



SPECIAL EDUCATION FUNDING UPDATE

Senate Committee on E-12 Policy

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August 21, 2018

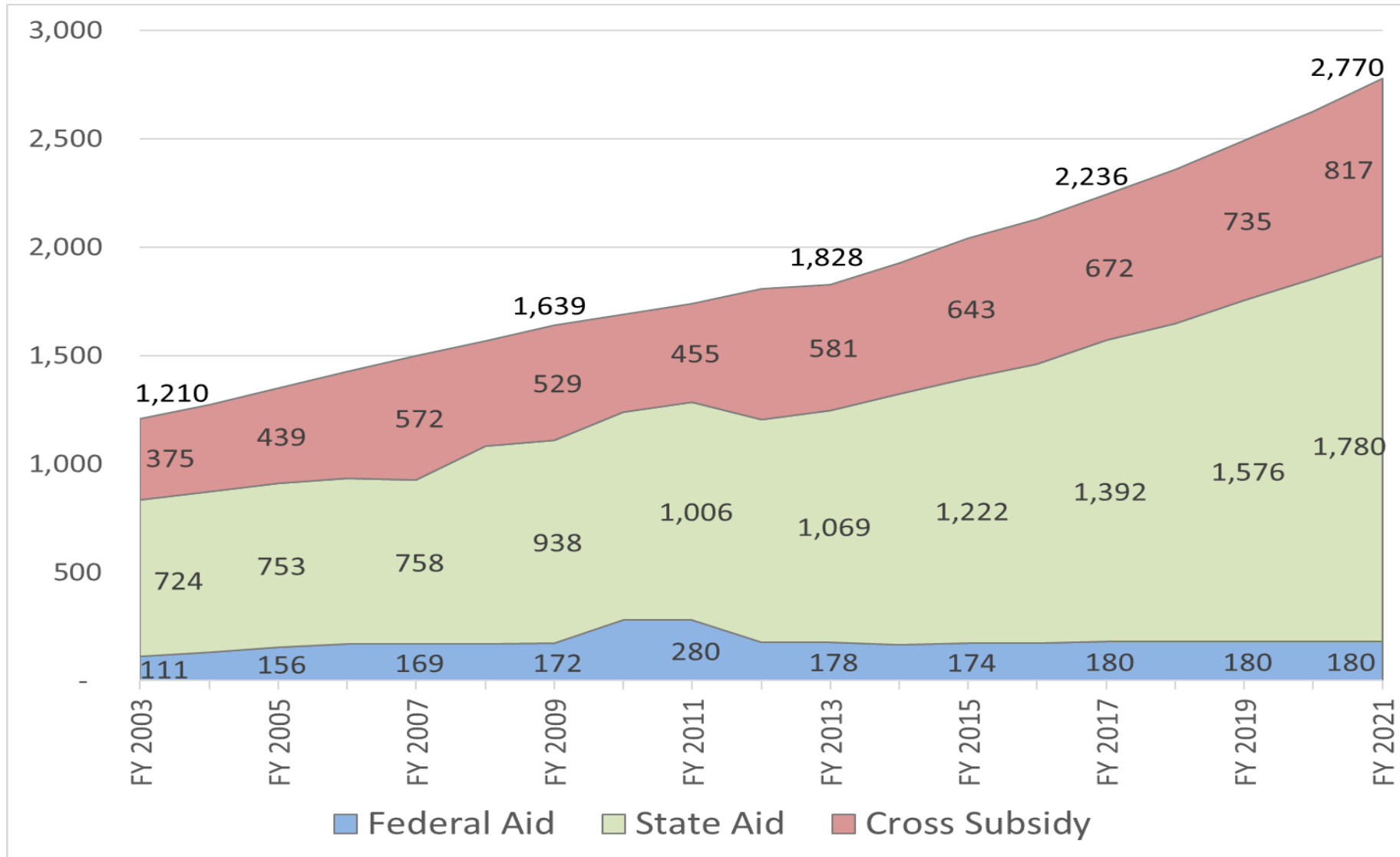
SPECIAL EDUCATION FUNDING UPDATE

Topics for Discussion

- Special Education Funding Trends, FY 2003 – FY 2021
- Federal Special Education Funding Formula (Brief Overview)
- State Special Education Funding Formula
 - “Old Formula” under 2012 Statutes
 - Education Finance Working Group Recommendations, November 2012
 - 2013 Legislation
 - “New Formula” Effective in FY 2016
 - Impact of New Formula
 - Concerns / Issues with New Formula and Potential Solutions

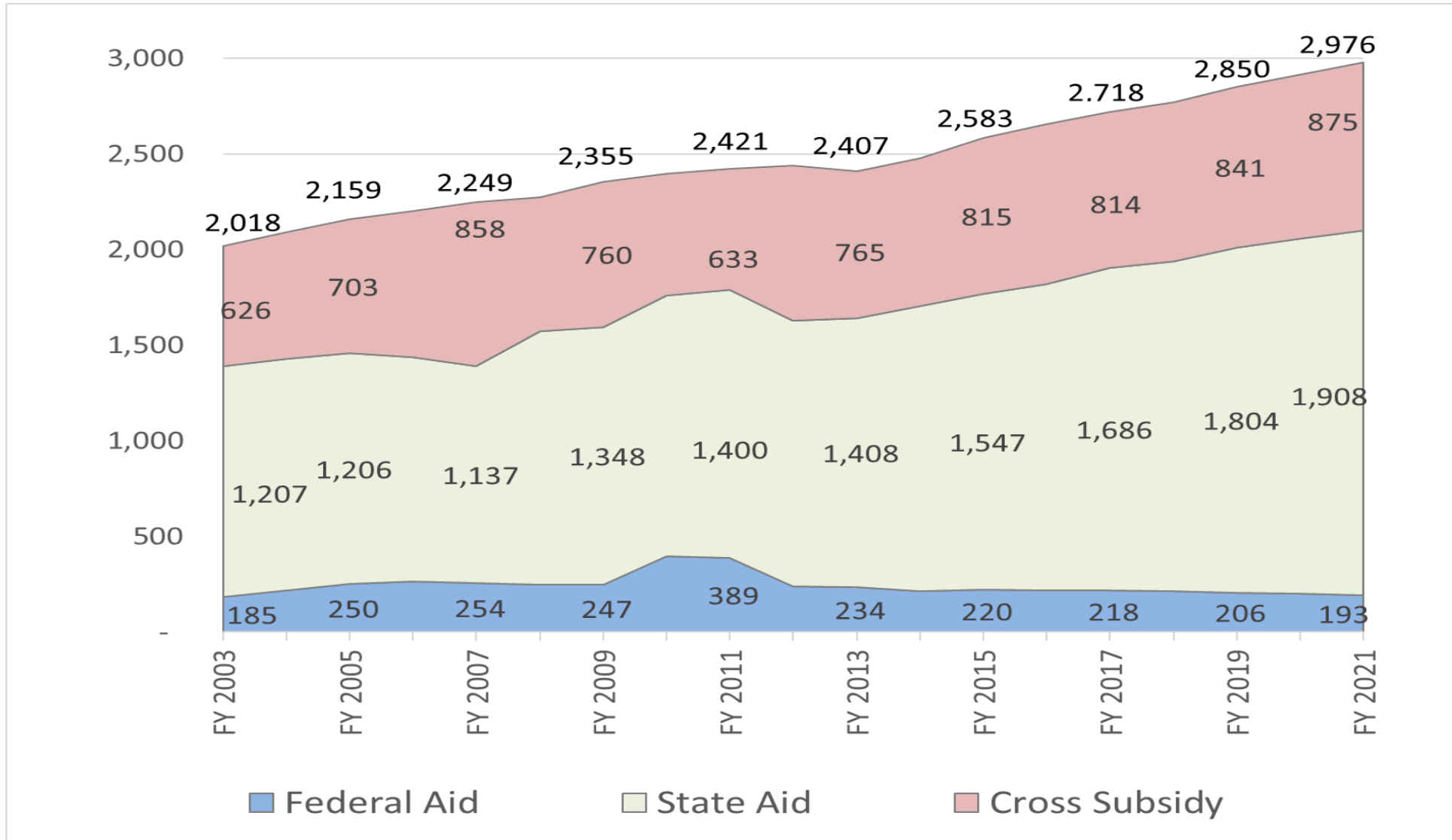
SPECIAL EDUCATION FUNDING TRENDS, FY 2003 – FY 2021

Federal Aid, State Aid, and Cross Subsidy –Current \$ in Millions



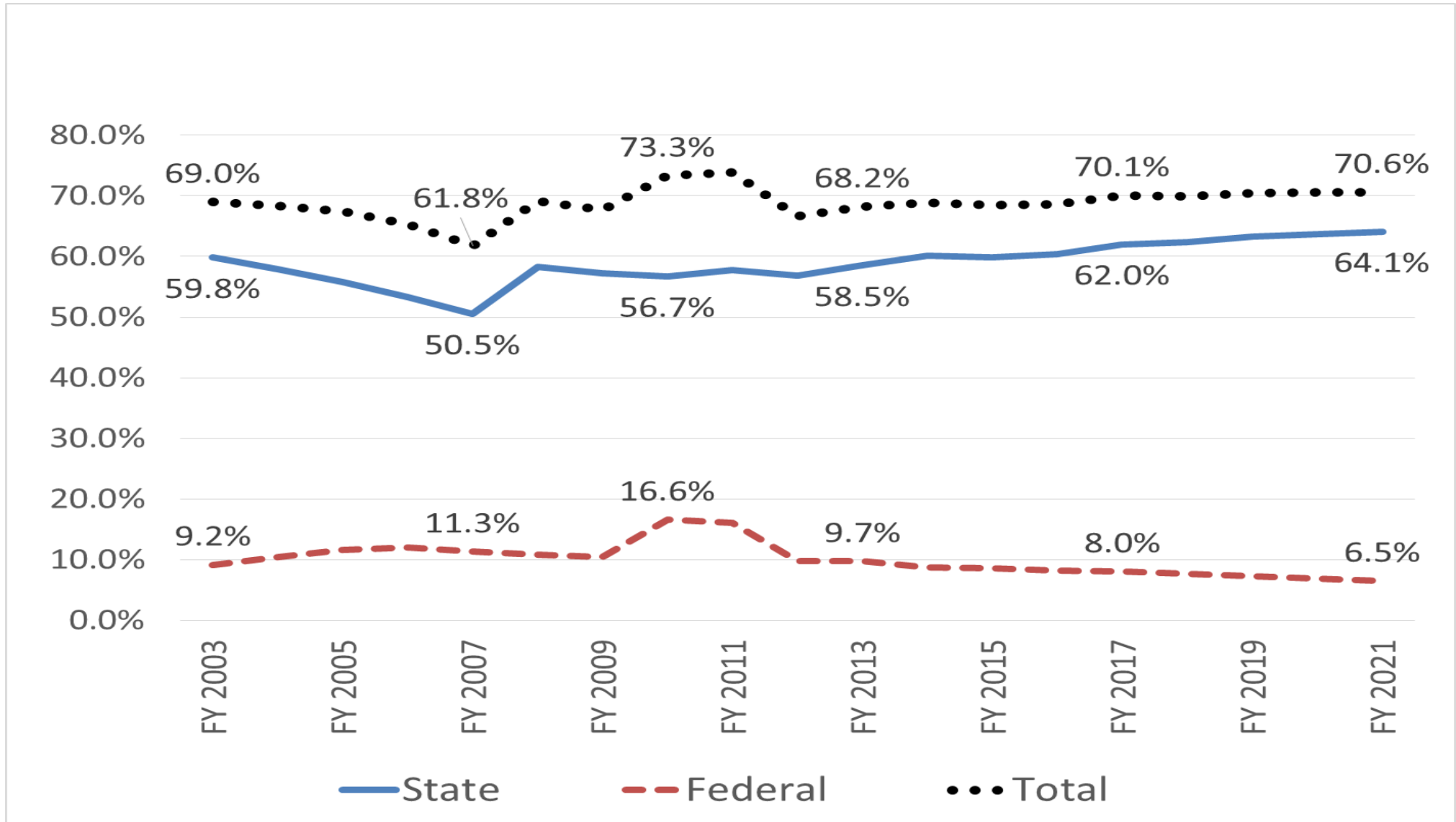
SPECIAL EDUCATION FUNDING TRENDS, FY 2003 – FY 2021

Federal Aid, State Aid, and Cross Subsidy per ADM
Adjusted for Inflation (FY 2019 \$)



