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## Special Education in New Mexico: A Landscape Analysis from Communities and Stakeholders

Since 1973, federal law has required states provide students with disabilities the same opportunity for education as students without disabilities. However, there is a wide achievement gap between students with disabilities and general education students; special education students are not being adequately served. In 2018 court rulings in the consolidated *Martinez-Yazzie* lawsuit found the state failed to meet its constitutional obligation to provide an adequate, sufficient education to special education students (as well as economically disadvantaged students, English learners, and Native American students).

While the Legislature has made significant investments to address the court's findings in *Martinez-Yazzie*, few of these initiatives have specifically addressed special education students, and outcomes for special education students remain low. The latest data from the 2022-2023 school year shows only 12 percent of special education students were proficient in English language arts, and 8 percent were proficient in math.

Given ongoing concerns about the sufficiency of special education in New Mexico, the Legislative Education Study Committee (LESC) [facilitated](#) an in-depth special education stakeholder engagement process during the 2023 legislative interim. The engagement process was designed to better understand the perspectives of families, teachers, administrators, providers, and advocates on how the provision of special education services in New Mexico works—and does not work—statewide.

This report serves to update the committee on the progress of a special education working group, how special education revenues and expenditures are currently being used to meet student needs, and next steps for future work, as the stakeholder engagement process revealed the need for LESC staff to continue to research special education and present policy considerations over a longer period than the 2023 legislative interim.

### Background

LESC staff presented a [brief](#) in June to the committee about the status of special education outcomes in New Mexico and provide an overview of [Executive Order 2023-062](#). The executive order established the Office of Special Education within the Public Education Department (PED) in May

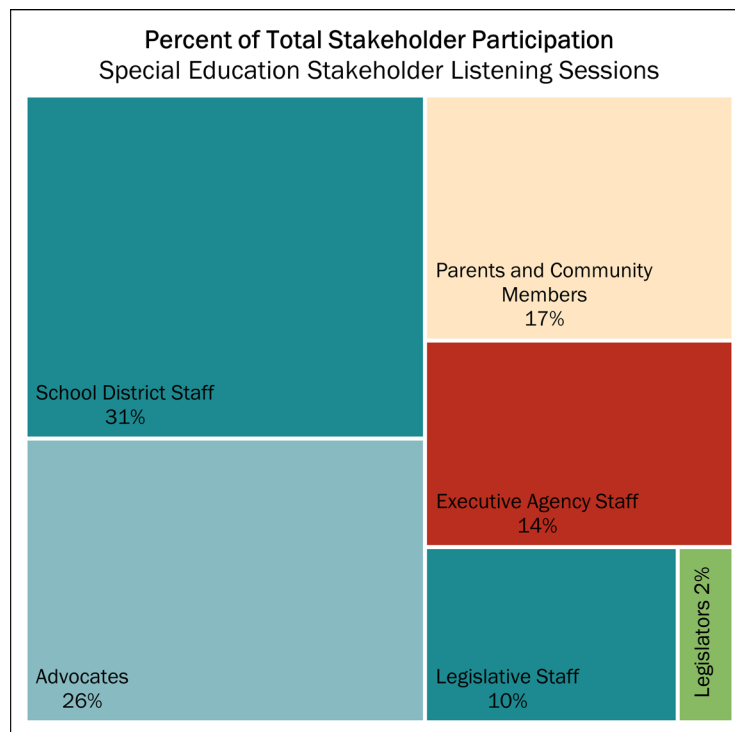
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and closely resembled the House Education Committee Substitute for House Bill 285 (HB285/HECS). The proposed bill would have created new laws and amended existing sections of law related to special education, but the measure was not passed by the 56th Legislature. Stakeholder reception to HB285/HECS, and the subsequent executive order, was mixed, but created momentum for a closer examination of the provision of special education services in New Mexico by LESC and the Legislative Finance Committee (LFC), as well as PED.

### Stakeholder Listening Sessions

The engagement process began with a series of nine stakeholder listening sessions, five in-person around the state and four Zoom-hosted listening sessions, from June through August 2023. LESC staff also welcomed public comment via email and phone to allow various options for participation. The purpose of the listening sessions was to afford stakeholders an opportunity to express opinions, share ideas, and tell their stories, and then use that context as a starting place for a special education stakeholder working group. All listening sessions were recorded and transcribed for qualitative analysis. Combined, listening sessions spanned nearly 20 hours, 411 stakeholders attended the nine sessions, and LESC staff received 73 emails from 44 unique stakeholders that were included in the qualitative analysis process.



Source: LESC Files

LESC staff provided a full [report](#), as well as a bulleted [synthesis](#), on the common themes and policy suggestions that emerged from the listening sessions to the LESC in October. Stakeholders at listening sessions identified concerns with special education outcomes; the need for cultural change around special education; lack of teacher supports and staffing; inadequate services and implementation of Individualized Education Plans (IEPs); insufficient behavioral supports for students including an overreliance on student removals, restraints, and seclusion; and other issues. Policy opportunities for the

Legislature were organized into four groups: funding, a need for more high-quality staff, training, and accountability.

## Special Education Stakeholder Working Group

Following the completion of the nine public listening sessions, LESC staff assembled a statewide special education stakeholder working group. The working group was composed of 24 members with expertise in special education representing a wide array of stakeholder groups and government agencies across the special education continuum, from early childhood to college and career. Working group membership included representation from teachers, principals, superintendents, school boards, unions, parents, advocates, the Early Childhood Education and Care Department (ECECD), PED, the Higher Education Department (HED), the Division of Vocational Rehabilitation (DVR), the Governor's office, and legislators; see **Appendix 1, Special Education Stakeholder Working Group Members** for a list of all special education stakeholder working group members. At the time of the October LESC meeting, the special education stakeholder working group had just begun meeting (the first meeting was September 21); the working group continued to meet through November.

### Working Group Meetings

The special education stakeholder working group was convened to provide feedback on policy suggestions that emerged from the listening sessions and to ensure proposals reflect both research and community voice. The working group was seated before the commencement of the listening sessions so working group members had the opportunity to attend listening sessions, and most working group members attended at least one listening session. Originally, the special education working group was scheduled to convene for four virtual one-hour sessions. It quickly became apparent that more time was needed for the working group to meet, and the working group was extended to six meetings, and meeting length increased to two hours. Due to working group member feedback, the last meeting was held in person at the state capitol, with a remote option for participants who could not travel to Santa Fe.

The working group began by reviewing the special education stakeholder listening session report, laying the groundwork for collaboration and determining how to address the issues brought for working group consideration at subsequent meetings. The expertise of the working group members and their deep commitment to the work was evident in their engagement in the process from the beginning. During the first meeting, after introductions, LESC staff began review of the special education stakeholder listening session report, and comments and questions were so robust that the working group did not finish the review of the listening sessions at the first meeting. For example, to better understand the content and context of the listening sessions, a working group member requested a crosswalk of the listening session report and Executive Order 2023-062 at the first meeting (see **Appendix 2, Crosswalk of Executive Order 2023-062 and the Special Education Stakeholder Listening Sessions** for the crosswalk).

The second meeting concluded the review of the listening sessions report, and then LESC staff presented the crosswalk of the report and Executive Order 2023-062 as requested.

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Then, the working group discussed how to approach the work. LESC staff had intended to structure the meetings around the policy suggestion “buckets” that emerged from the listening sessions, but pivoted from this approach due to feedback from the working group. The working group determined they wanted to revise the policy suggestion buckets, with a focus on each bucket at each of the four subsequent meetings: resources for teachers/training, funding, accountability, and behavior. The rationale was that there were many themes that emerged from the listening sessions—behavior in particular—that did not lead to policy suggestions, but it was clear this was a significant area of concern for stakeholders, as well as an area of significant interest for working group members.

It also became apparent, due to discussion at the first two meetings, that working group members wanted LESC to approach special education policy suggestions not on an immediate timeline for the upcoming session (as originally intended as outlined in LESC’s [2023 work plan](#)) but rather on a five-year strategic rollout. As the working group discussed the new policy suggestion buckets—resources for teachers/training, funding, accountability, and behavior—members also discussed prioritization and timeline for each policy suggestion raised. For each policy suggestion bucket, LESC staff provided context from research or data, and a high level overview of qualitative data from the listening sessions. Using what was heard at the listening sessions as a starting place, members began to refine and problematize suggestions—and add new suggestions—for LESC to focus on over the next five years.

### Policy Suggestions from the Working Group

The policy suggestions below generated significant interest from working group members and support for LESC staff to develop budget and policy recommendations for the committee to consider, either in this session or in subsequent sessions; some of these suggestions still require more research and refinement, and some of these options are outside of the purview of the Legislature. See the **Next Steps** section of this report for more information on timeline. Suggestions are grouped according to the policy suggestion “buckets” identified by working group members.

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**Resources for Teachers/Training.** Working group members echoed concerns heard during listening sessions regarding the need for more special education teachers and ancillary staff, as well as the need for additional resources to support teachers and teacher retention. The working group also discussed a lack of support for special educators, which can overwhelm teachers and all special education staff, from educational assistants to special education directors. The working group discussed the following options to improve availability of resources:

- **Establish pay differentials for special education teachers.** Working group discussion centered on the need to recruit and retain more special education teachers. There is also [research](#) to suggest pay differentials can be effective mechanisms for recruitment and retention of teachers in hard-to-staff settings, like special education, when stipend amounts are recurring and sufficiently large. LESC staff presented a [brief](#) on Special Education and Bilingual Teacher Pay Differentials at LESC’s November meeting.

