



Office of the State Superintendent

May 12, 2022

Dear Colleagues and Partners,

On behalf of the Arizona Department of Education, I am pleased to release the phase one report of the *Special Education Programs and Cost Analysis*. I commissioned this report to provide actionable and factual information to policymakers on the provision of special education in Arizona's public schools -- including the costs public schools incur to provide special education, how much state special education funding allocations generate for public schools, and where funding gaps may exist for public schools.

The last statewide analysis was completed fifteen years ago, and the special education landscape has changed dramatically since then. While total public-school enrollment grew by 5% between 2009-2019, special education enrollment grew by 15% in the same period -- with some disability categories growing at an even exponentially higher rate.

The exponential growth in students requiring special education services has left school districts with significant budgetary challenges. Notably, almost every local education agency providing special education transportation services is faced with per mile and per rider costs significantly greater than what is provided through the transportation funding formula.

The complete *Special Education Program and Cost Analysis* will comprehensively analyze how much public schools are spending on special education and how much funding is allocated to provide special education. Phase one of the study analyzes special education demographic and staffing trends, special education transportation trends and direct costs, and residential treatment center and private placement costs compared to the funding formula.

Phases two and three of the study will analyze statewide special education Empowerment Scholarship Account costs, special education direct program costs, and special education program designs. These analyses will be released later this year.

I would like to personally thank each of the local education agencies that participated in this study and the team at the firm Heinfeld-Meech for leading this work. Additionally, I would like to thank the stakeholders, community groups, and educational leaders who have provided input, interest, and involvement in this project.

It is my sincere hope that state policymakers will use these data as they determine future funding and support for Arizona's students.

Sincerely,

Kathy Hoffman, MS, CCC-SLP
Superintendent of Public Instruction
Arizona Department of Education



Arizona Department of Education

Special Education Programs and Cost Analysis
Phase I

March 2022



TUCSON / SCOTTSDALE / FLAGSTAFF

HeinfeldMeech.com

March 28, 2022

Kathy Hoffman
Superintendent of Public Instruction
Arizona Department of Education
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Superintendent Hoffman:

At the request of the Arizona Department of Education (ADE), we have completed the first phase of the Arizona Special Education Programs and Cost Analysis and have summarized the results in this report for your consideration. Our analysis consisted primarily of gathering data from both the ADE and a selected sample of Local Educational Agencies (LEAs). The accompanying report includes the analysis and conclusions of the following areas of the analysis:

Task One – Special Education Statewide Demographic and Staffing Trend Analysis

Objective – Identify the change in the public education student population from the 2009-10 school year to the 2018-19 school year to include the total change in percentage of public education student population, and to include children with a disability or disabilities.

Objective – Identify the impact of the teacher and related service provider shortage on special education and identify the additional costs associated with special education staffing models compared to the average teacher pay for general education programs.

Task Two – Analysis of Public School Student Transportation Trend Data and Direct Costs

Objective – Identify the change in special education versus general education transportation route miles from 2010 to 2019. Compare this trend to total student enrollment trend data.

Objective – Evaluate the actual cost of special education transportation compared to the state funded transportation formula.

Task Three – Analysis of Residential Treatment Center Placement and Private Placement Costs Compared to the Funding Formula

Objective – Identify the cost for out of state and private placement options compared to the funding formula.

To the extent that we have performed our analysis using data and information obtained from both the Department of Education and the selected LEAs, we have relied upon such information to be accurate. No assurances are intended and no representation or warranties are made with respect thereto or the use made therein.

We would like to thank everyone from the Department of Education and selected LEAs for their assistance and cooperation. If you have any questions or need any further assistance, please contact Karin Smith at (623) 237-7953 and Eugene Park at (623) 237-7946.

Sincerely,

Heinfeld Meech & Co. PC

Heinfeld, Meech & Co., P.C.
Scottsdale, Arizona

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Executive Summary

The Arizona Department of Education (ADE) commissioned the Special Education Programs and Cost Analysis to provide updated data to advocate for appropriate resources. Special Education services are among the most critical services Arizona public schools provide; however, it has been over 14 years since the State invested in an analysis or study on the actual cost of these services.

To conduct this analysis, the ADE partnered with HeinfeldMeech, a recognized industry leader in providing accounting, consulting and auditing services. During the years 1997, 1999, 2001, 2003, 2005 and 2007, the ADE conducted a “Special Education Cost Study.” During the years 1997, 1999, 2001, 2003 and 2005, the ADE outsourced this study to HeinfeldMeech and in 2007, HeinfeldMeech provided consultative assistance for the study.

Special Education Programs and Cost Analysis – Phase I Conclusions

Task One – Special Education Statewide Demographic and Staffing Trend Analysis

Objective #1: Identify the change in the public education student population from 2009-10 school year to 2018-19 school year to include total change in percentage of public education student population, and to include children with a disability or disabilities.

Conclusion: Between school years 2009-10 and 2018-19, the public education student population grew by five percent, however during this same period, the special education population grew by 15 percent. In some counties, the public education student population declined at a greater rate than the special education population. Similarly, counties that experienced an increase in overall student population saw a greater increase in special education population.

The special education population grew in total from 5 percent of the total student population to 15 percent and grew at the greatest rate in the following disability categories: developmental delay (DD) with an increase of over 10,000 students (279% increase), mild intellectual disability (MIID) with an increase of over 3,300 students (165% increase), other health impairment (OHI) with an increase of over 8,500 students (150% increase) and autism (A) with an increase of almost 7,500 students (109% increase).

Objective #2: Identify the impact of the teacher and related service provider shortage on special education and identify the additional costs associated with special education staffing models compared to the average teacher pay for general education programs.

Conclusion: Arizona’s public schools continue to experience a staffing shortage that result in school districts and charter schools leaving positions vacant, hire a non-qualified applicant or outsource a position to a third-party vendor. LEAs in the sample averaged a 22 percent turnover rate for special education employees, 32 percent of special education teachers in their first year of teaching and 45 percent of special education positions remaining unfilled as of October 1 of the year in review (SY 2018-2019).

Between 2019 and 2022, while the total population of students with disabilities rose, the total number of paraprofessionals fell from 11,077.9 FTE to 10,584.19 FTE. There was a reduction in special education paraprofessionals for students aged 3-5 as well as a reduction in special paraprofessionals for students aged 5-21.

Special education teachers working in K-12 public schools are paid on average nine percent more than general classroom teachers. Outsourced services include special education teachers, occupational therapists, physical therapists, speech language therapists, psychologists, and other related service providers, which as a whole result in a greater cost to the LEA than employing the staff.

Task Two – Analysis of Public School Student Transportation Trend Data and Direct Costs

Objective #1: Identify the change in special education versus general education transportation route miles from 2010 to 2019. Compare this trend to total student enrollment trend data.

Conclusion: The cost to provide transportation to students with disabilities was more costly than providing transportation services to general education students and for most school districts generated costs in excess of the existing transportation funding formula.

Students with disabilities accessing school district transportation remained consistent between the 2009-10 school year and 2018-19 school year with approximately 20 percent of students with disabilities having transportation services included in their IEPs. Students with transportation included in their IEP comprised 11 percent of total students transported, however those students accounted for 35 percent of total miles driven.

Objective #2: Evaluate the actual cost of special education transportation compared to the state funded transportation formula.

Of the LEAs that reported special education specific transportation data for the 2021-22 school year, all but four entities reported a cost per mile greater than the Arizona Auditor General's Office calculated per mile average. This amount ranged from \$0.02 to \$10.43 per-mile. When compared to the per-mile funding formula of \$2.77 per mile for the 2021-22 school year, this variance increases from \$0.74 to \$11.95 per-mile.

The impact of the special education transportation costs can be more accurately understood when reviewing the per student cost. Of the LEAs who reported special education specific transportation data for the 2021-22 school year, all but one entity reported a cost per rider greater than the Arizona Auditor General's Office calculated per rider average. This amount ranged from \$19.57 to \$16,592.34 per rider.

Task Three – Analysis of Out of State and Private Placement Costs Compared to the Funding Formula

Objective #1: Identify the cost for residential treatment center and private placement options compared to the funding formula.

Conclusion: Students placed in a private day school or residential treatment center generally present with significant emotional, behavioral and/or education needs. During the 2018-19 school year, students placed in a private day school or residential treatment center account for 2 percent of the sample LEA special education population. The state funding formula with the additional Group B add on weight provided for 82.1 percent of the cost to the LEAs.

Background/Overview

Arizona public school district and charter school entities are accountable to several different stakeholders including students, parents, elected officials, other units of government, and their citizens. The analysis of Arizona special education programs and cost is designed to determine the current costs for educating students with disabilities in the public school system. This analysis will provide a complete picture of the funding needs for all children with disabilities who receive special education and related services under the Individuals with Disabilities Education Act (IDEA) in our public education agencies.

In the years 1997, 1999, 2001, 2003, 2005, and 2007, the ADE conducted a “Special Education Cost Study.” The objectives of these studies were to identify additional costs related to state and locally funded special education services, provide additional schedules and information to aid in explaining and interpreting the results and identify the total costs for providing public education to students with disabilities.

Federal Education Requirements

The Code of Federal Regulations (CFR), Title 34 Subtitle B, Chapter III, Part 300 requires that all children with disabilities have available to them a free and appropriate public education (FAPE) that emphasizes special education and related services designed to meet their unique needs and to prepare them for further education, employment and, independent living. This regulation also addresses the rights of children with disabilities and their parents as being protected.

Congress recognized the special needs of students with disabilities when it passed the Individuals with Disabilities Education Act (IDEA) in 1975 and reauthorized it in 1997 and again in 2004.

The IDEA requires that an individualized education program (IEP) is completed for a student before any determination is made as to the placement where that student will be educated. According to Sec. 612(a)(5), students with disabilities are required to be educated in the “least restrictive environment.” Least restrictive environment is defined as the educational placement that provides to the maximum extent appropriate, the ability for children with disabilities to be educated in classrooms with children who are not disabled, in special classes, or in separate schooling. Removal of children with disabilities from the general educational environment should occur only when the nature or severity of the disability of a child is such that education in general classes with the use of supplementary aids and services cannot be achieved satisfactorily.

By default, the least restrictive environment goal is the public school setting. However, the IEP team can place the student with a disability in a private school setting if the public school does not have the capability, means services or capacity to accommodating that particular student’s needs. The IEP must specifically identify the educational needs of the individual student and outline a plan for meeting those needs. IDEA regulations outline the specific areas to be addressed in the IEP, including the student’s present level of academic achievement and functional performance, measurable annual goals, and special education and related services that the child needs to make progress toward achieving those goals.

In short, the IDEA gives children with disabilities an individual entitlement to a FAPE and gives their parents certain procedural safeguards to ensure their right to meaningfully participate in decisions about their child's education.

Unlike the IDEA, which is an education law, Section 504 of the Rehabilitation Act of 1973 is a civil rights law. Enforced by the United States Department of Education, Office for Civil Rights, Section 504 prohibits discrimination on the basis of disability in programs and activities, public and private that receive federal financial assistance. A person is “disabled” under Section 504 if he or she: (1) has a mental or physical impairment that substantially limits one or more major life activity, (2) has a record of such an impairment, or (3) is regarded as having such an impairment. “Major life activities” include functions such as caring for oneself, performing manual tasks, walking, hearing, seeing, speaking, breathing, learning, or working. An evaluation is necessary before a student can be determined an eligible under Section 504, and parents must be involved in the process whenever possible. An appropriate education for students eligible under Section 504 means an education comparable to that provided to students without disabilities and includes educational and related aids and services designed to meet the individual educational needs of the child, at no cost to the parents. There is no federal funding to serve children found eligible under Section 504. This analysis did not address accommodation provided to students under a Section 504 plan.

The IDEA defines a child with a disability as a child who has a qualifying disability and, by reason thereof, is in need of special education and related services. In other words, under the IDEA, it is not enough to simply have a qualifying disability. The disability must cause the child to need special education and related services in order to access the general curriculum, which is the same curriculum taught to all children.

Arizona Education Requirements

A.R.S. §15-761 identifies special education services for student with special needs in Arizona. A child with a disability is identified as a child who is at least three years old but is under 22 years of age, has been evaluated and found to have one of the following disabilities, and who, because of the disability, needs special education and related services:

- Autism (A)
- Developmental Delay (DD)
- Emotional Disability (ED)
- Hearing Impairment (HI)
- Mild Intellectual Disability (MIID)
- Moderate Intellectual Disability (MOID)
- Multiple Disabilities (MD)
- Multiple Disabilities with Severe Sensory Impairment (MDSSI)
- Orthopedic Impairment (OI)
- Other Health Impairment (OHI)
- Preschool Severe Delay (PSD)
- Severe Intellectual Disability (SID)

- Specific Learning Disability (SLD)
- Speech/Language Impairment (SLI)
- Traumatic Brain Injury (TBI)
- Visual Impairment (VI)

The needs of students with disabilities can vary greatly and must be considered on a case-by-case basis. As a result, school districts and charter schools employ a multidisciplinary evaluation team (MET) to evaluate a student’s needs and determine whether a child is eligible for special education. They also employ an individualized education program (IEP) team to develop an appropriate educational program to educate that student, while ensuring that free and appropriate public education (FAPE) is also provided. Arizona Compulsory Education requirements state that children between the ages of six and 16 must be enrolled in school or receive home instruction. All students with disabilities have the opportunity to remain in public school and receive special education services until they either earn a regular high school diploma or turn 22.

It should be noted that within the State of Arizona, there are many school-choice initiatives, including private schools and homeschooling, which were not evaluated, included, nor considered in this study.

Although the IDEA defines each disability category, the specific qualifications for each category may vary from state to state. In Arizona, several of the categories require additional components other than those described in the IDEA, such as verification by a qualified professional for some disabilities. In Arizona, when a child with a disability is eligible in more than one disability category, state, per-pupil funding is based on the category that has the highest add-on weight. Arizona does not restrict schools from addressing students’ needs that are not specifically linked to their particular disability categories. Instead, IEP teams must ensure that all needs are considered.

Arizona School Finance Primer

Arizona public schools include public non-profit and for-profit charter schools (charters) and public school districts (districts). Both education systems are public schools that serve Arizona students. Both non-profit and for-profit charter schools are open to all students based on the approved capacity levels and must enroll all eligible students who submit timely applications in an equitable manner. This includes students with disabilities. For-profit charter schools are not eligible to receive federal funding, but their obligation to serve students with disabilities is the same as nonprofit charter schools. Public school districts encompass boundaries and are prohibited from excluding enrollment to students within their boundaries from attending school within the boundaries. School districts also enroll students through their open enrollment programs which allow for additional enrollment outside of the district boundaries based on capacity.

Budget capacity at both public nonprofit charter schools and public school districts is primarily driven by student enrollment. The student enrollment is captured by taking the average daily membership (ADM) over the first 100 days of the school year. Students who enroll after the 100th day do not generate funding. Similarly, if a student withdraws after the 100th day, funding is not reduced (or on the 200th day pursuant to A.R.S. §15-902.04, which allows for an optional 200-day instructional calendar). This calculation determines the unweighted ADM factor, which is multiplied by per-pupil funding.

