



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

Report to the Legislature

As required by Minnesota Statutes 2021, section 127A.51

For more information

Daley Lehmann
Division of School Finance
Minnesota Department of Education
400 NE Stinson Blvd.
Minneapolis, MN 55413
651-582-8817
Daley.Lehmann@state.mn.us
education.mn.gov

Kristine Anderson
Division of School Finance
Minnesota Department of Education
400 NE Stinson Blvd.
Minneapolis, MN 55413
651-582-8544
Kristine.Anderson@state.mn.us
education.mn.gov

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Legislative Charge

Options for General Education Formula Changes to Limit Revenue Disparities

Statutory Directive: Minnesota Statutes 2021, 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 2021 calculations under Minnesota Statutes 2021, 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 1.2294 in Fiscal Year (FY) 2022 to 1.2361 in FY 2023 (*two shaded cells found in the 95th-5th Ratios row/FY 2022 and FY 2023 columns*). The projected increase in the disparity ratio for FY 2023 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 2023 data was used to model the options presented in this report; however, since the levies for FY 2023 have already been calculated, the options presented would take effect beginning in FY 2024.

Analysis

Minnesota Department of Education
School Finance Division

General Education Revenue Disparity Report (Minn. Stat. § 127A.51)
12/2021

- 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 2017	FY 2018	FY 2019	FY 2020	FY 2021	FY 2022	FY 2023
State Averages	7,454	7,604	7,802	8,023	8,239	8,426	8,644
1st Percentile	6,676	6,836	7,111	7,301	7,456	7,617	7,752
5th Percentile	6,947	7,069	7,193	7,328	7,458	7,619	7,754
10th Percentile	6,949	7,070	7,194	7,329	7,458	7,619	7,754
50th Percentile	7,383	7,519	7,678	8,037	8,230	8,415	8,606
90th Percentile	8,144	8,266	8,642	8,939	9,109	9,329	9,545
95th Percentile	8,185	8,356	8,761	8,996	9,159	9,367	9,585
99th Percentile	8,497	8,670	8,838	9,058	9,204	9,428	9,647
90th-10th Dollar Gaps	1,194	1,196	1,448	1,610	1,651	1,710	1,791
95th-5th Dollar Gaps	1,238	1,287	1,567	1,667	1,701	1,748	1,831
99th-1st Dollar Gaps	1,821	1,834	1,727	1,758	1,748	1,811	1,895
90th-10th Ratios	1.1718	1.1691	1.2012	1.2197	1.2213	1.2245	1.2310
95th-5th Ratios	1.1782	1.1821	1.2179	1.2275	1.2281	1.2294	1.2361
99th-1st Ratios	1.2728	1.2683	1.2429	1.2408	1.2345	1.2378	1.2445

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 Local Optional Revenue (LOR) revenue per pupil unit (below 10% of the state average referendum plus first tier LOR revenue per pupil unit (estimated at \$117 for FY 2023), 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 that Impact Equity Revenue

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 (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.

Options for Limiting General Revenue Disparity

Three options to limit revenue disparities are offered for consideration. The Option 1 would simplify the equity revenue formula and increase total equity revenue, which is targeted to low revenue districts. The Option 2 would simplify equity revenue formula and would limit revenue disparities by rolling a portion of referendum revenue into local optional revenue (LOR). The first and second options are inclusive of the equity revenue formula simplification outlined in the next section. Option 3 would redefine basic and LOR revenue by rolling a number of formulas into the new revenue and significantly reducing reliance on referendum revenue; thus eliminating the need for equity revenue. A detailed description of each option is provided below. Runs showing the district-by-district impact of each option based on FY 2023 data are included in the [Appendix](#). Draft bill language is available upon request.

Simplifying the Equity Revenue Formula

Based on November 2021 forecast data, the 95th percentiles are estimated to be \$9,063 for the non-metro region and \$9,117 for the Twin Cities metro region, while the fifth percentiles are estimated to be \$7,163 for the non-metro region and \$7,174 for the metro region. This is an equity gap of \$1,900 and \$1,943 for the non-metro and metro regions, respectively. The bullet points below illustrate how equity revenue calculations could be simplified and potential future disparities eliminated between Twin Cities metro and non-metro districts.

- Eliminate the use of the regional 95th and fifth percentiles.
- Calculate 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) [2021] (\$1,920 for FY 2023).
- Calculate the numerator for the equity gap calculation for all districts using the amount of the district's referendum revenue per pupil that is below the standard cap.
- The Minneapolis, St. Paul and Duluth school districts are included in the equity revenue calculation.
- Roll the uniform allowances of the equity formula that all districts receive into tier 2 of LOR, increasing the allowance from \$424 to \$492. Since equity and tier 2 LOR are equalized at the same rate, there would be no change in aid, levy or revenue from this simplification. To neutralize the impact to charter schools, the additional \$68 per pupil would be added to charter school general education revenue.
- Eliminate the calculation of added revenue for districts with referendum allowances below 10% of the state average. This change would simplify calculations and have no impact on revenues.

These changes are all incorporated as the starting point for the options for limiting general revenue disparity outlined below.

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. The average district would receive an increase of \$5 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 \$8.8 million and levy would decrease by \$4.1 million statewide.

Option 1 – Increase Equity Sliding Scale Revenue

Increase the multiplier for the sliding scale allowance of the simplified equity revenue formula outlined in the previous section 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 referendum revenue per pupil unit at or above the standard referendum allowance limit 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 2022 level. This option would increase state total equity aid entitlements by \$10 million and the equity levy by \$7 million, for a total increase of \$17 million in equity revenue. This is the most efficient means of reducing general revenue disparities by adding resources primarily to lower referendum districts.

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

Option 2 builds on the equity simplification with a sliding scale of \$80.

Increase the local optional revenue (LOR) allowance from \$792 to \$892 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 revenue 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 from the FY 2022 level of 23.6% to 21.9%. This option would increase state total net referendum, LOR and equity aid entitlements for school districts by \$32.7 million, and reduce the total net referendum, LOR and equity levy by \$918,000, for a total increase of \$31.8 million in net revenue.

Option 3 – Redefine Basic Formula

Adopt the School Finance Working Group (SFWG) recommendations to redesign basic general education funding. A central tenant of the final SFWG report issued November 2020 was to address the erosion in general-purpose funding based on the number of students in the district, and reduce the reliance on voter-approved operating referendum revenue; improving the revenue disparity across districts and simplifying the overall finance system. This includes the following changes:

- Redefine “basic revenue” to include both the formula allowance, which would continue to be fully state funded, and “Local Education Revenue” (LER), which would replace Local Optional Revenue, (LOR) and would be funded by an equalized levy.
- 80% of the new basic revenue would be in the formula allowance, and 20% would be LER. To reach the 80-20 funding mix, \$958 per pupil unit of referendum revenue would be rolled into LER, making the total LER allowance \$1,641 based on the FY 2022 formula allowance, before inflationary adjustments for FY 2023 (current and new).
- An additional 2% would be added to the new basic revenue, in addition to the 2% increase passed by the Legislature in 2021. This would increase the combined basic revenue allowance for FY 2023 to \$8,750, of which 80% or \$7,000 would be fully state funded, and 20% or \$1,750 would be LER.
- The new standard referendum cap would be set to 10% of the combined formula allowance of \$875 per pupil unit for FY 2023. This reduced cap reflects the funding move from referendum revenue to the LER portion of basic revenue before applying inflationary increases. Districts receiving sparsity revenue would still be exempt from the cap, and the few districts with allowances grandfathered over the standard cap would continue to receive an adjusted grandfathered amount.
- The new combined allowance would then be increased by rolling equity revenue, transition revenue, gifted and talented revenue, literacy incentive aid, and telecommunication equity aid into the base at the same 80-20 funding mix (\$175 funded fully with state aid, and \$44 funded with an equalized levy). The new standard referendum cap at 10% of the combined formula allowance would then be set at \$897 per pupil unit for FY 2023.
- For later years, the combined basic revenue amount would be indexed for inflation using the prior year Consumer Price Index (CPI) and the increases forecasted in state budgeting. This will ensure that basic revenue per pupil funding does not erode over time.

The recommendations simplify, standardize and improve equalization:

- The 80% of combined basic revenue would be fully funded by state aid.
- LER would be simplified by replacing the two-tier equalization formula with a single tier. It would be equalized at 150% of the state average RMV per third prior year resident pupil unit (\$1,044,885); a significant increase in equalization aid for all districts.
- The remaining referendum revenue would be equalized as a single tier up to the standard cap at 125% of the state average RMV per third prior year resident pupil unit (\$837,404).
- The improved equalization makes it possible to eliminate Tax Base Replacement Aid and the Referendum Hold Harmless for all but 4 school districts, further simplifying these funding streams.

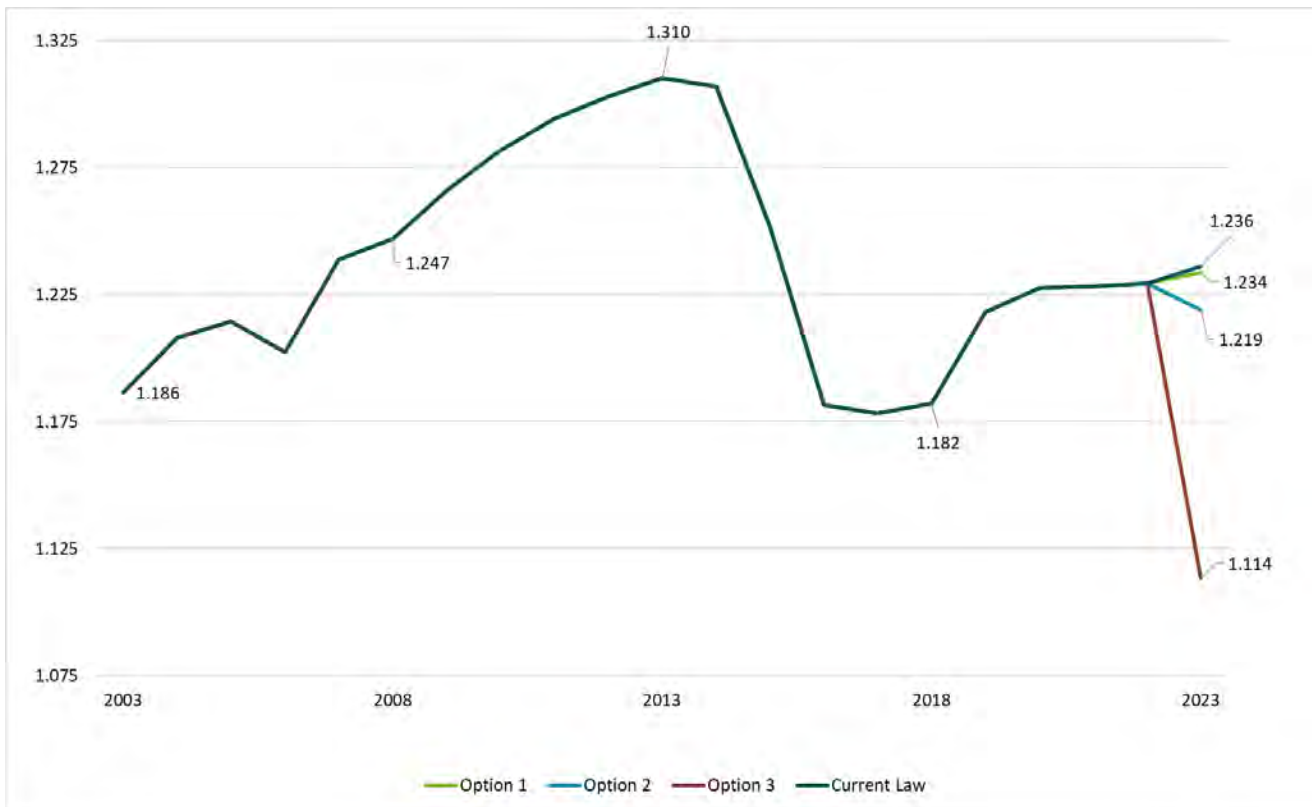
Under this option, all districts would receive an increase in revenue with an average increase of \$530 per pupil unit. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit. It would increase state total general education aid entitlements for school districts by \$702 million and reduce the total net levies by \$243.5 million, for a total increase of \$458.5 million in net revenue.

This option restores the equal basic revenue per pupil funding to 60% of all general education revenue (up from 53%), and reduces the reliance on voter approved operating referenda. This reduces the disparity in unrestricted general education revenue to 11.4%, well below the projected FY 2023 level of 23.6%, by providing more

revenue to districts currently receiving the least revenue. The greatly improved equalization will make it more likely that these low revenue districts will be able to fully utilize the new revenue authorized.

The graph below shows the disparity in unrestricted general education revenue from FY 2003 through FY 2023, including the impact of the three options. In FY 2016 when LOR was implemented with corresponding reductions to operating referendum authority, disparities were reduced from 30.7 to 18.2%. Since then, revenue disparities have increased once again as the board-approved revenue has been frozen at \$724 while the voter-approved portion for districts with large referendum levies has increased due to inflation adjustments included in referendum ballot language and new referendum elections.

Disparity in Unrestricted General Revenue per Student Ratio of 95th Percentile to 5th Percentile



Without further funding formula changes, this pattern will continue. While options 1 and 2 are an incremental approach to closing the disparity gap, option 3 provides significant improvement to the system, restoring the equal basic revenue per pupil funding to 60% of all general education revenue (up from 53%), and reducing the reliance on voter approved operating referenda. If option 3 were enacted into law, it is recommended that Minnesota Statutes 2021, section 127A.51 also be amended. This report is required in any year that the disparity in adjusted general revenue exceeds the previous school year. This could be changed to require recommendations from the commissioner if the disparity in adjusted general revenue exceeds 20%.

Appendix: Equity and Disparity Revenue Options

The [Equity and Disparity Revenue Options spreadsheet](#) 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: **2021**.

