

Florida Department of Education

Exceptional Student Education Guaranteed Allocation Report

Costs associated with the matrix of services for students reported and served with funds from the Exceptional Student Education Guaranteed Allocation

December 31, 2012

TABLE OF CONTENTS

Executive Summary	1
Authorization	2
Background	2
Methodology	4
Research Questions.....	4
Survey of School Districts	4
Cost Calculations	4
Results	5
Survey Responses	5
FTE	6
Costs	8
Conclusion	11
APPENDIX I: Letter to School Districts	13
APPENDIX II: Original Survey	15
APPENDIX III: Survey for Selected Districts For Recalculating Cost Estimates	17

EXECUTIVE SUMMARY

Proviso language preceding Specific Appropriation 111 in Chapter 2012-118, Laws of Florida, requires the Department of Education to prepare and provide a report on the costs associated with the matrix of services for students reported and served with funds from the Exceptional Student Education (ESE) Guaranteed Allocation. This report is to be provided to the chair of the Senate Budget Subcommittee on Education PreK-12 Appropriations, the chair of the House PreK-12 Appropriations Subcommittee, and the Executive Office of the Governor on or before December 31, 2012. The findings reported herein are provided in fulfillment of these requirements.

The report focuses on the costs of ESE Services among the ESE Matrix Support Levels I (251), II (252), and III (253) and the change in distribution of students between fiscal year 2000-01 and 2011-12. Data provided by school districts through a survey that collected full-time equivalent student membership and program costs for the 2009-10, 2010-11, and 2011-12 school years has been incorporated. The department calculated costs per FTE student and cost factors for program levels 251-253 for 2013-14 using the current Department of Education methodology for 22 school districts that submitted survey data. For any school district that submitted insufficient cost data, the 2000-01 relationship of program costs to weighted FTE students was used to distribute current costs.

The distribution of students among program levels 251-253 has changed from 2000-01 to 2011-12 with program level 252 having a lower percentage of total students and program levels 251 and 253 having a higher percentage. Program level 252 has decreased by 3.44 percent, while program level 251 has increased by 3.14 percent, and program level 253 has also increased by 0.30 percent.

The 2013-14 calculated program cost factors for program levels 251-253 resulted in a decrease of 2.18 percent in program level 251, an increase of 0.70 percent in program level 252, and an increase of 3.01 percent in program level 253 from the 2000-01 correlation of program cost factors.

AUTHORIZATION

Chapter 2012-118, Laws of Florida, states:

“From the funds provided in Specific Appropriations 111 through 126, the Department of Education shall prepare and provide a report on the costs associated with the matrix of services for students reported and served with funds from the ESE Guaranteed Allocation. A copy of the report shall be provided to the chair of the Senate Budget Subcommittee on Education PreK-12 Appropriations, the chair of the House PreK-12 Appropriations Subcommittee, and the Executive Office of the Governor on or before December 31, 2012.”

BACKGROUND

Exceptional Student Education (ESE) students are students who are disabled or gifted. ESE students who have a high level of need for special services have higher program cost factors than basic students and, therefore, receive more base funding to provide for the additional cost of ESE services. ESE students with a lower level of need for special services have the same cost factors and base funding as non ESE students, and funding for the additional cost of ESE services is instead provided through the ESE Guaranteed Allocation.

An Individual Educational Plan (IEP) is established for each ESE student. The level of need or services, which is documented in the student’s IEP, is rated on a matrix of services for students with high levels of need. A matrix of services is not required for students with a lower level of service or need. The matrix of services rates the student on five domains (curriculum and learning environment, social or emotional behavior, independent functioning, health care, and communication). The rating determines the support level of the student.

When the matrix of services was instituted in 1997, there were five defined support levels, with support level I being the lowest and support level V being the highest. Each support level was provided base funding for special services and basic services through the program cost categories: 251 (support level I), 252 (support level II), 253 (support level III), 254 (support level IV), and 255 (support level V).

In 2001, program cost categories 251-253 were combined and defined by grade group to form the following ESE Basic Program Categories: 111 (ESE Basic for Grades K-3), 112 (ESE Basic Grades 4-8), and 113 (ESE Basic Grades 9-12). These ESE basic program categories receive the same base funding as the non-ESE basic program categories for the same grade group. The ESE Guaranteed Allocation provides for the special ESE services above the base funding for students reported in ESE Basic Program Categories 111-113. The special ESE services (as well as basic program services) for students with support levels IV and V are provided by the ESE Program Categories 254 (support level IV) and 255 (support level V).