School districts and charter schools also receive funding for capital needs through the District Additional Assistance and Charter Additional Assistance formulae. The funding provided through the District Additional Assistance and Charter Additional Assistance was not considered when evaluating the funding models in this analysis.

The following table provides a historical perspective of key public school district and charter school funding factors:

| School Year | Base Amount Per Pupil | Charter Additional Assistance - Elementary | Charter Additional Assistance - High School | Notes on CAA reductions |
|-------------|-----------------------|--|---|--|
| 2008-09 | \$ 3,291.42 | \$ 1,474.16 | \$ 1,718.10 | From fiscal years 2008-09 through 2020-21, CAA and allocations were reduced due to statewide budget reductions. The CAA was fully restored beginning in fiscal year 2021-22. |
| 2009-10 | \$ 3,267.72 | \$ 1,588.44 | \$ 1,851.30 | |
| 2010-11 | \$ 3,267.72 | \$ 1,607.50 | \$ 1,873.52 | |
| 2011-12 | \$ 3,267.72 | \$ 1,621.97 | \$ 1,890.38 | |
| 2012-13 | \$ 3,267.72 | \$ 1,654.41 | \$ 1,928.19 | |
| 2013-14 | \$ 3,326.54 | \$ 1,684.41 | \$ 1,962.90 | |
| 2014-15 | \$ 3,373.11 | \$ 1,707.77 | \$ 1,990.38 | |
| 2015-16 | \$ 3,600.00 | \$ 1,734.92 | \$ 2,022.02 | |
| 2016-17 | \$ 3,635.64 | \$ 1,752.10 | \$ 2,042.04 | |
| 2017-18 | \$ 3,683.27 | \$ 1,755.05 | \$ 2,068.79 | |
| 2018-19 | \$ 3,960.07 | \$ 1,807.00 | \$ 2,106.03 | |
| 2019-20 | \$ 4,150.43 | \$ 1,843.14 | \$ 2,148.15 | |
| 2020-21 | \$ 4,305.73 | \$ 1,875.21 | \$ 2,185.53 | |
| 2021-22 | \$ 4,390.65 | \$ 1,897.90 | \$ 2,211.97 | |

| School Year | Base Amount Per Pupil | District Additional Assistance - Elementary | District Additional Assistance - High School | Notes on CAA/DAA reductions |
|-------------|-----------------------|---|--|--|
| 2008-09 | \$ 3,291.42 | \$ 450.76 | \$ 492.94 | From fiscal years 2008-09 through 2020-21, the DAA allocations were reduced due to statewide budget reductions. The DAA was fully restored beginning in fiscal year 2021-22. |
| 2009-10 | \$ 3,267.72 | \$ 450.76 | \$ 492.94 | |
| 2010-11 | \$ 3,267.72 | \$ 450.76 | \$ 492.94 | |
| 2011-12 | \$ 3,267.72 | \$ 450.76 | \$ 492.94 | |
| 2012-13 | \$ 3,267.72 | \$ 450.76 | \$ 492.94 | |
| 2013-14 | \$ 3,326.54 | \$ 450.76 | \$ 492.94 | |
| 2014-15 | \$ 3,373.11 | \$ 450.76 | \$ 492.94 | |
| 2015-16 | \$ 3,600.00 | \$ 450.76 | \$ 492.94 | |
| 2016-17 | \$ 3,635.64 | \$ 450.76 | \$ 492.94 | |
| 2017-18 | \$ 3,683.27 | \$ 450.76 | \$ 492.94 | |
| 2018-19 | \$ 3,960.07 | \$ 450.76 | \$ 492.94 | |
| 2019-20 | \$ 4,150.43 | \$ 450.76 | \$ 492.94 | |
| 2020-21 | \$ 4,305.73 | \$ 450.76 | \$ 492.94 | |
| 2021-22 | \$ 4,390.65 | \$ 450.76 | \$ 492.94 | |

There are a few additional aspects of the school district budgets that are notable. A.R.S. §15-481 allows a school district to increase its budget by up to 15 percent of its Revenue Control Limit (RCL) if the voters of the district approve by election. A school district can ask for an override of both the Maintenance and Operations budgets or the Capital budget. These overrides were not taken into account when evaluating the funding models in this analysis.

Teacher experience can have an impact on the average salary for teachers. Each year, school districts file the School District Employee Report (SDER), which reports the number of years of experience and demographical statistics for its employees. From this report, the State calculates the statewide, average, credited experience for all teaching staff in Arizona public school districts. The maximum credited experience is 15 years. School districts with an average teaching experience greater than the state average receive a proportionate funding increase through the Teacher Experience Index (TEI). The additional funding through the TEI was not taken into account when evaluating the funding models in this analysis.

The state budget formula provides school districts and charter schools with fewer than 600 student's receive a higher weighted funding formula. This is intended to account for additional costs to operate a smaller entity, or rather, do not benefit from the economies of scale seen in a larger entity. The additional funding allocated through the higher weighted funding for small schools was not considered when evaluating the funding models in this analysis.

In addition to the state/local funding provided to charters and districts, these entities are eligible for federal funding under formula grants authorized under IDEA. A school district or charter school is eligible for assistance under Part B of the Act for a fiscal year if the agency submits a plan that provides assurances to the state educational agency (ADE) that the school district or charter school meets each of the conditions in §300.201 through §300.213. IDEA section 613(a) states that a school district or charter school is eligible for assistance under this part if such agency demonstrates to the satisfaction of the state educational agency that it meets the following conditions: Consistency with State Policies – the LEA, in providing for the education of students with disabilities within its jurisdiction, has in effect policies, procedures, and programs that are consistent with the state policies and procedures established under section 612. The federal IDEA funding is not intended to provide all of the funding needed to educate students with special needs. The intent of IDEA funding is to fund up to 40 percent of the excess costs for providing special education and related services. As of the 2018-19 school year, it is estimated that the IDEA Part B funding accounted for approximately 14.3 percent of the national, per-pupil funding. In Arizona, the school district or charter school receives the federal funding as a pass-through allotment from the ADE, and these grants are managed through the ADE Grants Management Enterprise (GME) system.

In the 2009-10 school year, Arizona public schools reported total operating expenditures of \$6,377,458,876, and this amount increased to \$7,863,905,316 during the 2018-19 school year, a 23.3% increase. During that same period of time, the reported special education expenditures out of Maintenance and Operations Funds increased from \$693,200,039 to \$1,017,336,147, a 46.8% increase. The federal IDEA funding decreased from \$227,704,469 during the 2009-10 school year, to \$185,598,863 during the 2018-19 school year which represents an 18.5 percent decrease in federal expenditures. The following table displays an analysis of special education spending for public school districts and charter schools in school year 2018-19.

Table A – Total Public Education Operating Expenditure Change

| | School Districts | Charter Schools | Total |
|---|------------------|------------------|------------------|
| 2009-10 Total Expenditures in the Operating Funds | 5,515,947,506 | 861,511,370.00 | 6,377,458,876.00 |
| 2018-19 Total Expenditures in the Operating Funds | 6,122,136,597 | 1,741,768,719.00 | 7,863,905,316.00 |
| Percentage Change | 11% | 102% | 23.3% |

Table B – Public School Special Education for SY2018-19 as a Percentage of All Operating Expenditure

| | School Districts | Charter Schools |
|---|------------------|------------------|
| Special Education Expenditures in the Operating Funds | \$ 926,531,729 | \$ 90,804,418 |
| Total Operating Funds Expenditures | \$ 6,122,136,597 | \$ 1,741,768,719 |
| Percentage of Total Expenditures for SPED | 15% | 5% |

Table C – Public Education Special Education Operating Funds Expenditures Change

| | School Districts | Charter Schools | Total |
|---|------------------|-----------------|---------------|
| 2009-10 Total Expenditures in the Operating Funds | 663,637,652 | 29,562,387 | 693,200,039 |
| 2018-19 Total Expenditures in the Operating Funds | 926,531,729 | 90,804,418 | 1,017,336,147 |
| Percentage Change | 40% | 207% | 46.8% |

Table D – Public School Special Education IDEA Expenditures for SY2018-19 as a Percentage of All Operating Expenditure

| | School Districts | Charter Schools |
|---|------------------|-----------------|
| Special Education Expenditures in the Operating Funds | \$ 926,531,729 | \$ 90,804,418 |
| Special Education Expenditures in IDEA Funds | \$ 162,951,333 | \$ 22,647,530 |
| Total Special Education Expenditures | \$ 1,089,483,062 | \$ 113,451,948 |
| Percentage of Expenditures Funded by IDEA | 15% | 20% |

Additional Funding for Students with Disabilities

Under the current school finance formula, charter schools and school districts receive the same base-level funding amount per pupil. The weighted student count takes into consideration the relative associated cost of educating certain classifications of students and takes into account the size of the entity, whether the students are in elementary or high school, the isolation of small rural school districts in the state, and children with special needs. Weighted student count is specified per A.R.S. §15-943. Group A students are defined in A.R.S. §15-901 which specifies funding for nondisabled students and certain categories of students with disabilities. Additional support-level weights are provided for students that were served the previous year.

A.R.S. §15-943 identifies the base support level for all students based on their grade level. Within the Group A funding weight, which is applied to all students regardless of disability, funding is provided for certain disabilities. This funding model has been in place since the early 1980s and the base and Group A weight has not been adjusted to reflect student needs since then.

| Grade Level | Base | Group A Weight | Total Group A Weight |
|-------------|-------|----------------|----------------------|
| PSD | 1 | 0.45 | 1.45 |
| K-8 | 1 | 0.158 | 1.158 |
| 9-12 | 1.163 | 0.105 | 1.268 |

“Group A” is defined to include educational programs for career exploration, a specific learning disability, an emotional disability, a mild intellectual disability, remedial education, a speech/language impairment, developmental delay, homebound pupils, bilingual pupils and pupils with other health impairments.

“Group B” is defined to include educational improvements for pupils in kindergarten programs and grades one through three, educational programs for autism, a hearing impairment, a moderate intellectual disability, multiple disabilities, multiple disabilities with severe sensory impairment, orthopedic impairments, preschool severe delay, a severe intellectual disability, and emotional disabilities for school-age pupils enrolled in private special education programs or in school district or charter school programs for children with severe disabilities or visual impairment.

The following table summarizes the additional, weighted student count add on provided through the Arizona school funding formula:

| Disability | Weight Add On |
|---|---------------|
| Multiple Disability Severe Sensory Impairment | 7.947 |
| Orthopedic Impairment - Self Contained | 6.773 |
| MD-Resource, A-Resource, SID Resource | 6.024 |
| MD-Self Contained, A-Self Contained, SID-Self Contained | 5.988* |
| Emotionally Disabled Private Placed | 4.833 |
| Visual Impairment | 4.806 |
| Hearing Impairment | 4.771 |
| Moderate Intellectual Disability | 4.421 |
| Preschool Severe Delay | 3.595 |
| Orthopedic Impairment - Resource | 3.158 |
| DD, ED, MIID, SLD, SLI, and OHI | 0.093* |

*During the first regular session of 2021, HB2898 of the Arizona legislature increased the MD-SC, A-SC, SID-SC weight from 5.833 to 5.988 and the DD, ED, MIID, SLD, SLI, and OHI from 0.003 to 0.093. With the exception of this change made for the 2021-22 school year, the Group B weights have not been adjusted since the early 1990s yet, as presented later in this analysis, the special education need has increased.

As noted previously, in Arizona, when a child with a disability is eligible in more than one disability category, state per-pupil funding is based on the category that has the highest add-on weight. As a result, a student with multiple needs allows for funding only according to the disability with the highest weight and the LEA does not receive any additional funding for other needs that may result in other services to be provided to the student.

The following is a listing of the acronyms and names of each disability:

| Acronym | Disability Name |
|----------------|--|
| DD | Developmental Delay |
| ED | Emotionally Delayed |
| MIID | Mild Intellectual Disability |
| OHI | Other Health Impairment |
| SLD | Specific Learning Impairment |
| SLI | Speech Language Impairment |
| A | Autism |
| DB | Deaf Blindness |
| EDP | Emotional Disability Private Placement |
| HI | Hearing Impaired |
| MD | Multiple Disabilities |
| MDSSI | Multiple Disabilities with Severe Sensory Impairment |
| MOID | Moderate Intellectual Disability |
| OI | Orthopedic Impairment |
| PSD | Preschool Severe Delay |
| SID | Severe Intellectual Disability |
| TBI | Traumatic Brain Injury |
| VI | Vision Impairment |

Acronyms and Terminology

Education, and specifically special education, has terminology and acronyms that will be used throughout this report. The following are several key terms and acronyms used:

- ARS Arizona Revised Statutes
- ADE Arizona Department of Education
- IDEA Individuals with Disabilities Education Act
- SPED Special Education
- LEA Local Education Agency – for the purposes of this report includes public, not-for-profit charter schools, public school districts, and the Arizona State Schools for the Deaf and the Blind

| | |
|----------|--|
| PEA | Public Education Agency – public education entities that are responsible for providing special education services to students with disabilities |
| District | A public school district |
| Charter | A public charter school entity |
| ASDB | Arizona State Schools for the Deaf and the Blind |
| ESA | Empowerment Scholarship Account Program |
| FTE | Full-Time Equivalency |
| IEP | Individualized Education Program |
| FAPE | Free and Appropriate Public Education |
| LRE | Least Restrictive Environment |
| RTC | Residential Treatment Center |
| R or SC | Resource or Self-Contained |
| Group A | Educational programs for all pupils plus funding for pupils with a specific learning disability, an emotional disability, a mild intellectual disability, remedial education, a speech/language impairment, developmental delay, homebound pupils, bilingual pupils and pupils with other health impairments. |
| Group B | Additional funding for educational programs for pupils with autism, a hearing impairment, a moderate intellectual disability, multiple disabilities, multiple disabilities with severe sensory impairment, orthopedic impairments, preschool severe delay, a severe intellectual disability and emotional disabilities for school-age pupils enrolled in private special education programs or in school district or charter school programs for children with severe disabilities or visual impairment. |

Note – Tables where student data totaled 11 or fewer students, this data as well as the next smallest amount was redacted to protect student identifiable information.

Project Objectives

The *Special Education Programs and Cost Analysis* was broken down into three phases. This report includes Phase I. For each phase of the analysis, we have identified the objective/task, the methodology, the data source and the population sample. The purpose of this analysis is to provide ADE with current and relevant data to determine if sufficient funding is available for special education services.

