

## MINNESOTA DEPARTMENT OF

Children, Families Pearning

Ontiona	
Options for	
General Education	
<b>Formula Changes</b>	
to	
Limit Revenue Disparities	
<b>Report to the</b>	
Legislature	
No. Contraction of the second s	
January 2004	
As Required by	
Minnesota Statutes	
2003, Section	
127A.51	

# COMMISSIONER CHERI PIERSON YECKE, Ph.D.

# DEPUTY COMMISSIONER CHAS ANDERSON

#### FOR MORE INFORMATION CONTACT:

Tom Melcher, Program Finance Director Minnesota Department of Education T: (651) 582-8828 FAX: (651) 582-8878

E-MAIL: tom.melcher@state.mn.us

1500 Highway 36 West Roseville, MN 55113-4266 TTY: (800) 627-3529 OR (651) 582-8201 Options for General Education Formula Changes to Limit Revenue Disparities

> Report to the Legislature

January 2004

As Required by Minnesota Statutes 2003, Section 127A.51

Upon request, this report can be made available in alternative formats.

# ESTIMATED COST OF PREPARING THIS REPORT

This report provides information that the Department of Education already collects as part of its normal business functions. The cost information reported below does not include the cost of gathering and analyzing the data but rather is limited to the estimated cost of actually preparing this report document.

Special funding was not appropriated for the costs of preparing this report.

The estimated cost incurred by the Minnesota Department of Education in preparing this report is \$1,178.

## OPTIONS FOR GENERAL EDUCATION FORMULA CHANGES TO LIMIT REVENUE DISPARITIES

## **Statutory Directive**

Minnesota Statutes 2003, Section 127A.51, reads as follows:

## Section 127A.51 Statewide average revenue.

By October 1 of each year the commissioner must estimate the statewide average adjusted general revenue per adjusted marginal cost pupil unit and the disparity in adjusted general revenue among pupils and districts by computing the ratio of the 95th percentile to the fifth percentile of adjusted general revenue. The commissioner must provide that information to all districts.

If the disparity in adjusted general revenue as measured by the ratio of the 95th percentile to the fifth percentile increases in any year, the commissioner shall recommend to the legislature options for change in the general education formula that will limit the disparity in adjusted general revenue to no more than the disparity for the previous school year. The commissioner must submit the recommended options to the education committees of the legislature by January 15. (emphasis added)

For purposes of this section and section 126C.10, adjusted general revenue means:

(1) for fiscal year 2002, the sum of basic revenue under section 126C.10, subdivision 2; supplemental revenue under section 126C.10, subdivisions 9 and 12; transition revenue under section 126C.10, subdivision 20; referendum revenue under section 126C.17; and equity revenue under section 126C.10, subdivisions 24a and 24b; and

(2) for fiscal year 2003 and later, the sum of basic revenue under section 126C.10, subdivision 2; referendum revenue under section 126C.17; and equity revenue under section 126C.10, subdivisions 24a and 24b.

#### Background

The October 2003 calculations under Minnesota Statutes 2003, Section 127A.51, given in the table below, show an increase in the projected ratio of the 95th percentile to the fifth percentile of adjusted general revenue from 1.186 in FY 2003 to 1.206 in FY 2004. While the 1.206 ratio projected for FY 2004 is lower than in any year between FY 1992, when these calculations were initiated, and FY 2001, it exceeds the ratio computed for FY 2003 and therefore triggers the statutory requirement for the commissioner to "recommend to the legislature options for change in the general education formula that will limit the disparity in adjusted general revenue to no more than the disparity for the previous school year". Preliminary calculations for FY 2005, based on November 2003 forecast data, (reflecting November 2003 operating referendum results), show a slight

#### MINNESOTA DEPARTMENT OF EDUCATION

#### OCT\_2003\_PERCENTILES\_20031001

10/01/03

Program Finance Division OCTOBER 2003

#### GENERAL EDUCATION REVENUE DISPARITY REPORT, M.S. 127A.51

#### Estimated General Education Revenue Per Weighted ADM BASIC + SUPPLEMENTAL + TRANSITION + REFERENDUM + EQUITY REVENUE TRANSITION REVENUE IS EXCLUDED AFTER FY 2003

		FY												
		1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003	2004
STATE AVERAGI	ES:	3,390	3,398	3,416	3,476	3,541	3,891	4,003	3,980	4,247	4,511	4,688	4,940	5,086
PERCENTILES:	1ST	3,050	3,050	3,050	3,150	3,205	3,440	3,550	3,530	3,740	3,964	4,078	4,604	4,611
	5TH	3,050	3,050	3,050	3,150	3,205	3,469	3,577	3,530	3,740	3,964	4,309	4,604	4,611
	10TH	3,050	3,050	3,050	3,150	3,205	3,488	3,591	3,530	3,762	4,029	4,418	4,611	4,644
	20TH	3,050	3,050	3,054	3,150	3,222	3,570	3,717	3,744	4,029	4,302	4,465	4,643	4,715
	30TH	3,056	3,070	3,154	3,182	3,329	3,727	3,828	3,845	4,101	4,343	4,518	4,706	4,843
	4OTH	3,177	3,174	3,189	3,349	3,453	3,814	3,913	3,879	4,140	4,404	4,569	4,788	4,966
	50TH	3,244	3,257	3,303	3,428	3,507	3,860	3,953	3,897	4,194	4,487	4,635	4,874	5,067
	60TH	3,373	3,383	3,377	3,471	3,526	3,893	4,001	3,972	4,271	4,525	4,688	4,971	5,147
	<b>7</b> 0TH	3,552	3,561	3,561	3,537	3,583	3,949	4,093	4,060	4,418	4,651	4,825	5,092	5,322
	80TH	3,611	3,626	3,637	3,628	3,645	4,074	4,217	4,203	4,473	4,719	4,873	5,208	5,419
	90TH	3,901	3,930	3,972	3,960	4,009	4,326	4,402	4,334	4,579	4,926	5,071	5,357	5,478
	95TH	4,181	4,124	4,124	4,109	4,162	4,502	4,684	4,611	4,805	5,025	5,191	5,461	5,560
	.99TH	4,839	4,797	4,686	4,676	4,724	5,058	5,131	5,057	5,260	5,471	5,559	5,893	5,994
DOLLAR GAPS:	90TH TO 10TH	851	880	922	810	804	838	811	804	817	897	653	746	834
	95TH TO 5TH	1,131	1,074	1,074	959	957	1,033	1,108	1,081	1,065	1,061	882	858	949
	99TH TO 1ST	1,789	1,747	1,636	1,526	1,519	1,617	1,581	1,527	1,520	1,507	1,481	1,289	1,383
RATIOS:	90TH TO 10TH	1.279	1.289	1.302	1.257	1.251	1.240	1.226	1.228	1.217	1.223	1.148	1.162	1.180
	95TH TO 5TH	1.371	1.352	1.352	1.304	1.299	1.298	1.310	1.306	1.285	1.268	1.205	1.186	1.206
	99TH TO 1ST	1.587	1.573	1.536	1.484	1.474	1.470	1.445	1.433	1.406	1.380	1.363	1.280	1.300

increase in the projected ratio of the 95th percentile to the fifth percentile of adjusted general revenue to 1.209. The increases in the ratio of the 95<sup>th</sup> percentile to the 5<sup>th</sup> percentile of adjusted general revenue for FY 2004 and FY 2005, while quite small in relation to the decreases in this ratio between FY 1992 and FY 2003, are attributable to recently enacted increases in referendum allowance limits, which, together with new referendum elections, have increased the high end of the revenue distribution more rapidly than the low end has been increased through changes in the basic formula and the equity revenue formula. Because (1) the projected ratio of the 95th percentile to the 5<sup>th</sup> percentile of adjusted general revenue is slightly higher in FY 2005 than in FY 2004, (2) changes have already been enacted in general education funding formulas for FY 2005 and later, and (3) FY 2004 will be nearly completed before any potential changes could be enacted, the options prepared for this report were analyzed using the funding formulas in effect for FY 2005 and later, and data as of the November 2003 budget forecast.

## **Options For General Education Formula Changes to Limit Revenue Disparities**

To limit the disparity in adjusted general revenue for FY 2005 and later to no more than the disparity for FY 2003, two general options are available:

- 1) modifying the current formula for equity revenue, and
- 2) converting a portion of referendum revenue to basic revenue.

A third possible approach, rolling back recently enacted increases in referendum allowance limits, was not considered a viable option because it would entail leveling down, and several districts have already received voter approval to increase referendum revenues over the next several years in keeping with the new limits.

#### **Modifying the Current Equity Formula**

Because the current equity revenue formula was designed specifically to reduce revenue disparities between districts with high and low referendum revenue per pupil unit, changes to the equity revenue formula would provide the simplest and most direct means of limiting revenue disparities.

The current equity revenue formula for FY 2005 and later has two components: 1) a flat allowance of \$13 per pupil unit for all districts whose referendum revenue per pupil unit falls below the regional (metro or nonmetro) 95<sup>th</sup> percentile, and 2) a variable amount, ranging up to \$75 per pupil unit on a sliding scale, depending on the gap between the district's referendum revenue per pupil unit and the regional 95<sup>th</sup> percentile. There are two exceptions: 1) Minneapolis, St Paul and Duluth are ineligible for both categories of equity revenue, and 2) districts without any referendum revenue are ineligible for the variable portion of the equity revenue.

The exclusion of Minneapolis, Saint Paul and Duluth from receiving equity revenue, (while raising other questions about the fairness of the equity revenue formula), does not contribute to the gap between the  $95^{th}$  and  $5^{th}$  percentiles of adjusted general revenue, because both districts have moderate referendum revenue allowances, falling in between the  $95^{th}$  and  $5^{th}$  percentiles. The exclusion of districts with no referendum revenue from

receiving the variable portion of equity revenue directly contributes to the gap between the 95<sup>th</sup> and 5<sup>th</sup> percentiles of adjusted general revenue, and has also stimulated several districts to hold referendum elections seeking a \$1 per pupil unit referendum allowance in order to qualify for an additional \$75 per pupil unit of equity revenue.

# Option # 1: Allow Districts with No Referendum Revenue to Receive the Variable Portion of Equity Revenue

This option would increase the equity revenue per pupil unit for districts without referendum revenue from \$13 to \$88, thereby reducing the FY 2005 ratio the 95<sup>th</sup> to the 5<sup>th</sup> percentiles of adjusted general revenue from 1.209 to 1.190 (assuming all affected districts would levy the amount required to qualify for full equity revenue). Option # 1 would increase total equity revenue for FY 2005 by \$4,465,000, including \$2,600,000 in state aid and \$1,865,000 in property tax levy. On an 80-20 appropriations basis, the appropriations required for FY 2005 would be \$2,080,000. Because school districts have already levied for FY 2005, there would need to be a double levy the first year.

Option # 1 would nearly bring the revenue disparity ratio down to the FY 2003 level of 1.186, and it would eliminate the current incentive for districts to hold a referendum election for \$1 per pupil unit to qualify for the variable portion of equity revenue. There would be no "losers", and 44 districts representing 6.4 percent of the total pupil units in the state would receive an increase. However, it would not, by itself, bring the disparity ratio down to the targeted FY 2003 level.

## Option # 2: Increase the Maximum Allowance for the Variable Portion of Equity Revenue to \$89, in Combination with Option # 1

The simplest way to bridge the gap from the 1.190 ratio under Option # 1 to the FY 2003 ratio of 1.186 would be to increase maximum allowance for the variable portion of equity revenue from \$75 per pupil unit to approximately \$89 per pupil unit. Option # 2 would 1) allow districts with no referendum revenue to receive the variable portion of equity revenue, and 2) increase the maximum allowance for the variable portion of equity revenue from \$75 to \$89. Option # 2 would increase total equity revenue for FY 2005 by \$10,662,000, including \$5,497,000 in state aid and \$5,165,000 in property tax levy. On an 80-20 appropriations basis, the appropriations required for FY 2005 would be \$4,398,000. Because school districts have already levied for FY 2005, there would need to be a double levy the first year.

Option # 2 would bring the FY 2005 revenue disparity ratio down to the FY 2003 level of 1.186, and it would eliminate the current incentive for districts hold a referendum election for \$1 per pupil unit to qualify for the variable portion of equity revenue. There would be no "losers", and 315 districts representing 85.3 percent of the total pupil units in the state would receive an increase. This option would not guarantee that the disparity ratio would remain at 1.186 in later years; the ratios would need to continue to be monitored annually, and adjusted with subsequent legislation, if the goal is to ensure that the disparity ratio for later years does not exceed the FY 2003 ratio. Option # 2 can be expected to generate broad support among school districts, since there are no "losers" and the vast majority of districts would be "winners". However, it is not the lowest cost

option to bring the FY 2005 revenue disparity ratio down to the FY 2003 level of 1.186 without creating "losers", since many districts with revenue above the 5<sup>th</sup> percentile would also receive an increase.

## Option # 3: Add a Second Tier of Equity Revenue Targeted to the Lowest Revenue Districts, in Combination with Option # 1

The lowest cost option to lower the FY 2005 revenue disparity ratio down to the FY 2003 level of 1.186 without creating any "losers" would be to add a second tier of equity revenue targeted to the lowest revenue districts, in combination with Option #1. After calculating the distribution of equity revenue according to Option # 1, districts with adjusted general revenue per pupil unit below 84.3 % of the statewide 95<sup>th</sup> percentile of adjusted general revenue per pupil unit would receive Tier 2 equity revenue in the amount necessary to bring their adjusted general revenue per pupil unit up to 84.3 % of the statewide 95<sup>th</sup> percentile. Tier 2 equity revenue would be funded with a mix of state aid and levy, using the same equalizing factor as for Tier 1 equity revenue. Option # 3 would increase total equity revenue for FY 2005 by \$5,668,000, including \$3,270,000 in state aid and \$2,398,000 in property tax levy. On an 80-20 appropriations basis, the appropriations required for FY 2005 would be \$2,616,000. Because school districts have already levied for FY 2005, there would need to be a double levy the first year.

Option # 3 would bring the FY 2005 revenue disparity ratio down to the FY 2003 level of 1.186, and it would eliminate the current incentive for districts hold a referendum election for \$1 per pupil unit to qualify for the variable portion of equity revenue. There would be no "losers", and 70 districts representing 10.8 percent of the total pupil units in the state would receive an increase. By linking Tier 2 equity revenue to the amount needed to ensure that all districts would be able to access 84.3 % of the statewide 95<sup>th</sup> percentile of adjusted general revenue per pupil unit, this option would guarantee that the disparity ratio would not exceed 1.186 in later years. Because Option # 3 would target revenue increases to the lowest revenue districts, it would be more difficult to generate broad support for this option among school districts than for Option #2. It would also be more complex than Option #2.

Option # 4: Allow Districts with No Referendum Revenue to Receive the Variable Portion of Equity Revenue, Increase the Maximum Allowance for the Variable Portion of Equity Revenue to \$102, and Eliminate the Flat \$13 Allowance per Pupil Unit Portion of Equity Revenue Formula

Option # 4 would: 1) allow districts with no referendum revenue to receive the variable portion of equity revenue, 2) increase the maximum allowance for the variable portion of equity revenue from \$75 to \$102, and 3) eliminate the flat \$13 allowance per pupil unit portion of the equity revenue formula. This approach would do more to target equity revenue to the lowest revenue districts than the current formula, covering a portion of the cost of increasing equity revenue for districts with the lowest referendum allowances by reducing equity revenue by up to \$13 per pupil unit for districts with relatively high referendum allowances. As with the other options, districts not qualifying for equity revenue (Minneapolis, St. Paul, and districts with referendum revenue at or above the regional 95<sup>th</sup> percentile) would not be affected. Option # 4 would increase total equity

revenue for FY 2005 by \$6,077,000. Total equity aid would increase by \$3,870,000, and the total equity levy would increase by \$2,207,000. On an 80-20 appropriations basis, the increase in appropriation required for FY 2005 would be \$3,096,000. Because school districts have already levied for FY 2005, there would need to be a levy adjustment for that year.

Option # 4 would bring the FY 2005 revenue disparity ratio down to the FY 2003 level of 1.186, and it would eliminate the current incentive for districts hold a referendum election for \$1 per pupil unit to qualify for the variable portion of equity revenue. One hundred three districts representing 42.5 percent of the state's pupil units would receive less equity revenue than under current law, and 212 districts representing 42.8 percent of the state's pupil units would receive an increase. This option would not guarantee that the disparity ratio would remain at 1.186 in later years; the ratios would need to continue to be monitored annually, and adjusted with subsequent legislation, if the goal is to ensure that the disparity ratio for later years does not exceed the FY 2003 ratio.

Because Option # 4 would create "losers" as well as "winners", it would be more controversial than options 1-3, especially if there is no offsetting increase in other formulas. However, it is the only option that would finance a significant portion of the cost of reducing revenue disparities through reallocation of existing equity revenue.

A variation of Option # 4 would be to the reduce the maximum revenue to qualify for equity revenue from the 95<sup>th</sup> percentile of adjusted general revenue per pupil unit to a lower percentile, so as to fully offset the cost of the increase provided to the lowest revenue districts and thereby make the option revenue-neutral from a state budget perspective. However, such a variation would be even more controversial, since there would be more and bigger "losers". Another variation of Option # 4 would be to add a district's loss in FY 2005 equity revenue onto the district's transition revenue; this revenue would sunset after FY 2008, unless replaced as part of a referendum. However, in the short-term, this variation of Option # 4 would be higher in cost from a state budget perspective.

## **Converting Referendum Revenue to Basic Revenue**

The options discussed above would all limit the disparity in adjusted general revenue by modifying the current formula for equity revenue. A second general approach to limit the disparity in adjusted general revenue would be to convert a portion of referendum revenue to basic revenue. Under this approach, school districts' referendum authorities per pupil unit would be reduced by some designated amount, and the basic formula allowance would be increased by the same amount. This kind of transfer from referendum revenue to basic revenue has been done twice before, with \$100 per pupil unit being transferred in FY 1995 and \$415 per pupil unit being transferred in FY 2003.

For districts with more than \$415 per pupil unit of referendum authority, the FY 2003 transfer was more-or-less revenue neutral: the loss of referendum revenue was close in magnitude to the corresponding gain that was created in basic revenue and the other revenues that are tied to the basic formula allowance. But for districts with less than \$415 per pupil unit of referendum authority, the gain exceeded the loss. (Every district

received the extra \$415 per pupil unit of basic revenue, even if they had less than \$415 per pupil unit of referendum revenue to lose.) As a result, there was a reduction in the funding gap between districts with high referendum authorities and districts with lower authorities. This helps explain why the disparity ratio dropped from 1.205 in FY 2002 to 1.186 in FY 2003.

# Option # 5: Allow Districts with No Referendum Revenue to Receive the Variable Portion of Equity Revenue, and Convert \$14 per Pupil Unit of Referendum Revenue to Basic Revenue

Option #5 would allow districts with no referendum revenue to receive the variable portion of equity revenue (as in Option # 1), and would transfer \$14 per pupil unit from referendum revenue to basic revenue to reach the goal of limiting the ratio of the  $95^{th}$  and  $5^{th}$  percentiles of adjusted general revenue to the FY 2003 level of 1.186. The maximum allowance for the variable portion of equity revenue would remain at \$75 per pupil unit.

Under Option # 5, FY 2005 equity revenue would increase by about \$4.8 million over current law, referendum revenue would decrease by about \$11.6 million, and other general revenue (primarily basic revenue) would increase by about \$13.4 million, for a total increase of \$6.6 million. Due to the complexities of transferring revenue from the referendum formula, which is based on resident pupil units, to the basic formula, which is based on adjusted pupil units, 17 districts would lose a total of \$153,000 under this option; the biggest decrease would be \$2 per pupil unit. On the other hand, 326 districts would see a revenue increase; the biggest increase would be \$93 per pupil unit. Because basic revenue is funded entirely with state aid, while referendum revenue is funded partly with local levy, this option would increase state aid entitlements by \$11,572,000 and reduce local levies by \$5,029,000. On an 80-20 appropriations basis, the increase in appropriation required for FY 2005 would be \$9,258,000. Because school districts have already levied for FY 2005, there would need to be a levy adjustment for that year.

While each of the five options would increase the state's permanent base budget for schools; Option #5 would raise the state base budget more than the other options because the basic formula is fully funded by the state, while equity revenue is funded with a combination of aid and levy. In addition, there are important policy questions to be considered in converting referendum revenues based on temporary local taxing decisions into permanent state funding commitments. Because of the complexities and policy questions involved in transferring referendum revenue to the basic formula, options involving this type of transfer are generally used only when larger amounts of revenue are being transferred.

## Summary Statistics And District By District Impacts

The table below shows the FY 2005 statewide impact of each of the five options discussed above. The appendix provides a district-by-district spreadsheet showing the FY 2005 current law general education revenue per adjusted marginal cost pupil unit (AMCPU), and the change in general education revenue per AMCPU for each district under each of the five options.

## DISPARITY RATIO REDUCTION OPTIONS SUMMARY

# OCT\_2003\_OPTSUM

01/05/04

		OPTION 1	<b>OPTION 2</b>	OPTION 3	<b>OPTION 4</b>	OPTION 5
<b>REVENUE CHANGES</b>	GAINS	4,465,493	10,662,156	5,667,571	7,509,674	6,696,162
	LOSSES	0	0	0	-1,432,550	-153,176
	NET CHANGE	4,465,493	10,662,156	5,667,571	6,077,123	6,542,986
AID CHANGES	GAINS	2,599,867	5,496,875	3,269,531	4,298,660	11,572,244
	LOSSES	0	0	0	-428,881	0
	NET CHANGE	2,599,867	5,496,875	3,269,531	3,869,779	11,572,244
LEVY CHANGES	GAINS	1,865,626	5,165,280	2,398,039	3,211,013	1,908,068
	LOSSES	0	0	0	-1,003,669	-6,937,326
	NET CHANGE	1,865,626	5,165,280	2,398,039	2,207,344	-5,029,258
NET CHANGE # DISTRICTS WITH REVENUE GAINS # DISTRICTS WITH REVENUE LOSSES		44	315	70	212	326
		. 0	0	0 .	103	17
DISPARITY RATIO'S 5TH PERCENTILE		4,689	4,703	4,702	4,703	4,703
DISPARITY RATIO'S 95TH	DISPARITY RATIO'S 95TH PERCENTILE		5,578	5,578	5,578	5,576
DISPARITY RATIO		1.190	1.186	1.186	1.186	1.186

EVENUES PER ADJUSTED	MARGINAL CO	OST PUPIL UN	ΙГ	CURRENT					01/05/04 APPENDIX	
			OCEED	TOTAL GENERAL	OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5	
	REGION		REFER REVENUE	REVENUE	CHANGE	CHANGE	CHANGE	CHANGE	CHANGE	
	METRO=1	AMCPU	/AMCPU	/AMCPU	/AMCPU	/AMCPU	/AMCPU	/AMCPU	/AMCPU	
TOTAL	49	932,544	533.58	5,791.62	4.79	11.43	6.08	6.52	7.02	
	0	4 400	0.00	5 477 59	0.00	13.99	40.00	13.99	14.72	
1 AITKIN	1	1,428	0.06 516.23	5,477.53 7,199.26	0.00	0.00	12.88 0.00	0.00	-2.28	•
1 MINNEAPOLIS 2 HILL CITY	0	46,955 410	0.00	6,263.95	75.00	89.00	87.94	89.00	91.91	
	0	592			0.00	13.98		13.97	16.23	
4 MCGREGOR	1		1.13	6,917.41			11.90			
6 SOUTH ST. PAUL		3,906	869.57	5,920.00	0.00	4.61	0.00	-4.11	0.27	
11 ANOKA-HENNEPIN	1	45,572	719.66	5,694.13	0.00	6.22	. 0.00	-0.99	0.03	
12 CENTENNIAL	1	8,073	38.99	4,927.61	0.00	13.58	0.00	13.19	0.80	
13 COLUMBIA HEIGHTS		3,441	557.68	5,959.58	0.00	7.98	0.00	2.38	0.31	
14 FRIDLEY	1	2,865	717.11	5,895.88	0.00	6.26	0.00	-0.93	1.80	
15 ST. FRANCIS	1	6,715	410.16	5,425.72	0.00	9.57	0.00	5.45	0.69	
16 SPRING LAKE PARK	1	4,828	804.44	5,885.19	0.00	5.31	0.00	-2.76	0.73	
22 DETROIT LAKES	- 0	3,240	308.45	5,602.56	0.00	9.45	0.00	5.23	1.20	
23 FRAZEE	0	1,330	0.00	5,369.85	75.00	89.00	87.94	89.00	89.45	
25 PINE POINT	0	64	0.00	7,280.10	75.00	89.00	87.94	89.00	89.26	
31 BEMIDJI	0	5,577	534.54	5,957.41	0.00	6.12	0.00	-1.19	0.63	
32 BLACKDUCK	0	850	0.88	5,632.42	0.00	13.99	12.13	13.98	13.88	
36 KELLIHER	0	297	40.08	8,738.65	0.00	13.41	0.00	12.86	7.79	
38 RED LAKE	0	1,725	933.68	7,309.87	0.00	0.24	0.00	-12.53	0.87	
47 SAUK RAPIDS	0	4,237	0.00	4,932.47	75.00	89.00	87.94	89.00	89.19	
51 FOLEY	0	1,872	0.00	5,003.79	75.00	89.00	87.94	89.00	89.38	
62 ORTONVILLE	0	592	516.83	6,133.26	0.00	6.38	0.00	-0.69	2.07	
75 ST. CLAIR	0	725	168.84	5,313.36	0.00	11.52	0.00	9.21	2.63	
77 MANKATO	0	7,994	437.36	5,587.47	0.00	7.56	0.00	1.57	0.79	
81 COMFREY	0	179	1,007.74	6,239.89	0.00	0.00	0.00	0.00	-0.12	
84 SLEEPY EYE	0	674	0.00	5,606.87	75.00	89.00	87.94	89.00	89.73	
85 SPRINGFIELD	0	758	599.92	5,646.19	0.00	. 5.16	0.00	-3.05	0.82	
88 NEW ULM	0	2,713	441.15	5,495.44	0.00	7.50	0.00	1.47	1.19	
91 BARNUM	0	722	192.38	5,444.00	0.00	11.16	0.00	8.53	1.52	
93 CARLTON	0	764	576.87	5,743.23	0.00	5.50	0.00	-2.39	-0.06	
94 CLOQUET	0	2,883	89.55	5,457.17	0.00	12.68	0.00	11.46	1.62	
95 CROMWELL	0	346	0.00	6,348.81	75.00	89.00	87.94	89.00	92.73	
97 MOOSE LAKE	0	899	242.09	5,402.06	0.00	10.44	0.00	7.12	1.39	
99 ESKO	0	1,244	373.98	5,317.68	0.00	8.49	0.00	3.38	1.20	
100 WRENSHALL	0	421	0.00	5,135.58	75.00	89.00	87.94	89.00	89.60	
108 NORWOOD	1	1,148	506.19	5,529.85	0.00	8.53	0.00	3.45	0.71	
110 WACONIA	1	2,903	136.64	5,059.56	0.00	12.53	0.00	11.16	1.03	
111 WATERTOWN-MAYE	i 1	1,470	261.81	5,874.26	0.00	11.17	0.00	8.55	80.0	
112 CHASKA	1	9,779	779.68	5,735.10	0.00	5.58	0.00	-2.24	0.48	
113 WALKER-AKELEY	0	1,148	0.00	5,312.06	75.00	89.00	87. <del>9</del> 4	89.00	89.64	
115 CASS LAKE	0	1,317	0.00	6,287.32	75.00	89.00	87.94	89.00	90.14	
116 PILLAGER	0	856	0.00	5,386.10	75.00	89.00	87.94	89.00	89.53	
118 REMER	0	616	431.62	6,722.12	0.00	7.64	0.00	1.74	1.78	
129 MONTEVIDEO	0	1,772	457.25	5,694.75	0.00	7.26	0.00	1.01	1.21	
138 NORTH BRANCH	0	4,626	0.00	4,953.84	75.00	89.00	87.94	89.00	89.20	
139 RUSH CITY	0	1,199	0.00	5,056.54	75.00	89.00	87.94	89.00	89,31	
146 BARNESVILLE	0	891	249.21	5,494.88	0.00	10.33	0.00	6.92	1.73	
150 HAWLEY	· 0	1,059	0.00	4,965.73	75.00	89.00	87.94	89.00	89.37	
152 MOORHEAD	0	6,096	38,84	5,294.10	0.00	13.43	0.00	12.90	1.35	
162 BAGLEY	0	1,252	0.00	5,675.29	75.00	89.00	87.94	89.00	89.68	
166 COOK COUNTY	0	750	350.25	6,268.22	0.00	8.84	0.00	4.04	3.09	
173 MOUNTAIN LAKE	0	574	791.64	6,477.29	0.00	2.33	0.00	-8.50	0.88	
177 WINDOM	0	1,158	411.51	5,561.95	0.00	7.94	0.00	2.31	1.14	
181 BRAINERD	0	8,782	176.42	5,372.33	0.00	11.40	0.00	8.98	1.43	
182 CROSBY	0	1,675	461.52	5,431.97	0.00	7.20	0.00	0.89	0.02	
186 PEQUOT LAKES	0	1,596	0.91	5,147.47	0.00	13.98	12.10	13.97	13.54	
191 BURNSVILLE	1	12,492	845.31	5,812.10	0.00	4.87	0.00	-3.61	0.28	
192 FARMINGTON	1	6,510	179.70	5,073.34	0.00	12.06	0.00	10.26	0.79	
194 LAKEVILLE	1	12,286	831.10	5,682.90	0.00	5.02	0.00	-3.31	0.53	
195 RANDOLPH	1	540	537.48	5,503.38	0.00	8.19	0.00	2.80	1.78	
196 ROSEMOUNT-APPLE	1	32,394	603.64	5,577.79	0.00	7.48	0.00	1.43	0.45	
197 WEST ST. PAUL	1	5,723	862.97	5,836.27	0.00	4.68	0.00	-3.97	15.93	
199 INVER GROVE	1	4,375	888.31	5,852.50	0.00	4.40	0.00	-4.51	-0.31	
200 HASTINGS	1	5,878	690.38	5,634.76	0.00	6.54	0.00	-0.38	0.56	
203 HAYFIELD	0	1,081	398.00	5,499.83	0.00	8.13	0.00	2.69	1.07	
204 KASSON-MANTORVII		2,215	0.00	4,892.63	75.00	89.00	87.94	89.00	89.22	
206 ALEXANDRIA	0	4,829	3.41	5,111.98	0.00	13.95	9.80	13.90	11.13	
207 BRANDON	0	371	0.90	5,197.35	0.00	13.99	12.11	13.97	13.63	
208 EVANSVILLE	0	239	1,032.51	6,299.71	0.00	0.00	0.00	0.00	-0.38	
213 OSAKIS	0	727	0.00	5,280.33	75.00	89.00	87.94	89.00	89.58	

#### OCT\_2003\_OPTSUM 01/05/04 APPENDIX

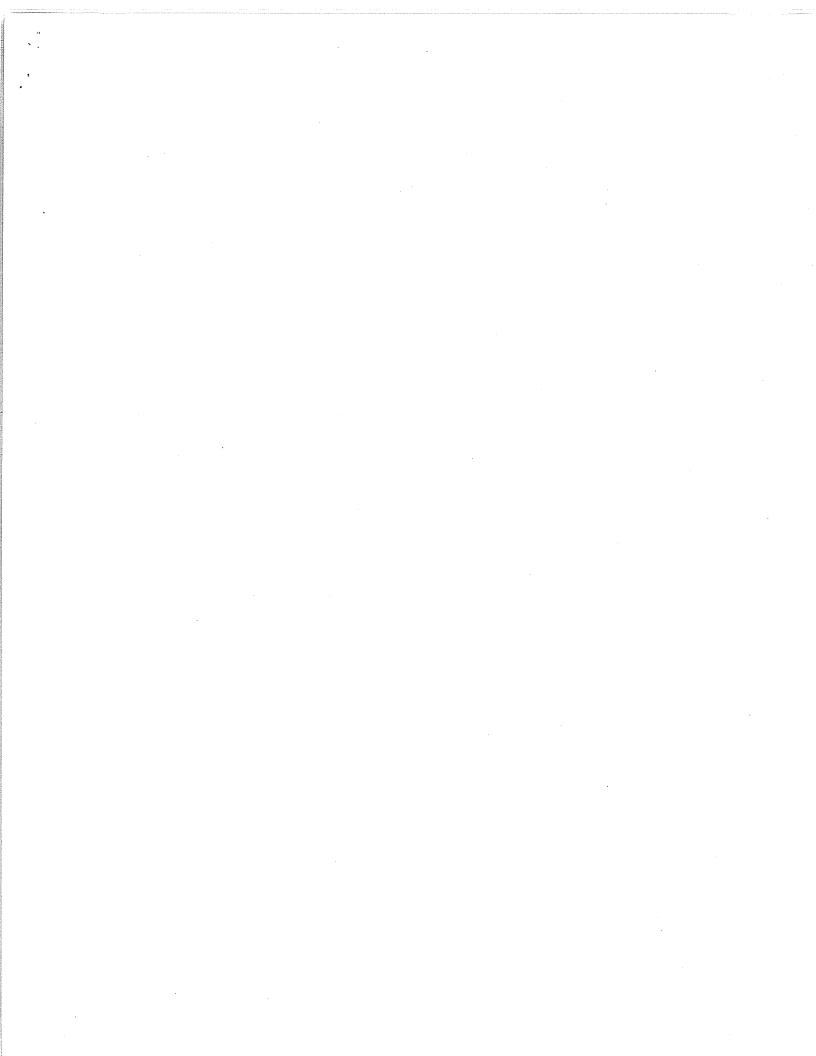
REVENUES PER ADJUSTED	MARGINAL CO	OST PUPIL UN	IIT					_	01/05/04 APPENDIX
	REGION METRO=1	AMCPU	REFER REVENUE /AMCPU	GENERAL REVENUE /AMCPU	OPTION 1 CHANGE /AMCPU	OPTION 2 CHANGE /AMCPU	OPTION 3 CHANGE /AMCPU	OPTION 4 CHANGE /AMCPU	OPTION 5 CHANGE /AMCPU
227 CHATFIELD	0 0	1,059	334.81	5,338.10	0.00 0.00	9.07 10.84	0.00 0.00	4.49 7.90	1.28 3.19
229 LANESBORO 238 MABEL-CANTON	0	408 423	214.87 493.94	5,914.92 5,598.47	0.00	6.73	0.00	-0.03	1.13
239 RUSHFORD-PETERS		741	907.42	6,115.22	0.00	0.63	0.00	-11.78	0.35
241 ALBERT LEA	0	4,122	510.12	5,671.43	0.00	6.48	0.00	-0.50	0.58
242 ALDEN	0	481	13.88	5,177.80	0.00	13.80	0.16	13.61	6.33
252 CANNON FALLS	0	1,645	2.04	4,988.36	0.00	13.97	11.06	13.94	12.42
253 GOODHUE	0	654	125.83	5,182.08	0.00	12.15	0.00	10.42	1.37
255 PINE ISLAND 256 RED WING	0	1,411	417.16	5,414.46	0.00	7.86 5.30	0.00 0.00	2.15 -2.79	1.71 0.87
261 ASHBY	0	3,275 338	590.80 0.00	5,152.67 5,039.18	0.00 75.00	89.00	87.94	89.00	89.61
264 HERMAN-NORCROS		166	1,565.78	7,779.74	0.00	0.00	0.00	0.00	2.73
270 HOPKINS	1	9,459	1,296.39	6,167.83	0.00	0.00	0.00	0.00	0.59
271 BLOOMINGTON	1	12,205	866.89	5,877.22	0.00	4.63	0.00	-4.06	15.93
272 EDEN PRAIRIE	1	11,837	829.17	5,677.40	0.00	5.04	0.00	-3.27	0.46
273 EDINA	1	8,492	1,221.42	6,024.17	0.00	0.81	0.00	-11.44	1.63
276 MINNETONKA 277 WESTONKA	· 1	8,830 2,598	1,393.57 957.32	6,180.54 5,795.68	0.00 0.00	0.00 3.65	0.00 0.00	0.00 -5.95	-0.11 16.19
278 ORONO	1	2,396	740.21	5,576.50	0.00	6.00	0.00	-1.42	2.61
279 OSSEO	1	25,116	883.78	5,982.50	0.00	4.45	0.00	-4.41	-0.19
280 RICHFIELD	1	4,787	870.99	6,139.27	0.00	4.59	0.00	-4.14	-0.20
281 ROBBINSDALE	1	15,827	845.88	5,929.85	0.00	4.87	0.00	-3.62	0.20
282 ST. ANTHONY-NEW	1	1,793	839.64	5,679.52	0.00	4.94	0.00	-3.49	13.47
283 ST. LOUIS PARK	. 1	4,994	1,414.85	6,353.54	0.00	0.00	0.00	0.00	0.05
284 WAYZATA 286 BROOKLYN CENTER	1	11,196 1,933	852.28 499.05	5,720.58 6,210.60	0.00 0.00	4.80 8.61	0.00 0.00	-3.75 3.61	0.59 1.77
294 HOUSTON	0	801	577.49	5,721.94	0.00	5.49	0.00	-2.41	2.05
297 SPRING GROVE	ő	428	786.60	5,867.79	0.00	2.41	0.00	-8.35	0.85
299 CALEDONIA	. 0	1,102	711.92	6,000.80	0.00	3.51	0.00	-6.23	0.69
300 LACRESCENT	0	1,847	0.94	5,115.16	0.00	13.98	12.07	13.97	13.38
306 LAPORTE	0	366	0.00	5,811.20	75.00	89.00	87.94	89.00	90.10
308 NEVIS	0	607	75.31	5,730.29	0.00	12.89	0.00	11.86	5.64
309 PARK RAPIDS 314 BRAHAM	0 0	2,121 1,076	0.00 314.26	5,410.50 5,523.86	75.00 0.00	89.00 9.37	87.94 0.00	89.00 5.07	89.53 0.83
316 GREENWAY	0	1,522	622.94	5,886.10	0.00	4.83	0.00	-3.70	0.65
317 DEER RIVER	· 0	1,223	0.00	5,688.09	75.00	89.00	87.94	89.00	89.66
318 GRAND RAPIDS	0	4,510	0.00	5,481.75	75.00	89.00	87.94	89.00	89.67
319 NASHWAUK-KEEWA		730	121.23	5,583.96	0.00	12.22	0.00	10.56	1.75
323 FRANCONIA	0	42	1,088.44	5,896.85	0.00	0.00	0.00	0.00	18.75
330 HERON LAKE-OKABE		383	1,068.35	6,786.48	0.00	0.00	0.00	0.00	2.51
332 MORA 333 OGILVIE	0	2,112 855	117.96 524.26	5,321.73 5,914.29	0.00 0.00	12.26 6.28	0.00 0.00	10.65 -0.89	1.61 0.98
345 NEW LONDON-SPICE		1,888	374.32	5,536.11	0.00	8.48	0.00	3.36	1.46
347 WILLMAR	- ŭ	4,689	484.98	5,984.25	0.00	6.86	0.00	0.22	0.78
356 LANCASTER	0	238	1,267.07	8,081.67	0.00	0.00	0.00	0.00	3.19
361 INTERNATIONAL FA	0	1,685	560.19	5,779.88	0.00	5.74	0.00	-1.92	0.99
362 LITTLEFORK-BIG F	0	359	0.76	7,202.41	0.00	13.99	12.24	13.98	18.73
363 SOUTH KOOCHICHIN 371 BELLINGHAM	0 1 0	418 132	0.56 2,014.99	8,378.92 6,423.21	0.00 0.00	13.99 0.00	12.42 0.00	13.98 0.00	15.19 0.05
378 DAWSON	Ö	662	450.04	5,625.84	0.00	7.37	0.00	1.21	1.20
381 LAKE SUPERIOR	õ	1,890	0.00	5,494.05	75.00	89.00	87.94	89.00	90.27
390 LAKE OF THE WOOD		756	128.92	5,783.22	0.00	12.10	0.00	10.33	2.69
391 CLEVELAND	0	499	340.80	5,461.10	0.00	8,98	0.00	4.32	1.33
392 LECENTER	0	809	256.20	5,388.75	0.00	10.22	0.00	6.72	1.02
394 MONTGOMERY	0	1,314	0.00	5,133.05	75.00	89.00	87.94	89.00	89.31
402 HENDRICKS 403 IVANHOE	0 0	197 263	391.33 409.36	5,814.09 5,944.94	0.00 0.00	8.24 7.97	0.00 0.00	2.88 2.37	1.43 2.04
404 LAKE BENTON	Ö	205	608.42	6,145.35	0.00	5.04	0.00	-3.29	1.14
409 TYLER	Ō	344	1.32	5,178.87	0.00	13.98	11.72	13.96	13.35
411 BALATON	0	175	876.04	6,104.93	0.00	1.09	0.00	-10.90	16.53
413 MARSHALL	0	2,647	191.39	5,362.49	0.00	11.18	0.00	8.57	1.42
414 MINNEOTA	0	550	117.46	5,349.59	0.00	12.27	0.00	10.66	1.82
	0 0	155	971.38 410.20	6,636.49 5,896.62	0.00 0.00	0.00	0.00	0.00	-0.60
417 TRACY 418 RUSSELL	0	839 178	410.20 501.46	5,896.62 5,112.96	0.00	7.96 6.61	0.00 0.00	2.35 -0.25	1.24 1.17
418 RUSSELL 423 HUTCHINSON	0 0	3,578	747.29	5,753.51	0.00	2.99	0.00	-7.24	0.95
424 LESTER PRAIRIE	õ	568	483.17	5,430.02	0.00	6.89	0.00	0.28	1.04
432 MAHNOMEN	0	859	0.00	6,152.65	75.00	89.00	87.94	89.00	90.17
435 WAUBUN	0	711	0.00	6,258.08	75.00	89.00	87.94	89.00	90.96
441 NEWFOLDEN	0	432	174.47	6,950.27	0.00	11.43	0.00	9.04	5.62
447 GRYGLA	0	- 233	120.65	8,037.49	0.00	12.22	0.00	10.57	8.14

OCT\_2003\_OPTSUM 01/05/04 APPENDIX

										01/05/04
					CURRENT TOTAL					APPENDIX
				REFER	GENERAL	OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5
		REGION		REVENUE	REVENUE	CHANGE	CHANGE	CHANGE	CHANGE	CHANGE
		METRO=1	AMCPU	/AMCPU	/AMCPU	/AMCPU	/AMCPU	/AMCPU	/AMCPU	/AMCPU
458 TE	RUMAN	O	469	821.18	6,168.52	0.00	1.90	0.00	-9.34	0.68
	DEN VALLEY	0	861	233.95	5,479.70	0.00	10.55	0.00	7.35	1.15
	TCHFIELD	ő	2,363	305.87	5,422.17	0.00	9.49	0.00	5.31	1.00
	ASSEL-COKATO	Ō	2,525	116.84	5,265.77	0.00	12.28	0.00	10.68	1.53
473 ISI		Ō	607	0.00	5,527.44	75.00	89.00	87.94	89.00	89.77
477 PF	RINCETON	0	3,996	0.00	4,932.24	75.00	89.00	87.94	89.00	89.25
480 OI		0	845	1.13	5,779.26	0.00	13.98	11.90	13.97	13.87
482 LIT	TTLE FALLS	0	3,105	0.00	5,197.84	75.00	89.00	87.94	89.00	89.35
484 PI		0	1,140	178.54	5,537.96	0.00	11.37	0.00	8.93	1.70
485 RC	OYALTON	0	844	1.06	5,278.36	0.00	13.98	11.96	13.97	13.38
	VANVILLE	0	362	802.10	6,253.81	0.00	2.19	0.00	-8.79	0.78
487 UF		0	462	118.87	5,297.53	0.00	12.25	0.00	10.62	1.61
492 AL	*	0	4,595	730.12	6,072.03	0.00	3.25	0.00	-6.74	0.38
	RAND MEADOW	0	400	870.30	5,874.58	0.00	1.18	0.00	-10.73	0.49
497 LY		0	295	723.65	6,543.81	0.00	3.34	0.00	-6.56	0.77
499 LE		0	424	843.24	6,039.24	0.00	1.57	0.00	-9.96	0.64
		. 0	739	178.02	5,334.62	0.00 0.00	11.38	0.00 0.00	8.94 -8.10	1.59 1.32
505 FL	COLLET	· U	572 311	777.68 927.78	6,179.37 5,941.95	0.00	2.54 0.33	0.00	-12.36	1.32
	L PETER	0	2,123	382.02	5,525.40	0.00	8.37	0.00	. 3.14	0.92
511 AE		0	724	362.33	5,706.85	0.00	8.66	0.00	3.71	1.56
	REWSTER	0 0	214	826.43	6,029.99	0.00	1.83	0.00	-9.48	0.81
	LSWORTH	õ	211	453.44	5,699.87	0.00	7.32	0.00	1.12	1.75
	OUND LAKE	õ	156	738.71	5,932.21	0.00	3.11	0.00	-6.99	8.19
	ORTHINGTON	ō	2,623	422.00	6,044.72	0.00	7.78	0.00	2.01	0.73
531 BY		ō	1,800	114.85	5,048.29	0.00	12.30	0.00	10.73	1.58
	OVER-EYOTA	0	1,462	69.72	5,113.91	0.00	12.97	0.00	12.02	3.08
534 ST	EWARTVILLE	0	1,975	191.74	5,367.43	0.00	11.17	0.00	8.55	1.17
535 RC	OCHESTER	0	18,432	461.70	5,580.71	0.00	7.20	0.00	0.88	0.28
542 BA	ATTLE LAKE	0	584	0.00	5,429.09	75.00	89.00	87.94	89.00	89.58
544 FE	ERGUS FALLS	0	3,091	424.93	5,503.22	0.00	7.74	0.00	1.93	0.83
545 HE	ENNING	0	394	1,243.31	6,781.74	0.00	0.00	0.00	0.00	-0.30
547 PA	ARKERS PRAIRIE	0	657	355.41	5,754.52	0.00	8.76	0.00	3.90	1.95
	ELICAN RAPIDS	0	1,306	0.00	5,407.90	75.00	89.00	87.94	89.00	89.47
549 PE		0	1,818	26.01	5,233.42	0.00	13.61	0.00	13.26	1.42
	NDERWOOD	0	545	0.00	5,212.58	75.00	89.00	87.94	89.00	89.54
	EW YORK MILLS	0	828	191.22	5,590.07	0.00	11.18	0.00	8.56	1.48
	OODRIDGE	. 0	187	1,415.12	9,415.96	0.00	0.00	0.00	0.00	6.11
		0	2,350	132.01	5,376.69	0.00	12.06	0.00	10.25	1.28
		0	544	121.90	5,887.44	0.00	12.20	0.00	10.53	2.49
	NE CITY	0 0	1,916 326	789.78 457.10	6,016.56 6,157.08	0.00 0.00	2.36 7.27	0.00 0.00	-8.45 1.01	0.86 3.53
	DGERTON JTHTON	0	157	702.16	6,134.01	0.00	3.65	0.00	-5.95	1.15
592 CL		0	187	2,200.90	8,123.25	0.00	0.00	0.00	0.00	1.80
	ROOKSTON	0 0	1,686	363.37	5,804.54	0.00	8.65	0.00	3.68	1.08
	AST GRAND FORKS		2,001	120.14	5,288.82	0.00	12.23	0.00	10.58	1.45
	ERTILE-BELTRAMI	Ō	623	1,005.56	6,867.44	0.00	0.00	0.00	0.00	2.55
600 FIS		Ō	328	562.34	5,937.76	0.00	5.71	0.00	-1.98	1.43
	OSSTON	Ō	731	120.37	6,009.35	0.00	12.23	0.00	10.58	2.53
611 CY		0	122	799.88	6,021.49	0.00	2.21	0.00	-8.73	1.25
621 MC	OUNDS VIEW	1	11,821	873.77	5,871.87	0.00	4.56	0.00	-4.20	-0.01
622 NC	ORTH ST. PAUL-M	1	13,340	828.30	5,870.31	0.00	5.05	0.00	-3.25	0.42
623 RC	OSEVILLE	1	7,259	1,176.30	6,142.66	0.00	1.30	0.00	-10.50	0.31
	HITE BEAR LAKE	1	10,425	766.22	5,649.87	0.00	5.73	0.00	-1.96	1.36
625 ST	Í. PAUL	1	48,151	366.68	6,743.44	0.00	0.00	0.00	0.00	-0.60
627 OK		0	218	743.64	7,773.70	0.00	3.04	0.00	-7.13	2.36
	UMMER	0	185	715.77	6,891.25	0.00	3.45	0.00	-6.34	1.48
	ED LAKE FALLS	0	400	1,087.86	6,729.12	0.00	0.00	0.00	0.00	1.07
635 MI		0	171	900.48	6,018.12	0.00	0.73	0.00	-11.59	0.66
	ABASSO	0	485	507.47	5,695.06	0.00	6.52	0.00	-0.42	1.16
		0	4,502	30.71	5,429.20	0.00	13.54	0.00	13.12	0.91
		1	4,451	679.29	5,683.45	0.00	6.67	0.00	-0.15	0.74
	LLS-BEAVER CRE	0	350	229.73	5,423.09	0.00	10.61	0.00	7.47	1.42
676 BA		0	244	1,409.87	6,976.76	0.00	0.00	0.00	0.00	1.62
682 RC		0	1,676	126.01 126.25	5,327.88	0.00	12.15 12.14	0.00 0.00	10.42 10.41	1.64 1.78
	ARROAD HISHOLM	0	1,448 959	867.68	5,441.20 5,997.12	0.00 0.00	1.21	0.00	-10.66	3.83
695 CF		0	959 743	199.48	5,997.12	0.00	1.21	0.00	-10.66 8.33	3.63 1.53
		0	490	0.00	6,002.12	75.00	89.00	87.94	89.00	91.57
	ERMANTOWN	0	2,250	0.86	4,982.07	0.00	13.99	12.15	13.98	13.37
700 HI		0	2,230	583.48	5,789.07	0.00	5.40	0.00	-2.58	0.89
		v	2,000	000.40	0,, 00.07	0.00	¥. TV	0.00	2.00	0.00

R	EVENUES PER ADJUSTED	MARGINAL CO	OST PUPIL UN	IT					-	01/05/04 APPENDIX
					CURRENT TOTAL					APPENDIA
				REFER	GENERAL	OPTION 1	OPTION 2	OPTION 3	OPTION 4	OPTION 5
		REGION METRO=1	AMCPU	REVENUE /AMCPU	REVENUE /AMCPU	CHANGE /AMCPU	CHANGE /AMCPU	CHANGË /AMCPU	CHANGE /AMCPU	CHANGE /AMCPU
		METRO-T	ANICFU	ANICEU	AMOPU	ANGEO	ANGEO	ANICEO		IAMOP 0
	704 PROCTOR	0	2,105	1.07	5,092.02	0.00	13.98	11.95	13.97	13.32
	706 VIRGINIA	0	1,882	51.49	5,307.15	0.00	13.24	0.00	12.53	2.04
	707 NETT LAKE	0	122	804.09	7,767.74	0.00	2.15	0.00 0.00	-8.85 0.00	1.05 -0.53
	709 DULUTH 712 MOUNTAIN IRON-BU	0	12,359 638	444.32 704.68	5,816.76 5,870.60	0.00 0.00	0.00 3.62	0.00	-6.02	-0.49
	716 BELLE PLAINE	1	1,608	.0.00	4,901.13	75.00	89.00	87.94	89.00	89.27
	717 JORDAN	1	1,705	1.03	5,164.06	0.00	13.99	11.97	13.98	13.26
	719 PRIOR LAKE	1	6,497	867.92	5,698.45	0.00	4.62	0.00	-4.08	-0.02
	720 SHAKOPEE	1	5,877	544.51	5,699.72	0.00	8.12	0.00	2.66	0.80
	721 NEW PRAGUE 726 BECKER	1 ·	3,460	444.50	5,377.76	0.00 0.00	9.20 2.97	0.00 0.00	4.74 -7.27	0.90
	727 BIG LAKE	0	2,937 3,679	748.56 7.42	5,658.05 4,958.78	0.00	13.90	6.11	13.79	7.43
	728 ELK RIVER	ő	11,836	491.85	5,542.35	0.00	6.75	0.00	0.02	0.67
	738 HOLDINGFORD	0	1,144	289.78	5,373.34	0.00	9.73	0.00	5.76	1.25
	739 KIMBALL	0	943	0.00	4,991.68	75.00	89.00	87.94	89.00	89.36
	740 MELROSE	0	1,759	444.89	5,671.15	0.00	7.44	0.00	1.35	0.97
	741 PAYNESVILLE 742 ST. CLOUD	0 0	1,281 11,344	396.07 556.83	5,510.29 5,731.54	0.00 0.00	8.16 5.80	0.00 0.00	2.75 -1.82	1.22 0.53
	742 ST. CLOUD 743 SAUK CENTRE	0	1,344	650.00	5,767.07	0.00	4.42	0.00	-4.47	0.33
	745 ALBANY	ő	1,827	405.00	5,387.77	0.00	8.04	0.00	2.50	0.95
	748 SARTELL	0	3,315	291.35	5,191.94	0.00	9.71	0.00	5.73	1.00
	750 COLD SPRING	· 0	2,732	114.69	5,166.55	0.00	12.31	0.00	10.74	1.76
	756 BLOOMING PRAIRIE	0	874	367.57	5,445.17	0.00	8.58	0.00	3.55	0.93
	761 OWATONNA	0 0	5,646 673	695.19	5,850.59	0.00 0.00	3.76 10.64	0.00 0.00	-5.75 7.52	0.52 1.13
	763 MEDFORD 768 HANCOCK	. O	247	228.20 834.55	5,276.00 5,914.69	0.00	1.71	0.00	-9.71	0.73
	769 MORRIS	0	1,177	301.51	5,342.80	0.00	9.56	0.00	5.44	1.18
	771 CHOKIO-ALBERTA	Ō	250	940.40	6,206.27	0.00	0.14	0.00	-12.72	3.99
	775 KERKHOVEN-MURDO		745	434.41	5,566.50	0.00	7.60	0.00	1.66	2.01
	777 BENSON	0	1,239	315.59	5,511.55	0.00	9.35	0.00	5.03	1.32
	786 BERTHA-HEWITT	0	517	116.25	5,925.10	0.00	12.29	0.00 0.00	10.70 10.62	1.57 1.55
	787 BROWERVILLE 801 BROWNS VALLEY	0 0	574 151	119.08 1,612.27	5,672.49 8,279.29	0.00 0.00	12.25 0.00	0.00	0.00	1.58
	803 WHEATON	0	499	734.64	6,524.18	0.00	3.17	0.00	-6.88	2.91
	806 ELGIN-MILLVILLE	Ō	618	612.86	5,585.47	0.00	4.97	0.00	-3.41	0.65
	810 PLAINVIEW	0	1,283	117.60	5,173.88	0.00	12.27	0.00	10.66	1.54
	811 WABASHA	0	815	128.41	5,284.26	0.00	12.10	0.00	10.35	1.60
	813 LAKE CITY	0 0	1,622 35	596.59 872.85	5,560.17 5,891.79	0.00 0.00	5.21 1.14	0.00 0.00	-2.95 -10.80	0.79 1.86
	815 PRINSBURG 818 VERNDALE	0	534	0.00	5,504.04	75.00	89.00	87.94	89.00	89.55
	820 SEBEKA	ő	652	0.00	5,529.01	75.00	89.00	87.94	89.00	89.63
	821 MENAHGA	0	911	0.00	5,555.51	75.00	89.00	87.94	89.00	89.51
	829 WASECA	0	2,435	581.74	5,825.23	0.00	5.43	0.00	-2.52	0.92
	831 FOREST LAKE	1	8,895	677.60	5,631.82	0.00	6.68	0.00	-0.11	0.29
	832 MAHTOMEDI	1	3,616	588.47	5,417.58 5,725.47	0.00 0.00	7.64 4.43	0.00 0.00	1.74 4.45	0.49 0.18
	833 SOUTH WASHINGTO 834 STILLWATER	1 1	18,229 10,790	885.96 821.55	5,681.25	0.00	5.13	0.00	-3.11	0.30
	836 BUTTERFIELD	O	227	816.90	6,596.79	0.00	1.97	0.00	-9.21	0.80
	837 MADELIA	0	684	113.75	5,596.80	0.00	12.33	0.00	10.77	2.96
	840 ST. JAMES	0	1,472	568.98	5,987.87	0.00	5.62	0.00	-2.17	0.83
	846 BRECKENRIDGE	0	1,031	0.00	5,156.38	75.00	89.00	87.94	89.00	89.58
	850 ROTHSAY 852 CAMPBELL-TINTAH	0 0	266 · 139	478.80 1,182.29	6,096.23 7,692.65	0.00 0.00	6.95 0.00	0.00 0.00	0.40 0.00	2.32 3.75
	857 LEWISTON	0	854	456.91	5,565.30	0.00	7.27	0.00	1.02	1.37
	858 ST. CHARLES	ő	1,208	0.00	5,024.88	75.00	89.00	87.94	89.00	89.34
	861 WINONA	0	4,594	517.61	5,823.69	0.00	6.37	0.00	-0.71	0.41
	876 ANNANDALE	0	2,103	457.14	5,536.78	0.00	7.26	0.00	1.01	0.84
	877 BUFFALO	0	6,098	497.52	5,460.49	0.00	6.67	0.00	-0.13	0.57
	879 DELANO	0	2,270	411.99	5,350.52	0.00	7.93	0.00	2.30 13.86	1.10
	881 MAPLE LAKE 882 MONTICELLO	0 0	1,065 4,602	4.71 204.33	5,561.21 5,168.94	0.00 0.00	13.93 10.99	8.60 0.00	8.20	9.91 1.14
	883 ROCKFORD	0	2,012	13.17	4,997.94	0.00	13.81	0.81	13.63	2.20
	885 ST. MICHAEL-ALBE	ő	4,235	14.94	4,903.72	0.00	13.78	0.00	13.58	1.16
	891 CANBY	0	734	406.07	6,011.42	0.00	8.02	0.00	2.46	1.87
	911 CAMBRIDGE-ISANTI	0	5,820	0.96	5,028.98	0.00	13.99	12.06	13.98	13.32
	912 MILACA	0	2,132	1.03	5,180.12	0.00	13.98	11.99	13.97	13.42
	914 ULEN-HITTERDAL 2071 LAKE CRYSTAL-WEL	0 0	312	972.39 721.34	6,388.33 5 802 80	0.00 0.00	0.00 3.37	0.00 0.00	0.00 -6.50	0.74 0.00
	2125 TRITON	0	1,020 1,325	440.88	5,802.80 5,561.80	0.00	5.57 7.51	0.00	-6.50	0.64
	2134 UNITED SOUTH CEN		1,127	719.21	6,016.79	0.00	3.41	0.00	-6.43	0.52
	2135 MAPLE RIVER	0	1,447	119.52	5,255.42	0.00	12.24	0.00	10.60	2.45

CURRENT APPENDIX TOTAL **OPTION 1 OPTION 2** OPTION 3 **OPTION 4 OPTION 5** REFER GENERAL CHANGE REGION REVENUE REVENUE CHANGE CHANGE CHANGE CHANGE AMCPU /AMCPU /AMCPU /AMCPU /AMCPU /AMCPU /AMCPU METRO=1 /AMCPU 2137 KINGSLAND 980 314.43 5,345.65 0.00 9.37 0.00 5 07 0.97 0 2142 ST. LOUIS COUNTY 2,737 147.48 6,694.35 0.00 11.83 0.00 9.81 1.09 0 2143 WATERVILLE-ELYSIA 0 1,148 477.28 5,597.89 0.00 6.97 0.00 0.44 0.59 2144 CHISAGO LAKES ARE 0 3,986 422.56 5,346.41 0.00 7.77 0.00 1.99 0.50 2149 MINNEWASKA 0 5,243.68 13.99 12.55 13.99 1.667 0.42 0.00 14.13 2154 EVELETH-GILBERT 0 1,585 346.18 5,565.73 0.00 8.90 0.00 4.16 1.27 2155 WADENA-DEER CRE 0 1,434 105.49 5,581.01 0.00 12.45 0.00 11.01 1.25 2159 BUFFALO LAKE-HEC 0 895.27 6,256.54 0.00 0.81 0.00 -11.44 0.88 659 0 5,174.88 75.00 89.00 87.94 89.00 89.42 2164 DILWORTH-GLYNDOI 1.529 0.00 ō 2165 HINCKLEY-FINLAYS 134.55 5.489.57 0.00 12.02 0.00 10.18 1.25 1.191 0 2167 | AKEVIEW 5 00 5 302 58 0.00 13.92 8.33 13.85 10.22 648 75.00 2168 NRHEG 0 5 019.02 89.00 87.94 89.00 89.45 1,143 0.00 2169 MURRAY COUNTY 0 881 863.68 6.192.40 0.00 1.28 0.00 -10.54 0.58 2170 STAPLES-MOTLEY 0 1,691 70.14 5,777.32 0.00 12.97 0.00 12 01 1.11 2171 KITTSON CENTRAL 0 456 2,359.84 8,046.61 0.00 0.00 0.00 0.00 2.07 2172 KENYON-WANAMING 0 1,103 406.28 5,431.14 0.00 8.02 0.00 2 46 1.05 2174 PINE RIVER-BACKU 0 5,686.48 0.00 13.99 11.95 13.97 13.68 1,256 1.08 2176 WARREN-ALVARADC 0 882.29 6,708.94 0.00 1.00 0.00 -11.07 1.55 630 0 -6.38 2180 MACCRAY 935 717.29 6.019.29 0.00 3.43 0.00 1.16 2184 LUVERNE 0 1,490 364.42 5,494.95 0.00 8.63 0.00 3.64 1.41 2190 YELLOW MEDICINE E 0 1,266 474.31 5,844.94 0.00 7.02 0.00 0.53 0.88 2198 FILMORE CENTRAL 0 5,480.82 0.00 7.37 0.00 1.21 0.67 782 450.36 0 605.37 5.08 0.00 -3.20 2215 NORMAN COUNTY E/ 6.470.44 0.00 2.38 442 0 0.00 2310 SIBLEY EAST 198.00 5.463.28 0.00 11.09 8.38 1.35 1.482 0.00 11.55 2311 CLEARBROOK-GONV 0 86.09 5 761.15 0.00 12.73 1.81 586 2342 WEST CENTRAL ARE 0 986 431.42 5 683.13 0.00 7.64 0.00 1.74 1.26 2358 KARLSTAD-STRANDO 0 305 1.110.50 8.043.78 0.00 0.00 0.00 0.00 5.01 2364 BELGRADE-BROOTE 0 856 909.28 6,259.57 0.00 0.61 0.00 -11.83 0.54 2365 G.F.W. 0 999 452.20 5,960.49 0.00 7.34 0.00 1.15 1.36 2396 A.C.G.C 0 1,039 792.85 5,983.71 0.00 2.32 0.00 -8.53 0.11 2397 LESUEUR-HENDERS 0 1,484 318.31 5,517.40 0.00 9.31 0.00 4.95 0.89 2448 MARTIN COUNTY 0 5,597.37 0.00 5.09 1,038 313.57 0.00 9.38 2,55 2527 HALSTAD-HENDRUM 0 381 1.017.36 6,783.34 0.00 0.00 0.00 0.00 2.17 2534 OLIVIA-BIRD ISLA 0 435.24 5,738.06 0.00 7.59 0.00 1.63 1.27 1.014 2536 GRANADA HUNTLEY-0 6,081.14 0.00 1.98 0.00 -9.18 1.28 815.73 343 0 0.00 12.98 2580 SANDSTONE-ASKOV 1.047 35.65 5.835.04 0.00 13.47 1.80 2609 WIN-E-MAC 0 5.392.60 75.00 89.00 87.94 89.00 90.06 599 0.00 ò 2683 GREENBUSH-MIDDLE 520 872 95 7 462 95 0.00 1 14 0.00 -10.80 1 13 2687 HOWARD LAKE-WAV 0 10.27 -0.52 1.148 131.33 5.187.34 0.00 12 07 0.00 2689 PIPESTONE-JASPER 0 1.506 418.15 5.617.86 0.00 7.84 0.00 2.12 1.04 2711 MESABI EAST 0 1,063 145.56 5,568.98 0.00 11.86 0.00 9 87 1.21 2752 FAIRMONT AREA SCI 0 2,062 500.00 5,699.68 0.00 6.63 0.00 -0.21 0.84 2753 LONG PRAIRIE-GREY 0 423.99 5,909.35 0.00 7.75 0.00 1.95 0.82 1,313 2754 CEDAR MOUNTAIN 0 473 537.28 5,788.32 0.00 6.09 0.00 -1.26 1.15 2759 EAGLE BEND-CLARIS 0 411 399.64 5.841.32 0.00 8.11 0.00 2.64 0.51 0 2805 ZUMBROTA-MAZEPP 1,361 212.71 5,229.20 0.00 10.87 0.00 7.96 0.98 2835 JANESVILLE-WALDO 0 383.81 5,521.73 0.00 8.34 0.00 3.09 -1.53 693 0 2853 MADISON-MARIETTA 6.01 0.00 -1.40 1.03 1.334 542.03 5.911.77 0.00 0 0.00 2854 ADA-BORUP 615 356.78 6.026.95 0.00 8.74 3,86 2.57 Ó 2856 STEPHEN-ARGYLE 424 40 6.594.91 0.00 7.75 0.00 1.94 4.01 453 5,799.09 2859 GLENCOE-SILVER LA 0.00 -6.20 0.41 0 2.015 710.59 0.00 3.53 0.00 2860 BLUE EARTH-DELAV 0 1,550 42.08 5,281.26 0.00 13 38 12 80 1.57 2884 RED ROCK CENTRAL 0 575 950.24 6,587.04 0.00 0.00 0.00 0.00 1.40 2886 GLENVILLE-EMMONS 0 504 976.78 6,125.34 0.00 0.00 0.00 0.00 0.37 2887 MCLEOD WEST SCH 0 559 745.22 5,782.69 0.00 3.02 0.00 -7.17 0.51 2888 CLINTON-GRACEVILI 0 564 139.02 6,299.15 0.00 11.95 0.00 10.05 3.19 2889 LAKE PARK-AUDUBC 0 13.89 751 3.59 5,324.13 0.00 13.94 9.63 11.23 2890 DRSH 0 824 898.18 6,375.81 0.00 0.77 0.00 -11.52 0.30 2895 JACKSON COUNTY C 0 52.32 5,339.64 0.00 13.23 0.00 12.51 1.42 1.465 2897 REDWOOD AREA SC 75.00 89.00 89.42 0 1.663 0.00 5,167.45 87.94 89.00 2898 WESTBROOK-WALNI 0 612 340.61 6,276.31 0.00 8.98 0.00 4.32 2.74



Children, Families Pearning

MISSION

"Increasing the capacity of

Minnesota communities to

measurably improve the well being

of children and families."

1500 HIGHWAY 36 WEST ROSEVILLE, MN 55113-4266

T: (651) 582-8200 TTY: (651) 582-8201 http://cfl.state.mn.us