allocation is on a per person basis. If districts could do this on an FTE basis, they would have more flexibility in how they use a teacher's time effectively.
- b. Current Section:

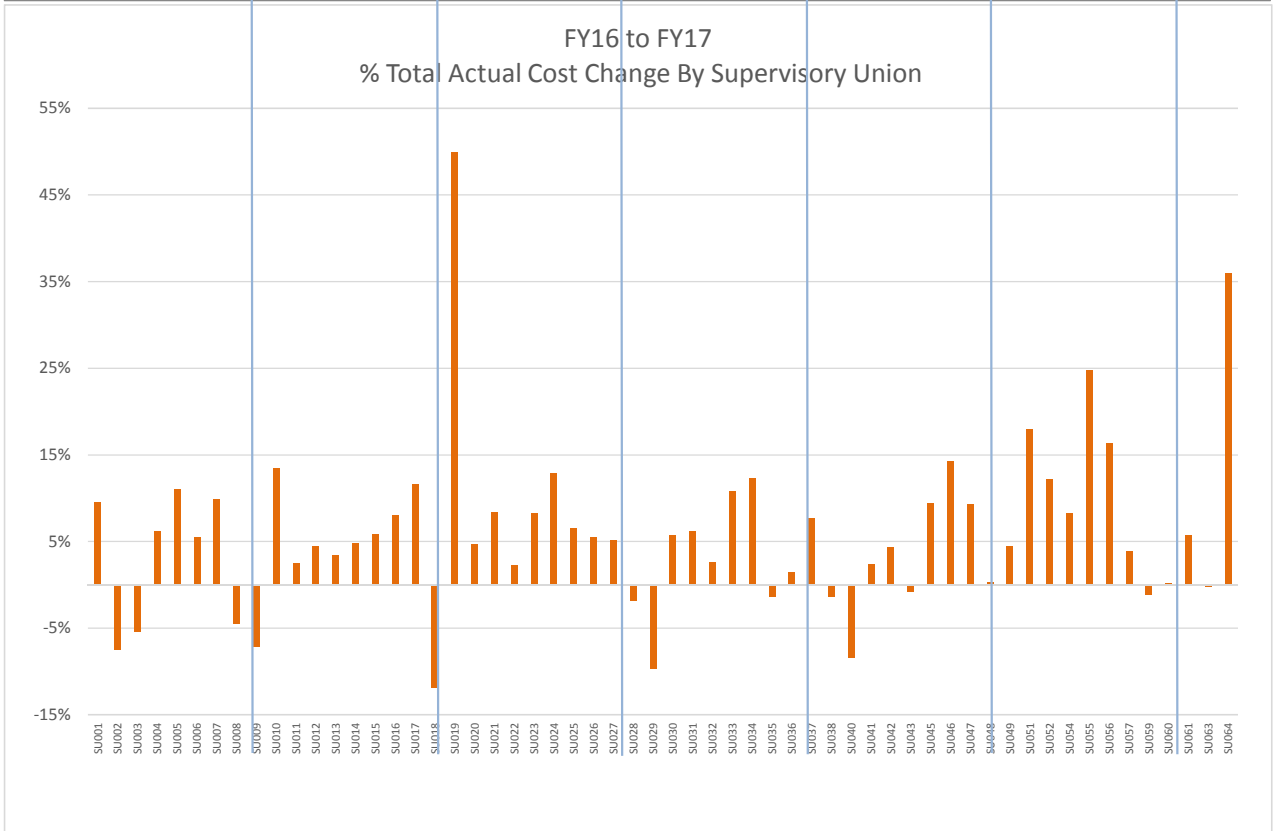