Phase I

- Task One: Special Education Statewide Demographic and Staffing Trend Analysis
 - Objective:* Identify the change in the public education student population from 2009-10 school year to 2018-19 school year to include the total change in percentage of public education student population, to include children with a disability or disabilities.
 - Objective:* Identify the impact of the teacher and related service provider shortage on special education and identify the additional costs associated with special education staffing models compared to the average teacher pay for general education programs.
- Task Two: Analysis of Public School Student Transportation Trend Data and Direct Costs
 - Objective:* Identify the change in special education versus general education transportation route miles from 2010 to 2019. Compare this trend to total student enrollment trend data.
 - Objective –* Evaluate the actual cost of special education transportation compared to the state-funded transportation formula.
- Task Three: Analysis of Residential Treatment Center and Private Placement Costs Compared to the Funding Formula
 - Objective:* Identify the cost for residential treatment center and private placement options compared to the funding formula.

Phase II

- Task 4: Analysis of Special Education ESAs as a Total Cost of the ESA Program Compared to the Public Education Proportionate Distribution of State Revenues Between General Education and Special Education.
 - Objective:* Determine state-wide ESA cost as a component of the overall special education costs.
- Task 5: Analysis of Special Education Direct Program Costs
 - Objective:* Identify the actual, additional costs related to state and locally funded special education services. Determine the total cost for providing public education to special education in comparison to the Arizona funding model provided.

Phase III

- Task 6: Program Design Evaluation and Financial Analysis
 - Objective:* Identify the cost for certain program models.

Data Sources

The data gathered for this analysis included various data sets from Arizona Department of Education and LEA-specific data from a sample of school district and charters.

A sample of LEAs was determined to meet the following profile:

- LEAs that represent every county
- LEAs that represent K-8 elementary school districts, 9-12 high school districts, and K-12 unified school districts
- LEAs that represent urban and rural communities
- LEAs on tribal land
- A minimum of 20 percent of the statewide public school special education population

LEAs who met the above criteria were asked to participate in the *Special Education Programs and Cost Analysis*. By participating, the LEAs agreed to self-report the requested data.

ADE provided various data sets including student-level data, school level data, LEA-level data, transportation data and financial information. Data was compiled from various years including the 2009-10, 2018-19, and 2021-22 school years. The 2009-10 and 2018-19 school years were used to evaluate the change in public school population and needs. The 2018-19 school year was used to capture the public education student profile prior to the pandemic, noted in this report as pre-pandemic.

The data collected included student and financial data and was not audited for purposes of presentation in this report. Certain funding data not captured in this analysis include expenditures paid through certain federal funds such as Impact Aid, and Elementary and Secondary School Emergency Relief (ESSER) and American Rescue Plan Act (ARPA) monies.

Statewide Data

The following is a summary of the data sets received from ADE through a secure portal.

Financial Data

- Annual Financial Report (AFR) data for 2009-10 and 2018-19 school years to include:
 - School district-reported total Maintenance and Operations expenditures
 - School district-reported total Maintenance and Operations special education expenditures
 - School district-reported total IDEA expenditures
 - Charter school-reported total schoolwide project expenditures
 - Charter school-reported total special education expenditures
 - Charter school-reported total IDEA expenditures

Special Education Personnel Data

- Staffing information for the identified LEAs was gathered from the Exceptional Student Services October 1 Data Collection for the 2018-19 school year as well as the annual teacher attrition survey data results. The data included:
 - Number of full-time equivalent (FTE) personnel employed and contracted to provide special education and related services during 2018-19 school year
 - Special education teachers are teachers employed to provide special education to children with disabilities
 - Related service specialists by type of personnel contracted and employed to provide related services for children with disabilities
 - Related services include: Speech-Language Pathologists, Occupational Therapists, Physical Therapists, Psychologists, and other related services such as Interpreters, Social Workers, Medical/Nursing Staff, and Orientation and Mobility Specialists

Transportation Route and Rider Data

- Transportation 55-1 report information state-wide for 2009-10 and 2018-19 school years to include the following subsets of data:
 - Eligible actual general education route miles reported for the first 100 days and estimated route miles for 80 days for a total of 180 days
 - Eligible general education student riders reported for the first 100 days and estimated eligible general education student riders for 80 days, for a total of 180 days
 - Eligible actual special education route miles reported for the first 100 days and estimated route miles for 80 days, for a total of 180 days
 - Eligible students with disabilities riders reported for first the 100 days and estimated eligible general education student riders for 80 days, for a total of 180 days

Individual Student Data

- Student data was collected at both the state-wide level and individual student level. State-wide data was further filtered to provide specific information for the identified sample LEAs. Student data included:
 - Student identification number
 - LEA of attendance
 - LEA of residence
 - County
 - Funded disability
 - Primary need identification
 - Additional need identification to determine multiple needs
 - Grade level as of October 1
- Students placed in a residential treatment center or private school had additional data provided:
 - Costs provided by state for RTC students
 - Entry date
 - Exit date

LEA Data

LEA-specific data requests included various sources of data. LEAs provided data through multiple means, including completing worksheets, providing expenditure detail reports, and payroll journals. This information was provided through a secure portal.

LEA Sample

The identified LEAs to represent the public school special education population included the following:

| LEA Name - Public School Districts | Grades Served |
|--|---------------|
| Amphitheater Unified School District | K-12 |
| Arizona State Schools for the Deaf and Blind | K-12 |
| Casa Grande Elementary School District | K-8 |
| Chandler Unified School District | K-12 |
| Chinle Unified School District | K-12 |
| Cottonwood Oak-Creek Unified School District | K-12 |
| Crane Elementary School District | K-8 |
| Duncan Unified School District | K-12 |
| Flagstaff Unified School District | K-12 |
| Lake Havasu Unified School District | K-12 |
| Mesa Unified School District | K-12 |
| Miami Unified School District | K-12 |
| Parker Unified School District | K-12 |
| Phoenix Union High School District | 9-12 |
| Pima Unified School District | K-12 |
| Prescott Unified School District | K-12 |
| Santa Cruz Unified School District | K-12 |
| Sierra Vista Unified School District | K-12 |
| Vail Unified School District | K-12 |
| Washington Elementary School District | K-8 |
| Whiteriver Unified School District | K-12 |

| LEA Name - Public Charter Schools | Grades Served |
|---|---------------|
| Anthem Preparatory Academy | K-12 |
| Archway Classical Academy Arete | K-8 |
| Archway Classical Academy Chandler | K-8 |
| Archway Classical Academy Cicero | K-8 |
| Archway Classical Academy Glendale | K-8 |
| Archway Classical Academy Lincoln | K-8 |
| Archway Classical Academy North Phoenix | K-8 |
| Archway Classical Academy Scottsdale | K-8 |
| Archway Classical Academy Trivium East | K-8 |
| Archway Classical Academy Trivium West | K-8 |
| Archway Classical Academy Veritas | K-8 |
| Arete Preparatory Academy | K-12 |
| Chandler Preparatory Academy | K-12 |
| Cicero Preparatory Academy | K-12 |
| Edge School Inc. | 9-12 |
| Glendale Preparatory Academy | K-12 |
| Horizon Community Learning Center | K-12 |
| Lincoln Preparatory Academy | K-12 |
| Maryvale Preparatory Academy | K-12 |
| North Phoenix Preparatory Academy | K-12 |
| Scottsdale Preparatory Academy | K-12 |
| Trivium Preparatory Academy | K-12 |
| Veritas Preparatory Academy | K-12 |

Special Education Personnel Data

- LEAs were asked to verify personnel data derived from the ADE data set and to further delineate the data to identify FTE that was allocated, filled by LEA employees, outsourced to a third party, or remained as vacancies. LEAs were also asked to provide expenditure details by position type (i.e., Special Education Teacher, Speech Language Pathologists; Occupational Therapists; Physical Therapists; Psychologists; and other related services such as Interpreters, Social Workers, Medical/Nursing Staff, Orientation and Mobility Specialists) that included: payroll journal by position type and outsourced expenditure detail reports by position type

Transportation Route and Rider Data

- LEAs were asked to complete a comprehensive worksheet of transportation data for a two-week period of time during September 2021. This data was used to re-calculate the entire 2021-22 school year cost data. Data requested included:
 - Bus route number/bus number
 - Fuel tank size
 - Number of students on the route
 - Number of route miles driven per day
 - Bus driver name and pay journal details
 - Bus monitor name and pay journal details
 - Contracted transportation details including any parent reimbursements
 - Total route miles driven during the two-week period
 - Total special education route miles driven during the two-week period of time
 - Transportation operations staff to include supervisors, routers, mechanics, and pay journal details
 - Capital asset special education bus vehicle listing to include useful life, historical cost, and depreciation
 - Bus vehicle repair/maintenance cost report for all special education buses in 2019 to estimate total repair and maintenance cost needs in 2022

Private Placement Expenditure Data

- LEAs were asked to complete a comprehensive worksheet of students with disabilities placed in private schools and residential treatment centers during the 2018-19 school year by providing the following information:
 - Total LEA cost paid through accounts payable
 - School calendar to determine number of days a student was enrolled within the first 100 days for funding calculations

Task One: Special Education Statewide Demographic and Staffing Trend Analysis

Objective: Identify the change in the public education student population from 2009-10 school year to 2018-19 school year to include total change in percentage of public education student population, to include children with a disability or disabilities.

Methodology

The Arizona Department of Education (ADE) gathered several data points specific to each child enrolled in a public school system within the state. The data collected was based on student enrollment as of October 1 of each year. Data collected included:

- Student identification number
- Student primary special education need, separated by Group A and Group B need
- Student district/charter of residence
- Student district/charter of attendance
- School of attendance county location

ADE provided specific data to conduct multiple analyses of the student with disability population change from 2009-10 school year to 2018-19 school year. The examination included:

- Calculating the proportionate amount of total special education to the total public school student population
- Public education student enrollment growth (both total and special education)
- Student identified need change

Students can be identified with multiple disabilities. As noted previously, the Arizona funding formula funds the additional Group B funding weight on the greatest student need as identified by their disability. In addition to the examination described above, an analysis was performed to determine if student need with multiple disabilities had increased from the 2009-10 school year to the 2018-19 school year.

Results

The children with disabilities population increased by 15 percent from the 2009-10 school year to 2018-19 school year. In the 2009-10 school year, the children with disabilities accounted for 125,584 students. This number grew by 18,919 in the 2018-19 school year for a total of 144,503. To determine if this increase was due to statewide enrollment growth, the total public education student population was analyzed. From the 2009-10 school year to the 2018-19 school year, the total student population increased by five percent or a total of 55,647 students. Students with a Group B disability funding category increased at a greater rate than Group A disability funding category. The Group B category increased by 32 percent between the 2009-10 school year to the 2018-19 school year while Group A disability funding categories only increased by 12 percent during the same time period. The following tables summarize the change in student population from the 2009-10 school year to 2018-19 school year.

Table E – Total Public Education Population Change

| 2010 | 2019 | Change | Percentage |
|-----------|-----------|--------|------------|
| 1,086,047 | 1,141,624 | 55,577 | 5% |

data by county is included in the appendix

Table F – Total Public Education Population by Public School Type

| | 2010 | % of Total | 2019 | % of Total | Change | Percentage |
|-----------|-----------|------------|-----------|------------|----------|------------|
| Districts | 972,989 | 90% | 933,831 | 82% | (39,158) | -4% |
| Charters | 113,058 | 10% | 207,793 | 18% | 94,735 | 84% |
| Total | 1,086,047 | | 1,141,624 | | 55,577 | 5% |

data by county is included in the appendix

Table G – Total Public Special Education Population Change

| 2010 | 2019 | Change | Percentage |
|---------|---------|--------|------------|
| 125,584 | 144,501 | 18,917 | 15% |

data by county is included in the appendix

Table H – Total Public Special Education Population by Public School Type

| | 2010 | % of Total | 2019 | % of Total | Change | Percentage |
|-----------|---------|------------|---------|------------|--------|------------|
| Districts | 114,824 | 91% | 124,585 | 86% | 9,761 | 9% |
| Charters | 10,760 | 9% | 19,916 | 14% | 9,156 | 85% |
| Total | 125,584 | | 144,501 | | 18,917 | 15% |

data by county is included in the appendix

Table I – Group A & Group B Public Special Education Population Change

| | 2010 | % of Total | 2019 | % of Total | Change | Percentage |
|-------------------------------|---------|------------|---------|------------|--------|------------|
| Group A Disability Categories | 106,086 | 84% | 118,774 | 82% | 12,688 | 12% |
| Group B Disability Categories | 19,498 | 16% | 25,727 | 18% | 6,229 | 32% |
| Total | 125,584 | | 144,501 | | 18,917 | 15% |

**Note: Students with a disability categorized in Group A also receive a Group B weight. In FY19, this Group B weight add-on was .003 and was updated to .093 in FY22*

Table J – Public Students with Disabilities as a Percentage of Total Public Education Student Population

| | 2010 | 2019 |
|----------------------|-----------|-----------|
| All Public Education | 1,086,047 | 1,141,624 |
| Special Education | 125,584 | 144,501 |
| Percentage | 12% | 13% |

data by county is included in the appendix

Table K – Public Education Population with Single Disability vs Multiple Disabilities

| | 2010 | % of Total | 2019 | % of Total | Change | Percentage |
|----------|---------|------------|---------|------------|--------|------------|
| Single | 93,676 | 75% | 111,471 | 77% | 17,795 | 19% |
| Multiple | 31,908 | 25% | 33,030 | 23% | 1,122 | 4% |
| Total | 125,584 | | 144,501 | | 18,917 | 15% |

Table L – Unduplicated Public Education Population Count by Disability

| Disability | 2010 | % of Total | 2019 | % of Total | Change | Percentage |
|------------|---------|------------|---------|------------|----------|------------|
| DD | 3,615 | 2.9% | 13,715 | 9.5% | 10,100 | 279% |
| ED | 4,778 | 3.8% | 6,474 | 4.5% | 1,696 | 35% |
| MIID | 2,001 | 1.6% | 5,311 | 3.7% | 3,310 | 165% |
| OHI | 5,725 | 4.6% | 14,305 | 9.9% | 8,580 | 150% |
| SLD | 44,302 | 35.3% | 54,976 | 38.0% | 10,674 | 24% |
| SLI | 45,665 | 36.4% | 23,993 | 16.6% | (21,672) | -47% |
| A | 6,879 | 5.5% | 14,374 | 9.9% | 7,495 | 109% |
| DB | - | - | - | - | - | - |
| EDP | 1,434 | 1.1% | 1,709 | 1.2% | 275 | 19% |
| HI | 1,880 | 1.5% | 1,625 | 1.1% | (255) | -14% |
| MD | 881 | 0.7% | 855 | 0.6% | (26) | -3% |
| MDSSI | 797 | 0.6% | 820 | 0.6% | 23 | 3% |
| MOID | 2,096 | 1.7% | 1,981 | 1.4% | (115) | -5% |
| OI | 1,745 | 1.4% | 1,448 | 1.0% | (297) | -17% |
| PSD | 2,477 | 2.0% | 1,813 | 1.3% | (664) | -27% |
| SID | 422 | 0.3% | 278 | 0.2% | (144) | -34% |
| TBI | - | - | - | - | - | - |
| VI | 740 | 0.6% | 701 | 0.5% | (39) | -5.0% |
| Total | 125,584 | | 144,501 | | 18,917 | 15% |