Equity and Disparity Revenue Options Summary

School Finance Division



Name	FY 2023 from November 2021 Forecast						Disparity Revenue Options			Total Allowance Change			Disparity Revenue Change		
	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
Minneapolis and St. Paul	70,790	6,863	1,450	724	50	9,087	9,138	9,138	9,474	51	51	833	3,633,583	3,633,583	7,892,822
Other Metro, Inner	94,690	6,863	1,543	724	87	9,217	9,222	9,222	9,616	6	6	3,203	525,078	525,078	30,802,709
Other Metro, Outer	296,587	6,863	1,343	724	98	9,027	9,035	9,038	9,446	8	11	10,667	2,402,767	3,221,849	100,753,937
Nonmetro >=2K	227,030	6,863	420	724	141	8,148	8,173	8,206	9,012	24	58	19,728	5,487,553	13,186,103	177,784,712
Nonmetro 1K-2K	89,844	6,863	266	724	152	8,006	8,029	8,073	8,980	23	67	8,842	2,095,290	6,037,790	79,407,624
Nonmetro < 1K	85,953	6,863	576	711	137	8,287	8,320	8,348	9,097	33	61	6,807	2,865,238	5,202,830	61,922,414
MDE District Estimated Fudge	9,220	6,863	943	723	114	8,642	8,662	8,679	9,270	20	37	581	181,325	339,073	5,382,837
School District Total	874,114	6,863	943	723	114	8,642	8,662	8,679	9,270	20	37	531	17,190,834	32,146,304	463,947,055
A.C.G.C. Public School District	955	6,863	505	724	141	8,233	8,252	8,252	8,969	19	19	134	18,348	18,348	1,198,561
Ada-Borup West	794	6,863	286	724	151	8,024	8,047	8,047	10,051	23	23	488	18,304	18,304	4,904,529
Adrian Public School District	624	6,863	921	724	119	8,627	8,641	8,641	8,969	14	14	33	8,753	8,753	295,906
Aitkin Public School District	1,089	6,863	-	724	165	7,752	7,780	7,780	8,969	28	121	80	30,255	132,025	713,077
Albany Public School District	1,943	6,863	-	724	167	7,754	7,780	7,780	8,969	26	119	169	50,005	231,632	1,517,262
Albert Lea Public School District	3,724	6,863	581	724	134	8,302	8,323	8,323	9,123	21	21	1,011	77,188	77,188	9,225,809
Alden-Conger Public School District	481	6,863	206	724	156	7,949	7,973	7,973	8,969	23	23	252	11,193	11,193	2,259,292
Alexandria Public School District	4,525	6,863	595	724	135	8,317	8,336	8,336	8,969	19	19	354	85,418	85,418	3,175,885
Annandale Public School District	2,165	6,863	79	724	163	7,829	7,854	7,873	8,969	25	45	220	54,246	96,692	1,974,142
Anoka-Hennepin Public School Dist.	41,651	6,863	1,112	724	109	8,808	8,820	8,820	8,969	11	11	526	473,766	473,766	4,717,908
Ashby Public School District	346	6,863	603	724	135	8,325	8,344	8,344	8,969	18	18	694	6,362	6,362	6,225,294
Austin Public School District	5,577	6,863	43	724	163	7,793	7,820	7,873	8,969	27	81	405	151,528	450,247	3,630,203
Badger Public School District	206	6,863	1,170	724	104	8,861	8,874	8,874	8,969	13	13	114	2,604	2,604	1,020,654
Bagley Public School District	1,063	6,863	-	724	165	7,752	7,780	7,873	8,969	28	121	7	29,701	129,097	62,456
Barnesville Public School Dist.	994	6,863	252	724	154	7,993	8,016	8,016	8,969	23	23	421	22,825	22,825	3,772,795
Barnum Public School District	771	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	77	20,336	92,414	694,235
Battle Lake Public School District	442	6,863	400	724	145	8,132	8,154	8,154	8,969	22	22	50	9,679	9,679	447,056
Becker Public School District	3,115	6,863	877	724	121	8,585	8,600	8,600	9,354	15	15	15	45,420	45,420	139,905
Belgrade-Brooten-Elrosa School Dist	676	6,863	706	724	128	8,421	8,440	8,440	8,969	19	19	600	13,133	13,133	5,381,765
Belle Plaine Public School District	1,680	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	263	42,256	199,277	2,358,849
Bemidji Public School District	5,267	6,863	460	724	143	8,190	8,210	8,210	8,969	20	20	61	104,336	104,336	549,188
Benson Public School District	787	6,863	579	724	137	8,303	8,322	8,322	8,969	18	18	678	14,389	14,389	6,083,551
Bertha-Hewitt Public School Dist.	530	6,863	460	724	143	8,190	8,210	8,210	9,222	20	20	1	10,473	10,473	12,697
Big Lake Public School District	3,354	6,863	586	724	136	8,309	8,328	8,328	8,969	19	19	76	62,538	62,538	685,482
Bird Island-Olivia-Lake Lillian	647	6,863	635	724	134	8,356	8,374	8,374	8,969	18	18	78	11,382	11,382	698,655

Equity and Disparity Revenue Options
Report Minn. Stat. § 127A.51

Name	FY 2023 from November 2021 Forecast						Disparity Revenue Options			Total Allowance Change			Disparity Revenue Change		
	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
Blackduck Public School District	624	6,863	-	724	165	7,752	7,780	7,873	8,969	28	121	100	17,360	75,672	898,649
Blooming Prairie Public School Dist	874	6,863	341	724	150	8,078	8,099	8,099	8,969	21	21	96	18,577	18,577	864,740
Bloomington Public School District	10,774	6,863	1,880	724	71	9,538	9,537	9,537	8,969	(1)	(1)	16	(7,395)	(7,395)	145,044
Blue Earth Area Public School	1,170	6,863	714	724	130	8,431	8,448	8,448	8,969	17	17	399	19,432	19,432	3,575,898
Braham Public School District	803	6,863	460	724	143	8,190	8,210	8,210	8,969	20	20	42	15,876	15,876	375,163
Brainerd Public School District	6,770	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	84	176,166	809,067	752,194
Brandon-Evansville Public Schools	569	6,863	382	724	147	8,116	8,137	8,137	8,969	21	21	175	12,075	12,075	1,572,747
Breckenridge Public School District	717	6,863	670	724	132	8,389	8,407	8,407	8,969	17	17	52	12,297	12,297	469,394
Brooklyn Center School District	2,437	6,863	229	724	156	7,972	7,995	7,995	8,969	23	23	53	54,982	54,982	478,527
Browerville Public School District	598	6,863	-	724	167	7,754	7,780	7,873	8,994	26	119	121	15,240	71,108	1,090,874
Browns Valley Public School Dist.	160	6,863	735	724	129	8,451	8,468	8,468	8,969	16	16	125	2,620	2,620	1,121,572
Buffalo Lk-Hector-Stewart Public Sc	519	6,863	701	724	128	8,416	8,436	8,436	9,541	19	19	276	10,106	10,106	2,628,620
Buffalo-Hanover-Montrose Public Sch	5,832	6,863	750	724	127	8,464	8,481	8,481	8,969	17	17	101	97,686	97,686	903,922
Burnsville Public School District	7,836	6,863	1,920	724	50	9,557	9,575	9,575	8,969	18	18	134	141,034	141,034	1,201,575
Butterfield Public School District	251	6,863	1,150	724	107	8,844	8,855	8,855	8,969	11	11	160	2,800	2,800	1,434,627
Byron Public School District	2,561	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	47	65,485	304,925	417,232
Caledonia Public School District	807	6,863	460	724	143	8,190	8,210	8,210	8,969	20	20	195	15,951	15,951	1,753,384
Cambridge-Isanti Public School Dist	5,554	6,863	686	724	131	8,404	8,421	8,421	8,969	17	17	359	96,499	96,499	3,215,639
Campbell-Tintah Public School Dist.	131	6,863	2,329	724	50	9,966	9,984	9,984	8,969	18	18	28	2,361	2,361	250,941
Canby Public School District	642	6,863	676	724	132	8,395	8,412	8,412	8,969	17	17	98	10,961	10,961	875,566
Cannon Falls Public School District	1,220	6,863	500	724	141	8,228	8,247	8,247	8,969	19	19	139	23,510	23,510	1,247,458
Carlton Public School District	394	6,863	813	724	125	8,525	8,540	8,540	8,969	15	15	776	6,095	6,095	6,958,415
Cass Lake-Bena Public Schools	1,446	6,863	-	724	149	7,736	7,780	7,873	8,969	44	138	131	63,688	198,871	1,178,773
Cedar Mountain School District	449	6,863	850	724	123	8,560	8,575	8,575	8,969	15	15	24	6,701	6,701	210,872
Centennial Public School District	7,076	6,863	863	724	124	8,574	8,587	8,587	9,214	13	13	14	93,136	93,136	132,118
Central Public School District	964	6,863	683	724	133	8,403	8,419	8,419	8,969	16	16	85	15,069	15,069	766,423
Chatfield Public Schools	976	6,863	476	724	142	8,205	8,225	8,225	8,969	20	20	855	19,098	19,098	7,672,692
Chisago Lakes School District	3,645	6,863	225	724	155	7,967	7,990	7,990	8,969	23	23	138	84,683	84,683	1,238,447
Chisholm Public School District	798	6,863	251	724	154	7,993	8,015	8,015	8,969	22	22	245	17,855	17,855	2,195,042
Chokio-Alberta Public School Dist.	140	6,863	2,694	724	50	10,331	10,349	10,349	9,931	18	18	219	2,520	2,520	2,176,597
Clearbrook-Gonvick School District	466	6,863	364	724	148	8,099	8,120	8,120	8,969	21	21	509	9,777	9,777	4,564,070
Cleveland Public School District	555	6,863	581	724	136	8,304	8,323	8,323	9,455	19	19	364	10,470	10,470	3,444,716
Climax-Shelly Public Schools	197	6,863	898	724	116	8,601	8,619	8,619	8,969	19	19	120	3,677	3,677	1,074,590
Clinton-Graceville-Beardsley	347	6,863	873	724	122	8,582	8,596	8,596	9,684	15	15	878	5,074	5,074	8,504,530
Cloquet Public School District	3,113	6,863	-	724	167	7,754	7,780	7,873	9,290	26	119	153	79,632	370,631	1,419,205
Columbia Heights Public School Dist	3,630	6,863	309	724	152	8,048	8,069	8,069	8,969	21	21	241	75,226	75,226	2,157,884
Comfrey Public School District	129	6,863	1,211	724	98	8,897	8,912	8,912	9,449	16	16	123	2,023	2,023	1,159,213

