Special Education Funding and Data

Paul Ferrin | Special Education Funding and Data Team

April 1, 2026

Acronyms

- **ACTE-SPED** – Access to Career Technical Education for Students with a Disability
- **ADM** – Average Daily Membership
- **ADSIS** – Alternative Delivery of Specialized Instructional Services
- **CEIS** – Coordinated Early Intervening Services
- **C.F.R**. – Code of Federal Regulations
- **DCD** – Developmental Cognitive Disabilities
- **EBD** – Emotional Behavior Disorder
- **ESEA** – Elementary Secondary Education Act
- **ESY** – Extended School Year
- **FAPE** – Free Appropriate Public Education
- **FIN** – Finance Code
- **FY** – Federal Fiscal Year
- **FSC** – Funding Source Code
- **FTE** – Full-Time Equivalent
- **GenEd** – General Education
- **IDEA** – Individuals with Disabilities Education Act
- **IDEAS** – Integrated Department of Education Aids System
- **IEP** – Individualized Education Program
- **IFSP** – Individualized Family Service Plan
- **IOwA** – Identified Official with Authority
- **LEA** – Local Educational Agency
- **MA** – Medical Assistance
- **MARSS** – Minnesota Automated Reporting Standards System
- **MDE** – Minnesota Department of Education
- **MFR** – Minnesota Funding Reports
- **MOE** – Maintenance of Effort
- **OPEB** – Other Post-Employee Benefits
- **PTC** – Personnel Type Code
- **RSY** – Regular School Year
- **SAC** – State Aid Category
- **SEA** – State Education Agency
- **SEDRA** – Special Education Data Reporting Application
- **SEES** – Special Education Evaluation Status
- **SERVS** – State Educational Record View and Submission
- **SFIN** – SERVS Financial
- **SFY** – State Fiscal Year
- **SLD** – Specific Learning Disabilities
- **SpEd** – Special Education
- **SRV** – Service Code
- **UEI** – Unique Entity Identifiers
- **UFARS** – Uniform Financial Accounting and Reporting Standards

Housekeeping/Agenda

- State Special Education Aid for SFY 25
- State Special Education Aid for SFY 26
- Paraprofessional Requirements
- SFY 26 SEDRA Reporting Updates
- Special Education Funding Guide
- State Special Education Aid Timeline Calendar
- Transportation Reporting
- Federal Funds for Tuition Billing
- Special Education Paraprofessional and Transportation Tables

SFY 25 State SpEd Aid

- Final reports were posted in late March
- Line 78 – Net State SpEd Aid will be loaded to IDEAS with the April 30 update
- Final SEDRA/UFARS/MARSS data was used
- SpEd transportation (FIN 723) rates were calculated and applied
- Federal funds for tuition were applied. Please go to the MFR tuition billing district calculation report to see the adjustment

SFY 26 State SpEd Aid

- Reports were posted to the MFR during the last week in January – updated March 4
- Line 78 – Net State SpEd Aid will be loaded to IDEAS for payment for February 15.
- State aid is being prorated at 97.5%.
- SFY 26 will not be recalculated until early August 2026.
- The February 2026 forecast creates a forecast adjustment to increase the appropriation which needs to be approved by the legislature and governor to go into effect.
- Requests to use federal funds for Tuition Billing is due June 22, 2026

Paraprofessional Qualification Requirements

- At least two years of college credits (usually 60 credits in Minnesota) through an accredited institution of higher education (foreign degrees are not eligible; including companies that say they can provide a comparable/equivalent to a US degree); or
- An associate's or higher degree;
- A passing score on a valid formal assessment demonstrating the knowledge and ability to assist with instruction in reading/language, writing, mathematics or readiness for each; or
- Meet the competencies listed in the MDE-approved competency grid, previously referred to as the local assessment

MDE > Districts, Schools and Educators > Paraprofessionals > Special Education

https://education.mn.gov/MDE/dse/Para/paraspeced/

Expenses Not Eligible for Special Education

- The following activities are not eligible for special education funding:
  - Test, registration, reschedule, or score report fees
  - Training materials
  - Preparation classes
  - Study time
  - Practice exams
  - Test taking time
- Special education funds cannot be used to pay for someone to obtain a license/certificate/certification. Individuals are expected to be qualified and meet state standards to be eligible.

