



# Special Education Funding and Data

Paul Ferrin | Special Education Funding and Data Team

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# 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 24
- State Special Education Aid for SFY 25 including proration
- Paraprofessional Requirements and Review in SFY 25
- Special Education Funding Guide
- Tuition Billing Timeline Calendar
- Maintenance of Effort

# SFY 24 State SpEd Aid

- Final reports were posted to the MFR in late March
- Final SFY 24 SpEd aid will be loaded to IDEAS for the April 30 payment
- Final SEDRA/UFARS/MARSS data was used
- SpEd transportation (FIN 723) rates were calculated and applied
- Federal funds for tuition were applied and a payment file was sent to Agency Finance. The goal is for the federal funds to be paid to LEAs around the April 30, IDEAS update.
- A separate payment will be made to those receiving federal funds. The source documentation is found of the district calculation report which is located in the MFR under the category of special education tuition billing.

# SFY 24 Federal Funds for Tuition

- Column E of the Special Education Tuition Billing District Calculation

| ***** REVENUES - COSTS FOR SERVING NON-RESIDENT STUDENTS ***** |  |                           |   |   |                           |   |                             |
|--|--|---------------------------|---|---|---------------------------|---|-----------------------------|
| RESIDENT<br>NBR-TYPE   | (A)<br>***** REIMBURSABLE<br>INITIAL<br>AMOUNT | (B)<br>FEDERAL<br>PORTION | (C) = (A) - (B)<br>***** NET COST *****<br>AMT AFTER FED<br>SUBTRACTION | (D)<br>**** NON-REIMBURSABLE<br>INITIAL<br>AMOUNT | (E)<br>FEDERAL<br>PORTION | (F) = (D) - (E)<br>**** NET COST ****<br>AMT AFTER FED<br>SUBTRACTION | (G)<br>GENERAL<br>EDUC COST |
| 0011-01 Anoka-Hennepin   | 0.00   | 0.00                      | 0.00  | 626.00  | 543.76                    | 82.24   | 0.00                        |
| 0242-01 ALDEN-CONGER P   | 0.00   | 0.00                      | 0.00  | 12,504.62   | 0.00                      | 12,504.62   | 0.00                        |
| 0279-01 OSSEO PUBLIC S   | 0.00   | 0.00                      | 0.00  | 295.20  | 78.67                     | 216.53  | 0.00                        |
| 0492-01 AUSTIN PUBLIC  | 0.00   | 0.00                      | 0.00  | 13,133.05   | 8,872.40                  | 4,260.65  | 0.00                        |
| 0625-01 Saint Paul Pub   | 0.00   | 0.00                      | 0.00  | 2,003.92  | 188.10                    | 1,815.82  | 0.00                        |
| 0833-01 South Washingt   | 0.00   | 0.00                      | 0.00  | 492.00  | 369.27                    | 122.73  | 0.00                        |
| 2134-01 United South C   | 0.00   | 0.00                      | 0.00  | 32,781.84   | 0.00                      | 32,781.84   | 0.00                        |
| 2168-01 NRHEG SCHOOL D   | 0.00   | 0.00                      | 0.00  | 2,405.84  | 0.00                      | 2,405.84  | 0.00                        |
| 2860-01 Blue Earth Are   | 0.00   | 0.00                      | 0.00  | 7,161.42  | 0.00                      | 7,161.42  | 0.00                        |
| 2886-01 GLENVILLE-EMMO   | 0.00   | 0.00                      | 0.00  | 53,017.72   | 0.00                      | 53,017.72   | 0.00                        |
| * REVENUES TOTAL *   | 0.00   | 0.00                      | 0.00  | 124,421.61  | 10,052.20                 | 114,369.41  | 0.00                        |

# SFY 25 State SpEd Aid

- Reports were posted to the MFR on February 14
- State aid is currently being prorated at 95.75% due to the large increase in SFY 24 spending.
- SFY 25 appropriation was based off the February 2024 forecast.
- The February 2025 forecast creates a forecast adjustment to increase the appropriation which needs to be approved by the legislature and governor to go into effect. This last happened in 2018.
- Districts – elections to use current year federal finance 419 funds to pay down your final SFY 25 tuition adjustment are due to MDE by June 21.

# Paraprofessional Qualification Requirements prior to release of new local assessment

- At least two years of college credits (usually 60 credits in Minnesota) through an accredited institution of higher education; or
- An associate's or higher degree;
- A passing score on a valid and reliable formal assessment demonstrating the knowledge and ability to assist with instruction in reading/language, writing, mathematics or readiness for each; or
- Has three years' experience working as a paraprofessional and has met the requirements of the Paraprofessional Credential Competency Grid.