Table M – Public Education Population with Multiple Disabilities by Funded Disability

| Disability | 2010 | % of Change | 2019 | % of Change | Change | Percentage |
|------------|--------|-------------|--------|-------------|--------|------------|
| DD | - | - | - | - | - | - |
| ED | 1,825 | 5.7% | 1,915 | 5.8% | 90 | 8% |
| MIID | 3,373 | 10.6% | 2,746 | 8.3% | (627) | -56% |
| OHI | 2,432 | 7.6% | 3,918 | 11.9% | 1,486 | 132% |
| SLD | 12,855 | 40.3% | 12,070 | 36.5% | (785) | -70% |
| SLI | 302 | 0.9% | 342 | 1.0% | 40 | 4% |
| A | 5,064 | 15.9% | 6,827 | 20.7% | 1,763 | 157% |
| DB | - | - | - | - | - | - |
| EDP | 376 | 1.2% | 611 | 1.8% | 235 | 21% |
| HI | 660 | 2.1% | 394 | 1.2% | (266) | -24% |
| MD | 1,417 | 4.4% | 1,440 | 4.4% | 23 | 2% |
| MDSSI | 699 | 2.2% | 760 | 2.3% | 61 | 5% |
| MOID | 1,646 | 5.2% | 1,074 | 3.3% | (572) | -51% |
| OI | 409 | 1.3% | 263 | 0.8% | (146) | -13% |
| PSD | 30 | 0.1% | 34 | 0.1% | 4 | 0% |
| SID | 427 | 1.3% | 258 | 0.8% | (169) | -15% |
| TBI | 201 | 0.6% | 185 | 0.6% | (16) | -1% |
| VI | 188 | 0.6% | 124 | 0.4% | (64) | -6% |
| Total | 31,908 | | 33,030 | | 1,122 | 4% |

Conclusion

Within Arizona, public education students have the option to enroll in traditional school districts or charter schools. In the 2018-19 school year, there was a total of 1,141,694 students enrolled in public schools, which represents a five percent increase over the enrollment of the 2009-10 school year. Eighty-two percent of these students were enrolled in traditional public schools and 18 percent of the students were enrolled in public charter schools. While public education enrollment grew by five percent from the 2009-10 school year to the 2018-19 school year during this same period, the special education population grew by 15 percent. In some counties, the public education student population declined at a greater rate than the special education population. Similarly, counties that experienced an increase in overall student population saw a greater increase in special education population.

The special education population grew at the greatest rate in the following disability categories: developmental delay (DD) with an increase of over 10,000 students, mild intellectual disability (MIID) with an increase of over 3,300 students, other health impairment (OHI) with an increase of over 8,500 students, and autism (A) with an increase of almost 7,500 students. Deaf and blindness showed a drastic increase as well, however, student counts are not presented to protect student identifiable information.

This change in student population is the foundation to understand the impact of the student needs and the financial impact on school districts and charter schools.

Objective: Identify the impact of the teacher and related service provider shortage on special education, and identify the additional costs associated with special education staffing models compared to the average teacher pay for general education programs.

Arizona public school systems continue to experience a staffing shortage. With this shortage, school districts and charter schools are left in a predicament to leave a position vacant, hire a non-qualified applicant, or outsource a position to a third-party vendor.

Methodology

Data was sought from the identified sample of LEAs. The purpose of gathering the data was to produce staffing allocation tables as well as the cost per Full-Time Equivalency (FTE) for school year 2018-19. School year 2018-19 was chosen for the analysis as it was the last full school year that was not interrupted by significant external factors.

The initial step taken was to request and obtain as much FTE information possible from the Arizona Department of Education. All LEAs state-wide were sent a request from the ADE Exceptional Student Services Department to complete a Personnel Survey as of October 1, 2018, toward the beginning of the fiscal year as well as a Teacher Attrition Survey towards the end of the fiscal year. Between these two surveys, the following FTE information was able to be determined for each participating LEA:

- For Special Education Teachers
 - Cumulative FTE
 - Vacant FTE
- For Occupational Therapists
 - Allocated FTE
 - Employed FTE
 - Outsourced FTE
 - Vacant FTE
- For Physical Therapists
 - Allocated FTE
 - Employed FTE
 - Outsourced FTE
 - Vacant FTE
- For Speech Language Pathologists
 - Allocated FTE
 - Employed FTE
 - Outsourced FTE
 - Vacant FTE

- For Psychologists
 - Allocated FTE
 - Employed FTE
 - Outsourced FTE
 - Vacant FTE
- For Other Related Services (includes Audiologists, Counselors and Rehabilitation Counselors, Interpreters, Medical/Nursing Staff, Orientation and Mobility Specialists, Special Education Physical Education Teachers, Recreational and Therapeutic Recreational Specialists, and Social Workers)
 - Cumulative FTE

The information above was pre-filled for each of the participating LEAs in an excel spreadsheet and sent to each LEA with some additional requests added. Each LEA was asked to provide the following:

- For Special Education Teachers only
 - Provide budgeted FTE
 - Confirm and/or update the aggregate Special Education FTE provided by ADE by
 - Providing the number of Employed FTE
 - Providing the number of Outsourced FTE
 - Confirm Vacant FTE
 - Provide payroll cost information (including gross salaries and employer paid benefits costs) for the confirmed Employed FTE
 - Provide cost information for Outsourced FTE
- For Occupational Therapists, Physical Therapists, Speech-Language Pathologists, and Psychologists
 - Confirm and/or update the FTE provided by ADE to include
 - Budgeted FTE, Employed FTE, Outsourced FTE, Vacant FTE
 - Provide payroll cost information (including gross salaries and employer paid benefit costs) for the confirmed Employed FTE
 - Provide cost information for Outsourced FTE
- For Other Related Services
 - Provide Budgeted FTE
 - Confirm and/or update the aggregate Special Education FTE provided by ADE by
 - Providing the number of Employed FTE
 - Providing the number of Outsourced FTE
 - Provide Vacant FTE
 - Provide payroll cost information (including gross salaries and employer paid benefit costs) for the confirmed Employed FTE
 - Provide cost information for Outsourced FTE

While the majority of participating LEAs were able to provide confirmation or updated FTE information, as well as the associated cost information, not all LEAs were able to gather all of the requested information timely or were unable to retrieve the information from their Enterprise Resource Planning (ERP) systems. In these instances, if FTE information was not provided (or the ADE-provided FTE was deemed unreasonable based on the cost information provided by the LEA) or if cost information was not provided, the FTE and cost information was not used in the calculations noted in the narrative below and are not included in the results provided in the tables.

ADE collects data regarding paraprofessionals that serve students with disabilities. Between 2019 and 2022, while the total population of students with disabilities rose, the total number of paraprofessionals fell from 11,077.9 FTE to 10,584.19 FTE. There was a reduction in special education paraprofessionals for students aged 3-5 as well as a reduction in special paraprofessionals for students aged 5-21. In addition, the paraprofessionals reported for 2021-2022 were less qualified than those reported for 2018-2019.

In order to provide a snapshot of what the FTE vacancies were, by types of special education positions, the LEA-provided FTE information as described above was utilized and summarized. This information was summarized by county, and totals were provided to show what the vacancy rate was across all LEAs that provided the requested information.

In order to calculate employee total costs per FTE by LEA, the majority of LEAs provided gross salary information as well as employer-paid benefits (e.g. employer portion of taxes, state retirement, health benefits, etc.). In instances when employer benefits were not provided for each specific employee, LEAs provided an average estimated health benefit cost per employee. This, plus the required employer-paid taxes which include a 7.65 percent employer portion of social security and Medicare taxes and 11.80 percent Arizona State Retirement System (ASRS) contribution and long-term disability amounts that employers would be responsible for was added to the reported wages. If the LEA was not an ASRS participant, estimated average benefits per employee percentages provided on the LEA's website were used to calculate employer costs. When reviewing this information, a reasonableness check was performed of the FTE confirmed by the LEA and of the number of employees provided in payroll records. For example, if an LEA confirmed a special education teacher FTE of 10 but payroll records were only provided for nine total employees, then the costs were divided by nine to calculate a per FTE cost per employee. This clarification was confirmed with LEAs. This cost per FTE was then applied to the confirmed FTE amount to provide total costs for confirmed FTE amounts provided by the LEA.

In order to calculate "employee salary only" costs per FTE by LEA, the LEAs provided gross salary information that was used to calculate the per-FTE amount. When reviewing this information, a reasonableness check of both the FTE that was confirmed by the LEA and the number of employees provided in payroll records was performed. For example, if an LEA confirmed special education teacher FTE of 10 but payroll records were only provided for nine total employees, then the costs were divided by nine to calculate a per FTE cost per employee. This clarification was confirmed with LEAs. This cost per FTE was then applied to the confirmed FTE amount to provide total costs for confirmed FTE amounts provided by the LEA.

In order to calculate outsourced costs per FTE by LEA, the LEAs provided cost support, such as a purchase order pay history report and/or invoices. This cost information was added and divided by the respective confirmed FTE. A reasonableness check was performed similar to the salary information above, and the FTE information, if changed, was confirmed with the LEA.

All of the information above was summarized and calculated by county, as not all LEAs were able to provide all information. In order to calculate per-FTE costs by county, all FTE and all costs were added together by each county in the aggregate, and then a per-FTE amount was calculated by dividing the total costs by the total FTE figures.

Results

Table N – Percentage of Vacancies for Special Education Teachers in Public Education Systems

| | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|---------------------|------------------------|--------------------------|---------------------|-------------------|
| TOTALS | 2,157.85 | 1,943.20 | 12.86 | 201.79 | 9% |

data by county is included in the appendix

Table O – Percentage of Vacancies for Special Education Occupational Therapists in Public Education Systems

| | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|---------------------|------------------------|--------------------------|---------------------|-------------------|
| TOTALS | 87.72 | 51.69 | 27.88 | 8.15 | 9% |

Table P – Percentage of Vacancies for Special Education Physical Therapists in Public Education Systems

| | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|---------------------|------------------------|--------------------------|---------------------|-------------------|
| TOTALS | 36.33 | 21.06 | 14.27 | 1.00 | 3% |

data by county is included in the appendix

Table Q – Percentage of Vacancies for Special Education Speech Language Pathology Therapists in Public Education Systems

| | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|---------------------|------------------------|--------------------------|---------------------|-------------------|
| TOTALS | 348.60 | 217.85 | 92.86 | 37.89 | 11% |

data by county is included in the appendix

Table R – Percentage of Vacancies for Special Education Psychologists in Public Education Systems

| | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|--------------|-----------------|-------------------|--------------|------------|
| TOTALS | 198.18 | 166.62 | 20.30 | 11.26 | 6% |

Table S – Percentage of Vacancies for Special Education Other Related Service Providers in Public Education Systems

| | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|--------------|-----------------|-------------------|--------------|------------|
| TOTALS | 345.88 | 302.36 | 4.74 | 38.78 | 11% |

**data by county is included in the appendix*

Table T – Average Salary for Special Education Teachers in Public Education Systems Compared to State Average Teacher Pay for All Teachers

| | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|---------------------|------------------------|------------------------|------------------|-------------|---------------------------|
| TOTALS | \$ 73,775 | \$ 57,316 | \$ 66,385 | \$ 73,726 | \$ 57,376 |
| Average Teacher Pay | | | | | \$ 52,441 |
| | | | | | 9.4% |

data by county is included in the appendix

Table U – Average Salary for Special Education Occupational Therapists in Public Education Systems

| | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|---------------|------------------------|------------------------|------------------|-------------|---------------------------|
| TOTALS | \$ 96,858 | \$ 75,905 | \$ 113,741 | \$ 102,959 | \$ 89,578 |

Table V – Average Salary for Special Education Physical Therapists in Public Education Systems

| | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|---------------|------------------------|------------------------|------------------|-------------|---------------------------|
| TOTALS | \$ 105,472 | \$ 82,663 | \$ 82,421 | \$ 96,088 | \$ 82,564 |

data by county is included in the appendix

Table W – Average Salary for Special Education Speech-Language Therapists in Public Education Systems

| | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|---------------|---------------------------|---------------------------|---------------------|-------------|------------------------------|
| TOTALS | \$ 98,672 | \$ 79,080 | \$ 102,878 | \$ 99,971 | \$ 86,431 |

data by county is included in the appendix

Table X – Average Salary for Special Education Psychologists in Public Education Systems

| | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|---------------|---------------------------|---------------------------|---------------------|-------------|------------------------------|
| TOTALS | \$ 96,419 | \$ 77,352 | \$ 78,731 | \$ 94,264 | \$ 77,520 |

Table Y – Average Salary for Special Education Other Related Service Providers in Public Education Systems

| | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|---------------|---------------------------|---------------------------|---------------------|-------------|------------------------------|
| TOTALS | \$ 72,833 | \$ 55,497 | \$ 108,139 | \$ 73,358 | \$ 56,280 |

data by county is included in the appendix

Table Z – Additional Cost to Outsource a Special Education Teacher, Occupational Therapist, Physical Therapist, Speech-Language Therapist, Psychologist and Other Related Service Provider Compared to the Salary Paid to an LEA Employee for the same position

| Position | Employed Total Costs versus Outsourced | Employed Salary versus Outsourced |
|---------------------------------|---|--------------------------------------|
| Special Education Teacher | \$ 7,390 | \$ (9,068) |
| Occupational Therapist | \$ (16,883) | \$ (37,836) |
| Physical Therapist | \$ 23,051 | \$ 242 |
| Speech Language Therapist | \$ (4,206) | \$ (23,798) |
| Psychologist | \$ 17,688 | \$ (1,378) |
| Other Related Service Providers | \$ (35,307) | \$ (52,643) |

negative amount reflects the larger cost to the LEA

Table AA – LEA Special Education Teacher Data from ADE Attrition and Personnel Survey

| Turnover Rate | |
|--------------------------------------|------------------------------------|
| Using Personnel and Attrition | Using Attrition Survey only |
| 20% | 22% |

| Unfilled FTE | |
|---|--|
| Of the unfilled % filled by 10/1 | Remaining unfilled % as of 10/1 |
| 55% | 45% |

| First Year Teachers | |
|--|--|
| Of new hires, 1st year teaching | Of new hires, >1 year teaching |
| 32% | 68% |

Conclusion

Annually, the Arizona Department of Education collects special education data that includes special education staff turnover rates, unfilled positions as of October 1 of each year and the number of those positions that remained unfilled throughout the year. Also included in this data is the number of teachers in their first year of teaching. Statistics for the sample LEAs are startling, to include a 22 percent turnover rate, and 45 percent of position remaining unfilled.

Between 2019 and 2022, while the total population of students with disabilities rose, the total number of paraprofessionals fell from 11,077.9 FTE to 10,584.19 FTE. There was a reduction in special education paraprofessionals for students aged 3-5 as well as a reduction in special paraprofessionals for students aged 5-21.