- ***Create percentage limits for the number or percentage of students with disabilities in inclusion classrooms.*** The working group discussed need to support and retain inclusion teachers, and ensure teachers have capacity to individualize instruction.
- ***Construct caseload limits for special education teachers and ancillary providers based on area of disability.*** Working group members indicated more must be done to retain special education teachers and ancillary providers, and some members indicated reducing caseloads may do more for retention than reducing paperwork.
- ***Establish licensure changes for special education teachers and administrators based on research.*** Special education stakeholders at both the listening session and in the working group elevated the need for licensure changes for special education teachers and administrators, but there was a lack of agreement on whether licensure requirements should be expanded or made more stringent, and what changes should look like. Broadly, working group members agreed New Mexico needs a career path for teachers that does not require experienced, high-quality educators to leave the profession simply to aspire to higher career goals, and that recognizes excellence in a meaningful way in terms of career aspirations, like a higher status as a “master teacher” or additional pay. This proposal will likely correspond with a broader proposal addressing the entire three-tiered licensure system.
- ***Fund and staff regional education cooperatives (RECs) so they can provide subject matter expertise for special education among other things.*** This policy suggestion arose from a working group discussion regarding requiring PED to hire subject matter experts in particular areas of disability to have them as resources for schools. Working group members were concerned this might not work as PED struggles to fill current vacancies, and members were adamant true subject matter experts should hold these positions. LESC staff will research the feasibility of this policy suggestion.
- ***Ask LESC to continue looking at special education over five years.*** Working group discussion centered on the need for an intentional five-year process that would comprehensively address: 1) initial budget and policy steps, 2) iterative, adaptive policy action 3) evaluation. Working group members emphasized the need to take time with policy shifts to ensure implementation is well-designed and truly meaningful for student outcomes. This aligns with LESC’s long-term vision for comprehensive education improvement using adaptive policy making.
- ***Fund and require PED to provide annual statewide training for special education educators.*** Robust working group discussion focused on the need for training, with behavioral concerns rising to the top. Members wanted to ensure training components of Executive Order 2023-062 are actually taking place. Members also wanted to distinguish between further statutory changes and what could be done in partnership with PED (currently, PED is creating a vendor list and vetting different research-based companies and professional development programs and consultants). Working group members want to ensure training is meaningful and interesting, not just busy work.

Members discussed the need for a better understanding of whether school districts are spending funds generated by special education students on special education services, and how this varies across the state.

**Funding.** In the discussion at the October 19 working group meeting, members discussed the need for a better understanding of whether school districts are spending funds generated by special education students on special education services and how this varies across the state. Some members echoed a repeated theme from listening sessions that special education programs and services are underfunded, and schools lack the resources they need to serve students with disabilities. Other members asserted schools are struggling to hire special education staff and thus spend all special education funding. There was consensus among working group members on the need for increased transparency in special education funding and spending, especially regarding the following policy considerations:

- ***Transition to a census-based formula model in the state equalization guarantee (SEG), rather than using add-on factors for special education (A/B, C, D, ancillary).*** Several school district administrators from the listening sessions advocated for a transition to a census-based formula, suggesting the current formula incentivizes LEAs to hire more ancillary staff and to classify high levels of class C and class D students to increase funding. It is important to note prior studies of the special education component in the SEG have noted the same, in addition to finding the current formula fails to incentivize LEAs to pursue rigorous preventative interventions.

A 2008 American Institutes of Research (AIR) [study](#) recommended New Mexico support special education programs and services by implementing a census-based funding system that assumes 16 percent of school district and charter school students require an IEP, adoption of a single weight for students with disabilities, and establishment of a contingency fund for high-cost services.

In addition, an LESC-LFC [study](#) of the SEG recommended adopting a census-based funding model with a fixed identification rate of 16 percent and a single weight of 2.0. However, LFC's recent [evaluation](#) cited new research indicating census-based funding for special education has limited impacts unless strictly implemented, which carries risks for under-identifying, underfunding, and legal noncompliance. While there was no consensus among the working group about this policy suggestion, it did agree to delay proposing this policy option to align the LESC [public school funding formula review](#), which is simultaneously considering this policy option and the impact on the SEG as a whole.

- ***LESC staff analysis to determine whether school districts are spending funds generated by special education students on special education services.*** The working group elevated this suggestion based on conversation around the policy suggestion: “require PED to develop an accountability tool to track special education funds from the federal government and the state to the classroom level, allowing full transparency and efficient resource allocation.” Conversation centered on the need for better understanding of the capabilities and limitations of current data systems to determine how school districts are spending special education dollars as a first step. See the **Special Education Revenues and Expenditures** section of this report for more on this topic.

- **Require PED to provide structures so applied behavior analysis (ABA) and similar services can be billed through school-based Medicaid and create guidance for districts that instruct them to allow medical treatment.** Working group members welcomed this policy suggestion and there was consensus among members that this would be helpful and achievable for LEAs.
- **Fund in-state placement options for students with severe needs and/or dangerous behaviors.** Working group members were receptive to this policy suggestion and indicated the need to have better systems and options for placement, preferably in state. While working group members indicated this was a “doable” policy suggestion, it would also require rebuilding the entire system and require significant research.
- **Create a separate line item in the SEG to allow better tracking of special education funding and help with maintenance of effort (MOE) requirements.** While working group discussion was split on whether or not special education should be removed from the SEG and be funded completely separately so there is no intermingling with other funds, there was support for the idea to specifically indicate the amount of special education funding in the SEG to allow tracking, which will help with MOE and the overall goal of funding transparency.
- **Draft a letter in support of the federal Individuals with Disabilities Education Act (IDEA) Full Funding Act, S. 2217 in the Senate and H.R. 4519 in the House, and present to LESC for potential signature.** LESC voted unanimously to sign the [letter](#) November 17.

**Accountability.** Working group members discussed the need for accountability at all levels of the special education system at the November 3 working group meeting. Members also discussed the need for interagency collaboration to better understand the work already underway and whether or not statutory changes are needed to ensure continuity when administrations change.

Working group members discussed the need for accountability at all levels of the special education system.

- **Require PED to adopt a single statewide mandatory IEP and behavior intervention plan (BIP).** Discussion indicated working group members thought it was a good idea to have uniformity, as long as the form ensures individual unique needs of students can be taken into account. Members also discussed that it would be helpful to have a place in IEPs for families to disclose private providers they work with to enable coordination between schools and providers. PED indicated they are currently investigating integrating IEPs, BIPs, and 504s, and are a short timeline and need financial support from the Legislature to complete this.
- **Require PED to collaborate with other relevant state agencies to create one-year, two-year, and ten-year plans to improve outcomes for students with disabilities to be updated every one, two, and ten years.** Working group members indicated an annual plan to improve outcomes for students with disabilities was needed, as well as two-year and ten-year plan that are continually revisited. Some working group members wanted this policy suggested in statute, using language already in Executive Order 2023-062. Other working group members did not think this needs to be a statutory change.

- **Require policies at the school district level prohibiting retaliation for using available mechanisms (teacher conferences, IEP meetings, due process hearings, etc.) to secure appropriate services for one's child.** Working group discussion indicated this is a serious issue that occurs despite laws prohibiting it and needs more research and potentially statute changes to require these policies at the school district level by law, or through another avenue.

Members discussed behavioral supports for students and staff, including training so staff better understand how to interpret student behavior.

**Behavior.** At the November 7 working group meeting, members discussed behavioral supports for students and staff, including training so staff better understand how to interpret student behavior, how to support students with adverse childhood experiences (ACEs) through trauma informed instruction, and restorative justice programs and training, among other topics. Members noted schools have seen a significant uptick in extreme behaviors as a result of extreme mental health issues, and more supports are needed to meet the needs of students and staff.

- **The Legislature should set parameters or limits on suspension and expulsion.** Working group members were supportive of this policy suggestion, but divided between whether the Legislature should set parameters or limits or if PED should set goals or objectives for LEAs. Some members were adamant there should be a percentage goal set by PED, and if LEAs missed this target, they would receive support from PED. Others favored statutory limitations because removing students from school negatively affects academic outcomes. Members also noted the need for more data on suspension and expulsion. Better data would provide the ability to disaggregate suspension and expulsion data so schools can use it more effectively.
- **Repeal or amend 6.11.2.12 NMAC (which allows schools to indefinitely suspend or expel students) to ensure the right of students with disabilities to receive an education is absolute.** There was consensus among working group members this section of code needs to be revisited. Working group members talked about how this section of code is being used to keep students with disabilities out of school indefinitely. Families often don't realize when students are expelled indefinitely that they cannot come back next year and that no other LEA has to serve them. Under IDEA, an expelled student still has to receive IEP services, but they are not entitled to a full education with their peers. PED and the governor's staff committed in the working group meeting to work on this section of code, including potentially repealing the section and putting guidelines in its place. PED noted it is important to distinguish between behaviors that arise from a student's disabilities and the need to establish parameters on this in code and ensure school staff are receiving appropriate trainings on behavioral support. However, other members of the working group were adamant this needs a legislative fix so this cannot change under another administration.
- **The Legislature needs to define student removal—especially informal removals.** Working group members were supportive of this policy suggestion, and PED asserted this may be the most important issue of all, as PED has observed LEAs avoiding procedural safeguards that exist. Working group members were aligned in the need to define removals, particularly informal removals, and put a process in place. This policy option will need more research and refinement by LESC staff.