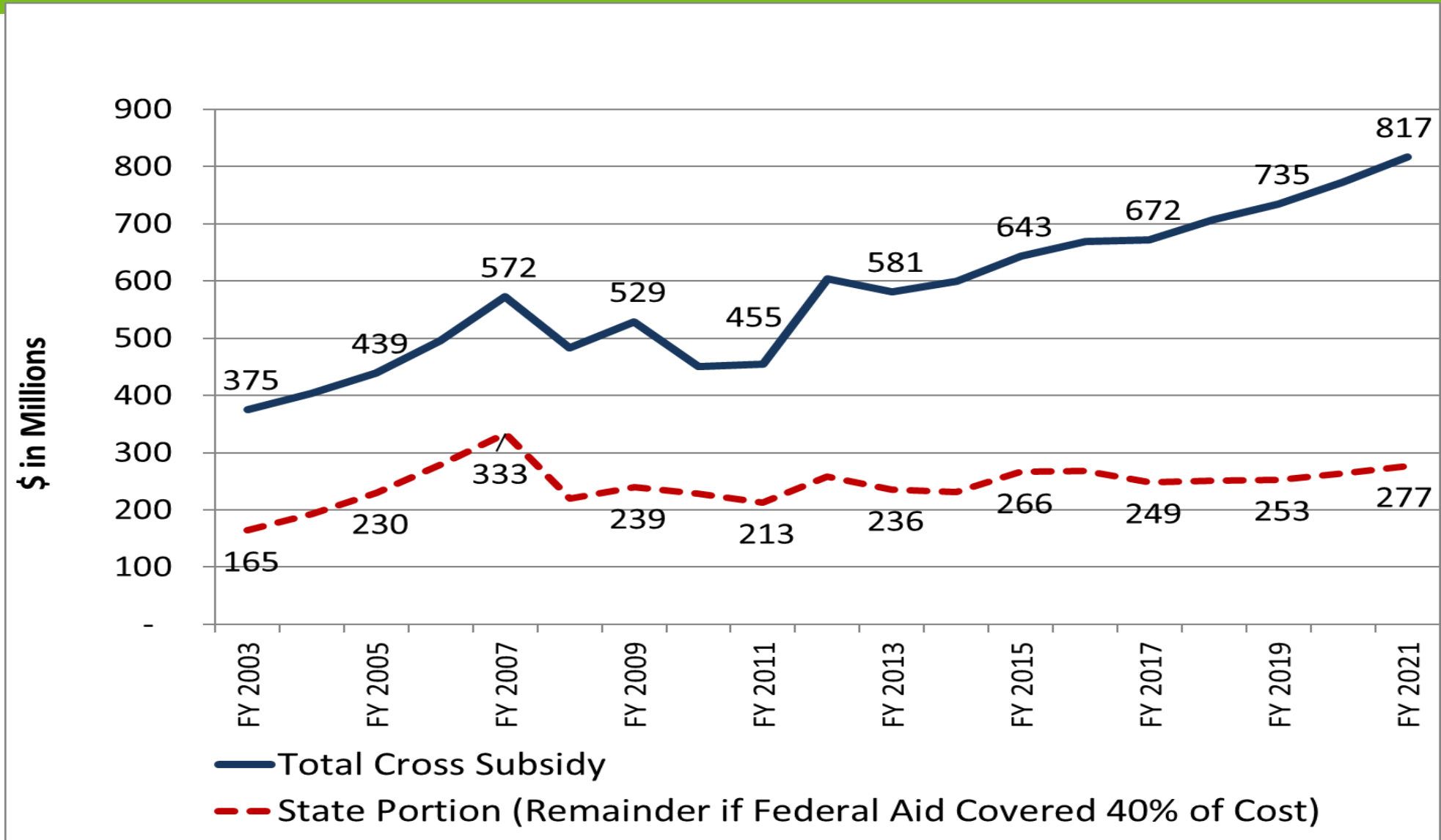
SPECIAL EDUCATION FUNDING TRENDS, FY 2003 – FY 2021

State and Federal Aid as Percent of Special Education Cost



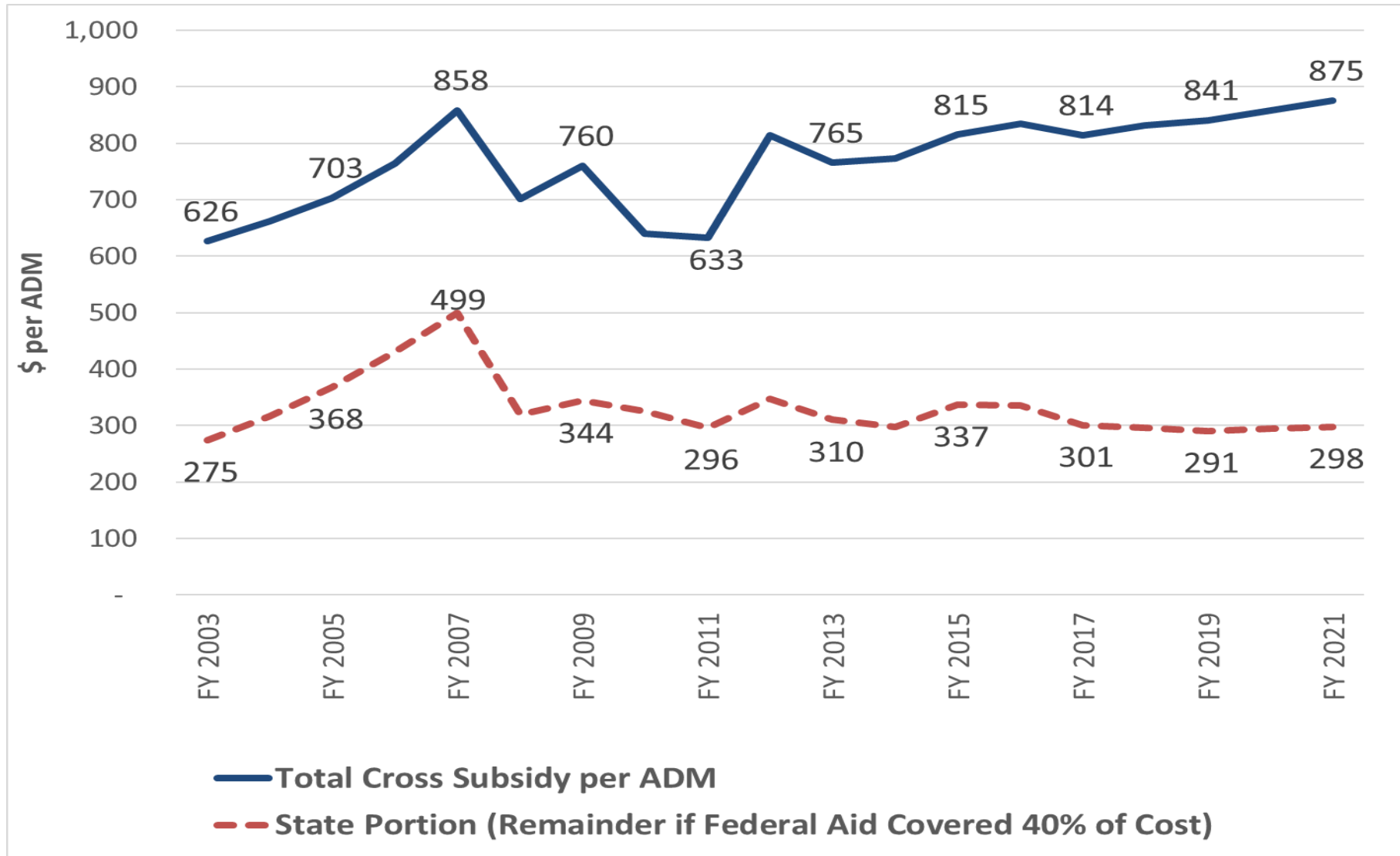
SPECIAL EDUCATION CROSS SUBSIDY, FY 2003 – FY 2021

Total and State Portion-(if Fed Funding Covered 40% of Excess Cost)
Current \$ (Millions)



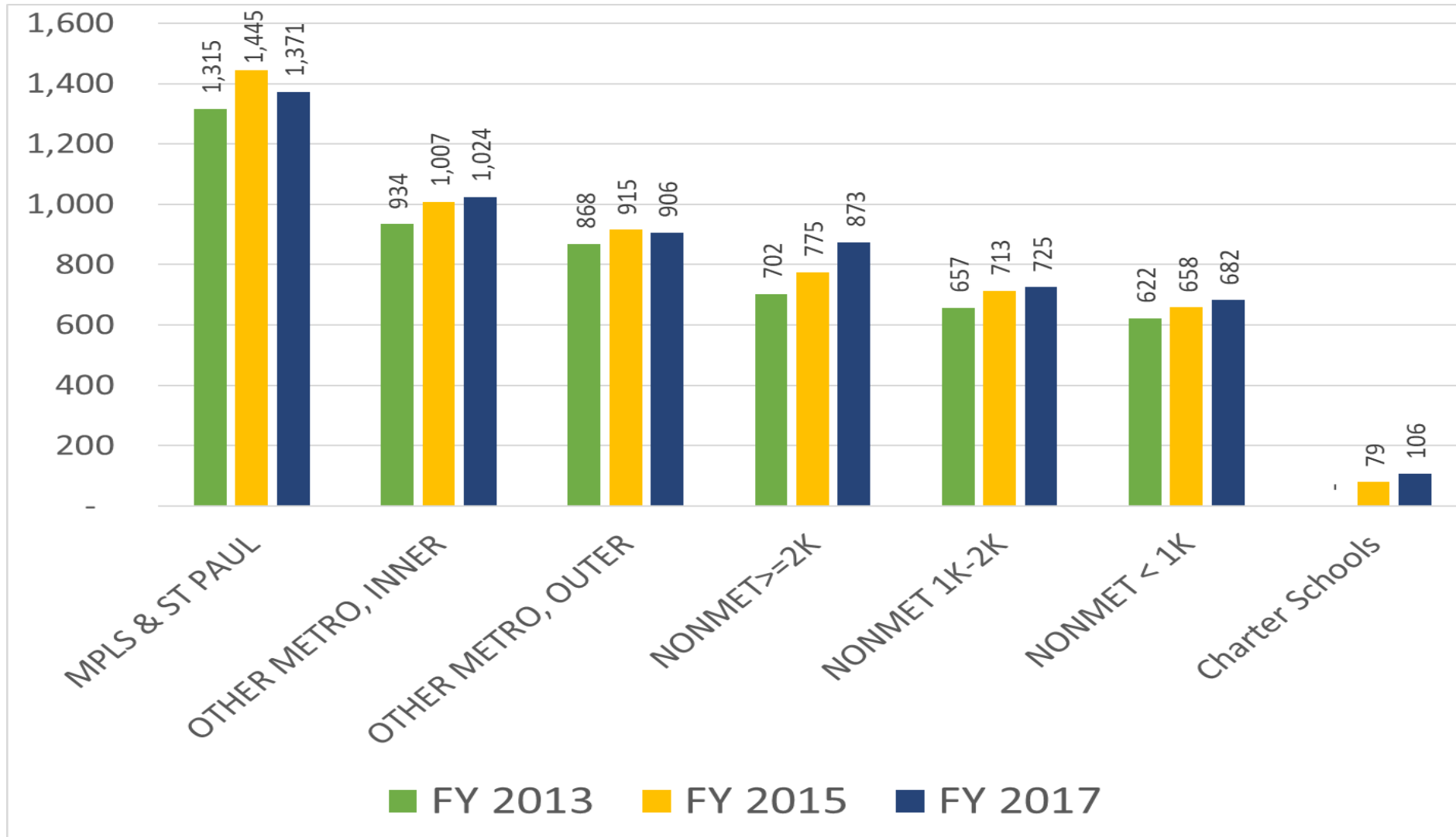
SPECIAL EDUCATION CROSS SUBSIDY PER ADM, FY 2003 – FY 2021

Total and State Portion-(if Fed Funding Covered 40% of Excess Cost)
Adjusted for Inflation (FY 2019 \$)



SPECIAL EDUCATION CROSS SUBSIDY PER ADM

by District Type, FY 2013, FY 2015, and FY 2017
Adjusted for Inflation (FY 2019 \$)



FEDERAL SPECIAL EDUCATION FUNDING
Part B, Sections 611 and 619
Breakdown of Minnesota's Awards for SFY 2018

	<u>Section 611</u>	<u>Section 619</u>
Allocated to LEAs on Formula	\$172.0 M	\$5.3 M
State Administration	4.1 M	0.4 M
State Set-Aside – Discretionary	<u>19.1 M</u>	<u>1.5 M</u>
Total	\$ 195.2 M	\$7.2 M

FEDERAL SPECIAL EDUCATION FUNDING

Allocation of Formula Funding to LEAs

Part B, Section 611 (SFY 2018 - \$172 Million)

- **Base Funding** (FFY 1999 funding level) - \$55 million
 - Allocated among LEAs based on 1998 special education child count
 - for districts with newly opened, closed or significantly expanded charter schools, \$ are reallocated within district based on current year child count
- **Increase over Base** - \$117 million
 - 85% is allocated using Total PK-12 enrollment (Oct 1 MARSS + nonpublic enrollment)
 - 15% is allocated on Poverty (Free & Reduced lunch count)

FEDERAL SPECIAL EDUCATION FUNDING

Part B, Section 619 (age 3-5) SFY 2018

Base Funding (\$5.3 Million):