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	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
Cook County Public Schools	522	6,863	800	724	125	8,512	8,528	8,528	8,969	16	16	49	8,109	8,109	443,481
Cromwell-Wright Public Schools	333	6,863	-	724	166	7,753	7,780	7,873	8,969	27	121	309	9,088	40,182	2,774,849
Crookston Public School District	1,250	6,863	523	724	137	8,247	8,269	8,269	8,969	22	22	285	27,738	27,738	2,558,885
Crosby-Ironton Public School Dist.	1,084	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	133	27,638	128,960	1,190,228
Dassel-Cokato Public School Dist.	2,224	6,863	699	724	130	8,416	8,434	8,434	8,969	18	18	74	39,684	39,684	666,518
Dawson-Boyd Public School District	620	6,863	460	724	141	8,188	8,210	8,210	8,969	22	22	51	13,390	13,390	454,201
Deer River Public School District	945	6,863	-	724	165	7,752	7,780	7,873	9,224	28	121	7	26,338	114,683	61,307
Delano Public School District	2,582	6,863	381	724	147	8,116	8,137	8,137	8,969	21	21	52	53,583	53,583	470,463
Detroit Lakes Public School Dist.	3,170	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	233	82,314	378,669	2,091,957
Dilworth-Glyndon-Felton	1,778	6,863	-	724	166	7,753	7,780	7,873	8,969	27	120	50	47,452	213,691	450,645
Dover-Eyota Public School District	1,253	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	92	32,774	149,951	825,754
Duluth Public School District	8,656	6,863	647	724	50	8,284	8,385	8,385	8,969	101	101	97	873,431	873,431	871,523
East Central School District	807	6,863	-	724	164	7,751	7,780	7,873	8,969	29	122	216	23,046	98,527	1,936,178
East Grand Forks Public School Dist	2,108	6,863	-	724	168	7,755	7,780	7,873	9,661	25	119	85	53,764	250,873	818,604
Eastern Carver County Public School	10,275	6,863	1,530	724	89	9,206	9,210	9,210	8,969	4	4	21	44,249	44,249	191,088
Eden Prairie Public School District	9,873	6,863	1,672	724	82	9,340	9,343	9,343	10,948	2	2	2	24,067	24,067	21,488
Eden Valley-Watkins School District	1,009	6,863	43	724	165	7,795	7,820	7,873	9,982	25	78	231	25,190	78,697	2,310,484
Edgerton Public School District	459	6,863	385	724	146	8,118	8,140	8,140	9,891	22	22	321	9,924	9,924	3,179,129
Edina Public School District	9,248	6,863	1,915	724	69	9,572	9,571	9,571	9,683	(1)	(1)	279	(10,770)	(10,770)	2,697,121
Elk River Public School District	14,576	6,863	1,299	724	99	8,985	8,995	8,995	9,926	10	10	262	140,001	140,001	2,596,246
Ellsworth Public School District	149	6,863	1,900	724	50	9,537	9,556	9,556	9,931	19	19	341	2,881	2,881	3,390,477
Ely Public School District	593	6,863	284	724	153	8,023	8,045	8,045	9,554	22	22	72	13,026	13,026	690,139
Esko Public School District	1,382	6,863	-	724	167	7,754	7,780	7,873	9,914	26	119	90	35,458	164,620	890,962
Fairmont Area School District	1,885	6,863	301	724	150	8,038	8,061	8,061	9,613	23	23	591	44,024	44,024	5,682,811
Faribault Public School District	3,426	6,863	841	724	123	8,551	8,567	8,567	9,126	16	16	125	53,691	53,691	1,139,755
Farmington Public School District	7,548	6,863	567	724	139	8,292	8,310	8,310	9,883	18	18	331	132,104	132,104	3,269,908
Fergus Falls Public School District	3,275	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	58	86,450	392,622	518,284
Fertile-Beltrami School District	498	6,863	492	724	140	8,219	8,240	8,240	9,988	21	21	159	10,462	10,462	1,590,577
Fillmore Central	640	6,863	464	724	143	8,194	8,214	8,214	9,896	20	20	381	12,614	12,614	3,774,914
Fisher Public School District	249	6,863	161	724	158	7,906	7,931	7,931	8,969	24	24	256	6,093	6,093	2,296,247
Floodwood Public School District	188	6,863	1,815	724	71	9,473	9,477	9,477	8,969	4	4	260	672	672	2,334,408
Foley Public School District	2,080	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	13	54,062	248,478	112,421
Forest Lake Public School District	6,249	6,863	987	724	116	8,690	8,702	8,702	8,969	13	13	63	78,315	78,315	566,262
Fosston Public School District	626	6,863	436	724	145	8,168	8,188	8,188	8,969	20	20	35	12,551	12,551	311,575
Franconia Public School District	29	6,863	1,833	724	71	9,491	9,494	9,494	8,969	3	3	44	77	77	391,548
Frazee-Vergas Public School Dist.	914	6,863	-	724	166	7,753	7,780	7,873	8,969	27	121	82	24,952	110,436	737,693
Fridley Public School District	3,030	6,863	531	724	141	8,259	8,276	8,276	8,969	18	18	231	53,608	53,608	2,076,153

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Fulda Public School District	419	6,863	2,300	724	50	9,937	9,955	9,955	8,969	18	18	61	7,542	7,542	545,480
G.F.W.	696	6,863	1,406	724	91	9,085	9,095	9,095	8,969	10	10	144	6,970	6,970	1,292,843
Glencoe-Silver Lake School District	1,593	6,863	491	724	140	8,218	8,239	8,239	8,969	21	21	116	33,729	33,729	1,037,938
Glenville-Emmons School District	317	6,863	1,900	724	50	9,537	9,556	9,556	8,969	19	19	568	6,122	6,122	5,095,757
Goodhue Public School District	779	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	35	19,967	92,831	312,048
Goodridge Public School District	266	6,863	1,627	724	82	9,296	9,301	9,301	9,844	5	5	1	1,390	1,390	9,723
Granada Huntley-East Chain	320	6,863	2,909	724	50	10,546	10,564	10,564	9,314	18	18	7	5,760	5,760	65,191
Grand Meadow Public School District	498	6,863	667	724	132	8,387	8,404	8,404	8,969	17	17	220	8,553	8,553	1,970,276
Grand Rapids Public School District	4,440	6,863	-	724	166	7,753	7,780	7,873	8,969	27	121	71	120,265	535,330	639,617
Greenbush-Middle River School Dist.	240	6,863	506	724	141	8,234	8,253	8,253	9,031	19	19	41	4,616	4,616	369,145
Greenway Public School District	1,155	6,863	-	724	166	7,753	7,780	7,873	8,969	27	120	538	31,039	138,980	4,829,048
Grygla Public School District	149	6,863	460	724	143	8,190	8,210	8,210	10,864	20	20	5	3,016	3,016	53,050
Hancock Public School District	429	6,863	464	724	143	8,194	8,214	8,214	8,969	20	20	62	8,694	8,694	553,383
Hastings Public School District	4,498	6,863	1,438	724	94	9,119	9,124	9,124	8,969	6	6	40	25,084	25,084	358,568
Hawley Public School District	1,093	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	39	27,872	130,053	354,025
Hayfield Public School District	716	6,863	562	724	138	8,287	8,306	8,306	8,969	18	18	46	13,245	13,245	413,232
Hendricks Public School District	175	6,863	2,809	724	50	10,446	10,464	10,464	8,969	18	18	186	3,147	3,147	1,664,275
Henning Public School District	386	6,863	535	724	139	8,261	8,280	8,280	8,969	19	19	57	7,272	7,272	508,313
Herman-Norcross School District	101	6,863	2,937	724	50	10,574	10,592	10,592	8,969	18	18	36	1,818	1,818	318,374
Hermantown Public School District	2,290	6,863	-	724	168	7,755	7,780	7,873	10,820	25	119	5	58,399	272,504	53,878
Heron Lake-Okabena School District	283	6,863	1,303	724	99	8,989	8,998	8,998	9,132	10	10	2	2,712	2,712	22,194
Hibbing Public School District	2,452	6,863	-	724	167	7,754	7,780	7,873	10,189	26	119	8	62,650	291,844	79,894
Hill City Public School District	265	6,863	-	724	165	7,752	7,780	7,873	8,969	28	122	353	7,473	32,247	3,165,477
Hills-Beaver Creek School District	389	6,863	897	724	120	8,604	8,619	8,619	8,969	14	14	62	5,566	5,566	555,379
Hinckley-Finlayson School District	1,054	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	8	26,881	125,436	74,716
Holdingsford Public School District	1,155	6,863	200	724	157	7,944	7,967	7,967	8,969	23	23	265	26,559	26,559	2,376,760
Hopkins Public School District	7,253	6,863	1,942	724	68	9,597	9,597	9,597	8,969	(0)	(0)	25	(673)	(673)	226,397
Houston Public School District	2,081	6,863	-	724	166	7,753	7,780	7,873	8,969	27	120	80	55,216	249,772	716,155
Howard Lake-Waverly-Winsted	1,382	6,863	55	724	164	7,806	7,832	7,873	8,969	25	67	92	34,843	92,684	827,341
Hutchinson Public School District	2,817	6,863	311	724	151	8,049	8,071	8,071	8,969	22	22	24	60,918	60,918	219,678
International Falls School District	976	6,863	611	724	135	8,333	8,351	8,351	8,969	18	18	11	17,579	17,579	101,957
Inver Grove Heights Schools	3,649	6,863	595	724	137	8,319	8,336	8,336	10,597	17	17	12	61,387	61,387	130,134
Isle Public School District	418	6,863	521	724	138	8,246	8,267	8,267	8,969	21	21	125	8,752	8,752	1,116,806
Ivanhoe Public School District	132	6,863	1,121	724	108	8,816	8,828	8,828	8,969	12	12	96	1,520	1,520	857,009
Jackson County Central School Dist.	1,233	6,863	460	724	143	8,190	8,210	8,210	8,969	20	20	113	24,391	24,391	1,016,377
Janesville-Waldorf-Pemberton	727	6,863	1,311	724	99	8,996	9,005	9,005	8,969	9	9	29	6,669	6,669	256,800
Jordan Public School District	2,046	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	431	52,646	243,940	3,869,070

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Kasson-Mantorville School District	2,437	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	86	62,153	290,019	773,918
Kelliher Public School District	324	6,863	-	350	159	7,372	7,780	7,873	8,969	408	501	252	131,960	162,212	2,263,851
Kenyon-Wanamingo School District	789	6,863	1,246	724	102	8,935	8,945	8,945	8,969	10	10	176	7,880	7,880	1,582,757
Kerkhoven-Murdock-Sunburg	791	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	129	20,171	94,119	1,155,218
Kimball Public School District	810	6,863	567	724	137	8,291	8,310	8,310	8,969	19	19	28	15,408	15,408	254,625
Kingsland Public School District	585	6,863	842	724	123	8,552	8,567	8,567	8,969	16	16	39	9,101	9,101	349,639
Kittson Central School District	251	6,863	3,546	724	50	11,183	11,201	11,201	8,969	18	18	670	4,518	4,518	6,005,369
La Crescent-Hokah School District	1,156	6,863	929	724	119	8,634	8,648	8,648	8,969	14	14	28	16,113	16,113	250,630
Lac Qui Parle Valley School Dist.	855	6,863	566	724	137	8,290	8,309	8,309	8,969	19	19	9	16,245	16,245	77,984
Lake Benton Public School District	212	6,863	2,032	724	50	9,669	9,687	9,687	10,044	18	18	8	3,813	3,813	81,472
Lake City Public School District	1,283	6,863	826	724	124	8,537	8,552	8,552	9,479	15	15	11	19,654	19,654	108,216
Lake Crystal-Wellcome Memorial	1,052	6,863	46	724	165	7,798	7,823	7,873	10,311	25	76	12	26,222	79,509	120,517
Lake Of The Woods School District	462	6,863	24	724	165	7,777	7,803	7,873	9,229	26	97	10	12,038	44,744	92,450
Lake Park Audubon School District	807	6,863	195	724	157	7,939	7,962	7,962	8,969	23	23	195	18,625	18,625	1,746,150
Lake Superior Public School Dist.	1,463	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	18	38,358	175,149	158,981
Lakeview School District	735	6,863	-	724	168	7,755	7,780	7,873	9,911	25	119	4	18,743	87,456	35,553
Lakeville Public School District	12,872	6,863	1,444	724	94	9,125	9,130	9,130	8,969	5	5	326	68,337	68,337	2,925,837
Lancaster Public School District	191	6,863	2,853	724	50	10,490	10,508	10,508	8,969	18	18	326	3,438	3,438	2,926,569
Lanesboro Public School District	418	6,863	-	724	165	7,752	7,780	7,873	8,969	28	121	159	11,491	50,531	1,427,774
Laporte Public School District	352	6,863	-	724	165	7,752	7,780	7,873	8,969	28	122	232	9,915	42,865	2,078,381
Le Sueur-Henderson School District	1,012	6,863	290	724	151	8,029	8,051	8,051	8,969	23	23	732	22,903	22,903	6,567,381
Leroy-Ostrander Public Schools	285	6,863	2,033	724	50	9,670	9,688	9,688	8,969	18	18	36	5,133	5,133	323,371
Lester Prairie Public School Dist.	508	6,863	694	724	131	8,412	8,429	8,429	8,969	17	17	413	8,568	8,568	3,707,700
Lewiston-Altura Public School Dist.	752	6,863	52	724	164	7,803	7,829	7,873	8,969	25	70	27	19,042	52,838	238,674
Litchfield Public School District	1,696	6,863	667	724	132	8,386	8,404	8,404	8,969	18	18	50	30,146	30,146	444,981
Little Falls Public School District	2,485	6,863	224	724	154	7,965	7,990	7,990	8,969	24	24	85	60,849	60,849	765,862
Littlefork-Big Falls School Dist.	315	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	212	8,123	37,609	1,898,619
Long Prairie-Grey Eagle School Dist	1,046	6,863	458	724	143	8,189	8,209	8,209	8,969	20	20	108	20,686	20,686	972,107
Luverne Public School District	1,239	6,863	463	724	143	8,193	8,213	8,213	8,969	20	20	115	24,444	24,444	1,030,425
Lyle Public School District	314	6,863	907	724	118	8,612	8,628	8,628	9,638	16	16	7	5,007	5,007	70,996
Lynd Public School District	218	6,863	748	724	123	8,458	8,479	8,479	8,969	21	21	251	4,632	4,632	2,249,715
M.A.C.C.R.A.Y. School District	747	6,863	1,177	724	106	8,870	8,881	8,881	8,969	11	11	55	8,096	8,096	496,784
Mabel-Canton Public School Dist.	271	6,863	1,213	724	103	8,903	8,914	8,914	8,969	11	11	188	2,985	2,985	1,685,948
Madelia Public School District	646	6,863	785	724	124	8,496	8,514	8,514	8,969	18	18	38	11,590	11,590	344,879
Mahnomen Public School District	674	6,863	-	724	162	7,749	7,780	7,873	8,969	31	124	4	20,828	83,820	36,313
Mahtomedi Public School District	3,634	6,863	1,295	724	101	8,983	8,991	8,991	8,969	8	8	81	27,559	27,559	730,870
Mankato Public School District	9,292	6,863	492	724	140	8,219	8,240	8,240	8,969	21	21	268	193,569	193,569	2,407,190

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Name	FY 2023 from November 2021 Forecast						Disparity Revenue Options			Total Allowance Change			Disparity Revenue Change		
	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
Maple Lake Public School District	842	6,863	656	724	133	8,376	8,393	8,393	8,969	17	17	36	14,594	14,594	318,979
Maple River School District	933	6,863	268	724	153	8,008	8,030	8,030	8,969	22	22	26	20,675	20,675	236,264
Marshall County Central Schools	471	6,863	707	724	130	8,424	8,441	8,441	8,969	17	17	51	7,863	7,863	457,138
Marshall Public School District	2,776	6,863	-	724	167	7,754	7,780	7,873	9,864	26	119	354	71,775	331,271	3,494,702
Martin County West School District	735	6,863	685	724	131	8,403	8,420	8,420	8,969	17	17	352	12,476	12,476	3,157,360
Mcgregor Public School District	451	6,863	-	300	168	7,331	7,780	7,873	9,888	449	543	220	202,535	244,658	2,178,135
Medford Public School District	977	6,863	-	724	167	7,754	7,780	7,873	9,366	26	120	235	25,779	117,079	2,199,808
Melrose Public School District	1,427	6,863	200	724	157	7,944	7,967	7,967	8,980	23	23	333	32,834	32,834	2,988,294
Menahga Public School District	1,072	6,863	-	724	165	7,752	7,780	7,873	9,711	28	122	12	30,430	130,658	114,302
Mesabi East School District	969	6,863	-	724	167	7,754	7,780	7,873	11,749	26	119	2	24,770	115,341	27,546
Milaca Public School District	1,756	6,863	268	724	153	8,008	8,030	8,030	8,969	22	22	42	38,930	38,930	372,230
Milroy Public School District	79	6,863	3,566	724	50	11,203	11,221	11,221	8,969	18	18	134	1,425	1,425	1,200,695
Minneapolis Public School Dist.	32,690	6,863	2,010	724	50	9,647	9,665	9,665	9,860	18	18	122	588,471	588,471	1,205,125
Minneota Public School District	496	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	11	12,644	58,995	99,106
Minnetonka Public School District	12,178	6,863	1,920	724	69	9,576	9,575	9,575	9,181	(1)	(1)	4	(14,100)	(14,100)	39,746
Minnewaska School District	1,406	6,863	238	724	154	7,978	8,002	8,002	8,969	24	24	128	33,384	33,384	1,147,334
Montevideo Public School District	1,766	6,863	157	724	159	7,903	7,927	7,927	8,969	24	24	131	42,286	42,286	1,176,163
Monticello Public School District	4,394	6,863	564	724	137	8,289	8,308	8,308	8,969	19	19	81	82,653	82,653	727,277
Moorhead Public School District	7,805	6,863	224	724	153	7,964	7,989	7,989	8,969	25	25	56	198,766	198,766	505,081
Moose Lake Public School District	652	6,863	-	724	168	7,755	7,780	7,873	9,826	25	119	5	16,626	77,580	50,790
Mora Public School District	1,725	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	292	43,978	205,207	2,620,199
Morris Area Public Schools	1,156	6,863	258	724	154	7,999	8,021	8,021	8,969	22	22	313	25,796	25,796	2,803,225
Mounds View Public School District	12,907	6,863	1,853	724	72	9,512	9,512	9,512	8,969	0	0	249	78	78	2,233,252
Mountain Iron-Buhl School District	612	6,863	-	724	166	7,753	7,780	7,873	9,525	27	120	2	16,519	73,771	19,701
Mountain Lake Public Schools	547	6,863	1,203	724	104	8,894	8,904	8,904	8,969	11	11	552	5,749	5,749	4,954,110
Murray County Central School Dist.	785	6,863	626	724	134	8,347	8,365	8,365	8,969	18	18	76	14,067	14,067	680,813
Nashwauk-Keewatin School District	584	6,863	607	724	133	8,327	8,348	8,348	8,969	20	20	213	11,789	11,789	1,910,589
Nett Lake Public School District	93	6,863	1,514	724	84	9,185	9,195	9,195	8,969	11	11	260	984	984	2,335,219
Nevis Public School District	676	6,863	-	724	165	7,752	7,780	7,873	8,969	28	122	609	19,219	82,417	5,466,118
New London-Spicer School District	1,674	6,863	1,020	724	114	8,721	8,734	8,734	9,277	13	13	230	21,413	21,413	2,133,653
New Prague Area Schools	4,586	6,863	247	724	155	7,989	8,011	8,011	8,969	22	22	465	99,261	99,261	4,171,510
New Ulm Public School District	2,335	6,863	805	724	125	8,517	8,532	8,532	8,969	15	15	112	36,132	36,132	1,003,619
New York Mills Public School Dist.	890	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	219	22,695	105,899	1,968,379
Nicollet Public School District	407	6,863	1,218	724	103	8,908	8,919	8,919	9,310	11	11	383	4,401	4,401	3,569,375
Norman County East School District	277	6,863	1,564	724	85	9,236	9,242	9,242	8,969	6	6	123	1,667	1,667	1,102,232
North Branch Public Schools	2,831	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	54	74,962	339,644	484,922
North St Paul-Maplewood Oakdale Dis	11,162	6,863	909	724	121	8,617	8,630	8,630	8,969	13	13	153	147,682	147,682	1,371,727