Each of the ten Florida Education Finance Program (FEFP) program categories has an associated program cost factor, which is an index of program costs relative to the costs of the 102 (Basic Education Grades 4-8) program category. The expenditures reported through the annual program cost report are used to determine the program cost factors. The average expenditures for each program category are divided by the average expenditures for the Basic Grades 4-8 program category. Thus, the cost factor

for Basic Grades 4-8 is 1.0. Typically, the Legislature uses a three-year average in computing cost factors for the current year's budget, except where a decline in a program cost factor has occurred in each of the three years, then a two-year average is used. Table 1 shows the program cost factors from 2001 through 2013.

Table 1. General Appropriations Act (GAA) Program Cost Factors --- 2001 through 2013.										
Year/Program	Prog 101 & 111	Prog 102 & 112	Prog 103 & 113	Prog 130	Prog 251	Prog 252	Prog 253	Prog 254	Prog 255	Prog 300
2000-2001	1.036	1.000	1.096	1.226	1.333	1.995	2.993	3.948	5.591	1.211
2001-2002	1.007	1.000	1.113	1.265				3.948	5.591	1.206
2002-2003	1.005	1.000	1.122	1.275				3.948	5.591	1.186
2003-2004	1.002	1.000	1.140	1.298				3.948	5.591	1.190
2004-2005	1.012	1.000	1.132	1.302				3.948	5.591	1.187
2005-2006	1.018	1.000	1.113	1.318				3.818	5.190	1.193
2006-2007	1.035	1.000	1.088	1.275				3.734	5.201	1.159
2007-2008	1.048	1.000	1.066	1.200				3.625	5.062	1.119
2008-2009	1.066	1.000	1.052	1.119				3.370	4.970	1.077
2009-2010	1.074	1.000	1.033	1.124				3.520	4.854	1.050
2010-2011	1.089	1.000	1.031	1.147				3.523	4.935	1.035
2011-2012	1.102	1.000	1.019	1.161				3.550	5.022	0.999
2012-2013	1.117	1.000	1.020	1.167				3.524	5.044	0.999

METHODOLOGY

RESEARCH QUESTIONS

1. Has the distribution of students among the ESE Matrix Levels 251-253 changed from 2001 to 2012?
2. What are the costs of ESE Services above base funding for ESE Matrix Levels 251-253?

SURVEY OF SCHOOL DISTRICTS

A survey was sent to school districts on September 7, 2012, to collect full-time equivalent (FTE) student membership and costs for ESE levels 251-255 for the 2009-10, 2010-11, and 2011-12 school years (Appendix I). School districts were instructed to return the survey by November 9, 2012. After the original survey, additional cost information was collected for selected districts.

COST CALCULATIONS

Costs per FTE and Program ESE Levels 251-253 cost factors were calculated using standard Department of Education methodology for school districts that submitted data. The additional ESE funding above base funding for programs 111-113 was calculated using data submitted by school districts and extrapolated data for school districts that did not submit data.

RESULTS

SURVEY RESPONSES

Forty-two of the 68 school districts (62%) returned the survey form. Twenty-six survey forms had both FTE and cost data for all 3 years; 10 survey forms were returned with no data since the districts did not track the information; 4 survey forms had FTE and cost data for fewer than 3 years; and 2 survey forms had FTE data and incomplete cost data (Table 2).

Table 2. Survey Data Submitted			
Type of Submission			Districts
42	Returned a survey form		
	26	Had both FTE and cost data for all three years	Alachua, Bay, Brevard, Calhoun, Citrus, Clay, Collier, Miami-Dade, Duval, Escambia, Gilchrist, Gulf, Hillsborough, Lee, Leon, Levy, Liberty, Marion, Okaloosa, Orange, Pinellas, Polk, Santa Rosa, Union, Volusia, Walton
	4	Had both FTE and cost data for one or two years	Charlotte, Columbia, Hardee, Okeechobee
	2	Had incomplete cost data	Broward, Nassau
	10	Had no data	Hamilton, Hernando, Lake, Osceola, Pasco, St. Lucie, Sarasota, Sumter, Suwannee, Washington
26	Did not return a survey form		Baker, Bradford, DeSoto, Dixie, Flagler, Franklin, Gadsden, Glades, Hendry, Highlands, Holmes, Indian River, Jackson, Jefferson, Lafayette, Madison, Manatee, Martin, Monroe, Palm Beach, Putnam, St. Johns, Seminole, Taylor, Wakulla, Washington Special