Thanks to the engagement of the 24 members of the special education stakeholder working group, LESC has a robust list of policy suggestions to research and refine, and potentially endorse as a committee over the next five years.

## Special Education Revenues and Expenditures

As previously mentioned, the special education stakeholder working group requested LESC staff to analyze whether school districts are spending funds generated by students with disabilities on special education services. Working group members were also interested in details of how services are provided to students with an IEP. LESC staff requested the last five years of data from the [STARS special education domain templates](#)—which collects data required for all students with an IEP—from PED in October, but PED has yet to fulfill this data request. As a result, LESC staff performed an analysis of FY23 special education revenues and expenditures using operating budget management system (OBMS) data.

### Special Education Revenues

In FY23, approximately 16.5 percent of public school students in New Mexico were classified as requiring special education services. The SEG requires each special education student to be classified by their level of need. Each classification is assigned a different weight in the SEG, with a separate weight for ancillary personnel. Ancillary personnel typically include social workers, audiologists, and diagnosticians, among other positions. In FY24, the special education components of the SEG may generate 114,649 program units, or \$715.6 million at the preliminary unit value of \$6,241.67.

In FY23, state and federal funding for special education in New Mexico totaled \$709 million, with \$612.2 million in state funds and \$96.7 million in federal funds. See **Appendix 3, Actual Revenues and Expenditures for Special Education Programs FY23** for state and federal special education revenues by school district and charter school. As LFC staff noted in their progress update on special education, public schools have more money than ever available to serve the needs of students in special education.

### Special Education Expenditures

LESC staff analysis of OBMS expenditure data found that of the \$612.2 million in state revenue LEAs received through the SEG in FY23, LEAs reported spending \$568.1 or 93 percent, on special education expenditures. Of the \$96.7 million in federal funds LEAs received in FY23, LEAs reported spending \$105.5 million, or 109 percent, on special education. Presumably, the 109 percent federal special education expenditures is the

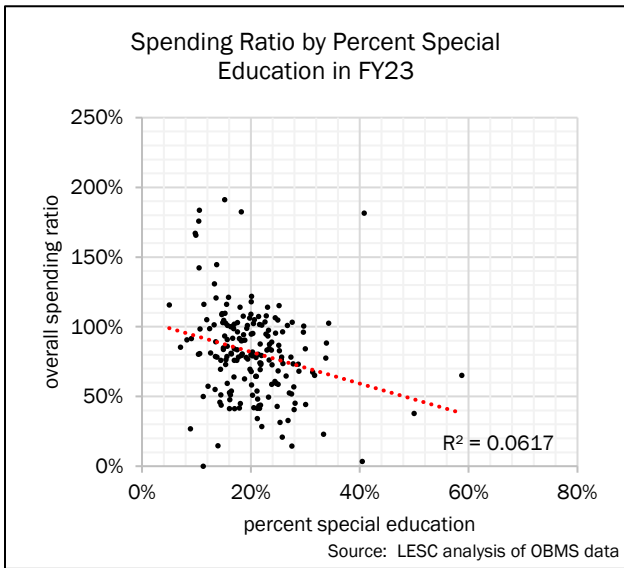
### LFC Progress Report on Special Education

In November, LFC released a [progress report](#) on special education updating its 2013 program evaluation, [Special Education](#). LFC noted that although the educational and financial landscape has shifted over the past 10 years, many of the issues surrounding special education revealed in LFC's 2013 program evaluation remain.

Similar to the 2013 evaluation, the progress report identified low student outcomes for students with disabilities, growing special education enrollment and funding while student performance stagnated, and LEAs underspending funds to support special education despite ample available resources.

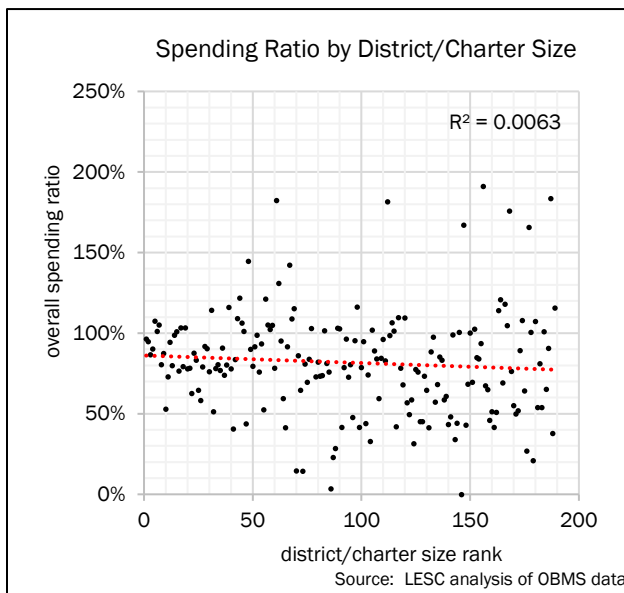
LFC's progress report also noted PED needs to strengthen oversight of student discipline. LFC found 92 percent of PED investigations resulting in compliant resolution reports over the past three years identified noncompliance with special education requirements and required local corrective actions. LFC also noted that although most complaints from families of students with disabilities relate to local IEP processes, PED has not yet required a standardized IEP statewide.

result of carryover funds or could be a result of miscoding federal dollar expenditures. If miscoding expenditures is plausible, this could also account for the 7 percent difference attributed to state funds. This means in FY23, of the \$709 million generated by special education students in both state and federal funds, LEAs reported spending \$673.6 million, or 95 percent, on special education services; see **Appendix 3**.



**Data Trends.** Despite an average statewide spending ratio of 95 percent, there is wide variation in the proportion of special education funds spent among school districts and charter schools. For example, Walatowa Charter High School reports that it spends significantly more than it receives for special education, with an overall spending ratio of 464 percent. Conversely, Albuquerque Institute of Math and Science reports spending very little of what it receives on special education services, with an overall spending ratio of 6 percent. One LEA did report an overall spending ratio of 0 percent. Because of the disparities in reporting spending, staff assume some reporting errors and identified the need to investigate reporting practices more closely.

As shown by the graph to the left, there is a weak relationship between the percentage of students classified as special education and spending habits. The relationship suggests that some LEAs with a higher percentage of special education population tend to have a *lower* expenditure-to-revenue ratio, warranting further exploration regarding the impact of school and district size or the historical trends in spending and further analysis.



It appears there is no relationship between the size of a school district or charter school and its special education spending patterns, as shown by the graph on the left. As detailed on the chart on the following page, the five largest school districts—Albuquerque Public Schools, Las Cruces Public Schools, Rio Rancho Public Schools, Gadsden Independent Schools, Gallup-McKinley County Schools, and Santa Fe Public Schools—have overall spending ratios ranging from 90 percent to 112 percent. The five smallest school districts—Vaughn Municipal Schools, House Municipal Schools, Roy Municipal Schools, Corona Public Schools, Wagon Mound Public Schools, and Des Moines Municipal Schools—have overall

spending ratios ranging from 104 percent to 237 percent.

**FY23 Actual Revenues and Expenditures for Special Education Programs for Select Districts**

School District	Demographics			State Operational Funds			Federal Funds			Total Funds		Overall Spending Ratio
	Total Enrollment	Spec. Educ. Enrollment	Percent Spec. Educ.	Spec. Educ. SEG Funds Generated	Operational Spending on Spec. Educ.	Operational Spending Ratio	FY23 Federal Revs	FY23 Federal Exps	Federal Spending Ratio	Total Revenue	Total Expenditures	
<b>Largest School Districts</b>												
ALBUQUERQUE	71,461	18,451	26%	\$177,171,464	\$191,562,425	108%	\$27,410,848	\$23,723,026	87%	\$204,582,312	\$215,285,450	105%
LAS CRUCES	23,111	4,641	20%	\$43,895,315	\$42,094,001	96%	\$7,033,595	\$7,513,788	107%	\$50,928,910	\$49,607,790	97%
RIO RANCHO	16,779	4,216	25%	\$41,557,365	\$34,991,548	84%	\$3,822,866	\$5,757,392	151%	\$45,380,231	\$40,748,941	90%
GADSDEN	12,193	2,246	18%	\$22,336,856	\$20,747,607	93%	\$3,748,246	\$4,292,129	115%	\$26,085,102	\$25,039,736	96%
GALLUP	11,750	2,186	19%	\$17,464,354	\$17,777,491	102%	\$2,233,598	\$4,278,537	192%	\$19,697,952	\$22,056,028	112%
SANTA FE	11,191	2,463	22%	\$21,113,898	\$21,853,016	104%	\$3,633,019	\$3,516,732	97%	\$24,746,917	\$25,369,749	103%
<b>Smallest School Districts</b>												
VAUGHN	54	15	27%	\$236,915	\$225,098	95%	\$33,341	\$57,268	172%	\$270,257	\$282,366	104%
HOUSE	63	14	21%	\$144,966	\$159,624	110%	\$26,232	\$24,251	92%	\$171,197	\$183,875	107%
ROY	66	7	10%	\$70,688	\$166,472	236%	\$43,692	\$31,539	72%	\$114,380	\$198,011	173%
CORONA	70	16	23%	\$217,863	\$225,373	103%	\$23,517	\$38,691	165%	\$241,380	\$264,064	109%
WAGON MOUND	74	10	14%	\$117,629	\$101,043	86%	\$56,150	\$92,721	165%	\$173,780	\$193,763	111%
DES MOINES	87	18	20%	\$131,712	\$179,680	136%	\$40,711	\$229,248	563%	\$172,423	\$408,928	237%

Source: LESC analysis of OBMS data

**Limitations of Current Data.** The quality of data in OBMS relies on a shared understanding of business rules among the many individuals who enter financial data. Given recent changes to statute and PED’s uniform chart of accounts (UCOA), business managers at school districts and charter schools across the state may make inconsistent decisions when classifying expenditures as “special education expenditures.”

