

SPECIAL EDUCATION REIMBURSEMENT

Special Education Reimbursement in the School District of Greenfield



In the 2024-25 school year, the School District of Greenfield, after federal grants are applied, will spend approximately \$7 million for special education programming. Fully funding special education services is a federal requirement; therefore, whatever is not reimbursed by federal and state funding **MUST** be transferred from the District's general operating fund [Fund 10] to the special education fund [Fund 27]. Please see the examples illustrated below to visualize the financial impact on the District's general operations fund.

Theoretically, the current budget provides districts with 33% reimbursement of special education costs in a sum certain appropriation

District Special Education Costs after federal grants are applied **\$7 Million**

33% state reimbursement **\$2.3 Million**

District transfer from general operations to special education **\$4.7 Million**

Since the State's reimbursement to Districts is a sum certain appropriation, it is anticipated that reimbursement for this year will be prorated to approximately 30%

District Special Education Costs after federal grants are applied **\$7 Million**

30% state reimbursement **\$2.1 Million**

District transfer from general operations to special education **\$4.9 Million**

If the State were to reimburse districts at a rate of 60% in a sum sufficient appropriation, it would significantly reduce the District's transfer from its general operations fund.

District Special Education Costs after federal grants are applied **\$7 Million**

60% state reimbursement **\$4.2 Million**

District transfer from general operations to special education **\$2.8 Million**

An increase of Special Education reimbursement to 60% in a sum sufficient allocation in this biennial budget would **enable the School District of Greenfield to maintain approximately \$2.0 Million in our general operating fund** [Fund 10]. This money would be freed up to fund ALL aspects of education, including: curriculum, instruction, preventative maintenance, technology, cybersecurity, etc.