

**Puyallup School District**  
**SPECIAL EDUCATION COMMITTEE**

**FINAL REPORT**

**to the**

**SUPERINTENDENT**

**February 20, 2009**

February 20, 2009

To: Superintendent Dr. Tony Apostle

From: 2009 Special Education Committee:

Kris Lenke, Director of Special Education, Committee Co-Chair

Kim Brodie, Director of Budget, Committee Co-Chair

Karen Mool, Assistant Director of Special Education

Suzan Zakhary, Assistant Director of Special Education

Joan Lockyer, Special Education Teacher, Elementary Deaf and Hard of Hearing

Jeanne Pingrey, Special Education Teacher, Secondary Behavior Disabilities

Sheri Martin, Physical Therapist, OT/PT Department Coordinator

RE: Special Education Services Final Report

The Special Education department was asked to form a committee to study and report back to you with possible options for budget reductions in response to the State's current economic crisis. Although it is difficult for us to contemplate cuts which are attached to our heart's work, that of educating children with special needs, it is nonetheless a necessity in order for the District to act in a reasonable and responsible manner.

The Special Education budget is the most complex budget in the District. Program revenues come from three sources: federal grants, state allocations, and local revenues including levy revenue. Program expenditures touch virtually every department and building. The committee was asked to prepare options for program reductions of 10% and 20% on a base defined as the sum of fiscal year 08/09 budgeted state allocations and local revenues. The base did not include federal grant funds. This report outlines these two options for the Superintendent's review.

Because of the fiscal complexities of special education the committee had to first understand the basics of the program's revenues and expenditures. Next was an overview of true costs of running the department, i.e.; "people vs. stuff". Only then was the committee prepared to take on the hard work of making conscientious decisions for potential reductions.

We trust that you find our report informative. The task was difficult but we appreciate the opportunity to provide input. This committee dedicated many hours to thoughtfully provide this report knowing that "all means all". We stand ready to provide further assistance if called upon to do so.

## Background

The Special Education Committee was formed to review the District's Special Education program. The review included current program functioning with a focus on identifying budget reduction options. The following staff served on the committee:

Kris Lenke, Director of Special Education, Committee Co-Chair  
Kim Brodie, Director of Budget, Committee Co-Chair  
Karen Mool, Assistant Director of Special Education  
Suzan Zakhary, Assistant Director of Special Education  
Joan Lockyer, Special Education Teacher, Elementary Deaf and Hard of Hearing  
Jeanne Pingrey, Special Education Teacher, Secondary Behavior Disabilities  
Sheri Martin, Physical Therapist, OT/PT Department Coordinator

The committee met on the following dates and times for a total of 23.25 hours:

12/4/08	8:30-11:30
12/11/08	12:00-3:00
12/16/08	8:30-11:30
1/13/09	3:15-5:30
1/20/09	2:00-5:00
1/27/09	2:00-5:00
1/29/09	2:00-5:00
2/5/09	2:00-5:00

Additional time was devoted to "homework".

The committee took into consideration the legal constraints of which the special education department are guardians and to which it must adhere. Key legislation and rules include The Individuals with Disabilities Act of 2004 (IDEA), Chapter 28A.155 Revised Code of Washington (RCW), Special Education, and Chapter 392-172A Washington Administrative Code (WAC), Rules for the Provision of Special Education. These laws and rules delineate the requirements the District must be in compliance with in order to receive state and federal funding. The District's Policy and Regulation 2161 mirror these requirements.

Under these provisions, the District must assure that students who qualify for special education services receive a free, appropriate public education in the least restrictive environment without consideration for cost. One significant constraint to reductions in special education program spending under both options presented is a provision in IDEA referred to as "maintenance of effort". District compliance with maintenance of effort provisions is a precondition of receiving Individuals with Disability Act (IDEA) grant funds. These requirements must be given due diligence when researching and outlining possible budgets reductions.

Enrollment trends were also a consideration. The average special education head count for 2007-2008 was 2,567 through January whereas the 2008-2009 head count was 2,613, a 46 student difference. Overall district enrollment is not maintaining the same growth trend as special education. Therefore, this trend is creating a subtle but significant impact. See Appendix C for more detail.

The District's current special education budget is allocated approximately 96% to employee salary and benefits and only 4% to nonemployee-related costs (NERCs). The committee studied all components of the budget for possible reduction—No area was excluded from consideration. Discussions covered supplies and materials, travel, contracted services, and capital outlay. As a result, both options in this report include significant levels of non staff-based reductions. Ultimately however, given the depth of the potential budgetary reductions faced by the District, we turned our attention to classified, certificated, and administrator positions.

In addition to reductions in expenditures, the options presented in this report both include potential revenue increases. Net revenue in the amount of \$191,000 for Birth-age 3 services provided in cooperation with Pierce County, and \$41,000 for preschool typical peer tuition are included in both Options 1 (10% reduction) and 2 (20% reduction). Option 2 includes additional revenue in the form of \$1,000,000 in new revenue through the American Recovery And Reinvestment Act of 2009 and \$500,000 in increased reimbursements through the State's Special Education Safety Net process. Further detail on current program revenues, expenditures and staffing levels along with the affects of changes under Options 1 and 2 are available in Appendix A.