# Paraprofessional Qualification Requirements going forward

- At least two years of college credits (usually 60 credits in Minnesota) through an accredited institution of higher education; or
- An associate's or higher degree;
- A passing score on a valid and reliable formal assessment demonstrating the knowledge and ability to assist with instruction in reading/language, writing, mathematics or readiness for each; or
- Has completed the local assessment.



# Paraprofessional Allowance for SFY 2025

**For state fiscal year (SFY) 2025 only, a paraprofessional who doesn't meet the current qualification requirements, may continue be paid in whole or in part with state special education aid, if the paraprofessional was employed with the district, charter or cooperative during SFY 2024 and one of the following:**

- **Demonstrates the competencies established in Minnesota Rules, part 8710.9000, subpart 4, item D (competency 4: instructional content and practice) and item I (competency 9: academic instructional skills); or**
- **Is enrolled in a ParaPro or Paraeducator training and testing program.**

**Staff hired in SFY 2025 along with any contracted providers will have to meet the regular qualification requirements listed on the previous slides to be eligible for reimbursement.**

# Reporting Paraprofessionals using the Allowance for SFY 2025

Any paraprofessional staff that do not meet the current qualifications, and were employed by the LEA as a paraprofessional in SFY 2024, will need to meet one of the two options on the previous slide to be eligible for reimbursement in SFY 2025. In addition, to track expenditures for staff meeting one of the two options, MDE has reopened personnel type code (PTC) 21 along with the service code (9) to be used in Special Education Data Reporting System (SEDRA):

# Reporting Paraprofessionals using the Allowance for SFY 2025 (2)

PTC “21” – Salaries for special education paraprofessional staff whom don’t meet the regular qualification requirements but, can either demonstrate competencies under 8710.9000, subpart 4, item “D” and item “I” or are enrolled in an eligible training and testing program (only to be used in SFY 2025).

This new PTC will only be allowed under funding codes “A” and “E” with service codes “A” and “U.” Schools will not need to make any changes to staff coding in their Uniform Financial Accounting and Reporting Standards (UFARS) system.

# Reporting Paraprofessionals using the Allowance for SFY 2025

## (3)

Besides staff salaries, fringe benefits will also need to be recoded in SEDRA for staff charged to state special education whom don't meet the regular paraprofessional qualification requirements.

Service code “9” – Fringe benefits for special education paraprofessional staff whose corresponding salary is charged to PTC “21” (only to be used in SFY 2025).

Again, schools will not have to make any changes to their UFARS reporting. They will have to split their SEDRA state fringe benefit reporting between funding code “a” with service code “L” and service code “9” to account for the time where the individual did not meet the regular qualification requirements.

# Paraprofessionals using the Allowance for SFY 2025 and Maintenance of Effort (MOE)

MDE encourages schools to be mindful of their MOE for SFY 2025, as paraprofessionals whom don't meet the regular qualification requirements are not eligible to be included in the MOE calculation. Therefore, local education agencies (LEAs) are encouraged to get any paraprofessionals from SFY 2024 whom do not meet the regular qualification requirements, to meet one of those requirements as soon as possible. Staff moved, and charged under this option for SFY 2025, will not qualify as an allowable exception if the LEA were to fail MOE.

# 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.

# Funding Available to Offset the Cost of Testing and Training

The 2024 legislature made a one-time change for SFY 2025, under 121A.642 - Paraprofessional Training. For SFY 2025, schools may reduce the number of mandatory training required to a minimum of six hours instead of the typical eight hours. Schools will receive an additional 33.33 percent increase in their paraprofessional training aid for SFY 2026 to account for the 2 reduced hours.

**The paraprofessional training cost is reported under UFARS Finance code 314.**

Schools must pay for paraprofessional test materials and testing fees for any paraprofessional employed by the school district during the SFY 2024 school year who has not yet successfully completed the paraprofessional assessment or met the requirements of the paraprofessional competency grid.