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Name	FY 2023 from November 2021 Forecast						Disparity Revenue Options			Total Allowance Change			Disparity Revenue Change		
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Northfield Public School District	4,164	6,863	1,849	724	70	9,507	9,509	9,509	8,969	2	2	123	10,256	10,256	1,098,892
Northland Community Schools	359	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	1,322	9,164	42,763	11,860,933
Nrheg School District	924	6,863	-	724	167	7,754	7,780	7,873	9,066	26	120	29	24,054	110,474	267,242
Ogilvie Public School District	580	6,863	-	724	165	7,752	7,780	7,873	8,969	28	121	246	16,016	70,257	2,205,752
Onamia Public School District	690	6,863	-	724	165	7,752	7,780	7,873	8,969	28	121	373	19,320	83,863	3,347,824
Orono Public School District	3,234	6,863	1,903	724	70	9,560	9,559	9,559	8,969	(1)	(1)	338	(3,083)	(3,083)	3,027,172
Ortonville Public Schools	527	6,863	503	724	141	8,231	8,250	8,250	8,969	19	19	81	10,140	10,140	722,481
Osakis Public School District	928	6,863	-	575	168	7,606	7,780	7,873	8,969	174	268	367	161,970	248,745	3,294,220
Osseo Public School District	22,408	6,863	1,602	724	84	9,273	9,277	9,277	8,969	5	5	123	107,428	107,428	1,107,079
Owatonna Public School District	5,062	6,863	493	724	140	8,219	8,241	8,241	8,969	21	21	33	107,462	107,462	295,004
Park Rapids Public School District	1,800	6,863	-	724	167	7,755	7,780	7,873	10,705	25	119	3	45,904	214,197	37,244
Parkers Prairie Public School Dist.	565	6,863	361	724	149	8,096	8,117	8,117	8,969	21	21	99	11,873	11,873	884,722
Paynesville Public School District	979	6,863	39	724	165	7,792	7,817	7,873	8,969	25	82	51	24,495	80,101	460,108
Pelican Rapids Public School Dist.	939	6,863	315	724	149	8,051	8,075	8,075	8,969	23	23	42	21,663	21,663	376,416
Pequot Lakes Public Schools	1,905	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	77	48,587	226,718	688,457
Perham-Dent Public School District	1,703	6,863	-	724	165	7,752	7,780	7,873	8,969	28	121	8	46,952	206,161	69,711
Pierz Public School District	1,375	6,863	-	724	168	7,755	7,780	7,873	9,273	25	119	11	35,063	163,608	97,676
Pillager Public School District	1,311	6,863	-	724	165	7,752	7,780	7,873	8,969	28	122	21	36,909	159,433	190,384
Pine City Public School District	1,685	6,863	154	724	159	7,901	7,924	7,924	8,969	24	24	52	39,729	39,729	465,920
Pine Island Public School Dist.	1,693	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	0	43,172	201,446	1,791
Pine Point Public School District	66	6,863	-	724	157	7,744	7,780	7,873	8,969	36	129	99	2,360	8,568	886,027
Pine River-Backus School District	1,050	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	58	26,775	124,937	518,811
Pipestone Area School District	1,154	6,863	474	724	141	8,202	8,223	8,223	8,969	21	21	131	24,146	24,146	1,179,006
Plainview-Elgin-Millville	1,593	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	255	41,341	190,229	2,285,853
Princeton Public School District	3,403	6,863	-	724	167	7,754	7,780	7,873	8,998	26	119	152	87,857	405,977	1,368,017
Prinsburg Public School District	1	6,863	-	-	302	7,165	7,780	7,873	9,306	615	709	98	615	709	907,663
Prior Lake-Savage Area Schools	9,842	6,863	624	724	136	8,347	8,363	8,363	9,898	17	17	569	163,186	163,186	5,633,361
Proctor Public School District	1,983	6,863	-	724	167	7,754	7,780	7,873	9,709	26	120	253	52,197	237,620	2,452,345
Randolph Public School District	858	6,863	-	625	168	7,656	7,780	7,873	9,161	124	217	8	106,337	186,550	69,082
Red Lake County Central Public Sch	401	6,863	785	724	126	8,497	8,513	8,513	8,969	16	16	26	6,569	6,569	234,656
Red Lake Falls Public School Dist.	420	6,863	1,700	724	78	9,365	9,369	9,369	8,969	4	4	84	1,815	1,815	750,260
Red Lake Public School District	1,706	6,863	1,343	724	86	9,016	9,036	9,036	8,969	20	20	42	33,426	33,426	373,349
Red Rock Central School District	444	6,863	700	724	131	8,418	8,434	8,434	8,969	17	17	54	7,459	7,459	480,292
Red Wing Public School District	2,720	6,863	1,650	724	81	9,318	9,323	9,323	10,340	5	5	4	13,468	13,468	39,004
Redwood Area School District	1,200	6,863	460	724	142	8,189	8,210	8,210	8,969	21	21	93	25,649	25,649	830,356
Renville County West School Dist.	596	6,863	1,558	724	85	9,230	9,237	9,237	8,969	6	6	149	3,631	3,631	1,333,277
Richfield Public School District	4,425	6,863	1,115	724	111	8,812	8,822	8,822	10,023	10	10	282	43,145	43,145	2,825,430

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Robbinsdale Public School District	11,794	6,863	1,872	724	71	9,530	9,530	9,530	8,969	0	0	254	4,822	4,822	2,277,598
Rochester Public School District	18,935	6,863	821	724	123	8,531	8,548	8,548	8,969	17	17	274	315,083	315,083	2,459,842
Rock Ridge Public Schools	2,682	6,863	202	724	157	7,946	7,969	7,969	8,969	23	23	224	61,950	61,950	2,012,624
Rockford Public School District	1,769	6,863	807	724	124	8,517	8,534	8,534	8,969	17	17	49	29,919	29,919	438,500
Rocori Public School District	2,627	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	296	67,796	313,425	2,654,027
Roseau Public School District	1,247	6,863	227	724	156	7,969	7,992	7,992	8,969	23	23	69	28,283	28,283	619,298
Rosemount-Apple Valley-Eagan	32,249	6,863	1,673	724	81	9,341	9,344	9,344	8,969	3	3	882	89,923	89,923	7,912,164
Roseville Public School District	8,272	6,863	1,877	724	70	9,534	9,535	9,535	8,969	1	1	35	4,906	4,906	312,777
Rothsay Public School District	365	6,863	260	300	154	7,577	8,023	8,023	8,969	446	446	304	162,883	162,883	2,727,809
Round Lake-Brewster Public Schools	525	6,863	765	724	127	8,479	8,495	8,495	8,969	16	16	174	8,518	8,518	1,560,317
Royalton Public School District	1,020	6,863	-	724	166	7,753	7,780	7,873	9,474	27	120	8	27,049	122,369	71,940
Rtr Public Schools	581	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	129	15,082	69,417	1,157,176
Rush City Public School District	926	6,863	900	724	120	8,607	8,621	8,621	8,969	14	14	55	13,228	13,228	489,101
Rushford-Peterson Public Schools	694	6,863	470	724	142	8,199	8,220	8,220	9,215	21	21	19	14,459	14,459	177,664
Sartell-St. Stephen School District	4,544	6,863	460	724	143	8,190	8,210	8,210	8,969	20	20	91	89,864	89,864	816,413
Sauk Centre Public School District	1,109	6,863	1,055	724	112	8,754	8,766	8,766	8,969	12	12	22	13,710	13,710	195,217
Sauk Rapids-Rice Public Schools	4,733	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	269	122,470	564,965	2,413,350
School District Fudge	9,220	6,863	943	723	114	8,642	8,662	8,679	9,138	20	37	20	181,325	339,073	185,931
Sebeka Public School District	513	6,863	133	724	160	7,879	7,904	7,904	8,969	25	25	373	12,623	12,623	3,347,838
Shakopee Public School District	8,875	6,863	1,266	724	102	8,955	8,964	8,964	8,969	9	9	139	76,758	76,758	1,245,600
Sibley East School District	1,142	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	78	29,424	136,149	698,649
Sleepy Eye Public School District	610	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	22	15,898	72,888	200,978
South Koochiching School District	312	6,863	-	724	168	7,755	7,780	7,873	8,969	25	119	221	7,966	37,171	1,985,090
South St. Paul Public School Dist.	3,275	6,863	706	724	130	8,424	8,440	8,440	8,969	17	17	134	55,069	55,069	1,202,562
South Washington County School Dist	20,538	6,863	1,887	724	71	9,544	9,544	9,544	8,969	(0)	(0)	93	(6,597)	(6,597)	833,789
Southland Public School District	464	6,863	1,468	724	90	9,144	9,152	9,152	8,969	8	8	117	3,530	3,530	1,051,628
Spring Grove School District	386	6,863	918	724	119	8,624	8,638	8,638	8,969	14	14	47	5,426	5,426	423,994
Spring Lake Park Public Schools	6,745	6,863	194	724	156	7,937	7,961	7,961	8,969	25	25	118	166,878	166,878	1,060,829
Springfield Public School District	609	6,863	-	708	167	7,738	7,780	7,873	11,557	42	136	6	25,625	82,559	64,392
St. Anthony-New Brighton Schools	1,972	6,863	930	724	120	8,637	8,649	8,649	9,257	12	12	21	24,489	24,489	195,066
St. Charles Public School District	1,170	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	135	30,463	139,843	1,215,033
St. Clair Public School District	829	6,863	500	724	141	8,228	8,247	8,247	9,911	20	20	19	16,225	16,225	186,620
St. Cloud Public School District	10,221	6,863	-	724	168	7,755	7,780	7,873	9,188	25	119	18	260,636	1,216,171	162,701
St. Francis Public School District	4,178	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	96	106,530	497,083	861,484
St. James Public School District	1,130	6,863	504	724	141	8,231	8,251	8,251	9,144	19	19	19	21,777	21,777	176,276
St. Louis County School District	2,102	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	50	53,597	250,089	449,120
St. Louis Park Public School Dist.	5,012	6,863	1,948	724	50	9,585	9,603	9,603	9,575	18	18	8	90,230	90,230	77,217