Special education teachers working in K12 public schools are paid, on average, nine percent more than general classroom teachers. Outsourced services included special education teachers, occupational therapists, physical therapists, speech-language therapists, psychologists, and other related service providers, which, as a whole, results in a greater cost to the LEA than employing the staff.

Task Two: Analysis of Public School Student Transportation Trend Data and Direct Costs

Objective: Identify the change in special education versus general education transportation route miles from 2010 to 2019. Compare this trend to total student enrollment trend data.

Schools must provide transportation as a related service if it is necessary to assist a child with a disability to benefit from special education. The determination of whether a child needs transportation is to be made by the IEP team, taking into account whether the child's disability prevents the child from using the same transportation as other children or from getting to school in the same manner as other students. It is presumed that most children do not require transportation as a related service, particularly if integrated transportation can be achieved by providing accommodations, such as lifts or other equipment adaptations on regular school vehicles. If transportation is a required related service, the transportation arrangement must be clearly described in the IEP, and the service must be provided at no cost to the parent.

The method of funding transportation for public school districts and public charter schools varies.

Public school districts report route miles and eligible riders each year. These amounts are used to calculate the Transportation Support Level (TSL), which is based on the average, daily route miles per eligible student transported. The daily route miles are multiplied by either 180 or 200 to reflect the number of school days on the district instructional calendar. The funding formula includes a per-mile rate that is differentiated if the average student daily route mile is under a half mile/more than one mile or a slightly lower rate if the daily average is greater than a half mile but less than one mile. Arizona school districts are funded for transportation based on the prior year route miles and eligible students. In the 2018-19 school year, the per-mile rate was \$2.64 and \$2.16 for a 180 day calendar, respectively. In the 2009-10 school year, the per-mile rate was \$2.32 and \$1.88 per mile. This calculation does not consider individual district TRCL funding.

Public charter schools receive funding for transportation through Charter Additional Assistance. This funding is used to support the facility, transportation and other operational costs. The Charter Additional Assistance for grades K-8 and then 9-12 was funded at \$1,474.16/\$1,718.10 and \$1,807.00/\$2,106.03 during school year 2018-19 prior to statewide reductions.

Methodology

A.R.S. §15-922 requires that all school districts must submit transportation route data annually. Transportation data submitted includes:

- Eligible Student Data - An eligible student is a student whose place of actual residence is within the district. For common schools this means students whose place of residence is more than one mile from the school of attendance. For high schools, it refers students whose place of residence is more than one and one-half miles from the school of attendance. Students whose IEPs include transportation are also included as eligible students.

- Daily Route - Daily routes include the total number of scheduled miles necessary to transport an eligible student on a school bus from his or her residence to the school of attendance and back to the residence.

The Arizona Department of Education provided state-wide data from the 2009-10 school year and the 2018-19 school year. The statewide data included:

- All reportable daily route miles for the first 100 days for all school districts
- The special education reportable daily route miles for the first 100 days for all school districts
- All riders for the first 100 days for all school districts
- The actual riders with disabilities for the first 100 days for all school districts

Results

Students with disabilities in public school districts represented 12 percent of the total public school population in school year 2009-10 and 13 percent in school year 2018-19; however, the miles transported in the same periods represented 36 percent and 35 percent of the total miles reported, respectively. Students with disabilities, only accounted for eight percent of all public school district students transported in school year 2009-10 and 11 percent in school year 2018-19. The following tables summarize the public school district student transportation population from the 2009-10 school year to the 2018-19 school year:

Table AB – Special Education Route Miles as a Percentage of Total Route Miles

| Actual SPED Miles (100 Days) | | Actual All Miles (100 days) | | SPED Miles % of Total Miles | |
|------------------------------|------------|-----------------------------|------------|-----------------------------|------|
| 2010 | 2019 | 2010 | 2019 | 2010 | 2019 |
| 17,230,127 | 15,148,296 | 48,355,219 | 43,701,107 | 36% | 35% |

data by county is included in the appendix

Table AC – Student Riders with Disabilities as a Percentage of Total Riders

| SPED Riders (100 days) | | All Riders (100 days) | | SPED Riders % of Total Rider | |
|------------------------|--------|-----------------------|---------|------------------------------|------|
| 2010 | 2019 | 2010 | 2019 | 2010 | 2019 |
| 28,042 | 28,242 | 335,412 | 259,151 | 8% | 11% |

data by county is included in the appendix

Table AD – Student Riders with Disabilities as a Percentage of Total Students and Percentage of Students with Disabilities Accessing Transportation

| SPED Population % of Total | | SPED Population Accessing | |
|----------------------------|------|---------------------------|------|
| 2010 | 2019 | 2010 | 2019 |
| 12% | 13% | 22% | 20% |

data by county is included in the appendix

Conclusion

Students with disabilities accessing public school district transportation remained consistent between the 2009-10 school year and 2018-19 school year. The total miles transported for special education was approximately 35 percent of the total miles driven; however, student riders only accounted for 11 percent of the students transported. This means that 11 percent of the students accounted for 35 percent of the miles driven. The funding formula for students with disabilities transportation is the same as for general education transportation. Approximately 20 percent of students with disabilities have transportation services included in their IEPs.

Objective: Evaluate the actual cost of special education transportation compared to the state funded transportation formula.

Methodology

To evaluate the actual costs of special education transportation compared to the state-funded transportation formula, the sample group of LEAs was asked to provide actual cost information for the 2021-22 school year. The initial step taken was to request and obtain the information necessary to be able to calculate a special education cost per mile and per eligible rider. All participating LEAs were requested to provide the following information:

- Selection of a two-week period (generally in the September-October time frame) during the 2021-22 fiscal year that encompassed two full weeks of school (excluding holidays, breaks, etc.).
- For the specified weeks we requested:
 - Total miles of all pupil transportation miles traveled on an LEA vehicle
 - Total miles of special education pupil transportation miles traveled on an LEA vehicle
 - Total miles of special education pupil transportation miles contracted out to a third-party vendor
- We also requested LEAs to provide us with a daily breakdown of the following:
 - Special education bus/vehicle route number/name
 - Special education bus/vehicle number
 - Fuel tank size
 - Number of students on the route
 - Number of route miles driven per day
 - Bus/vehicle driver's name
 - Bus/vehicle monitor/aide's name
- Pay journal for the specified two weeks for the bus/vehicle drivers and monitors/aides
- Listing of other non-driver/monitor transportation employees (e.g., transportation director, mechanics, dispatchers, etc.) and related estimated salaries and benefits for the fiscal year
- Listing of contracted vendors that were used to transport students with disabilities
- Detailed expenditure reports during the specified two-week period for the contracted vendors to transport students with disabilities
- Listing of parent reimbursements and detailed expenditure report for the specified period that were provided to transport students with disabilities

- A special education vehicle listing that included information to be able to calculate depreciation expense for the vehicles
- A FY19 vehicle maintenance/repair expenditure report to provide a full year's worth of vehicle maintenance and repair costs (as FY22 has not been completed)
- FY22 estimated bus driver percentage vacancy

The school district funding formula does not differentiate between general education transportation needs and special education transportation needs. Charter schools do not have a dedicated funding source allocated for transportation; rather, the Charter Additional Assistance is provided in part to fund the transportation costs.

Calculation

In order to depict an LEA's special education cost per mile and special education cost per rider, all of the requested information was used in the following manner:

- Selection of a two-week period (generally in the September-October time frame) during the 2021-22 school year that encompassed two full weeks of school (excluding holidays, breaks, etc.). This two-week period was selected and used to pro-rate any costs that were provided in an annual format, such as salaries and benefits. Actual costs such as fuel, maintenance, and depreciation were calculated to an annual amount based on the two-week survey data.
- For the specified weeks we requested:
 - Total miles of all pupil transportation miles traveled on an LEA vehicle
 - Total miles of special education pupil transportation miles traveled on an LEA vehicle
 - Total miles of special education pupil transportation miles contracted out to a third-party vendor

This information was obtained in order to determine a cost for fuel needed for the amount of special education miles traveled and/or to determine what the cost was to contract out transportation for students with disabilities. The special education mileage and all mileage were also used to prorate the "other transportation employee" costs at a reasonable proportion to all transportation costs.

- LEAs were asked to provide us with a daily breakdown of the following:
 - Special education bus/vehicle route number/name
 - Special education bus/vehicle number
 - Fuel tank size
 - Number of students on the route
 - Number of route miles driven per day
 - Bus/vehicle driver's name
 - Bus/vehicle monitor/aide's name

This information was used to determine the type of vehicle used, whether it be a smaller diesel fueled bus (27-40-gallon tank), a regular sized diesel fueled bus (58-100-gallon tank), a regular sized propane fueled bus (58-100-gallon tank), or an unleaded fueled vehicle (less than 27-gallon tank). All busses were assumed to be diesel-fueled unless otherwise indicated by the LEA as having a propane-fueled tank or if it could be determined as having a propane-fueled tank by reviewing the vehicle listing that was provided.

The number of students on the route were used to calculate a special education cost per rider calculation when taking into account all costs. Unless indicated otherwise, it was assumed that the student counts provided by the LEAs were both morning and afternoon counts per route and were therefore summed in total and then divided by two to calculate a “true” rider count. This methodology is consistent with the Transportation Support Level formula.

The number of route miles driven per day were used to calculate the number of miles driven by each type of vehicle, which were then applied to calculated fuel costs for the number of special education miles traveled. If the daily route miles multiplied by the number of school days during the selected two-week period did not agree to the special education miles over the two-week period reported by the district, the daily route miles were used to pro-rate the LEA-reported special education miles over the two-week period amongst the vehicles used to estimate the number of miles traveled by vehicle type over that two-week period. Fuel costs were estimated by researching what the average miles per gallon at which each type of vehicle would operate. The following were the miles per gallon used by type of vehicle:

| Vehicle Type | Miles Per Gallon |
|--|-------------------------|
| Small diesel vehicles (27-40-gallon fuel tanks) | 11 |
| Other diesel vehicles (58-100-gallon fuel tanks) | 8 |
| Propane vehicles | 4 |
| Unleaded vehicles | 17 |

Sources for the above information were from the following websites:

- [How Many MPG Does a Skoolie Get? \(Bus Life FAQs\)](#)
- [School Bus Mileage \(Everything You Need to Know\)](#)
- [“Green” Buses Deliver Students and Savings](#)
- [Selecting the Fuel that Makes Cents for You: Propane](#)

The number of gallons used were then calculated by dividing the special education miles traveled by each type of vehicle and dividing the miles by the miles per gallon listed in the table above.

In order to calculate the cost of the fuel used by the district, the average price of fuel per gallon was researched. Sources were determined to be reasonable for the purposes of this calculated cost. The following were the amounts used per gallon by type of fuel:

| Fuel Type | Cost per Gallon |
|------------------|------------------------|
| Diesel Fuel | \$4.38 |
| Propane Fuel | \$3.35 |
| Unleaded Fuel | \$3.59 |

Sources for the above information were from the following sites:

[Arizona Transportation Data for Alternative Fuels and Vehicles](#) (*As of October 2021 for diesel/propane, information was provided as west coast region, state of AZ, and October 21 prices were not listed.*)

[Gas Prices for Arizona \(by AAA\)](#) (*As of mid-January 2022, the October price was not found for unleaded for the state of AZ*)

The following summarizes the various additional components of LEA-requested data and the methodology used to determine the per-mile and per-rider calculations:

Pay journal for the specified two weeks for the bus/vehicle drivers and monitors/aides were gathered and analyzed.

The salaries and benefits paid for the two identified weeks for special education drivers and special education monitors were used as direct costs toward special education transportation costs. Names from the daily route sheet provided were reconciled to pay journals or pay distribution reports. In general, if names on the daily route sheet were not included in the pay journals, LEAs indicated that this was due to the driver/monitor being subbed that week or were working under a third-party vendor contract. In these instances, an average salary was calculated for the specific position (driver or monitor) and used as the individual's salary/benefits during the specified two weeks.

Listing of other non-driver/monitor transportation employees (e.g., transportation director, mechanics, dispatchers, etc.) and related estimated salaries and benefits for the fiscal year

The salaries and benefits for non-driver/monitor transportation employees were prorated by taking the special education miles transported during the specified two-week period, dividing by all miles transported during the same time period, and then multiplying this ratio by the salaries and benefits for the other transportation employees. If salaries and benefits were provided for the year, these were prorated for a two-week period (i.e., annual salary and benefits divided by 52 weeks and then multiplied by two weeks). If salaries and benefits were provided for the specified two-week period, then only the special education proration was applied.

Listing of contracted vendors that were used to transport students with disabilities and detailed expenditure report during the specified two-week period for the contracted vendors to transport students with disabilities

If LEAs identified contracted vendors to transport students with disabilities during the specified two-week period, a detailed expenditure report was obtained to determine the cost of transportation of students with disabilities for the specified period to determine the cost per mile and cost per rider calculations.

Listing of parent reimbursements and detailed expenditure reports for the specified period that were provided to transport students with disabilities

If LEAs identified parent reimbursements to transport students with disabilities during the specified two-week period, a detailed expenditure report was obtained to determine the cost of transportation of students with disabilities for the specified period to determine the cost per mile and cost per rider calculations.

A special education vehicle listing that included information to be able to calculate depreciation expense for the vehicles

This listing was requested for FY22, and if a special education vehicle had depreciation expense for the fiscal year (i.e., if the vehicle is not past the vehicle’s estimated useful life from the time it was put in service), the annual depreciation expense was prorated over two weeks of the school year. (“School year” means that the annual depreciation expense was divided by 36 weeks, rather than 52 weeks and then multiplied by two weeks.) We determined that while the depreciation expense is an annual figure, vehicles are used primarily during the school year, and it was reasonable to calculate depreciation expense in this method.

A FY19 vehicle maintenance/repair expenditure report to provide a full year’s worth of vehicle maintenance and repair costs (as FY22 has not been completed)

The FY19 vehicle maintenance/repair expenditure report was requested as it was the last fiscal year in which students attended school in person and were transported throughout a full school year in a similar condition to what transportation of students should look like now and likely in the future. These costs were divided by 36 weeks rather than 52 weeks and then multiplied by two weeks. We determined that while the maintenance/repair expenditure report includes an annual figure, vehicles are used/maintained/repared primarily during the school year, and it was reasonable to calculate maintenance/repair expenditures utilizing this methodology.

FY22 estimated bus driver percentage vacancy

This was requested to provide perspective on the current vacant driver dilemma that LEAs are experiencing statewide.