# 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 (New Section)



# State Special Education Calendar (SFY 25 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) 2025

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 <a href="#">MARSS Reporting Timelines</a> | Data Source: Transportation                            | Data Source: Special Education Aid - Prior Year |
|-------------------------|--|---|---|---|--|--|---|
| June 26, 2024           | July 15, 2024  | Estimated SFY 2025  | 6/26/2024   | Final SFY 2023 ***  | Fall SFY 2024  | SFY 2025 Estimates                                     | SFY 2024  |
| August 21, 2024         | September 15, 2024   | Estimated SFY 2025 (using July data)  | 8/21/2024   | Final SFY 2023 ***  | End-of-Year SFY 2024   | SFY 2025 Estimates                                     | SFY 2024  |
| November 6, 2024        | November 30, 2024  | Estimated SFY 2025 (using October data)   | 11/6/2024   | Final SFY 2023 ***  | End-of-Year SFY 2024   | SFY 2025 Estimates                                     | SFY 2024  |
| January 22, 2025        | February 15, 2025  | Estimated SFY 2025 (using December or January data)                                 | 1/22/2025   | Final SFY 2024 ***  | Fall SFY 2025  | SFY 2025 Estimates                                     | Final SFY 2024                                  |
| August 6, 2025          | August 30, 2025  | Estimated SFY 2025 (using January data)   | 8/6/2025  | Final SFY 2024 ***  | End-of-Year SFY 2025   | SFY 2025 Estimates                                     | Final SFY 2024                                  |
| September 3, 2025       | September 30, 2025   | Preliminary final based on actual student counts SFY 2025 (using August 30 data)    | 9/3/2025  | Final SFY 2024 ***  | End-of-Year SFY 2025   | SFY 2025 Estimates                                     | Final SFY 2024                                  |
| October 1, 2025         | October 30, 2025   | Preliminary final based on actual student counts SFY 2025 (using September 30 data) | 10/1/2025   | Final SFY 2024 ***  | End-of-Year SFY 2025   | SFY 2025 Estimates                                     | Final SFY 2024                                  |
| January 7, 2026         | January 30, 2026   | Preliminary final based on actual student counts SFY 2025 (using November 30 data)  | Final SFY 2025  | Final SFY 2025  | Final SFY 2025   | Final SFY 2025 Transportation rates will be calculated | Final SFY 2024                                  |
| **                      | **   | Final SFY 2025  | Final SFY 2025  | Final SFY 2025  | Final SFY 2025   | Final SFY 2025 Transportation rates will be calculated | Final SFY 2024                                  |

# Maintenance of Effort Interactive Spreadsheet

- Each district's MOE reset in SFY 2016 due to the funding formula change. As a result, we will need to continue to go back to SFY 2016 to determine a district's "all time high." Once the "all time high" has been set, district's need to spend at least the same amount in that year going forward.

[illegible]

# MOE MFR Report

The MOE report is located on the MDE Data Center under MFR (choose your district information).

View reports added in the last:

|          |   |  |  |
|----------|---|--|--|
| District | CENTENNIAL PUBLIC SCHOOL DISTRICT (0012-01) ▼ | or enter up to 5 districts:<br>(9999-99) |  |
| Category | All Reports ▼                                 |  |  |
| Year     | Special Education Maintenance of Effort ▼     |  |  |
| Report   | ALL ▼   |  |  |
|          | Special Education Maintenance of Effort ▼     |  |  |

[List Reports](#) [Reset](#)

| District | Fiscal Year | Report Name   | Category                                | Run Date           |
|----------|-------------|---|---|--------------------|
| 0012-01  | FY 23-24    | <a href="#">Special Education Maintenance of Effort</a> | Special Education Maintenance of Effort | 01/23/2025 6:59AM  |
| 0012-01  | FY 22-23    | <a href="#">Special Education Maintenance of Effort</a> | Special Education Maintenance of Effort | 04/30/2024 11:13AM |
| 0012-01  | FY 21-22    | <a href="#">Special Education Maintenance of Effort</a> | Special Education Maintenance of Effort | 02/06/2024 12:43PM |
| 0012-01  | FY 20-21    | <a href="#">Special Education Maintenance of Effort</a> | Special Education Maintenance of Effort | 02/23/2022 8:08AM  |

# MOE Report Example

- There are 4 Categories
  - Total Expenditures
  - District Average
  - Local Expenditures
  - District Local Average