Of the forty-two school districts that returned the survey form, only 22 school districts had acceptable data that was used in the study. Those 22 school districts were: Alachua, Brevard, Broward, Citrus, Clay, Collier, Columbia, Miami-Dade, Duval, Escambia, Gilchrist, Hardee, Hillsborough, Lee, Leon, Liberty, Marion, Nassau, Okeechobee, Orange, Polk, and Volusia. Although only 32 percent of the districts had usable data, these districts contain 65.48 percent of the FTE and 62.95 percent of the costs in programs 111-113 for the 2011-12 school year (Table 3).

Table 3. Survey Data Used in Calculation						
Type of Submission			Percent of State Total for 2011-12 for Programs 111-113			
			FTE	% of Total	Costs*	% of Total
42	Returned a form					
	22	Used in Calculation	316,840.14	65.48%	2,537,576,217	62.95%
	20	Not Used in Calculation	84,450.24	17.45%	753,689,628	18.70%
33	Did not returned a form					
	33	Not Used in Calculation	82,614.40	17.07%	739,806,465	18.35%
State Total			483,904.78	100.00%	\$ 4,031,072,310	100.00%

* 2011-12 District program cost reports; preliminary costs as of December 12, 2012.

Most districts that responded with FTE data had either tracked the FTE by 251-253 levels or had appropriate estimates by the levels. Table 4 shows the total FTE (actual or estimates) by ESE matrix level for the districts that submitted FTE data for 2011-12, 2010-11, and 2009-10. Table 5 shows the total FTE by ESE matrix level for the 22 districts that submitted acceptable FTE data for 2011-12 compared with the total FTE for the same districts for 2000-01.

Table 4. FTE by ESE Matrix Level and Grade Group for Selected School Districts								
2011-12 School Year (22 districts)								
	FTE Students				Percent of Total Across all ESE Matrix Levels and Grade Levels			
ESE Matrix Level/Grade Levels	Grades PK-3	Grades 4-8	Grades 9-10	Total	Grades PK-3	Grades 4-8	Grades 9-10	Total
251	38,562.69	63,421.98	39,360.27	141,344.95	18.56%	30.52%	18.94%	68.02%
252	15,535.52	17,699.90	11,860.80	45,096.22	7.48%	8.52%	5.71%	21.70%
253	10,917.35	6,047.63	4,401.36	21,366.33	5.25%	2.91%	2.12%	10.28%
Total	65,015.56	87,169.51	55,622.43	207,807.50	31.29%	41.95%	26.77%	100.00%
2010-11 School Year (19 districts)								
	FTE Students				Percent of Total Across all ESE Matrix Levels and Grade Levels			
ESE Matrix Level/Grade Levels	Grades PK-3	Grades 4-8	Grades 9-10	Total	Grades PK-3	Grades 4-8	Grades 9-10	Total
251	40,457.05	64,644.66	39,488.20	144,589.90	19.18%	30.65%	18.73%	68.56%
252	15,372.67	17,988.81	11,587.76	44,949.23	7.29%	8.53%	5.49%	21.31%
253	10,966.05	6,131.19	4,247.05	21,344.29	5.20%	2.91%	2.01%	10.12%
Total	66,795.76	88,764.65	55,323.01	210,883.42	31.67%	42.09%	26.23%	100.00%
2009-10 School Year (22 districts)								
	FTE Students				Percent of Total Across all ESE Matrix Levels and Grade Levels			
ESE Matrix Level/Grade Levels	Grades PK-3	Grades 4-8	Grades 9-10	Total	Grades PK-3	Grades 4-8	Grades 9-10	Total
251	41,882.96	63,277.87	38,756.79	143,917.63	19.92%	30.10%	18.44%	68.46%
252	14,849.65	18,154.90	12,013.36	45,017.92	7.06%	8.64%	5.71%	21.41%
253	10,609.75	6,081.26	4,600.61	21,291.62	5.05%	2.89%	2.19%	10.13%
Total	67,342.36	87,514.04	55,370.76	210,227.17	32.03%	41.63%	26.34%	100.00%