Results

The Arizona Auditor General’s office issues the Arizona School District Spending Report each fiscal year. This report only addresses school district expenditures and does not include charter school data. Within the report, data is presented to provide the transportation cost per mile and per rider. The cost per mile includes an analysis of the total school district transportation costs divided by the total miles driven. The cost per rider includes an analysis of the total transportation costs divided by the total eligible riders transported. This data does not break out the special education transportation costs from general education transportation costs. Data from the 2018-19 and 2019-20 school years were used, as they reflect the most recent complete pre-pandemic years.

| Year | Cost Per Mile | Cost Per Rider |
|------|---------------|----------------|
| 2019 | \$ 4.29 | \$ 1,424 |
| 2020 | \$ 4.28 | \$ 1,370 |

The amount calculated by the Arizona Auditor General’s Office was used to determine whether the identified LEA sample spends more or less than the state average for specialized transportation. The following tables include the calculated differences. It was noted that three of the identified LEAs did not have specialized transportation during the 2021-22 school year. Note: Charter school data is included in this table; however, is not included in the state average data.

Table AE – Special Education 2022 Cost per Mile Compared to 2019 and 2020 State Averages

| LEA | SPED Cost per Mile | Additional Per Mile Cost Over State Average FY19 | Additional Percentage Cost | Additional Per Mile Cost over State Average FY20 | Additional Percentage Cost |
|--|--------------------|--|----------------------------|--|----------------------------|
| Amphitheater Unified School District | \$ 4.57 | \$ 0.28 | 7% | \$ 0.29 | 7% |
| Arizona School for the Deaf and Blind | \$ 4.44 | \$ 0.15 | 4% | \$ 0.16 | 4% |
| Casa Grande Elementary School District | \$ 4.31 | \$ 0.02 | 0% | \$ 0.03 | 1% |
| Chandler Unified School District | \$ 7.12 | \$ 2.83 | 66% | \$ 2.84 | 66% |
| Chinle Unified School District | \$ 3.51 | \$ (0.78) | -18% | \$ (0.77) | -18% |
| Cottonwood Oak Creek Unified School District | \$ 8.29 | \$ 4.00 | 93% | \$ 4.01 | 94% |
| Crane Elementary School District | \$ 3.83 | \$ (0.46) | -11% | \$ (0.45) | -11% |
| Flagstaff Unified School District | \$ 6.95 | \$ 2.66 | 62% | \$ 2.67 | 62% |
| Great Hearts Academies | \$ 5.40 | \$ 1.11 | 26% | \$ 1.12 | 26% |
| Horizon Honors Community Schools | \$ 0.86 | \$ (3.43) | -80% | \$ (3.42) | -80% |
| Lake Havasu Unified School District | \$ 6.98 | \$ 2.69 | 63% | \$ 2.70 | 63% |
| Mesa Unified School District | \$ 4.44 | \$ 0.15 | 3% | \$ 0.16 | 4% |
| Miami Unified School District | \$ 14.72 | \$ 10.43 | 243% | \$ 10.44 | 244% |
| Parker Unified School District | \$ 10.98 | \$ 6.69 | 156% | \$ 6.70 | 156% |
| Phoenix Union High School District | \$ 8.98 | \$ 4.69 | 109% | \$ 4.70 | 110% |
| Prescott Unified School District | \$ 6.44 | \$ 2.15 | 50% | \$ 2.16 | 50% |
| Santa Cruz Valley Unified School District | \$ 3.15 | \$ (1.14) | -27% | \$ (1.13) | -26% |
| Sierra Vista Unified School District | \$ 8.43 | \$ 4.14 | 96% | \$ 4.15 | 97% |
| Vail Unified School District | \$ 6.07 | \$ 1.78 | 42% | \$ 1.79 | 42% |
| Washington Elementary School District | \$ 6.50 | \$ 2.21 | 52% | \$ 2.22 | 52% |
| Whiteriver Unified School District | \$ 5.95 | \$ 1.66 | 39% | \$ 1.67 | 39% |

Table AF – Special Education 2022 Cost per Student/Rider Compared to 2019 and 2020 State Averages

| LEA | SPED Cost per SPED Rider | Additional Per Student Cost Over State Average FY19 | Additional Percentage Cost | Additional Per Student Cost over State Average FY20 | Additional Percentage Cost |
|--|--------------------------|---|----------------------------|---|----------------------------|
| Amphitheater Unified School District | \$ 7,734.49 | \$ 6,310.49 | 443% | \$ 6,364.49 | 465% |
| Arizona School for the Deaf and Blind | \$ 9,734.99 | \$ 8,310.99 | 584% | \$ 8,364.99 | 611% |
| Casa Grande Elementary School District | \$ 7,562.41 | \$ 6,138.41 | 431% | \$ 6,192.41 | 452% |
| Chandler Unified School District | \$ 8,126.00 | \$ 6,702.00 | 471% | \$ 6,756.00 | 493% |
| Chinle Unified School District | \$ 2,163.09 | \$ 739.09 | 52% | \$ 793.09 | 58% |
| Cottonwood Oak Creek Unified School District | \$ 11,878.11 | \$ 10,454.11 | 734% | \$ 10,508.11 | 767% |
| Crane Elementary School District | \$ 8,145.33 | \$ 6,721.33 | 472% | \$ 6,775.33 | 495% |
| Flagstaff Unified School District | \$ 13,622.58 | \$ 12,198.58 | 857% | \$ 12,252.58 | 894% |
| Great Hearts Academies | \$ 13,944.60 | \$ 12,520.60 | 879% | \$ 12,574.60 | 918% |
| Horizon Honors Community Schools | \$ 7,923.69 | \$ 6,499.69 | 456% | \$ 6,553.69 | 478% |
| Lake Havasu Unified School District | \$ 6,120.02 | \$ 4,696.02 | 330% | \$ 4,750.02 | 347% |
| Mesa Unified School District | \$ 5,318.60 | \$ 3,894.60 | 273% | \$ 3,948.60 | 288% |
| Miami Unified School District | \$ 4,858.95 | \$ 3,434.95 | 241% | \$ 3,488.95 | 255% |
| Parker Unified School District | \$ 13,491.07 | \$ 12,067.07 | 847% | \$ 12,121.07 | 885% |
| Phoenix Union High School District | \$ 11,653.48 | \$ 10,229.48 | 718% | \$ 10,283.48 | 751% |
| Prescott Unified School District | \$ 7,613.35 | \$ 6,189.35 | 435% | \$ 6,243.35 | 456% |
| Santa Cruz Valley Unified School District | \$ 11,279.83 | \$ 9,855.83 | 692% | \$ 9,909.83 | 723% |
| Sierra Vista Unified School District | \$ 8,183.37 | \$ 6,759.37 | 475% | \$ 6,813.37 | 497% |
| Vail Unified School District | \$ 1,389.57 | \$ (34.43) | -2% | \$ 19.57 | 1% |
| Washington Elementary School District | \$ 6,232.55 | \$ 4,808.55 | 338% | \$ 4,862.55 | 355% |
| Whiteriver Unified School District | \$ 17,962.34 | \$ 16,538.34 | 1161% | \$ 16,592.34 | 1211% |

Table AG – Special Education 2022 Cost Per-Mile Compared to 2022 per Mile Funding

| LEA | SPED Cost Per Mile | Additional per Mile Cost Over Per Mile Funding FY22 | Additional Percentage Cost |
|--|--------------------|---|----------------------------|
| Amphitheater Unified School District | \$ 4.57 | \$ 1.80 | 42% |
| Arizona School for the Deaf and Blind | \$ 4.44 | \$ 1.67 | 39% |
| Casa Grande Elementary School District | \$ 4.31 | \$ 1.54 | 36% |
| Chandler Unified School District | \$ 7.12 | \$ 4.35 | 101% |
| Chinle Unified School District | \$ 3.51 | \$ 0.74 | 17% |
| Cottonwood Oak Creek Unified School District | \$ 8.29 | \$ 5.52 | 129% |
| Crane Elementary School District | \$ 3.83 | \$ 1.06 | 25% |
| Flagstaff Unified School District | \$ 6.95 | \$ 4.18 | 97% |
| Great Hearts Academies | \$ 5.40 | \$ 2.63 | 61% |
| Horizon Honors Community Schools | \$ 0.86 | \$ (1.91) | -44% |
| Lake Havasu Unified School District | \$ 6.98 | \$ 4.21 | 98% |
| Mesa Unified School District | \$ 4.44 | \$ 1.67 | 39% |
| Miami Unified School District | \$ 14.72 | \$ 11.95 | 279% |
| Parker Unified School District | \$ 10.98 | \$ 8.21 | 191% |
| Phoenix Union High School District | \$ 8.98 | \$ 6.21 | 145% |
| Prescott Unified School District | \$ 6.44 | \$ 3.67 | 85% |
| Santa Cruz Valley Unified School District | \$ 3.15 | \$ 0.38 | 9% |
| Sierra Vista Unified School District | \$ 8.43 | \$ 5.66 | 132% |
| Vail Unified School District | \$ 6.07 | \$ 3.30 | 77% |
| Washington Elementary School District | \$ 6.50 | \$ 3.73 | 87% |
| Whiteriver Unified School District | \$ 5.95 | \$ 3.18 | 74% |

It should be noted that school district and charter schools statewide are experiencing a shortage in bus drivers. The above 2021-22 school year data is reported based on actual bus drivers. To complete the presentation of this data, LEAs were asked to report their overall bus driver shortage at the time of the data collection. LEAs reported an overall bus driver shortage ranging from four percent to almost 40 percent.

Conclusion

LEA-provided transportation data demonstrates that the cost to transport students with disabilities is greater than transporting nondisabled students. This difference can be expected due to IEPs include specialized transportation services in an IEP, such as pick up/drop off locations closer to the student's home or at the student's home, as compared to neighborhood bus stops for nondisabled students.

Of the LEAs that reported special education specific transportation data for the 2021-22 school year, all but four entities reported a cost per mile greater than the Arizona Auditor General's Office calculated per mile average. This amount ranged from \$0.02 to \$10.43 per-mile. When compared to the per-mile funding formula of \$2.77 per mile for the 2021-22 school year, this variance increases from \$0.74 to \$11.95 per-mile.

The impact of the special education-transportation costs can be more accurately understood when reviewing the per-student cost. Of the LEAs who reported special education-specific transportation data for the 2021-22 school year, all but one entity reported a cost per rider greater than the Arizona Auditor General's Office calculated per rider average. This amount ranged from \$19.57 to \$16,592.34 per rider over the average per rider cost.

Task Three: Analysis of Out of State and Private Placement Costs Compared to the Funding Formula

Objective: Identify the cost for residential treatment center and private placement options compared to the funding formula.

The IDEA's least restrictive environment (LRE) provision requires that, to the maximum extent appropriate, children with disabilities, are educated with children who are not disabled and that special classes, separate schooling, or other removal of children with disabilities from the general educational environment occurs only when the nature or severity of the child's disability is such that education in general classrooms, even with the use of supplementary aids and services, cannot be achieved satisfactorily. However, this does not mean that the LRE will be the same for every child with a disability. In each case, the IEP team must decide the most appropriate educational setting in which the child can receive a FAPE, given his or her unique needs.

Additional rules regarding educational placement require that children with disabilities be educated as close to home as possible and in the same school/district or school/charter he or she would attend if not disabled, if appropriate and unless the IEP specifies some other arrangement. In a situation where a child will not participate fully with peers without disabilities, the IEP must include an explanation of why and to what extent.

The law requires schools to ensure that there is a "continuum of alternative placements" available to meet the needs of students with disabilities who cannot be educated in the general classroom for part or all of the school day. The continuum must be designed to ensure that there is an appropriate setting for each child with a disability, based on the child's specific needs, and includes general education classes, special education classes, special schools, home instruction, and instruction in hospitals or institutions. Ensuring the availability of this continuum does not require public agencies to have every possible placement option at all campuses, but rather these options may be available through locating students at other schools within the public agency, placement at private schools, or placement at other public agencies, if such financial and logistical relationships exist. Lack of an appropriate placement within a given school does not eliminate a public agency's obligation to ensure that a child is educated in his or her LRE.

The placement decision must be made by a group of individuals, including the parents and other professionals knowledgeable about the child, and they must have an understanding of the meaning of the evaluation data and the placement options. Placement is generally the last in a series of decisions and occurs only after a child is evaluated and an IEP is developed. Thus, the appropriate goals, services, and supports should be determined before deciding where they will be provided. Placement must be reviewed annually and must be individually determined for the child, based on the IEP goals and services to be provided rather than developing goals and services to fit the placement. Factors that may be considered in determining placements include the educational benefits to the child with a disability, the nonacademic and social benefits to the child, and the degree of disruption that the child will cause to his or her learning and the learning of others. Factors that may not be considered in determining placements include the

child's category of disability and the availability or cost of placements or special education and related services.

Students can also be placed in a residential treatment center. Students can be placed in this environment by the IEP team when the least restrictive environment is listed as a residential placement. Additionally, a state placing agency including the Department of Juvenile Corrections, the Department of Economic Security, the Department of Child Safety, the Arizona Health Care Cost Containment System, and the Administrative Office of the Courts can place a student in a residential treatment center. The Arizona Department of Education identifies a listing of the approved centers each year.

The cost to provide private placement or residential treatment center placement for students exceeds the funding provided through the state funding formula. The following analysis identified this additional cost based on student need.

Methodology

The Arizona Department of Education provided the private school placement and residential treatment center placement for each student in the selected LEAs during the 2018-19 school year. This data included student identification number, private school or residential treatment center placement, the funded need, the entry date, and the exit date. LEAs then provided the instructional and related service costs paid to the private school placement vendor. This information was then used to recalculate the state-funded amount compared to the LEA-paid amount.

The state funding formula includes the following:

$$(\text{Student ADM for 100 days} \times \text{Student FTE}) \times (\text{Group A Weight} + \text{Student ADM for 100 days} \times \text{Student FTE} \times \text{Group B Weight} \times \text{per pupil funding}) = \text{state funding}.$$

It is important to clarify that transportation funding was not included in this evaluation, as transportation was evaluated separately.

Results

The need of the student is the primary factor used to determine the amount of funding provided to LEAs. Of the students with disabilities in the sample of LEAs, two percent of the students were placed in a private school environment. The following tables identify the cost of placement compared to the state funding formula.