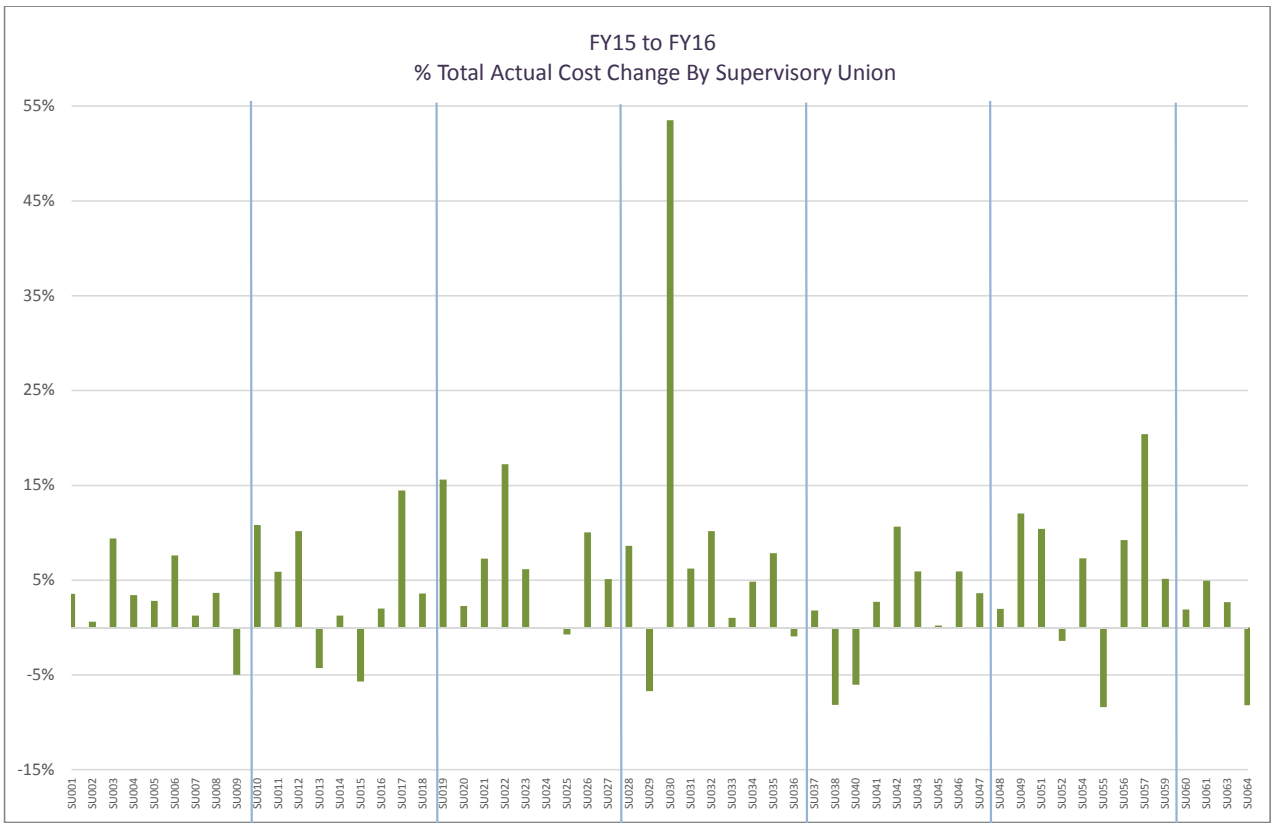
2366.2.1 Instructional Services Except as provided under (1) and (2) in (a) below, expenditures for instructional services shall be allowable if required by a student's IEP. The allowable special education costs include:

(a) Salaries and benefits of licensed special education teachers including vocational special needs teachers, and instructional aides for the time they carry out special education responsibilities.

(1) The allowable cost that an LEA may claim includes a school period or block ~~service~~ during which the above staff member is providing special education services as defined in Rule 2360.3.1 to a group of eight or fewer students, and the majority of the students are receiving the special education services, in accordance with their IEPs.

(2) In addition to the time for carrying out special education responsibilities, an LEA may claim up to 20% of an above special education staff member's time, if that the staff spends the additional time performing consultation to assist with the development of and providing instructional services required by:

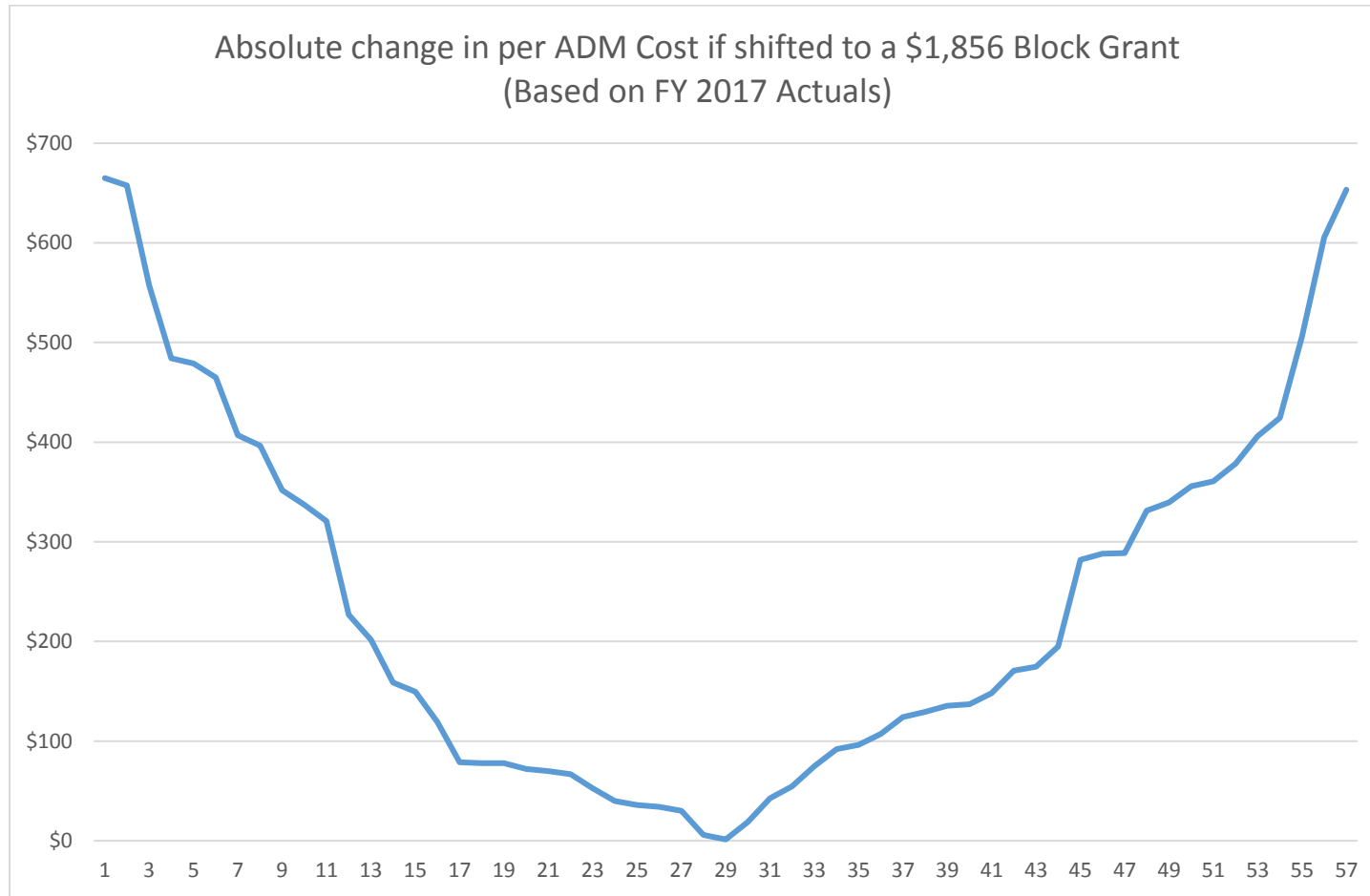
- (i) A plan pursuant to Section 504 of the Rehabilitation Act; or
- (ii) A plan for students who require additional assistance in order to succeed in the general education environment as determined by the Educational Support Team;



The above charts reflect the year-over-year change in Special Education spending for a SU/SDs. The figures demonstrates that from one year to the next there can be significant variation. This is important to remember when examining data that only reflects one year of spending.

The following chart is an example SU/SD per ADM allocation change if a \$1,856 block grant were adopted. Using the FY 2017 actuals as a base line, the following graph represents the change in per ADM grant as compared to the per ADM special education allocation the school received in FY 2017. As displayed the graph on page 3, the variation year over year can be significant. This hypothetical change in allocation to an SU/SD is a reflection of current practice and circumstance. A change in practice/circumstance will affect the degree of fiscal change if a block grant is adopted.

Note: this model does not include a poverty adjustment.



*The numbers on the X-axis do not reflect SU/SD numbers

The following graph represents the three-year average ADM and the change in per ADM cost by SU/SD based on FY 2017 actuals and a per ADM block grant of \$1,856.

Note: this model does not include a poverty adjustment.