Reminders for SFY 26 SEDRA Entries

- No generic personnel lines will be accepted on entries in SEDRA.
- Each line for personnel must include an employee name / contractor name under line description.
- Each line for licensed must include credentials and/or licenses
  - PELSB licenses should be under “Folder Numbers” field in SEDRA.
  - Licensed Instructional Support Staff should only be under “Other Licensed Folder Number” and should not entered in the “Folder Number” field in SEDRA.
- Unlicensed Staff (i.e. paraprofessionals) may be subject to qualifications review and must be listed by individual. This includes contract substitute paraprofessionals.

Reminders for SFY 26 SEDRA Entries (2)

- Generic lines 25-26 may be put into error after November 1st, 2025.
  - Service Code "X" lines were deleted on November 1st, 2025 and all lines are expected to current to contain valid expenditure by individual name employed or contracted.
  - Generic lines will be monitored throughout the fiscal year and placed in error.
- Licensed Instructional Support Staff must include licenses and/or certifications under the "Other Licensed Folder Number". This field should include the following:
  - Nurse – LPN or RN license number
  - OT/OTA and PT/PTA license number
  - Interpreters D/HH
  - Other therapist – Art /Music therapist numbers
  - BCBA, RBT, LPCC, LPC, LP
  - Please see Section 12 in the Special Education Funding Guide for each personnel type credentials needed.

Special Education Funding Guide

The Special Education Funding Guide is located on MDE's Homepage > Districts, Schools and Educators > Business and Finance > School Finance > Special Education > Special Education Funding Guide

- The following sections have been updated in the last six months:
  - Section 1 – Introduction to Special Education Funding
  - Section 6 – Maintenance of Effort (MOE)
  - Section 7 – Reconciliation
  - Section 9 – Code Sheets
  - Section 11 – Service Codes
  - Section 11A – Special Education Travel for LEA Employees
  - Section 12 – Personnel Type Codes
  - Section 19 – Eligibility of Expenditures for Special Education Aid
  - Section 26 – Procurement

State Special Education Calendar (SFY 26 example)

- This document was moved for SFY 24 and later years. It is now located on the School Finance > Special Education webpage as opposed to the tuition billing webpage

Special Education State Aid Calculation Calendar State Fiscal Year (SFY) 2026

The Minnesota Department of Education (MDE) will notify districts of changes to these timelines.

School Finance Run Date	Integrated Department of Education Aids System (IDEAS) Payment Period*	Data Source: General Education Revenue	Data Source: Special Education Data Reporting Application (SEDRA)	Data Source: Uniform Financial Accounting and Reporting Standards (UFARS)	Data Source: Minnesota Automated Reporting Student System (MARSS) *For exact reporting deadline dates, see MARSS Reporting Timelines	Data Source: Transportation	Data Source: Special Education Aid - Prior Year
June 25, 2025	July 15, 2025	Estimated SFY 2026	6/25/2025	Final SFY 2024 ***	Fall SFY 2025	SFY 2026 Estimates	SFY 2025
August 20, 2025	September 15, 2025	Estimated SFY 2026 (using July data)	8/20/2025	Final SFY 2024 ***	End-of-Year SFY 2025	SFY 2026 Estimates	SFY 2025
November 5, 2025	November 30, 2025	Estimated SFY 2026 (using October data)	11/5/2025	Final SFY 2024 ***	End-of-Year SFY 2025	SFY 2026 Estimates	SFY 2025
January 21, 2026	February 15, 2026	Estimated SFY 2026 (using December or January data)	1/21/2026	Final SFY 2025 ***	Fall SFY 2026	SFY 2026 Estimates	Final SFY 2025
August 5, 2026	August 30, 2026	Estimated SFY 2026 (using January data)	8/5/2026	Final SFY 2025 ***	End-of-Year SFY 2026	SFY 2026 Estimates	Final SFY 2025
September 9, 2026	September 30, 2026	Preliminary final based on actual student counts SFY 2026 (using August 30 data)	9/9/2026	Final SFY 2025 ***	End-of-Year SFY 2026	SFY 2026 Estimates	Final SFY 2025
October 7, 2026	October 30, 2026	Preliminary final based on actual student counts SFY 2026 (using September 30 data)	10/7/2026	Final SFY 2025 ***	End-of-Year SFY 2026	SFY 2026 Estimates	Final SFY 2025
January 6, 2027	January 30, 2027	Preliminary final based on actual student counts SFY 2026 (using November 30 data)	Final SFY 2026	Final SFY 2026	Final SFY 2026	Final SFY 2026 Transportation rates will be calculated	Final SFY 2025
**	**	Final SFY 2026	Final SFY 2026	Final SFY 2026	Final SFY 2026	Final SFY 2026 Transportation rates will be calculated	Final SFY 2025

Special Education Transportation Services

- Eligible services must be identified in a student's IEP.
- The IEP must identify the reason for the service and how it will be provided.
- Districts and charters may set boundaries for open enrolling students. These boundaries must be consistent for all students open enrolling.

Transportation Expenditures – District Owned

- For LEAs who provide their own transportation and use either miles, routes, hours or counts to allocate costs; if the special education van/bus drivers are directly charged to UFARS finance code 723, then the allocation method cannot allocate any other driver costs to finance 723.

- Similarly, if fuel is directly charged to for special education vehicle use then the LEAs other fuel costs may not be included in the allocation method.

- If the LEA contracts for special education transportation services, then no district costs may be allocated to finance 723, since the full cost of the service is already being directly charged.

- For LEAs providing their own transportation and directly charging the cost of drivers and/or paraprofessionals to finance 723, they must have time and effort documentation to support the hours transporting along with the students transported on each route. This must be done daily. A single page statement saying I transported special education students all week/month/year is not sufficient and will result in the expenditure being denied.

Time and Effort Reporting

- Documentation must reflect the actual time spent by the employee on all activities
- Documentation must account for all of the employee's time for the period covered (including state/local activities).
- Documentation must be signed by the employee after the fact
- PARS and certifications alone are insufficient and cannot be used to justify a cost being charged to special education.

Time and Effort Reporting General Process

- Employees should keep monthly time and effort reports detailing how each day was spent.
- Time and effort reporting should reflect time actually worked which will not necessarily be exactly what is budgeted.
- At least four times a year, time actually worked should be compared to time budgeted and any variations over 10 percent adjusted in the payroll records to reflect actual time worked.
- All variations must be adjusted at year end.

Time and Effort Reporting for Administrative Positions

- Similar to all other staff, they must have detailed time and effort which supports all hours worked. This includes attending meetings/events outside the school day.
- Time and effort reports should be prepared without regard to an employee's payroll coding. It is the employee's responsibility to report actual work activities; it is the LEA's responsibility to adjust payroll expenditures to align with time and effort to ensure compliance with federal/state allocability requirements. This is particularly critical for administrators who do not have a fixed schedule.
- The following positions are never eligible for special education
  - Superintendents, assistant superintendents, building principals, assistant principals, deans of students, along with support staff for these positions.

Transportation Expenditures - Contracted

- When contracting with outside vendors for transportation services, LEAs are not allowed to charge different daily rates for regular routes than what are charged for special education, homeless, care and treatment or 504 routes, unless the vendor is providing a different service. Examples would be for the inclusion of a paraprofessional on the route or if the vehicle was equipped with additional equipment needed to transport. An example would be the additional cost for a wheelchair lift.

- Transportation vendors must identify the student/s transported on each special education, care and treatment, homeless and 504 route per their invoice. This must be entered by the vendor and cannot be handwritten later on the invoice. This must include all students transported on each route.

- If more than one student is transported on the route the cost must be allocated based on each student's need. For example, if a route is transporting two students, one who has the need for special education transportation and one who doesn't, then the cost of the route must be equally allocated between finance codes 720 (general education) and 723 (special education). This is especially true when siblings are transported on the same route and only one has the IEP need.

SFY 26 Federal Funds for Tuition Billing Request Form

The form to Request to use Federal Funds for Tuition Billing in SFY 26 is located on the Tuition Billing webpage – District, Schools and Educators > Business and Finance > School Finance > Special Education > Tuition Billing

Requests must be submitted prior to June 22, 2026, for SFY 2026

DEPARTMENT OF EDUCATION

Division of School Finance
Special Education Funding
400 NE Stinson Blvd
Minneapolis, MN 55413

Request for State Fiscal Year (SFY) 2026 Federal Funds for Special Education Tuition Adjustment

ED-02448-16

General Information and Instructions: The Minnesota Department of Education (MDE) is authorized to pay the amount of federal funds listed below for students served outside of the district of residence costs for SFY 2026. The district or cooperative understands that these federal funds will be deducted from the current year allocation for the purpose of payment of the tuition adjustments through the electronic billing system. This form is to be returned to MDE at the above address. The **deadline** for submitting this form for SFY 2026 is **June 22, 2026**. No changes will be allowed after the deadline.

Single Districts

District Name:	District Number and Type:	Amount of federal funds to be applied to tuition invoices:

Cooperatives/Education Districts

Cooperative/Education District Name:	Cooperative/Education District Number and Type:

District Name:	District Number and Type:	Amount of Federal Funds for Tuition:

Federal Funds for Tuition Billing

Districts should review your Comprehensive Aid report to verify that you will be funded off the New SpEd Formula (Line 66) and not the Adjusted Hold Harmless (Line 71D5). Meaning you need Line 66 > Line 71D5

NEW FORMULA NET AID			
61		SPED INITIAL AID - LINE 43	12,608,901.74
62		EXCESS COST AID - LINE 57	5,032,288.69
63		TRANSPORTATION AID - LINE 60	4,229,842.00
64	61 + 62 + 63	SPECIAL EDUCATION STATE AID	21,871,032.43
65		TUITION ADJUSTMENT	2,726,818.79-
65A		CHARTER TUITION AID FOR OPEN ENROLLMENT	0.00
66	64 + 64A + 65	NET SPED STATE AID PRIOR TO GROWTH/HH	19,144,213.64

SPECIAL EDUCATION AID			
66A		CY REG SPED EXPENDITURES	20,121,011.81
66B		CY TRANSPORTATION EXPENDITURES	6,718,590.00
66C		CY TOT NONFED EXPENDITURES	9,099,204.40
67		CY TOTAL ALL EXPENDITURES	35,938,806.21
67A		REG SPED AID FOR SFY 2016, LAWS 2012	14,826,737.01
68		EXCESS COST SPED AID SFY 2016, LAWS 2012	2,027,408.01
69		TUITION ADJUST FOR SFY 2016, LAWS 2012	2,042,031.44-
70	67A+68+69	TOTAL OLD LAW SPED AID FOR SFY 2016	14,812,113.58
71		SFY 2016 ADJUSTED ADM	10,668.93
71A		CURRENT YEAR ADJUSTED ADM	10,298.10
71B		RATIO 71A/71	0.96
71B2		MINUMUN AID MULTIPLIER	0.30
71D	70*(1+71C)*71B2	FORMULA FOR MINIMUM	18,617,840.41
71D2		HOLD HARMLESS CAP PROGRAM PERCENTAGE	0.80
71D3		HOLD HARMLESS CAP TRANSPORTATION PCT	1.00
71D4	(SEE NOTES BELOW)	HOLD HARMLESS CAP	27,367,944.18
71D5	MIN OF (71D and 71D4)	ADJUSTED HOLD HARMLESS	18,617,840.41
75	(SEE NOTES BELOW)	NET AID FOR DISTRICTS	19,144,213.64

Federal Funds for Tuition Billing – How Does it Work?

- In the year the first-time request is made MDE deducts the requested amount from MEGS for the district
- MDE doesn't apply the funds until the final state aid calculation (usually April after the year has closed)
- The district recodes costs that would have been charged to finance 419 to either finance 372 or 740 along with changes to the funding code in SEDRA
- In the first year the district will have less federal, finance 419 funds but will receive additional state aid equal to the reduced amount once applied to their final tuition bill.
  - Thus, the first year is mostly just a breakeven year
- In the second year, the district will continue to request federal funds for tuition, and they will now see the benefit of the first/prior year request.
  - The benefit is due to the increased spending under either finance 372 or 740 for costs that used to be charged to finance 419 and that fact that state aid reimburses prior year costs at roughly 76% - 78%.
- Again, the only requirement is that the district is funded off the new formula and not the Hold Harmless

Federal Funds for Tuition Billing example

********** EXPENDITURES - COSTS FOR RESIDENT STUDENTS SERVED BY OTHER DISTRICTS/COOPERATIVES ********** AMOUNT OF FEDERAL FUNDS TO BE APPLIED 450,000.00

SERVING NBR-TYPE		(A) ****** REIMBURSABLE NET COST ****** INITIAL AMOUNT	(B) FEDERAL PORTION	(C)=(A)-(B) AMT AFTER FED SUBTRACTION	(D) **** NON-REIMBURSABLE NET COST **** INITIAL AMOUNT	(E) FEDERAL PORTION	(F)=(D)-(E) AMT AFTER FED SUBTRACTION	(G) GENERAL EDUC COST	(H) DEBT SERVICE COST	(I) BUILDING LEASE COST	(J) TRANSPORTATION COST	(K)= (C)+(F)+(G)+ (H)+(I)+(J) TOTAL AMOUNT
0112-01	EASTERN CARVER	0.00	0.00	0.00	2,431.96	2,122.38	309.58	0.00	0.00	0.00	0.00	309.58
0138-01	North Branch A	0.00	0.00	0.00	421.20	367.58	53.62	0.00	0.00	0.00	88.80	142.42
0192-01	FARMINGTON PUB	0.00	0.00	0.00	4,801.54	4,190.32	611.22	0.00	0.00	0.00	469.35	1,080.57
0194-01	Lakeville Area	0.00	0.00	0.00	21,570.08	18,824.27	2,745.81	135.12	0.00	0.00	295.66	3,176.59
0196-01	ROSEMOUNT-APPL	0.00	0.00	0.00	13,895.25	12,126.42	1,768.83	0.00	0.00	0.00	0.00	1,768.83
0199-01	INVER GROVE HE	0.00	0.00	0.00	31.19	27.22	3.97	0.00	0.00	0.00	0.00	3.97
0270-01	HOPKINS PUBLIC	0.00	0.00	0.00	12,414.68	10,834.32	1,580.36	0.00	0.00	0.00	0.00	1,580.36
0272-01	EDEN PRAIRIE P	0.00	0.00	0.00	3,116.48	2,719.76	396.72	0.00	0.00	0.00	0.00	396.72