| DISTRICT 0012-01 CENTENNIAL PUBLIC SCHOOL DISTRICT  |               |               |
|---|---------------|---------------|
| STATE AND LOCAL EXPENDITURES                        | 22-23         | 23-24         |
| SPECIAL EDUCATION EXPENDITURES FROM DISTRICT        | 13,341,181.90 | 15,376,686.82 |
| SPECIAL EDUCATION EXPENDITURES FROM COOP/HOST       | 2,057,798.93  | 2,367,103.44  |
| SPECIAL EDUCATION TRANSPORTATION EXPENDITURES       | 3,221,917.18  | 3,142,136.62  |
| SPECIAL EDUCATION BENEFITS FROM DISTRICT            | 4,197,100.92  | 4,002,145.93  |
| ACTE-SPED EXPENDITURES FROM DISTRICT                | 118,888.46    | 0.00          |
| ACTE-SPED EXPENDITURES FROM COOP/HOST               | 17,115.38     | 5,150.41      |
| MDE ADJUSTMENT                                      | 0.00          | 0.00          |
| TOTAL EXPENDITURES                                  | 22,954,002.77 | 24,893,223.22 |
| STUDENTS WITH IEP'S SERVED BIRTH - AGE 21           | 1,666         | 1,672         |
| DISTRICT AVERAGE                                    | 13,777.91     | 14,888.29     |
| STATE AID   |               |               |
| REGULAR SPECIAL EDUCATION                           | 16,293,608.79 | 18,869,498.25 |
| TOTAL ADSIS COSTS NOT ELIGIBLE FOR MOE              | 709,320.30    | 737,368.55    |
| TOTAL FINANCE 728 COST                              | 222,972.44    | 216,750.62    |
| TUITION BILLING REIMBURSEMENT RATIO                 | 0.61          | 0.59          |
| PRORATION FACTOR                                    | 1.00          | 1.00          |
| TOTAL AID NOT ELIGIBLE FOR MOE                      | 656,934.59    | 655,290.42    |
| SPECIAL PUPIL                                       | 22,376.73     | 0.00          |
| HOME BASED TRAVEL                                   | 1,455.89      | 1,061.01      |
| COURT PLACED  | 0.00          | 0.00          |
| OUT-OF-STATE  | 5,385.45      | 3,585.98      |
| COOP AID  | 1,242,211.36  | 1,356,667.14  |
| COOP ACTE-SPED AID                                  | 10,338.73     | 2,946.13      |
| TOTAL STATE AID                                     | 16,918,442.36 | 19,578,468.09 |
| LOCAL EXPENDITURES (TOTAL EXP LESS TOTAL STATE AID) | 6,035,560.41  | 5,314,755.13  |
| MDE ADJUSTMENT                                      | 0.00          | 0.00          |
| DISTRICT LOCAL AVERAGE                              | 3,622.79      | 3,178.68      |

# Maintenance of Effort Reporting Data

## State and Local Expenditures

| Expenditure                           | Data Source   |
|---------------------------------------|---|
| SpEd Expenditures from District       | SEDRA Funding codes 'A', 'E', 'M' and 'U' Expense Amount for lines not in Error |
| SpEd Expenditures from Coop/Host      | Tuition billing Initial Total Cost divided by (1 - Aid Ratio)                   |
| SpEd Transportation Expenditures      | Total UFARS expense under Finance code 723                                      |
| SpEd Benefits from District           | SEDRA Funding codes 'a' Expense Amount for lines not in Error                   |
| ACTE-SpEd Expenditures from District  | ACTE-SpEd total Expense Amount for lines not in error                           |
| ACTE-SpEd Expenditures from Coop/Host | ACTE-SpEd total Expense Amount allocated using participation percentages        |

## Unduplicated Child Count

- This totals all SpEd students served for a given year by pulling valid end of year Minnesota Automated Reporting Student System (MARSS) records, special education status of 4 or 6, state aid category < 29 and student grade level NOT = 'PS'

# Maintenance of Effort - Exceptions

As described in 34 CFR §300.204:

- The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel.
- A decrease in the enrollment of children with disabilities.
- The termination of the obligation of the agency, consistent with this part, to provide a program of special education to a particular child with a disability that is an exceptionally costly program, as determined by the SEA, because the child:
  - Has left the jurisdiction of the agency;
  - Has reached the age at which the obligation of the agency to provide FAPE to the child has terminated; or
  - **No longer needs the program of special education.**
  - The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities.

# Maintenance of Effort – Exceptions (2)

- The third option allows for an exception for high cost individual services associated with an individual student.
- For example, if a student required a full-time nurse for the prior year and now they made progress so as to no longer need the service; then as long as it was noted in the IEP the school would be justified to let go the nurse because the service is no longer needed.
- Additionally to be eligible for this exception the single cost must be in excess of 150% of your district average.
- For example, if the district average spend is \$12,000/student, then for a service to qualify it would need to have exceeded \$30,000 for the specific student in the prior year.

