



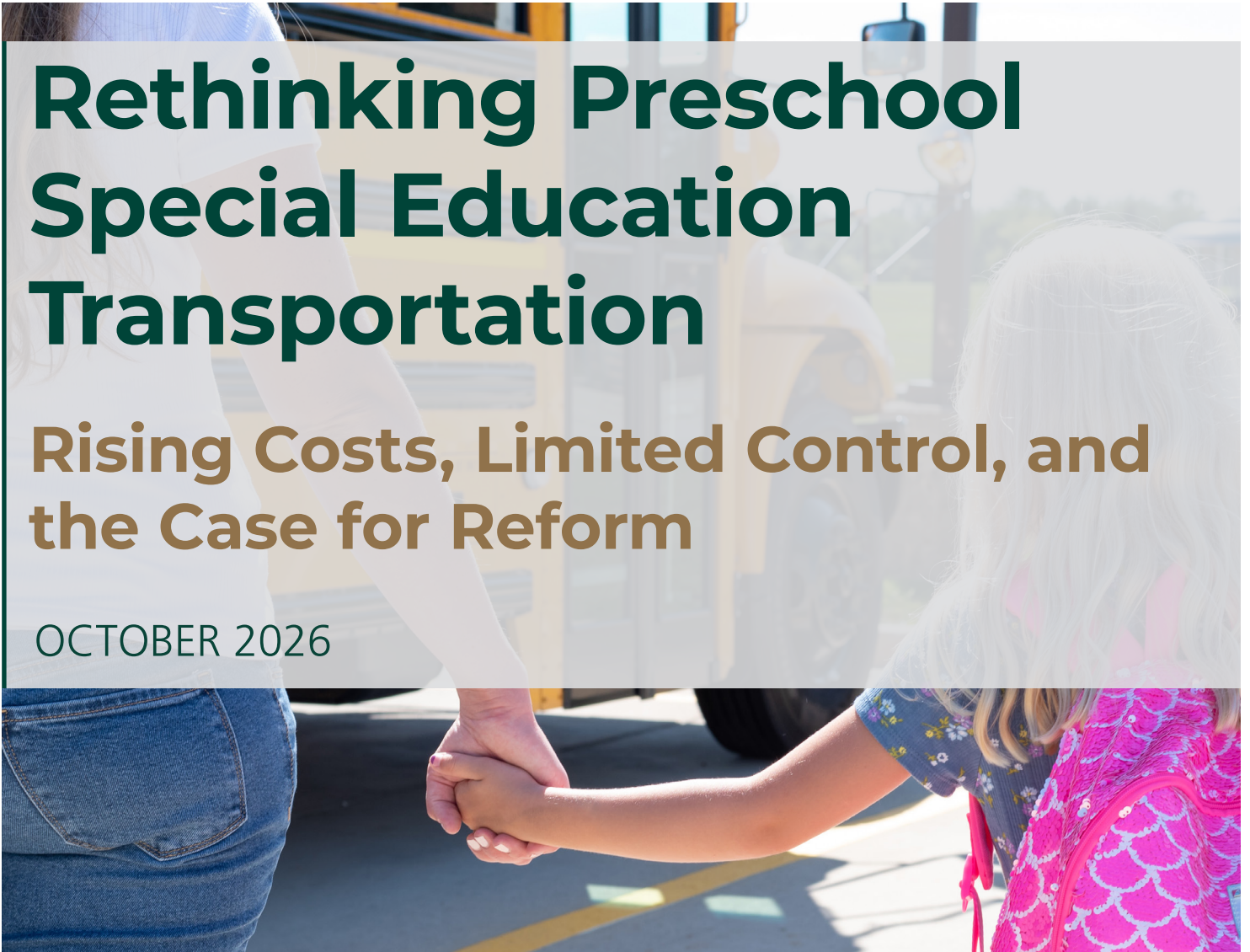
NYSAC

— NEW YORK STATE —
ASSOCIATION OF COUNTIES

Rethinking Preschool Special Education Transportation

Rising Costs, Limited Control, and the Case for Reform

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Key Statistics at a Glance

Metric	Figure
Children receiving preschool special education services	48,471
Average annual county transportation cost	\$3.08 million
County share of transportation costs	40.5%*
Transportation cost savings with school district providers	3–5x

Sources: NYSED BEDS Day enrollment data (October 2024); NYSACHO 4410 Pre-K Transportation and Program Cost Survey (2025).

*Nominal share. Effective county share can be substantially higher due to a per-trip transportation cap.

Executive Summary

New York’s preschool special education system exists to reach the youngest children with disabilities in their earliest years, when the right services can do the most to shape how a child learns, communicates, and grows. New York State is the only state in the nation that assigns financial responsibility for preschool special education, including transportation, to county governments rather than to school districts. This structural anomaly, established under Section 4410 of the Education Law, has created a growing fiscal crisis for the 57 counties outside New York City. Transportation costs alone have nearly doubled in less than five years.

What is at stake, however, is not only county budgets. Ages three through five are the period when special education services do the most developmental good, and transportation is what makes those services reachable. A child who cannot get to their program reliably and on time risks missing out on services during the narrow early-childhood window when intervention is most effective. A transportation system that is expensive, fragile, and dependent on a thin vendor market puts children’s access to timely, consistent early intervention at risk. Reform should be judged first by whether it gets children to their services dependably, and second by what it costs to do so.

In 2020, on average, counties spent approximately \$1.2 million annually on preschool special education transportation. By 2022, that figure had risen to an average of \$2.3 million — while data from 2025 indicates that the average had increased to \$3.25 million—a 170 percent increase over five years. Individual county figures illustrate the range: Greene County, with 174 enrolled children, spent \$768,950.96 on preschool transportation in 2025, or approximately \$4,419 per enrolled child. Sullivan County, with 431 enrolled children, spent \$1,492,590.72 in the 2024–25 school year, or approximately \$3,463 per enrolled child. Counties of all sizes are absorbing these costs with no meaningful tools to control them.

The central finding of this report is that **New York should move toward a more integrated preschool special education transportation model built on a stronger county-school district partnership.** Counties remain responsible for arranging and funding transportation under Section 4410, yet school districts already operate buses, employ trained drivers, and have the infrastructure, expertise, and existing legal mandate to transport children with disabilities at far lower cost. An analysis by the New York State Association of County Health Officials found that school district-provided

transportation costs three to five times less than private contractor arrangements counties currently rely upon. Better aligning preschool transportation with existing school district transportation capacity would support more consistent service for children while reducing unnecessary cost pressures on counties and taxpayers.

This report documents the full service pipeline from birth through age 18, examines how counties across New York are managing transportation costs, presents individual county case studies, and advances policy recommendations grounded in two core principles: what is best for children and what is fiscally responsible for taxpayers.

A note on local variability: The evidence in this report strongly and consistently supports shifting preschool transportation responsibility toward school districts as the central, highest-priority reform. That said, the Madison County Public Health Department's 2026 transportation options report surfaces one important nuance: in a county with no center-based program located in-county and with school districts already short on drivers, the school-district model is not automatically the cheapest option, and Madison County's own weighted decision-matrix analysis ranked it behind continuing with a third-party vendor. This local variation does not weaken the broader case for reform. Rather, it underscores that a successful statewide approach must account for differences in local program capacity, school district transportation availability, driver shortages, geography, and scheduling constraints. In some counties, stronger school district partnership may produce immediate savings; in others, state funding, technical assistance, and phased implementation may be necessary before those savings can be fully realized.

Key Findings

- New York is the only state in the nation where counties, not school districts, bear financial responsibility for preschool special education transportation.
- Counties pay 40.5% of approved transportation costs, with the State reimbursing the remaining 59.5%.
- A separate, county-specific state cap on per-trip transportation reimbursement can push a county's actual reimbursement well below the nominal 59.5%, in some cases, cutting it by more than half.
- Section 4410 preschool enrollment rose from 39,943 in October 2015 to 48,471 in October 2024 — a 21.4% increase over the decade, including a sharp pandemic-era dip and a strong post-2022 rebound — with each additional enrolled child adding to county transportation obligations.
- Average county transportation costs rose 170% between 2020 and 2025, from \$1.2M to \$3.25M, with no corresponding increase in county resources or cost-control tools.
- School district-provided transportation costs three to five times less than private contractor arrangements counties currently rely upon.
- School-age students with disabilities reached 480,579 in 2024–25, the highest level in the decade of data available, and a reflection of the same rising disability-identification trend that has already driven preschool special education enrollment up 21.4% since 2015.
- 83% of school districts (455 of 550 surveyed by OSC) maintain preschool special education waitlists, reflecting inadequate service capacity that further complicates transportation planning.
- No pending state legislation currently extends transportation aid specifically to Section 4410 preschool special education transportation; Senate Bill 1495-A (Fahy) would extend aid only to general Universal Pre-Kindergarten transportation, leaving the core gap this report addresses unresolved.
- Transportation costs vary widely by county, from roughly \$7,700 to over \$40,000 annually per bused child, driven mainly by route density and geography. See Case Study Appendix and Table 6.

I. INTRODUCTION AND PURPOSE

Every year, tens of thousands of New York families navigate a complex system to secure special education services for their preschool-age children. The Individuals with Disabilities Education Act (IDEA) guarantees those services as a matter of federal law. New York’s own Education Law reinforces that guarantee. But the delivery of those services, and the cost of transporting children to them, falls to county government, placing counties in the position of managing a specialized transportation system that sits outside their core public health and human services functions.

County governments in New York serve as fiscal agents for preschool special education under Section 4410 of the Education Law. They authorize services, procure transportation contracts, reimburse parents for mileage, pay invoices, and front costs before receiving partial state reimbursement. As a result, counties are responsible for financing and administering a transportation function that is more commonly handled through school district special education systems in other states.

This report addresses three questions.

First, how many children are moving through New York’s early childhood disability service pipeline, from birth through age 18, and what does that trajectory look like over the past decade?

Second, how are counties managing preschool special education transportation, at what cost, and with what results?

Third, what legislative and administrative changes would produce better outcomes for children and more sustainable costs for taxpayers?

The data presented here — drawn from federal IDEA reporting, New York State Education Department BEDS Day enrollment files, county budgets, and individual county program data — points to a consistent conclusion: New York’s preschool transportation system is structurally misaligned, fiscally unsustainable, and increasingly inequitable for children in counties with the fewest resources to manage the burden.



II. THE SERVICE PIPELINE

From Birth Through Age 18

New York’s early childhood disability service system operates as a sequential pipeline governed by different legal frameworks, funding mechanisms, and administrative entities at each stage. Understanding this pipeline is essential to understanding why the preschool transportation burden falls where it does, and why reform is both feasible and overdue.

Early Intervention Program (*Birth to Age 3*)

The Early Intervention Program (EIP), established under Article 25 of the Public Health Law in 1993, serves infants and toddlers who have a confirmed disability or an established developmental delay from birth through their third birthday. The EIP operates under federal IDEA Part C, and County Early Intervention Officials (EIOs) serve as local administrators, paying providers and seeking reimbursement from the state for the state’s share of costs not covered by Medicaid or private insurance.

Children receive services through an Individualized Family Service Plan (IFSP) developed with the family. Services are predominantly delivered in the home or in community-based settings, reflecting the federal preference for natural environments. As of New York’s most recently reported program year (FFY 2023–24, July 2023 through June 2024), 90.7% of infants and toddlers with an active IFSP received services in the home or community-based settings, meaning that transportation to program sites is rarely required at the EI stage.

In federal fiscal year 2023–24, NYS EIP received over 69,000 referrals, completed over 53,000 multidisciplinary evaluations, and reported over 73,000 children with an active IFSP during the program year, a substantial increase from the 54,460 children served during the comparable 12-month period in 2013–14. The program is supported by more than 1,200 approved billing providers and an additional 8,735 individuals approved to contract with agencies, with approximately 16,000 qualified personnel rendering services statewide.

New York’s identification rate has also risen. At the October 1 point-in-time count used for FFY 2023–24 federal reporting, NYS EIP served 5.19 percent of the population of infants and toddlers under three years old, compared with a national average of 4.20. New York’s identification rate for the youngest cohort tells a different story, however: NYS EIP served just under 0.88 percent of the population under one year old in FFY 2023–24, which is lower than the national average of 1.35 percent. This suggests that the under-1 rates trail the national average, a trend worth further monitoring by the Department and the EICC.

TABLE 1 . New York State Early Intervention Program — Key Indicators

Indicator	NYS FFY 23-24	Nat'l FFY 23-24
Children enrolled — point-in-time count	~36,000*	N/A
Annual enrollment / active IFSPs (12-month)	73,000+	—
Annual referrals	69,000+	—
% of birth-to-3 population with disabilities	5.19%	4.20%
% of birth-to-1 population with disabilities	0.88%	1.35%
% served in home/community-based settings	90.7%	N/A**

Source: FFY 2023–24 columns — NYS Department of Health, FFY 2023 State Performance Plan/Annual Performance Report for the Early Intervention Program (submitted to OSEP February 2025; data covers program year July 2023–June 2024). *The FFY 2023–24 APR reports percentages, not a raw point-in-time count; ~36,000 is an approximate proxy drawn from a February 2022 figure reported in NYS OSC, Oversight of the Early Intervention Program (February 2023), not an exact October 2023 count. **National comparison for this specific metric was not reported in the cited FFY 2023–24 source.

Preschool Special Education (Ages 3–5)

At age three, children who completed early intervention and continue to require special education services transition to the preschool special education system under Section 4410 of the Education Law. A Committee on Preschool Special Education (CPSE), convened by the child’s school district of residence, evaluates each child and develops an IEP specifying appropriate programs, services, and transportation. It is the county, not the school district, that bears financial responsibility for those services, including transportation.

Section 4410 applies to children from age three through the end of the month of August of the school year in which they first become eligible to attend school. Two primary service tracks generate different transportation obligations: children approved for center-based programs are eligible for county-arranged bus transportation; children approved for related services only (speech therapy, occupational therapy, physical therapy, and similar itinerant services) are ineligible for bus transportation and instead receive parent reimbursement. This distinction is central to understanding why transportation costs fall differently across counties and why center-based placements drive the highest-cost transportation obligations.

NYSED’s BEDS Day data, collected on the first Wednesday of each October, tracks point-in-time enrollment in Section 4410 preschool special education programs statewide. A complete annual series is available from 2015 through 2024:

TABLE 2 . NYS Section 4410 Preschool Special Education Enrollment, BEDS Day 2015–2024

BEDS Day	Children Enrolled (Sec. 4410)	Year-Over-Year Change
Oct. 2015	39,943	— (baseline)
Oct. 2016	39,713	–230 (–0.6%)
Oct. 2017	40,090	+377 (+0.9%)
Oct. 2018	41,211	+1,121 (+2.8%)
Oct. 2019	41,759	+548 (+1.3%)
Oct. 2020	35,712	–6,047 (–14.5%) ↓ COVID
Oct. 2021	35,660	–52 (–0.1%)
Oct. 2022	40,846	+5,186 (+14.5%) ↑ Recovery
Oct. 2023	46,505	+5,659 (+13.9%)
Oct. 2024	48,471	+1,966 (+4.2%)

Source: NYSED SEDCAR, *Data Summaries of Children with Disabilities Receiving Special Education Programs and Services* (p12.nysed.gov/sedcar/goal2data.htm). Figures reflect the “Preschool Disabled (Section 4410)” row for each year’s BEDS Day count. Note: NYSED’s published 2016 table shows 39,713 in the age-breakdown column but 39,943 in that row’s total column; this paper uses 39,713, consistent with both the column entry and the underlying statewide total for that year.

A data-definition note: NYSED’s BEDS Day system reports this population under its broader administrative classification, “children with disabilities”; NYSED does not offer a narrower “children with special needs” cut of the same count. In practice, the two populations overlap heavily for the Section 4410 program, specifically, since enrollment in that program requires a CPSE-issued disability determination, but readers should understand the 39,943–48,471 figures in Table 2 as a “children with disabilities” count as NYSED classifies it, not a hand-picked “special needs” subset, and that the count may, therefore, include children whose qualifying disability is not the kind of need this report otherwise refers to when it discusses special education transportation.

School-Age Special Education (Ages 5–21)

At kindergarten entry, children with disabilities transition from the county-administered Section 4410 preschool system to school-age special education administered by school districts through the Committee on Special Education (CSE) process. This transition is legally significant: county financial responsibility for both services and transportation ends entirely, and school districts assume full responsibility, including transportation under Section 4401(4) of the Education Law.

NYSED’s BEDS Day data provides a complete annual series for school-age students with disabilities from 2015–16 through 2024–25:

TABLE 3 . NYS Students with Disabilities — School-Age Enrollment, BEDS Day 2015–2025

School Year	Students with Disabilities Enrolled	Year-Over-Year Change
2015–16	456,388	— (baseline)
2016–17	454,844	–1,544 (–0.3%)
2017–18	462,163	+7,319 (+1.6%)
2018–19	467,261	+5,098 (+1.1%)
2019–20	464,421	–2,840 (–0.6%)
2020–21	459,039	–5,382 (–1.2%)
2021–22	453,342	–5,697 (–1.2%)
2022–23	456,385	+3,043 (+0.7%)
2023–24	459,771	+3,386 (+0.7%)
2024–25	480,579	+20,808 (+4.5%)

Source: NYSED BEDS Day Enrollment Data — Students with Disabilities Receiving Special Education Programs and Services, 2015–16 through 2024–25.

The same data-definition note applies here. The Table 3 school-age series is likewise sorted by NYSED’s broader “children with disabilities” classification rather than by a separate “special needs” designation for the same reason given above — NYSED’s data could not be sorted more narrowly. The 456,388–480,579 figures in Table 3 should be read accordingly as the full disability-classified population rather than a special-needs-only subset.

The school-age enrollment data reveals several notable trends. Enrollment peaked in 2018–19 at 467,261, then declined across three consecutive years — 2019–20 through 2021–22 — falling to a trough of 453,342, a reduction of nearly 14,000 students from peak to trough. The steeper declines of 2020–21 and 2021–22 are directly attributable to COVID-19 disruptions to referral, evaluation, and enrollment processes. Recovery was modest in 2022–23 and 2023–24. The 2024–25 school year then produced a striking 4.5% single-year surge of more than 20,800 additional students, the largest annual increase in the decade of data available. This jump likely reflects COVID-era identification catch-up and merits ongoing monitoring, as it reflects the same rising identification trend that has already driven preschool enrollment up.

The contrast between the school-age and preschool transportation systems is fundamental to the reform argument. School districts transport hundreds of thousands of students with disabilities daily through integrated bus operations, at dramatically lower per-child cost than the private contractor arrangements most counties use. The difference is infrastructure, expertise, and scale. The case for extending school district transportation responsibility to preschool-age children is logical, documented, and fiscally compelling.

The Transition Pathway and the Incentive Problem

The service pipeline creates an accountability gap that drives cost inflation at the preschool level. When the CPSE recommends services and transportation for a preschool child, the school district makes the recommendation, but the county pays the bill. When that same child enters kindergarten and the CSE makes service recommendations, the school district both recommends and pays — creating direct financial accountability for the cost of its decisions.

This divergence of decision-making authority from financial responsibility is a structural problem in public finance. At the preschool level, the recommending body (school district CPSE) bears no financial consequence for the transportation costs it generates. The county holds a nominal, non-mandatory seat on the CPSE — its representative’s attendance is not required for the committee to act, and the county has no chairing role or veto authority over the resulting recommendation, even though the county bears the transportation cost that recommendation generates. Reform proposals that transfer transportation responsibility to school districts would close this gap by aligning recommendation and payment within a single accountable entity.

Consolidating responsibility also serves the child directly. Under the current structure, a child’s transportation is administered by the county through preschool and then handed off to the school district at kindergarten entry. A single accountable entity from preschool through school age gives the child one continuous transportation relationship rather than a change of systems at age five.



III. LEGAL FRAMEWORK AND COUNTY FINANCIAL RESPONSIBILITY

Origins and Structure

Section 4410 of the New York State Education Law

Section 4410 of the New York State Education Law is the statutory cornerstone of the preschool special education system. Since its adoption in 1989, the law has been amended and expanded, but its core administrative structure — school district CPSE evaluation and IEP development, with county fiscal responsibility for services and transportation — has remained unchanged for more than three decades.

Under Section 4410(8), the municipality (county) in which a preschool child resides is responsible for providing suitable transportation to and from approved programs, as determined by the board of education. Section 4410(8) further establishes that a parent's inability or declination to transport their child shall in no way affect the county's responsibility to ensure that recommended services are provided. This provision creates an absolute transportation obligation for counties that cannot be mitigated by arguing that parents could alternatively provide transportation.

The implementing regulations in Section 200.16(e)(5) of the Commissioner's Regulations require the CPSE to identify transportation options when developing service recommendations and encourage parents to transport their children at public expense where cost-effective at a per-mile rate established by the county and approved by the Commissioner. Where parents cannot or will not transport their children, the county must arrange and fund transportation through other means.

A Unique National Anomaly

The 40.5% County Cost-Share

Under Section 4410's state aid formula, the State reimburses counties for 59.5% of approved preschool special education costs, including allowable transportation costs. Counties bear the remaining 40.5%. This funding structure places New York outside the mainstream of preschool special education financing nationally. In all other states, preschool special education costs, including transportation, are the responsibility of school districts, which receive special education aid from state and federal sources and incorporate these costs into their operational budgets. No other state imposes county-level financial responsibility for this function.

The 40.5% county share applies regardless of local transportation market conditions, regional vendor availability, or whether existing school district transportation infrastructure could provide the same service more cost-effectively.

This 40.5% share is not capped, adjusted for county fiscal capacity, or offset by any mechanism calibrated to a county's ability to pay. A county may transport relatively few preschool children but still face long travel distances, limited vendor competition, and few opportunities to consolidate routes. As a result, a small number of placements can generate disproportionately high per-child costs for counties with the least fiscal and administrative capacity to absorb them.

Additionally, transportation reimbursement is subject to a separate state-imposed per-trip cap, described below, that can substantially increase a county's effective share of these costs.

Pay First, Recover Later

State Reimbursement Mechanics

Counties pay for preschool special education transportation up front and then submit claims to the State for the 59.5% reimbursement. This pay-first, reimburse-later structure creates cash flow challenges, particularly for smaller counties with limited reserves. A county that pays \$2 million in transportation costs each year must carry that outflow for weeks or months before receiving the \$1.19 million state reimbursement. The remaining \$810,000 is the county's permanent net cost.

Standard preschool special education transportation costs are generally not Medicaid billable. A narrow exception exists for “special transportation” involving a vehicle specifically modified for a documented medical need and a trip to a separate Medicaid-covered service, but this exception does not apply to the routine center-based transportation that represents the overwhelming majority of county transportation spending. Unlike certain preschool program service costs for which counties may bill Medicaid when children are enrolled, transportation generates no Medicaid recovery — the 59.5% state reimbursement is the exclusive financial relief available, making transportation the most direct and unmitigated component of county cost obligations under Section 4410.

The Transportation-Specific Reimbursement Cap

Although Section 4410 generally requires the State to reimburse counties for 59.5% of approved costs, a separate cap on transportation reimbursement can substantially reduce the State's actual contribution. Transportation reimbursement is subject to a separate, state-set per-trip cap, calculated individually for each county based on projected bus runs and program enrollment. Where a county's actual per-trip cost exceeds this cap, the county absorbs 100% of the difference, with no state reimbursement above the capped amount.

The effect can be severe. Otsego County reports that the transportation cap reduces its effective state reimbursement for preschool special education from the nominal 59.5% to between 41% and 43%, nearly reversing the cost-sharing arrangement the statute otherwise establishes. For a 10-month school year, the state caps Otsego County's transportation reimbursement at \$49.40 per one way trip, while the county's actual per-day bus rates from \$570 to \$870. Because the cap is set individually per county, its effect on the county net-cost figures reported in Section IV's case studies likely varies substantially by county.

SED calculates each county's transportation cap by multiplying an approved one-way trip by actual trip counts (tracked separately for the two-month summer and ten-month school-year portions of the program), then summing the two figures. Where a county's actual accepted transportation costs exceed this calculated cap, the difference is deducted from the county's overall Section 4410 reimbursement cap at the standard 59.5% rate, rather than narrowly from the transportation claim alone. Because the cap is set individually per county based on projected trip volume, and the underlying trip rate is set by SED rather than tied to market busing costs, the size of the resulting shortfall varies significantly from county to county. Counties themselves describe the unit inconsistently: Madison and Livingston Counties both describe their per-trip rate as one-way, while Orleans County describes its rate as a round-trip figure.



Cross-County Variation in the Transportation Cap

The effect of the transportation cap is not uniform across counties. Counties reporting detailed cap data illustrate the range:

County	Nominal Reimbursement	Effective Reimbursement	State Per-Trip Cap
Otsego	59.5%	41-43%	\$49.40/trip (10-month)
Madison	59.5%	~24%	\$31.02/trip (10-month), \$43.51/trip (2-month)
Livingston	59.5%	59.5% (has not exceeded cap)	\$31.02/trip (10-month), \$43.51/trip (2-month)
Wyoming	59.9%	~36%	\$36.24/trip (avg.)
Greene	59.5%	~39.1%	\$35.62/one-way (10-month), \$36.86/one way (6-week summer)
Genesee	59.5%	27.6%	\$42.29/round trip (2-month), \$30.14/round trip (10-month)

IV. PRESCHOOL TRANSPORTATION COSTS AND SERVICE DELIVERY

What Transportation Covers Under Section 4410

Preschool special education transportation encompasses two service categories that generate different costs and administrative requirements for counties.

Center-Based Transportation (Bus Service)

Children approved for center-based preschool special education programs are eligible for county-procured bus transportation to and from those programs. Counties contract with private transportation vendors for this service. Vehicles must meet applicable safety standards; drivers must be certified and background-checked, and monitors are required for children with specific needs. Annual transportation costs per bused child vary substantially across counties, ranging from approximately \$7,700 to more than \$40,000 in the county case studies presented in this report. These costs reflect the realities of a specialized transportation market with limited vendor competition, smaller passenger loads, longer or more dispersed routes, and additional staffing or vehicle requirements for children with disabilities.

Related-Services Transportation (Parent Reimbursement)

Children approved for related services only — speech therapy, occupational therapy, physical therapy, or other itinerant services delivered outside a center-based setting — are ineligible for bus transportation. Instead, parents receive per-mile reimbursement at a rate set by the municipality and approved by the Commissioner. Parent reimbursement carries lower direct costs than bus procurement but still requires county health department staff to process claims, verify mileage, track payments, and coordinate with families — administrative work that adds to already substantial local public health responsibilities.

The Cost Explosion: What Happened and Why

Preschool special education transportation has become one of the fastest growing cost pressures within the special education system. Multiple converging factors have contributed to this increase.

Driver and Vehicle Shortages

The COVID-19 pandemic caused widespread departure from the commercial transportation workforce, including the specialized sector serving preschool and special education students. Many drivers did not return, tightening the labor market for the carriers' counties depended on. Workforce shortages gave carriers leverage to raise rates substantially at contract renewal, knowing that counties had limited alternative sourcing options.

Marketplace Consolidation

The private transportation market serving preschool special education has consolidated in many regions of the state, reducing competitive bidding and eroding counties' negotiating position. In some counties, only one or two carriers are willing to bid on preschool special education contracts, effectively setting the market price. Counties cannot reject a sole bidder when children's service access depends on transportation being in place. Twelve counties in a recent NYSAC survey of 34 counties (35%) reported only a single bid, while four additional counties reported only two bids.

Fuel and Operating Cost Increases

Vehicle fuel and maintenance costs rose sharply in 2021 and 2022, and transportation carriers passed those increases through to counties at contract renewal. Unlike school districts, which can negotiate fuel cost provisions across large multi-year contracts with substantial volumes, counties negotiate smaller individual contracts with less leverage for risk-sharing provisions.

Enrollment Growth

The 18.7 percent increase in Section 4410 enrollment between October 2022 and October 2024 added thousands of additional transportation-eligible children without any structural change in how transportation is procured or funded. More children mean more routes, more vehicle hours, and more cost — all at inflated post-pandemic vendor rates.

According to data compiled by NYSAC, average annual county transportation costs for preschool special education rose from \$1.2 million in 2020 to \$2.3 million in 2022 and \$3.25 million in 2025, representing a 170% increase over five years.

A separate survey of local health departments conducted by the NYS Association of County Health Officials (NYSACHO) also found rising transportation expenditures. Average county health department spending on preschool special education transportation increased from \$2.62 million in 2023 to \$2.95 million in 2024 and \$3.08 million in 2025, a cumulative increase of 17.6% over two years. Although the two analyses report somewhat different expenditure averages, both document substantial increases in county transportation costs.

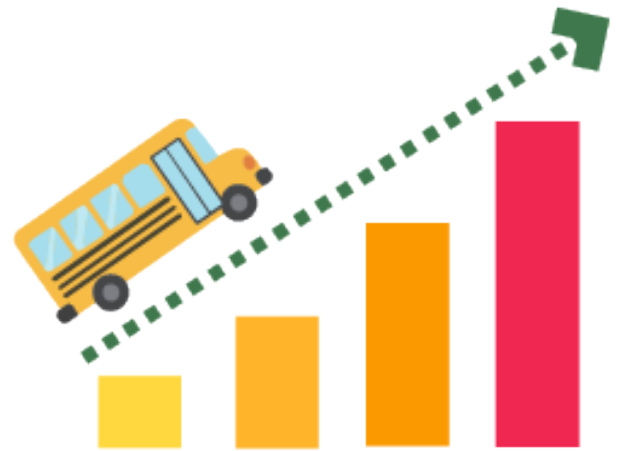
Preliminary responses to the NYSACHO survey indicate average transportation expenditures of \$4.72 million in 2026. However, because many of the 39 responding counties were unable to provide complete figures for the year, these results should not be treated as a confirmed year-over-year comparison.

The Transportation Models Used Across NYS

Across the 57 counties outside New York City, counties use several transportation models to meet their Section 4410 obligations. Most rely on some combination of approaches, depending on geography, available partners, and the characteristics of their enrolled children.

Private Vendor Contract Model

The private vendor contract model is the most common approach used by counties and generally carries the highest per-child transportation costs. Counties issue requests for proposals and contract with private transportation companies to provide specialized vehicles and trained drivers for preschool children with disabilities. The cost of private transportation varies considerably depending on travel distances, children's transportation needs, and local market conditions. As illustrated by the county case studies, annual per-child costs can exceed \$20,000 and, in some cases, \$40,000. Contract renewals in recent years have produced price increases of 20 to 40 percent above prior contract rates in some counties, and counties have limited recourse because of marketplace consolidation. NYSAC's recent survey found that 23 of the 34 responding counties (68%) utilize this model.



A 2026 report by Madison County reviewing transportation options for children with special health care needs documents that when one of only two contracted vendors declined to accept a scheduled rate-increase extension in 2023, the county was contractually obligated to rebid every route; the resulting average daily busing cost rose 110% between the 2018–2020 and 2024–2026 contract periods (from \$331.80 to \$697.86 per day), adding roughly \$540,000 in annual cost, a vivid illustration of how thin the vendor market has become and how little leverage counties retain once a single carrier declines to renew.

County–School District Partnership Model

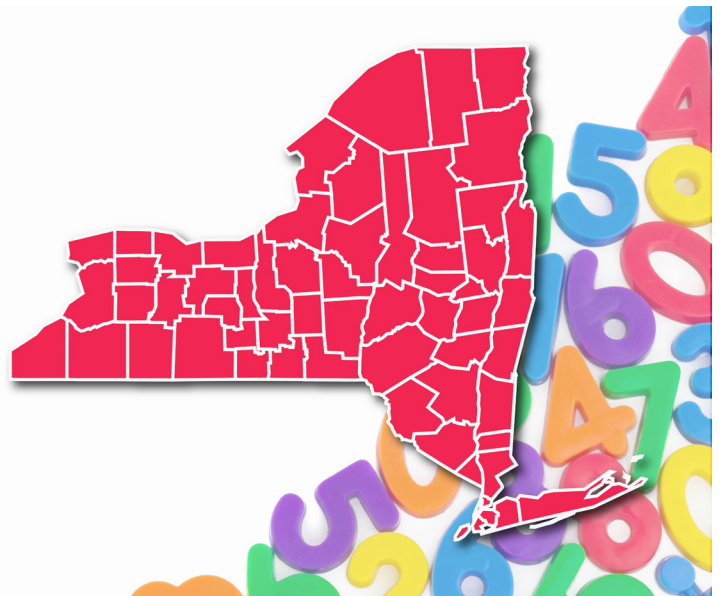
Among the models reviewed, county-school district partnerships offer the strongest documented opportunity to reduce transportation costs while leveraging existing school transportation infrastructure. Some counties have negotiated agreements, formal or informal, under which the local school district provides transportation for preschool children with disabilities using district-owned buses. Because school districts already operate bus routes, have established safety and driver qualification systems, and often have midday capacity on existing vehicles, they can accommodate preschool special education children at marginal cost rather than the full market rate of a private specialty vendor. A NYSACHO analysis of county health officials found that this model produces transportation costs three to five times lower than private contractor arrangements. Only Allegany County, out of thirty-four responding counties, reported exclusively employing this arrangement in a recent NYSAC survey.

Parent Reimbursement Model

For children whose parents are willing and able to transport them, counties provide per-mile reimbursement at approved rates. This is the least expensive form of county transportation support, but it is not a universal solution: not all parents have reliable vehicles, the ability to take time from work, or the capacity to manage daily transportation for a child with significant needs. Section 4410(8) is explicit that parental inability shall not relieve the county of its transportation obligation, so parent reimbursement can supplement, but not replace, an organized transportation system for children whose families cannot provide daily transportation. For those children, the organized system is not a convenience but the only means by which they reach their services at all, which makes its reliability a direct determinant of whether they are served.

Hybrid Model

Most counties use some combination of the three models above. A typical hybrid arrangement uses district buses where a partnership exists, private vendor transportation for children in out-of-county placements or programs not on district routes, and parent reimbursement for related services for children. Managing a hybrid arrangement requires significant coordination by county staff, often health department employees with little or no training in transportation logistics. This places additional administrative demands on county personnel and increases the overall cost of providing transportation services. Ten counties (or 29% of respondents) reported utilizing this arrangement in NYSAC's recent survey.



County-Operated Transportation Service

Across all 57 counties outside New York City, only Herkimer County currently operates its own preschool special education transportation service. Under this model, the county owns the vehicle fleet outright but subcontracts day-to-day coordination, including driver and aide hiring and payroll, to a transportation management agency; the county covers vehicle insurance, registration, and maintenance, and pays the agency a flat per-bus rate regardless of program location. Herkimer also partners with the regional Family and Community Engagement (FACE) Center to provide free specialized training for drivers and monitors. In 2025, Herkimer County reported average savings of approximately \$17,000 per month from better route coordination, a lower state fuel contract, and reduced contractor overhead, though those savings were subsequently reduced after the county needed to purchase an additional vehicle — underscoring that even a working county-operated model carries ongoing capital exposure.

The start-up cost of this model is substantial and scale dependent. When Madison County modeled what it would cost to establish an equivalent service for its own, much smaller preschool population (28 children), it projected a first-year cost of \$1,774,356 — covering a 21-person staff (a transportation coordinator, two office staff, eight drivers, eight bus aides, and two mechanics), an 11-vehicle fleet (nine SUVs, one wheelchair-accessible van, and one wheelchair-accessible minibus), and safety equipment, training, and routing software — against an existing 2025 transportation budget of \$1,340,000, a \$434,356 shortfall before accounting for facility, fuel, or fringe-benefit costs. These fixed start-up and operating costs make a county-operated transportation model unrealistic for most counties absent significant scale, existing transportation infrastructure, or substantial up-front state support.