Table 5. 2011-12 ESE Matrix Level FTE Compared with 2000-01 ESE Matrix Level FTE for Selected Districts

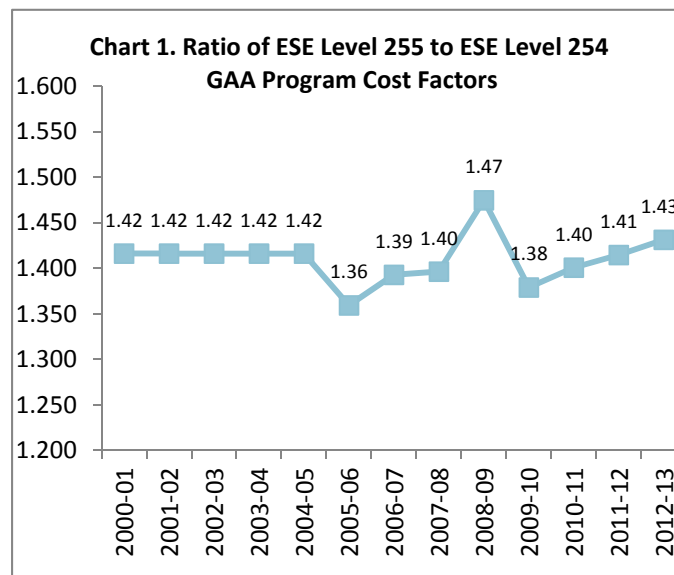
2011-12 School Year (22 districts)								
	FTE Students				Percent of Total Across all ESE Matrix Levels and Grade Levels			
ESE Matrix Level/Grade Levels	Grades PK-3	Grades 4-8	Grades 9-10	Total	Grades PK-3	Grades 4-8	Grades 9-10	Total
251	38,562.69	63,421.98	39,360.27	141,344.95	18.56%	30.52%	18.94%	68.02%
252	15,535.52	17,699.90	11,860.80	45,096.22	7.48%	8.52%	5.71%	21.70%
253	10,917.35	6,047.63	4,401.36	21,366.33	5.25%	2.91%	2.12%	10.28%
Total	65,015.56	87,169.51	55,622.43	207,807.50	31.29%	41.95%	26.77%	100.00%
2000-01 School Year (22 districts)								
	FTE Students				Percent of Total Across all ESE Matrix Levels and Grade Levels			
ESE Matrix Level/Grade Levels	Grades PK-3	Grades 4-8	Grades 9-10	Total	Grades PK-3	Grades 4-8	Grades 9-10	Total
251	53,300.71	92,394.07	35,090.77	180,785.55	19.13%	33.16%	12.59%	64.88%
252	16,258.78	35,707.80	18,074.24	70,040.82	5.83%	12.81%	6.49%	25.14%
253	10,825.58	11,412.51	5,580.02	27,818.11	3.89%	4.10%	2.00%	9.98%
Total	80,385.07	139,514.38	58,745.03	278,644.48	28.85%	50.07%	21.08%	100.00%
Difference between 2011-12 and 2000-01 School Years								
	FTE Students				Percent Change Across All ESE Matrix Levels and Grade Levels			
ESE Matrix Level/Grade Levels	Grades PK-3	Grades 4-8	Grades 9-10	Total	Grades PK-3	Grades 4-8	Grades 9-10	Total
251	-14,738.02	-28,972.09	4,269.50	-39,440.60	-0.57%	-2.64%	6.35%	3.14%
252	-723.26	-18,007.90	-6,213.44	-24,944.60	1.64%	-4.30%	-0.78%	-3.44%
253	91.77	-5,364.88	-1,178.66	-6,451.78	1.37%	-1.19%	0.12%	0.30%
Total	-15,369.51	-52,344.87	-3,122.60	-70,836.98	2.44%	-8.12%	5.68%	0.00%

COSTS

One district, Liberty County School District, had tracked the costs by the program 251-253 levels. All other districts provided estimates of the costs.

Cost estimates started with the program 111-113 costs. These were disaggregated into the program 251-253 levels using the percentage of either weighted or unweighted FTE for the program 251-253 levels by grade levels. The weighted FTE percentages used weights from either the 2001 cost factors or the costs in the Charter School Revenue Worksheet¹. The use of unweighted FTE assumes that the cost per student is the same for all program 251-253 levels. The use of weighted FTE assumes that, although the cost per student may have changed since 2001, the relationship among the program 251-253 levels of the cost per student has not changed significantly.

