



FY 2021 Recommended Budget Budget Question

Board Question #: 23

BUDGET QUESTION: How much do the various special education programs cost? What portion is mandated and what's the offsetting State and Federal revenues? Provide details of budget cost drivers such as SPED, EL, mandated costs or other expenditures.

RESPONDING DEPARTMENT/OFFICE: Schools

RESPONSE: The financial data requested is only one small part of the cost to educate our students. All students regardless of what was referred to as "type" are just students to SCPS with varying needs regardless of a category.

SCPS does not quantify students by type, they are fundamentally all our students, and the school division provides the unique resources that each students requires to be successful. Students regardless of their gifted, special education, emotional, or EL needs have costs that cannot be quantified by a report.

Here are some related reports regarding the Special Ed programs and EL expenditures.

Expenditure Summary - Student Support Services Programs (200 - 299)

Character Description	FY20 Adopted Budget	FY21 School Board Approved Budget	Variance
EMPLOYEE BENEFITS	\$12,046,277	\$12,607,343	\$561,067
SALARIES/WAGES	\$28,454,871	\$31,727,402	\$3,272,531
Subtotal	\$40,501,148	\$44,334,746	\$3,833,598

Character Description	FY20 Adopted Budget	FY21 School Board Approved Budget	Variance
MATERIALS & SUPPLIES	\$244,456	\$330,159	\$85,703
PURCHASED SERVICES	\$4,672,186	\$4,571,841	(\$100,345)
OTHER CHARGES	\$86,923	\$71,673	(\$15,251)
CONTINGENCY RESERVES	\$0	\$0	\$0
HOLDBACK / RESERVES	\$0	\$0	\$0
CAPITAL OUTLAY	\$0	\$0	\$0
Subtotal	\$5,003,565	\$4,973,673	(\$29,892)
Grand Total	\$45,504,713	\$49,308,418	\$3,803,705

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Expenditure – Non-Compensation Detail by Program

Character Description	FY20 Adopted Budget	FY21 School Board Approved Budget	Variance
200 SPECIAL EDUCATION	\$3,436,638	\$2,429,177	(\$1,007,461)
201 TITLE VI-B CARRYOVER	\$3,657	\$0	(\$3,657)
209 DEAF BLINDNESS	\$4,775	\$475	(\$4,300)
210 ID MILD	\$349	\$1,287	\$938
211 ID MODERATE	\$0	\$2,560	\$2,560
212 ID SEVERE	\$3,115	\$2,124	(\$991)
213 HEARING IMPAIRED	\$89,419	\$278,654	\$189,235
215 SPEECH LANGUAGED IMPAIRED	\$830,169	\$1,385,208	\$555,039
216 VISUALLY IMPAIRED	\$211,760	\$208,406	(\$3,354)
217 EMOTIONALLY DISTURBED	\$26,650	\$2,000	(\$24,650)
218 ORTHOPEDIC IMPAIRED	\$446	\$1,700	\$1,254
219 OTHER HEALTH IMPAIRED	\$50,488	\$2,271	(\$48,217)
220 AUTISTIC	\$287,559	\$430,149	\$142,590
221 LEARNING DISABLED	\$295	\$2,571	\$2,276
223 MULTI-DISABILITIES	\$1,630	\$2,189	\$559
224 DEVELOPMENTAL DELAYED	\$2,096	\$1,881	(\$215)
225 EXTENDED SCHOOL YEAR	\$0	\$2,000	\$2,000
226 COMMUNITY-BASED TRAINING	\$13,481	\$10,000	(\$3,481)
231 HIGH RISK PARA TRAINING	\$0	\$0	\$0
250 PARENT RESOURCE CENTER	\$9,971	\$9,450	(\$521)
255 PROPORTIONATE SET ASIDE	\$0	\$31,000	\$31,000
260 EARLY CHILDHOOD SPEC ED	\$31,067	\$50,359	\$19,292
290 TITLE VI-B CARRYOVER	\$0	\$120,212	\$120,212
Grand Total	\$5,003,565	\$4,973,673	(\$29,892)

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EL Expenditures

FISCAL YEAR	Actual Expenditure
2020*	\$ 1,246,730.21
2019	\$ 2,058,478.68
2018	\$ 1,715,055.97
2017	\$ 1,652,914.10
2016	\$ 1,463,787.86
2015	\$ 1,285,549.76

*As of 2/21/2020

Report of Federal, State, and Local Funds Expended for Special Education and Related Services Fiscal Year 2019			
Note: this data will NOT be used for MDE purposes and should correspond to the students that your division serves (not legally responsible for). Do not include capital expenditures.			
FUND SOURCE	SPECIAL EDUCATION EXPENDITURES	RELATED SERVICES EXPENDITURES	TOTAL EXPENDITURES - Fiscal Year 2019
FEDERAL FUNDS	3,738,386.57	782,551.78	4,520,938.35
STATE FUNDS	10,218,137.09	70,152.37	10,288,289.46
LOCAL FUNDS	15,881,131.70	9,990,815.06	25,871,946.76
		GRAND TOTAL	40,681,174.57

ESTIMATE OF STAFF TIME SPENT ON RESPONSE: