



Options for General Education Formula Changes to Limit Revenue Disparities, Fiscal Year 2023 and 2024

Report to the Legislature

As required by Minnesota Statutes 2023, section 127A.51

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As requested by Minnesota Statutes 2023, section 3.197: This report cost approximately \$6,723 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 2023, 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.

Executive Summary

Disparity in adjusted general revenue (as measured by the ratio of the 95th percentile to the fifth percentile) has increased each year beginning with 17.82% in Fiscal Year 2017 and is projected to reach 26.74% by Fiscal Year 2025 (please see chart on page 10 for additional information). This report proposes simplifying the equity revenue calculation and provides three options to decrease general revenue disparities. Equity simplification reduces disparity slightly to 26.49% and is the foundation used to calculate the three options to further decrease disparity. Option 1 changes the equity sliding scale and reduces disparity to 26.00%. Option 2 rolls \$100 of referendum revenue into local optional revenue (LOR) and reduces disparity to 24.60%. Option 3 rolls \$240 of referendum revenue into LOR and reduces disparity to 22.74%, which is the Fiscal Year 2020 disparity level.

The information in this report satisfies the FY 2023 and FY 2024 reporting requirements.

Introduction

The December 2023 calculations under Minnesota Statutes 2023, 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 1.2602 in FY 2024 to 1.2674 in FY 2025 (two shaded cells found in the 95th-5th Ratios row/FY 2024 and FY 2025 columns). The projected increase in the disparity ratio for FY 2025 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.” Forecast data for FY 2025 was used to model the options presented in this report; however, since the levies for FY 2025 have already been calculated, the options presented would take effect beginning in FY 2026.

Analysis

General Education Revenue Disparity Report (Minnesota Statutes 2023, section 127A.51), December 2023

State averages are estimated general revenue per weighted Average Daily Membership (ADM). The definition of "General Revenue" varies over time. The current definition includes Basic Revenue, Referendum Revenue, Local Optional Revenue and Equity Revenue.

| | FY 2019 | FY 2020 | FY 2021 | FY 2022 | FY 2023 | FY 2024 | FY 2025 |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|
| State Averages | 7,802 | 8,023 | 8,237 | 8,458 | 8,695 | 9,005 | 9,198 |
| 1st Percentile | 7,111 | 7,301 | 7,439 | 7,603 | 7,752 | 8,027 | 8,170 |
| 5th Percentile | 7,193 | 7,328 | 7,458 | 7,619 | 7,754 | 8,029 | 8,172 |
| 10th Percentile | 7,194 | 7,329 | 7,458 | 7,619 | 7,754 | 8,029 | 8,172 |
| 50th Percentile | 7,678 | 8,037 | 8,230 | 8,454 | 8,665 | 8,966 | 9,125 |
| 90th Percentile | 8,642 | 8,939 | 9,109 | 9,417 | 9,689 | 10,058 | 10,253 |
| 95th Percentile | 8,761 | 8,996 | 9,159 | 9,458 | 9,755 | 10,118 | 10,357 |
| 99th Percentile | 8,838 | 9,058 | 9,204 | 9,520 | 9,808 | 10,153 | 10,376 |
| 90th-10th Dollar Gaps | 1,448 | 1,610 | 1,651 | 1,797 | 1,935 | 2,029 | 2,081 |
| 95th-5th Dollar Gaps | 1,567 | 1,667 | 1,702 | 1,839 | 2,002 | 2,089 | 2,185 |
| 99th-1st Dollar Gaps | 1,727 | 1,758 | 1,765 | 1,917 | 2,056 | 2,126 | 2,206 |
| 90th-10th Ratios | 1.2012 | 1.2197 | 1.2213 | 1.2359 | 1.2496 | 1.2527 | 1.2547 |
| 95th-5th Ratios | 1.2179 | 1.2275 | 1.2282 | 1.2414 | 1.2581 | 1.2602 | 1.2674 |
| 99th-1st Ratios | 1.2429 | 1.2408 | 1.2373 | 1.2522 | 1.2652 | 1.2649 | 1.2700 |

Current Equity Revenue Formula Explained

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 (LOR), 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, 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, St. Paul and Duluth are ineligible for the first four components of equity revenue but are eligible for the fifth component.

Recent Legislative 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 was 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 (component 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.

Rising property values and stagnant equalization levels have shifted an increasing burden of local optional and equity revenue funding from state aid to school district taxpayers. In FY 2022, 324 school districts received LOR and 214 districts received equity revenue in the form of state aid. Those numbers are forecast to drop to 256 districts receiving LOR and 104 districts receiving equity revenue in the form of state aid for FY 2025. The 2023 Minnesota Legislature enacted changes to the second tier LOR equalization threshold, but the change is not sufficient to offset the increase in property values:

- FY 2025: \$587,244

- FY 2026: \$642,038
- FY 2027 and later: \$671,345

Analysis of Current Equity Revenue Formula

With the recent law changes, the low referendum provision (component 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. 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, St. Paul and Duluth from receiving the first four components of equity revenue reduces the equity revenue available to St. 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 three options are inclusive of the equity revenue formula simplification outlined in the next section. The simplification and options calculations assume that all districts would elect the full LOR allowance. Currently, some districts choose a lower amount of LOR, which can distort the disparity calculation.

Option 1 would simplify the equity revenue formula and change the equity revenue sliding scale to increase total equity revenue, which is targeted to low revenue districts. Option 2 would simplify the equity revenue formula and would limit revenue disparities by rolling a portion of referendum revenue into LOR. Option 3 would simplify the equity revenue formula and would roll sufficient referendum revenue into LOR to reduce revenue disparities to the FY 2020 level. A detailed description of each option is provided below. Runs showing the district-by-district impact of each option based on FY 2025 forecast data are included in the Appendix. Draft bill language is available upon request.

Simplify the Equity Revenue Formula

Based on November 2023 forecast data, the FY 2025 95th percentiles are estimated to be \$9,715 for the non-metro region and \$9,893 for the Twin Cities metro region, while the fifth percentiles are estimated to be \$7,581 for the non-metro region and \$7,592 for the metro region. This is an equity gap of \$2,134 and \$2,301 for the non-metro and metro regions, respectively. The bullet points below illustrate how the 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 Minnesota Statutes 2023, section 126C.17, subdivision 2(a)(1) (forecast as \$2,193.74 for FY 2025).
- 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. Minneapolis has referendum authority over the standard cap and would receive no equity revenue.
- Change the metro/rural adjustment factor from 0.25 to 0.60 to ensure no district incurs a disparity revenue loss. An additional \$9 would move to LOR with this adjustment.
- Roll the uniform allowances of the equity formula that all districts receive into tier 2 of LOR, increasing the allowance from \$424 to \$497. 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 \$73 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.

This simplification and disparity reduction could be accomplished since the standard referendum allowance limit 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 \$25 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 \$5.7 million and levy would increase by \$15.5 million statewide, for a total increase of \$21.4 million in revenue, which includes the forecast adjustments.

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

Option 1 – Increase Equity Sliding Scale Revenue

Option 1 builds on the equity simplification. 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. This option would increase state total aid entitlements by \$6.6 million and levy by \$28.7

million, for a total increase of \$35.4 million in revenue, which includes the forecast adjustments and equity simplification aid and levy increases from the previous section. 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

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

Increase the local optional revenue (LOR) allowance from \$797 to \$897 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 2023 level of 25.8% to 24.6%. This option would increase state total net referendum, LOR, and equity aid entitlements for school districts by \$20.7 million, and increase the total net referendum, LOR, and equity levy by \$28.2 million, for a total increase of \$49.3 million in revenue, which includes the forecast adjustments and equity simplification aid and levy increases.

Option 3 – Referendum Roll-in to Local Optional Revenue

Option 3 builds on the equity simplification with a sliding scale multiplier of \$80.

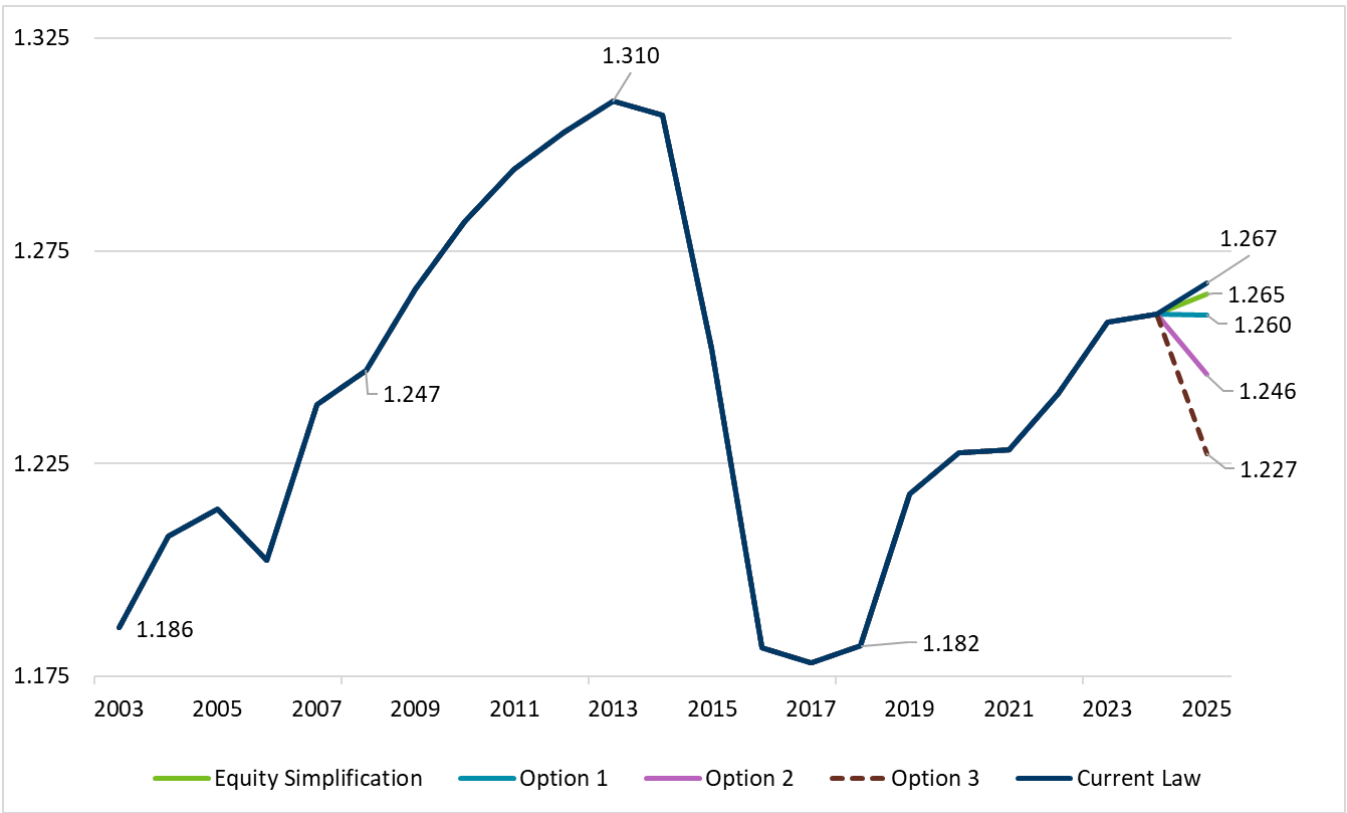
Increase the local optional revenue (LOR) allowance from \$797 to \$1,037 by rolling \$240 per pupil of referendum revenue into the first tier of LOR. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to 22.7%, which was the FY 2020 level. 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 \$240 per pupil of referendum revenue would receive no revenue increase. All districts with less than \$240 per pupil of referendum revenue would receive additional revenue. This option would increase state total net referendum, LOR, and equity aid entitlements for school districts by \$37.1 million, and increase the total net referendum, LOR, and equity levy by \$27.2 million, for a total increase of \$64.7 million in revenue, which includes the forecast adjustments and equity simplification aid and levy increases.

Conclusion

The graph below shows the disparity in unrestricted general education revenue from FY 2003 through FY 2025, including the impact of the 3 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 Adjusted Pupil Unit (APU)
Ratio of 95th Percentile to 5th Percentile



The table below summarizes the aid and levy components and the cost of equity simplification and the three options.

| | FY 2025 | Equity Simplification | Option 1 | Option 2 | Option 3 |
|------------------------------------|------------------|-------------------------------|---|------------------------------------|--|
| | NOV23 Forecast | Applied to Options 1, 2 and 3 | Equity sliding scale from \$80 to \$100 | \$100 shift from referendum to LOR | \$240 shift from referendum to LOR Disparity = 2020 |
| (In \$ Thousands) | | | | | |
| Disparity 5th to 95th | 1.2674 | 1.2649 | 1.2600 | 1.2460 | 1.2274 |
| Referendum | | | | | |
| Levy | \$908,771 | \$908,771 | \$908,771 | \$838,156 | \$744,325 |
| Aid | \$10,371 | \$10,371 | \$10,371 | \$10,628 | \$7,863 |
| Forecast Adjustment | \$5,515 | \$5,512 | \$5,515 | \$5,093 | \$4,514 |
| Total | \$924,658 | \$924,654 | \$924,658 | \$853,878 | \$756,701 |
| LOR | | | | | |
| Levy | \$559,537 | \$620,196 | \$620,196 | \$691,416 | \$791,124 |
| Aid | \$56,057 | \$58,649 | \$58,649 | \$72,604 | \$92,141 |
| Forecast Adjustment | \$3,694 | \$4,074 | \$4,074 | \$4,585 | \$5,300 |
| Total | \$619,288 | \$682,919 | \$682,919 | \$768,605 | \$888,566 |
| Equity | | | | | |
| Levy | \$97,618 | \$52,505 | \$65,631 | \$64,627 | \$57,701 |
| Aid | \$223 | \$3,349 | \$4,186 | \$4,110 | \$3,771 |
| Forecast Adjustment | \$587 | \$335 | \$419 | \$412 | \$369 |
| Total | \$98,428 | \$56,190 | \$70,236 | \$69,149 | \$61,841 |
| Cost (Difference from Base) | | | | | |
| Levy | | \$15,546 | \$28,672 | \$28,273 | \$27,224 |
| Aid | | \$5,718 | \$6,556 | \$20,691 | \$37,124 |
| Forecast Adjustment | | \$124 | \$211 | \$294 | \$386 |
| Total | | \$21,388 | \$35,439 | \$49,257 | \$64,734 |
| District APU | 856,862 | 856,862 | 856,862 | 856,862 | 856,862 |
| Cost per APU | | | | | |
| Levy | | \$18 | \$34 | \$33 | \$32 |
| Aid | | \$7 | \$8 | \$24 | \$44 |
| Forecast Adjustment | | \$0 | \$0 | \$0 | \$0 |
| Total | | \$25 | \$42 | \$57 | \$76 |

Appendix: Equity and Disparity Revenue Options Summary

The Equity and Disparity Revenue Options spreadsheet is on the Minnesota Department of Education website. From the homepage, select Data Center > Data Reports and Analytics. Scroll down to School Finance Spreadsheets and click **General Education**. Choose Category: **General Education**; Subcategory: **Revenue Disparities** and Year: **2023**.

Equity and Disparity Revenue Options Summary

| Name | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|---|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Minneapolis and St. Paul | 63,225 | 7,281 | 1,679 | 724 | 50 | 9,734 | 9,798 | 9,798 | 9,793 | 64 | 64 | 59 | 4,061,122 | 4,061,122 | 3,719,595 |
| Other Metro, Inner | 93,791 | 7,281 | 1,865 | 724 | 86 | 9,956 | 9,967 | 9,967 | 9,961 | 11 | 11 | 5 | 1,023,068 | 1,023,068 | 435,254 |
| Other Metro, Outer | 295,797 | 7,281 | 1,521 | 724 | 100 | 9,626 | 9,649 | 9,651 | 9,649 | 23 | 26 | 23 | 6,789,219 | 7,625,576 | 6,891,584 |
| Nonmetro >=2K | 227,136 | 7,281 | 474 | 724 | 141 | 8,620 | 8,677 | 8,708 | 8,749 | 57 | 88 | 129 | 12,977,610 | 20,010,505 | 29,212,971 |
| Nonmetro 1K-2K | 82,356 | 7,281 | 307 | 724 | 152 | 8,464 | 8,522 | 8,565 | 8,625 | 59 | 101 | 161 | 4,823,514 | 8,307,535 | 13,251,476 |
| Nonmetro < 1K | 89,447 | 7,281 | 618 | 713 | 138 | 8,751 | 8,813 | 8,839 | 8,872 | 62 | 89 | 121 | 5,552,969 | 7,935,918 | 10,836,976 |
| MDE District Forecast Adjustment | 5,111 | 7,281 | 1,079 | 723 | 115 | 9,198 | 9,239 | 9,255 | 9,273 | 41 | 57 | 76 | 211,389 | 293,815 | 386,129 |
| School District Total | 856,862 | 7,281 | 1,079 | 723 | 115 | 9,198 | 9,239 | 9,255 | 9,273 | 41 | 57 | 76 | 35,438,891 | 49,257,539 | 64,733,985 |
| A.C.G.C. Public School District | 947 | 7,281 | 505 | 724 | 144 | 8,654 | 8,706 | 8,706 | 8,696 | 52 | 52 | 42 | 49,554 | 49,554 | 39,876 |
| Ada-Borup West | 749 | 7,281 | 286 | 724 | 153 | 8,444 | 8,503 | 8,503 | 8,493 | 59 | 59 | 49 | 44,225 | 44,225 | 36,577 |
| Adrian Public School District | 618 | 7,281 | 1,034 | 724 | 119 | 9,158 | 9,197 | 9,197 | 9,186 | 39 | 39 | 28 | 23,829 | 23,829 | 17,519 |
| Aitkin Public School District | 1,051 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 160 | 290 | 71,000 | 168,450 | 304,887 |
| Albany Public School District | 1,978 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 130,005 | 313,410 | 570,191 |
| Albert Lea Public School District | 3,534 | 7,281 | 612 | 724 | 137 | 8,753 | 8,805 | 8,805 | 8,795 | 52 | 52 | 42 | 182,895 | 182,895 | 146,816 |
| Alden-Conger Public School District | 533 | 7,281 | 1,400 | 724 | 102 | 9,507 | 9,536 | 9,536 | 9,526 | 29 | 29 | 19 | 15,620 | 15,620 | 10,181 |
| Alexandria Public School District | 4,501 | 7,281 | 595 | 724 | 139 | 8,739 | 8,790 | 8,790 | 8,779 | 51 | 51 | 40 | 228,224 | 228,224 | 182,274 |
| Annandale Public School District | 2,205 | 7,281 | 79 | 724 | 163 | 8,247 | 8,311 | 8,331 | 8,460 | 64 | 83 | 213 | 140,969 | 183,821 | 470,013 |
| Anoka-Hennepin Public School District | 42,078 | 7,281 | 1,125 | 724 | 118 | 9,248 | 9,281 | 9,281 | 9,271 | 33 | 33 | 23 | 1,397,050 | 1,397,050 | 967,520 |
| Ashby Public School District | 369 | 7,281 | 603 | 724 | 139 | 8,747 | 8,797 | 8,797 | 8,787 | 50 | 50 | 40 | 18,488 | 18,488 | 14,725 |
| Austin Public School District | 5,363 | 7,281 | 513 | 724 | 142 | 8,659 | 8,713 | 8,713 | 8,703 | 54 | 54 | 44 | 290,113 | 290,113 | 235,363 |
| Badger Public School District | 220 | 7,281 | 1,170 | 724 | 111 | 9,286 | 9,323 | 9,323 | 9,313 | 37 | 37 | 26 | 8,052 | 8,052 | 5,802 |
| Bagley Public School District | 1,005 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 160 | 290 | 67,993 | 161,142 | 291,557 |
| Barnesville Public School District | 940 | 7,281 | 252 | 724 | 155 | 8,412 | 8,472 | 8,472 | 8,462 | 59 | 59 | 49 | 55,894 | 55,894 | 46,283 |
| Barnum Public School District | 723 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 47,933 | 114,977 | 208,842 |
| Battle Lake Public School District | 435 | 7,281 | 400 | 724 | 148 | 8,553 | 8,609 | 8,609 | 8,599 | 56 | 56 | 46 | 24,464 | 24,464 | 20,021 |
| Becker Public School District | 3,067 | 7,281 | 1,022 | 724 | 120 | 9,146 | 9,185 | 9,185 | 9,175 | 39 | 39 | 29 | 119,180 | 119,180 | 87,874 |
| Belgrade-Brooten-Elrosa School District | 664 | 7,281 | 793 | 724 | 128 | 8,926 | 8,973 | 8,973 | 8,963 | 47 | 47 | 37 | 31,383 | 31,383 | 24,602 |
| Belle Plaine Public School District | 1,677 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 109,347 | 264,793 | 482,428 |
| Bemidji Public School District | 5,126 | 7,281 | 180 | 724 | 159 | 8,344 | 8,405 | 8,405 | 8,455 | 61 | 61 | 111 | 311,790 | 311,790 | 567,004 |

Equity and Disparity Revenue Options Summary

| Name | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|--|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Benson Public School District | 752 | 7,281 | 651 | 724 | 137 | 8,793 | 8,841 | 8,841 | 8,831 | 49 | 49 | 38 | 36,477 | 36,477 | 28,804 |
| Bertha-Hewitt Public School District | 528 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 43 | 28,240 | 28,240 | 22,852 |
| Big Lake Public School District | 3,462 | 7,281 | 678 | 724 | 135 | 8,818 | 8,867 | 8,867 | 8,856 | 48 | 48 | 38 | 166,963 | 166,963 | 131,619 |
| Bird Island-Olivia-Lake Lillian | 646 | 7,281 | 635 | 724 | 138 | 8,778 | 8,827 | 8,827 | 8,816 | 49 | 49 | 39 | 31,604 | 31,604 | 25,012 |
| Blackduck Public School District | 613 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 160 | 290 | 41,431 | 98,268 | 177,845 |
| Blooming Prairie Public School District | 941 | 7,281 | 420 | 724 | 148 | 8,573 | 8,628 | 8,628 | 8,617 | 55 | 55 | 44 | 51,355 | 51,355 | 41,730 |
| Bloomington Public School District | 10,933 | 7,281 | 2,148 | 724 | 75 | 10,228 | 10,230 | 10,230 | 10,226 | 2 | 2 | (2) | 18,501 | 18,501 | (17,708) |
| Blue Earth Area Public School | 1,169 | 7,281 | 783 | 724 | 131 | 8,919 | 8,964 | 8,964 | 8,954 | 45 | 45 | 35 | 52,712 | 52,712 | 40,777 |
| Braham Public School District | 827 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 43 | 44,260 | 44,260 | 35,816 |
| Brainerd Public School District | 6,267 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 413,424 | 994,432 | 1,807,882 |
| Brandon-Evansville Public Schools | 608 | 7,281 | 466 | 724 | 145 | 8,616 | 8,670 | 8,670 | 8,660 | 54 | 54 | 44 | 32,698 | 32,698 | 26,491 |
| Breckenridge Public School District | 657 | 7,281 | 678 | 724 | 136 | 8,819 | 8,867 | 8,867 | 8,857 | 48 | 48 | 38 | 31,432 | 31,432 | 24,721 |
| Brooklyn Center School District | 2,340 | 7,281 | 258 | 724 | 156 | 8,419 | 8,477 | 8,477 | 8,467 | 58 | 58 | 48 | 135,882 | 135,882 | 111,991 |
| Browerville Public School District | 593 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 38,829 | 93,784 | 170,724 |
| Browns Valley Public School District | 200 | 7,281 | 735 | 724 | 133 | 8,873 | 8,920 | 8,920 | 8,910 | 46 | 46 | 36 | 9,258 | 9,258 | 7,215 |
| Buffalo Lk-Hector-Stewart Public Schools | 506 | 7,281 | 1,534 | 724 | 93 | 9,632 | 9,660 | 9,660 | 9,650 | 28 | 28 | 18 | 14,116 | 14,116 | 8,947 |
| Buffalo-Hanover-Montrose Public Schools | 5,592 | 7,281 | 750 | 724 | 132 | 8,887 | 8,933 | 8,933 | 8,923 | 46 | 46 | 36 | 259,888 | 259,888 | 202,807 |
| Burnsville Public School District | 8,296 | 7,281 | 2,278 | 724 | 50 | 10,333 | 10,356 | 10,356 | 10,356 | 23 | 23 | 23 | 190,803 | 190,803 | 190,803 |
| Butterfield Public School District | 231 | 7,281 | 1,794 | 724 | 83 | 9,883 | 9,901 | 9,901 | 9,891 | 19 | 19 | 9 | 4,322 | 4,322 | 1,966 |
| Byron Public School District | 2,537 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 166,302 | 401,455 | 730,685 |
| Caledonia Public School District | 775 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 43 | 41,467 | 41,467 | 33,556 |
| Cambridge-Isanti Public School District | 5,404 | 7,281 | 686 | 724 | 135 | 8,826 | 8,874 | 8,874 | 8,864 | 48 | 48 | 38 | 259,304 | 259,304 | 204,142 |
| Campbell-Tintah Public School District | 127 | 7,281 | 2,329 | 724 | 50 | 10,384 | 10,407 | 10,407 | 10,407 | 23 | 23 | 23 | 2,912 | 2,912 | 2,912 |
| Canby Public School District | 650 | 7,281 | 676 | 724 | 136 | 8,817 | 8,865 | 8,865 | 8,854 | 48 | 48 | 38 | 31,125 | 31,125 | 24,479 |
| Cannon Falls Public School District | 1,128 | 7,281 | 500 | 724 | 144 | 8,649 | 8,702 | 8,702 | 8,691 | 52 | 52 | 42 | 59,184 | 59,184 | 47,669 |
| Carlton Public School District | 330 | 7,281 | 813 | 724 | 129 | 8,947 | 8,992 | 8,992 | 8,981 | 44 | 44 | 34 | 14,668 | 14,668 | 11,295 |
| Cass Lake-Bena Public Schools | 1,478 | 7,281 | - | 724 | 151 | 8,156 | 8,238 | 8,331 | 8,460 | 82 | 175 | 305 | 121,212 | 258,228 | 450,061 |
| Cedar Mountain School District | 451 | 7,281 | 955 | 724 | 123 | 9,082 | 9,123 | 9,123 | 9,113 | 41 | 41 | 30 | 18,303 | 18,303 | 13,696 |
| Centennial Public School District | 7,141 | 7,281 | 950 | 724 | 127 | 9,081 | 9,118 | 9,118 | 9,108 | 37 | 37 | 27 | 264,428 | 264,428 | 191,528 |

Equity and Disparity Revenue Options Summary

| Name | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|---|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Central Public School District | 1,037 | 7,281 | 767 | 724 | 135 | 8,907 | 8,949 | 8,949 | 8,939 | 42 | 42 | 32 | 43,993 | 43,993 | 33,403 |
| Chatfield Public Schools | 976 | 7,281 | 476 | 724 | 145 | 8,626 | 8,679 | 8,679 | 8,669 | 53 | 53 | 43 | 51,803 | 51,803 | 41,842 |
| Chisago Lakes School District | 3,659 | 7,281 | 225 | 724 | 156 | 8,386 | 8,447 | 8,447 | 8,451 | 60 | 60 | 65 | 219,930 | 219,930 | 237,464 |
| Chisholm Public School District | 735 | 7,281 | 251 | 724 | 156 | 8,412 | 8,471 | 8,471 | 8,461 | 59 | 59 | 49 | 43,325 | 43,325 | 35,822 |
| Chokio-Alberta Public School District | 151 | 7,281 | 5,200 | 724 | 50 | 13,255 | 13,278 | 13,278 | 13,278 | 23 | 23 | 23 | 3,464 | 3,464 | 3,464 |
| Clearbrook-Gonvick School District | 538 | 7,281 | 364 | 724 | 150 | 8,520 | 8,576 | 8,576 | 8,565 | 56 | 56 | 46 | 30,141 | 30,141 | 24,647 |
| Cleveland Public School District | 704 | 7,281 | 512 | 724 | 143 | 8,660 | 8,713 | 8,713 | 8,703 | 53 | 53 | 42 | 37,088 | 37,088 | 29,901 |
| Climax-Shelly Public Schools | 190 | 7,281 | 898 | 724 | 122 | 9,024 | 9,070 | 9,070 | 9,060 | 46 | 46 | 36 | 8,754 | 8,754 | 6,810 |
| Clinton-Graceville-Beardsley | 348 | 7,281 | 873 | 724 | 127 | 9,005 | 9,047 | 9,047 | 9,037 | 43 | 43 | 33 | 14,864 | 14,864 | 11,314 |
| Cloquet Public School District | 2,969 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 194,710 | 469,976 | 855,367 |
| Columbia Heights Public School District | 3,733 | 7,281 | 827 | 724 | 132 | 8,964 | 9,005 | 9,005 | 8,994 | 41 | 41 | 30 | 151,729 | 151,729 | 113,621 |
| Comfrey Public School District | 114 | 7,281 | 1,397 | 724 | 97 | 9,500 | 9,533 | 9,533 | 9,523 | 34 | 34 | 24 | 3,855 | 3,855 | 2,689 |
| Cook County Public Schools | 479 | 7,281 | 800 | 724 | 130 | 8,935 | 8,980 | 8,980 | 8,969 | 45 | 45 | 34 | 21,383 | 21,383 | 16,493 |
| Cromwell-Wright Public Schools | 301 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 160 | 290 | 20,191 | 48,077 | 87,118 |
| Crookston Public School District | 1,180 | 7,281 | 523 | 724 | 140 | 8,668 | 8,723 | 8,723 | 8,713 | 55 | 55 | 45 | 64,534 | 64,534 | 52,493 |
| Crosby-Ironton Public School District | 1,079 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 70,662 | 170,671 | 310,690 |
| Dassel-Cokato Public School District | 2,313 | 7,281 | 785 | 724 | 130 | 8,920 | 8,966 | 8,966 | 8,956 | 46 | 46 | 36 | 106,323 | 106,323 | 82,714 |
| Dawson-Boyd Public School District | 605 | 7,281 | 460 | 724 | 144 | 8,609 | 8,664 | 8,664 | 8,654 | 55 | 55 | 45 | 33,355 | 33,355 | 27,177 |
| Deer River Public School District | 910 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 160 | 290 | 61,512 | 145,854 | 263,939 |
| Delano Public School District | 2,634 | 7,281 | 619 | 724 | 139 | 8,762 | 8,812 | 8,812 | 8,801 | 49 | 49 | 39 | 130,031 | 130,031 | 103,141 |
| Detroit Lakes Public School District | 2,893 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 190,680 | 458,854 | 834,316 |
| Dilworth-Glyndon-Felton | 1,729 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 159 | 289 | 115,075 | 275,360 | 499,770 |
| Dover-Eyota Public School District | 1,167 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 77,085 | 185,234 | 336,649 |
| Duluth Public School District | 8,748 | 7,281 | 647 | 724 | 50 | 8,702 | 8,838 | 8,838 | 8,827 | 136 | 136 | 126 | 1,188,316 | 1,188,316 | 1,099,012 |
| East Central School District | 784 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 161 | 291 | 53,503 | 126,220 | 228,029 |
| East Grand Forks Public School District | 2,026 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 132,716 | 320,553 | 583,537 |
| Eastern Carver County Public School | 9,872 | 7,281 | 980 | 724 | 125 | 9,110 | 9,146 | 9,146 | 9,136 | 36 | 36 | 26 | 358,679 | 358,679 | 257,906 |
| Eden Prairie Public School District | 9,690 | 7,281 | 2,124 | 724 | 75 | 10,205 | 10,208 | 10,208 | 10,202 | 3 | 3 | (2) | 25,637 | 25,637 | (23,353) |
| Eden Valley-Watkins School District | 961 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 43 | 51,441 | 51,441 | 41,627 |

Equity and Disparity Revenue Options Summary

| | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|--------------------------------------|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Name | | | | | | | | | | | | | | | |
| Edgerton Public School District | 455 | 7,281 | 469 | 724 | 145 | 8,619 | 8,673 | 8,673 | 8,663 | 54 | 54 | 44 | 24,585 | 24,585 | 19,944 |
| Edina Public School District | 9,449 | 7,281 | 2,188 | 724 | 73 | 10,266 | 10,267 | 10,267 | 10,266 | 1 | 1 | 0 | 4,917 | 4,917 | 1,137 |
| Elk River Public School District | 15,253 | 7,281 | 1,459 | 724 | 99 | 9,563 | 9,591 | 9,591 | 9,581 | 28 | 28 | 18 | 422,670 | 422,670 | 266,971 |
| Ellsworth Public School District | 141 | 7,281 | 2,134 | 724 | 68 | 10,206 | 10,216 | 10,216 | 10,212 | 10 | 10 | 6 | 1,391 | 1,391 | 776 |
| Ely Public School District | 552 | 7,281 | 319 | 724 | 153 | 8,476 | 8,533 | 8,533 | 8,523 | 57 | 57 | 47 | 31,556 | 31,556 | 25,923 |
| Esko Public School District | 1,380 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 90,591 | 218,523 | 397,636 |
| Fairmont Area School District | 1,988 | 7,281 | 301 | 724 | 152 | 8,458 | 8,517 | 8,517 | 8,507 | 59 | 59 | 49 | 117,494 | 117,494 | 97,196 |
| Faribault Public School District | 3,346 | 7,281 | 981 | 724 | 121 | 9,107 | 9,148 | 9,148 | 9,137 | 41 | 41 | 30 | 135,537 | 135,537 | 101,377 |
| Farmington Public School District | 7,316 | 7,281 | 673 | 724 | 138 | 8,817 | 8,862 | 8,862 | 8,852 | 45 | 45 | 35 | 332,253 | 332,253 | 257,571 |
| Fergus Falls Public School District | 3,276 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 217,221 | 520,957 | 946,207 |
| Fertile-Beltrami School District | 535 | 7,281 | 492 | 724 | 143 | 8,640 | 8,694 | 8,694 | 8,684 | 54 | 54 | 44 | 28,973 | 28,973 | 23,508 |
| Fillmore Central | 629 | 7,281 | 464 | 724 | 146 | 8,615 | 8,668 | 8,668 | 8,658 | 53 | 53 | 43 | 33,579 | 33,579 | 27,150 |
| Fisher Public School District | 262 | 7,281 | 161 | 724 | 159 | 8,325 | 8,387 | 8,387 | 8,456 | 62 | 62 | 131 | 16,253 | 16,253 | 34,249 |
| Floodwood Public School District | 169 | 7,281 | 1,911 | 724 | 77 | 9,993 | 10,010 | 10,010 | 10,000 | 16 | 16 | 6 | 2,756 | 2,756 | 1,029 |
| Foley Public School District | 2,026 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 133,571 | 321,352 | 584,259 |
| Forest Lake Public School District | 6,063 | 7,281 | 987 | 724 | 124 | 9,116 | 9,153 | 9,153 | 9,142 | 37 | 37 | 27 | 223,201 | 223,201 | 161,310 |
| Fosston Public School District | 628 | 7,281 | 436 | 724 | 147 | 8,588 | 8,642 | 8,642 | 8,632 | 54 | 54 | 44 | 34,009 | 34,009 | 27,586 |
| Franconia Public School District | 29 | 7,281 | 2,059 | 724 | 71 | 10,135 | 10,146 | 10,146 | 10,137 | 12 | 12 | 2 | 339 | 339 | 57 |
| Frazee-Vergas Public School District | 878 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 160 | 290 | 58,880 | 140,237 | 254,142 |
| Fridley Public School District | 2,833 | 7,281 | 596 | 724 | 142 | 8,744 | 8,791 | 8,791 | 8,781 | 47 | 47 | 37 | 134,391 | 134,391 | 105,474 |
| Fulda Public School District | 396 | 7,281 | 2,300 | 724 | 50 | 10,355 | 10,378 | 10,378 | 10,378 | 23 | 23 | 23 | 9,103 | 9,103 | 9,103 |
| G.F.W. | 635 | 7,281 | 992 | 724 | 119 | 9,117 | 9,158 | 9,158 | 9,148 | 41 | 41 | 31 | 26,313 | 26,313 | 19,828 |
| Glencoe-Silver Lake School District | 1,511 | 7,281 | 552 | 724 | 140 | 8,697 | 8,749 | 8,749 | 8,739 | 53 | 53 | 42 | 79,660 | 79,660 | 64,210 |
| Glenville-Emmons School District | 303 | 7,281 | 2,134 | 724 | 50 | 10,189 | 10,216 | 10,216 | 10,212 | 27 | 27 | 23 | 8,287 | 8,287 | 6,964 |
| Goodhue Public School District | 773 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 50,726 | 122,404 | 222,759 |
| Goodridge Public School District | 271 | 7,281 | 1,627 | 724 | 91 | 9,724 | 9,747 | 9,747 | 9,737 | 23 | 23 | 13 | 6,245 | 6,245 | 3,481 |
| Granada Huntley-East Chain | 337 | 7,281 | 2,909 | 724 | 50 | 10,964 | 10,987 | 10,987 | 10,987 | 23 | 23 | 23 | 7,746 | 7,746 | 7,746 |
| Grand Meadow Public School District | 484 | 7,281 | 787 | 724 | 131 | 8,922 | 8,967 | 8,967 | 8,957 | 45 | 45 | 35 | 21,782 | 21,782 | 16,839 |
| Grand Rapids Public School District | 4,354 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 160 | 289 | 291,328 | 694,943 | 1,260,031 |

Equity and Disparity Revenue Options Summary

| Name | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|--|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Greenbush-Middle River School Dist. | 238 | 7,281 | 1,206 | 724 | 111 | 9,322 | 9,356 | 9,356 | 9,346 | 34 | 34 | 24 | 8,091 | 8,091 | 5,666 |
| Greenway Public School District | 1,107 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 159 | 289 | 73,845 | 176,432 | 320,059 |
| Grygla Public School District | 144 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 44 | 7,785 | 7,785 | 6,311 |
| Hancock Public School District | 476 | 7,281 | 471 | 724 | 145 | 8,621 | 8,675 | 8,675 | 8,664 | 54 | 54 | 43 | 25,571 | 25,571 | 20,710 |
| Hastings Public School District | 4,374 | 7,281 | 1,657 | 724 | 96 | 9,758 | 9,774 | 9,774 | 9,764 | 16 | 16 | 6 | 71,650 | 71,650 | 26,998 |
| Hawley Public School District | 1,166 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 76,360 | 184,434 | 335,746 |
| Hayfield Public School District | 707 | 7,281 | 592 | 724 | 140 | 8,737 | 8,787 | 8,787 | 8,777 | 50 | 50 | 40 | 35,413 | 35,414 | 28,192 |
| Hendricks Public School District | 170 | 7,281 | 3,095 | 724 | 50 | 11,150 | 11,173 | 11,173 | 11,173 | 23 | 23 | 23 | 3,910 | 3,910 | 3,910 |
| Henning Public School District | 387 | 7,281 | 535 | 724 | 142 | 8,682 | 8,734 | 8,734 | 8,723 | 52 | 52 | 41 | 19,944 | 19,944 | 15,996 |
| Herman-Norcross School District | 99 | 7,281 | 2,937 | 724 | 50 | 10,992 | 11,015 | 11,015 | 11,015 | 23 | 23 | 23 | 2,280 | 2,280 | 2,280 |
| Hermantown Public School District | 2,262 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 148,187 | 357,920 | 651,562 |
| Heron Lake-Okabena School District | 237 | 7,281 | 1,303 | 724 | 106 | 9,414 | 9,446 | 9,446 | 9,436 | 32 | 32 | 22 | 7,529 | 7,529 | 5,112 |
| Hibbing Public School District | 2,321 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 152,138 | 367,304 | 668,551 |
| Hill City Public School District | 253 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 161 | 290 | 17,180 | 40,634 | 73,472 |
| Hills-Beaver Creek School District | 374 | 7,281 | 918 | 724 | 124 | 9,048 | 9,089 | 9,089 | 9,079 | 42 | 42 | 31 | 15,548 | 15,548 | 11,728 |
| Hinckley-Finlayson School District | 1,079 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 70,695 | 170,750 | 310,835 |
| Holdingford Public School District | 1,159 | 7,281 | 200 | 724 | 158 | 8,363 | 8,423 | 8,423 | 8,453 | 60 | 60 | 90 | 69,865 | 69,865 | 104,394 |
| Hopkins Public School District | 7,080 | 7,281 | 2,246 | 724 | 70 | 10,322 | 10,324 | 10,324 | 10,324 | 3 | 3 | 3 | 18,831 | 18,831 | 18,831 |
| Houston Public School District | 2,347 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 155,853 | 373,384 | 677,944 |
| Howard Lake-Waverly-Winsted | 1,436 | 7,281 | 600 | 724 | 139 | 8,744 | 8,794 | 8,794 | 8,784 | 50 | 50 | 40 | 72,129 | 72,129 | 57,467 |
| Hutchinson Public School District | 2,790 | 7,281 | 311 | 724 | 153 | 8,469 | 8,526 | 8,526 | 8,516 | 57 | 57 | 47 | 160,138 | 160,138 | 131,657 |
| International Falls School District | 962 | 7,281 | 723 | 724 | 133 | 8,862 | 8,909 | 8,909 | 8,898 | 47 | 47 | 37 | 44,953 | 44,953 | 35,137 |
| Inver Grove Heights Schools | 3,451 | 7,281 | 705 | 724 | 137 | 8,847 | 8,892 | 8,892 | 8,881 | 44 | 44 | 34 | 152,673 | 152,673 | 117,445 |
| Isle Public School District | 459 | 7,281 | 521 | 724 | 141 | 8,667 | 8,721 | 8,721 | 8,711 | 54 | 54 | 43 | 24,597 | 24,597 | 19,913 |
| Ivanhoe Public School District | 131 | 7,281 | 2,161 | 724 | 50 | 10,216 | 10,241 | 10,241 | 10,239 | 25 | 25 | 23 | 3,336 | 3,336 | 3,023 |
| Jackson County Central School District | 1,225 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 43 | 65,566 | 65,566 | 53,057 |
| Janesville-Waldorf-Pemberton | 714 | 7,281 | 1,311 | 724 | 106 | 9,422 | 9,453 | 9,453 | 9,443 | 31 | 31 | 21 | 22,376 | 22,376 | 15,085 |
| Jordan Public School District | 1,994 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 131,019 | 315,908 | 574,765 |
| Kasson-Mantorville School District | 2,364 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 154,829 | 373,963 | 680,765 |