0287-06	Intermediate S	0.00	0.00	0.00	14,781.12	12,899.52	1,881.60	15,090.52	0.00	0.00	0.00	16,972.12
0288-06	Southwest Metr	0.00	0.00	0.00	177,391.42	154,809.96	22,581.46	396,458.99	0.00	0.00	0.00	419,040.45
0294-01	HOUSTON PUBLIC	0.00	0.00	0.00	5,725.77	4,996.89	728.88	0.00	0.00	0.00	0.00	728.88
0318-01	GRAND RAPIDS P	0.00	0.00	0.00	1,193.58	1,041.64	151.94	7,865.51	0.00	0.00	0.00	8,017.45
0402-01	HENDRICKS PUBL	0.00	0.00	0.00	128.38	112.04	16.34	0.00	0.00	0.00	0.00	16.34
0544-01	FERGUS FALLS P	0.00	0.00	0.00	2,608.45	2,276.40	332.05	0.00	0.00	0.00	0.00	332.05
0621-01	MOUNDS VIEW PU	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2,168.34	2,168.34
0659-01	NORTHFIELD PUB	0.00	0.00	0.00	2,246.05	1,960.13	285.92	0.00	0.00	0.00	691.20	977.12
0716-01	BELLE PLAINE P	0.00	0.00	0.00	1,399.10	1,221.00	178.10	282.30	0.00	0.00	59.23	519.63
0717-01	JORDAN PUBLIC	0.00	0.00	0.00	6,544.87	5,711.73	833.14	0.00	0.00	0.00	776.98	1,610.12
0719-01	PRIOR LAKE-SAV	0.00	0.00	0.00	38,094.77	33,245.41	4,849.36	0.00	0.00	0.00	0.00	4,849.36
0720-01	SHAKOPEE PUBLI	0.00	0.00	0.00	5,265.19	4,594.95	670.24	0.00	0.00	0.00	0.00	670.24
0811-01	Wabasha-Kellog	0.00	0.00	0.00	4,369.06	3,812.89	556.17	0.00	0.00	0.00	0.00	556.17
0916-06	NORTHEAST METR	0.00	0.00	0.00	38,412.64	33,522.81	4,889.83	13,289.21	0.00	0.00	0.00	18,179.04
0917-06	INTERMEDIATE S	0.00	0.00	0.00	15,309.45	13,360.60	1,948.85	11,705.85	0.00	0.00	0.00	13,654.70
2905-01	TRI-CITY UNITE	0.00	0.00	0.00	62,202.81	54,284.56	7,918.25	0.00	0.00	0.00	0.00	7,918.25
4007-07	Minnesota New	0.00	0.00	0.00	41.50	36.22	5.28	0.00	0.00	0.00	0.00	5.28
4017-07	Minnesota Tran	0.00	0.00	0.00	2,817.85	2,459.15	358.70	0.00	0.00	0.00	0.00	358.70
4082-07	BLUESKY CHARTE	0.00	0.00	0.00	18,035.86	15,739.94	2,295.92	0.00	0.00	0.00	0.00	2,295.92
4091-07	ARCADIA CHARTE	0.00	0.00	0.00	1,026.49	895.82	130.67	0.00	0.00	0.00	0.00	130.67
4150-07	MINNESOTA ONLI	0.00	0.00	0.00	134.40	117.29	17.11	0.00	0.00	0.00	0.00	17.11
4151-07	EDVISIONS OFF	0.00	0.00	0.00	1,045.76	912.64	133.12	0.00	0.00	0.00	0.00	133.12
4268-07	Great Oaks Aca	0.00	0.00	0.00	39,184.07	34,196.04	4,988.03	0.00	0.00	0.00	0.00	4,988.03
6094-52	Cannon Valley	0.00	0.00	0.00	18,998.57	16,580.10	2,418.47	8,496.53	0.00	0.00	0.00	10,915.00
* EXPENDITURES TOTAL *		0.00	0.00	0.00	515,639.54	450,000.00	65,639.54	453,324.03	0.00	0.00	4,549.56	523,513.13