The committee compared our 2008-09 budgeted expenditures with those of five other districts two with lower FTE district enrollment and three with higher. Puyallup budgeted 13.61% of its total general fund expenditures on its special education program. This represents the second highest percentage of the five districts studied which ranged from Lake Washington school district with 10.29% to Northshore school district with 15.10%. Puyallup budgeted an average of \$10,415 per special education student. The other districts ranged from Bethel with \$7,663 to Northshore with \$10,752 per student.

The ratio of certificated to classified staffing across districts varied to a significant degree indicating some level of district decision making for programming for students. See Appendix D for district comparisons based on F-195 Reports. It is important to note that the local special education subsidy as a percent of the total state/local special education expenditures has decreased in the last four years as follows:

2004-05	29.33%
2005-06	27.99%
2006-07	29.22%
2007-08	23.18%
2008-09 (budgeted)	27.72%

Previous to 2005 the subsidy was above 30%.

Concurrently with this committee, the District formed a similar committee to study the Pupil Transportation budget for potential reductions. Because Pupil Transportation provides services to the Special Education program the two are both operationally and fiscally linked. Therefore, more work may need to be done to reconcile the outcomes of the two committees.

## Summary

The Puyallup School District has a reputation for having outstanding programs to support students with special needs. There is a pride in ownership that permeates the District. While the goal is to maintain excellent services for students taking into account proximity to neighborhoods and with peers there is also an inherent ability to accept the challenge of seeing new opportunities brought on by change.

With any change, whether financially driven or not, certain factors must be considered such as the impact on parents, parent advocacy groups, staff and students; facility capacity; legal constraints and the ability to deliver necessary services. The intensity of students' needs continues to heighten. Recent areas of note are early childhood disabilities, autism spectrum disabilities and juvenile offenders.

We must maintain quality services and a continuum of service options. The District has and will continue to appropriately support all students.

# **APPENDIX A**

## **Budget Detail With Options 1 and 2**

**08/09 Special Education Budget Detail With Options 1 And 2**

	Current (08-09)			Option 1 (10% Reduction)			Option 2 (20% Reduction)		
	FTE	Budgeted		FTE	Estimated		FTE	Estimated	
<b>REVENUE</b>									
Federal Grants		3,627,564	13.2%		3,627,564	13.1%		3,627,564	12.5%
State Allocations		15,642,756	57.1%		15,642,756	56.6%		15,642,756	53.7%
Local Revenues & Subsidy (see note)		7,621,687	27.8%		7,621,687	27.6%		7,621,687	26.2%
Birth to 3 Program (net revenues)		-	0.0%		191,000	0.7%		191,000	0.7%
Preschool Typical Peer Tuition		-	0.0%		41,000	0.1%		41,000	0.1%
State Safety Net Reimbursement		500,000	1.8%		500,000	1.8%		1,000,000	3.4%
Federal Stimulus		-	0.0%		-	0.0%		1,000,000	3.4%
<b>REVENUE - TOTAL</b>		<b>27,392,007</b>			<b>27,624,007</b>			<b>29,124,007</b>	
<b>EXPENDITURES</b>									
<b>Administrators</b>	<b>4.80</b>	<b>642,017</b>		<b>4.40</b>	<b>594,052</b>		<b>4.00</b>	<b>546,086</b>	
<b>Certificated Staff</b>									
Preschool	12.50	988,831		12.50	988,831		12.50	988,831	
Elementary	46.80	3,638,587		46.80	3,638,587		46.80	3,638,587	
Junior High	32.65	2,548,409		32.65	2,548,409		32.65	2,548,409	
Senior High	34.11	2,633,236		34.11	2,633,236		34.11	2,633,236	
Psychologist	18.50	1,636,465		18.50	1,636,465		18.50	1,636,465	
Speech Language Pathologists	20.40	1,731,114		20.40	1,731,114		20.40	1,731,114	
Occupational Therapists / Physical Therapists	16.50	1,347,118		16.50	1,347,118		16.50	1,347,118	
Other Certs	23.07	1,800,116		23.07	1,800,116		23.07	1,800,116	
ESA Caseload Pool	-	125,000		-	10,000		-	-	
Department Coordinator Stipends	-	8,350		-	8,350		-	-	
TBD	-	-		(12.00)	(936,000)		(19.00)	(1,482,000)	
2 Cert Extra Days per CBA	-	115,544		-	57,772		0	-	
Extra Periods and Buyouts	-	-		-	(264,201)		0	(264,201)	
<b>Certificated Staff - Total</b>	<b>204.53</b>	<b>16,572,770</b>		<b>192.53</b>	<b>15,199,797</b>		<b>185.53</b>	<b>14,577,675</b>	
<b>Classified Staff</b>									
Professional Technical	5.76	405,728		5.45	383,648		5.13	361,567	
Interpreter	16.09	1,041,992		15.62	1,011,776		15.62	1,011,776	
Clerical	6.47	374,735		6.31	365,227		6.14	355,719	
Para Educators-Preschool	12.88	634,934		12.00	591,397		12.00	591,397	
Para Educators-Elementary	48.14	2,299,658		47.00	2,245,337		47.00	2,245,337	
Para Educators-Secondary	65.81	3,193,831		63.74	3,093,177		63.74	3,093,177	
Para educators-TBD	-	-		(5.43)	(263,617)		(8.39)	(407,408)	
Other	5.73	263,028		5.73	263,028		5.73	263,028	
Security	1.32	75,184		1.32	75,184		1.32	75,184	
<b>Classified Staff - Total</b>	<b>162.20</b>	<b>8,289,089</b>		<b>151.74</b>	<b>7,765,157</b>		<b>148.29</b>	<b>7,589,776</b>	
<b>Substitutes</b>		<b>825,000</b>			<b>825,000</b>			<b>825,000</b>	
<b>Extra Hourly / Overtime</b>		<b>182,127</b>			<b>152,727</b>			<b>152,727</b>	
<b>SALARIES &amp; BENEFITS - TOTAL</b>	<b>371.53</b>	<b>26,511,003</b>	<b>96.8%</b>	<b>348.67</b>	<b>24,536,732</b>	<b>97.0%</b>	<b>337.82</b>	<b>23,691,264</b>	<b>97.0%</b>
<b>NERC</b>									
Pupil Transportation		9,632			9,632			9,632	
Printing & Supplies		210,695			210,695			210,695	
Purchased Services		621,830			493,830			464,830	
Travel		38,847			38,847			38,847	
<b>NERC - TOTAL</b>		<b>881,004</b>	<b>3.2%</b>		<b>753,004</b>	<b>3.0%</b>		<b>724,004</b>	<b>3.0%</b>
<b>TOTAL BUDGET</b>		<b>27,392,007</b>			<b>25,289,736</b>			<b>24,415,268</b>	
<b>Difference Under Each Option</b>		<b>(0)</b>			<b>2,334,271</b>			<b>4,708,739</b>	