- allocated among LEAs based on **1996** child count
- for districts with newly opened, closed or significantly expanded charter schools, \$ are reallocated within district based on current year child count

Increase over Base(\$0):

- If there was an increase it would be allocated as follows:
 - 85% is allocated using Total PK-12 enrollment (Oct 1 MARSS + nonpublic enrollment)
 - 15% is allocated on Poverty (Free & Reduced lunch count)
- Note: Preliminary SFY allocation is \$0.2 M higher than for SFY 2018, and \$180,000 will be allocated based on current enrollment and poverty

STATE SPECIAL EDUCATION FUNDING

“Old Formula” (2012 Statutes)

- In effect through FY 2015
- Initial aid = 68% of eligible salaries +
52% of the difference between contracted service cost and
applicable general ed revenue +
47% of special supplies & equipment.
- Excess cost aid = 75% of the difference between:
 - The sum of the district’s reimbursable expenditures not funded with initial aid and tuition payments for services eligible for initial aid, minus
 - The sum of 4.36% of the district’s general education revenue and the district’s tuition receipts for services eligible for initial aid.
- Fringe benefit costs were not eligible for funding.

STATE SPECIAL EDUCATION FUNDING

“Old Formula” (2012 Statutes)

- Legislation enacted in 1995 capped the state total initial aid and excess cost aid beginning in FY 1996 and based the aid calculations on second prior year data.
- Legislation enacted in 2003 eliminated inflation of the cap beginning in FY 2004, creating a significant decrease in state aid as a percent of costs between FY 2004 and FY 2007.
- Legislation enacted in 2007 increased the cap significantly by fixed dollar amounts for FY 2008 – FY 2011, and changed the aid calculations to use current year data. Beginning in FY 2012, the cap was increased each year by 4.6 percent, and adjusted by the ratio of state total ADM in the current year to state total ADM in the prior year.
- The cap resulted in proration of initial aid and excess cost aid using a “statewide adjustment factor”.
- For FY 15, proration rates were 88.3% for initial aid and 67.6% for excess cost aid.

SPECIAL EDUCATION FUNDING

Education Finance Working Group (2012)

- MDE Commissioner Cassellius convened an Education Finance Working Group in June 2012.
- The working group was charged with developing a comprehensive set of school finance reforms, including special education finance.
- Membership on the working group consisted of parents, school officials, teachers, business representatives and members of the public and was determined by the commissioner.
- The working group held seven working meetings beginning on June 25, 2012, followed by 11 community outreach meetings throughout the state.
- Recommendations were adopted by two-thirds vote at the final meeting of the working group on November 27, 2012.

SPECIAL EDUCATION FUNDING

Education Finance Working Group Recommendations (November 2012)

- **Increase state special education aid by \$150 - \$200 million per year to reduce cross subsidies.**
- **Replace the old formula with a new formula to include the following changes:**
 - Eliminate the statewide cap on state special education aid, to reduce cross subsidies and make funding more predictable;
 - Make all special education costs not funded with federal aid (including fringe benefits) eligible for state aid, to improve the equity of special education aid allocations;
 - Calculate aid using prior year data, to improve predictability;
 - Allocate a portion of the aid based on student data, to begin aligning special education funding with general education funding (as done in most other states), to improve equity by making the funding per student by primary disability more comparable among districts; and,
 - Require the serving school district or charter school (excluding intermediate districts, cooperatives and charter schools with more than 70 percent of enrolled students with IEPs) to cover 10 percent of unfunded costs for open-enrolled students, to more equitably share cross subsidies between the resident and serving districts and provide an incentive for program efficiency in the nonresident serving district.

SPECIAL EDUCATION FUNDING

2013 Legislative Session

- Governor Dayton recommended adoption of the working group recommendations beginning in FY 2015, with appropriation increases of \$125.8 million for FY 2015, \$158.9 million for FY 2016, and \$167.2 million for FY 2017.
- Neither the House nor the Senate included the Governor's recommendations in their E-12 Education bills, but the final legislation included a portion of the Governor's recommendations:
 - A temporary cross subsidy reduction aid was created for FY 2014 and FY 2015 only, based on the Governor's recommendation to allocate a portion of special education aid based on student data, funded at \$11 million for FY 2014 and \$27.3 million for FY 2015;
 - A scaled-down version of the Governor's recommendations for a new special education funding formula was enacted beginning in FY 2016, funded with an increase of \$38.1 million over the base for FY 2016 and \$41.0 million over the base for FY 2017.
 - The Governor's recommendation to require the serving school district or charter school to cover 10 percent of unfunded costs for open-enrolled students was enacted for FY 2015 and later.

SPECIAL EDUCATION FUNDING

2013 Legislative Session

To move the special education funding formula in the direction of the Governor's recommendations with a budget increase of about 25 percent of the Governor's recommendation, the formula enacted in 2013 made the following changes from the Governor's recommendations:

- Instead of calculating **Initial Aid** based solely on a student-driven formula, the Initial Aid is calculated using the **least** of a student-driven formula (with a lower aid percentage than recommended by the Governor), a cost-driven formula based on old formula expenditures (excluding fringe benefits), or a cost-driven formula based on total nonfederal expenditures (including fringe benefits).
- Instead of calculating **excess cost aid** based solely on total nonfederal expenditures (including fringe benefits), excess cost aid is based on the greater of that formula (with a lower reimbursement percentage), or an excess cost formula based on old formula expenditures.
- A **hold-harmless** was added to ensure that no district will receive less than it would have received under the old formula based on FY 2016 data, and an individual district **growth cap** was added to limit a district's increase per ADM over what it would have received under the old formula.

SPECIAL EDUCATION FUNDING

New Formula Mechanics (FY 2016 and later): Initial Aid and Excess Cost Aid (Calculated using Prior Year Data)

Initial Aid equals the sum of 100% of special transportation cost plus the least of:

- 56% of the amount generated by a student-driven formula based on total ADM, number of students enrolled by primary disability, and statewide average cost per student by primary disability category;
- 62% of old formula cost (excluding fringe benefits); or
- 50% of total nonfederal cost (including fringe benefits).

Excess Cost Aid equals the greater of:

- 62% of the difference between the old formula cost not reimbursed with initial aid and 2.5% of the product of the district's general education revenue and the ratio of \$5,831 to the prior year formula allowance; or
- 56% of the difference between the total nonfederal cost not reimbursed with initial aid and 7% of the product of the district's general education revenue and the ratio of \$5,831 to the prior year formula allowance.