********** REVENUES - COSTS FOR SERVING NON-RESIDENT STUDENTS **********

RESIDENT NBR-TYPE		(A) ****** REIMBURSABLE NET COST ****** INITIAL AMOUNT	(B) FEDERAL PORTION	(C)=(A)-(B) AMT AFTER FED SUBTRACTION	(D) **** NON-REIMBURSABLE NET COST **** INITIAL AMOUNT	(E) FEDERAL PORTION	(F)=(D)-(E) AMT AFTER FED SUBTRACTION	(G) GENERAL EDUC COST	(H) DEBT SERVICE COST	(I) BUILDING LEASE COST	(J) TRANSPORTATION COST	(K)= (C)+(F)+(G)+ (H)+(I)+(J) TOTAL AMOUNT
0112-01	EASTERN CARVER	0.00	0.00	0.00	1,901.75	0.00	1,901.75	0.00	0.00	0.00	0.00	1,901.75
0194-01	Lakeville Area	0.00	0.00	0.00	49,632.23	29,078.00	20,554.23	0.00	0.00	0.00	1,429.12	21,983.35
0196-01	ROSEMOUNT-APPL	0.00	0.00	0.00	1,374.06	0.00	1,374.06	0.00	0.00	0.00	0.00	1,374.06
0280-01	RICHFIELD PUBL	0.00	0.00	0.00	1,303.38	477.81	825.57	0.00	0.00	0.00	0.00	825.57
0659-01	NORTHFIELD PUB	0.00	0.00	0.00	9,885.10	5,269.04	4,616.06	0.00	0.00	0.00	0.00	4,616.06
0716-01	BELLE PLAINE P	0.00	0.00	0.00	16,192.33	0.00	16,192.33	0.00	0.00	0.00	142.91	16,335.24
0717-01	JORDAN PUBLIC	0.00	0.00	0.00	34,180.14	0.00	34,180.14	0.00	0.00	0.00	494.02	34,674.16
0719-01	PRIOR LAKE-SAV	0.00	0.00	0.00	5,474.72	4,122.95	1,351.77	0.00	0.00	0.00	0.00	1,351.77
2397-01	LE SUEUR-HENDE	0.00	0.00	0.00	10,312.81	0.00	10,312.81	0.00	0.00	0.00	2,327.80	12,640.61
2905-01	TRI-CITY UNITE	0.00	0.00	0.00	282,095.46	0.00	282,095.46	0.00	0.00	0.00	4,752.97	286,848.43
* REVENUES TOTAL *		0.00	0.00	0.00	412,351.98	38,947.80	373,404.18	0.00	0.00	0.00	9,146.82	382,551.00

	REIMBURSABLE NET COST	NONREIMBURSABLE NET COST	GENERAL EDUC COST	DEBT SERVICE COST	BUILDING LEASE COST	TRANSPORTATION COST	TOTAL AMOUNT
********** REVENUES LESS EXPENDITURES **********	0.00	307,764.64	453,324.03-	0.00	0.00	4,597.26	140,962.13-

Special Education Paras to Student Ratios by Strata

Strata	SFY 16 Para FTE	SFY 19 Para FTE	SFY 22 Para FTE	SFY 25 Para FTE	SFY 16 SpEd ADM	SFY 19 SpEd ADM	SFY 22 SpEd ADM	SFY 25 SpEd ADM	SFY 16 Para / ADM	SFY 19 Para / ADM	SFY 22 Para / ADM	SFY 25 Para / ADM
MPLS & ST PAUL	1,252	1,117	1,006	1,501	11,380	11,193	10,033	11,130	9.09	10.02	9.97	7.41
OTHER METRO, INNER	1,054	1,148	1,091	1,376	11,921	12,915	13,549	15,775	11.31	11.25	12.42	11.46
OTHER METRO, OUTER	3,617	3,885	3,693	3,985	34,598	37,968	39,596	44,368	9.56	9.77	10.72	11.13
NONMET>=2K	3,612	3,774	3,619	3,979	27,959	31,530	32,911	36,587	7.74	8.35	9.09	9.19
NONMET 1K-2K	1,879	2,031	1,995	2,083	13,432	14,857	15,681	16,912	7.15	7.32	7.86	8.12
NONMET < 1K	1,983	2,076	2,140	2,161	13,549	14,652	15,342	16,714	6.83	7.06	7.17	7.73
CHARTER	1,210	1,680	1,757	2,096	6,692	8,657	9,750	11,904	5.53	5.15	5.55	5.68
COOPS	1,060	1,392	1,233	1,388	3,459	4,065	3,937	4,245	3.26	2.92	3.19	3.06
TOTAL	15,666	17,102	16,535	18,570	122,988	135,837	140,799	157,634	7.85	7.94	8.52	8.49