Laws 2020, Chapter 71 (Senate Bill 96) created a new section of the Public School Finance Act to require PED to develop and implement an online financial reporting system—the [Open Books Public Education Financial Transparency Portal](#). The creation of the dashboard also required the creation of new, school site-based reporting requirements that led to the creation of new program codes in OBMS. These program codes allow school districts and charter schools to budget and track expenditures for special education, among other programs.

The program code for special education in OBMS, program code 2000, was only recently added to PED’s UCOA, and it appears districts vary extensively in how they are classifying special education expenditures.

Additionally, New Mexico faces significant barriers to hiring special education staff, which may prevent school districts and charter schools from expending all special education funds. As staff are the biggest expenditure for LEAs, this has a large impact on special education spending. According to the Southwest Outreach Academic Research Center (SOAR) [2023 New Mexico Educator Vacancy Report](#), 36 percent of all teacher vacancies were for special education teachers—the highest of all teaching positions, with 268 vacancies out of 751 teacher vacancies. Of all educator vacancies, special education assistants were the highest, with 22 percent of all educator vacancies classified as special education assistances, or 325 vacancies out of 1,471 total educator vacancies. The SOAR report notes that in the 2022-2023 school year, 1,344 special education licensed teachers chose not to teach special education, and instead had a general education teaching assignment in New Mexico. New Mexico’s special education staffing shortages reflect national trends, and other states, like New Mexico, are grappling with how to recruit and retain special education educators. Stakeholders in the listening sessions and working group spoke often about lack of qualified special education staff, and difficulty retaining highly-qualified special education staff due to burnout. National [research](#) of special

education teacher attrition and retention found working conditions to be the strongest contributor to attrition.

## Next Steps

As requested by the special education stakeholder working group, LESC staff is in the process of developing a five-year plan to focus on special education for approval by the committee as part of the 2024 work plan. LESC typically considers staff work plans as part of the first meeting of the interim, so likely this will be presented as part of the May 2024 interim meeting.

LESC staff plans to research and incorporate the policy suggestions listed on pages 3 through 9 of this report in the five-year plan, hoping to reflect stakeholder expertise and evidence-based programming. LESC staff will focus on supporting members with the following recommendations for the 2024 legislative session:

- ***\$10 thousand pay differentials for special education teachers.*** Research suggests stipends of this magnitude would effectively motivate special education licensed teachers to teach in special education positions. If the 1,344 special education licensed teachers currently teaching general education classrooms decided to teach in special education positions instead, we would no longer have a shortage of special education teachers in New Mexico. Implementation of \$10 thousand stipends would cost the state an estimated \$6.3 million in FY25.
- ***Support PED in the Development and Implementation of a Statewide IEP/BIP.*** There was consensus among listening session and working group participants that implementation of a statewide IEP/BIP would help with standardization and uniformity, as well as a smooth transfer of services when students transfer between LEAs. PED has committed to developing a standardized IEP/BIP template, but has indicated the department needs \$5 million to develop and implement the common IEP infrastructure. However, based on the stated costs of similar projects, it is unclear what exactly the \$5 million will be used for. LESC has included \$5 million in nonrecurring funding from the general fund for special education initiatives in its recommended budget for FY25. However, it is important to note LESC intends for this funding to be used to implement the training components of Executive Order 2023-062, as well as the development of a standardized IEP/BIP template.
- ***Ensure data on special education revenues and expenditures is accurate.*** While it appears that, overall, LEAs may not be spending the entirety of the special education revenue they generate, wide variation in spending and reporting decisions prevents thoughtful analysis of financial data. More work remains to be done to determine the accuracy of school financial data; ensuring stakeholders have access to accurate data is an essential step toward determining whether special education revenues and expenditures are meeting student needs.

### APPENDIX 1: Special Education Stakeholder Working Group Members

Name	Title	Organization
Alexis Esslinger	LEAP Director	Deans and Directors
Alexis M. DeLaCruz	Attorney at Law	Native American Disability Law Center
Alice McCoy	Executive Director	Developmental Disabilities Council
Andrew Vannucci	Special Education/English Teacher	Las Cruces Public Schools
Angela Reynolds	Special Education Diagnostician	Albuquerque Public Schools
Bethany Jarrell	Vice President	National Education Association
Brian Baca	Representative	Legislative Education Study Committee
Candi Running Bear	Assistant Professor of Special Education	Western New Mexico University
Casey Stone-Romero	Director	Division of Vocational Rehabilitation
Christa Kulidge	Director of Exceptional Programs	Farmington Municipal Schools
Elizabeth "Liz" Thomson	Representative	Legislative Education Study Committee
Elizabeth Groginsky	Secretary	Early Childhood Education and Care Department
Erik Bose	Executive Director	Albuquerque Charter Academy
Jim Jackson	Chair	Disability Coalition
Joe Guillen	Executive Director	New Mexico School Boards Association
John Arango	Parent/community representative	Developmental Disabilities Council
Linda Lopez	Senator	Legislative Education Study Committee
Margaret Cage	Director of Special Education	Public Education Department
Michelle Tregembo	Special Education State Ombud	Office of the Special Education Ombud
Patricia Trujillo	Acting Secretary	Higher Education Department
Scott Groginsky	Education Policy Advisor	Office of Governor Michelle Lujan Grisham
Stan Rounds	Executive Director	New Mexico School Superintendents Association
Tanya Mirabal Moya	Representative	Legislative Education Study Committee
Whitney Holland	President	American Federation of Teachers - New Mexico

**APPENDIX 2: Crosswalk of Executive Order 2023-062 and the Special Education Stakeholder Listening Sessions Report**

Key Components of the Executive Order	Inclusion in Listening Session Report
Establishes the Office of Special Education (OSE) under the Public Education Department (PED) Secretary, replacing the existing special education division, responsible for:	<ul style="list-style-type: none"> <li>- 13 stakeholders expressed support for the executive order, including the establishment of the OSE</li> <li>- 31 stakeholders expressed opposition, with some expressing specific opposition to the establishment of the OSE</li> </ul>
A. An annual state special education plan that establishes special education standards and goals to improve outcomes for students with disabilities	<p>24 stakeholders spoke of a need for accountability, with some expressing the need for a statewide plan that establishes specific goals for special education students.</p> <p>These comments lead to the following policy options for consideration:</p> <ul style="list-style-type: none"> <li>- Require PED to collaborate with educational support organizations and departments to create a <b>one-year, two-year, and three-year plan to enhance special education services</b></li> </ul>
B. Collect statewide data on students with disabilities, including effectiveness of programs and services, specific disciplinary actions taken against students with disabilities, and school spending of state and federal special education funds	<p>24 stakeholders spoke of a need for accountability, with some expressing the need for better data collection and reporting.</p> <p>These comments lead to the following policy options for consideration:</p> <ul style="list-style-type: none"> <li>- Require the creation of a data collection and reporting system that spans all agencies that serve special education students.</li> <li>- Require PED to develop an accountability tool to track special education funds from the federal government and the state to the classroom level, allowing full transparency and efficient resource allocations.</li> </ul>
C. Submit an annual report on the status of special education, including nationwide compensation trends and best practices	
D. Oversee and enforce the state's compliance with IDEA and any state law pertaining to special education	<p>24 stakeholders spoke of the need for accountability, with some expressing the need to ensure compliance with federal and state laws.</p> <p>These comments lead to the following policy options for consideration:</p> <ul style="list-style-type: none"> <li>- Clearly define the parameters of local control and ensure PED implements consistent single structure procedures in support of special education and identify where independent decisions can be made.</li> </ul>
E. Monitor and take appropriate actions to support state and federal spending for students with disability, including coordinating with the Human Services Department to monitor Medicaid spending for special education	<p>13 stakeholders spoke of the need for stronger collaboration between agencies, and 21 parents spoke about the need to monitor and expand Medicaid spending for special education.</p> <p>These comments lead to the following policy options for consideration:</p> <ul style="list-style-type: none"> <li>- Require PED to develop an accountability tool to track special education funds from the federal government and the state to the classroom level, allowing full transparency and efficient resource allocation.</li> <li>- Require PED to provide the structures so ABA and similar services can be billed through school-based Medicaid and create guidance for districts that instruct them to allow medical treatment.</li> </ul>
F. Review and propose special education policies and technical assistance	
G. Ensure coordination 1) within PED, 2) between PED and postsecondary institutions, and 3) among all relevant state departments, agencies, and community stakeholders	<p>13 stakeholders spoke of the need for stronger collaboration to support student transitions.</p> <p>These comments lead to the following policy options for consideration:</p> <ul style="list-style-type: none"> <li>- Require the creation of a data collection and reporting system that spans all agencies that serve special education students.</li> </ul>
H. Coordinate with school districts and postsecondary institutions to develop and provide 1) education, training, and professional development programs, 2) targeted training for schools, districts, and governing boards on federal and state laws pertaining to students with disabilities and disability-specific policies and practices, de-escalation practices and techniques, positive behavior interventions, inclusion and integration practices, individualized education programs (IEPs), and engagement with students and parents	<p>164 stakeholders expressed negative experiences they had while advocating for their student receiving special education services, with some indicating the need for increased training, and 70 stakeholders expressing the need for cultural change around special education, including the need for better engagement with students and parents. 28 stakeholders spoke about the complex behavior needs of special education students with some mentioning the need for training. 27 stakeholders shared stories about IEPs not being followed, with some mentioning the need for training.</p> <p>These comments lead to the following policy options for consideration:</p> <ul style="list-style-type: none"> <li>- Fund and require PED to provide annual statewide training for special education educators</li> <li>- Fund and require PED to provide annual statewide training for all school staff to better support special education students</li> <li>- Fund and require PED to provide annual statewide training for school staff and for parents of special education students</li> <li>- Fund and require LEAs to provide special education training, either for special education educators or for all staff</li> </ul>
I. Provide technical assistance and recommendations to schools and districts to implement evidence- and researched-based programs that are culturally and linguistically responsive in all special education settings	
J. Promote and support special educator recruitment and retention activities	<p>30 stakeholders spoke of the need for more teacher supports and more staff.</p> <p>These comments lead to the following policy options for consideration:</p> <ul style="list-style-type: none"> <li>- Salary incentives for inclusion teachers that have a certain number of special education students in their general education classroom</li> <li>- Require PED to employ specialized licensure systems for special education teachers</li> <li>- Increase teacher pay</li> <li>- Provide funding for case managers to handle IEP paperwork for special education teachers to help with retention and job satisfaction</li> </ul>
K. Act appropriately on Ombud recommendations	
L. Solicit input regarding quality of special education service delivery from community stakeholders	
Recommends salary differentials for special education educators	<p>30 stakeholders spoke of the need for more teacher supports and more staff.</p> <p>These comments lead to the following policy options for consideration:</p> <ul style="list-style-type: none"> <li>- Pay differentials for special education teachers.</li> </ul>
Transfers special education preschool (Part B, 619) to the Early Childhood Education and Care Department (ECECD)	