Note - The local subsidy presented here is less than in the comparison to selected districts due to adjustments (based on F195) in local revenues since the original budget was prepared. Both schedules include adjustments based on CBA provision revisions.

# **APPENDIX B**

**Special Education Budget With Options 1 and 2  
Includes Ramifications and Constraints**



08/09 Special Education Budget With Options 1 and 2

POTENTIAL REVENUE INCREASES				
		Description	10% <sup>(1)</sup>	20% <sup>(2)</sup>
	Federal	Grants	\$0	\$1,000,000
	State	Allocations	-	500,000
	Local	Revenue and Subsidy	232,000	232,000
<b>Total</b>			<b>232,000</b>	<b>1,732,000</b>

POTENTIAL EXPENDITURE REDUCTIONS				
		Description	10% <sup>(1)</sup>	20% <sup>(2)</sup>
Para educators	Preschool, Elementary, Secondary	Reduce some para educator positions by 1.0 to 3.0 hrs. on Wednesdays.	(198,508)	(198,508)
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Loss of teacher/para collaboration time.</li> <li>• Some loss of para professional development time.</li> <li>• Reduced total wages and prorata benefits for employees.</li> <li>• Impact on student learning is minimal.</li> </ul>		
		Constraints: None identified.		
Para educators	Elementary, Secondary	Eliminate 11 <sup>1</sup> /17 <sup>2</sup> Elementary/Secondary TBD Para Educator positions, 6hrs/day, 5 days/wk.	(263,617)	(407,408)
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Increased student to staff ratios.</li> <li>• May require radical service delivery revisions.</li> <li>• Reduces flexibility in terms of student placement.</li> <li>• May reduce rate of student skill acquisition.</li> <li>• Increases demands on special education and general education teachers.</li> <li>• Loss of jobs.</li> </ul> May require relocation of some students.		
		Constraints: <ul style="list-style-type: none"> <li>• IEP provisions may dictate configuration of reduction of hours.</li> <li>• Safety considerations will take precedence over instructional considerations in allocation of para hours.</li> </ul>		

**08/09 Special Education Budget With Options 1 and 2**

		Description	10% <sup>(1)</sup>	20% <sup>(2)</sup>
PIA	Elementary, Secondary	Reduce interpreters by 1.0 to 2.25 hrs. on Wednesdays.	<b>(30,216)</b>	<b>(30,216)</b>
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Loss of teacher/interpreter collaboration time.</li> <li>• Some loss of interpreter professional development time.</li> <li>• Reduced total wages and prorata benefits for employees.</li> <li>• Impact on student learning is minimal.</li> <li>• Potential misalignment between assignment and skills needed at specific locations when reductions are done under CBA provisions.</li> <li>• Accounts for interpreter bus support</li> </ul>		
		Constraints: None identified.		
Non represented	N/A	Reduce/Eliminate <sup>2</sup> 1 Position	<b>(22,080)</b>	<b>(44,161)</b>
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Job loss.</li> <li>• Increased workload for someone else.</li> <li>• Delay in completion of task.</li> </ul>		
		Constraints: None identified.		
PAEOP	N/A	Reduce Clerical Staff hours by a total of 10 <sup>1</sup> /20 <sup>2</sup> hrs/wk.	<b>(9,508)</b>	<b>(19,016)</b>
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Increased workload</li> <li>• Delay in completion of tasks</li> <li>• Potential compliance issues</li> </ul>		
		Constraints: None identified.		