Paraprofessional FTE are from SEDRA by fiscal year and only those charged to special education (ADSIS/CEIS paras are not included.
Special Education ADM is by serving LEA type using final, end of year MARSS data

Special Education Transportation Contracted vs Total Cost

Strata	FY 14 SpEd Transport	FY 19 SpEd Transport	FY 24 SpEd Transport	FY 14 SpEd Contracted Transport	FY 19 SpEd Contracted Transport	FY 24 SpEd Contracted Transport	FY 14 % Contracted	FY 19 % Contracted	FY 24 % Contracted
MPLS & ST PAUL	20,404,470	22,457,387	29,565,625	9,216,802	10,160,199	27,308,785	45%	45%	92%
OTHER METRO, INNER	25,296,668	31,192,410	50,929,724	15,626,833	22,603,545	42,040,552	62%	72%	83%
OTHER METRO, OUTER	70,644,311	87,487,768	114,445,729	46,190,085	60,808,265	88,884,076	65%	70%	78%
NONMET>=2K	34,799,164	52,954,851	68,308,138	23,762,942	37,093,593	52,661,484	68%	70%	77%
NONMET 1K-2K	15,165,984	19,671,334	23,798,569	8,472,647	12,317,610	15,342,683	56%	63%	64%
NONMET < 1K	11,189,930	16,674,603	21,632,220	4,555,504	7,667,324	10,249,643	41%	46%	47%
CHARTER	3,684,647	14,004,960	25,509,581	3,415,522	13,080,708	24,626,397	93%	93%	97%

Special Education Transportation Cost Per Student

Strata	FY 14 SpEd Students Transport	FY 19 SpEd Students Transport	FY 24 SpEd Students Transport	FY 14 Cost/Student	FY 19 Cost/Student	FY 24 Cost/Student	Growth FY 14 to FY 24
MPLS & ST PAUL	4,509	4,694	4,418	4,525	4,784	6,692	48%
OTHER METRO, INNER	3,861	4,444	4,160	6,552	7,019	12,243	87%
OTHER METRO, OUTER	10,222	11,242	11,570	6,911	7,782	9,892	43%
NONMET>=2K	7,939	9,827	10,168	4,383	5,389	6,718	53%
NONMET 1K-2K	2,856	3,524	3,466	5,310	5,582	6,866	29%
NONMET < 1K	2,093	2,405	2,473	5,346	6,933	8,747	64%
CHARTER	460	1,212	1,776	8,010	11,555	14,364	79%

FIN 728 Transportation Contracted vs Total Cost

Strata	FY 14 FIN 728 Transport	FY 19 FIN 728 Transport	FY 24 FIN 728 Transport	FY 14 FIN 728 Contracted Transport	FY 19 FIN 728 Contracted Transport	FY 24 FIN 728 Contracted Transport	FY 14 % Contracted	FY 19 % Contracted	FY 24 % Contracted
MPLS & ST PAUL	2,908,301	17,091,712	26,345,404	2,012,927	8,128,151	22,976,913	69%	48%	87%
OTHER METRO, INNER	2,099,409	7,829,572	13,916,117	1,042,841	5,503,891	11,589,764	50%	70%	83%
OTHER METRO, OUTER	6,621,357	15,113,890	26,977,086	4,587,423	11,579,363	19,562,974	69%	77%	73%
NONMET>=2K	2,385,718	3,928,770	6,964,869	604,847	1,655,635	3,158,171	25%	42%	45%
NONMET 1K-2K	324,910	1,016,188	1,801,052	162,558	669,590	928,452	50%	66%	52%
NONMET < 1K	274,231	417,857	829,604	74,469	233,245	422,492	27%	56%	51%
CHARTER	474,059	2,509,181	4,485,620	453,762	2,500,972	4,411,255	96%	100%	98%

Thank you!

Special Education Funding and Data Team

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