Source: LESC analysis

Actual Revenues and Expenditures for Special Education Programs

FY23



School District or Charter School	Demographics			State Operational Funds			Federal Funds			Overall Special Education Funding		
	Total MEM	Spec. Educ. MEM	Percent Spec. Educ.	Spec. Educ. SEG Funds Generated	Operational Spending on Spec. Educ.	Operational Spending Ratio	Federal Spec. Educ. Revenue	Federal Spec. Educ. Expenditures	Federal Spending Ratio	Total Spec. Educ. Revenue	Total Spec. Educ. Expenditures	Overall Spending Ratio
<b>School Districts</b>												
1 ALAMOGORDO	5,391	1,080	20%	\$8,838,485	\$6,899,874	78%	\$1,117,979	\$1,589,900	142%	\$9,956,464	\$8,489,774	85%
2 ALBUQUERQUE	71,461	18,451	26%	\$177,171,464	\$191,562,425	108%	\$27,410,848	\$23,723,026	87%	\$204,582,312	\$215,285,450	105%
3 ANIMAS	156	26	17%	\$147,451	\$235,759	160%	\$108,792	\$105,194	97%	\$256,242	\$340,953	133%
4 ARTESIA	3,628	561	15%	\$6,358,883	\$4,766,921	75%	\$1,182,130	\$1,334,557	113%	\$7,541,013	\$6,101,478	81%
5 AZTEC	2,293	482	21%	\$4,752,940	\$3,126,115	66%	\$685,436	\$700,260	102%	\$5,438,375	\$3,826,375	70%
6 BELEN	3,522	774	22%	\$7,261,259	\$5,661,531	78%	\$1,350,057	\$1,752,568	130%	\$8,611,316	\$7,414,099	86%
7 BERNALILLO	2,687	506	19%	\$6,088,832	\$3,809,489	63%	\$705,927	\$679,682	96%	\$6,794,759	\$4,489,171	66%
8 BLOOMFIELD	2,468	566	23%	\$5,234,226	\$4,354,487	83%	\$874,590	\$917,196	105%	\$6,108,816	\$5,271,683	86%
9 CAPITAN	456	78	17%	\$891,884	\$321,423	36%	\$128,195	\$101,313	79%	\$1,020,079	\$422,736	41%
10 CARLSBAD	6,520	1,218	19%	\$11,427,709	\$10,375,893	91%	\$1,909,035	\$2,963,443	155%	\$13,336,744	\$13,339,337	100%
11 CARRIZOZO	144	24	16%	\$314,783	\$322,682	103%	\$55,376	\$57,609	104%	\$370,159	\$380,291	103%
12 CENTRAL CONS.	4,860	942	19%	\$8,385,916	\$8,541,785	102%	\$1,526,800	\$2,239,140	147%	\$9,912,716	\$10,780,925	109%
13 CHAMA	365	56	15%	\$722,895	\$533,808	74%	\$104,895	\$173,645	166%	\$827,790	\$707,453	85%
14 CIMARRON	314	47	15%	\$510,003	\$581,576	114%	\$145,444	\$142,836	98%	\$655,447	\$724,412	111%
15 CLAYTON	369	67	18%	\$781,710	\$573,644	73%	\$135,690	\$191,560	141%	\$917,400	\$765,204	83%
16 CLOUDCROFT	378	55	14%	\$919,496	\$618,415	67%	\$120,343	\$127,460	106%	\$1,039,840	\$745,875	72%
17 CLOVIS	7,509	1,639	22%	\$14,174,325	\$10,404,277	73%	\$2,434,868	\$2,363,792	97%	\$16,609,192	\$12,768,068	77%
18 COBRE CONS.	998	209	21%	\$2,540,626	\$2,125,244	84%	\$417,074	\$277,447	67%	\$2,957,700	\$2,402,691	81%
19 CORONA	70	16	23%	\$217,863	\$225,373	103%	\$23,517	\$38,691	165%	\$241,380	\$264,064	109%
20 CUBA	650	119	18%	\$1,726,886	\$1,414,951	82%	\$290,706	\$261,177	90%	\$2,017,592	\$1,676,128	83%
21 DEMING	4,980	839	17%	\$7,739,232	\$8,365,236	108%	\$1,718,967	\$1,562,060	91%	\$9,458,199	\$9,927,296	105%
22 DES MOINES	87	18	20%	\$131,712	\$179,680	136%	\$40,711	\$229,248	563%	\$172,423	\$408,928	237%
23 DEXTER	770	121	16%	\$1,287,019	\$1,261,579	98%	\$107,421	\$402,489	375%	\$1,394,440	\$1,664,068	119%
24 DORA	204	30	15%	\$278,058	\$295,649	106%	\$52,555	\$66,141	126%	\$330,613	\$361,790	109%
25 DULCE	544	87	16%	\$999,849	\$1,259,578	126%	\$221,204	\$219,729	99%	\$1,221,053	\$1,479,307	121%
26 ELIDA	158	34	21%	\$367,522	\$105,936	29%	\$41,402	\$41,984	101%	\$408,925	\$147,920	36%
27 ESPANOLA	2,906	514	18%	\$5,766,042	\$4,574,794	79%	\$647,112	\$1,148,961	178%	\$6,413,155	\$5,723,755	89%
28 ESTANCIA	521	130	25%	\$1,360,192	\$1,454,844	107%	\$150,045	\$164,168	109%	\$1,510,237	\$1,619,012	107%
29 EUNICE	702	97	14%	\$754,097	\$1,090,673	145%	\$0	\$0		\$754,097	\$1,090,673	145%
30 FARMINGTON	10,936	2,261	21%	\$15,847,642	\$17,719,230	112%	\$3,133,203	\$3,143,940	100%	\$18,980,845	\$20,863,170	110%
31 FLOYD	213	33	15%	\$231,945	\$254,936	110%	\$46,032	\$50,432	110%	\$277,977	\$305,368	110%
32 FT SUMNER	252	68	27%	\$519,115	\$121,155	23%	\$70,559	\$92,149	131%	\$589,674	\$213,305	36%