The assumption that the cost per student is the same for program 251, 252, and 253 levels is not supportable. The assumption that the relationship among the program 251-253 levels has not significantly changed can be supported by the fact that the relationship between program 254 and program 255 has not significantly changed from 2001 to 2012. The 255/254 cost factor ratio has varied from 1.36 to 1.47 in the interval with the ratio for 2001 being 1.42 and the ratio for 2013 being 1.43. See Chart 1 below.



For districts that used unweighted FTE to disaggregate the costs, the costs were re-estimated as follows: the FTE submitted were weighted by the 2001 weights for programs 251, 252, and 253. This weighted FTE was used to distribute program 111, 112, and 113 costs.

The re-estimated costs were combined with the usable costs submitted by the districts. The usable costs were the actual costs from Liberty County School District and estimated costs submitted by

1. The Charter School Revenue Worksheet can be accessed at the Office of Funding and Financial Reporting's website at: <http://www.fldoe.org/fefp/chartinst.asp>.

school districts that disaggregated the program 111-113 costs by weighted FTE. The combined costs are shown in Table 6.

Table 6. Costs by ESE Matrix Level and Grade Group for Selected School Districts						
	2011-12		2010-11		2009-10	
ESE Matrix Level/Grade Levels	Costs	Percent of Total Costs	Costs	Percent of Total Costs	Costs	Percent of Total Costs
251	1,055,372,982	54.45%	1,099,382,584	54.55%	1,126,353,363	54.39%
252	510,530,020	26.34%	529,322,312	26.26%	548,597,318	26.49%
253	372,345,888	19.21%	386,636,909	19.18%	396,034,029	19.12%
Total	1,938,248,890	100.00%	2,015,341,805	100.00%	2,070,984,710	100.00%

Next, the combined costs were divided by submitted FTE to get costs per FTE for ESE matrix levels 251-253. These costs per students were used to generate new cost factors for ESE matrix levels 251-253. The results are shown in Tables 7 and 8.

Table 7. Costs per FTE by ESE Matrix Level for Selected School Districts			
	2011-12	2010-11	2009-10
ESE Matrix Level/Grade Levels	\$ per FTE	\$ per FTE	\$ per FTE
251	7,466.65	7,603.45	7,826.38
252	11,320.90	11,776.00	12,186.20
253	17,426.76	18,114.30	18,600.46
Total	9,327.14	9,556.66	9,851.18

Table 8. Costs Factors for ESE Matrix Levels 251-255		
ESE Matrix Level/Grade Levels	New Calculated Cost Factors	2000-01 GAA Cost Factors
251	1.304	1.333
252	2.009	1.995
253	3.083	2.993

The new cost factors were used to generate an updated ESE Funding Chart. The results are shown in Table 9.