VI. SYSTEMIC INEFFICIENCIES

Structural Misalignment: County Health Departments Are Not Transportation Agencies

The root cause of the transportation cost crisis is a mismatch between statutory responsibility and operational capacity. County health departments — the entities most commonly designated as fiscal agents for Section 4410 — are organized around public health responsibilities such as disease surveillance, environmental health, maternal and child health services, and emergency preparedness. They are not structured to operate as transportation procurement and logistics agencies.

This mismatch is borne out in local health department budgets themselves: survey data shows that 4410/PreK Special Education 54.21 percent of a local health department's total budget, with percent - more than six times the 7.76 percent share attributable rarely requires transportation given that 90.7 percent of EI services settings.

School districts achieve lower costs through infrastructure, expertise, and scale.

Additionally, counties cannot achieve the economies of scale that school districts achieve because their preschool transportation loads are small, geographically dispersed, and served by specialty vendors rather than integrated district systems. These low-density routes carry a cost that falls on children as well as budgets: the long, dispersed routing that drives up price also means extended daily time in transit for three-to-five-year-olds with disabilities.

A district-based system that can route preschool children alongside its existing operations shortens those trips—an outcome that serves the child directly, independent of the fiscal case.

School districts are transportation experts by necessity and by law. They operate or contract buses for hundreds of students daily, employ certified transportation directors, conduct driver background checks, maintain vehicle inspection programs under DMV oversight, and route children across entire districts. Section 4401(4) already requires school districts to provide transportation for all pupils with disabilities—a mandate that applies at school age and that could logically and practically be extended to preschool-age children with minimal additional administrative burden on school districts.

The NYSACHO analysis finding — that school district-provided transportation costs three to five times less than private contractor arrangements — is not surprising given this context. Districts achieve lower costs through infrastructure, expertise, and scale. The current system pays a premium because transportation responsibility is misaligned with the level of government best positioned to provide the service efficiently.

Provider Shortages Compound Transportation Planning



A 2024 Office of the State Comptroller audit found that 83 percent of New York school districts outside New York City — 455 of 550 surveyed — maintain waitlists for preschool special education services due to provider shortages. Because waitlisted children have no confirmed placement, counties cannot finalize transportation routes or vendor contracts until a placement is secured — and when a placement finally comes through, it is often at a distant provider rather than a nearby one, generating a longer and more expensive route than would otherwise be necessary. The same audit found

that SED lacks real-time data on enrollment and waitlists, which prevents counties from anticipating transportation demand far enough in advance to negotiate more favorable contract terms. The cost of this delay is not only administrative. Every month a child spends waitlisted or routed to a distant program is a month of reduced access to services during the developmental period when they matter most.

The driver and aide shortage documented in this audit is not confined to third-party vendors. The Madison County Public Health Department’s 2026 report, drawing on direct interviews with five of its local school districts, found that four of the five reported significant difficulty hiring enough drivers and aides for their existing K–12 routes, and Chautauqua County reported a school district cancelling its Pre-K SEP transportation contract for the same reason. This matters for policy design: a transfer of preschool transportation responsibility to school districts will only generate the documented savings where districts have, or can be funded to build, the driver and vehicle capacity to absorb the additional routes.

VI. POLICY RECOMMENDATIONS

For New York’s 57 counties outside New York City, meaningful reform should be measured first by whether it delivers more reliable, better-coordinated transportation for preschool children with disabilities and, in doing so, resolves the structural mismatch and cost pressure at the center of the current system. NYSAC, therefore, recommends the following legislative and administrative actions.

Recommendation 1

1 Transfer Preschool Transportation Responsibility to School Districts

The Legislature should amend Section 4410 to shift transportation responsibility for preschool children with disabilities from county governments to school districts, bringing New York into alignment with all other states. Implementation should be phased over at least five years with adequate state funding to hold school districts harmless. This single reform would leverage existing school district infrastructure to achieve per-child cost savings of 67 to 80 percent versus the private contractor market. Counties recommend a phase-in of no less than five years because a transition of this scale—one that relocates day-to-day transportation operations to school districts while the state assumes the funding responsibility—will require more coordination and planning than a shorter timeline could realistically accommodate.

Any transfer should also account for cross-county placements. In many rural counties, preschool children are placed in center-based programs located outside their county of residence and are today transported there by private vendors under county contracts, an arrangement that raises few boundary issues because vendors are not organized around district or county lines. Because school district transportation is organized around district boundaries, shifting this responsibility to districts will require clear provisions for children who must travel across district or county lines to reach the nearest appropriate program. This is a solvable implementation detail rather than a barrier to reform, but the enabling legislation and accompanying guidance should address it directly so that no child’s access to a placement is disrupted by the transition.

NYSAC urges the State to treat this reform as the highest legislative priority in addressing the preschool special education transportation crisis.

Recommendation 2

2 Introduce Targeted Transportation Aid for Section 4410 Preschool Children

The Legislature should introduce and pass legislation creating a dedicated state transportation aid stream for Section 4410 preschool special education transportation, modeled on the aid structure S.1495 (Fahy) would create for Universal Pre-Kindergarten. No such legislation currently exists for the preschool special education population specifically, despite their transportation costs being both higher and the sole financial responsibility of counties rather than school districts. This aid stream should be funded by the state and drawn from state resources. It would provide direct fiscal relief to counties while the longer-term structural transfer in Recommendation 1 is developed and enacted.

Recommendation 3

3 Raise or Eliminate the Per-Trip Transportation Reimbursement Cap

The Legislature should direct SED to raise the per-trip transportation reimbursement cap to reflect current market busing rates or eliminate the cap and reimburse transportation costs at the standard 59.5 percent rate applied to all other approved Section 4410 costs. As currently structured, the cap can reduce a county's effective reimbursement by 15 to more than 35 percentage points below the nominal rate, effectively reversing the state-county cost split the statute otherwise establishes, with no relationship to actual market transportation costs.

Recommendation 4

4 Formalize and Incentivize County–School District Partnerships

The state should create a formal statutory and regulatory framework for county–school district transportation partnerships under Section 4410, including: model contract language; liability and insurance guidance; and a state incentive payment for districts that provide preschool transportation. Formalizing these arrangements would accelerate adoption and reduce the administrative risk that has discouraged some districts from entering voluntary partnerships.

Recommendation 5

5 Require SED to Build Real-Time Enrollment and Waitlist Data Systems

The OSC's 2024 audit finding that SED lacks real-time data on preschool special education enrollment and waitlists has direct operational consequences for transportation planning. Counties cannot optimize transportation contracts for children they cannot reliably track. Legislation requiring SED to develop and maintain a real-time enrollment and waitlist tracking system — with regular reporting to counties and the Legislature — is a prerequisite for evidence-based policymaking on transportation capacity and cost. This data system should be specified to include, alongside enrollment and waitlist data, an annual count of children with active EI (birth-to-3) cases, since that count is the leading indicator for Section 4410 enrollment and transportation demand two to three years out. Consistent with OSC Audit 2023-S-1, the Legislature should direct SED to establish and maintain a real-time electronic system tracking preschool special education enrollment, service status, and waitlist data. This data is essential for efficient transportation planning and for monitoring children's access to IEP-mandated services. SED should be required to report this data to the Legislature and to county officials on a regular basis.

Recommendation 6

6 Expand State Incentives for Cross-County Collaboration

The state should provide technical assistance, model agreement templates, and financial incentives for counties to develop shared-services arrangements for preschool special education administration, including transportation coordination. Genesee County’s four-county collaboration, producing over \$5 million in aggregate savings in 2025, is a proven model that could be replicated across the state with appropriate state support.

Recommendation 7

7 Convene a Commission on Section 4410 Reform

Given the scope and complexity of needed reforms, NYSAC recommends that the Governor and Legislature jointly convene a commission on Section 4410 modernization. The commission should include representatives from NYSAC, NYSACHO, NYSSBA, NYSED, NYSDOH, and other stakeholders. The commission should be charged with developing a comprehensive legislative and regulatory reform plan, with particular focus on transportation cost structure, transportation responsibility, data infrastructure, and provider access.

VIII. CONCLUSION

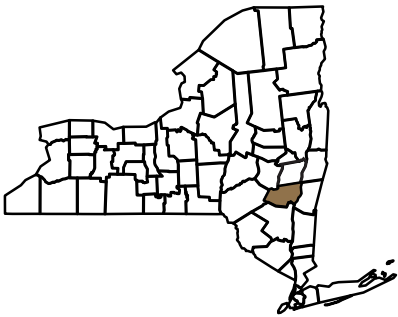
New York’s preschool special education system is one of the earliest and most consequential ways the state supports its children with disabilities—and it only works if those children can get to it. New York’s preschool special education transportation system is structurally misaligned. Counties are responsible for financing and administering transportation under Section 4410, even though school districts already operate the transportation systems, driver networks, routing infrastructure, and special education transportation programs that serve students with disabilities once they reach school age.

The fiscal consequences are substantial. Average county transportation costs nearly doubled between 2020 and 2022, rising from \$1.2 million to \$2.3 million per county. These costs are borne by counties with limited control over the underlying service recommendations, vendor market, or transportation infrastructure available to serve children.