Actual Revenues and Expenditures for Special Education Programs

FY23



School District or Charter School	Demographics			State Operational Funds			Federal Funds			Overall Special Education Funding		
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33 GADSDEN	12,193	2,246	18%	\$22,336,856	\$20,747,607	93%	\$3,748,246	\$4,292,129	115%	\$26,085,102	\$25,039,736	96%
34 GALLUP	11,750	2,186	19%	\$17,464,354	\$17,777,491	102%	\$2,233,598	\$4,278,537	192%	\$19,697,952	\$22,056,028	112%
35 GRADY	163	35	22%	\$225,318	\$116,292	52%	\$42,827	\$43,312	101%	\$268,145	\$159,604	60%
36 GRANTS	3,082	590	19%	\$5,859,373	\$4,178,866	71%	\$698,389	\$983,162	141%	\$6,557,762	\$5,162,028	79%
37 HAGERMAN	353	62	17%	\$631,774	\$452,523	72%	\$147,898	\$150,422	102%	\$779,672	\$602,944	77%
38 HATCH	1,160	121	10%	\$1,577,502	\$1,472,903	93%	\$475,141	\$393,637	83%	\$2,052,643	\$1,866,540	91%
39 HOBBS	9,581	1,576	16%	\$18,064,650	\$12,958,629	72%	\$1,259,858	\$3,172,809	252%	\$19,324,508	\$16,131,438	83%
40 HONDO	139	28	20%	\$481,838	\$377,685	78%	\$124,723	\$53,110	43%	\$606,561	\$430,794	71%
41 HOUSE	63	14	21%	\$144,966	\$159,624	110%	\$26,232	\$24,251	92%	\$171,197	\$183,875	107%
42 JAL	488	65	13%	\$705,499	\$923,221	131%	\$0	\$0		\$705,499	\$923,221	131%
43 JEMEZ MOUNTAIN	178	22	12%	\$295,730	\$148,383	50%	\$41,666	\$45,185	108%	\$337,396	\$193,568	57%
44 JEMEZ VALLEY	295	48	16%	\$510,003	\$213,070	42%	\$101,969	\$99,001	97%	\$611,971	\$312,071	51%
45 LAKE ARTHUR	119	28	23%	\$281,924	\$282,512	100%	\$55,634	\$47,145	85%	\$337,557	\$329,656	98%
46 LAS CRUCES	23,111	4,641	20%	\$43,895,315	\$42,094,001	96%	\$7,033,595	\$7,513,788	107%	\$50,928,910	\$49,607,790	97%
47 LAS VEGAS CITY	1,221	192	16%	\$1,752,289	\$1,545,945	88%	\$354,309	\$538,553	152%	\$2,106,598	\$2,084,498	99%
48 LOGAN	267	36	13%	\$315,887	\$229,936	73%	\$85,053	\$91,237	107%	\$400,940	\$321,173	80%
49 LORDSBURG	433	64	15%	\$613,274	\$660,205	108%	\$137,919	\$214,827	156%	\$751,192	\$875,033	116%
50 LOS ALAMOS	3,571	985	28%	\$8,428,163	\$9,186,409	109%	\$1,341,631	\$1,100,614	82%	\$9,769,795	\$10,287,024	105%
51 LOS LUNAS	7,953	1,279	16%	\$14,219,609	\$6,585,928	46%	\$2,472,750	\$3,370,918	136%	\$16,692,359	\$9,956,846	60%
52 LOVING	583	89	15%	\$993,222	\$925,765	93%	\$169,397	\$160,469	95%	\$1,162,619	\$1,086,235	93%
53 LOVINGTON	3,399	768	23%	\$8,864,441	\$9,242,604	104%	\$968,225	\$1,095,998	113%	\$9,832,666	\$10,338,602	105%
54 MAGDALENA	266	61	23%	\$710,194	\$675,660	95%	\$115,901	\$181,216	156%	\$826,095	\$856,876	104%
55 MAXWELL	116	17	14%	\$253,207	\$112,411	44%	\$64,785	\$43,134	67%	\$317,992	\$155,545	49%
56 MELROSE	250	60	24%	\$282,200	\$254,291	90%	\$102,593	\$103,784	101%	\$384,793	\$358,075	93%
57 MESA VISTA	237	37	16%	\$329,417	\$182,179	55%	\$73,130	\$73,254	100%	\$402,547	\$255,433	63%
58 MORA	402	63	16%	\$545,071	\$527,830	97%	\$156,890	\$125,633	80%	\$701,961	\$653,463	93%
59 MORIARTY-EDGEWOOD	2,216	450	20%	\$3,489,116	\$3,304,324	95%	\$1,173,597	\$951,244	81%	\$4,662,712	\$4,255,568	91%
60 MOSQUERO	96	13	14%	\$120,114	\$151,460	126%	\$26,160	\$30,653	117%	\$146,274	\$182,113	125%
61 MOUNTAINAIR	212	43	20%	\$754,097	\$534,066	71%	\$126,995	\$66,647	52%	\$881,093	\$600,713	68%
62 PECOS	480	98	20%	\$830,032	\$762,921	92%	\$107,478	\$139,558	130%	\$937,510	\$902,479	96%
63 PENASCO	313	48	15%	\$515,249	\$559,153	109%	\$127,627	\$133,343	104%	\$642,876	\$692,496	108%
64 POJOAQUE	1,674	242	14%	\$2,221,150	\$1,095,181	49%	\$530,283	\$455,204	86%	\$2,751,432	\$1,550,385	56%



Actual Revenues and Expenditures for Special Education Programs

FY23



School District or Charter School	Demographics			State Operational Funds			Federal Funds			Overall Special Education Funding		
	Total MEM	Spec. Educ. MEM	Percent Spec. Educ.	Spec. Educ. SEG Funds Generated	Operational Spending on Spec. Educ.	Operational Spending Ratio	Federal Spec. Educ. Revenue	Federal Spec. Educ. Expenditures	Federal Spending Ratio	Total Spec. Educ. Revenue	Total Spec. Educ. Expenditures	Overall Spending Ratio
65 PORTALES	2,561	556	22%	\$5,632,674	\$5,123,900	91%	\$770,272	\$778,467	101%	\$6,402,946	\$5,902,367	92%
66 QUEMADO	146	37	25%	\$421,091	\$288,969	69%	\$33,491	\$32,304	96%	\$454,582	\$321,274	71%
67 QUESTA	284	44	16%	\$452,845	\$475,475	105%	\$17,334	\$70,726	408%	\$470,179	\$546,201	116%
68 RATON	802	159	20%	\$1,715,012	\$1,922,872	112%	\$324,973	\$318,352	98%	\$2,039,986	\$2,241,224	110%
69 RESERVE	104	24	23%	\$316,992	\$380,123	120%	\$50,223	\$39,013	78%	\$367,214	\$419,137	114%
70 RIO RANCHO	16,779	4,216	25%	\$41,557,365	\$34,991,548	84%	\$3,822,866	\$5,757,392	151%	\$45,380,231	\$40,748,941	90%
71 ROSWELL	9,236	2,163	23%	\$18,103,583	\$16,646,515	92%	\$3,734,920	\$3,166,139	85%	\$21,838,504	\$19,812,654	91%
72 ROY	66	7	10%	\$70,688	\$166,472	236%	\$43,692	\$31,539	72%	\$114,380	\$198,011	173%
73 RUIDOSO	1,756	316	18%	\$2,584,806	\$2,995,937	116%	\$643,514	\$720,761	112%	\$3,228,320	\$3,716,699	115%
74 SAN JON	106	22	20%	\$112,935	\$41,706	37%	\$25,181	\$34,766	138%	\$138,116	\$76,472	55%
75 SANTA FE	11,191	2,463	22%	\$21,113,898	\$21,853,016	104%	\$3,633,019	\$3,516,732	97%	\$24,746,917	\$25,369,749	103%
76 SANTA ROSA	587	100	17%	\$1,155,859	\$892,521	77%	\$188,018	\$188,892	100%	\$1,343,877	\$1,081,413	80%
77 SILVER CITY	2,254	454	20%	\$5,056,401	\$2,822,144	56%	\$910,903	\$998,309	110%	\$5,967,304	\$3,820,453	64%
78 SOCORRO	1,264	246	19%	\$3,268,216	\$2,672,190	82%	\$603,213	\$580,928	96%	\$3,871,429	\$3,253,118	84%
79 SPRINGER	119	18	15%	\$183,623	\$434,090	236%	\$60,541	\$54,365	90%	\$244,164	\$488,455	200%
80 TAOS	1,860	435	23%	\$3,974,819	\$3,211,396	81%	\$848,976	\$918,720	108%	\$4,823,795	\$4,130,117	86%
81 TATUM	303	53	18%	\$464,166	\$447,057	96%	\$0	\$0		\$464,166	\$447,057	96%
82 TEXICO	529	63	12%	\$466,651	\$533,697	114%	\$161,194	\$182,841	113%	\$627,845	\$716,538	114%
83 TRUTH OR CONS.	1,173	256	22%	\$2,364,182	\$1,546,461	65%	\$367,124	\$496,567	135%	\$2,731,307	\$2,043,028	75%
84 TUCUMCARI	860	151	17%	\$1,459,597	\$1,168,849	80%	\$370,874	\$395,956	107%	\$1,830,471	\$1,564,804	85%
85 TULAROSA	824	166	20%	\$1,685,743	\$2,180,064	129%	\$430,583	\$456,428	106%	\$2,116,326	\$2,636,492	125%
86 VAUGHN	54	15	27%	\$236,915	\$225,098	95%	\$33,341	\$57,268	172%	\$270,257	\$282,366	104%
87 WAGON MOUND	74	10	14%	\$117,629	\$101,043	86%	\$56,150	\$92,721	165%	\$173,780	\$193,763	111%
88 WEST LAS VEGAS	1,370	189	14%	\$2,112,356	\$1,741,610	82%	\$697,595	\$583,222	84%	\$2,809,952	\$2,324,832	83%
89 ZUNI	1,123	128	11%	\$1,304,691	\$1,594,764	122%	\$458,752	\$478,208	104%	\$1,763,443	\$2,072,972	118%
<b>Charter Schools</b>												
90 21st CENTURY PUBLIC ACADEMY	361	94	26%	\$640,610	\$456,719	71%	\$119,404	\$114,357	96%	\$760,014	\$571,076	75%