Table 9: 2013-14 Additional ESE Funding Above Base Funding

Districts	2012-13 District Cost Differential	Program 111- Grades K-3			Program 112- Grades 4-8			Program 113- Grades 9-12		
		ESE LEVEL	ESE LEVEL	ESE LEVEL	ESE LEVEL	ESE LEVEL	ESE LEVEL	ESE LEVEL	ESE LEVEL	ESE LEVEL
		1	2	3	1	2	3	1	2	3
	-1-	-2-	-3-	-4-	-5-	-6-	-7-	-8-	-9-	-10-
01 Alachua	0.9754	622	3,086	6,839	1,062	3,526	7,280	1,007	3,470	7,224
02 Baker	0.9783	624	3,095	6,860	1,066	3,537	7,301	1,010	3,481	7,245
03 Bay	0.9578	611	3,030	6,716	1,043	3,463	7,148	988	3,408	7,093
04 Bradford	0.9737	621	3,081	6,827	1,061	3,520	7,267	1,005	3,464	7,211
05 Brevard	1.0059	642	3,182	7,053	1,096	3,637	7,507	1,038	3,579	7,450
06 Broward	1.0238	653	3,239	7,179	1,115	3,701	7,641	1,056	3,643	7,582
07 Calhoun	0.9244	590	2,925	6,482	1,007	3,342	6,899	954	3,289	6,846
08 Charlotte	0.9860	629	3,119	6,914	1,074	3,565	7,359	1,017	3,508	7,302
09 Citrus	0.9520	607	3,012	6,675	1,037	3,442	7,105	982	3,387	7,051
10 Clay	0.9946	634	3,147	6,974	1,083	3,596	7,423	1,026	3,539	7,366
11 Collier	1.0313	658	3,263	7,231	1,123	3,728	7,697	1,064	3,669	7,638
12 Columbia	0.9611	613	3,041	6,739	1,047	3,475	7,173	992	3,419	7,118
13 Dade	1.0118	645	3,201	7,095	1,102	3,658	7,551	1,044	3,600	7,493
14 Desoto	0.9790	624	3,097	6,865	1,066	3,539	7,307	1,010	3,483	7,250
15 Dixie	0.9338	596	2,954	6,548	1,017	3,376	6,969	964	3,322	6,916
16 Duval	1.0135	646	3,206	7,107	1,104	3,664	7,564	1,046	3,606	7,506
17 Escambia	0.9615	613	3,042	6,742	1,047	3,476	7,176	992	3,421	7,121
18 Flagler	0.9614	613	3,042	6,741	1,047	3,476	7,175	992	3,421	7,120
19 Franklin	0.9257	590	2,929	6,491	1,008	3,347	6,909	955	3,294	6,856
20 Gadsden	0.9469	604	2,996	6,640	1,031	3,423	7,067	977	3,369	7,013
21 Gilchrist	0.9530	608	3,015	6,682	1,038	3,445	7,113	983	3,391	7,058
22 Glades	0.9771	623	3,091	6,851	1,064	3,532	7,292	1,008	3,476	7,236
23 Gulf	0.9319	594	2,948	6,534	1,015	3,369	6,955	962	3,316	6,902
24 Hamilton	0.9322	595	2,949	6,536	1,015	3,370	6,957	962	3,317	6,904
25 Hardee	0.9665	616	3,058	6,777	1,053	3,494	7,213	997	3,439	7,158
26 Hendry	0.9867	629	3,122	6,919	1,075	3,567	7,364	1,018	3,511	7,308
27 Hernando	0.9755	622	3,086	6,840	1,063	3,527	7,280	1,007	3,471	7,225
28 Highlands	0.9561	610	3,025	6,704	1,041	3,457	7,136	987	3,402	7,081
29 Hillsborough	1.0127	646	3,204	7,101	1,103	3,661	7,558	1,045	3,603	7,500
30 Holmes	0.9250	590	2,926	6,486	1,008	3,344	6,904	955	3,291	6,851
31 Indian River	0.9949	635	3,148	6,976	1,084	3,597	7,425	1,027	3,540	7,368
32 Jackson	0.9321	594	2,949	6,536	1,015	3,370	6,957	962	3,316	6,903
33 Jefferson	0.9329	595	2,951	6,541	1,016	3,373	6,963	963	3,319	6,909
34 Lafayette	0.9235	589	2,922	6,475	1,006	3,339	6,892	953	3,286	6,839
35 Lake	0.9785	624	3,096	6,861	1,066	3,538	7,303	1,010	3,481	7,247