The path forward is not to create a new transportation system but to better align preschool transportation with the school transportation infrastructure New York already has. Stronger county–school district partnership, supported by clear statutory direction, state funding, and flexible implementation, would improve the consistency and reliability of transportation for preschool children with disabilities while easing the cost pressures counties now bear.

NYSAC stands ready to work with the Governor, the Legislature, and other stakeholders to advance a reform framework that is fiscally responsible, operationally realistic, and centered on children and families.

APPENDIX CASE STUDIES



Greene County, NY (2025)

Greene County’s 2025 preschool special education program data provide an illustration of how transportation costs accumulate at the county level and the administrative complexity counties must manage. Greene County is a largely rural county of approximately 47,000 residents. Its profile is representative of many similarly sized upstate counties.

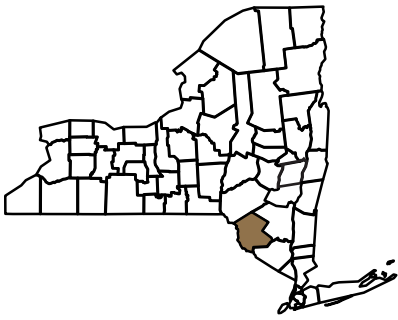
Several features of Greene County’s profile illuminate the broader county experience. First, 55.7 percent of enrolled children receive related services only and are ineligible for bus transportation, yet the county still manages their transportation needs through parent reimbursement administration. Second, the county relies on two separate transportation contractors, adding contract management and coordination complexity. Third, only 54 of the 77 center-based children are transported by county bus, with the remaining 23 transported by parents — a hybrid within a hybrid.

At \$12,651 per bused child per year, Greene County’s per-child transportation cost reflects the premium pricing of specialized preschool transportation contracts in a rural market with limited carrier competition. Greene County’s 40.5 percent net share — approximately \$311,425 — represents a significant public health expenditure for a small county, paid out of a health department budget that was never designed for logistics management at any scale.

TABLE 4 . Greene County Preschool Special Education — Transportation Profile, 2025

Metric	2025 Data
Total children enrolled in preschool special education	174
Children approved for center-based services	77
Children approved for related services only (ineligible for bus)	97
Children transported by county-contracted buses	54
Bus contractor — Coxsackie Transport	\$624,822.90
Bus contractor — Rolling V Transport	\$58,361.58
Total bus transportation cost	\$683,184.48
Parents assisting with transportation (reimbursed)	42 parents
Parent reimbursement cost	\$85,766.48
TOTAL annual transportation cost	\$768,950.96
Average bus cost per transported child (54 children)	~\$12,651 / child / year
County net cost at 40.5% share	~\$311,425
Average transportation cost per enrolled child (all 174)	~\$4,419 / child

Source: Greene County, New York — Preschool Special Education Program Statistics, 2025 (internal county program data).



Sullivan County, NY (2024–25)

Sullivan County’s 2024–25 preschool special education data provides a useful comparison to Greene County because Sullivan serves a substantially larger enrolled population. Sullivan County is a rural county of approximately 75,000 residents.

Sullivan County’s enrollment of 431 children is more than double Greene County’s 174, and its total transportation cost of \$1,492,590.72 is roughly double Greene

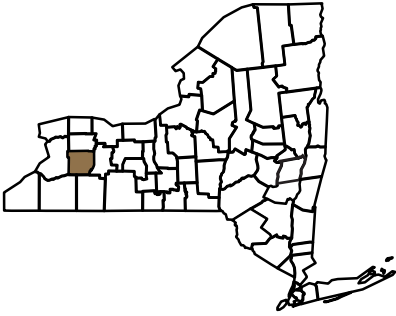
County’s \$768,950.96 — a proportional relationship that suggests transportation costs scale closely with enrollment rather than offering meaningful economies of scale at the county level. This is consistent with the structural argument advanced throughout this report: because counties contract with private vendors on a per-route, per-child basis rather than operating integrated bus networks, growth in enrollment does not generate the per-unit cost efficiencies that a school district transportation system would be expected to produce.

TABLE 5 . Sullivan County Preschool Special Education — Transportation Profile, 2024–25

Metric	2024–25 Data
Total children enrolled in preschool special education	431
Children approved for center-based services	161
Children approved for related services / SEIT (ineligible for bus)	270
Children transported by county-contracted buses	142
Bus transportation cost	\$1,461,521.38
Children transported via parent reimbursement	19
Parent transport reimbursement cost	\$31,069.34
TOTAL annual transportation cost	\$1,492,590.72
Average bus cost per transported child (142 children)	~\$10,292 / child / year
County net cost at 40.5% share	~\$604,499
Average transportation cost per enrolled child (all 431)	~\$3,463 / child

Source: Sullivan County, New York — Preschool Special Education Program Statistics, 2024–25 school year (internal county program data).

Notably, Sullivan County’s per-bused-child cost of \$10,292 is lower than Greene County’s \$12,651 — a difference likely attributable to Sullivan’s larger pool of bused children (142 versus 54), permitting somewhat more efficient routing, as well as differences in geography and vendor market conditions between the two counties. Even so, both figures remain well above the cost range documented for school district-provided transportation, reinforcing our central recommendation. At Sullivan County’s 40.5 percent share, the county’s net transportation cost is approximately \$604,499 — a substantial annual expenditure that, as in Greene County, is paid out of a health department budget structured for public health functions rather than transportation logistics.



Wyoming County, NY (2024–25)

Wyoming County, a rural county of approximately 39,000 residents, reported 146 children enrolled in preschool special education for the 2024–25 school year.

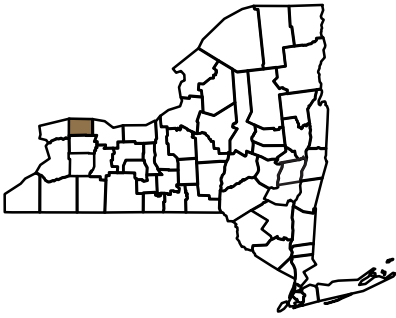
At \$20,600.62 per bused child, Wyoming County’s transportation cost is the second-highest documented in this report, behind only Orleans County. With just 25 children spread across a rural county, route density is necessarily low, and the resulting per-child cost illustrates the same dynamic the report documents

elsewhere: smaller, more rural counties bear a disproportionately higher transportation cost burden under the current private-vendor model, even though their absolute dollar costs are lower than larger counties’ in raw terms.

TABLE 6 . Wyoming County Preschool Special Education — Transportation Profile, 2024–25

Metric	2024–25 Data
Total children enrolled (reported total)	146
Center-based + related services (sum exceeds total due to category overlap — see notes)	159*
Children transported by county-contracted buses	25
Bus transportation cost	\$515,015.40
Children transported via parent reimbursement	9
Parent transport reimbursement cost	\$24,044.99
TOTAL annual transportation cost	\$539,060.39
Average bus cost per transported child (25 children)	\$20,600.62 / child / year
County net cost at 40.5% share	\$218,319.46

Source: Wyoming County, New York — Preschool Special Education Program Statistics, 2024–25 school year (internal county program data). *39 + 120 = 159, which exceeds the reported total of 146 by 13 children. Per Wyoming County (S. Schrader, July 2026), this reflects (1) children counted in more than one service category — e.g., both Related Services and Center-Based, or both Related Services and SEIT — and (2) children who transitioned between service categories (e.g., Related Services to Center-Based) during the school year, both of which inflate the category breakdown sum relative to the unduplicated total enrollment of 146.



Orleans County, NY (2024–25)

Orleans County, a rural county of approximately 40,000 residents and one of Genesee County’s three partners in the four-county shared-services collaboration described later in this section, reported 163 children enrolled in preschool special education for the 2024–25 school year.

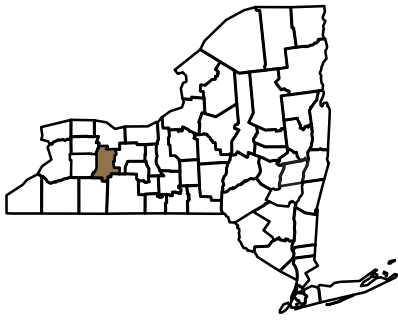
Orleans County’s per-bused child cost — \$40,354.84 — is by far the highest documented anywhere in this report: nearly double Wyoming’s already-elevated rate and almost four times Sullivan County’s. With only 16 children riding county-contracted buses, the fixed costs of operating dedicated specialized vehicles and drivers are spread across an extremely small ridership base, producing a per-child cost that would be difficult to justify under almost any other delivery model. This is arguably the single clearest illustration of why route density matters as much as total enrollment in determining transportation cost — and why a county-by-county private vendor model is structurally unable to achieve the economies of scale that a school-district-operated system could.

Orleans County’s transportation reimbursement cap data reinforces this picture. The county reports an effective state reimbursement cap of only 37.5 percent for preschool transportation —well below the nominal 59.5 percent — with its actual per-day busing cost of \$420.87 far exceeding the state’s \$30.14 round-trip cap for the school year. Combined with the county’s already-elevated per-bused-child cost documented in Table 7, this indicates Orleans absorbs a disproportionate share of its transportation costs at both the per-trip and overall reimbursement level.

