

## Special Education: Budgeting It, Funding It, and Accounting for It

The second in a series for Andover taxpayers

Charlie Darling, Beacon staff

In the August issue of the Beacon, Colby-Sawyer intern Aaron Hodge wrote a basic introduction to special education in general. In this article, we'll dig into the extremely complex question of how we budget, fund, and account for special education in Andover.

The Beacon is still planning a future article to try to answer the question, "Does special education benefit the Andover community?" We're asking anyone who can speak from personal experience on that subject to please contact the Beacon right away.

To date, no one has come forward: Should we not be working on answering this question?

### The Challenges of Funding Special Education

This is not only a complex subject, but it's also a subject that's too important to the Andover School District and its parents, students, staff, and taxpayers to ignore. This challenging mix of complexity and importance stems from these facts:

- **It's expensive:** Special education accounts for about 15% to 20% of the total School District budget, or about 12% of Andover's total tax burden –

about \$450 of the \$3,700 tax bill for a \$200,000 home.

- **It's not optional:** As explained in the earlier article, federal law mandates that every school district provide special education services, and it dictates the standards to which those services must be provided. Failures to meet those standards can spark law suits and/or the withholding of federal or state funds.

- **It's uncertain (part 1):** Special education covers a very broad spectrum of services. Examples might range from a few hours of Occupational Therapy for a three-year-old to learn to grasp a pencil; to \$100,000 per year for 18 years for an out-of-district residential program (an extreme case for any community, and one that has never happened in Andover ... but could).

- **It's uncertain (part 2):** Families whose child or children need special education, at whatever level, can move into town or out of town at any time, with no prior notice.

- **Our defenses against the uncertainty are not robust:** As you'll read below, leaving leeway in the budget for unexpected special education needs is not very effective. State aid is minimal and ill-timed. Andover's special education trust fund isn't very large. And the school district has no reserve against a special-education lawsuit.



There may be something a little nutty about a field full of folks running around with butterfly nets ... or is it just one of the many charms of life in a small rural town? Either way, the nuttiness last month in Andover was for good cause, as about 40 people joined the Andover Conservation Commission in another of its Taking Action for Wildlife events -- this time, a Dragonfly Appreciation Walk led by Andy Deegan of the Ausbon Sargent Land Preservation Trust.

Photo (and inspiration for the caption): Larry Chase

- **There are consequences of being wrong:** You'll read below how guessing wrong on Andover's special education funding needs in a given year can trigger a variety of unpleasant consequences, including some combination of a deficit appropriation, a supplemental appropriation, petitioning the court, a special School District Meeting, and/or a second tax bill.

Diving into this complex, important subject is difficult, not least because each year's funding decisions look backward to what has happened in the past as well as look forward to what might happen in the future. Let's start with the budgeting process, the point at which the looking-back and looking-forward is at its most intense.

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