Table AH – Percentage of Sample LEA Students with Disabilities in Private Placement

| Disability | All Special Education | LEA Sample Special Education | LEA Sample Private Placement | % of LEA Special Education Population |
|-------------------|------------------------------|-------------------------------------|-------------------------------------|--|
| DD | 13,715 | 3,556 | 32 | 1% |
| ED | 6,474 | 1,429 | 36 | 3% |
| MIID | 5,311 | 1,410 | 32 | 2% |
| OHI | 14,305 | 3,289 | 55 | 2% |
| SLD | 54,976 | 12,812 | 24 | <1% |
| SLI | 23,993 | 5,232 | - | - |
| A | 14,374 | 3,609 | 237 | 7% |
| DB | 26 | 24 | - | - |
| EDP | 1,709 | 551 | 269 | 49% |
| HI | 1,625 | 919 | - | - |
| MD | 855 | 282 | - | - |
| MDSSI | 820 | 224 | 12 | 5% |
| MOID | 1,981 | 515 | 20 | 4% |
| OI | 1,448 | 375 | - | - |
| PSD | 1,813 | 560 | 11 | 2% |
| SID | 278 | 92 | 12 | 13% |
| TBI | 97 | 26 | - | - |
| VI | 701 | 320 | - | - |
| TOTAL | 144,501 | 35,225 | 764 | 2% |

Table AI – LEA Cost for Private School Placement by Student Need Compared to State Funding Formula

| Disability | State Funding | LEA Cost | Difference |
|-------------------|----------------------|----------------------|-----------------------|
| A | \$ 4,810,292 | \$ 7,404,148 | \$ (2,593,856) |
| DD | 80,273 | 724,598 | (644,325) |
| ED | 25,368 | 435,702 | (410,333) |
| EDP | 3,382,229 | 4,895,093 | (1,512,864) |
| HI | 97,875 | 170,808 | (72,933) |
| MD | 149,848 | 199,937 | (50,089) |
| MDSSI | 269,432 | 377,729 | (108,297) |
| MIID | 93,769 | 847,605 | (753,836) |
| MOID | 266,731 | 533,975 | (267,244) |
| OHI | 111,400 | 989,089 | (877,690) |
| OI | 91,887 | 135,201 | (43,314) |
| PSD | 86,578 | 193,832 | (107,254) |
| SID | 243,765 | 470,326 | (226,560) |
| SLD | 28,351 | 337,601 | (309,251) |
| SLI | - | 12,262 | (12,262) |
| TBI | 4,643 | 15,994 | (11,351) |
| TOTALS | \$ 9,742,441 | \$ 17,743,900 | \$ (8,001,459) |

Table AJ – LEA Cost for Residential Treatment Center by Student Need Compared to the State Funding Formula

| Disability | State Funding | LEA Cost | Difference |
|-------------------|----------------------|-------------------|---------------------|
| A | \$ 28,572 | \$ 40,249 | \$ (11,677) |
| ED | 99,450 | 261,091 | (161,642) |
| EDP | 57,762 | 98,444 | (40,682) |
| MIID | 458 | 8,494 | (8,037) |
| NSE | 5,046 | 45,171 | (40,125) |
| OHI | 31,090 | 104,305 | (73,215) |
| SLD | 48,780 | 128,458 | (79,678) |
| TOTALS | \$ 271,158 | \$ 686,212 | \$ (415,056) |

Conclusion

Students in a private placement or residential treatment center generally present with significant emotional, behavioral and/or educational needs. All private placement and residential treatment centers must be preapproved by Arizona Department of Education. During the 2018-19 school year, students placed in a private school or residential treatment center accounted for two percent of the LEA sample special education population. The state funding formula with the additional Group B add-on weight requires school districts and charter schools to pay an additional 82.1 percent of the cost for the private placement costs. The funding formula does not differentiate between students educated in their school of residence and their school of attendance. This high cost is due in part to the funding formula being based on the first 100 days of instruction (or on the 200th day pursuant to A.R.S. §15-902.04, which allows for an optional 200 day instructional calendar).

Appendices

Appendix – Table E – Total Public Education Population Change by County

| County | 2009-10 | 2018-19 | CHANGE | |
|--------------|------------------|------------------|---------------|-----------|
| | ALL STUDENTS | ALL STUDENTS | ALL STUDENTS | % All |
| Apache | 13,230 | 10,599 | (2,631) | -20% |
| Cochise | 21,046 | 19,200 | (1,846) | -9% |
| Coconino | 19,137 | 18,460 | (677) | -4% |
| Gila | 8,323 | 7,597 | (726) | -9% |
| Graham | 6,331 | 6,797 | 466 | 7% |
| Greenlee | 1,677 | 1,914 | 237 | 14% |
| La Paz | 2,622 | 2,504 | (118) | -5% |
| Maricopa | 684,454 | 759,653 | 75,199 | 11% |
| Mohave | 26,538 | 23,870 | (2,668) | -10% |
| Navajo | 19,832 | 17,922 | (1,910) | -10% |
| Pima | 152,859 | 149,194 | (3,665) | -2% |
| Pinal | 51,922 | 52,096 | 174 | 0% |
| Santa Cruz | 10,642 | 6,958 | (3,684) | -35% |
| Yavapai | 27,388 | 24,954 | (2,434) | -9% |
| Yuma | 38,340 | 39,097 | 757 | 2% |
| AZDC/ADE | 1,706 | 809 | (897) | -53% |
| Total | 1,086,047 | 1,141,624 | 55,577 | 5% |

Appendix – Table F – Total Public School Population by Public School Type by County

| County | Districts | | | | Charters/Other | | | |
|--------------|----------------|----------------|-----------------|------------|----------------|----------------|---------------|------------|
| | 2010 | 2019 | Change | Percentage | 2010 | 2019 | Change | Percentage |
| Apache | 13,138 | 10,599 | (2,539) | -19% | 92 | - | (92) | -100% |
| Cochise | 18,752 | 17,066 | (1,686) | -9% | 2,294 | 2,134 | (160) | -7% |
| Coconino | 17,315 | 15,437 | (1,878) | -11% | 1,822 | 3,023 | 1,201 | 66% |
| Gila | 7,894 | 7,164 | (730) | -9% | 429 | 433 | 4 | 1% |
| Graham | 6,039 | 6,591 | 552 | 9% | 292 | 206 | (86) | -29% |
| Greenlee | 1,677 | 1,914 | 237 | 14% | - | - | - | 0% |
| La Paz | 2,511 | 2,504 | (7) | 0% | 111 | - | (111) | -100% |
| Maricopa | 611,176 | 606,168 | (5,008) | -1% | 73,278 | 153,485 | 80,207 | 109% |
| Mohave | 23,066 | 19,581 | (3,485) | -15% | 3,472 | 4,289 | 817 | 24% |
| Navajo | 19,110 | 17,417 | (1,693) | -9% | 722 | 505 | (217) | -30% |
| Pima | 132,476 | 123,607 | (8,869) | -7% | 20,383 | 25,587 | 5,204 | 26% |
| Pinal | 48,215 | 42,958 | (5,257) | -11% | 3,707 | 9,138 | 5,431 | 147% |
| Santa Cruz | 10,282 | 6,499 | (3,783) | -37% | 360 | 459 | 99 | 28% |
| Yavapai | 23,601 | 20,093 | (3,508) | -15% | 3,787 | 4,861 | 1,074 | 28% |
| Yuma | 36,031 | 35,424 | (607) | -2% | 2,309 | 3,673 | 1,364 | 59% |
| Arizona DOC | 1,706 | 809 | (897) | -53% | - | - | - | 0% |
| Total | 972,989 | 933,831 | (39,158) | -4% | 113,058 | 207,793 | 94,735 | 84% |

Appendix – Table G – Total Public Special Education Population Change by County

| County | 2009-10 | 2018-19 | CHANGE | |
|--------------|------------|------------|------------|--------|
| | SPED COUNT | SPED COUNT | SPED COUNT | % SPED |
| Apache | 1,742 | 1,366 | (376) | -22% |
| Cochise | 2,373 | 2,322 | (51) | -2% |
| Coconino | 2,808 | 2,663 | (145) | -5% |
| Gila | 1,186 | 1,068 | (118) | -10% |
| Graham | 595 | 1,104 | 509 | 86% |
| Greenlee | 191 | 190 | (1) | -1% |
| La Paz | 425 | 432 | 7 | 2% |
| Maricopa | 74,615 | 92,096 | 17,481 | 23% |
| Mohave | 3,232 | 3,383 | 151 | 5% |
| Navajo | 2,600 | 2,419 | (181) | -7% |
| Pima | 20,270 | 20,832 | 562 | 3% |
| Pinal | 6,820 | 7,794 | 974 | 14% |
| Santa Cruz | 855 | 1,016 | 161 | 19% |
| Yavapai | 3,298 | 3,268 | (30) | -1% |
| Yuma | 3,787 | 4,023 | 236 | 6% |
| Arizona DOC | 787 | 525 | (262) | -33% |
| Total | 125,584 | 144,501 | 18,917 | 15% |

**Appendix – Table H – Total Public Special Education Population by Public School Type
Change by County**

| County | Districts | | | | Charters/Other | | | |
|--------------|----------------|----------------|--------------|------------|----------------|---------------|--------------|------------|
| | 2010 | 2019 | Change | Percentage | 2010 | 2019 | Change | Percentage |
| Apache | 1,730 | 1,366 | (364) | -21% | 12 | - | (12) | -100% |
| Cochise | 2,177 | 2,141 | (36) | -2% | 196 | 181 | (15) | -8% |
| Coconino | 2,633 | 2,377 | (256) | -10% | 175 | 286 | 111 | 63% |
| Gila | 1,141 | 1,017 | (124) | -11% | 45 | 51 | 6 | 13% |
| Graham | 553 | 1,062 | 509 | 92% | 42 | 42 | - | 0% |
| Greenlee | 191 | 190 | (1) | -1% | - | - | - | 0% |
| La Paz | 415 | 432 | 17 | 4% | - | - | - | -100% |
| Maricopa | 68,182 | 78,509 | 10,327 | 15% | 6,433 | 13,587 | 7,154 | 111% |
| Mohave | 2,878 | 2,885 | 7 | 0% | 354 | 498 | 144 | 41% |
| Navajo | 2,458 | 2,326 | (132) | -5% | 142 | 93 | (49) | -35% |
| Pima | 17,964 | 17,617 | (347) | -2% | 2,306 | 3,215 | 909 | 39% |
| Pinal | 6,451 | 6,807 | 356 | 6% | 369 | 987 | 618 | 167% |
| Santa Cruz | 834 | 992 | 158 | 19% | 21 | 24 | 3 | 14% |
| Yavapai | 2,812 | 2,621 | (191) | -7% | 486 | 647 | 161 | 33% |
| Yuma | 3,618 | 3,718 | 100 | 3% | 169 | 305 | 136 | 80% |
| Arizona DOC | 787 | 525 | (262) | 0% | - | - | - | 0% |
| Total | 114,824 | 124,585 | 9,761 | 9% | 10,760 | 19,916 | 9,156 | 85% |

Appendix – Table I – Public Students with Disabilities as a Percentage of Total Public Education Student Population by County

| County | 2009-10 | | | 2018-19 | | | CHANGE | |
|--------------|----------------|------------------|------------|----------------|------------------|------------|---------------|------------|
| | SPED | ALL | % SPED | SPED | ALL | % SPED | SPED | % SPED |
| Apache | 1,742 | 13,230 | 13% | 1,366 | 10,599 | 13% | (376) | -22% |
| Cochise | 2,373 | 21,046 | 11% | 2,322 | 19,200 | 12% | (51) | -2% |
| Coconino | 2,808 | 19,137 | 15% | 2,663 | 18,460 | 14% | (145) | -5% |
| Gila | 1,186 | 8,323 | 14% | 1,068 | 7,597 | 14% | (118) | -10% |
| Graham | 595 | 6,331 | 9% | 1,104 | 6,797 | 16% | 509 | 86% |
| Greenlee | 191 | 1,677 | 11% | 190 | 1,914 | 10% | (1) | -1% |
| La Paz | 425 | 2,622 | 16% | 432 | 2,504 | 17% | 7 | 2% |
| Maricopa | 74,615 | 684,454 | 11% | 92,096 | 759,653 | 12% | 17,481 | 23% |
| Mohave | 3,232 | 26,538 | 12% | 3,383 | 23,870 | 14% | 151 | 5% |
| Navajo | 2,600 | 19,832 | 13% | 2,419 | 17,922 | 13% | (181) | -7% |
| Pima | 20,270 | 152,859 | 13% | 20,832 | 149,194 | 14% | 562 | 3% |
| Pinal | 6,820 | 51,922 | 13% | 7,794 | 52,096 | 15% | 974 | 14% |
| Santa Cruz | 855 | 10,642 | 8% | 1,016 | 6,958 | 15% | 161 | 19% |
| Yavapai | 3,298 | 27,388 | 12% | 3,268 | 24,954 | 13% | (30) | -1% |
| Yuma | 3,787 | 38,340 | 10% | 4,023 | 39,097 | 10% | 236 | 6% |
| Arizona DOC | 787 | 1,706 | 46% | 525 | 809 | 65% | (262) | -33% |
| Total | 125,584 | 1,086,047 | 12% | 144,501 | 1,141,624 | 13% | 18,917 | 15% |

Appendix – Table N – Percentage of Vacancies for Special Education Teachers in Public Education Systems by County

| County | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|---------------------|------------------------|--------------------------|---------------------|-------------------|
| Apache | 22.00 | 21.00 | 1.00 | - | 0% |
| Cochise | 47.00 | 33.00 | - | 14.00 | 30% |
| Coconino | 73.85 | 70.85 | - | 3.00 | 4% |
| Gila | 9.00 | 9.00 | - | - | 0% |
| Graham | 9.00 | 6.00 | - | 3.00 | 33% |
| Greenlee | 2.00 | 1.00 | - | 1.00 | 50% |
| La Paz | 15.00 | 15.00 | - | - | 0% |
| Maricopa | 1,320.02 | 1,198.51 | 10.31 | 111.20 | 8% |
| Mohave | 31.25 | 28.25 | - | 3.00 | 10% |
| Navajo | 17.00 | 17.00 | - | - | 0% |
| Pima | 251.88 | 250.38 | 0.50 | 1.00 | 0% |
| Pinal | 53.00 | 40.00 | - | 13.00 | 25% |
| Santa Cruz | 17.05 | 17.00 | 0.05 | - | 0% |
| Yavapai | 40.81 | 37.81 | 1.00 | 2.00 | 5% |
| Yuma | 32.70 | 32.70 | - | - | 0% |
| ASDB | 218.79 | 168.20 | - | 50.59 | 23% |
| Total | 2,160.35 | 1,945.70 | 12.86 | 201.79 | 9% |

Appendix – Table P – Percentage of Vacancies for Special Education Physical Therapists in Public Education Systems by County

| County | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|---------------------|------------------------|--------------------------|---------------------|-------------------|
| Apache | - | - | - | - | 0% |
| Cochise | 1.00 | - | 1.00 | - | 0% |
| Coconino | 3.00 | 3.00 | - | - | 0% |
| Gila | 0.25 | - | 0.25 | - | 0% |
| Graham | 0.26 | - | 0.26 | - | 0% |
| Greenlee | - | - | - | - | 0% |
| La Paz | 1.00 | - | 1.00 | - | 0% |
| Maricopa | 18.79 | 11.60 | 7.19 | - | 0% |
| Mohave | 0.60 | 0.60 | - | - | 0% |
| Navajo | 1.00 | - | 1.00 | - | 0% |
| Pima | 4.50 | 3.10 | 0.40 | 1.00 | 22% |
| Pinal | 2.00 | - | 2.00 | - | 0% |
| Santa Cruz | 1.00 | - | 1.00 | - | 0% |
| Yavapai | 1.36 | 1.00 | 0.36 | - | 0% |
| Yuma | 0.50 | 0.50 | - | - | 0% |
| ASDB | 1.26 | 1.26 | - | - | 0% |
| Total | 36.52 | 21.06 | 14.46 | 1.00 | 3% |

