



## FY 2016 Recommended Budget Budget Question

Board Question #: 35

### **BUDGET QUESTIONS:**

For all mandated programs and positions, show the costs of the programs/positions, the revenue received from State or Federal sources, and the net cost to local taxpayers. Also, show the amount State and Federal sources are supposed to pay by law.

### **RESPONSE:**

Based on the discussions at the Joint Budget Work Session on March 24<sup>th</sup>, staff provides the following information related to the special education program.

Last year, expenditures for special education and related services totaled \$33.7 million. The breakdown of funding sources is provided in Schedule A of the Annual School report shown on the next page. In FY 2014, total expenditures for special education and related services were shared according to the following percentages: State funds 23.9%, Federal funds 12.9%, Local funds 63.2%. When the Individuals with Disabilities Education Act was enacted in 1975, Congress committed to funding 40% of the cost of special education but the federal government has never actually paid more than 18.5%. Based on FY14 expenditures, a 40% federal share would have amounted to \$13.5 million thereby freeing up approximately \$9.1 million in local funds for other uses.

# FY 2016 Recommended Budget

## Budget Question

<b>SCHEDULE A</b> Report of Federal, State, and Local Funds Expended for Special Education and Related Services Fiscal Year 2014 Note: this data will NOT be used for MOE 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	FY 2014 TOTAL EXPENDITURES	TOTAL EXPENDITURES REPORTED BY DIVISION ON FY 2013 ASRFIN
FEDERAL FUNDS	3,380,395.26	971,573.44	4,351,968.70	4,829,881.84
STATE FUNDS	8,048,161.72	0.00	8,048,161.72	7,850,272.39
LOCAL FUNDS	12,671,799.61	8,664,279.06	21,336,078.67	19,949,479.54
<b>GRAND TOTAL</b>			<b>33,736,209.09</b>	<b>32,629,633.77</b>

### FTE Trends by Object - Operating Budget - Special Education (Programs 200-299)

	<b>FY16 Adopted Budget</b>
1110 COMP OF DIRECTORS	1
1121 COMP OF TEACHERS	260
1123 COORDINATOR	9
1124 COMP OF INST SUPERVISORS	1
1132 COMP OF PSYCHOLOGISTS	13
1134 COMP OF SOCIAL WORKERS	14
1139 COMP OF THERAPISTS	7.4
1141 COMP OF TEACHER ASS'TS	181.05
1147 EDUCATIONAL DIAGNOSTICIAN	1
1150 COMP OF CLERICAL STAFF	7.05
<b>Grand Total</b>	<b>494.5</b>