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St. Michael-Albertville School Dist	6,948	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	146	177,406	826,920	1,305,822
St. Paul Public School District	38,100	6,863	969	724	50	8,606	8,686	8,686	8,969	80	80	41	3,045,111	3,045,111	366,802
St. Peter Public School District	2,405	6,863	410	724	145	8,142	8,163	8,163	9,562	22	22	24	52,242	52,242	226,664
Staples-Motley School District	1,056	6,863	126	724	158	7,870	7,898	7,898	10,487	27	27	6	28,798	28,798	62,573
Stephen-Argyle Central Schools	320	6,863	1,771	724	74	9,432	9,436	9,436	8,969	3	3	29	1,098	1,098	263,640
Stewartville Public School District	2,291	6,863	246	724	154	7,988	8,010	8,010	9,417	23	23	17	51,778	51,778	156,975
Stillwater Area Public School Dist.	9,069	6,863	1,698	724	81	9,365	9,367	9,367	8,969	2	2	70	17,773	17,773	629,114
Swanville Public School District	362	6,863	460	724	143	8,190	8,210	8,210	8,969	20	20	96	7,165	7,165	864,246
Thief River Falls School District	2,022	6,863	-	724	166	7,753	7,780	7,873	8,969	27	121	42	55,040	244,071	374,639
Tracy Area Public School District	653	6,863	530	724	136	8,254	8,276	8,276	8,969	22	22	37	14,558	14,558	335,226
Tri-City United School District	2,084	6,863	9	724	167	7,762	7,788	7,873	10,920	26	111	8	53,278	231,298	84,023
Tri-County School District	226	6,863	2,476	724	50	10,113	10,131	10,131	8,969	18	18	98	4,075	4,075	880,962
Triton School District	1,127	6,863	750	724	128	8,465	8,481	8,481	8,969	16	16	32	18,198	18,198	290,648
Truman Public School District	268	6,863	2,414	724	50	10,051	10,069	10,069	8,969	18	18	17	4,824	4,824	155,082
Ulen-Hitterdal Public School Dist	303	6,863	1,463	724	91	9,140	9,148	9,148	8,969	7	7	166	2,205	2,205	1,487,060
Underwood Public School District	605	6,863	-	260	170	7,293	7,780	7,873	8,969	487	581	85	294,846	351,443	760,150
United South Central School Dist.	752	6,863	1,204	724	104	8,895	8,906	8,906	8,969	10	10	124	7,892	7,892	1,116,196
Upsala Public School District	375	6,863	207	724	156	7,949	7,973	7,973	8,969	24	24	177	8,907	8,907	1,583,797
Verndale Public School District	574	6,863	-	300	166	7,329	7,780	7,873	8,969	451	545	85	259,054	312,716	761,379
Wabasha-Kellogg Public School Dist.	547	6,863	837	724	123	8,548	8,563	8,563	8,969	15	15	16	8,247	8,247	143,122
Wabasso Public School District	456	6,863	329	724	149	8,065	8,088	8,088	8,969	22	22	115	10,141	10,141	1,033,586
Waconia Public School District	4,590	6,863	983	724	117	8,688	8,699	8,699	9,077	12	12	34	52,984	52,984	312,935
Wadena-Deer Creek School District	1,168	6,863	563	724	137	8,287	8,307	8,307	10,114	20	20	76	22,961	22,961	772,781
Walker-Hackensack-Akeley Schl. Dist	811	6,863	-	724	166	7,753	7,780	7,873	8,969	27	121	56	22,109	97,908	503,549
Warren-Alvarado-Oslo School Dist.	609	6,863	1,900	724	50	9,537	9,556	9,556	9,782	19	19	8	11,772	11,772	77,890
Warroad Public School District	1,042	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	113	26,607	124,002	1,017,690
Waseca Public School District	1,977	6,863	-	724	167	7,754	7,780	7,873	8,969	26	119	62	51,017	235,823	557,818
Watertown-Mayer Public School Dist.	1,709	6,863	526	724	141	8,254	8,271	8,271	8,969	18	18	23	30,375	30,375	209,973
Waterville-Elysian-Morristown	812	6,863	1,127	724	108	8,822	8,833	8,833	9,911	12	12	10	9,568	9,568	101,837
Waubun-Ogema-White Earth Public Sch	757	6,863	-	724	163	7,750	7,780	7,873	8,969	30	124	12	22,939	93,747	106,833
Wayzata Public School District	13,514	6,863	1,885	724	71	9,543	9,542	9,542	8,969	(1)	(1)	86	(9,387)	(9,387)	772,309
West Central Area	860	6,863	1,551	724	85	9,223	9,230	9,230	9,569	7	7	17	6,024	6,024	158,521
West St. Paul-Mendota Hts.-Eagan	5,673	6,863	1,279	724	102	8,968	8,975	8,975	8,969	8	8	98	42,567	42,567	875,283
Westbrook-Walnut Grove Schools	477	6,863	1,450	724	85	9,122	9,136	9,136	8,969	13	13	91	6,369	6,369	813,022
Westonka Public School District	2,690	6,863	1,543	724	88	9,219	9,223	9,223	9,461	4	4	7	11,099	11,099	67,748
Wheaton Area Public School District	391	6,863	1,262	724	101	8,950	8,960	8,960	8,969	10	10	202	3,922	3,922	1,809,130
White Bear Lake School District	9,138	6,863	1,355	724	98	9,040	9,047	9,047	8,969	7	7	72	65,252	65,252	646,744

Equity and Disparity Revenue Options
Report Minn. Stat. § 127A.51

Name	FY 2023 from November 2021 Forecast				Disparity Revenue Options					Total Allowance Change			Disparity Revenue Change		
	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
Willmar Public School District	4,478	6,863	45	724	163	7,796	7,822	7,873	8,969	27	78	38	119,265	349,095	344,045
Willow River Public School District	453	6,863	-	724	165	7,752	7,780	7,873	8,969	28	122	41	12,782	55,151	370,789
Windom Public School District	1,292	6,863	613	724	135	8,335	8,353	8,353	8,969	18	18	261	23,082	23,082	2,341,722
Win-E-Mac School District	464	6,863	548	724	139	8,273	8,292	8,292	8,969	19	19	17	8,705	8,705	150,031
Winona Area Public School District	2,745	6,863	1,228	724	102	8,916	8,928	8,928	8,969	11	11	24	31,033	31,033	214,785
Worthington Public School District	4,259	6,863	500	724	141	8,228	8,247	8,247	8,969	19	19	48	82,059	82,059	426,335
Wrenshall Public School District	413	6,863	-	724	167	7,754	7,780	7,873	8,969	26	120	283	10,849	49,459	2,539,914
Yellow Medicine East	714	6,863	1,133	724	108	8,828	8,840	8,840	8,969	11	11	76	8,121	8,121	678,879
Zumbrota-Mazeppa School District	1,380	6,863	1,066	724	111	8,764	8,776	8,776	9,270	13	13	581	17,301	17,301	5,382,837