08/09 Special Education Budget With Options 1 and 2

		Description	10% <sup>(1)</sup>	20% <sup>(2)</sup>
PEA	Preschool, Elementary, Secondary	Eliminate 12.0/19.0 FTE Elementary/Secondary/ESA Certificated staff	(936,000)	(1,482,000)
		<p><b>Ramifications/Impacts:</b></p> <ul style="list-style-type: none"> <li>• FTE reduction could alter program structure in terms of increased class sizes.</li> <li>• Higher caseload numbers may dictate service delivery model options.</li> <li>• Higher caseload numbers will increase pressure on caseload relief provisions of PEA contract.</li> <li>• Loss of highly trained, difficult to replace staff.</li> <li>• Loss of teaching staff, with low seniority, but training related to specific student needs. This could mean retained teachers may require training in these specific areas.</li> <li>• Loss of FTEs could force relocation of programs causing possible costs for equipment in the new locations.</li> <li>• Potential loss of revenue due to out of compliance IEPs and/or evaluations.</li> <li>• Loss of jobs.</li> </ul>		
		<p><b>Constraints:</b></p> <ul style="list-style-type: none"> <li>• Appropriate facility availability if reduction/moving programs is required</li> </ul>		
PEA	Preschool, Elementary, Secondary	Reduce Special Education Extra Supplemental Day contracts by 1/2 <sup>2</sup> days each.	(57,772)	(115,544)
		<p><b>Ramifications/Impacts:</b></p> <ul style="list-style-type: none"> <li>• Pay reduction for staff (all special education certificated staff).</li> <li>• Staff will have less time to complete service delivery to students and/or required compliance reports. For positions in which both are required, overtime or extra hourly may be required on a periodic basis.</li> <li>• Loss of highly trained, hard to find individuals to higher paying districts.</li> <li>• If necessary to hire agency contractor's cost is greater than that of district employees.</li> <li>• Consideration was given to reduction of FTE or hours but loss of extra days is the preferred option with staff already at capacity.</li> </ul>		
		<p><b>Constraints:</b></p> <ul style="list-style-type: none"> <li>• PEA contract item.</li> </ul>		

08/09 Special Education Budget With Options 1 and 2

		Description	10% <sup>(1)</sup>	20% <sup>(2)</sup>
PEA	Secondary	Eliminate buyouts for planning period.	(264,201)	(264,201)
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Scheduling issues for all self-contained secondary students and/or secondary buildings</li> </ul>		
		Constraints: None identified.		
PEA	N/A	Eliminate <sup>2</sup> department coordinator stipends	0	(8,350)
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Pay reduction</li> <li>• Eliminates secondary building coordinator assistance or requires additional nonpaid work to be performed by either former coordinators or administrators.</li> </ul>		
		Constraints: None identified.		
Admin/Cert	N/A	Reduce 4 Administrative positions (Special Ed Director; 3 Assistant Directors) by .1/.2 <sup>2</sup> FTE each	(47,965)	(95,931)
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Reduction of overall service to buildings due to increased workload.</li> <li>• Reduced visibility and attendance at SRCs, IEP meetings.</li> <li>• Longer response time.</li> <li>• Reduced accessibility for building administration and staff.</li> <li>• Reduce/eliminate primary responsibility for approximately 90 evaluations. Building administrators will need to do additional evaluations.</li> <li>• Increased reliance on Education Specialists to provide direct support to buildings</li> <li>• Potential increase in compliance and due process issues</li> </ul>		
		Constraints: None identified.		

**08/09 Special Education Budget With Options 1 and 2**

		Description	10% <sup>(1)</sup>	20% <sup>(2)</sup>
<b>CONTRACTS</b>				
	N/A	Eliminate Relife contract for educational services. Provide services through existing in-house program.	<b>(44,000)</b>	<b>(44,000)</b>
		<p>Ramifications/Impacts:</p> <ul style="list-style-type: none"> <li>• When young adults arrive in our system with a judicial package and they are not successful in our alterative sites the only other option is to add them to our programs with additional staff and security so we can accommodate them based on their IEP needs. This typically means a placement at Summit. We are not recommending significant changes in the Summit program configuration since it would not be cost effective to reduce or eliminate this program.</li> </ul>		
		<p>Constraints:</p> <p>None identified.</p>		
	N/A	Reduce <sup>1</sup> /Eliminate <sup>2</sup> Orion Contract	<b>(15,000)</b>	<b>(30,000)</b>
		<p>Ramifications/Impacts:</p> <ul style="list-style-type: none"> <li>• Programming will have to occur at the high school level where opportunities to access training and skill development to support a child's vocational transitional plan is limited. Currently there are no transitional opportunities at the entry level at the HS.</li> <li>• Students who are currently in this placement would have to return to the District for these new services.</li> <li>• Parents may demand that District provide like services in-district</li> </ul>		
		<p>Constraints:</p> <p>Increased time, therefore number, of students in Self-Contained programs</p>		

