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Options for General Education Formula Changes to Limit Revenue Disparities, Fiscal Year 2022

Report to the Legislature

As required by Minnesota Statutes, section 127A.51

For more information

Terri Yetter
Division of School Finance
Minnesota Department of Education
1500 Highway 36 West
Roseville, MN 55113
651-582-8868
Terri.Yetter@state.mn.us
education.mn.gov

Kristine Anderson
Division of School Finance
Minnesota Department of Education
1500 Highway 36 West
Roseville, MN 55113
651-582-8544
Kristine.Anderson@state.mn.us
education.mn.gov

As requested by Minnesota Statutes, section 3.197: This report cost approximately \$4,856.29 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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Legislative Charge

Options for General Education Formula Changes to Limit Revenue Disparities

Statutory Directive: Minnesota Statutes, section 127A.51, reads as follows:

127A.51 Statewide Average Revenue.

By December 1 of each year the commissioner must estimate the statewide average adjusted general revenue per adjusted 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 February 1.

For purposes of this section and section 126C.10, adjusted general revenue means the sum of basic revenue under section 126C.10, subdivision 2; referendum revenue under section 126C.17; local optional revenue under section 126C.10, subdivision 2e; and equity revenue under section 126C.10, subdivisions 24a and 24b.

Introduction

The December 2020 calculations under Minnesota Statutes, 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 1.2281 in Fiscal Year (FY) 2021 to 1.2301 in FY 2022 (two shaded cells found in the 95th-5th Ratios row/FY 2021 and FY 2022 columns). The projected increase in the disparity ratio for FY 2022 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." FY 2022 data was used to model the options presented in this report; however, since the levies for FY 2022 have already been calculated, the options presented would take effect beginning in FY 2023.

Analysis

Minnesota Department of Education School Finance Division General Education Revenue Disparity Report (Minn. Stat. § 127A.51)

12/11/2020

- Estimated General Revenue per Weighted Average Daily Membership (ADM).
- Definition of "General Revenue" varies over time.
- Current definition includes Basic Revenue, Referendum Revenue, Local Optional Revenue and Equity Revenue.
- Because of changes in pupil weights, revenues for FY 2015 and later are not comparable to revenues for earlier years.

	FY 2016	FY 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022
State Averages	7,260	7,454	7,604	7,802	8,023	8,239	8,259
1st Percentile	6,392	6,676	6,836	7,111	7,301	7,456	7,456
5th Percentile	6,794	6,947	7,069	7,193	7,328	7,458	7,458
10th Percentile	6,815	6,949	7,070	7,194	7,329	7,458	7,458
50th Percentile	7,092	7,383	7,519	7,678	8,037	8,230	8,252
90th Percentile	7,986	8,144	8,266	8,642	8,939	9,109	9,153
95th Percentile	8,028	8,185	8,356	8,761	8,996	9,159	9,174
99th Percentile	8,333	8,497	8,670	8,838	9,058	9,204	9,193
90th-10th Dollar Gaps	1,172	1,194	1,196	1,448	1,610	1,651	1,695
95th-5th Dollar Gaps	1,234	1,238	1,287	1,567	1,667	1,701	1,716
99th-1st Dollar Gaps	1,941	1,821	1,834	1,727	1,758	1,748	1,737
90th-10th Ratios	1.1719	1.1718	1.1691	1.2012	1.2197	1.2213	1.2273
95th-5th Ratios	1.1816	1.1782	1.1821	1.2179	1.2275	1.2281_	1.2301_
99th-1st Ratios	1.3037	1.2728	1.2683	1.2429	1.2408	1.2345	1.330

Options to Limit Revenue Disparities

Three options to limit revenue disparities are offered for consideration. The first option would increase total equity revenue, which is targeted to low revenue districts, and simplify equity revenue calculations. The other two options simplify equity revenue calculations, and would limit revenue disparities by rolling a portion of referendum revenue either into basic general education revenue or into local optional revenue (LOR). A detailed description of each option is outlined below. Runs showing the district-by-district impact of each option based on FY 2022 data are included in the Appendix. Draft bill language is available upon request.

Current Equity Revenue Formula

The current equity revenue formula has five components:

- 1. A flat allowance of \$14 per pupil unit for districts whose referendum revenue per pupil unit falls below the regional (Twin Cities metro or non-metro) 95th percentile.
- 2. A variable amount, ranging up to \$80 per pupil unit on a sliding scale, depending on the ratio of (1) the gap between the sum of the district's basic revenue, transition revenue, first tier local optional revenue, referendum revenue per pupil unit, and the sum of these revenues per pupil unit for the district at the 95th percentile of school districts in its equity region to (2) the gap between the sum of these revenues per pupil unit for districts at the 95th and fifth percentiles in the equity region.
- 3. An additional amount for districts with low referendum plus first tier LOR revenue per pupil unit (below 10% of the state average referendum plus first tier LOR revenue per pupil unit—estimated at \$115 for FY 2022), equal to the amount by which the district's referendum plus first tier LOR allowance falls below 10% of the state average, but not to exceed \$100,000 per district.
- 4. An additional amount equal to 25% of the sum of the first three components for all districts.
- 5. An additional \$50 per pupil unit for all districts.

Minneapolis, Saint Paul and Duluth are ineligible for the first four components of equity revenue, but are eligible for the fifth component.

Recent Law Changes to the Equity Revenue Formula

The 2019 Minnesota Legislature enacted changes to the referendum and LOR revenue to simplify calculations and improve the transparency of those funding formulas. The changes also have implications for the equity revenue formulas and the general education revenue disparity gap.

Among the changes that were made, the maximum LOR allowance for all districts was increased from \$424 to \$724. The LOR allowance increase was offset by permanently subtracting \$300 from the referendum allowance. The \$300 in referendum allowance is the amount that could be authorized by school board approval rather than voter approval. This new tier 1 of LOR was added to the equity revenue formula, making the impact to the equity formula revenue neutral. The provision making school districts with no referendum revenue ineligible for the sliding scale component of equity revenue (item number 2 above) was repealed. Since tier 1 of LOR is included in the sliding scale portion of the equity formula and all school districts are entitled to LOR, this provision no longer applies with this law change.

Analysis of Current Equity Revenue Formula

With the recent law changes, the low referendum provision (item number 3 above) no longer has even a minimal impact on districts. All districts that previously had no voter-approved or board-approved referendum levies are now entitled to \$300 per pupil unit in first tier LOR revenue. Even with no referendum allowance, a district's revenue per pupil unit will exceed 10% of the state average, based on their first tier LOR alone.

The exclusion of Minneapolis, Saint Paul and Duluth from receiving the first four components of equity revenue reduces the equity revenue available to Saint Paul and Duluth. With the passage of a recent referendum, Minneapolis is above the 95th percentile for the Twin Cities metro region. The exclusion of these districts does not contribute to the gap between the 95th and fifth percentiles of adjusted general revenue, because none of the three districts has referendum revenue allowances falling below the fifth percentile.

Use of the regional 95th and fifth percentiles of basic, referendum, first tier LOR, and transition revenue per pupil unit in the equity formula creates a potential disparity in access to equity revenue between the Twin Cities metro and non-metro districts. This also makes it difficult for the state and school districts to budget for equity revenue, since the regional 95th and fifth percentiles are a moving target until data for the fiscal year are finalized after year-end.

Simplifying the Equity Revenue Formula

Based on November 2020 forecast data, the 95th percentiles are estimated to be \$8,692 for the non-metro region and \$8,721 for the Twin Cities metro region, while the fifth percentiles are estimated to be \$6,867 for the non-metro region and \$6,878 for the metro region. Equity revenue calculations could be simplified and potential future disparities between Twin Cities metro and non-metro districts eliminated by eliminating the use of the regional 95th and fifth percentiles, and calculating the divisor for the equity gap calculation for all districts using 100% of the standard referendum allowance limit under Minn. Stat. § 126C.17, subd. 2 (a) (1) (\$1,827.54 for FY 2022). This simplification and disparity reduction could be accomplished since it is an approximate equivalent to the equity gap currently used to define the sliding scale component of equity revenue. There would be essentially no losers and the average district would receive an increase of \$4 per pupil unit. By leveling up the non-metro sliding scale equity gap calculation to what would correspond to the metro region, a good portion of the disparity gap would be closed. Total state aid for school districts would increase by \$475,000 and levy would increase by \$3,297,000 statewide. In addition, eliminating the calculation of added revenue for districts with referendum allowances below 10% of the state average would simplify calculations and have no impact on revenues. These changes are incorporated as the starting point for the options for limiting general revenue disparity outlined below.

Options for Limiting General Revenue Disparity

Three options for limiting general revenue disparities for FY 2022 to the level computed for FY 2021 are:

Option 1 – Equity Sliding Scale Revenue

Increase the multiplier for the sliding scale portion of the equity revenue formula from \$80 to \$100. This option would proportionately increase the sliding scale portion of equity revenue for all districts eligible to receive the sliding scale revenue. Districts with basic revenue, transition revenue, first tier local optional revenue, and referendum revenue per pupil unit at or above 489.2% of the standard referendum allowance limit (currently \$8,704) would receive no increase. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2020 level. This option would increase state total equity aid entitlements by \$700,000 and the equity levy by \$2.9 million, for a total increase of \$3.6 million in equity revenue.

Option 2 – Referendum Roll-in to Local Optional Revenue (LOR)

Increase the local optional revenue (LOR) allowance from \$724 to \$824 by rolling \$100 per pupil of referendum revenue into the first tier of LOR. This option would provide additional revenue for districts with less than \$100 per pupil of referendum revenue, and reduce revenue disparity. The additional LOR revenue would be equalized at the current tier 1 equalizing factor of \$880,000, based on referendum market value, thus improving equalization for all districts. The referendum equalization tier and revenue caps would be adjusted to reflect the lower referendum allowances.

Under this option, school districts with more than \$100 per pupil of referendum revenue would receive no increase. All districts with less than \$100 per pupil of referendum revenue would receive additional revenue. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2021 level. This option would increase state total net referendum, LOR and equity aid entitlements for school districts by \$10.5 million, and reduce the total net referendum, LOR and equity levy by \$540,000, for a total increase of \$9.96 million in net revenue.

Option 3 – Roll-in to Basic Formula Allowance

Increase the basic formula allowance from \$6,567 to \$6,667 by rolling \$100 per pupil of referendum revenue into the basic formula allowance. Like Option 2, this option would provide additional revenue for districts with less than \$100 per pupil of referendum revenue, and reduce revenue disparity.

Other formulas linked to the general education formula (e.g., compensatory, sparsity, transportation sparsity, shared time, postsecondary enrollment options, nonpublic pupil, nonpublic transportation, private alternative and early childhood family education), would be adjusted to neutralize the impact of the formula allowance change on those formulas.

The first tier of referendum revenue equalization would be reduced, and referendum equalization tiers and revenue caps would be adjusted to reflect the lower referendum allowances.

Under this option, school districts with more than \$100 per pupil of referendum revenue would receive no increase in revenue, but would have a reduction in referendum levies with a corresponding increase in state aid. All districts with less than \$100 per pupil of referendum revenue would receive additional revenue. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2021 level. This option would increase state total general education aid entitlements for school districts by

\$48.13 million and reduce the total net referendum, and equity levy by -\$38.17 million, for a total increase of \$9.96 million in net revenue.

Appendix: Equity and Disparity Revenue Options

The <u>Equity and Disparity Revenue Options spreadsheet</u> is on the Minnesota Department of Education website. From the homepage, select Data Center > Data and Analytics. Scroll down to School Finance Spreadsheets and click **General Education**. Choose Category: **General Education**; Subcategory: **Revenue Disparities** and Year: **2020**.

Equity and Disparity Revenue Option	ons Summa	•	rom Nov	ember 2	020 Foreca	st	Dispari	ity Revenue (Options	Total	Allowance		nance Division Dispa	OF E	ARTMENT DUCATION
Name	Adjusted Pupil Units	Basic Allow	Refer Allow	LOR Allow	Current Equity Allow	Disparity Revenue per Pupil	Disparity Rev/APU Option 1	Disparity Rev/APU Option 2	Disparity Rev/APU Option 3	Allow Diff: Option 1	Allow Diff: Option 2	Allow Diff: Option 3	Total Diff: Option 1	Total Diff: Option 2	Total Diff: Option 3
School District Tot	al 881,690	6,567	869	722	116	8,274	8,301	8,296	8,296	27	22	22	3,611,084	9,960,199	9,960,254
331007213410170	002,000	0,507	000	,,,,,		5,2. 1	5,552	0,250	0,200				3,022,031	3,300,233	3,200,23
Minneapolis and St. Paul	70,181	6,567	1,370	724	50	8,711	8,711	8,711	8,711	0	0	0	-	-	-
Other Metro, Inner	94,615	6,567	1,361	724	94	8,746	8,759	8,747	8,747	13	0	0	172,539	70,191	70,191
Other Metro, Outer	304,394	6,567	1,242	724	101	8,633	8,651	8,640	8,640	17	6	6	697,130	1,155,596	1,155,596
Nonmetro >=2K	232,279	6,567	388	724	143	7,822	7,860	7,860	7,860	37	38	38	1,421,389	4,644,958	4,644,958
Nonmetro 1K-2K	87,091	6,567	242	718	153	7,681	7,729	7,737	7,737	48	56	56	581,634	2,352,951	2,352,951
Nonmetro < 1K	85,362	6,567	548	707	138	7,960	8,012	8,007	8,007	52	48	48	526,850	1,561,867	1,561,922
MDE District Estimated Fudge	7,768	6,567	869	722	116	8,274	8,301	8,296	8,296	27	22	22	211,543	174,635	174,635
Grand		6,567	869	722	116	8,274	8,301	8,296	8,296	27		22	3,611,084	9,960,199	9,960,254
		5,555				5,2.1	5,002	0,200	0,200				5,000,000	5,200,200	5,200,20
A.C.G.C. Public School District	874	6,567	505	724	140	7,936	7,972	7,936	7,936	36	(0)	(0)	5,523	2,965	2,965
Ada-Borup Public School District	558	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	3,968	28,206	28,206
Adrian Public School District	605	6,567	902	724	119	8,312	8,337	8,312	8,312	25	(0)	(0)	4,293	30,388	30,388
Aitkin Public School District	1,129	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	8,906	63,854	63,854
Albany Public School District	1,994	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	14,040	99,509	99,509
Albert Lea Public School District	3,632	6,567	569	724	134	7,995	8,027	7,994	7,994	33	(1)	(1)	22,299	12,435	12,435
Alden-Conger Public School District	499	6,567	206	724	156	7,653	7,697	7,653	7,653	44	(0)	(0)	3,528	1,719	1,719
Alexandria Public School District	4,479	6,567	595	724	135	8,021	8,054	8,021	8,021	33	0	0	29,636	15,301	15,301
Annandale Public School District	2,088	6,567	65	724	163	7,519	7,567	7,554	7,554	48	35	35	14,813	6,940	6,940
Anoka-Hennepin Public School District	42,967	6,567	1,056	724	110	8,457	8,479	8,457	8,457	22	(0)	(0)	115,179	46,855	46,855
Ashby Public School District	336	6,567	603	724	135	8,029	8,062	8,029	8,029	33	0	0	1,981	1,105	1,105
Austin Public School District	5,317	6,567	43	724	163	7,497	7,544	7,554	7,554	47	57	57	39,065	57,028	57,028
Badger Public School District	204	6,567	1,170	724	103	8,564	8,581	8,564	8,564	17	(0)	(0)	909	644	644
Bagley Public School District	1,062	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	7,991	57,346	57,346
Barnesville Public School District	1,013	6,567	252	724	153	7,697	7,739	7,696	7,696	42	(1)	(1)	6,395	3,168	3,168
Barnum Public School District	738	6,567		724	167	7,458	7,507	7,558	7,558	49	100	100	5,428	38,601	38,601
Battle Lake Public School District	431	6,567	400	724	145	7,436	7,874	7,836	7,836	38	0	0	2,780	1,453	1,453
Becker Public School District	3,252	6,567	839	724	122	8,253	8,279	8,252	8,252	27		-	17,190	10,330	10,330
Belgrade-Brooten-Elrosa Public School District	696	6,567	692	724	128	8,110	8,140	8,111	8,111	29	(1)	(1)	3,831	2,218	2,218
Belle Plaine Public School District	1,788	6,567	092	724	168	7,459	7,509	7,559	7,559	50	100	100	11,358	86,920	86,920
Bemidii Public School District			100		1				.,		100	100			
Benson Public School District	5,789	6,567	180	724	158 137	7,629	7,673	7,629	7,629	45 34	0	0	36,930	17,819	17,819
	792	6,567	568	724		7,996	8,030	7,996	7,996	-		_	5,065	2,764	2,764
Bertha-Hewitt Public School District	456	6,567	460	724	143	7,894	7,931	7,894	7,894	37	0	0	3,135	1,658	1,658
Big Lake Public School District	3,364	6,567	564	724	137	7,992	8,026	7,992	7,992	34	0	0	19,805	10,838	10,838
Bird Island-Olivia-Lake Lillian Public School District	703	6,567	635	724	133	8,059	8,092	8,059	8,059	32	(0)	(0)	3,961	2,228	2,228
Blackduck Public School District	576	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	4,568	32,759	32,759
Blooming Prairie Public School District	855	6,567	314	724	151	7,756	7,797	7,756	7,756	41	(0)	(0)	5,569	2,798	2,798
Bloomington Public School District	11,081	6,567	1,822	724	71	9,185	9,187	9,184	9,184	3	(1)	(1)	2,491	1,013	1,013

		FY 2023 f	rom Nov	ember 2	020 Foreca	st	Dispar	ity Revenue (Options	Total	Allowance	Change	Dispa	rity Revenue Cha	nge
Name	Adjusted Pupil Units	Basic Allow	Refer Allow	LOR Allow	Current Equity Allow	Disparity Revenue per Pupil	Disparity Rev/APU Option 1	Disparity Rev/APU Option 2	Disparity Rev/APU Option 3	Allow Diff: Option 1	Allow Diff: Option 2	Allow Diff: Option 3	Total Diff: Option 1	Total Diff: Option 2	Total Diff: Option 3
Blue Earth Area Public School	1,100	6,567	714	724	129	8,134	8,164	8,134	8.134	30	(0)	(0)	8,238	58,295	58,295
Braham Public School District	811	6,567	460	724	143	7,894	7,931	7,894	7,894	37	0	0	5,003	2,645	2,645
Brainerd Public School District	7,071	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	51,749	367,331	367,331
Brandon-Evansville Public Schools	552	6,567	354	724	148	7,793	7,833	7,793	7,793	39	(0)	(0)	3,440	1,758	1,758
Breckenridge Public School District	720	6,567	520	724	140		7,986	7,951	7,951	36	1	1	4,173	2,251	2,251
Brooklyn Center School District	2,314	6,567	225	724	155	7,671	7,715	7,671	7,671	44	(0)	(0)	15,475	6,295	6,295
Browerville Public School District	595	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	4,234	29,965	29,965
Browns Valley Public School District	204	6,567	735	724	128	8,154	8,184	8,154	8,154	29	(0)	(0)	1,061	620	620
Buffalo Lake-Hector-Stewart Public School	491	6,567	701	724	127	8,119	8,148	8,119	8,119	29	(0)	(0)	3,003	1,764	1,764
Buffalo-Hanover-Montrose Public Schools	6,604	6,567	750	724	127	8,168	8,196	8,168	8,168	29	0	0	34,794	20,509	20,509
Burnsville Public School District	8,417	6,567	1,876	724	50		9,217	9,217	9,217	0	0	0	775	315	315
Butterfield Public School District	239	6,567	1,150	724	106	8,547	8,565	8,547	8,547	19	0	0	1,094	756	756
Byron Public School District	2,509	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	17,544	124,218	124,218
Caledonia Public School District	777	6,567	460	724	143	7,894	7,931	7,894	7,894	37	0	0	4,816	2,546	2,546
Cambridge-Isanti Public School District	5,672	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	38,045	269,894	269,894
Campbell-Tintah Public School District	134	6,567	2,329	724	50	9,670	9,670	9,670	9,670	(0)	(0)	(0)	30,013	-	-
Canby Public School District	628	6,567	676	724	131	8,098	8,129	8,098	8,098	31	(0)	(0)	3,688	2,105	2,105
Cannon Falls Public School District	1,171	6,567	500	724	141	7,932	7,968	7,932	7,932	36	0	0	7,195	3,856	3,856
Carlton Public School District	387	6,567	813	724	124	8,228	8,255	8,228	8,228	27	0	0	2,308	1,389	1,389
Cass Lake-Bena Public Schools	1,557	6,567	-	724	149	7,440	7,480	7,540	7,540	40	100	100	8,530	67,395	67,395
Cedar Mountain School District	432	6,567	833	724	123	8,247	8,274	8,247	8,247	27	0	0	2,716	1,628	1,628
Centennial Public School District	7,300	6,567	849	724	123	8,264	8,291	8,263	8,263	28	(1)	(1)	25,675	10,445	10,445
Central Public School District	1,055	6,567	670	724	133	8.093	8,126	8.094	8,094	33	1	1	4,596	1,870	1,870
Chatfield Public Schools	956	6,567	476	724	142	7,909	7,946	7,909	7.909	37	0	0	5,979	3,178	3,178
Chisago Lakes School District	3,614	6,567	225	724	155	7,671	7,714	7,671	7,671	43	l 0	0	24,883	12,215	12,215
Chisholm Public School District	798	6,567	251	724	154	7,696	7,739	7,696	7,696	42	(0)	(0)	5,255	2,593	2,593
Chokio-Alberta Public School District	143	6,567	2,694	724	50	10.035	10,035	10,035	10,035	0	0	0	-	2,333	2,555
Clearbrook-Gonvick School District	489	6,567	364	724	148	7,803	7,843	7,803	7,803	40	(0)	(0)	3,204	1,640	1,640
Cleveland Public School District	609	6,567	581	724	136		8,041	8,008	8,008	33	0	0	3,351	1,856	1,856
Climax-Shelly Public Schools	266	6,567	898	724	115	8,304	8,327	8,304	8,304	23	0	0	1,245	800	800
Clinton-Graceville-Beardsley	318	6,567	873	724	121	8,285	8,310	8,285	8,285	26	0	0	1,818	1,119	1,119
Cloquet Public School District	3,113	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	21,801	154,369	154,369
Columbia Heights Public School District	3,612	6,567	309	724	152	7,752	7,794	7,752	7,752	42	0	0	19,990	8,133	8,133
Comfrey Public School District	134	6,567	1,167	724	99	8,557	8,573	8,557	8,557	15	(0)	(0)	644	464	464
Cook County Public Schools	517	6,567	800	724	125	8,216	8,243	8,216	8,216	28	0	0	2,773	1,659	1,659
Cromwell-Wright Public Schools	304	6,567	-	724	166	7,457	7,505	7,557	7,557	49	100	100	2,340	16,738	16,738
Crookston Public School District	1,166	6,567	523	724	136		7,984	7,950	7,950	34	(0)	(0)	7,298	4,029	4,029
Crosby-Ironton Public School District	1,104	6,567	323	724	167	7,458	7,504	7,558	7,558	49	100	100	7,928	56,105	56,105
Dassel-Cokato Public School District	2,513	6,567	685	724	130	8,106	8,136	8,106	8,106	30	0	0	13,646	7,808	7,808
Dawson-Boyd Public School District	599	6,567	270	724	151	7,712	7,753	7,712	7,712	42	0	0	3,913	1.964	1,964

		FY 2023 f	from Nov	ember 2	020 Foreca	st	Dispari	ty Revenue (Options	Total /	Allowance	Change	Dispa	rity Revenue Cha	nge
Name	Adjusted Pupil Units	Basic Allow	Refer Allow	LOR Allow	Current Equity Allow	Disparity Revenue per Pupil	Disparity Rev/APU Option 1	Disparity Rev/APU Option 2	Disparity Rev/APU Option 3	Allow Diff: Option 1	Allow Diff: Option 2	Allow Diff: Option 3	Total Diff: Option 1	Total Diff: Option 2	Total Diff: Option 3
Deer River Public School District	1,032	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	6,880	49,346	49,346
Delano Public School District	2,729	6,567	374	724	147	7,812	7,852	7,812	7,812	39	(0)	(0)	17,191	8,796	8,796
Detroit Lakes Public School District	3,309	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	23,413	166,148	166,148
Dilworth-Glyndon-Felton	1,800	6,567	-	724	166	7,457	7,506	7,557	7,557	49	100	100	12,966	92,386	92,386
Dover-Evota Public School District	1,245	6,567	_	724	167	7,458	7,507	7,558	7,558	49	100	100	8,859	62,926	62,926
Duluth Public School District	8,631	6,567	647	724	50		7,988	7,988	7,988	0	0	0	-	-	-
East Central School District	838	6,567	-	724	164	7,455	7,503	7,555	7,555	48	100	100	5,473	39,408	39,408
East Grand Forks Public School Dist	2,185	6,567	-	724	168	7,459	7,508	7,559	7,559	49	100	100	15,254	107,964	107,964
Eastern Carver County Public School	10,800	6,567	980	724	116		8,411	8,387	8,387	25	1	1	33,193	13,503	13,503
Eden Prairie Public School District	9,414	6,567	1,638	724	81	9,010	9,017	9,010	9,010	7	(0)	(0)	8,114	3,300	3,300
Eden Valley-Watkins School District	1,000	6,567	23	724	166	7,480	7,529	7,557	7,557	49	77	77	7,375	26,215	26,215
Edgerton Public School District	434	6,567	357	724	147	7,796	7,835	7,795	7,795	39	(1)	(1)	2,846	1,455	1,455
Edina Public School District	9,292	6,567	1,857	724	70	9,218	9,220	9,218	9,218	2	0	0	2,040	830	830
Elk River Public School District	14,668	6,567	1,273	724	99		8,678	8,663	8,663	14	(0)	(0)	67,130	48,023	48,023
Ellsworth Public School District	158	6,567	1,862	724	50	9,203	9,203	9,203	9,203	0	0	0	2,944	2,926	2,926
Ely Public School District	616	6,567	278	724	153	7,722	7,764	7,722	7,722	42	0	0	3,691	1,833	1,833
Esko Public School District	1,368	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	9,878	69,978	69,978
Fairmont Area School District	1,848	6,567	301	724	150	7,742	7,782	7,742	7,742	40	0	0	11,918	6,035	6,035
Faribault Public School District	3,656	6,567	779	724	125	8,195	8,223	8,195	8,195	28	(0)	(0)	20,920	12,407	12,407
Farmington Public School District	7,692	6,567	535	724	139	7,966	8,001	7,965	7,965	36	(1)	(1)	36,653	14,910	14,910
Fergus Falls Public School District	3,275	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	23,190	164,958	164,958
Fertile-Beltrami School District	496	6,567	492	724	139	7,922	7,958	7,922	7,922	36	(0)	(0)	3,040	1,643	1,643
Fillmore Central	633	6,567	464	724	143	7,898	7,934	7,898	7,898	37	0	0	4,108	2,175	2,175
Fisher Public School District	274	6,567	161	724	158	7,610	7,655	7,610	7,610	45	0	0	2,024	975	975
Floodwood Public School District	191	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	1,596	11,340	11,340
Foley Public School District	2,134	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	14,954	106,128	106,128
Forest Lake Public School District	6,249	6,567	987	724	115	8,392	8,417	8,393	8,393	24	1	1	19,216	7,816	7,816
Fosston Public School District	622	6,567	436	724	144	7,871	7,909	7,871	7,871	38	(0)	(0)	4,111	2,156	2,156
Franconia Public School District	29	6,567	1,796	724	71	9,158	9,159	9,158	9,158	1	(0)		104	99	99
Frazee-Vergas Public School District	884	6,567	-	724	166	7,457	7,505	7,557	7,557	49	100	100	6,881	49,195	49,195
Fridley Public School District	2,969	6,567	520	724	140	7,952	7,988	7,951	7,951	36	(1)	(1)	14,735	5,995	5,995
Fulda Public School District	445	6,567	2,300	724	50	9,641	9,641	9,641	9,641	(0)	(0)	(0)	-	-	-
G.F.W.	715	6,567	1,406	724	90	8,787	8,797	8,787	8,787	10	(0)	(0)	4,833	2,455	2,455
Glencoe-Silver Lake School District	1,587	6,567	481	724	140	7,912	7,947	7,912	7,912	35	(0)	(0)	10,600	5,669	5,669
Glenville-Emmons School District	317	6,567	1,862	724	50	9,203	9,203	9,203	9,203	0	0	0	7,190	7,149	7,149
Goodhue Public School District	762	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	5,574	39,479	39,479
Goodridge Public School District	262	6,567	1,627	724	80	8,999	9,004	8,998	8,998	5	(1)	(1)	929	818	818
Granada Huntley-East Chain	325	6,567	2,909	724	50	10,250	10,250	10,250	10,250	0	0	0	-	-	-
Grand Meadow Public School District	509	6,567	634	724	133	8,059	8,091	8,058	8,058	32	(1)	(1)	2,856	1,595	1,595
Grand Rapids Public School District	4,272	6,567	-	724	166	7,457	7,506	7,557	7,557	49	100	100	31,130	222,304	222,304

		FY 2023	from Nov	ember 2	020 Foreca	st	Dispari	ty Revenue	Options	Total	Allowance	Change	Dispa	rity Revenue Cha	nge
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Name	0.770			===						- 00	(0)	(0)	0.105	1.001	1.001
Greenbush-Middle River School District	272	6,567	506	724	140	7,937	7,973	7,937	7,937	36	(0)	(0)	2,405	1,291	1,291
Greenway Public School District	1,148	6,567	-	724	166	7,457	7,506	7,557	7,557	49	100	100	8,054	57,448	57,448
Grygla Public School District	152	6,567	212	724	156	7,659	7,702	7,659	7,659	44	0	0	1,084	530	530
Hancock Public School District	397	6,567	427	724	144	7,862	7,900	7,862	7,862	38	0	0	2,684	1,406	1,406
Hastings Public School District	4,634	6,567	1,381	724	95		8,781	8,767	8,767	14	0	0	8,124	3,305	3,305
Hawley Public School District	1,095	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	7,618	53,916	53,916
Hayfield Public School District	712	6,567	552	724	138	7,981	8,015	7,981	7,981	35	0	0	4,386	2,394	2,394
Hendricks Public School District	159	6,567	2,704	724	50	10,045	10,045	10,045	10,045	(0)	(0)	(0)	-		-
Henning Public School District	380	6,567	535	724	139	7,964	8,000	7,965	7,965	35	1	1	2,453	1,331	1,331
Herman-Norcross School District	106	6,567	2,937	724	50	10,278	10,278	10,278	10,278	(0)	(0)	(0)	-		-
Hermantown Public School District	2,294	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	16,563	117,216	117,216
Heron Lake-Okabena School District	251	6,567	1,303	724	97	8,691	8,705	8,691	8,691	14	(0)	(0)	1,240	924	924
Hibbing Public School District	2,491	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	18,460	130,695	130,695
Hill City Public School District	261	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	1,960	14,084	14,084
Hills-Beaver Creek School District	385	6,567	897	724	119	8,307	8,333	8,307	8,307	25	(0)	(0)	2,109	1,311	1,311
Hinckley-Finlayson School District	1,031	6,567	-	724	168	7,458	7,508	7,559	7,559	49	101	101	7,576	53,622	53,622
Holdingford Public School District	1,193	6,567	200	724	157	7,648	7,692	7,648	7,648	44	0	0	7,671	3,724	3,724
Hopkins Public School District	7,376	6,567	1,876	724	69	9,235	9,217	9,236	9,236	(18)	1	1	-	- '	-
Houston Public School District	1,513	6,567	-	579	166	7,312	7,506	7,557	7,557	194	245	245	14,370	102,299	102,299
Howard Lake-Waverly-Winsted	1,357	6,567	55	724	164	7,510	7,558	7,555	7,555	48	45	45	9,656	4,509	4,509
Hutchinson Public School District	2,791	6,567	311	724	151	7,753	7,794	7,753	7,753	41	0	0	19,094	9,604	9,604
International Falls School District	987	6,567	579	724	136	8,006	8,040	8,006	8,006	34	(0)	(0)	6,141	3,374	3,374
Inver Grove Heights Schools	3,575	6,567	563	724	138	7,992	8,028	7,992	7,992	35	(0)	(0)	17,945	7,300	7,300
Isle Public School District	391	6.567	521	724	138	7,950	7,984	7,950	7,950	34	0	0	2,514	1,376	1,376
Ivanhoe Public School District	152	6,567	1,121	724	107	8,519	8,538	8,519	8,519	19	(0)	(0)	725	495	495
Jackson County Central School District	1,239	6,567	460	724	143	7,894	7,931	7,894	7,894	37	0	0	7,771	4,109	4,109
Janesville-Waldorf-Pemberton	710	6,567	1,311	724	97	8,699	8,713	8,699	8,699	14	0	0	3,156	2,354	2,354
Jordan Public School District	2,024	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	13,531	104,160	104,160
Kasson-Mantorville School District	2,437	6,567	-	724	168	7,459	7,508	7,559	7,559	49	100	100	17,208	121,795	121,795
Kelliher Public School District	328	6,567	-	724	159	7,450	7,495	7,550	7,550	45	100	100	2,148	15,941	15,941
Kenyon-Wanamingo School District	789	6,567	296	724	152	7,738	7,780	7,739	7,739	42	1	1	5,298	2,651	2,651
Kerkhoven-Murdock-Sunburg	869	6,567	-	724	168	7,458	7,508	7,559	7,559	49	101	101	5,789	40,971	40,971
Kimball Public School District	792	6,567	535	724	138	7,965	7,999	7,964	7,964	34	(1)	(1)	4,728	2,565	2,565
Kingsland Public School District	565	6,567	842	724	122	8,255	8,281	8,255	8,255	26	0	0	3,331	2,035	2,035
Kittson Central School District	251	6,567	3,546	724	50	10,887	10,887	10,887	10,887	-		_	-	2,033	2,033
La Crescent-Hokah School District	1,141	6,567	910	724	119	8,320	8,344	8,320	8,320	25	0	- 0	5,960	3,686	3,686
Lac qui Parle Valley School District	849	6,567	566	724	137	7,994	8,027	7,994	7,994	34	0	0	5,256	2,894	2,894
					50	.,						0	5,250	2,034	2,094
Lake Benton Public School District	221	6,567	1,972	724		9,313	9,313	9,313	9,313	0	0	-	7 252	4 205	4 305
Lake City Public School District	1,235	6,567	789	500	125	7,981	8,233	8,205	8,205	252	224	224	7,253	4,295	4,295
Lake Crystal-Wellcome Memorial	1,082	6,567	46	724	165	7,502	7,550	7,556	7,556	48	54	54	7,198	7,400	7,400

		FY 2023 f	rom Nov	ember 2	020 Foreca	st	Dispar	ty Revenue	Options	Total /	Allowance	Change	Dispa	rity Revenue Cha	nge
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Lake of The Woods School District	400	6,567	24	724	165	7.401	7.520	7.556	7.556	40	75	75	3,550	12 000	12 000
Lake Park Audubon School District	486 804	6,567	24 195	724	157	7,481 7,643	7,529 7,687	7,556 7,643	7,556 7,643	48 45	75 0	75 0	5,553	13,899 2,690	13,899 2,690
Lake Superior Public School District	1,459	6,567	195	724	167	7,458	7,507	7,558	7,558	49	100	100	10,815	76,859	76,859
Lakeview School District	704	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	4,953	35,050	35,050
Lakeville Public School District	13,120	6,567	1,387	724	94	8,773	8,787	8,772	8,772	14	(1)	(1)	21,935	8,923	8,923
Lancaster Public School District	225	6,567	3,692	724	50	11,033	11,033	11,033	11,033	0	0	0	21,933	0,923	0,923
Lanesboro Public School District	402	6,567	3,032	300	165	7,032	7,505	7,556	7,556	472	524	524	2,773	19,845	19,845
Laporte Public School District	353	6,567		724	165	7,456	7,503	7,556	7,556	48	100	100	2,358	16,943	16,943
Le Sueur-Henderson School District	983	6,567	290	724	151	7,430	7,304	7,530	7,330	41	(0)	(0)	6,825	3,425	3,425
LeRoy-Ostrander Public Schools	272	6,567	1,972	724	50	9,313	9,313	9,313	9,313	(0)	(0)	(0)	0,023	3,423	5,425
Lester Prairie Public School District	512	6,567	694	724	130	8,115	8,146	8,115	8,115	31	(0)	(0)	3,014	1,731	1,731
Lewiston-Altura Public School District	771	6,567	52	724	164	7,507	7,555	7,555	7,555	48	48	48	5,644	2,625	2,625
Litchfield Public School District	1,709	6,567	654	724	132	8,077	8,108	8,077	8,077	32	0	0	9,575	5,386	5,386
Little Falls Public School District	2,485	6,567	224	724	154	7,669	7,711	7,669	7,669	42	0	0	17,420	8,614	8,614
Littlefork-Big Falls School District	320	6,567	-	300	167	7,034	7,508	7,558	7,558	473	524	524	2,511	17,798	17,798
Long Prairie-Grey Eagle School District	1,076	6,567	458	724	143	7,892	7,929	7,892	7,892	37	(0)	(0)	6,465	3,416	3,416
Luverne Public School District	1,278	6,567	463	724	143	7,897	7,934	7,897	7,897	37	0	0	8,191	4,335	4,335
Lyle Public School District	329	6,567	889	724	118	8,298	8,323	8,298	8,298	24	(0)	(0)	1,606	993	993
Lynd Public School District	217	6,567	748	724	122	8,161	8,188	8,161	8,161	27	(0)	(0)	1,179	718	718
M.A.C.C.R.A.Y. School District	808	6,567	1,156	724	105	8,552	8,571	8,552	8,552	18	(0)	(0)	3,781	2,628	2,628
Mabel-Canton Public School District	271	6,567	1,213	724	102	8,605	8,622	8,606	8,606	17	1	1	1,255	899	899
Madelia Public School District	627	6,567	746	724	125	8,162	8,190	8,162	8,162	28	(0)	(0)	3,506	2.096	2,096
Mahnomen Public School District	668	6,567	-	724	162	7,453	7,500	7,553	7,553	47	100	100	4,558	33,265	33,265
Mahtomedi Public School District	3,702	6,567	1,295	724	99	8,685	8,701	8,685	8,685	16	(0)	(0)	10,479	4,263	4,263
Mankato Public School District	9,084	6,567	462	724	141	7,894	7,930	7,894	7,894	36	(0)	(0)	58,413	31,110	31,110
Maple Lake Public School District	862	6,567	642	724	133	8,066	8,098	8,066	8,066	32	(0)	(0)	5,318	2,979	2,979
Maple River School District	969	6,567	268	724	153	7,712	7,754	7,712	7,712	42	0	0	6,174	3,063	3,063
Marshall County Central Schools	491	6,567	707	724	130	8,127	8,158	8,128	8,128	31	1	1	2,745	1,585	1,585
Marshall Public School District	2,860	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	19,891	141,066	141,066
Martin County West School District	728	6,567	685	724	131	8,107	8,138	8,107	8,107	31	0	0	4,266	2,444	2,444
McGregor Public School District	451	6,567	-	300	167	7.034	7,508	7,558	7.558	473	524	524	3,636	25,738	25,738
Medford Public School District	933	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	7,006	49,840	49,840
Melrose Public School District	1,324	6,567	200	724	157	7,648	7,692	7,648	7,648	44	0	0	9,624	4,673	4,673
Menahga Public School District	1,263	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	8,171	58,784	58,784
Mesabi East School District	962	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	7,318	51,809	51,809
Milaca Public School District	1,832	6,567	263	724	153	7,707	7,750	7,707	7,707	43	0	0	12,268	6,053	6,053
Milroy Public School District	84	6,567	2,299	724	50		9,640	9,640	9,640	(0)	(0)	(0)	-	-	-
Minneapolis Public School District	32.654	6,567	1.876	724	50	9,217	9,217	9,217	9,217	0	0	0	-	-	-
Minneota Public School District	428	6,567	-	724	168	7,458	7,508	7,559	7,559	49	101	101	3,500	24,769	24,769
Minnetonka Public School District	12,254	6,567	1,876	724	69	9,235	9,217	9,236	9,236	(18)	1	1	2,424	986	986

		FY 2023 f	rom Nov	ember 2	020 Foreca	st	Dispari	ty Revenue (Options	Total /	Allowance	Change	Dispa	rity Revenue Cha	nge
Name	Adjusted Pupil Units	Basic Allow	Refer Allow	LOR Allow	Current Equity Allow	Disparity Revenue per Pupil	Disparity Rev/APU Option 1	Disparity Rev/APU Option 2	Disparity Rev/APU Option 3	Allow Diff: Option 1	Allow Diff: Option 2	Allow Diff: Option 3	Total Diff: Option 1	Total Diff: Option 2	Total Diff: Option 3
Minnewaska School District	1,407	6,567	233	724	154	7,678	7,720	7,678	7,678	43	0	0	9,248	4,559	4,559
Montevideo Public School District	1,794	6,567	157	724	159	7,606	7,720	7,607	7,607	45	1	1	11,996	5,759	5,759
Monticello Public School District	4,638	6,567	533	724	139	7,963	7,032	7,963	7,963	35	0	0	27,576	14,933	14,933
Moorhead Public School District	8,239	6,567	224	724	153	7,667	7,710	7,668	7,668	42	1	1	50,119	24,925	24,925
Moose Lake Public School District	628	6,567	- 224	724	168	7,459	7,710	7,559	7,559	49	100	100	4,846	34,303	34,303
Mora Public School District	1,684	6,567	-	724	167	7,459	7,508	7,558	7,558	49	100	100	12,515	88,573	88,573
Morris Area Public Schools	1,198	6,567	258	724	154	7,702	7,745	7,703	7,703	43	100	100	7,941	3,919	3,919
Mounds View Public School District	12,884	6,567	1,816	724	72	9,178	9,181	9,179	9,179	3	1	1	4,546	1,850	1,850
Mountain Iron-Buhl School District	610	-,	1,010	724	166	7,457		7,557	7,557	49	100	100	4,209	30,035	
Mountain Lake Public Schools	518	6,567 6,567	1,159	724	105	8,555	7,506 8,573	8,555	8,555	18	0	100	2,575	1,766	30,035 1,766
				724	134	8,050	8,083		8,051	33	_	1	4,631	2,599	
Murray County Central School District Nashwauk-Keewatin School District	838 580	6,567 6,567	626 607	724	134	8,030		8,051 8,031	8,031	33	1 0	0	4,831	31,499	2,599
Nett Lake Public School District	94				84	8,847	8,062	8,847			_	_			31,499
Nevis Public School District	652	6,567 6,567	1,472	724 724	165		8,855		8,847 7,556	48	(0) 100	(0) 100	365 4,734	301 34,070	301 34,070
New London-Spicer School District	1,655	6,567	_	724	168	7,456 7,459	7,503 7,508	7,556 7,559	7,559	49	100	100	12,118	85,768	85,768
					155				, ,		0	0			
New Prague Area Schools New Ulm Public School District	4,854	6,567	247	724		7,693	7,736	7,693	7,693	44			26,728	10,873	10,873
New York Mills Public School District	2,337 833	6,567 6,567	790	724 724	125 167	8,206 7,458	8,234	8,206 7,558	8,206	28 49	(0) 100	(0) 100	12,859	7,604 41,890	7,604
			- 010				7,508		7,558				5,919		41,890
Nicollet Public School District	428	6,567	818	724	123	8,232	8,259	8,232	8,232	27	(0)		2,181	1,319	1,319
Norman County East School District	279	6,567	1,564	724	83	8,938	8,946	8,938	8,938	7	(0)	(0)	1,111	945	945
Norman County West School District	246	6,567	962	724	114	8,367	8,389	8,367	8,367	22	(0)		1,186	769	769
North Branch Public Schools	3,062	6,567	-	724	167	7,458	7,506	7,558	7,558	49	100	100	21,023	149,613	149,613
North St Paul-Maplewood-Oakdale Public School District	11,476	6,567	895	724	120	8,306	8,332	8,306	8,306	26	(0)		39,681	16,143	16,143
Northfield Public School District	4,308	6,567	1,793	724	71	9,155	9,156	9,155	9,155	1	0	0	14,923	14,094	14,094
Northland Community Schools	363	6,567	-	724	168	7,459	7,508	7,559	7,559	49	100	100	2,666	18,876	18,876
NRHEG School District	934	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	6,726	47,741	47,741
Ogilvie Public School District	517	6,567	-	724	165	7,456	7,505	7,556	7,556	48	100	100	3,748	26,846	26,846
Onamia Public School District	690	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	4,861	34,889	34,889
Orono Public School District	3,289	6,567	1,845	724	70	9,206	9,209	9,206	9,206	3	0	0	663	269	269
Ortonville Public Schools	540	6,567	493	724	141	7,925	7,961	7,925	7,925	37	0	0	3,186	1,695	1,695
Osakis Public School District	914	6,567	-	650	168	7,385	7,508	7,559	7,559	123	174	174	6,616	46,834	46,834
Osseo Public School District	23,821	6,567	1,522	724	86	8,898	8,908	8,899	8,899	10	1	1	26,283	10,691	10,691
Owatonna Public School District	4,999	6,567	493	724	139	7,923	7,958	7,923	7,923	35	0	0	32,491	17,516	17,516
Park Rapids Public School District	1,798	6,567	-	724	167	7,459	7,508	7,558	7,558	49	99	99	12,701	89,893	89,893
Parkers Prairie Public School District	537	6,567	361	724	148	7,800	7,840	7,800	7,800	40	0	0	3,700	1,893	1,893
Paynesville Public School District	967	6,567	39	724	165	7,496	7,544	7,556	7,556	48	60	60	7,146	13,594	13,594
Pelican Rapids Public School District	939	6,567	315	724	149	7,755	7,795	7,755	7,755	40	(0)	(0)	6,135	3,118	3,118
Pequot Lakes Public Schools	2,034	6,567	-	724	168	7,458	7,508	7,559	7,559	49	101	101	14,129	100,003	100,003
Perham-Dent Public School District	1,670	6,567	-	724	165	7,456	7,505	7,556	7,556	48	100	100	12,113	86,736	86,736
Pierz Public School District	1,377	6,567	-	724	167	7,459	7,508	7,558	7,558	49	99	99	9,316	65,933	65,933

		FY 2023	from Nov	ember 2	020 Foreca	st	Dispari	ty Revenue (Options	Total /	Allowance (Change	Dispa	rity Revenue Cha	nge
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Pillager Public School District	1,377	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	9,389	67,456	67,456
Pine City Public School District	1,708	6,567	154	724	159	7,605	7,650	7,604	7,604	45	(1)	(1)	11,825	5,659	5,659
Pine Island Public School District	1,498	6,567	-	724	168	1	7,508	7,559	7,559	49	100	100	10,723	75,890	75,890
Pine Point Public School District	67	6,567	-	724	157	7,448	7,493	7,548	7,548	44	100	100	424	3,179	3,179
Pine River-Backus School District	1,103	6,567	_	724	167		7,508	7,558	7,558	49	100	100	7,180	50,814	50,814
Pipestone Area School District	1,167	6,567	474	724	141	7,906	7,942	7,906	7,906	36	0	0	7,359	3,944	3,944
Plainview-Elgin-Millville	1,588	6,567	-	724	167		7,507	7,558	7,558	49	100	100	11,459	81,318	81,318
Princeton Public School District	3,485	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	24,798	175,824	175,824
Prinsburg Public School District	1	6,567	_	-	302		7,508	7,693	7,693	639	824	824	8	(11)	45
Prior Lake-Savage Area Schools	9,950	6,567	624	724	135	8,050	8,084	8,050	8,050	34	0	0	42,666	17,356	17,356
Proctor Public School District	1,983	6,567	-	724	167		7,507	7,558	7,558	49	100	100	14,309	101,739	101,739
Randolph Public School District	790	6,567	-	600	168	7,335	7,509	7,559	7,559	174	224	224	4,676	35,709	35,709
Red Lake County Central Public Schools	417	6,567	785	724	125		8,229	8,201	8,201	28	1	1	2,343	1,400	1,400
Red Lake Falls Public School District	418	6,567	1,700	724	76		9,071	9,067	9,067	3	(0)	(0)	1,510	1,386	1,386
Red Lake Public School District	1,777	6,567	1,343	724	84		8,726	8,718	8.718	8	(0)		8,080	5,443	5,443
Red Rock Central School District	438	6,567	700	724	130		8,151	8,121	8,121	31	0	0	2,126	1,450	1,450
Red Wing Public School District	2,737	6,567	1,650	724	79		9,025	9,020	9,020	5	0	0	10,769	9,604	9,604
Redwood Area School District	1,190	6,567	321	724	149	7,761	7,801	7,761	7,761	40	0	0	7,743	3,946	3,946
Renville County West School District	595	6,567	1,558	724	84		8,940	8,933	8,933	7	0	0	2,418	2,048	2,048
Richfield Public School District	4,318	6,567	1,115	724	109	8,515	8,536	8,515	8,515	22	0	0	11,466	4,665	4,665
Robbinsdale Public School District	11,840	6,567	1,815	724	71		9,179	9,177	9,177	3	0	0	2,431	990	990
Rochester Public School District	20,509	6,567	796	724	123	8,210	8,238	8,210	8,210	28	(0)	(0)	106,831	63,939	63,939
Rock Ridge Public Schools	2,714	6,567	190	724	157		7,682	7,638	7,638	45	0	0	3,440	1,758	1,758
Rockford Public School District	1,857	6,567	791	724	124	8,205	8,233	8,206	8,206	28	1	1	9,740	5,808	5,808
Rocori Public School District	2,706	6,567	-	724	167		7,507	7,558	7,558	49	100	100	17,319	122,784	122,784
Roseau Public School District	1,247	6,567	227	724	155	7,673	7,717	7,673	7,673	43	(0)	(0)	8,603	4,211	4,211
Rosemount-Apple Valley-Eagan	33,162	6,567	1,639	724	81	9,011	9,018	9,011	9,011	7	0	0	29,528	12,011	12,011
Roseville Public School District	8,264	6,567	967	724	116		8,398	8,374	8,374	24	1	1	25,666	10,441	10,441
Rothsay Public School District	327	6,567	260	300	154	7,281	7,747	7,705	7,705	466	424	424	2,164	1,071	1,071
Round Lake-Brewster Public Schools	507	6,567	765	724	126	8,182	8,211	8,182	8,182	29	0	0	2,390	1,414	1,414
Royalton Public School District	1,030	6,567	-	724	166		7,506	7,557	7,557	49	100	100	7,308	52,020	52,020
RTR Public Schools	581	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	4,376	31,054	31,054
Rush City Public School District	947	6,567	900	724	119		8,335	8,310	8,310	25	(0)	(0)	4,683	2,915	2,915
Rushford-Peterson Public Schools	749	6,567	461	724	142	7,894	7,930	7,894	7,894	36	0	0	4,708	2,491	2,491
Sartell-St. Stephen School District	4,461	6,567	460	724	143		7,931	7,894	7,894	37	0	0	27,000	14,274	14,274
Sauk Centre Public School District	1,134	6,567	734	724	128	8,153	8,183	8,153	8,153	29	(0)	(0)	6,369	3,704	3,704
Sauk Rapids-Rice Public Schools	4,694	6,567	-	724	167		7,507	7,558	7,558	49	100	100	34,264	243,016	243,016
Sebeka Public School District	514	6,567	133	724	160	7,583	7,629	7,584	7,584	46	1	1	3,661	1,749	1,749
Shakopee Public School District	8,966	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	59,700	460,361	460,361
Sibley East School District	1,244	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	8,984	63,683	63,683

		FY 2023 f	rom Nov	ember 2	020 Foreca	st	Dispar	ty Revenue	Options	Total	Allowance	Change	Dispa	rity Revenue Cha	nge
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Name												-			
Sleepy Eye Public School District	598	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	4,445	31,559	31,559
South Koochiching School District	321	6,567	-	382	167	7,117	7,508	7,558	7,558	391	441	441	2,279	16,123	16,123
South St. Paul Public School District	3,335	6,567	672	724	131	8,094	8,126	8,094	8,094	31	(0)		14,975	6,093	6,093
South Washington County School District	20,443	6,567	1,537	724	86	8,914	8,924	8,914	8,914	10	0	0	21,360	8,689	8,689
Southland Public School District	454	6,567	1,418	724	91		8,811	8,800	8,800	11	(0)		1,779	1,380	1,380
Spring Grove School District	384	6,567	918	724	118	8,327	8,352	8,327	8,327	25	0	0	2,001	1,255	1,255
Spring Lake Park Public Schools	6,605	6,567	194	724	155	7,640	7,684	7,640	7,640	44	(0)	(0)	37,515	15,260	15,260
Springfield Public School District	621	6,567	-	708	167	7,442	7,507	7,558	7,558	65	116	116	4,290	30,480	30,480
St. Anthony-New Brighton Schools	1,950	6,567	930	724	119	8,339	8,365	8,340	8,340	26	1	1	7,010	2,851	2,851
St. Charles Public School District	1,173	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	7,908	56,136	56,136
St. Clair Public School District	729	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	5,224	37,028	37,028
St. Cloud Public School District	10,503	6,567	-	724	168	7,459	7,508	7,559	7,559	49	100	100	77,815	550,747	550,747
St. Francis Public School District	4,176	6,567	-	724	167	7,458	7,508	7,558	7,558	50	100	100	29,308	225,071	225,071
St. James Public School District	1,123	6,567	504	724	140	7,935	7,971	7,935	7,935	36	0	0	6,768	3,633	3,633
St. Louis County School District	2,008	6,567	-	724	168	7,459	7,508	7,559	7,559	49	100	100	15,311	108,368	108,368
St. Louis Park Public School District	4,897	6,567	1,876	724	50	9,217	9,217	9,217	9,217	0	0	0	-	-	-
St. Michael-Albertville School District	7,410	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	52,265	369,989	369,989
St. Paul Public School District	37,527	6,567	930	724	50	8,271	8,271	8,271	8,271	0	0	0	-	-	-
St. Peter Public School District	2,410	6,567	182	724	156	7,629	7,673	7,629	7,629	44	(0)	(0)	16,550	8,053	8,053
Staples-Motley School District	1,117	6,567	95	724	159	7,545	7,590	7,550	7,550	45	5	5	7,833	3,759	3,759
Stephen-Argyle Central Schools	312	6,567	1,071	724	110		8,492	8,472	8,472	20	0	0	1,581	1,058	1,058
Stewartville Public School District	2,307	6,567	246	724	154	7,692	7,734	7,691	7,691	42	(1)	(1)	15,228	7,509	7,509
Stillwater Area Public School District	9,558	6,567	1,317	724	98	8,706	8,722	8,706	8,706	16	0	0	18,231	7,416	7,416
Swanville Public School District	355	6,567	413	724	145	7,849	7,888	7,849	7,849	38	(0)	_	2,250	1,171	1,171
Thief River Falls School District	2,199	6,567	90	724	161	7,542	7,588	7,552	7,552	46	10	10	14,633	6,935	6,935
Tracy Area Public School District	634	6,567	500	724	137	7,928	7,962	7,928	7,928	34	(0)		4,398	2,404	2,404
Tri-City United School District	1,889	6,567	8	724	167	7,466	7,515	7,558	7,558	49	92	92	14,089	81,900	81,900
Tri-County School District	223	6,567	2.476	724	50	9,817	9,817	9,817	9,817	0	0	0	14,003	51,500	01,500
Triton School District	1,127	6,567	750	724	127	8,168	8,197	8,168	8,168	29	(0)		6,661	3,910	3,910
Truman Public School District	244	6,567	2,414	724	50	9,755	9,755	9,755	9,755	0	0	0	0,001	3,910	5,510
Ulen-Hitterdal Public School District	310	6,567	1,463	724	89		8,853	8,843	8,843	10	l 0	0	1,128	908	908
Underwood Public School District	605	6,567	1,403	260	170	6,997	7,508	7,561	7,561	511	564	564	4,293	30,378	30,378
	1		1 204					_							
United South Central School District	776	6,567	1,204	724 724	103 156	8,598	8,615	8,598	8,598	17	(0)	(0)	3,483	2,440	2,440
Upsala Public School District	381	6,567	207			7,653	7,697	7,654	7,654	44	1 524	_	2,584	1,263	1,263
Verndale Public School District	576	6,567	- 027	300	166	7,033	7,505	7,557	7,557	473	524	524	4,418	31,589	31,589
Wabasha-Kellogg Public School District	245	6,567	837	388	123	7,915	8,277	8,251	8,251	362	336	336	3,831	2,325	2,325
Wabasso Public School District	443	6,567	329	724	149		7,809	7,769	7,769	40	(0)		2,889	1,469	1,469
Waconia Public School District	4,540	6,567	972	724	117	8,379	8,404	8,380	8,380	25	1 (2)	1	21,436	8,720	8,720
Wadena-Deer Creek School District	1,159	6,567	563	724	136	7,990	8,024	7,990	7,990	33	(0)		6,761	3,735	3,735
Walker-Hackensack-Akeley School District	816	6,567	-	724	166	7,457	7,505	7,557	7,557	49	100	100	5,924	42,344	42,344

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Warren-Alvarado-Oslo School District	606	6,567	1,900	724	50	9,241	9,241	9,241	9,241	0	0	0	-	-	-
Warroad Public School District	1,093	6,567	-	724	167	7,458	7,508	7,558	7,558	49	100	100	7,661	54,229	54,229
Waseca Public School District	2,009	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	14,710	104,291	104,291
Watertown-Mayer Public School District	1,737	6,567	515	724	141	7,947	7,983	7,947	7,947	37	0	0	8,369	3,404	3,404
Waterville-Elysian-Morristown Public School District	828	6,567	1,127	724	107	8,524	8,543	8,525	8,525	19	1	1	4,005	2,750	2,750
Waubun-Ogema-White Earth Public School	864	6,567	-	724	163	7,454	7,501	7,554	7,554	47	100	100	5,045	36,694	36,694
Wayzata Public School District	14,766	6,567	1,828	724	71	9,190	9,193	9,190	9,190	3	0	0	2,803	1,140	1,140
West Central Area	863	6,567	1,551	724	83	8,925	8,932	8,925	8,925	7	(0)	(0)	3,263	2,776	2,776
West St. Paul-Mendota Heights-Eagan	5,499	6,567	1,240	724	102	8,633	8,651	8,633	8,633	18	(0)	(0)	12,444	5,063	5,063
Westbrook-Walnut Grove Schools	485	6,567	1,450	724	84	8,825	8,832	8,825	8,825	7	0	0	1,531	1,300	1,300
Westonka Public School District	2,651	6,567	1,512	724	88	8,891	8,902	8,891	8,891	10	(0)	(0)	3,799	1,546	1,546
Wheaton Area Public School District	391	6,567	732	724	128	8,151	8,180	8,151	8,151	30	0	0	2,280	1,331	1,331
White Bear Lake School District	9,294	6,567	1,308	724	98	8,697	8,713	8,697	8,697	16	(0)	(0)	19,538	7,948	7,948
Willmar Public School District	4,593	6,567	45	724	163	7,499	7,547	7,554	7,554	47	55	55	32,710	37,010	37,010
Willow River Public School District	444	6,567	-	724	165	7,456	7,504	7,556	7,556	48	100	100	3,285	23,609	23,609
Windom Public School District	1,233	6,567	613	724	135	8,039	8,071	8,039	8,039	33	0	0	7,105	3,964	3,964
Win-E-Mac School District	522	6,567	517	724	140	7,947	7,983	7,948	7,948	36	1	1	3,095	1,664	1,664
Winona Area Public School District	2,734	6,567	1,228	724	100	8,619	8,635	8,619	8,619	16	(0)	(0)	12,901	9,340	9,340
Worthington Public School District	3,884	6,567	500	724	141	7,932	7,968	7,932	7,932	36	0	0	27,663	14,826	14,826
Wrenshall Public School District	404	6,567	-	724	167	7,458	7,507	7,558	7,558	49	100	100	2,896	20,591	20,591
Yellow Medicine East	688	6,567	1,098	724	109	8,497	8,517	8,498	8,498	20	1	1	3,690	2,465	2,465
Zumbrota-Mazeppa School District	1,540	6,567	1,025	724	112	8,428	8,450	8,428	8,428	22	0	0	6,604	4,294	4,294
School District Fudge	7,768	6,567	869	722	116	8,274	8,251	8,259	8,259	(22)	(15)	(15)	3,440	1,758	1,758