SPECIAL EDUCATION FUNDING

New Formula Mechanics: Student-Driven Formula Calculations

Student-driven funding = 56% of the sum of:

1) Census-Based funding for higher incidence, lower cost primary disabilities

= Total ADM x (Base rate + Poverty Adjustment + District Size Adjustment)

= Total ADM x (\$450 + \$400 x FRL Concentration + .008 x Total ADM)

2) Child Count-Based Funding for lower incidence, higher cost primary disabilities

= \$10,400 x child count for autism spectrum disorders, developmental delay, and severely multiply impaired

+ \$18,000 x child count for deaf and hard-of-hearing and emotional or behavioral disorders;

+ \$27,000 x child count for developmentally cognitive mild-moderate, developmentally cognitive severe-profound, physically impaired, visually impaired, and deafblind

- **The amount computed above is adjusted for inflation at 4.6% per year for FY 17 and later**

SPECIAL EDUCATION FUNDING

New Formula Mechanics: Tuition Adjustments (Calculated using Current Year Data)

- For students placed by the resident district in a cooperative or intermediate district, or enrolled in a charter school with at least 70% special education students, 100% of the unfunded special education cost is added to the special education aid for the serving coop / school and subtracted from the aid for the resident district.
- For students open enrolling to another district or to a charter school with less than 70% special education students, 90% of the unfunded special education cost is added to the special education aid for the serving district / school and subtracted from the aid for the resident district.
- These are known as “tuition adjustments” because historically, the intermediate / coop / charter school / nonresident serving district would bill the resident district for its unreimbursed costs.
- For FY 2017, special education tuition adjustments totaled about \$207 million statewide.
- Districts may elect to use some of their federal special education aid to pay tuition bills rather than having the tuition deducted from their state special education aid, as long as they continue to meet federal MOE requirements.

SPECIAL EDUCATION FUNDING

New Formula Mechanics: Hold Harmless and Growth Cap

- A **hold harmless** provision is included to ensure that no district will receive less aid than it would have received under the old formula for FY 16, adjusted in later years for inflation and enrollment change.
 - 70 districts received hold-harmless aid in FY 17 totaling \$6.1 Million
- A district-specific **growth cap** which limits the increase a district can receive over what it would have received under the old formula for FY 16 to \$80 per ADM. For later years, the base for the cap is adjusted for inflation and enrollment change in the district, and the limit over the adjusted base is increased to \$100 per ADM in FY 17, with an annual increase of \$40 per ADM in later years.
 - 124 districts were limited by the growth cap in FY 17, with the reduction to aid totaling \$21.8 Million

IMPACT OF NEW FORMULA

FY 2016 New Formula Aid by Category as Percent of FY 2016 Special Ed Cost

	Initial & Excess Cost Aid	Tuition Adj- State	Tuition - Fed Funds	Hold Harmless	Growth Cap	Net Total
Totals	60.1%	0.0%	0.7%	0.2%	-1.6%	59.4%
MPLS & ST PAUL	63.7%	-12.2%	0.2%	0.0%	-2.4%	49.2%
OTHER METRO, INNER	59.2%	-9.2%	0.3%	0.4%	-2.1%	48.6%
OTHER METRO, OUTER	61.1%	-5.9%	0.2%	0.0%	-2.0%	53.4%
NONMET >=2K	58.7%	-3.3%	0.4%	0.4%	-1.5%	54.7%
NONMET 1K-2K	60.3%	-5.5%	0.5%	0.5%	-1.3%	54.6%
NONMET < 1K	61.1%	-4.7%	0.5%	1.0%	-1.8%	56.1%
CHARTER	53.0%	40.3%	2.3%	n/a	n/a	95.6%
COOPS	59.0%	53.3%	4.7%	n/a	n/a	117.1%

IMPACT OF NEW FORMULA

FY 2017 New Formula Aid by Category as Percent of FY 2017 Special Ed Cost

	Initial & Excess Cost Aid	Tuition Adj - State	Tuition- Fed Funds	Hold Harmless	Growth Cap	Net Total
Totals	61.0%	0.0%	0.2%	0.3%	-1.0%	61.5%
MPLS & ST PAUL	63.9%	-13.2%	0.0%	0.0%	-0.4%	50.7%
OTHER METRO, INNER	61.3%	-10.7%	0.1%	0.1%	-1.5%	50.7%
OTHER METRO, OUTER	62.3%	-6.9%	0.1%	0.0%	-1.2%	55.5%
NONMET >=2K	60.3%	-4.9%	0.2%	0.6%	-1.3%	56.1%
NONMET 1K-2K	62.1%	-6.0%	0.2%	0.2%	-0.9%	56.5%
NONMET < 1K	61.7%	-6.5%	0.2%	1.8%	-1.4%	57.2%
CHARTER	54.2%	41.5%	0.6%	n/a	n/a	96.2%
COOPS	55.4%	60.7%	1.4%	n/a	n/a	117.5%

IMPACT OF NEW FORMULA

Since initial and excess cost aid are calculated using **prior year data**, costs added in the current year are not covered, reducing the aid as a percent of current year cost

	FY 17 Aid as percent of FY 16 Cost	Average Cost Increase, FY 16 to FY 17	FY 17 Aid as percent of FY 17 Cost
STATE TOTAL	64.2%	5.2%	61.0%
MPLS & ST PAUL	65.4%	2.4%	63.9%
OTHER METRO, INNER	64.0%	4.4%	61.3%
OTHER METRO, OUTER	65.0%	4.3%	62.3%
NONMET ≥ 2K	64.0%	6.2%	60.3%
NONMET 1K-2K	65.6%	5.5%	62.1%
NONMET < 1K	63.7%	3.2%	61.7%
CHARTER	63.3%	16.8%	54.2%
COOPS	58.5%	5.5%	55.4%

IMPACT OF NEW FORMULA

FY 2016 Change in Aid by District Type: New Formula vs Old Formula

	New Aid - Old Aid (\$ Millions)	Average Percent Change	Average Increase per ADM
STATE TOTAL	\$ 47.9	4.2%	57
MPLS & ST PAUL	\$ 5.8	5.3%	80
OTHER METRO, INNER	\$ 4.6	4.9%	53
OTHER METRO, OUTER	\$ 19.0	6.3%	72
NONMET >=2K	\$ 9.4	4.3%	50
NONMET 1K-2K	\$ 3.9	4.4%	43
NONMET < 1K	\$ 4.5	5.7%	53
CHARTER	\$ (5.4)	-5.2%	(108)
COOPS	\$ 6.0	4.2%	n/a

IMPACT OF NEW FORMULA

FY 2016 Net Aid After Tuition Adjustment as Percent of FY 2016 Special Ed Cost Old Formula vs New Formula