Actual Revenues and Expenditures for Special Education Programs

FY23



School District or Charter School	Demographics			State Operational Funds			Federal Funds			Overall Special Education Funding		
	Total MEM	Spec. Educ. MEM	Percent Spec. Educ.	Spec. Educ. SEG Funds Generated	Operational Spending on Spec. Educ.	Operational Spending Ratio	Federal Spec. Educ. Revenue	Federal Spec. Educ. Expenditures	Federal Spending Ratio	Total Spec. Educ. Revenue	Total Spec. Educ. Expenditures	Overall Spending Ratio
91 ABQ CHARTER ACADEMY	364	74	20%	\$452,293	\$366,858	81%	\$99,651	\$104,925	105%	\$551,944	\$471,783	85%
92 ABQ SCHOOL OF EXCELLENCE	840	168	20%	\$811,808	\$915,998	113%	\$111,163	\$594,669	535%	\$922,971	\$1,510,666	164%
93 ABQ SIGN LANGUAGE ACADEMY	118	69	59%	\$1,812,485	\$1,235,467	68%	\$293,924	\$40,330	14%	\$2,106,408	\$1,275,797	61%
94 ACADEMY FOR TECH. & CLASSICS	393	108	28%	\$452,017	\$50,683	11%	\$0	\$47,802		\$452,017	\$98,485	22%
95 ACE LEADERSHIP HIGH SCHOOL	203	57	28%	\$548,660	\$272,864	50%	\$70,280	\$86,544	123%	\$618,941	\$359,408	58%
96 ACES TECHNICAL CHARTER SCHOOL	64	17	26%	\$482,114	\$60,027	12%	\$2,430	\$61,691	2538%	\$484,545	\$121,718	25%
97 ALBUQUERQUE BIL. ACADEMY	354	45	13%	\$382,985	\$246,018	64%	\$27,777	\$87,774	316%	\$410,762	\$333,792	81%
98 ALB. COLLEGIATE CHARTER	148	15	10%	\$141,928	\$258,230	182%	\$36,027	\$49,440	137%	\$177,955	\$307,670	173%
99 ALB. INSTITUTE OF MATH & SCI.	347	141	40%	\$606,647	\$4,991	1%	\$21,329	\$31,972	150%	\$627,976	\$36,963	6%
100 ALDO LEOPOLD CHARTER	163	35	21%	\$434,897	\$215,900	50%	\$80,978	\$43,946	54%	\$515,875	\$259,846	50%
101 ALICE KING COMMUNITY SCHOOL	427	108	25%	\$942,139	\$1,089,814	116%	\$231,511	\$291,908	126%	\$1,173,650	\$1,381,722	118%
102 ALMA D'ARTE CHARTER	118	37	31%	\$238,572	\$118,896	50%	\$21,189	\$68,684	324%	\$259,761	\$187,581	72%

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103 ALTURA PREPARATORY SCHOOL	197	36	18%	\$182,795	\$79,345	43%	\$24,281	\$14,038	58%	\$207,075	\$93,382	45%
104 AMY BIEHL CHARTER HIGH	232	95	41%	\$670,984	\$1,293,942	193%	\$75,407	\$61,757	82%	\$746,391	\$1,355,699	182%
105 ANANSI CHARTER SCHOOL	195	56	29%	\$305,670	\$223,297	73%	\$89,754	\$66,441	74%	\$395,424	\$289,738	73%
106 CESAR CHAVEZ COMMUNITY	193	51	26%	\$448,427	\$290,105	65%	\$59,281	\$49,571	84%	\$507,708	\$339,675	67%
107 CHRISTINE DUNCAN HERITAGE ACAD.	370	65	18%	\$415,292	\$414,029	100%	\$45,609	\$107,142	235%	\$460,901	\$521,171	113%
108 CIEN AGUAS INTERNATIONAL	415	58	14%	\$416,120	\$88	0%	\$72,134	\$87,300	121%	\$488,254	\$87,388	18%
109 CORAL COMMUNITY CHARTER	197	29	15%	\$296,834	\$221,883	75%	\$40,463	\$42,630	105%	\$337,298	\$264,513	78%
110 CORRALES INTERNATIONAL	230	25	11%	\$202,400	\$198,315	98%	\$25,059	\$33,211	133%	\$227,459	\$231,526	102%
111 COTTONWOOD CLASSICAL PREP	761	111	15%	\$469,965	\$172,747	37%	\$58,724	\$58,724	100%	\$528,689	\$231,471	44%
112 COTTONWOOD VALLEY CHARTER	170	42	24%	\$255,692	\$130,635	51%	\$44,136	\$52,024	118%	\$299,828	\$182,658	61%
113 DEAP	49	4	8%	\$27,889	\$20,339	73%	\$7,373	\$21,206	288%	\$35,261	\$41,545	118%
114 DEMING CESAR CHAVEZ	151	17	11%	\$98,853	\$0	0%	\$28,691	\$0	0%	\$127,544	\$0	0%
115 DIGITAL ARTS AND TECH ACADEMY	327	72	22%	\$487,361	\$69,676	14%	\$109,093	\$121,448	111%	\$596,454	\$191,124	32%
116 DREAM DINE	48	5	11%	\$19,329	\$10,825	56%	\$3,304	\$30,716	930%	\$22,633	\$41,540	184%

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117 EAST MOUNTAIN HIGH SCHOOL	364	101	28%	\$470,517	\$297,241	63%	\$6,711	\$52,995	790%	\$477,228	\$350,236	73%
118 EL CAMINO REAL ACADEMY	308	48	16%	\$358,410	\$268,068	75%	\$66,190	\$80,194	121%	\$424,601	\$348,262	82%
119 ESTANCIA VALLEY CLASSICAL ACAD.	600	75	12%	\$527,399	\$606,795	115%	\$173,465	\$86,927	50%	\$700,864	\$693,722	99%
120 EXPLORE ACADEMY	998	279	28%	\$1,520,068	\$426,365	28%	\$250,731	\$292,079	116%	\$1,770,799	\$718,445	41%
121 EXPLORE ACADEMY - LAS CRUCES	88	19	22%	\$83,390	\$44,704	54%	\$30,231	\$33,958	112%	\$113,621	\$78,662	69%
122 GILBERT L SENA CHARTER HS	125	38	30%	\$320,581	\$241,126	75%	\$13,483	\$53,587	397%	\$334,064	\$294,713	88%
123 GORDON BERNELL CHARTER	170	43	25%	\$508,070	\$287,212	57%	\$65,072	\$59,413	91%	\$573,142	\$346,625	60%
124 HEALTH LEADERSHIP HIGH SCHOOL	242	41	17%	\$308,708	\$255,368	83%	\$61,109	\$67,691	111%	\$369,817	\$323,059	87%
125 HORIZON ACADEMY WEST	371	56	15%	\$346,261	\$294,832	85%	\$111,620	\$89,371	80%	\$457,881	\$384,203	84%
126 HOZHO ACADEMY	493	90	18%	\$445,666	\$890,086	200%	\$82,678	\$81,743	99%	\$528,343	\$971,829	184%
127 INT. SCHOOL AT MESA DEL SOL	302	72	24%	\$499,234	\$297,471	60%	\$22,372	\$101,443	453%	\$521,606	\$398,914	76%
128 J PAUL TAYLOR ACADEMY	200	48	24%	\$250,445	\$127,682	51%	\$71,084	\$68,130	96%	\$321,529	\$195,812	61%

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129 JEFFERSON MONTESSORI ACADEMY	234	55	23%	\$304,290	\$232,989	77%	\$129,503	\$154,706	119%	\$433,792	\$387,695	89%
130 LA ACADEMIA DE ESPERANZA	229	56	24%	\$460,300	\$496,369	108%	\$97,396	\$97,396	100%	\$557,696	\$593,765	106%
131 LA ACADEMIA DOLORES HUERTA	68	12	17%	\$77,591	\$49,655	64%	\$325	\$325	100%	\$77,916	\$49,980	64%
132 LA TIERRA MONTESSORI SCHOOL	82	11	13%	\$109,622	\$56,453	51%	\$18,767	\$16,151	86%	\$128,389	\$72,604	57%
133 LAS MONTANAS CHARTER	173	41	24%	\$236,915	\$181,243	77%	\$23,881	\$35,884	150%	\$260,797	\$217,127	83%
134 LOS PUENTES CHARTER	137	47	34%	\$434,069	\$430,412	99%	\$38,093	\$62,088	163%	\$472,161	\$492,500	104%
135 MARK ARMIJO ACADEMY	200	47	23%	\$720,686	\$333,995	46%	\$91,289	\$84,160	92%	\$811,975	\$418,155	51%
136 MCCURDY CHARTER SCHOOL	525	108	20%	\$599,467	\$630,602	105%	\$134,895	\$130,023	96%	\$734,362	\$760,625	104%
137 MIDDLE COLLEGE HIGH SCHOOL	137	21	15%	\$79,248	\$44,526	56%	\$16,580	\$39,243	237%	\$95,828	\$83,769	87%
138 MISSION ACH. AND SUCCESS	1,933	323	17%	\$2,385,168	\$2,239,885	94%	\$633,575	\$544,648	86%	\$3,018,743	\$2,784,534	92%
139 MONTE DEL SOL CHARTER	359	78	22%	\$399,553	\$371,288	93%	\$42,055	\$95,402	227%	\$441,608	\$466,689	106%
140 MONTESSORI ELEMENTARY SCHOOL	440	40	9%	\$256,244	\$113,736	44%	\$0	\$131,139		\$256,244	\$244,875	96%

