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the state doesn't actually cut checks to school districts for catastrophic aid until the following fiscal year. School districts are left on their own to pay the bills when a catastrophic case is actually in progress.

Back to the example of catastrophic aid to Andover mentioned above: In the year when the special education for that student was being delivered, the School District had to come up with the whole \$82,750 by taking it from other parts of the total school budget. That meant that some thing(s) that the voters had funded at School District Meeting actually went unfunded that year. And that would have been the case even if the state had reimbursed us the entire \$82,750 (which they didn't; see above), because the reimbursement wouldn't have arrived until the following budget year.

When Special Education Busts the Budget

So far, the story is far from pretty, but as in the case described above, with some juggling and some short-term belt-tightening, we manage.

But what if the Andover School District were to face an unexpected special education expense so big that it couldn't realistically be covered by taking money from other parts of the current year's budget? While that scenario is both historically and statistically unlikely, the possibility of a "perfect storm" of special education needs in Andover (al-

most certainly involving multiple families and/or multiple catastrophic cases) means it's certainly not impossible.

If an unexpected rise in special education expenses in a given school year couldn't be absorbed by that year's school budget, the Andover School Board would look first to its trust fund reserve for special education. This fund was established by the Andover School District Meeting on March 11, 2000 specifically to provide a buffer against unexpected special education expenses. Its balance currently stands at \$69,000; School District Meeting has not added any money to the fund since it was created. That \$69,000 is a nice sum, but it's hardly shelter from a "perfect storm."

If Andover's trust fund for special education weren't enough to weather the storm, the School Board would have no choice but to ask the taxpayers for more money. This would happen in one of two ways:

A deficit appropriation would allow the School District to overspend its budget for the current year. The deficit amount incurred in the current fiscal year would then be added to the following fiscal year's budget, and the taxpayers would pick up the tab on their regular tax bill for the following fiscal year.

A supplemental appropriation would allow the School District to increase its budget for the current year to avoid running a deficit. If the supplemental appropriation were approved before the tax bills for the current fiscal year had

been calculated, the taxpayers would see the impact of the budget increase in their tax bills for the current fiscal year.

If, on the other hand the supplemental appropriation were approved after the tax bills for the current fiscal year had been calculated, then the supplemental appropriation would have to be raised by sending a second tax bill, this one just for the supplemental amount.

In dealing with a sudden and unexpected special education expense, timing is everything. If it becomes clear between July (the start of the School District's fiscal year) and February (just before the annual School District Meeting) that an unexpected special education expense has busted the current year's budget, either a deficit appropriation or a supplemental appropriation can be brought before the regular annual School District Meeting and dealt with there – either by kicking the problem into the next fiscal year with a deficit appropriation, or by passing a supplemental appropriation and triggering a second tax bill, supplemental to the previous calendar year's tax bill.

If, on the other hand, an urgent problem appears between March (too late to go to School District Meeting) and June (the end of the School District's current fiscal year), the School Board could only deal with the problem by having its attorney petition the state court for a special School District Meeting at which the voters would consider either a deficit appropriation or a supplement-

tal appropriation for the current fiscal year, as described above.

Accounting for Special Education

As if budgeting and funding special education weren't tricky enough, the way we account for special education dollars as we spend them only adds to the problem.

The state dictates what line items each school district uses in accounting for its receipts and expenditures; those state rules dictate that special education expenses be spread across several different line items, making it a challenge to discover the total special education expenses for a given year (especially, as it turns out below, when you're looking at the budget for the coming fiscal year).

To figure out what's going on with the funding of special education in Andover, you have to turn to the School District budget on pages 69 through 71 of the 2012 Andover Town Report. (You can find the 2012 Town Report online at TinyURL.com/Andover-NH-Town-Report-2012.) Special education expenses are spread across:

- Line 1210 Special Education Programs (\$516,984 in the Budget Committee's budget for 2013-2014)
 - Line 1211 Special Education Summer Programs (\$4,401)
 - Under line 2100 Student Support Services, the line item called Purchased Technical Services (\$87,720) covers the cost of professional services for speech, occupational therapy, psychology, vi-
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