**08/09 Special Education Budget With Options 1 and 2**

		Description	10% <sup>(1)</sup>	20% <sup>(2)</sup>
	N/A	<b>Reduce/Eliminate<sup>2</sup> Centerforce Contract.</b>	<b>(9,000)</b>	<b>(18,000)</b>
		<b>Ramifications/Impacts:</b> <ul style="list-style-type: none"> <li>• Programming will have to occur at the high school level where opportunities to access training and skill development to support a child's vocational transitional plan is limited. Currently there are no transitional opportunities at the entry level at the HS.</li> <li>• Students who are currently in this placement would have to return to the District for these new services.</li> <li>• Parents may demand that District provide like services in-district</li> </ul>		
		<b>Constraints:</b> <ul style="list-style-type: none"> <li>• Increased time, therefore number, of students in Self-Contained programs</li> </ul>		
	N/A	<b>Eliminate<sup>2</sup> Special Olympics Contract</b>	<b>0</b>	<b>(5,000)</b>
		<b>Ramifications/Impacts:</b> <ul style="list-style-type: none"> <li>• No spring track meet for special education students.</li> <li>• Eliminates coach/coordinator stipends for out of school hours Special Olympics participation.</li> </ul>		
		<b>Constraints:</b> None identified		
<b>OTHER</b>				
	N/A	<b>Re-configuring transportation to CHILD program</b>	<b>(60,000)</b>	<b>(60,000)</b>
		<b>Ramifications/Impacts:</b> <ul style="list-style-type: none"> <li>• Training will be required for a new driver and para on how to manage behavior and safety concerns. Multiple students may be in one vehicle.</li> <li>• Will allow transportation cost to be included in Safety Net application</li> </ul>		
		<b>Constraints:</b> <ul style="list-style-type: none"> <li>• Requires notification to parents of transportation change.</li> </ul>		

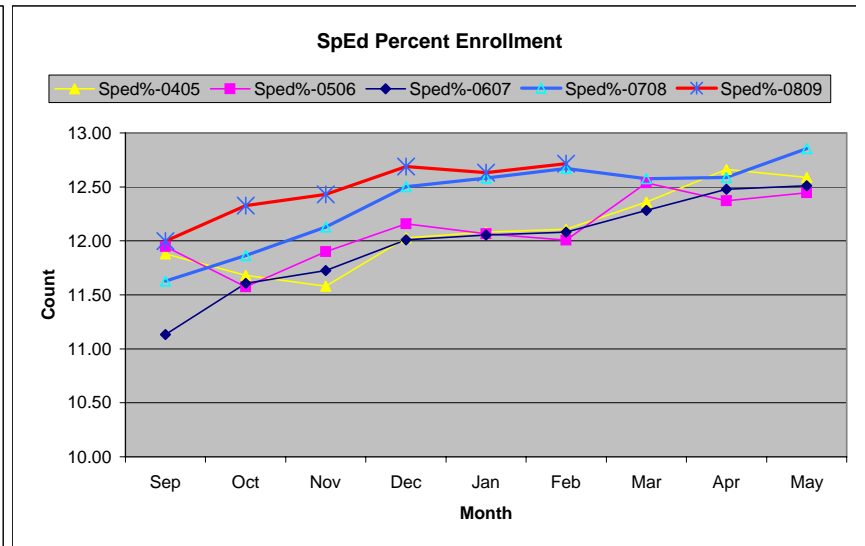
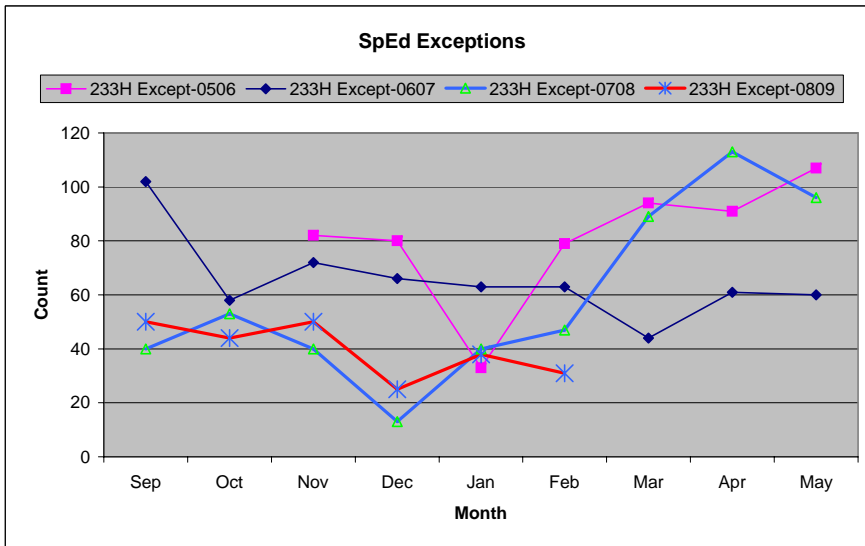
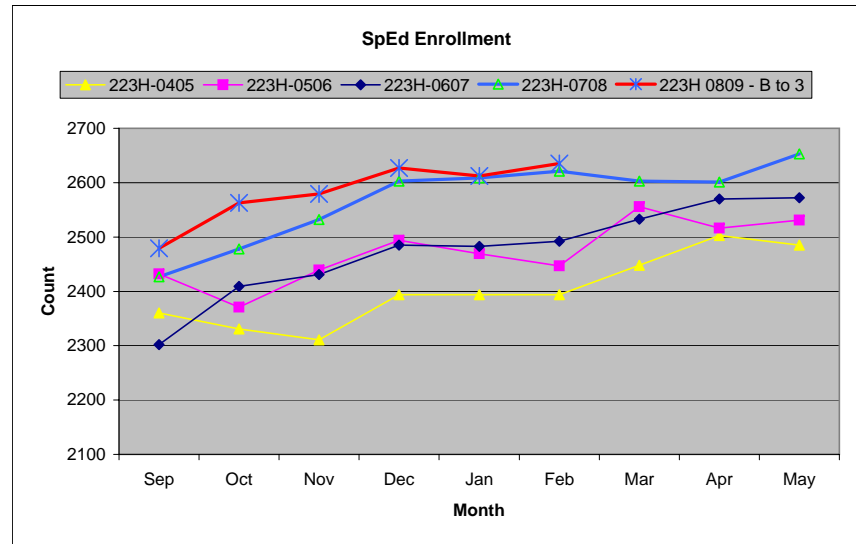
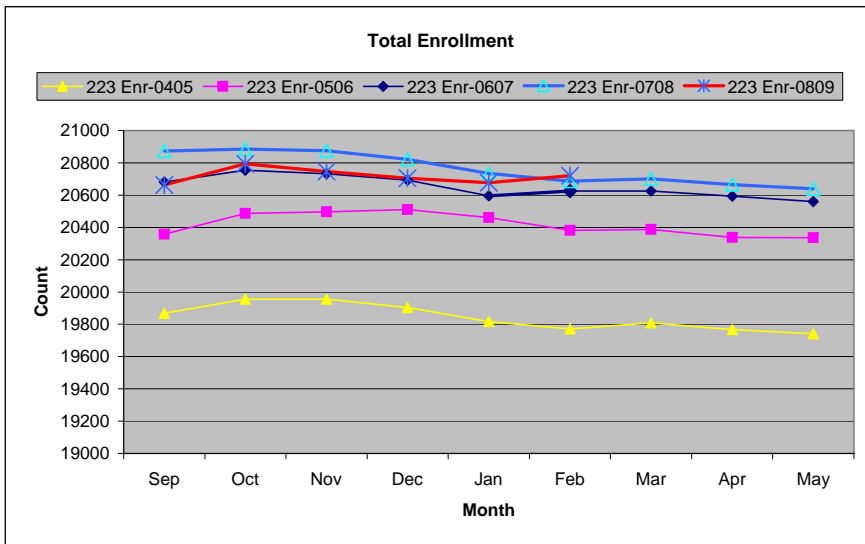
**08/09 Special Education Budget With Options 1 and 2**

		Description	10% <sup>(1)</sup>	20% <sup>(2)</sup>
	N/A	<b>Eliminate half day for certificated professional development</b>	<b>(29,400)</b>	<b>(29,400)</b>
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Eliminates access to training for new IDEA roll outs, compliance, new procedures and reduces or eliminates opportunity to have all special education staff (ESAs, certificated, and admin) come together.</li> </ul>		
		Constraints <ul style="list-style-type: none"> <li>• None. This is a not contractual issue. This day was not part of the 182 days.</li> </ul>		
PEA	N/A	<b>Reduce/Eliminate<sup>2</sup> ESA Caseload Contingency Pool</b>	<b>(115,000)</b>	<b>(125,000)</b>
		Ramifications/Impacts: <ul style="list-style-type: none"> <li>• Less/No designated fund relief for high caseloads</li> </ul>		
		Constraints: <ul style="list-style-type: none"> <li>• Contract item</li> </ul>		
		<b>Totals without additional revenue</b>	<b>(2,102,267)</b>	<b>(2,976,735)</b>
		<b>Totals with additional revenue</b>	<b>(2,334,267)</b>	<b>(4,708,735)</b>

# **APPENDIX C**

## **Enrollment Trends**





Year 08-09									
Month	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
223 Enr-0809		20664	20794	20747	20705	20677	20721		
223H 0809 - B to 3		2479	2563	2579	2627	2612	2635		
233H Except-0809		50	44	50	25	38	31		
Sped%-0809		12.00	12.33	12.43	12.69	12.63	12.72		
Birth to 3		0	36	42	48	47	50		
Total P223H		2479	2599	2621	2675	2659	2685		
Avg P223H - (B to 3)		2582.50							

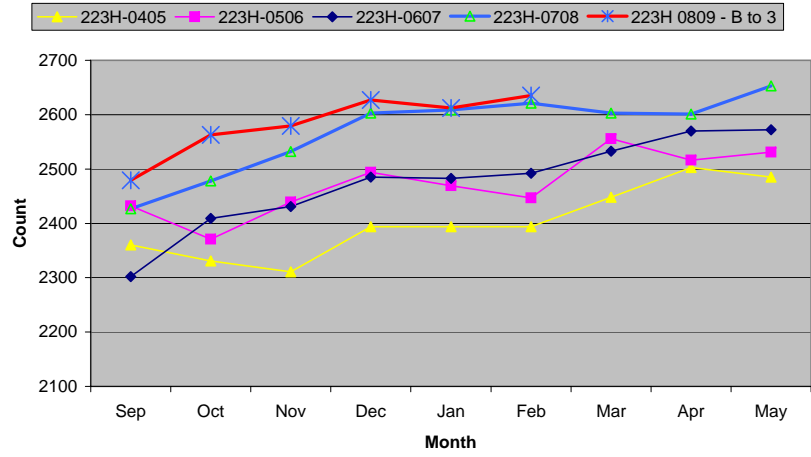
Grand Total P56 - Chief Leschi P55

Year 07-08									
Month	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May
223 Enr-0708		20873	20886	20876	20821	20735	20687	20700	20665
223H-0708		2427	2478	2532	2603	2609	2621	2603	2601
233H Except-0708		40	53	40	13	40	47	89	113
Sped%-0708		11.63	11.86	12.13	12.50	12.58	12.67	12.57	12.59
Avg P223H		2569.67							

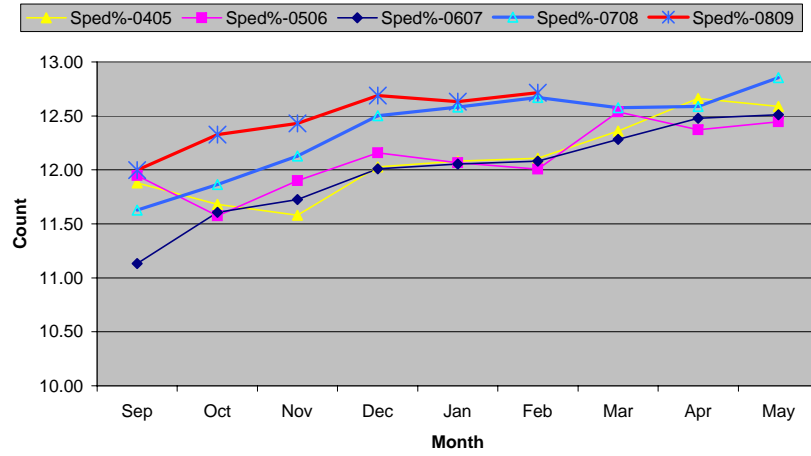
Grand Total P56 - Chief Leschi P55



SpEd Enrollment



SpEd Percent Enrollment



# **APPENDIX D**

## **Special Education 08/09 Budget Comparison of Selected Districts**

Puyallup School District  
**Special Education 08/09 Budget Comparison of Selected Districts**

2008-2009 Budgeted	Bethel	Federal Way	Northshore	Tacoma	Lake WA	Average	Puyallup
	Total	Total	Total	Total	Total	Total	Total
<b>ENROLLMENT</b>							
Total Student FTE Basic Ed Enrollment	16,945	21,207	18,478	26,945	22,866	21,288	21,059
SPED Student Enrollment	2,505	2,856	2,615	3,825	2,641	2,888	2,630
<b>EXPENDITURE SUMMARIES</b>							
Total General Fund Expenditures	\$ 165,240,231	\$ 209,190,000	\$ 186,200,000	\$ 322,295,157	\$ 217,981,865	220,181,451	\$ 201,244,235
State SPED Revenue (4121)	11,348,037	13,870,791	12,570,140	18,183,001	12,778,254	13,750,045	13,034,060
Portion of State Basic Ed Apportionment Revenue Allocated to SPED Students (3121)	2,466,985	3,870,214	3,697,255	5,576,414	2,665,738	3,655,321	3,108,697
Total SPED Expenditures	19,195,170	26,149,592	28,116,933	40,589,383	22,436,956	27,297,607	27,392,007
SPED Expenditures as a % of Total General Fund Expenditures	11.62%	12.50%	15.10%	12.59%	10.29%	12.40%	13.61%
Estimated Portion of SPED Expenditures from Local Revenue (including out-of-district students served)	1,832,152	4,475,818	7,828,326	10,014,094	3,154,079	5,460,894	7,663,128
Subsidy as a % of Total SPED Expenditures	9.54%	17.12%	27.84%	24.67%	14.06%	20.01%	27.98%
<b>ESTIMATED AVERAGE PER STUDENT COSTS</b>							
Total General Fund Expenditure per Basic Ed Student	\$ 9,752	\$ 9,864	\$ 10,077	\$ 11,961	\$ 9,533	\$ 10,237	\$ 9,556
Total SPED Expenditure per SPED Student	\$ 7,663	\$ 9,156	\$ 10,752	\$ 10,612	\$ 8,496	\$ 9,336	\$ 10,415
<b>EXPENDITURE DETAIL BY OBJECT</b>							
Expenditures	19,195,170	26,149,592	28,116,933	40,589,383	22,436,956	27,297,607	27,392,007
Debit/Credit Transfers	89,810	10,090	125,100	23,500	55,273	60,755	12,682
Certificated Salaries	8,226,910	11,991,774	13,157,509	21,244,142	10,672,313	13,058,530	13,118,698
Classified Salaries	4,129,519	5,020,871	5,402,732	7,759,058	4,197,011	5,301,838	6,100,745
Employee Benefits	4,802,325	6,906,427	6,849,461	11,205,495	5,701,303	7,093,002	6,711,510
Supplies	196,763	288,045	166,906	138,232	137,718	185,533	191,013
Purchased Services	1,724,035	1,860,146	2,392,125	211,456	1,642,438	1,566,040	1,211,512
Travel	25,808	55,725	23,100	7,500	30,900	28,607	38,847
Capital Outlay	-	16,514	-	-	-	3,303	7,000

