

-Special Education Budget Overview: 2018-2019-

The Special Education budget supports the needs of students in grades K through 12 who are identified as needing additional services through an individualized education plan. These services are categorized as either learning support, emotional support, or gifted support. Halifax operates three full-time autism support classrooms, provides full-time emotional support at the middle and high school levels, manages learning support classrooms K-12, and offers itinerant support to a number of special education students for a variety of learning challenges. The district currently supports approximately 200 students with special needs.

Expenses include:

- (1) Sections 100 and 200: the salaries and benefits of the teachers and aides assigned to the program. This is known as direct care costs.
- (2) Section 300: the costs associated with services provided by CAIU.
- (3) Section 500: the costs associated with placing students in programs outside of the district.
- (4) Section 700: the cost for specialized equipment to meet student need(s).

Note: Speech Therapy services are accounted for in the Special Education budget. This service is reflected in the Professional Staff budget.

Special Education programs are mandated by federal and state laws. The costs associated with educating a student with special needs have historically been higher than the state and federal funds received to support the expenditures. Funding levels are projected as remaining relatively flat for the 2018-2019 school year. HASD also has access to the federally funded Medical Access program to support student needs.

TBD: Does HASD need to maintain the CAIU emotional support classroom that was moved from Enders to HES this school year?

SPECIAL EDUCATION EXPENSE / REVENUE SUMMARY

Line #	CODE	DESCRIPTION	Previous Year	YTD EXP / REV as	Current Year	Next Year's	Proposed Change	Percent Change	LINE #	Notes
			Revenue/Expenses	of FEB 2018	Budget	Budget Amount	Budget vs. Budget			
			2016-2017	2016-2017	2017-2018	2018-2019	17/18-18/19			
1	100	Personnel Services - Salaries	1,170,795	596,173	1,204,322	1,210,576	6,253	0.52%		1
2	200	Personnel Services - Benefits	810,562	447,275	879,289	821,961	-57,328	-6.52%		2
3	300	Purch. Prof. & Tech. Services	280,384	336,121	345,025	229,150	-115,875	-33.58%		3
4	400	Purchased Property Services	0	0	0	0	0	0.00%		4
5	500	Other Purchased Services	470,571	318,593	399,600	236,600	-163,000	-40.79%		5
6	600	Supplies	5,456	15,915	1,154	778	-377	-32.63%		6
7	700	Property	1,786	2,162	469	0	-469	-100.00%		7
8	800	Other Objects	0	0	0	0	0	0.00%		8
9	900	Other Financing Uses	0	0	0	0	0	0.00%		9
10		TOTAL EXPENSES	2,739,554	1,716,239	2,829,859	2,499,064	-330,795	-11.69%		10
11										11
12	6000	LOCAL REVENUE	225,736	0	208,000	225,000	17,000	8.17%		12
13	7000	STATE REVENUE	759,858	465,571	746,355	775,715	29,360	3.93%		13 IDEA FUNDS
14	8000	FEDERAL REVENUE	1,006	1,112	60,000	61,000	1,000	1.67%		14
15	9000	OTHER REVENUE					0	0		14 Medical Access Funds
16		TOTAL REVENUE	986,600	466,683	1,014,355	1,061,715	47,360	4.67%		15
17		TOTAL EXCESS / (DEFICIT)	(1,752,954)	(1,249,556)	(1,815,504)	(1,437,349)	378,155	-20.83%		16