TABLE 7. Orleans County Preschool Special Education — Transportation Profile, 2024–25

Metric	2024–25 Data
Total children enrolled in preschool special education	163
Children approved for center-based services	16
Children approved for related services only (ineligible for bus)	147
Children transported by county-contracted buses	16
Bus transportation cost	\$645,677.38
Children transported via parent reimbursement	9
Parent transport reimbursement cost	\$18,329.31
TOTAL annual transportation cost	\$664,006.69
Average bus cost per transported child (16 children)	\$40,354.84 / child / year
County net cost at 40.5% share	\$268,922.71

Source: Orleans County, New York — Preschool Special Education Program Statistics, 2024–25 school year (internal county program data).



Livingston County, NY (2025)

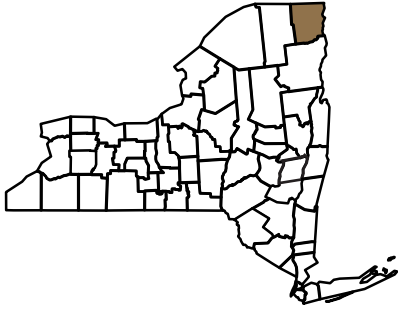
Livingston County, a county of approximately 63,000 residents and another of Genesee County’s shared-services partners, reported 306 children enrolled in preschool special education for 2025. Livingston is also the only county in this dataset that uses three distinct transportation providers — including, notably, the local school district itself — allowing for a direct apples-to-apples comparison of cost per child by provider type within a single county and year.

Livingston County’s data offers a particularly clear example of the cost savings that can result when preschool transportation is coordinated with existing school district transportation capacity. The school district transported children at a cost of \$2,762.50 per child, compared to \$7,786.41 per child for the private vendor. The school district was 2.8 times less costly, per child, than the private vendor, in the same county at the same time. While the school district here serves only two of Livingston’s 86 bused children, the cost differential is consistent with the broader NYSACHO finding that school district-provided transportation can cost substantially less than private vendor arrangements.

TABLE 8. Livingston County Preschool Special Education — Transportation Profile, 2025

Metric	2025 Data
Total children enrolled (reported total)	306
Center-based + related services (breakdown sum) — see note	329*
Children transported by Arc GLOW (private vendor)	83
Arc GLOW transportation cost	\$646,271.89
Arc GLOW cost per child	\$7,786.41
Children transported by C&F Transport (private vendor)	1
C&F Transport cost	\$11,000.00
Children transported by the local school district	2
School district transportation cost	\$5,525.00
School district cost per child	\$2,762.50
TOTAL busing cost (all three providers)	\$662,796.89
Children transported via parent reimbursement	8
Parent transport reimbursement cost	\$18,480.67
TOTAL annual transportation cost	\$681,277.56
Average bus cost per transported child (86 children, blended)	\$7,706.94 / child / year
County net cost at 40.5% share	\$275,917.41

Source: Livingston County, New York — Preschool Special Education Program Statistics, 2025 (internal county program data). *96 + 233 = 329, exceeding the reported total of 306; the county attributes this to children transitioning between center-based and related-services status during the year.



Clinton County, NY (2024–25)

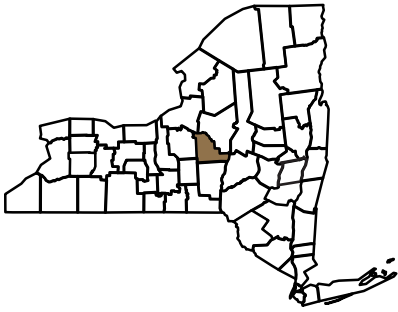
Clinton County, a county with approximately 78,000 residents, reported a combined enrollment of 421. Clinton’s transportation arrangement is the most fragmented of any county in this report, spanning four separate providers.

Clinton County’s total transportation cost figure — \$1,095,737 — is the second highest of any county documented in this report, trailing only Sullivan County.

TABLE 9. Clinton County Preschool Special Education — Transportation Profile, 2025–26

Metric	2024-25 Data
Children approved for center-based services	152
Children approved for related services	269
Total children enrolled (152 + 269, used in this table)*	421
Children transported by TransDev — summer session	27
Children transported by TransDev — school year	82
TransDev transportation cost (incl. est. July–Aug. 2026)	\$1,085,000
Beekmantown Transportation cost (2025–26)	\$0**
Saranac Transportation cost (2025–26)	\$0
Chateaugay Transportation cost	\$6,750
TOTAL busing cost (all providers)	\$1,091,750
Children transported via parent reimbursement (as of 6/18/26)	2 of 6 expected
Parent transport reimbursement cost (partial-year)	\$3,987
TOTAL annual transportation cost	\$1,095,737
County net cost at 40.5% share	\$443,773.49
Average transportation cost per enrolled child (421)	\$2,602.70 / child

Source: Clinton County, New York — Preschool Special Education Program Statistics, 2025–26 (internal county program data, as of June 18, 2026). Calculations independently re-verified: $\$1,085,000 + \$0 + \$0 + \$6,750 = \$1,091,750$; $\$1,091,750 + \$3,987 = \$1,095,737$; $\$1,095,737 \times 0.405 = \$443,773.49$; $\$1,095,737 \div 421 = \$2,602.70$. *152 + 269 = 421; per office guidance, this table uses 421 rather than the county’s separately reported total of 403. **Beekmantown reported \$0 in costs for 2025–26 but \$12,420 for 2 children in 2024–25, suggesting the provider may not be in active use this year, though this has not been confirmed.



Madison County, NY (2018–2026)

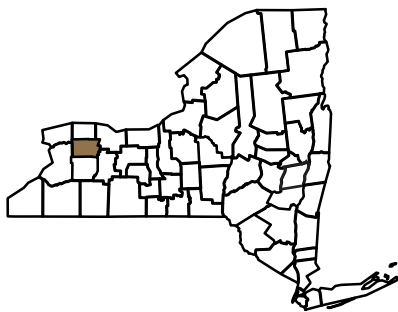
A County Without a Center-Based Program

Madison County, with approximately 67,000 residents, confirms the statewide cost trajectory documented elsewhere in this report: average daily busing costs rose from \$331.80 (2018–2020 contract period) to \$521.27 (2020–2023) to \$697.86 (2024–2026) — a 110 percent increase, adding approximately \$540,000 in annual cost. Madison County’s SED payment records for 2025-26 quantify the effect of the transportation reimbursement cap described in Section III.D-E. The county’s effective state reimbursement for transportation alone is estimated at approximately 24% — well below the nominal 59.5% — with an actual per-route daily busing cost of \$178.92 against a school-year cap of \$31.02 per trip. Parents providing their own transportation are reimbursed at the IRS mileage rate, averaging \$33.57 per day.

TABLE 10. CMadison County — Cost Per Child Per Day by Transportation Option

Transporter	Cost per Child per Day
Parent/Guardian (100% self-transport)	\$16.36
County-operated service (modeled, fully staffed)	\$223.50
3rd Party Vendor (current model)	\$230.19
Hybrid Scenario 1	\$244.80
Hybrid Scenario 2	\$264.88
School Districts (modeled, no co-mingling)	\$344.81

Source: Madison County Public Health, *Children & Youth with Special Health Care Needs: Review of Transportation Options* (2026), Table 10. Figures independently re-checked against the underlying tables in that report.

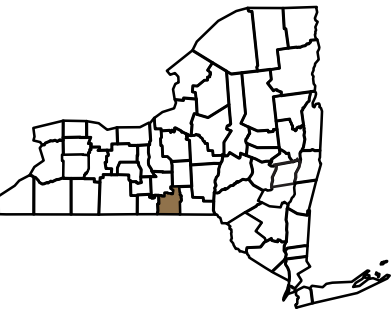


Genesee County, NY (2026)

Advocacy and Cost Containment

Genesee County, a county of approximately 58,000 residents, had a total preschool special education budget of approximately \$4 million in 2026, with transportation costs of \$1.12 million — reduced from what they would have been without active containment measures. Genesee County has developed formal shared-services arrangements with neighboring Orleans, Livingston, and Wyoming Counties — pooling staffing, contracting, and administrative resources across four counties.

This cross-county collaboration produced cumulative savings of more than \$5 million in 2025, with estimated additional savings of \$774,050 in 2026. Despite these efforts, Genesee County continues to spend more than \$1 million annually on preschool transportation, with preschool special education representing the health department’s single largest program expense.