36 Lee	1.0216	652	3,232	7,163	1,113	3,693	7,625	1,054	3,635	7,566
37 Leon	0.9524	607	3,013	6,678	1,037	3,443	7,108	983	3,389	7,053
38 Levy	0.9485	605	3,001	6,651	1,033	3,429	7,079	979	3,375	7,025
39 Liberty	0.9225	588	2,919	6,468	1,005	3,335	6,885	952	3,282	6,832
40 Madison	0.9178	585	2,904	6,436	1,000	3,318	6,850	947	3,265	6,797
41 Manatee	1.0098	644	3,195	7,081	1,100	3,651	7,536	1,042	3,593	7,479
42 Marion	0.9649	615	3,053	6,766	1,051	3,488	7,201	996	3,433	7,146
43 Martin	0.9956	635	3,150	6,981	1,084	3,599	7,431	1,027	3,542	7,373
44 Monroe	1.0249	654	3,243	7,186	1,116	3,705	7,649	1,058	3,646	7,590
45 Nassau	0.9914	632	3,137	6,952	1,080	3,584	7,399	1,023	3,527	7,342
46 Okaloosa	0.9763	623	3,089	6,846	1,063	3,530	7,286	1,007	3,474	7,230
47 Okeechobee	0.9692	618	3,066	6,796	1,056	3,504	7,233	1,000	3,448	7,178
48 Orange	1.0064	642	3,184	7,057	1,096	3,638	7,511	1,039	3,581	7,453
49 Osceola	0.9877	630	3,125	6,926	1,076	3,571	7,372	1,019	3,514	7,315
50 Palm Beach	1.0335	659	3,270	7,247	1,126	3,736	7,713	1,066	3,677	7,654
51 Pasco	0.9910	632	3,135	6,949	1,079	3,583	7,396	1,023	3,526	7,339
52 Pinellas	0.9988	637	3,160	7,003	1,088	3,611	7,454	1,031	3,554	7,397
53 Polk	0.9881	630	3,126	6,928	1,076	3,572	7,375	1,020	3,516	7,318
54 Putnam	0.9643	615	3,051	6,762	1,050	3,486	7,197	995	3,431	7,142
55 St. Johns	0.9862	629	3,120	6,915	1,074	3,565	7,360	1,018	3,509	7,304
56 St. Lucie	0.9888	631	3,128	6,933	1,077	3,575	7,380	1,020	3,518	7,323
57 Santa Rosa	0.9478	604	2,999	6,646	1,032	3,427	7,074	978	3,372	7,019
58 Sarasota	1.0010	638	3,167	7,019	1,090	3,619	7,471	1,033	3,561	7,413
59 Seminole	0.9968	636	3,154	6,989	1,086	3,604	7,439	1,029	3,547	7,382
60 Sumter	0.9659	616	3,056	6,773	1,052	3,492	7,209	997	3,437	7,153
61 Suwannee	0.9429	601	2,983	6,612	1,027	3,409	7,037	973	3,355	6,983
62 Taylor	0.9317	594	2,948	6,533	1,015	3,368	6,954	961	3,315	6,900
63 Union	0.9650	615	3,053	6,766	1,051	3,489	7,202	996	3,433	7,147
64 Volusia	0.9672	617	3,060	6,782	1,054	3,497	7,219	998	3,441	7,163
65 Wakulla	0.9365	597	2,963	6,567	1,020	3,386	6,989	966	3,332	6,936
66 Walton	0.9697	618	3,068	6,799	1,056	3,506	7,237	1,001	3,450	7,182
67 Washington	0.9281	592	2,936	6,508	1,011	3,355	6,927	958	3,302	6,874
68 Wash Spec	0.9281	592	2,936	6,508	1,011	3,355	6,927	958	3,302	6,874
69 FAMU	0.9524	607	3,013	6,678	1,037	3,443	7,108	983	3,389	7,053
70 FAU - Palm Beach	1.0335	659	3,270	7,247	1,126	3,736	7,713	1,066	3,677	7,654
71 FAU - St. Lucie	0.9888	631	3,128	6,933	1,077	3,575	7,380	1,020	3,518	7,323
72 FSU - Broward	1.0238	653	3,239	7,179	1,115	3,701	7,641	1,056	3,643	7,582
73 FSU - Leon	0.9524	607	3,013	6,678	1,037	3,443	7,108	983	3,389	7,053
74 UF	0.9754	622	3,086	6,839	1,062	3,526	7,280	1,007	3,470	7,224
75 FI Virtual School	1.0000	638	3,164	7,012	1,089	3,615	7,463	1,032	3,558	7,406