**Puyallup School District  
Special Education 08/09 Budget Comparison of Selected Districts**

<b>2008-2009 Budgeted</b>	<b>Bethel</b>	<b>Federal Way</b>	<b>Northshore</b>	<b>Tacoma</b>	<b>Lake WA</b>	<b>Average</b>	<b>Puyallup</b>
	<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>	<b>Total</b>
<b>STAFFING (FTEs)</b>							
<b>Total Certified</b>	<b>138.28</b>	<b>218.50</b>	<b>194.75</b>	<b>310.50</b>	<b>176.80</b>	<b>207.77</b>	<b>213.96</b>
21/24-21-130 Other District Administrator	2.800	2.000	3.000	6.000	3.600	3.480	4.800
21/24-21-400 Other Support Personnel	5.400	1.000	2.900	1.000	-	2.060	1.000
21/24-23-230 Secondary Principal	-	-	-	1.000	-	0.200	-
21/24-24-420 Counselor	-	1.000	-	-	-	0.200	7.000
21/24-24-440 Social Worker	-	2.200	-	-	-	0.440	2.000
21/24-25-250 Other School Administrator	-	1.500	-	-	-	0.300	-
21/24-26-400 Health Svcs Other Support Personnel	-	1.000	-	-	-	0.200	-
21/24-26-430 OT	4.000	7.000	13.300	18.500	12.700	11.100	13.100
21/24-26-440 Social Worker	-	-	-	5.000	-	1.000	-
21/24-26-450 Communications Disorder Specialist	11.600	28.800	29.700	36.200	24.400	26.140	23.400
21/24-26-460 Psychologist	13.700	26.300	17.500	26.200	12.100	19.160	17.500
21/24-26-470 Nurse	0.426	-	0.250	1.200	-	0.375	-
21/24-26-480 PT	-	5.100	6.000	10.600	2.600	4.860	3.300
21/24-27-310 Elementary Teacher	-	59.400	-	-	-	11.880	53.514
21/24-27-320 Secondary Teacher	2.000	73.100	-	-	-	15.020	69.500
21/24-27-330 Other Teacher	97.350	4.000	121.600	203.000	119.400	109.070	18.797
21/24-27-400 Instructional Other Support Personnel	1.000	6.100	0.500	1.800	2.000	2.280	0.045
<b>Total Classified</b>	<b>128.917</b>	<b>154.119</b>	<b>135.063</b>	<b>286.119</b>	<b>116.936</b>	<b>164.231</b>	<b>157.314</b>
21/24-21-940 Admin Office/Clerical	4.620	6.409	5.454	6.350	5.056	5.578	7.038
21/24-21-960 Admin Professional	-	-	-	-	1.004	0.201	0.333
21/24-21-970 Admin Svc Wkrs	-	-	-	-	0.250	0.050	-
21/24-21-980 Technical	-	-	-	4.000	-	0.800	0.500
21/24-21-990 Director/Supervisor	1.000	-	-	-	-	0.200	-
21/24-23-940 Admin Office/Clerical	0.003	-	-	-	-	0.001	-
21/24-24-913 Counseling Aides	0.891	-	-	-	-	0.178	-
21/24-25-910 Student Safety/Supervision Aide	9.410	-	-	6.250	-	3.132	-
21/24-25-970 Student Safety/Supervision Svc Wkr	-	-	-	-	-	-	0.623
21/24-26-910 Health Svcs Aides	2.240	-	2.002	26.831	1.384	6.491	-
21/24-26-940 Health Svcs Office/Clerical	3.621	0.697	-	-	-	0.864	-
21/24-26-960 Health Svcs Professional	-	4.386	-	-	-	0.877	4.634
21/24-27-910 Instructional Aides	107.132	137.080	127.607	242.688	108.755	144.652	128.206
21/24-27-960 Instructional Professional	-	5.547	-	-	-	1.109	15.980
21/24-27-980 Instructional Technical	-	-	-	-	0.487	0.097	-