

-Special Education Budget Highlights-

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 2017-2018 school year. HASD does have access to the federally funded Medical Access program to support student needs.

SPECIAL EDUCATION EXPENSE / REVENUE SUMMARY

Line #	CODE	DESCRIPTION	Previous Year	YTD EXP / REV as of FEB 2016			Current Year	Next Year's	Proposed Change	Percent	LINE #	Notes
			Revenue/Expenses	2015-2016	2016-2017	2016-2017	Budget	Budget Amount	2017-2018	Budget vs. Budget		
1	100	Personnel Services - Salaries	1,123,082	589,352	1,148,868	1,256,515	107,647	9.37%		1		
2	200	Personnel Services - Benefits	737,844	410,403	797,046	898,596	101,550	12.74%		2		
3	300	Purch. Prof. & Tech. Services	220,721	195,819	455,750	444,000	-11,750	-2.58%		3		
4	400	Purchased Property Services	0	0	0	0	0	0.00%		4		
5	500	Other Purchased Services	530,493	278,411	235,600	224,600	-11,000	-4.67%		5		
6	600	Supplies	14,746	5,004	811	1,154	343	42.36%		6		
7	700	Property	15,300	1,342	657	469	-188	-28.62%		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	2,642,186	1,480,332	2,638,732	2,825,335	186,603	7.07%		10		
11										11		
12	6000	LOCAL REVENUE	207,675	0	207,000	208,000	1,000	0.48%		12	IDEA FUNDS	
13	7000	STATE REVENUE	726,360	455,472	746,355	746,355	0	0		13		
14	8000	FEDERAL REVENUE	979	1,015	60,000	60,000	0	0		14	Medical Access Funds	
15	9000	OTHER REVENUE	0	0	0	0	0	0		15		
16		TOTAL REVENUE	935,014	456,487	1,013,355	1,014,355	1,000	0.10%		16		
17		TOTAL EXCESS / (DEFICIT)	(1,707,172)	(1,023,844)	(1,625,377)	(1,810,980)	(185,603)	11.42%		17		