Appendix – Table Q – Percentage of Vacancies for Special Education Speech-Language Pathology Therapists in Public Education Systems by County

| County | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|---------------------|------------------------|--------------------------|---------------------|-------------------|
| Apache | 3.00 | - | 2.00 | 1.00 | 33% |
| Cochise | 8.00 | 3.00 | 3.00 | 2.00 | 25% |
| Coconino | 15.34 | 15.34 | - | - | 0% |
| Gila | 1.00 | 1.00 | - | - | 0% |
| Graham | 0.26 | - | 0.26 | - | 0% |
| Greenlee | 0.50 | 0.50 | - | - | 0% |
| La Paz | 3.00 | 1.00 | 1.00 | 1.00 | 33% |
| Maricopa | 246.80 | 138.38 | 78.92 | 29.50 | 12% |
| Mohave | 4.00 | 3.00 | 1.00 | - | 0% |
| Navajo | 1.00 | 1.00 | - | - | 0% |
| Pima | 35.65 | 35.45 | 0.20 | - | 0% |
| Pinal | 7.00 | - | 6.50 | 0.50 | 7% |
| Santa Cruz | 3.00 | - | 2.00 | 1.00 | 33% |
| Yavapai | 9.50 | 5.50 | 2.50 | 1.50 | 16% |
| Yuma | 6.60 | 6.60 | - | - | 0% |
| ASDB | 8.47 | 7.08 | - | 1.39 | 16% |
| Total | 353.12 | 217.85 | 97.38 | 37.89 | 11% |

Appendix – Table S – Percentage of Vacancies for Special Education Other Related Service Providers in Public Education Systems by County

| County | Budgeted FTE | Employed by LEA | Outsourced by LEA | Unfilled FTE | % Unfilled |
|---------------|---------------------|------------------------|--------------------------|---------------------|-------------------|
| Apache | 0.80 | 0.80 | - | - | 0% |
| Cochise | 10.25 | 9.00 | 0.25 | 1.00 | 10% |
| Coconino | 8.10 | 8.10 | - | - | 0% |
| Gila | - | - | - | - | 0% |
| Graham | 2.10 | 2.00 | 0.10 | - | 0% |
| Greenlee | 1.00 | 1.00 | - | - | 0% |
| La Paz | 7.10 | 7.00 | 0.10 | - | 0% |
| Maricopa | 165.38 | 149.09 | 3.29 | 13.00 | 8% |
| Mohave | 5.85 | 5.85 | - | - | 0% |
| Navajo | 9.20 | 1.00 | - | 8.20 | 89% |
| Pima | 29.00 | 29.00 | - | - | 0% |
| Pinal | 9.00 | 8.00 | 1.00 | - | 0% |
| Santa Cruz | 7.00 | 7.00 | - | - | 0% |
| Yavapai | 5.47 | 5.47 | - | - | 0% |
| Yuma | 3.00 | 3.00 | - | - | 0% |
| ASDB | 94.17 | 77.59 | - | 16.58 | 18% |
| Total | 357.42 | 313.90 | 4.74 | 38.78 | 11% |

Appendix – Table T – Average Salary for Special Education Teachers in Public Education Systems Compared to State Average Teacher Pay for All Teachers by County

| County | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|----------------|-----------------------------------|-----------------------------------|-----------------------------|--------------------|--------------------------------------|
| Apache | \$ 78,347 | \$ 58,915 | \$ 55,941 | \$ 77,329 | \$ 58,780 |
| Cochise | 74,449 | 56,994 | - | 74,449 | 56,994 |
| Coconino | 79,251 | 59,822 | - | 79,251 | 59,822 |
| Gila | 53,627 | 40,015 | - | 53,627 | 40,015 |
| Graham | 60,339 | 46,697 | - | 60,339 | 46,697 |
| Greenlee | 79,151 | 66,263 | - | 79,151 | 66,263 |
| La Paz | 69,492 | 58,279 | - | 69,492 | 58,279 |
| Maricopa | 73,761 | 58,302 | 61,614 | 73,657 | 58,330 |
| Mohave | 71,400 | 51,571 | - | 71,400 | 51,571 |
| Navajo | 86,505 | 64,630 | - | 86,505 | 64,630 |
| Pima | 61,822 | 48,343 | 56,650 | 61,812 | 48,360 |
| Pinal | 67,654 | 52,365 | - | 67,654 | 52,365 |
| Santa Cruz | 69,098 | 53,158 | 15,127 | 68,939 | 53,046 |
| Yavapai | 65,502 | 51,139 | 133,422 | 67,253 | 53,260 |
| Yuma | 61,741 | 46,904 | - | 61,741 | 46,904 |
| ASDB | 95,805 | 68,860 | - | 95,805 | 68,860 |
| Average | \$ 73,775 | \$ 57,316 | \$ 66,385 | \$ 73,726 | \$ 57,376 |

Appendix – Table V – Average Salary for Special Education Physical Therapists in Public Education Systems by County

| County | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|----------------|-----------------------------------|-----------------------------------|-----------------------------|--------------------|--------------------------------------|
| Apache | \$ - | \$ - | \$ - | \$ - | \$ - |
| Cochise | - | - | - | 81,474 | 81,474 |
| Coconino | 84,417 | 64,893 | - | 84,417 | 64,893 |
| Gila | - | - | - | 81,786 | 81,786 |
| Graham | - | - | - | 131,964 | 131,964 |
| Greenlee | - | - | - | - | - |
| La Paz | - | - | - | 52,150 | 52,150 |
| Maricopa | 95,765 | 76,437 | 95,617 | 95,708 | 83,776 |
| Mohave | 100,724 | 84,081 | - | 100,724 | 84,081 |
| Navajo | - | - | - | 26,775 | 26,775 |
| Pima | 151,162 | 118,634 | 92,886 | 144,502 | 115,691 |
| Pinal | - | - | - | 56,066 | 56,066 |
| Santa Cruz | - | - | 116,215 | 116,215 | 116,215 |
| Yavapai | 76,506 | 58,554 | 65,729 | 73,654 | 60,453 |
| Yuma | 141,107 | 117,654 | - | 141,107 | 117,654 |
| ASDB | 143,669 | 98,358 | - | 143,669 | 98,358 |
| Average | \$ 105,472 | \$ 82,663 | \$ 82,421 | \$ 96,088 | \$ 82,564 |

Appendix – Table W – Average Salary for Special Education Speech Language Therapists in Public Education Systems by County

| County | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|----------------|-------------------------------|-------------------------------|-------------------------|--------------------|----------------------------------|
| Apache | \$ - | \$ - | \$ 144,239 | \$ 144,239 | \$ 144,239 |
| Cochise | 79,603 | 61,641 | - | 135,988 | 127,008 |
| Coconino | 85,349 | 66,347 | - | 85,349 | 66,347 |
| Gila | 76,748 | 58,649 | - | 76,748 | 58,649 |
| Graham | - | - | - | 131,964 | 131,964 |
| Greenlee | 110,711 | 102,844 | - | 110,711 | 102,844 |
| La Paz | 78,455 | 65,680 | - | 93,156 | 86,768 |
| Maricopa | 106,478 | 86,365 | 100,926 | 104,462 | 91,653 |
| Mohave | 94,392 | 74,994 | - | 84,857 | 70,308 |
| Navajo | 82,535 | 61,280 | - | 82,535 | 61,280 |
| Pima | 82,856 | 65,422 | - | 82,448 | 65,112 |
| Pinal | - | - | - | 91,359 | 91,359 |
| Santa Cruz | - | - | 82,520 | 82,520 | 82,520 |
| Yavapai | 81,199 | 62,837 | 91,271 | 84,346 | 71,723 |
| Yuma | 88,931 | 68,419 | - | 88,931 | 68,419 |
| ASDB | 94,078 | 69,957 | - | 94,078 | 69,957 |
| Average | \$ 98,672 | \$ 79,080 | \$ 102,878 | \$ 99,971 | \$ 86,431 |

Appendix – Table Y – Average Salary for Special Education Other Related Service Providers in Public Education Systems by County

| County | Employed - Total Costs | Employed - Salary Only | Outsourced Costs | Total Costs | Total Costs - Salary Only |
|----------------|-----------------------------------|-----------------------------------|-----------------------------|--------------------|--------------------------------------|
| Apache | \$ 73,985 | \$ 56,326 | \$ - | \$ 73,985 | \$ 56,326 |
| Cochise | 57,524 | 43,155 | - | 57,443 | 43,462 |
| Coconino | 72,944 | 55,320 | - | 72,944 | 55,320 |
| Gila | - | - | - | - | - |
| Graham | 62,051 | 49,087 | - | 61,746 | 49,399 |
| Greenlee | 20,575 | 17,225 | - | 20,575 | 17,225 |
| La Paz | 59,878 | 49,330 | - | 60,167 | 49,769 |
| Maricopa | 69,279 | 55,617 | 122,518 | 70,429 | 57,061 |
| Mohave | 40,976 | 29,313 | - | 40,976 | 29,313 |
| Navajo | 61,637 | 43,332 | - | 61,637 | 43,332 |
| Pima | 79,927 | 62,898 | - | 79,927 | 62,898 |
| Pinal | 61,818 | 48,155 | - | 64,089 | 51,944 |
| Santa Cruz | 60,539 | 46,529 | - | 60,539 | 46,529 |
| Yavapai | 82,197 | 63,663 | - | 82,197 | 63,663 |
| Yuma | 65,113 | 49,101 | - | 65,113 | 49,101 |
| ASDB | 85,309 | 58,523 | - | 85,309 | 58,523 |
| Average | \$ 72,833 | \$ 55,497 | \$ 108,139 | \$ 73,358 | \$ 56,280 |

Appendix – Table AB – Special Education Route Miles as a Percentage of Total Route Miles by County

| County | Actual SPED Miles (100 Days) | | Actual All Miles (100 Days) | | SPED Miles % of Total Miles | |
|--------------|------------------------------|-------------------|-----------------------------|-------------------|-----------------------------|------------|
| | 2010 | 2019 | 2010 | 2019 | 2010 | 2019 |
| Apache | 185,997 | 173,744 | 2,124,163 | 1,772,043 | 9% | 10% |
| Cochise | 153,525 | 168,399 | 1,238,830 | 1,115,395 | 12% | 15% |
| Coconino | 377,385 | 237,355 | 1,950,816 | 1,646,788 | 19% | 14% |
| Gila | 79,291 | 69,833 | 526,445 | 505,198 | 15% | 14% |
| Graham | 50,918 | 29,998 | 281,572 | 269,894 | 18% | 11% |
| Greenlee | 15,846 | 7,205 | 125,966 | 92,013 | 13% | 8% |
| La Paz | 23,031 | 5,250 | 287,508 | 248,387 | 8% | 2% |
| Maricopa | 10,541,135 | 9,971,244 | 22,004,596 | 20,652,667 | 48% | 48% |
| Mohave | 317,479 | 441,550 | 1,506,367 | 1,765,605 | 21% | 25% |
| Navajo | 337,713 | 264,339 | 2,275,109 | 1,916,856 | 15% | 14% |
| Pima | 2,650,494 | 1,520,048 | 7,564,534 | 6,610,108 | 35% | 23% |
| Pinal | 1,508,953 | 1,306,500 | 4,117,888 | 3,304,232 | 37% | 40% |
| Santa Cruz | 186,940 | 140,725 | 680,083 | 493,346 | 27% | 29% |
| Yavapai | 320,091 | 284,580 | 1,772,855 | 1,608,070 | 18% | 18% |
| Yuma | 481,329 | 527,526 | 1,898,487 | 1,700,505 | 25% | 31% |
| Total | 17,230,127 | 15,148,296 | 48,355,219 | 43,701,107 | 36% | 35% |

Appendix – Table AC – Student Riders with Disabilities as a Percentage of Total Riders by County

| County | SPED Riders (100 Days) | | All Riders (100 Days) | | SPED Riders % of Total Riders | |
|--------------|------------------------|---------------|-----------------------|----------------|-------------------------------|------------|
| | 2010 | 2019 | 2010 | 2019 | 2010 | 2019 |
| Apache | 109 | 117 | 9,374 | 5,864 | 1% | 2% |
| Cochise | 312 | 229 | 7,974 | 4,837 | 4% | 5% |
| Coconino | 371 | 303 | 7,194 | 5,782 | 5% | 5% |
| Gila | 178 | 151 | 4,208 | 2,614 | 4% | 6% |
| Graham | 134 | 104 | 3,359 | 2,612 | 4% | 4% |
| Greenlee | 15 | 14 | 1,098 | 698 | 1% | 2% |
| La Paz | 44 | 30 | 1,455 | 911 | 3% | 3% |
| Maricopa | 18,943 | 21,354 | 172,021 | 154,976 | 11% | 14% |
| Mohave | 559 | 492 | 11,095 | 6,303 | 5% | 8% |
| Navajo | 408 | 366 | 10,882 | 6,956 | 4% | 5% |
| Pima | 4,040 | 2,538 | 47,089 | 29,384 | 9% | 9% |
| Pinal | 1,506 | 1,419 | 24,206 | 16,495 | 6% | 9% |
| Santa Cruz | 188 | 180 | 6,908 | 3,778 | 3% | 5% |
| Yavapai | 448 | 292 | 11,292 | 7,678 | 4% | 4% |
| Yuma | 787 | 653 | 17,260 | 10,262 | 5% | 6% |
| Total | 28,042 | 28,242 | 335,415 | 259,151 | 8% | 11% |

Appendix – Table AD – Student Riders with Disabilities as a Percentage of Total Students and Percentage of Students with Disabilities Accessing Transportation by County

| County | SPED Population % of Total | | SPED Population Accessing | |
|--------------|----------------------------|------|---------------------------|------|
| | 2010 | 2019 | 2010 | 2019 |
| Apache | 13% | 13% | 6% | 9% |
| Cochise | 11% | 12% | 13% | 10% |
| Coconino | 15% | 14% | 13% | 11% |
| Gila | 14% | 14% | 15% | 14% |
| Graham | 9% | 16% | 23% | 9% |
| Greenlee | 11% | 10% | 8% | 7% |
| La Paz | 16% | 17% | 10% | 7% |
| Maricopa | 11% | 12% | 25% | 23% |
| Mohave | 12% | 14% | 17% | 15% |
| Navajo | 13% | 13% | 16% | 15% |
| Pima | 13% | 14% | 20% | 12% |
| Pinal | 13% | 15% | 22% | 18% |
| Santa Cruz | 8% | 15% | 22% | 18% |
| Yavapai | 12% | 13% | 14% | 9% |
| Yuma | 10% | 10% | 21% | 16% |
| Total | 12% | 13% | 22% | 20% |