Special Education Cross-Subsidies
Fiscal Year 2022

Report to the Legislature
As required by Minnesota Statutes 2022, section 127A.065
June 2023
As requested by Minnesota Statutes 2022, section 3.197: This report cost approximately $3,825 to prepare, including staff time, printing and mailing expenses.

Upon request, this material will be made available in an alternative format such as large print, braille or audio recording. Printed on recycled paper.
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Minnesota Statutes 2022, section 127A.065, states:

*By March 30, the commissioner of education shall submit an annual report to the legislative committees having jurisdiction over kindergarten through grade 12 education on the amount each district is cross-subsidizing special education costs with general education revenue.*

This report is a notification to legislative committees based on data compiled on June 8, 2023.

Introduction

Expenditures for special education programs provided by local educational agencies, including school districts, charter schools, intermediate school districts and special education cooperatives, are funded by state categorical aids, federal categorical aids, third-party billing revenues and state and local general education revenues. The special education cross-subsidy measures the difference between special education expenditures and corresponding revenues.

Two cross-subsidy measures are used in this report:

- The Gross Cross-Subsidy is the difference between total special education expenditures and categorical special education revenues.
- The Adjusted Net Cross-Subsidy equals the Gross Cross-Subsidy minus the amount of general education revenue, attributable to special education students for time spent receiving special education services outside the regular classroom and for those who spend 60% or more of the school day outside the regular classroom.

The Gross Cross-Subsidy is the portion of special education expenditures not covered by categorical special education revenue. However, since special education students earn general education revenue in the same manner as other students, a portion of the general education revenue earned by these students is available to cover the costs of the special education programs without creating a shortfall in the general education program of the district. For purposes of this report, the Adjusted Net Cross-Subsidy includes the portion of general education revenue that reasonably follows the student to the special education program as revenue for special education, thereby reducing the amount of the cross-subsidy. When the term “Cross-Subsidy” is used in this report without further details, we are referring to the Adjusted Net Cross-Subsidy.

In calculating the Adjusted Net Cross-Subsidy, the portion of general education revenue designated as following the student to the special education program is limited to the instructional portion of the revenue earned by special education students served outside the regular classroom for 60% or more of the school day, for the time these students spend receiving special education services outside the regular classroom. This calculation excludes the:

1. Non-instructional portion of general education revenue for all special education students
2. Instructional portion of general education revenue earned by special education students, served primarily in the regular classroom for time spent both inside and outside the regular classroom
3. Instructional portion of general education revenue earned by students, served primarily outside the classroom for time spent in the regular classroom

Detailed definitions of the terms used in this report are provided in Appendix A.

**Legislative History**

In 1998 (*Laws 1998*, Chapter 398, Article 6, Section 16), legislation was enacted requiring school district superintendents to annually report to the commissioner how much the district is cross-subsidizing the cost of special education programs with general education revenue. Since the Minnesota Department of Education (MDE) already collected all of the data needed to calculate special education cross-subsidies from FY 1999 through FY 2006, MDE calculated the cross-subsidies on behalf of the superintendents and asked them to review the calculations before publication. However, since the cross-subsidy calculations were a technical task performed by MDE, the review by superintendents was widely viewed as an unnecessary step in the process and did not result in any significant changes to the reported cross-subsidies. To simplify the process and eliminate unnecessary paperwork, legislation was enacted in 2007 (*Laws 2007*, Chapter 146, Article 7, Section 1), making MDE, instead of the superintendents, directly responsible for the cross-subsidies report and making it a report to the Legislature.

*Appendix A* provides detailed definitions of the terms and methodology used in this report.
Table 1 shows the calculation of the state total cross-subsidy for FY 2020 through FY 2027. Amounts shown for FY 2020-22 are based on actual data. Amounts shown for FY 2023–27 are estimates based on 2023 end-of-session data.

### State Total Special Education Cross-Subsidies, Year-to-Year Comparison

**FY 2020 - 27 • Final FY 2022 Data ($ in Millions)**

<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
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<th></th>
<th></th>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>State excluding alternative delivery, full state payment for students with disabilities, home-based travel, transition disabled, local collaborative time study and third-party revenue expenditures (including fringe benefits and excluding transportation).</td>
<td>2,114.06</td>
<td>2,170.22</td>
<td>2,243.82</td>
<td>2,356.39</td>
<td>2,476.15</td>
<td>2,593.18</td>
<td>2,714.34</td>
<td>2,841.99</td>
</tr>
<tr>
<td>State transportation (excluding special transportation of non-disabled students).</td>
<td>261.0</td>
<td>221.2</td>
<td>275.4</td>
<td>299.7</td>
<td>323.2</td>
<td>346.3</td>
<td>370.9</td>
<td>397.1</td>
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<tr>
<td>Federal (including fringe benefits)</td>
<td>186.4</td>
<td>191.8</td>
<td>239.2</td>
<td>203.8</td>
<td>203.8</td>
<td>203.8</td>
<td>203.8</td>
<td>203.8</td>
</tr>
<tr>
<td><strong>Subtotal, Special Education Expenditures</strong></td>
<td><strong>2,561.5</strong></td>
<td><strong>2,583.3</strong></td>
<td><strong>2,758.5</strong></td>
<td><strong>2,859.8</strong></td>
<td><strong>3,003.1</strong></td>
<td><strong>3,143.3</strong></td>
<td><strong>3,289.0</strong></td>
<td><strong>3,442.8</strong></td>
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<tr>
<td>Change from Prior Year</td>
<td>98.9</td>
<td>21.8</td>
<td>175.2</td>
<td>101.4</td>
<td>143.3</td>
<td>140.1</td>
<td>145.8</td>
<td>153.8</td>
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<tr>
<td>Percent Change from Prior Year</td>
<td>4.0%</td>
<td>0.8%</td>
<td>6.8%</td>
<td>3.7%</td>
<td>5.0%</td>
<td>4.7%</td>
<td>4.6%</td>
<td>4.7%</td>
</tr>
</tbody>
</table>
## 2. Special Education Categorical Revenues:

<table>
<thead>
<tr>
<th>Description</th>
<th>FY 2020 Final</th>
<th>FY 2021 Final</th>
<th>FY 2022 Final</th>
<th>FY 2023 Estimate</th>
<th>FY 2024 Estimate</th>
<th>FY 2025 Estimate</th>
<th>FY 2026 Estimate</th>
<th>FY 2027 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>State – Regular Special Education Aid, Includes Transportation</td>
<td>1,204.1</td>
<td>1,262.0</td>
<td>1,226.3</td>
<td>1,337.9</td>
<td>1,413.7</td>
<td>1,490.2</td>
<td>1,565.3</td>
<td>1,643.6</td>
</tr>
<tr>
<td>State – Excess Cost Aid</td>
<td>354.4</td>
<td>378.5</td>
<td>408.5</td>
<td>429.8</td>
<td>466.7</td>
<td>497.1</td>
<td>537.9</td>
<td>580.0</td>
</tr>
<tr>
<td>Adjust for Cap Growth</td>
<td>(3.4)</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
<td>-</td>
</tr>
<tr>
<td>Adjust for Hold Harmless</td>
<td>35.4</td>
<td>15.1</td>
<td>39.9</td>
<td>29.8</td>
<td>30.6</td>
<td>29.4</td>
<td>32.1</td>
<td>30.7</td>
</tr>
<tr>
<td>Adjust for Alternative Delivery</td>
<td>(39.8)</td>
<td>(43.1)</td>
<td>(48.1)</td>
<td>(51.2)</td>
<td>(53.6)</td>
<td>(55.9)</td>
<td>(58.6)</td>
<td>(61.1)</td>
</tr>
<tr>
<td>Cross-Subsidy Aid</td>
<td>21.7</td>
<td>52.9</td>
<td>48.0</td>
<td>57.4</td>
<td>406.4</td>
<td>422.0</td>
<td>441.4</td>
<td>520.2</td>
</tr>
<tr>
<td>Charter Tuition Adjustment</td>
<td>3.8</td>
<td>5.7</td>
<td>7.4</td>
<td>7.8</td>
<td>9.1</td>
<td>9.7</td>
<td>10.5</td>
<td>11.5</td>
</tr>
<tr>
<td>Adjust for Special Transportation for Non-Disabled Students</td>
<td>(46.3)</td>
<td>(32.8)</td>
<td>(48.5)</td>
<td>(52.8)</td>
<td>(57.0)</td>
<td>(61.0)</td>
<td>(65.4)</td>
<td>(70.0)</td>
</tr>
<tr>
<td>State – Special Pupil Aid</td>
<td>1.18</td>
<td>1.23</td>
<td>1.01</td>
<td>1.14</td>
<td>1.28</td>
<td>1.44</td>
<td>1.61</td>
<td>1.81</td>
</tr>
<tr>
<td>State – Home Based Travel Aid</td>
<td>0.3</td>
<td>0.1</td>
<td>0.3</td>
<td>0.3</td>
<td>0.3</td>
<td>0.3</td>
<td>0.4</td>
<td>0.4</td>
</tr>
<tr>
<td>Third-party Billing</td>
<td>48.6</td>
<td>47.8</td>
<td>57.8</td>
<td>59.0</td>
<td>60.2</td>
<td>61.4</td>
<td>62.6</td>
<td>63.9</td>
</tr>
<tr>
<td>Federal</td>
<td>186.4</td>
<td>191.8</td>
<td>239.2</td>
<td>203.8</td>
<td>203.8</td>
<td>203.8</td>
<td>203.8</td>
<td>203.8</td>
</tr>
</tbody>
</table>
### 2. Special Education Categorical Revenues:

<table>
<thead>
<tr>
<th></th>
<th>FY 2020 Final</th>
<th>FY 2021 Final</th>
<th>FY 2022 Final</th>
<th>FY 2023 Estimate</th>
<th>FY 2024 Estimate</th>
<th>FY 2025 Estimate</th>
<th>FY 2026 Estimate</th>
<th>FY 2027 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Subtotal, Categorical Revenue</td>
<td>1,766.2</td>
<td>1,879.3</td>
<td>1,932.0</td>
<td>2,022.9</td>
<td>2,481.5</td>
<td>2,598.4</td>
<td>2,731.7</td>
<td>2,924.8</td>
</tr>
<tr>
<td>Change from Prior Year</td>
<td>119.3</td>
<td>113.0</td>
<td>52.7</td>
<td>91.0</td>
<td>458.6</td>
<td>116.9</td>
<td>133.3</td>
<td>193.1</td>
</tr>
<tr>
<td>Percent Change from Prior Year</td>
<td>7.2%</td>
<td>6.4%</td>
<td>2.8%</td>
<td>4.7%</td>
<td>22.7%</td>
<td>4.7%</td>
<td>5.1%</td>
<td>7.1%</td>
</tr>
</tbody>
</table>

### 3. General Education Revenue attributable to special education students for time spent receiving special education services outside the regular classroom for more than 60% of the school day

<table>
<thead>
<tr>
<th></th>
<th>FY 2020 Final</th>
<th>FY 2021 Final</th>
<th>FY 2022 Final</th>
<th>FY 2023 Estimate</th>
<th>FY 2024 Estimate</th>
<th>FY 2025 Estimate</th>
<th>FY 2026 Estimate</th>
<th>FY 2027 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>122.0</td>
<td>113.6</td>
<td>113.8</td>
<td>107.7</td>
<td>111.0</td>
<td>110.1</td>
<td>109.6</td>
<td>109.5</td>
</tr>
</tbody>
</table>

### 4. Cross-Subsidies:

<table>
<thead>
<tr>
<th></th>
<th>FY 2020 Final</th>
<th>FY 2021 Final</th>
<th>FY 2022 Final</th>
<th>FY 2023 Estimate</th>
<th>FY 2024 Estimate</th>
<th>FY 2025 Estimate</th>
<th>FY 2026 Estimate</th>
<th>FY 2027 Estimate</th>
</tr>
</thead>
<tbody>
<tr>
<td>(a) Gross Cross-Subsidy (1) - (2):</td>
<td>795.2</td>
<td>704.0</td>
<td>826.5</td>
<td>836.9</td>
<td>521.6</td>
<td>544.9</td>
<td>557.3</td>
<td>518.1</td>
</tr>
<tr>
<td>(b) Adjusted Net Cross-Subsidy (1) - (2) - (3a):</td>
<td>673.2</td>
<td>590.4</td>
<td>712.7</td>
<td>729.2</td>
<td>410.6</td>
<td>434.8</td>
<td>447.7</td>
<td>408.6</td>
</tr>
<tr>
<td>Change from Prior Year</td>
<td>(27.2)</td>
<td>(82.8)</td>
<td>122.3</td>
<td>16.5</td>
<td>(318.6)</td>
<td>24.2</td>
<td>12.9</td>
<td>(39.1)</td>
</tr>
<tr>
<td>Percent Change from Prior Year</td>
<td>-3.9%</td>
<td>-12.3%</td>
<td>20.7%</td>
<td>2.3%</td>
<td>-43.7%</td>
<td>5.9%</td>
<td>3.0%</td>
<td>-8.7%</td>
</tr>
</tbody>
</table>
Figure 1: Special Education Expenditures and Revenues

Figure 1 shows the trends from FY 2003–FY 2022 and projections through FY 2027 for special education revenues and expenditures. Special education expenditures increased steadily over this period, from $1.210 billion in FY 2003 to $2.759 billion in FY 2022, and are projected to continue to increase up to $3.443 billion by FY 2027. Special education revenues increased at a slower rate than expenditures between FY 2003 and FY 2007, increasing the gap between expenditures and revenues.

As a result of legislation enacted in 2007, revenues increased sharply in FY 2008, with slower revenue growth in FY 2009. Due to federal stimulus funds, revenues continued to increase in FY 2010 and carryover in FY 2011 but fell back to a slower rate of growth in FY 2012 and FY 2013 compared to FY 2009. Overall, expenditures are projected to increase by 185% over the 24-year period, while revenues are by 264%.
Figure 2: Special Education Cross-Subsidies

Figure 2 shows the gap between special education expenditures and revenues, generally referred to as the special education cross-subsidy. Amounts are shown in current dollars (not adjusted for inflation) and in FY 2027 dollars [adjusted for inflation using Consumer Price Index (CPI)].

The Adjusted Net Cross-Subsidy grew quickly between FY 2003 and FY 2007, reaching $572 million in FY 2007. As a result of the 2007 legislation, the cross-subsidy decreased to $484 million in FY 2008 but began to grow again in FY 2009 to $529 million. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, the cross-subsidy dropped below the FY 2008 level in FY 2010 to $451 million and rose slightly in FY 2011 to $455 million. The expiration of federal stimulus funding created an increase in the cross-subsidy in FY 2012. The implementation of the new special education funding formula in FY 2016 has slowed but not eliminated the growth of the cross-subsidy. Changes to the formula beginning in SFY 20 are designed to hold the cross-subsidy per average daily membership (ADM) steady for FY 2020 and FY 2021. Further changes starting in FY 2024 have reduced the cross-subsidy in later years. It is projected to be $409 million in FY 2027.
**Figure 3: Special Education Revenues**

*Figure 3* provides another perspective on the cross-subsidy by showing the percentage of special education expenditures covered by state and federal funding formulas from FY 2003 through FY 2027. Between FY 2003 and FY 2007, the state and federal-funded portion of special education expenditures declined gradually from 69.0% to 61.8%. The increase enacted in 2007 raised the state and federal-funded portion of special education expenditures to 69.1% in FY 2008. Due to federal stimulus funds in FY 2010 and carryover in FY 2011, it rose to 73.3% in FY 2010 and to 73.9% in FY 2011. With the expiration of federal stimulus funding after FY 2011, the state and federal-funded portion of special education expenditures declined sharply to 66.7% in FY 2012. Funding increases exceeded expenditure growth in FY 2013 and FY 2014, increasing the state and federal-funded portion to 68.8% in FY 2014. For FY 2015 and later, the state/federal-funded portion of special education expenditures is expected to increase slightly to 74.5% by FY 2023. Changes in the 2023 legislative session increased the state special education funding such that by FY 2027 it is forecasted that 88.1% of special education costs will be covered.
Figure 4: Special Education Cross-Subsidy per ADM

Figure 4 presents another perspective by showing the cross-subsidy as the amount per ADM necessary to cross-subsidize special education with general education funds. Amounts are shown in current and FY 2027 dollars, adjusted for inflation using the Consumer Price Index (CPI). The trends in cross-subsidy per ADM in current dollars, shown in the dashed line, follow closely with the trends in the total cross-subsidy shown in Figure 2, with a dip in FY 2010 and FY 2011, due to the federal stimulus funding and gradual increases projected for FY 2017 through FY 2023, as funding growth is projected to lag slightly behind expenditure growth. A sharp decline occurs beginning in FY 2024 due to legislative changes enacted during the 2023 session.
District-by-District Cross-Subsidy Reports, FY 2022

Appendix B includes reports showing a summary of district-by-district cross-subsidy calculations for FY 2022, sorted in school district number order and by the Adjusted Net Cross-Subsidy per adjusted weighted pupil unit.

Since some of the data used in the statewide cross-subsidy reports is not available at the school district level (e.g., federal special education revenues and expenditures), the district-by-district reports were completed using a simpler methodology that provides a close approximation of the cross-subsidies but is not as comprehensive as the statewide calculations. More specifically, the district-by-district tables:

1. Are limited to state-funded special education expenditures and revenues, excluding federally funded expenditures and revenues
2. Reflect net adjustments for these transactions in the state special education aid paid to the resident and serving districts, with the advent of the system of state aid adjustments for students served outside the resident district in FY 2007

Table 2 provides a comparison of average cross-subsidies for FY 2022 by school district strata, based on the district-by-district and charter school reports included in Appendix B (Tables 4 and 5): State totals are lower than the amounts shown in Table 1 due to the differences in methodology outlined above. The average adjusted net cross-subsidies per pupil unit (PU) are between $717 and $1,067 per pupil unit for all groups of districts except for the smallest non-metro districts, which have an average cross-subsidy of $638 per pupil unit, and the Minneapolis and St. Paul districts, which have an average cross-subsidy of $1,333 per pupil unit. In contrast, the average cross-subsidy of charter schools was $161 per pupil unit.

Note: The total Adjusted Net Cross-Subsidy reported in Table 2 is $753,927,150, which is greater than the total cross-subsidy reported in Table 1 (Page 8). This variance is due to placed students. Tuition Billing moves the general education revenue from the resident district to the serving district when students are placed for special education services. The loss of general education revenue to the resident district is not counted when calculating the state total cross-subsidy in Table 1 because it covers general education costs for placed special education students and not special education costs. However, it was included in the calculation of the cross-subsidy for Tables 2-5 because the reduction is part of the special education funding formula and affects the amount of special education aid paid to the resident district. Since the general education revenue is part of the tuition adjustment, which is tied to each LEA’s net aid, the amount in the individual cross-subsidy report and note the difference between the totals in Tables 1 and 2.
<table>
<thead>
<tr>
<th>District</th>
<th>(A) Adjusted PU</th>
<th>(B) Special Education Expenditure</th>
<th>(C) Categorical Revenue</th>
<th>(D) Gross Cross-Subsidy (B-C)</th>
<th>(E) Adjusted General Education Revenue for Special Education</th>
<th>(F) Adjusted Net Cross-Subsidy (D-E)</th>
<th>(G) Per Adjusted Weighted Pupil Unit WADM</th>
</tr>
</thead>
<tbody>
<tr>
<td>Totals in $</td>
<td>931,737</td>
<td>2,308,362,180</td>
<td>1,449,921,072</td>
<td>858,441,108</td>
<td>104,513,959</td>
<td>753,927,150</td>
<td>809.16</td>
</tr>
<tr>
<td>By Stratum</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Minneapolis and St. Paul</td>
<td>67,407</td>
<td>229,690,551</td>
<td>124,513,017</td>
<td>105,177,534</td>
<td>15,316,900</td>
<td>89,860,633</td>
<td>1,333.11</td>
</tr>
<tr>
<td>Other Metro, Inner</td>
<td>94,647</td>
<td>252,699,599</td>
<td>137,133,148</td>
<td>115,566,451</td>
<td>14,598,626</td>
<td>100,967,825</td>
<td>1,066.79</td>
</tr>
<tr>
<td>Other Metro, Outer</td>
<td>295,083</td>
<td>728,600,070</td>
<td>441,050,872</td>
<td>287,549,198</td>
<td>35,395,880</td>
<td>252,153,318</td>
<td>854.52</td>
</tr>
<tr>
<td>Non-Metro &gt; = 2K</td>
<td>208,491</td>
<td>520,586,287</td>
<td>330,103,930</td>
<td>190,482,357</td>
<td>23,423,463</td>
<td>167,058,894</td>
<td>801.27</td>
</tr>
<tr>
<td>Non-Metro 1K-2K</td>
<td>100,301</td>
<td>208,081,478</td>
<td>128,682,806</td>
<td>79,398,671</td>
<td>7,475,541</td>
<td>71,923,131</td>
<td>717.07</td>
</tr>
<tr>
<td>Non-Metro &lt; 1K</td>
<td>94,870</td>
<td>179,001,768</td>
<td>112,708,828</td>
<td>66,292,940</td>
<td>5,722,995</td>
<td>60,569,945</td>
<td>638.45</td>
</tr>
<tr>
<td>District Totals</td>
<td>860,799</td>
<td>2,118,659,753</td>
<td>1,274,192,603</td>
<td>844,467,151</td>
<td>101,933,404</td>
<td>742,533,747</td>
<td>862.61</td>
</tr>
<tr>
<td>Charter Schools</td>
<td>70,938</td>
<td>189,702,427</td>
<td>175,728,470</td>
<td>13,973,957</td>
<td>2,580,555</td>
<td>11,393,403</td>
<td>160.61</td>
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</tbody>
</table>
Table 3 in Appendix B displays the amount each district cross-subsidizes special education costs with general revenue sorted by district number order. Column D displays the calculation of each district’s Gross Cross-Subsidy. Column F displays the calculation of each district’s Adjusted Net Cross-Subsidy. Column G displays the amount of each district’s Adjusted Net Cross-Subsidy per Adjusted Weighted Pupil Unit (WADM).

Table 4 in Appendix B displays the amount each district cross-subsidizes special education costs with general education revenue, sorted by the Adjusted Net Cross-Subsidy per WADM.

Table 5 in Appendix B displays the amount that each charter school cross-subsidizes special education costs with general revenue sorted by charter school number order. Column D displays the calculation of each charter’s Gross Cross-Subsidy. Column F displays the calculation of each charter’s Adjusted Net Cross-Subsidy. Column G displays the amount of each charter’s Adjusted Net Cross-Subsidy per WADM.

Find detailed individual district cross-subsidies reports on the MDE website by selecting Data Center > Data Reports and Analytics > School Finance Reports: Minnesota Funding Reports (MFR). We cannot provide a detailed individual charter school cross-subsidy report due to the current program calculation not being designed to include charters in creating the reports. A line-by-line description of the data sources used in this detailed cross-subsidies report is provided in Appendix C.
Appendix A

Definitions

Special Education Expenditures

Special education expenditures were defined to include all special education expenditures reported for state funding purposes, plus fringe benefits for special education staff funded with state aids (fringe benefits are not included in the state funding base).

Special Note: Two cost categories have been funded through the special education funding formulas that do not provide services to special education students, as stipulated in their individualized educational programs (IEPs). The first is Alternative Delivery of Specialized Instructional Services (ADSIS) which is designed to provide prevention services as an alternative to special education and other compensatory programs. This program began in 1991, and until recently, represented an insignificant amount of special education expenditures and aids. The second is transportation services provided to students experiencing homelessness, who need transportation to care and treatment programs, and students who do not have IEPs but qualify for special transportation under Section 504 of the Federal Rehabilitation Act of 1973. These transportation expenditures are reported under the Uniform Financial Accounting and Reporting Standards (UFARS) Finance code 728. Expenditures and aids attributable to these two cost categories were included in previous cross-subsidy reports but are excluded from this report to provide a more precise calculation of special education cross-subsidies. Further, it was determined that although expenditures for serving children receiving early childhood special education services had been included in the cross-subsidy analysis, the general education revenue attributable to these children was not accounted for in previous cross-subsidy reports. To provide comparable cross-subsidy calculations for FY 2003-2027, adjustments were made to exclude ADSIS and Finance 728 transportation revenues and expenditures and to include general education revenue attributable to early childhood special education for prior years going back to FY 2003. Recomputed cross-subsidies for these earlier years are shown in Table 6.

Expenditures for special education transportation were taken from UFARS; all other special education expenditures were taken from year-end Special Education Data Reporting Application (SEDRA) reports and transition-disabled SEDRA reports. State total computations presented in Table 1 include total federal expenditures on a statewide basis only.

Special Education Categorical Revenues

Special education categorical revenues were defined to include state special education aid (including excess cost, special pupil and home-based travel), and third-party billing revenue. State total computations presented in Table 1 include total federal aid on a statewide basis only. Federal aids were excluded in the district-by-district analysis presented in Tables 3, 4 and 5, because of uncertainty in the allocation of federal aids among districts participating in cooperatives, and the fact that some federal fiscal hosts spend and receive federal funds directly without allocating to districts and charter schools.
**General Education Revenue Attributable to Special Education Students**

General education revenue is attributable to special education students for time spent receiving special education services outside the regular classroom, for those who spend 60% or more of the school day outside the regular classroom. The department uses a precise and district-specific method to determine the amount of general education revenue that “follows” special education students to special education programs. MDE starts by taking the total costs reported in UFARS under fund 01 with finance codes 000-308, 316, 317, 330 and 388. MDE omits all costs coded to finance 000 when the program code is 401-422. Starting with the total costs, we separate the non-instructional, per statute. This process includes removing all UFARS object codes 500-599, regardless of program code. Then, remove all program codes 000-199, 500-580, 582-599, 760 and 800-999. This amount is considered the total non-instructional. The total instructional costs are then the total costs minus the non-instructional. The instructional total is lastly divided by the total cost to calculate an instructional rate for each district. The instructional rate is multiplied by the general education revenue per pupil unit of each district to calculate adjusted general education revenue per pupil unit. The adjusted general education revenue that “follows” the student equals the adjusted general education revenue per pupil unit, times the full-time equivalent number of pupil units attributable to all special education students who receive special education services outside the regular classroom for 60% or more of the school day, times that portion of the day that they spend outside the regular classroom (federal Settings III through VIII).

To determine the number of full-time equivalent pupil units attributable to special education students for the time they spend receiving special education services outside the regular classroom, the average daily membership of students by federal special education setting was taken from the student accounting system, Minnesota Automated Reporting Student System (MARSS). To establish an initial estimate of full-time equivalency, it was assumed that the percentage of time spent receiving special education services outside the regular classroom reflects the midpoint for each federal setting. This assumption is consistent with the methodology used by the Office of the Legislative Auditor in its 1997 program evaluation report on special education. For example, Setting I includes students spending 0 to 20% of their time outside the regular classroom; MDE assumed that the average percentage of time outside the regular classroom for students in Setting I is 10%. Setting II includes students spending 21 to 60% of their time outside the regular classroom; MDE assumed that the average percentage of time outside the regular classroom for students in Setting II is 40%. Setting III includes students spending more than 60% of their time outside the regular classroom. In the data reported here, MDE assumed 80%, the midpoint for Setting III.

**Computation of Cross-Subsidies**

For purposes of the district-by-district tables, cross-subsidies were computed using two separate definitions:

- The Gross Cross-Subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, without regard to general education revenues following students.
- The Adjusted Net Cross-Subsidy was defined as the difference between state special education expenditures and state categorical special education revenues, less the amount of general education revenue attributable to those special education students served more than 60% of the time outside the regular classroom, for the time they spend receiving special education services outside the regular classroom.
## Appendix B

### Table 3: Special Education Cross-Subsidies – District Order

<table>
<thead>
<tr>
<th>Number</th>
<th>District</th>
<th>(A) Adjusted PU</th>
<th>(B) Special Education Expenditure</th>
<th>(C) Categorical Revenue</th>
<th>(D) Gross Cross-Subsidy (B-C)</th>
<th>(E) Adj. Gen Rev for Special Education</th>
<th>(F) Adj. Net Cross-Subsidy (D-E)</th>
<th>(G) Per WADM</th>
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<td>(C) Categorical Revenue</td>
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<td>(E) Adj. Gen Rev for Special Education</td>
<td>(F) Adj. Net Cross-Subsidy (D-E)</td>
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<td>(E) Adj. Gen Rev for Special Education</td>
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<td>(F) Adj. Net Cross-Subsidy (D-E)</td>
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### Table 4: Special Education Cross-Subsidies – Per WADM Order (decreasing)

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<th>(C) Categorical Revenue</th>
<th>(D) Gross Cross Subsidy (B-C)</th>
<th>(E) Adj. Gen Rev for SpEd</th>
<th>(F) Adj Net Cross</th>
<th>(G) Per WADM</th>
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<td>(E) Adj. Gen Rev for SpEd</td>
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<td>(E) Adj. Gen Rev for SpEd</td>
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<td>(G) Per WADM</td>
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<td>(B) Sped Educ Expenditure</td>
<td>(C) Categorical Revenue</td>
<td>(D) Gross Cross Subsidy (B-C)</td>
<td>(E) Adj. Gen Rev for SpEd</td>
<td>(F) Adj Net Cross</td>
<td>(G) Per WADM</td>
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Table 5: Special Education Cross-Subsidies – Charter Schools

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<th>(B) Special Education Expenditure</th>
<th>(C) Categorical Revenue</th>
<th>(D) Gross Cross-Subsidy (B-C)</th>
<th>(E) Adj. Gen Rev for Special Education</th>
<th>(F) Adj Net Cross-Subsidy (D-E)</th>
<th>(G) Per WADM</th>
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<td>5,436</td>
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<td>-</td>
<td>17,204</td>
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<td>762,876</td>
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<td>15,003</td>
<td>6,988</td>
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<td>57,442</td>
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<td>34,876</td>
<td>336.03</td>
</tr>
</tbody>
</table>
Number | District | (A) Adjusted PU | (B) Special Education Expenditure | (C) Categorical Revenue | (D) Gross Cross-Subsidy (B-C) | (E) Adj. Gen Rev for Special Education | (F) Adj Net Cross-Subsidy (D-E) | (G) Per WADM
--- | --- | --- | --- | --- | --- | --- | --- | ---
4058 | Schoolcraft Learning Community Charter | 203.56 | 840,226 | 827,283 | 12,943 | 6,352 | 6,591 | 32.38
4059 | Crosslake Community Charter School | 465.64 | 687,337 | 624,143 | 63,194 | 11,501 | 51,693 | 111.01
4064 | Riverway Learning Community Charter | 128.65 | 346,289 | 225,812 | 120,477 | 4,705 | 115,773 | 899.90
4066 | Kato Public Charter School | 64.95 | 176,409 | 174,804 | 1,605 | 1,015 | 589 | 9.07
4067 | Aurora Charter School | 438.46 | 761,843 | 737,754 | 24,089 | 11 | 24,078 | 54.91
4068 | Excell Academy Charter | 440.83 | 1,242,237 | 1,108,365 | 133,872 | 2,516 | 131,356 | 297.97
4070 | Hope Community Academy | 671.70 | 646,444 | 531,807 | 114,637 | 5,062 | 109,575 | 163.13
4073 | Academia Cesar Chavez Charter Sch. | 541.52 | 858,828 | 820,176 | 38,653 | 3,280 | 35,372 | 65.32
4074 | Afsa High School | 461.46 | 1,642,297 | 1,404,931 | 237,366 | 6,379 | 230,987 | 500.56
4075 | Avalon School | 280.17 | 1,516,086 | 1,376,453 | 139,633 | 26,469 | 113,164 | 403.91
4078 | Twin Cities International Schools | 1,039.35 | 1,245,335 | 1,184,298 | 61,036 | 23,579 | 37,457 | 36.04
4079 | Friendship Academy of The Arts | 329.28 | 844,092 | 810,295 | 33,797 | 2,257 | 31,540 | 95.79
4080 | Pillager Area Charter School | 49.70 | 60,330 | 58,417 | 1,913 | 0 | 1,913 | 38.49
4081 | Discovery Public School - Faribault | 57.01 | 208,980 | 190,660 | 18,321 | 5,574 | 12,746 | 223.58
4082 | Bluesty Charter School | 689.79 | 862,276 | 733,071 | 129,205 | 58,086 | 71,119 | 103.10
4083 | Ridgeway Community School | 97.59 | 87,739 | 58,436 | 29,304 | - | 29,304 | 300.27
4084 | North Shore Community School | 359.29 | 506,386 | 481,582 | 24,804 | 4,898 | 19,906 | 55.40
4085 | Harbor City International Charter | 227.89 | 524,613 | 511,481 | 13,132 | - | 13,132 | 57.62
4087 | Sage Academy Charter School | 72.20 | 387,917 | 381,469 | 6,448 | 3,197 | 3,251 | 45.03
4089 | New City School | 329.33 | 408,303 | 366,857 | 41,446 | 4,220 | 37,226 | 113.04
4090 | Prairie Creek Community School | 178.68 | 493,323 | 460,447 | 32,876 | - | 32,876 | 184.00
4091 | Arcadia Charter School | 146.42 | 701,352 | 684,918 | 16,434 | 955 | 15,479 | 105.72
4092 | Watershed High School | 58.78 | 100,907 | 98,191 | 2,716 | 2,716 | - | -
4093 | New Century Academy | 153.80 | 750,849 | 710,448 | 40,401 | 19,926 | 20,475 | 133.13
4095 | Trio Wolf Creek Distance Learning | 231.85 | 141,762 | 134,110 | 7,652 | - | 7,652 | 33.00
4097 | Partnership Academy, Inc. | 535.20 | 1,944,504 | 1,766,049 | 178,455 | 3,038 | 175,416 | 327.76
4098 | Nova Classical Academy | 1,051.79 | 934,051 | 878,638 | 55,413 | 2,940 | 52,473 | 49.89
4100 | Great Expectations | 125.18 | 692,637 | 664,707 | 27,929 | 0 | 27,929 | 223.11
4102 | Minnesota Internship Center | 421.18 | 1,143,223 | 1,047,934 | 95,290 | 49,627 | 45,663 | 108.42
4103 | Hmong College Prep Academy | 2,536.64 | 2,770,795 | 2,558,317 | 212,478 | 57,174 | 155,304 | 61.22
4104 | Paladin Career and Tech High School | 222.52 | 1,225,990 | 1,128,453 | 97,536 | 35,440 | 62,096 | 279.06
<table>
<thead>
<tr>
<th>Number</th>
<th>District</th>
<th>(A) Adjusted PU</th>
<th>(B) Special Education Expenditure</th>
<th>(C) Educational Revenue</th>
<th>(D) Gross Cross-Subsidy (B-C)</th>
<th>(E) Adj. Gen Rev for Special Education</th>
<th>(F) Adj Net Cross-Subsidy (D-E)</th>
<th>(G) Per WADM</th>
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<td>(G) Per WADM</td>
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<td>(B) Special Education Expenditure</td>
<td>(C) Categorical Revenue</td>
<td>(D) Gross Cross-Subsidy (B-C)</td>
<td>(E) Adj. Gen Rev for Special Education</td>
<td>(F) Adj Net Cross-Subsidy (D-E)</td>
<td>(G) Per WADM</td>
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Appendix C

Special Education Cross-Subsidies Report, FY 2022

Data Sources

Line 1 – Adjusted General Education Revenue per Adjusted Pupil Unit (Current Year) for Cross-Subsidy Computation

The amount shown on this line was computed as explained in detail in Appendix A.

Line 2 – Adjusted Pupil Units (Current Year) by Special Education Federal Settings

The settings are defined as follows:

- **Early Childhood Special Education** – Learners who receive services through early childhood special education programs generate at least .28 full-time equivalent (FTE).
- **Setting I** – Learners receiving most of their education program in regular classes. Includes children and youth with disabilities who receive special education and related services outside the regular classroom for less than 21% of the school day.
- **Setting II** – Learners who receive education programs in a resource room. Includes children and youth with disabilities receiving special education and related services at least 21% of the school day but are still outside the regular classroom for 60% or less of the day.
- **Setting III** – Learners receiving education programs in separate classes. Includes children and youth with disabilities receiving special education and related services outside the regular classroom for more than 60% of the school day. Does not include pupils who received education programs in public or private separate day or residential facilities.
- **Setting IV** – Learners receiving education programs in public separate day school facilities. Includes children and youth with disabilities receiving special education and related services for greater than 50% of the school day in separate facilities.
- **Setting V** – Learners receiving education programs in private separate day school facilities at public expense for greater than 50% of the school day.
- **Setting VI** – Learners receiving education programs in public residential facilities for greater than 50% of the school day.
- **Setting VII** – Learners receiving education programs in private residential facilities at public expense for greater than 50% of the school day.
- **Setting VIII** – Learners receiving education programs in homebound/hospital placement. Includes children and youth with disabilities placed in and receiving education in hospital programs or homebound programs.

The data showing Adjusted Pupil Unit (PU) by special education setting are based on pupil data from MARSS, adjusted for the grade level weighting factors (1.00 for early childhood (EC) to elementary and 1.20 for secondary students) to determine the Adjusted Weight Pupil Unit (AWPU).

Changes to the AWPU by setting were made only by changing the special education settings for individual students on MARSS.
Line 3 – Percent of School Day Students Spend in Special Education Settings

The percentages shown in the report are MDE estimates based on the midpoints for each federal setting. For example, the 10% assumption for Setting I is the midpoint of the range for Setting 1 (0 to 20%). The value under ECIS is manipulated within the program so that the total adjusted general education revenue attributed to students for the time they spend receiving special education services; excluding federal settings 1 and 2 matches the statewide calculation. For SFY 22 this resulted in an ESIC percentage of 0.1121.

Line 4 – General Education Revenue Attributable to Special Education Students for the Time They Spend in Special Education

This revenue was calculated as shown. The ECIS is further multiplied by 0.0991 to match the statewide total general education defray calculation.

Line 5 – Special Education Expenditures

These data are reported on SEDRA, as summarized in reports sent to districts and as explained in Appendix A. They include the costs reported on SEDRA under Funding Source Codes “A,” “E,” “i,” “j,” “R,” “a,” “m,” “U” and Access to Career Technical Education for Students with a Disability (ACTE-SpEd).

Line 6 – Transportation Expenditures

This is the district’s expenditure for special education transportation, as reported to MDE under finance code 723, excluding finance code 728, through UFARS and special education bus and van depreciation as reported to MDE.

Line 7 – Total Special Education Expenditure

This expenditure was calculated as shown.

Lines 8-18 – Special Education Categorical Revenues

These amounts were calculated using the data shown above. The aid entitlement reports available on MDE’s webpage show the aid computations for several of the component formulas. This also shows the aids received for ADSIS and FIN 728 being backed out of the total eligible aid.

Lines 19-21 – General Education Cross-Subsidy of Special Education

These amounts were calculated as shown.