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141 MONTESSORI OF THE RIO GRANDE	214	44	21%	\$501,995	\$188,113	37%	\$54,914	\$54,914	100%	\$556,909	\$243,027	44%
142 MORENO VALLEY HIGH	61	10	16%	\$75,106	\$37,675	50%	\$36,080	\$22,369	62%	\$111,186	\$60,044	54%
143 MOSAIC ACADEMY CHARTER	179	42	23%	\$289,931	\$281,588	97%	\$61,622	\$61,622	100%	\$351,553	\$343,210	98%
144 MOUNTAIN MAHOG. COMMUNITY	199	67	34%	\$687,551	\$521,183	76%	\$88,452	\$96,443	109%	\$776,003	\$617,626	80%
145 NATIVE AMERICAN COMM. ACAD.	477	118	25%	\$1,191,479	\$670,706	56%	\$154,865	\$164,343	106%	\$1,346,345	\$835,049	62%
146 NEW AMERICA SCHOOL	190	31	16%	\$539,272	\$188,718	35%	\$0	\$39,616		\$539,272	\$228,334	42%
147 NEW AMERICA SCHOOL - LAS CRUCES	159	31	19%	\$159,048	\$177,021	111%	\$23,464	\$28,482	121%	\$182,512	\$205,503	113%
148 NM ACAD. FOR THE MEDIA ARTS	185	63	34%	\$405,904	\$352,959	87%	\$26,384	\$29,172	111%	\$432,288	\$382,131	88%
149 NM CONNECTIONS ACADEMY	1,296	277	21%	\$1,428,119	\$1,072,462	75%	\$475,252	\$458,390	96%	\$1,903,370	\$1,530,852	80%
150 NM INTERNATIONAL SCHOOL	392	42	11%	\$215,654	\$176,424	82%	\$35,402	\$37,283	105%	\$251,055	\$213,707	85%
151 NM SCHOOL FOR THE ARTS	309	66	21%	\$261,490	\$85,668	33%	\$54,066	\$57,950	107%	\$315,556	\$143,619	46%
152 NORTH VALLEY ACADEMY	395	83	21%	\$639,782	\$365,380	57%	\$119,186	\$153,625	129%	\$758,968	\$519,006	68%
153 PECOS CYBER ACADEMY	1,900	359	19%	\$2,472,147	\$2,064,084	83%	\$209,025	\$362,734	174%	\$2,681,172	\$2,426,818	91%

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154 PUBLIC ACAD. FOR PERF. ARTS	435	46	10%	\$398,172	\$602,197	151%	\$72,585	\$84,654	117%	\$470,757	\$686,851	146%
155 RAICES DEL SABER XINACHTLI	87	9	10%	\$43,628	\$86,853	199%	\$14,687	\$17,156	117%	\$58,315	\$104,009	178%
156 RED RIVER VALLEY CHARTER	64	19	30%	\$136,682	\$142,611	104%	\$21,474	\$58,447	272%	\$158,156	\$201,057	127%
157 RIO GALLINAS SCHOOL	80	9	11%	\$241,886	\$115,452	48%	\$27,897	\$19,546	70%	\$269,783	\$134,998	50%
158 RIO GRANDE ACAD. OF FINE ARTS	80	22	28%	\$97,196	\$32,627	34%	\$16,229	\$26,203	161%	\$113,425	\$58,830	52%
159 ROBERT F. KENNEDY CHARTER	345	115	33%	\$1,012,827	\$174,565	17%	\$170,519	\$190,961	112%	\$1,183,346	\$365,526	31%
160 ROOTS & WINGS COMMUNITY	51	16	32%	\$133,921	\$80,096	60%	\$19,907	\$40,869	205%	\$153,828	\$120,965	79%
161 SAN DIEGO RIVERSIDE CHARTER	55	12	21%	\$63,233	\$28,669	45%	\$18,089	\$15,166	84%	\$81,321	\$43,835	54%
162 SANDOVAL ACAD. OF BILINGUAL ED.	216	29	13%	\$168,160	\$198,974	118%	\$74,058	\$56,573	76%	\$242,218	\$255,547	106%
163 SCHOOL OF DREAMS ACADEMY	499	128	26%	\$1,469,261	\$1,083,350	74%	\$87,301	\$140,199	161%	\$1,556,562	\$1,223,549	79%
164 SIDNEY GUTIERREZ MIDDLE	196	55	28%	\$214,273	\$96,801	45%	\$0	\$0		\$214,273	\$96,801	45%

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165 SIEMBRA LEADERSHIP HIGH	233	69	30%	\$439,039	\$409,994	93%	\$77,825	\$105,095	135%	\$516,864	\$515,089	100%
166 SIX DIRECTIONS INDIG. SCHOOL	68	6	9%	\$23,195	\$1,800	8%	\$6,884	\$6,316	92%	\$30,078	\$8,116	27%
167 SOLARE COLLEGIATE CHARTER	294	72	25%	\$418,606	\$385,922	92%	\$70,197	\$81,041	115%	\$488,802	\$466,963	96%
168 SOUTH VALLEY ACADEMY	605	108	18%	\$1,300,273	\$1,215,684	93%	\$157,374	\$144,986	92%	\$1,457,647	\$1,360,670	93%
169 SOUTH VALLEY PREP	177	51	29%	\$369,731	\$242,969	66%	\$31,022	\$74,764	241%	\$400,753	\$317,734	79%
170 SW PREP. LEARNING CENTER	157	47	30%	\$267,565	\$108,470	41%	\$41,466	\$37,007	89%	\$309,031	\$145,477	47%
171 SW SECOND. LEARNING CENTER	147	37	25%	\$209,579	\$67,905	32%	\$32,867	\$45,962	140%	\$242,446	\$113,867	47%
172 SW AERO. MATH. AND SCIENCE	256	56	22%	\$301,529	\$214,096	71%	\$44,395	\$46,177	104%	\$345,924	\$260,273	75%
173 TAOS ACADEMY	262	57	22%	\$265,908	\$81,869	31%	\$26,325	\$54,411	207%	\$292,233	\$136,280	47%
174 TAOS INTEGRATED SCHOOL OF ARTS	199	51	25%	\$256,796	\$63,490	25%	\$48,558	\$32,570	67%	\$305,354	\$96,060	31%
175 TAOS INTERNATIONAL SCHOOL	177	13	7%	\$69,031	\$39,528	57%	\$45,505	\$58,180	128%	\$114,537	\$97,708	85%
176 TAOS MUNICIPAL CHARTER	212	58	27%	\$324,447	\$246,923	76%	\$112,544	\$95,043	84%	\$436,991	\$341,966	78%



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177 TECH. LEADERSHIP HIGH SCHOOL	296	55	18%	\$526,294	\$372,738	71%	\$30,644	\$80,267	262%	\$556,939	\$453,005	81%
178 THE ALB TALENT DEV. CHARTER	111	18	16%	\$98,577	\$57,935	59%	\$64,676	\$31,560	49%	\$163,253	\$89,495	55%
179 THE ASK ACADEMY	562	152	27%	\$820,920	\$425,325	52%	\$94,566	\$66,601	70%	\$915,486	\$491,927	54%
180 THE GREAT ACADEMY	87	13	15%	\$70,688	\$89,302	126%	\$42,282	\$29,311	69%	\$112,970	\$118,613	105%
181 THE MASTERS PROGRAM	251	43	17%	\$171,198	\$174,688	102%	\$93,589	\$124,686	133%	\$264,787	\$299,374	113%
182 THRIVE COMMUNITY SCHOOL	111	24	22%	\$217,034	\$69,499	32%	\$22,092	\$29,990	136%	\$239,126	\$99,489	42%
183 TIERRA ADENTRO	232	59	25%	\$368,903	\$303,962	82%	\$59,748	\$66,062	111%	\$428,651	\$370,025	86%
184 TIERRA ENCANTADA CHARTER	283	51	18%	\$290,207	\$98,719	34%	\$110,635	\$93,087	84%	\$400,842	\$191,805	48%
185 TURQUOISE TRAIL CHARTER	679	124	18%	\$781,710	\$652,923	84%	\$194,574	\$239,285	123%	\$976,284	\$892,208	91%
186 VISTA GRANDE HIGH SCHOOL	84	22	26%	\$111,555	\$98,739	89%	\$42,158	\$18,759	44%	\$153,712	\$117,498	76%
187 VOZ COLLEGIATE PREPARATORY	40	20	50%	\$214,825	\$63,743	30%	\$27,776	\$35,469	128%	\$242,602	\$99,212	41%
188 WALATOWA CHARTER HIGH	40	2	5%	\$7,732	\$14,569	188%	\$12,793	\$80,587	630%	\$20,525	\$95,156	464%
189 WILLIAM W & JOSEPHINE DORN	58	10	16%	\$122,600	\$99,169	81%	\$17,251	\$16,696	97%	\$139,851	\$115,865	83%

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190 SUBTOTAL - SCHOOL DISTRICTS	278,285	59,621	21%	\$567,394,628	\$536,035,553	94%	\$89,368,163	\$96,785,191	108%	\$656,762,791	\$632,820,744	96%
191 SUBTOTAL - CHARTER SCHOOLS	29,875	6,270	21%	\$44,841,319	\$32,059,931	71%	\$7,349,282	\$8,739,573	119%	\$52,190,601	\$40,799,504	78%
192 STATEWIDE TOTAL	308,160	65,891	21%	\$612,235,947	\$568,095,483	93%	\$96,717,444	\$105,524,765	109%	\$708,953,392	\$673,620,248	95%

Source: LESC analysis of OBMS data