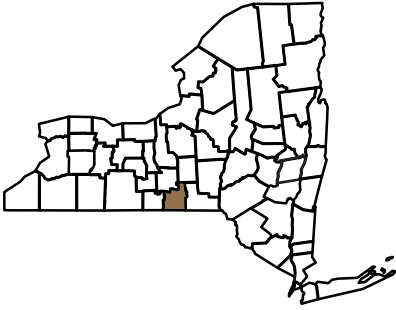
Tioga County, NY (2025-2026, partial year)

Tioga County, a county of approximately 47,500 residents, reported 147 children enrolled in preschool special education for the 2025-26 school year, with 25 approved for center-based services. Unlike the other counties profiled in this paper, Tioga’s figures are drawn from data reported through May 2026 rather than a complete school year, so its totals below should be read as a partial year snapshot rather than a final annual figure. At \$25,313.00 per bused child, Tioga’s partial-year figure is the second highest per-bused-child cost documented in this paper, trailing only Orleans County’s \$40,354.84

TABLE 11. Tioga County Preschool Special Education — Transportation Profile, 2025-26 (through May 2026)

Metric	2025-26 Data (through May)
Total children enrolled in preschool special education	147
Children approved for center-based services	25
Children transported under the Serafini bus contract	17
Serafini bus transportation cost	\$430,321.00
Children transported via parent reimbursement	8
Parent transport reimbursement cost	\$21,156.00
TOTAL transportation cost (through May 2026)	\$451,477.00
Average bus cost per transported child (17 children)	\$25,313.00/child/year
County net cost at 40.5% share	~\$182,848.19
Average transportation cost per enrolled child (all 147)	~\$3,071.27/child

Source: Tioga County, New York — Preschool Special Education Program Statistics, 2025-26 school year, reported through May 2026 (internal county program data). Note: this is a partial-year total (through May 2026); the full 2025-26 school-year figure will likely be higher once June data is included, so it is not directly comparable on a full-year basis to the other counties profiled in this paper.



Jefferson County, NY (2024-2025)

Jefferson County, a county of approximately 113,000 residents, reported 728 children enrolled in preschool special education for the 2024-25 school year — by a wide margin the largest enrolled population of any county profiled in this white paper.

TABLE 12. Table 12. Jefferson County Preschool Special Education — Transportation Profile, 2024-25

Metric	2024-25 Data
Total children enrolled in preschool special education	728
Children approved for center-based services	106
Children approved for related services / SEIT (ineligible for bus)	622
Children transported by county-contracted bus (reported as a monthly maximum)*	52 / month (max)
Bus transportation cost	\$1,015,849.12
Children transported via parent reimbursement	9
Parent transport reimbursement cost	\$10,272.82
TOTAL annual transportation cost	\$1,026,121.94
Average bus cost per transported child (using the 52/month max)*	~\$19,535.56 / child / year
County net cost at 40.5% share	~\$415,579.39
Average transportation cost per enrolled child (all 728)	~\$1,409.51 / child

Source: Jefferson County, New York — Preschool Special Education Program Statistics, 2024-25 school year (internal county program data). *Jefferson reported its bus ridership as a monthly maximum of 52 children rather than a single annual unduplicated headcount, unlike other counties profiled in this paper; the per-bused-child figure above is therefore an approximation, not a precise annual figure.

Jefferson’s enrollment is by far the largest in this dataset, yet its average transportation cost per enrolled child — \$1,409.51 — is among the lowest documented in this paper. This appears to reflect the same dynamic documented in Greene County’s case study: the large majority of Jefferson’s enrolled children (622 of 728, or 85.4 percent) are approved for related services only and are, therefore, ineligible for the considerably more expensive bus transportation, concentrating the county’s highest per-unit costs on a comparatively small group of bused children.

Eight County Summary Comparison

County	Enrolled	Bused	Total Transport Cost	Per Bused Child	Co. 40.5% Share
Tioga*	147	17	\$451,477.00	\$25,313.00	\$182,848.19
Jefferson**	728	52/mo. max	\$1,026,121.94	\$19,535.56	\$415,579.39
Wyoming***	146***	25	\$539,060.39	\$20,600.62	\$218,319.46
Orleans	163	16	\$664,006.69	\$40,354.84	\$268,922.71
Greene	174	54	\$768,950.96	\$12,651.56	\$311,425.14
Livingston	306	86	\$681,277.56	\$7,706.94 (blended)	\$275,917.41
Clinton****	421****	82–109****	\$1,095,737.00	see note****	\$443,773.49
Sullivan	431	142	\$1,492,590.72	\$10,292.40	\$604,499.24

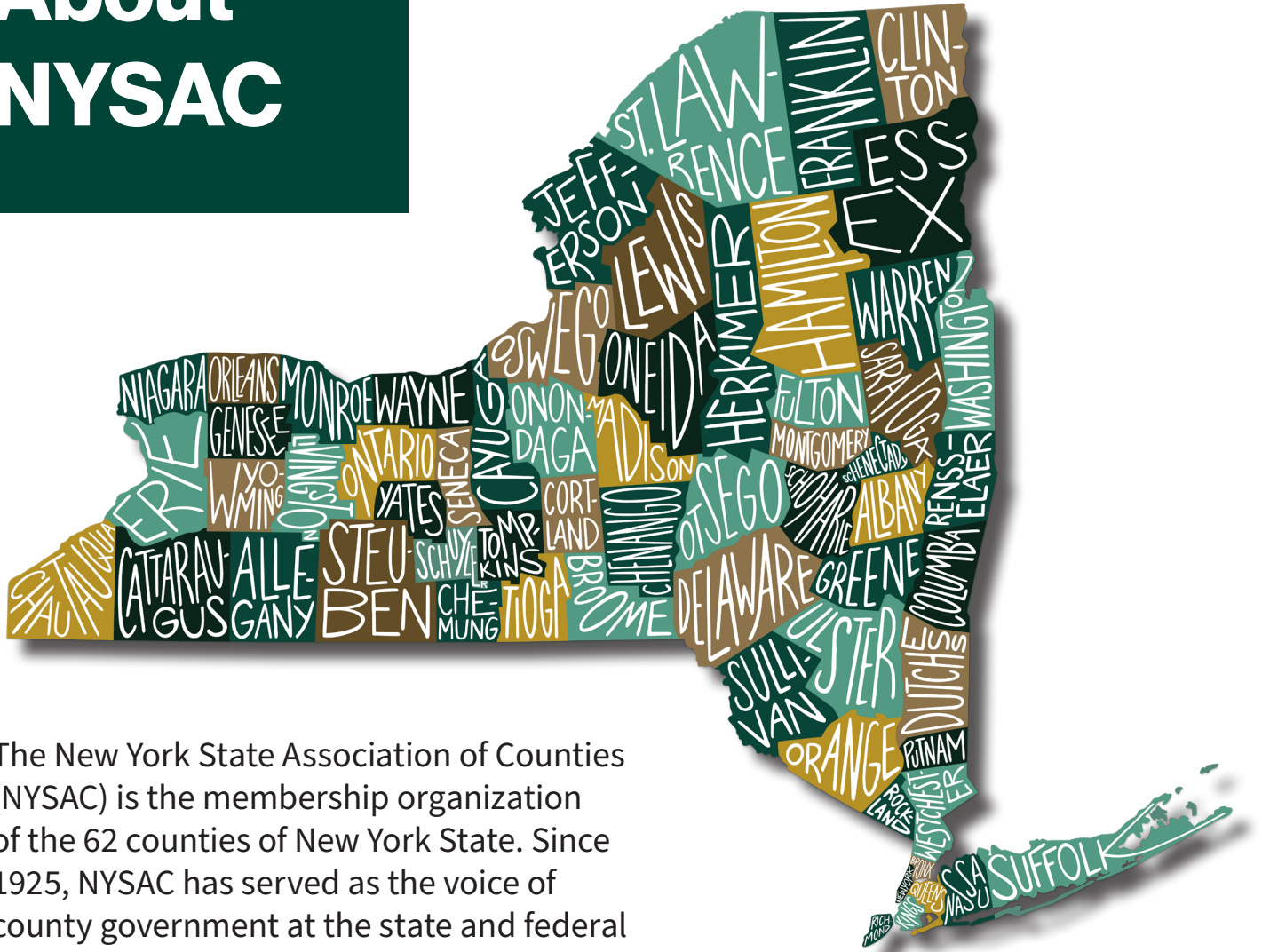
Sources: Greene, Sullivan, Wyoming, Orleans, Livingston, and Clinton County internal preschool special education program data, 2024–26. *Tioga’s figures are reported through May 2026 (a partial year), not a complete school year as with the other counties in this table; its full-year total and per-bused-child cost will likely be somewhat higher once June data is included. **Jefferson reported its bus ridership as a monthly maximum of 52 children rather than a single annual headcount, unlike the other counties in this table; it’s per-bused-child figure should be read as an approximation accordingly, comparable to the ridership-reporting caveat for Clinton County. ***Wyoming’s reported enrollment breakdown (39 center-based + 120 related services = 159) does not match its reported total (146); per Wyoming County, this is due to children counted in more than one service category and children transitioning between categories during the year. This table uses 146, the confirmed unduplicated enrollment figure. ****Clinton’s reported breakdown (152 center-based + 269 related services = 421) likewise does not match its reported total (403); per office guidance, this table uses 421. ****Clinton’s bus ridership is reported by provider and time period (Transdev: 27 summer, 82 school year) rather than as a single confirmed headcount, so a precise per-bused-child figure is not presented here; see the Clinton County case study below for the full breakdown.

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