	Old Formula	New Formula	Change
STATE TOTAL	57.0%	59.4%	2.4%
MPLS & ST PAUL	46.8%	49.2%	2.5%
OTHER METRO, INNER	46.3%	48.6%	2.2%
OTHER METRO, OUTER	50.3%	53.4%	3.2%
NONMET >=2K	52.5%	54.7%	2.2%
NONMET 1K-2K	52.3%	54.6%	2.3%
NONMET < 1K	53.1%	56.1%	3.0%
CHARTER	100.7%	95.6%	-5.1%
COOPS	112.6%	117.1%	4.5%

IMPACT OF NEW FORMULA

FY 2016 Increase in Aid per ADM over Old Formula by District Type Percent of Districts by Increase Level

	Hold Harmless (No Increase)	Not on H.H. or Growth Cap (\$1 - \$79 Incr.)	Increase Limited by Growth Cap (\$80/ADM Incr.)
STATE TOTAL	21%	38%	41%
MPLS & ST PAUL	0%	0%	100%
OTHER METRO, INNER	8%	31%	62%
OTHER METRO, OUTER	3%	32%	65%
NONMET ≥ 2K	24%	40%	36%
NONMET 1K-2K	25%	43%	32%
NONMET < 1K	23%	38%	39%

SPECIAL EDUCATION FUNDING

Changes in Hold Harmless and Growth Cap for FY 2017 and Later

- FY 2016 is the base for later years. (Old formula aid is not calculated for FY 2017 and later.)
- **Hold Harmless Guarantee** for FY 2017 and Later =
 - FY 2016 hold harmless guarantee, increased annually by 4.6 percent for inflation, times
 - The ratio of district total ADM for the current year to district total ADM for FY 2016.
- **Aid Cap** for FY 2017 and later =
 - Hold Harmless Guarantee, as adjusted above, plus Aid Increase Limit of \$100 / ADM for FY 2017, with \$40 per ADM added each year thereafter.

IMPACT OF NEW FORMULA

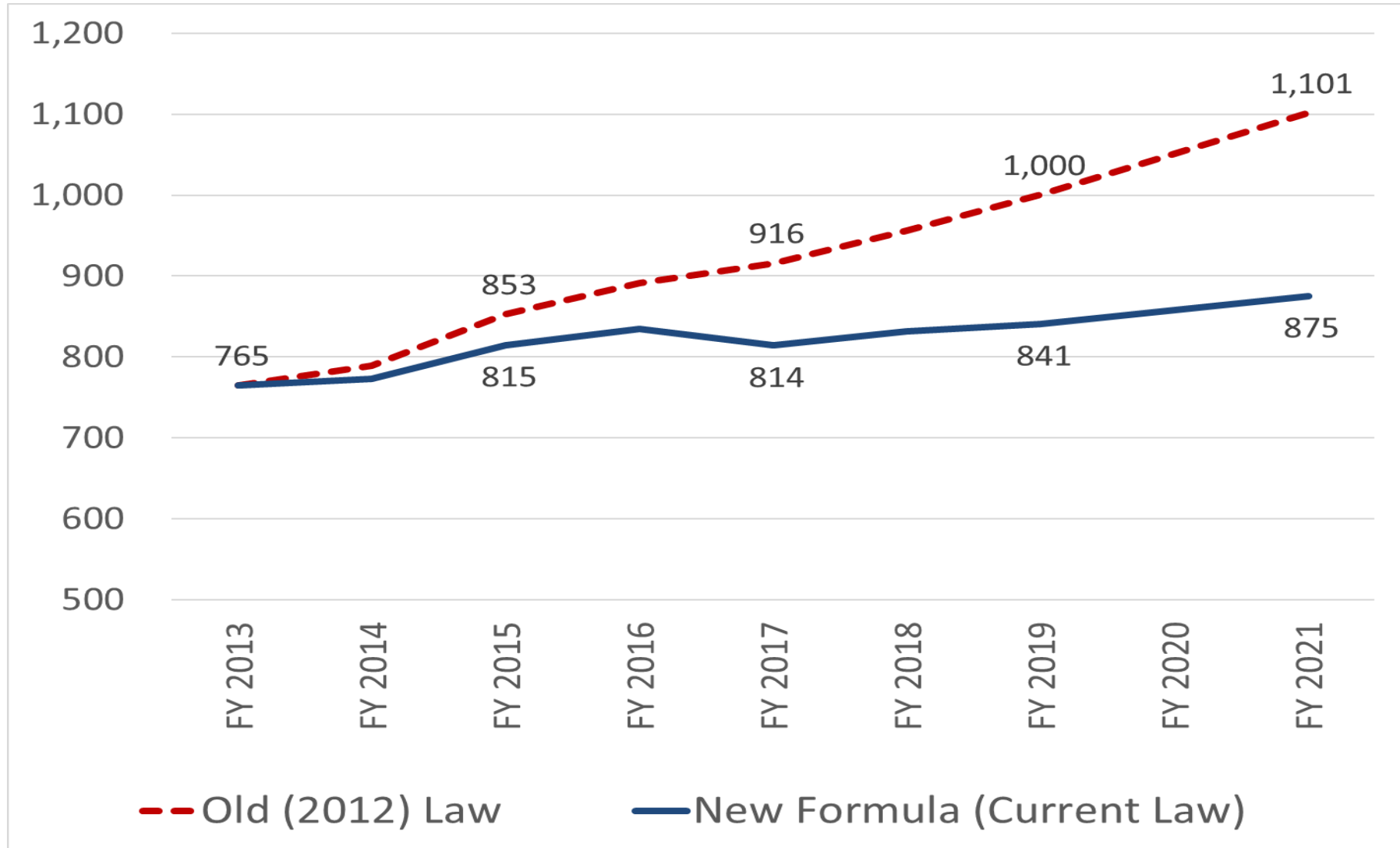
FY 2017 Increase in Aid per ADM over Old Formula by District Type Percent of Districts by Increase Level

	Hold Harmless	Not on Hold Harmless or Growth Cap	Increase Limited by Cap (\$100)
STATE TOTAL	21%	42%	37%
MPLS & ST PAUL	0%	0%	100%
OTHER METRO, INNER	8%	46%	46%
OTHER METRO, OUTER	6%	47%	47%
NONMET ≥ 2K	10%	52%	38%
NONMET 1K-2K	12%	57%	32%
NONMET < 1K	32%	33%	35%

IMPACT OF NEW FORMULA

SPECIAL EDUCATION CROSS SUBSIDY PER ADM, FY 2013 – FY 2021

Adjusted for Inflation (FY 2019 \$)



IMPACT OF NEW FORMULA

Summary

- Increased special education aid has slowed but not stopped the growth of the state total cross subsidy, adjusted for inflation and ADM growth.
- Most districts throughout the state have received a significant increase in special education aid over what they would have received under old law.
- On average, metro districts have received larger increases per ADM than non-metro districts compared with the old formula (\$69 vs \$49), but net aid as a percentage of expenditures remains higher in non-metro districts than metro districts (54.9% vs 51.5%).
- A higher percent of metro districts are at the growth cap, while a higher percentage of non-metro districts are on the hold-harmless. Small non-metro districts are much more likely to be on the hold harmless than metro districts or larger non-metro districts.