CONCLUSION

The distribution of students among program levels 251-253 has changed from 2000-01 to 2011-12 with program level 252 having a lower percentage of total students and program levels 251 and 253 having a higher percentage. Program level 252 has decreased by 3.44 percent, while program level 251 has increased by 3.14 percent, and program level 253 has also increased by 0.30 percent.

The 2013-14 calculated program cost factors for program levels 251-253 resulted in a decrease of 2.18 percent in program level 251, an increase of 0.70 percent in program level 252, and an increase of 3.01 percent in program level 253 from the 2000-01 correlation of program cost factors.

APPENDIX I: LETTER TO SCHOOL DISTRICTS

FLORIDA DEPARTMENT OF EDUCATION



STATE BOARD OF EDUCATION

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CONTACT PERSON:

NAME: Lee Davis

PHONE: (850) 245-0405

MEMORANDUM

DATE: September 7, 2012

TO: District Finance Officers

FROM: Linda Champion

SUBJECT: ESE Guarantee Survey

The language preceding Specific Appropriation 111 in Chapter 2012-118, Laws of Florida, directs the Department of Education to prepare a report on the costs associated with the matrix of services for students reported and served with funds from the Exceptional Student Education (ESE) Guaranteed Allocation. In response to this directive, the Department of Education is conducting a survey to collect the district costs and full-time equivalent (FTE) student counts associated with ESE Matrix Levels I, II, and III served by the ESE Guaranteed Allocation. The data provided should not include any gifted or charter school FTE or program costs.

Please complete and submit the attached form by Friday, October 26. Section 1 requests FTE for ESE Matrix Levels I, II, and III by grade group for years 2009-10 through 2011-12. Section 2 of the report requests all costs for ESE Matrix Levels I, II, and III for students with disabilities, including the costs associated with the student's basic program and the costs associated with special services. Total program costs include the General Revenue Fund, State Fiscal Stabilization Fund, and Education Jobs Fund (funds 100, 431, and 435). If exact costs are not known, estimates may be used.

If you have any questions regarding this survey, please call Lee Davis or Kaley Thompson at (850) 245-0405.

LC/ld

Attachment: ESE Matrix Levels I, II, and III Survey Form

LINDA CHAMPION
DEPUTY COMMISSIONER, FINANCE AND OPERATIONS

APPENDIX II: ORIGINAL SURVEY

**FLORIDA DEPARTMENT OF EDUCATION
DIVISION OF FINANCE AND OPERATIONS
SURVEY OF FTE AND COSTS ASSOCIATED WITH ESE MATRIX LEVELS I, II, AND III**

DISTRICT INFORMATION			
District Name:		District Number:	
District Contact Name/Number:		E-mail:	

Please provide as much of the information below as possible, with highest priority being given to the FTE and costs for the 2011-12 fiscal year. Please call Lee Davis or Kaley Thompson at (850) 245-0405 with any questions.

SECTION 1

FTE - Include only traditional public school FTE. Do not include gifted or charter school FTE.			
<u>2011-12</u>	<u>Grades PK-3</u>	<u>Grades 4-8</u>	<u>Grades 9-12</u>
ESE Matrix Level 1 (program 251)			
ESE Matrix Level 2 (program 252)			
ESE Matrix Level 3 (program 253)			
<u>2010-11</u>			
ESE Matrix Level 1 (program 251)			
ESE Matrix Level 2 (program 252)			
ESE Matrix Level 3 (program 253)			
<u>2009-10</u>			
ESE Matrix Level 1 (program 251)			
ESE Matrix Level 2 (program 252)			
ESE Matrix Level 3 (program 253)			

SECTION 2

Total Program Costs: General Funds, State Fiscal Stabilization Funds, & Education Jobs Funds (Funds 100, 431, & 435). Include the costs associated with the student's basic program and the costs associated with special services. Include only traditional public school costs. Do not include gifted or charter school costs.

	<u>ESE Matrix Level 1</u>	<u>ESE Matrix Level 2</u>	<u>ESE Matrix Level 3</u>
2011-12	\$	\$	\$
2010-11	\$	\$	\$
2009-10	\$	\$	\$

DISTRICT COMMENTS

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PLEASE RETURN COMPLETED FORM BY OCTOBER 26, 2012

Please return the completed form by selecting the "Submit" option at the top of the page or save this form and e-mail it to:
Kaley.Thompson@fldoe.org

**APPENDIX III: SURVEY FOR SELECTED DISTRICTS FOR RECALCULATING COST
ESTIMATES**

Thompson, Kaley

Subject: ESE Guaranteed Survey

After analysis of the data provided in the ESE Guaranteed Survey, sent out on September 07, 2012, we have determined that it is necessary to request some additional information. Please provide total program costs for programs 111, 112, and 113 including General Funds, State Fiscal Stabilization Funds, & Education Jobs Funds (Funds 100, 431, & 435). Please include the combined costs associated with the student's basic program and the costs associated with special services. Please do not include gifted or charter school costs. If you have any questions please contact myself or Lee Davis at (850) 245-0405.

	<u>111</u>	<u>112</u>	<u>113</u>
2011-12	\$	\$	\$
2010-11	\$	\$	\$
2009-10	\$	\$	\$

Thank you in advance.