# Voluntary Departure Examples

- **Allowable reasons** – Retirement; resignation; employee does not renew contract; leave of absence (employee elected); dismissal for misconduct; dismissal for breach of contract; not filling vacant positions; filling vacant positions with lower paid staff.
  - Example: A special education teacher paid with state funds retired in 2019-20, and was replaced with a special education teacher in 2020-21, who was paid with a lower amount of state funds. The difference between the two salaries and benefits combined is an allowable exception to MOE in 2020-21.
  - Example: A paraprofessional paid with local funds resigned in 2019-20, and the LEA did not fill the position in the 2020-21 school year. The total salary and benefits for the paraprofessional is an allowable exception to MOE in 2020-21.
- **Unallowable reasons** – Forced transfer; reduction in force (RIF); layoffs; eliminating positions; leave of absence (due to disciplinary action); across the board reductions, including reduction of staff hours; dismissal, LEA releases/does not renew the contract of a probationary employee



# Voluntary Departure Example

| Example of how to submit MOE justification (2-year comparison): |                      |                  |              |              |              |                    |             |                 |                  |              |              |              |                     |
|---|----------------------|------------------|--------------|--------------|--------------|--------------------|-------------|-----------------|------------------|--------------|--------------|--------------|---------------------|
| School Year   | Departing Staff Name | Position         | Salary       | Benefits     | Total Paid   | Reason for Leaving | School Year | New Staff       | Position         | Salary       | Benefits     | Total Paid   | Difference          |
| 18-19   | Fred Rogers          | Teacher          | \$ 60,000.00 | \$ 20,000.00 | \$ 80,000.00 | Retired            | 19-20       | Valerie Frizzle | Teacher          | \$ 50,000.00 | \$ 10,000.00 | \$ 60,000.00 | \$ 20,000.00        |
| 18-19   | Gabe Kotter          | Paraprofessional | \$ 25,000.00 | \$ 5,000.00  | \$ 30,000.00 | Resigned           | 19-20       | Did not replace |                  |              |              |              | \$ 30,000.00        |
|   |                      |                  |              |              |              |                    |             |                 |                  |              |              |              | \$ 50,000.00        |
|   |                      |                  |              |              |              |                    |             |                 |                  |              |              |              | Total MOE Exception |
| Example of how to submit MOE justification (3-year comparison): |                      |                  |              |              |              |                    |             |                 |                  |              |              |              |                     |
| School Year   | Departing Staff Name | Position         | Salary       | Benefits     | Total Paid   | Reason for Leaving | School Year | New Staff       | Position         | Salary       | Benefits     | Total Paid   | Difference          |
| 18-19   | Fred Rogers          | Teacher          | \$ 60,000.00 | \$ 20,000.00 | \$ 80,000.00 | Retired            | 19-20       | Valerie Frizzle | Teacher          | \$ 50,000.00 | \$ 10,000.00 | \$ 60,000.00 | \$ 20,000.00        |
| 18-19   | Gabe Kotter          | Paraprofessional | \$ 25,000.00 | \$ 5,000.00  | \$ 30,000.00 | Resigned           | 19-20       | Did not replace |                  |              |              |              | \$ 30,000.00        |
|   |                      |                  |              |              |              |                    |             |                 |                  |              |              |              |                     |
| School Year   | Departing Staff Name | Position         | Salary       | Benefits     | Total Paid   | Reason for Leaving | School Year | New Staff       | Position         | Salary       | Benefits     | Total Paid   | Difference          |
| 19-20   | Did not replace      |                  |              |              |              |                    | 20-21       | Glenn Holland   | Paraprofessional | \$ 20,000.00 | \$ 3,000.00  | \$ 23,000.00 | \$ 7,000.00         |
|   |                      |                  |              |              |              |                    |             |                 |                  |              |              |              | \$ 7,000.00         |
|   |                      |                  |              |              |              |                    |             |                 |                  |              |              |              | Total MOE Exception |
| End of Worksheet  |                      |                  |              |              |              |                    |             |                 |                  |              |              |              |                     |

# Cost Savings Are Not Allowed as Exceptions

- Employee contributions
- Switching health insurance programs
- Changing OPEB contribution
- Converting to HRA systems
- Position eliminations
- Withdrawal from shared programs
- Savings due to contract rebids, such as transportation
- Changes in contracted services which create a cost savings are not allowable
  - For example: in an effort to lower costs, the LEA hires an in-house related service provider instead of continuing to contract for the service

# Thank you!

**Special Education Funding and Data Team**

[mde.spedfunding@state.mn.us](mailto:mde.spedfunding@state.mn.us)