CONCERNS / ISSUES WITH NEW FORMULA AND POTENTIAL SOLUTIONS

Funding Level and the Cross Subsidy

- **Funding is not sufficient to stop the growth of the cross subsidy.**
- Assuming special education expenditures increase at the rate projected in the February 2018 forecast:
 - To hold the average cross subsidy per ADM constant at the FY 2019 level, adjusted for inflation, an increase of \$44.1 million in state appropriations for the FY 2020 – FY 2021 biennium would be needed.
 - To buy down the average cross subsidy in 2019 \$ (adjusted for inflation) by \$100 per ADM, an additional increase of \$171.8 million in state appropriations for the FY 2020 – FY 2021 biennium would be needed.

CONCERNS / ISSUES WITH NEW FORMULA AND POTENTIAL SOLUTIONS

Pupil-Driven Portion of Initial Aid Calculation

- **The rates used in the pupil-driven portion of the initial aid formula are out of date.**
- The current rates are based on FY 2011 data (the latest available when the formula was enacted in 2013), adjusted for inflation at 4.6 percent per year.
- MS 125A.76, Subd. 2d., requires MDE to:
 - Annually calculate the state average special education expenditure per December 1 child count for the prior fiscal year by primary disability area and provide that information to all districts. And,
 - By January 15 of each odd-numbered year, identify options for aligning assignment of disability areas to costs categories, and adjusting rates for each cost category based on the latest data, and submit these options to the education finance committees of the legislature.

CONCERNS / ISSUES WITH NEW FORMULA AND POTENTIAL SOLUTIONS

Pupil-Driven Portion of Initial Aid Calculation

- The findings of the FY17 cost study call for the following changes:
 - No changes in assignment of disability categories to cost levels.
 - The following changes in formula rates per student:
 - From \$10,400 to \$13,300 for cost level 2 (Autism, developmental delay, severely multiply impaired)
 - From \$18,000 to \$19,200 for cost level 3 (Deaf and hard of hearing, EBD)
 - From \$27,000 to \$25,200 for cost level 4 (Developmentally cognitive, physically impaired, visually impaired, deaf-blind)
- Implementing this change (with no other changes in the current formula) would increase total special education aid by an estimated \$2.2 million per year (\$9.8 M increase in initial aid offset by \$5.6 M reduction in excess cost aid and \$2 M in savings on growth cap and hold harmless)

CONCERNS / ISSUES WITH NEW FORMULA AND POTENTIAL SOLUTIONS

Hold Harmless and Growth Cap

- **By using FY 2016 as a base year, the hold harmless and growth cap are unfair to districts where FY 2016 costs were unusually low, or that have large cost increases in later years that are beyond their control. In general, this is a bigger problem for smaller districts where special education costs are more variable from year to year than for larger districts.**
- **Potential solutions include:**
 - 1) Eliminating (or increasing) the Growth Cap**
 - Based on the February 2018 forecast, eliminating the growth cap would cost \$47.6 million for the FY 2020-FY 2021 biennium
 - 2) Eliminating the use of a base year** and replacing the hold harmless and growth cap with a guarantee that the sum of the initial and excess cost aid (prior to tuition adjustments) will be at least a minimum percentage of current year costs and no more than a maximum percentage of current year costs (e.g., 50% - 65%).

CONCERNS / ISSUES WITH NEW FORMULA AND POTENTIAL SOLUTIONS

Tuition Billing

- **The resident district has little opportunity to control the cost of special education services provided to its students who open enroll out of the district, and the tuition bills are often higher than what the district's unfunded costs would be had it served these students within the district.**
 - Under the new formula, the resident district is responsible for covering 90 percent of the unfunded special education costs for resident students open enrolling to another district or to most charter schools.
 - The resident district is responsible for 100% of the unfunded special education cost for resident students open enrolling in a charter school where at least 70 percent of the enrolled students have an IEP.
 - This raises the question of whether 90 percent is the appropriate share of unfunded costs for the resident district to cover, and if the resident district share should be lower, whether the difference should be picked up by the state or the servicing district / charter school.

CONCERNS / ISSUES WITH NEW FORMULA AND POTENTIAL SOLUTIONS

Complexity and Lack of Predictability

- **The new formula is complex, making it difficult for districts to budget accurately.**
- Budgeting was especially difficult in FY 2016 because it was the first year of a new formula and the base for the hold harmless and growth cap calculations had not yet been established.
 - The uncertainty was at its greatest in the Monticello district, where the change to the new funding formula was combined with a change from a host district structure to a joint powers cooperative in the same year.
- While the formula remains complex for later years, funding is much more predictable for FY 2017 and later:
 - Initial and excess cost aid are calculated using prior year data, so actual aid can be calculated accurately as soon as prior year data for the district are cleaned up.
 - The hold harmless and growth cap are based on Final FY 2016 data, adjusted for ADM change and inflation. Districts generally have a good handle ADM projections

CONCERNS / ISSUES WITH NEW FORMULA AND POTENTIAL SOLUTIONS

Complexity and Lack of Predictability

- **Use of prior year data for initial and excess cost aid calculations together with current year data for tuition billing has contributed to the lack of predictability.**
 - The resident district doesn't have a good sense of how accurate the tuition billing estimates used for current aid payment are, since those are calculated by MDE based on estimates of current year data submitted by the serving district, charter school or cooperative.
 - The serving district/charter school/coop has not always put a priority on accurate reporting of estimated current year costs, since the bulk of the aid is based on prior year data. As a result, estimated tuition bills used for current aid payments have often been inaccurate, and when actual data is reported, the final tuition bills swing wildly from the estimates, throwing the resident district's budget out of balance.
- **Potential solutions include:**
 - Using current year data for the initial and excess cost aid calculations to simplify the formula and stabilize tuition billing by ensuring a stronger focus on accurate reporting of current year estimates during the school year; and
 - Better training of district and charter school staff who report the data to MDE.