Equity and Disparity Revenue Options Summary

| Name | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|---|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Kelliher Public School District | 381 | 7,281 | - | 724 | 160 | 8,165 | 8,238 | 8,331 | 8,460 | 73 | 166 | 295 | 27,737 | 63,020 | 112,419 |
| Kenyon-Wanamingo School District | 720 | 7,281 | 1,000 | 724 | 121 | 9,126 | 9,165 | 9,165 | 9,155 | 39 | 39 | 29 | 28,381 | 28,381 | 21,031 |
| Kerkhoven-Murdock-Sunburg | 842 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 55,138 | 133,176 | 242,435 |
| Kimball Public School District | 805 | 7,281 | 673 | 724 | 135 | 8,814 | 8,862 | 8,862 | 8,852 | 48 | 48 | 38 | 38,993 | 38,993 | 30,777 |
| Kingsland Public School District | 568 | 7,281 | 842 | 724 | 128 | 8,975 | 9,019 | 9,019 | 9,008 | 44 | 44 | 34 | 25,000 | 25,000 | 19,205 |
| Kittson Central School District | 266 | 7,281 | 3,546 | 724 | 50 | 11,601 | 11,624 | 11,624 | 11,624 | 23 | 23 | 23 | 6,113 | 6,113 | 6,113 |
| La Crescent-Hokah School District | 1,165 | 7,281 | 1,043 | 724 | 119 | 9,167 | 9,205 | 9,205 | 9,195 | 38 | 38 | 28 | 44,609 | 44,609 | 32,721 |
| Lac Qui Parle Valley School District | 914 | 7,281 | 566 | 724 | 140 | 8,711 | 8,763 | 8,763 | 8,753 | 51 | 51 | 41 | 46,838 | 46,838 | 37,504 |
| Lake Benton Public School District | 195 | 7,281 | 2,320 | 724 | 50 | 10,375 | 10,398 | 10,398 | 10,398 | 23 | 23 | 23 | 4,480 | 4,480 | 4,480 |
| Lake City Public School District | 1,291 | 7,281 | 964 | 724 | 122 | 9,091 | 9,132 | 9,132 | 9,122 | 40 | 40 | 30 | 52,247 | 52,247 | 39,043 |
| Lake Crystal-Wellcome Memorial | 1,050 | 7,281 | 46 | 724 | 165 | 8,216 | 8,280 | 8,331 | 8,460 | 64 | 115 | 244 | 67,529 | 120,310 | 256,618 |
| Lake Of The Woods School District | 437 | 7,281 | 24 | 724 | 166 | 8,195 | 8,260 | 8,331 | 8,460 | 66 | 136 | 266 | 28,688 | 59,376 | 116,095 |
| Lake Park Audubon School District | 779 | 7,281 | 195 | 724 | 158 | 8,358 | 8,418 | 8,418 | 8,454 | 60 | 60 | 96 | 47,060 | 47,060 | 74,483 |
| Lake Superior Public School District | 1,446 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 95,634 | 229,684 | 417,363 |
| Lakeview School District | 784 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 51,378 | 124,095 | 225,904 |
| Lakeville Public School District | 13,444 | 7,281 | 1,765 | 724 | 91 | 9,861 | 9,874 | 9,874 | 9,864 | 13 | 13 | 3 | 175,545 | 175,545 | 38,305 |
| Lancaster Public School District | 227 | 7,281 | 3,204 | 724 | 50 | 11,259 | 11,282 | 11,282 | 11,282 | 23 | 23 | 23 | 5,221 | 5,221 | 5,221 |
| Lanesboro Public School District | 473 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 160 | 290 | 31,843 | 75,711 | 137,128 |
| Laporte Public School District | 377 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 161 | 290 | 25,577 | 60,527 | 109,458 |
| Le Sueur-Henderson School District | 993 | 7,281 | 290 | 724 | 153 | 8,448 | 8,507 | 8,507 | 8,497 | 59 | 59 | 48 | 58,181 | 58,181 | 48,030 |
| Leroy-Ostrander Public Schools | 283 | 7,281 | 2,320 | 724 | 50 | 10,375 | 10,398 | 10,398 | 10,398 | 23 | 23 | 23 | 6,513 | 6,513 | 6,513 |
| Lester Prairie Public School Dist. | 516 | 7,281 | 694 | 724 | 135 | 8,834 | 8,881 | 8,881 | 8,871 | 47 | 47 | 37 | 24,483 | 24,483 | 19,211 |
| Lewiston-Altura Public School District | 643 | 7,281 | 52 | 724 | 165 | 8,222 | 8,286 | 8,331 | 8,460 | 65 | 109 | 239 | 41,508 | 70,170 | 153,626 |
| Litchfield Public School District | 1,700 | 7,281 | 749 | 724 | 132 | 8,886 | 8,933 | 8,933 | 8,923 | 46 | 46 | 36 | 79,041 | 79,041 | 61,687 |
| Little Falls Public School District | 2,563 | 7,281 | 224 | 724 | 155 | 8,385 | 8,446 | 8,446 | 8,451 | 61 | 61 | 67 | 156,907 | 156,907 | 171,468 |
| Littlefork-Big Falls School District | 394 | 7,281 | - | 300 | 167 | 7,748 | 8,238 | 8,331 | 8,460 | 490 | 582 | 712 | 192,756 | 229,244 | 280,330 |
| Long Prairie-Grey Eagle School District | 1,055 | 7,281 | 458 | 724 | 146 | 8,609 | 8,663 | 8,663 | 8,653 | 54 | 54 | 43 | 56,491 | 56,491 | 45,722 |
| Luverne Public School District | 1,240 | 7,281 | 463 | 724 | 146 | 8,614 | 8,668 | 8,668 | 8,657 | 53 | 53 | 43 | 66,233 | 66,233 | 53,577 |
| Lyle Public School District | 334 | 7,281 | 1,019 | 724 | 118 | 9,142 | 9,183 | 9,183 | 9,173 | 40 | 40 | 30 | 13,524 | 13,524 | 10,114 |

Equity and Disparity Revenue Options Summary

| Name | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|-------------------------------------|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Lynd Public School District | 228 | 7,281 | 748 | 724 | 128 | 8,881 | 8,931 | 8,931 | 8,921 | 51 | 51 | 40 | 11,512 | 11,512 | 9,187 |
| M.A.C.C.R.A.Y. School District | 785 | 7,281 | 1,223 | 724 | 110 | 9,338 | 9,372 | 9,372 | 9,362 | 34 | 34 | 23 | 26,385 | 26,385 | 18,372 |
| Mabel-Canton Public School District | 273 | 7,281 | 1,213 | 724 | 110 | 9,328 | 9,362 | 9,362 | 9,352 | 34 | 34 | 24 | 9,409 | 9,409 | 6,620 |
| Madelia Public School District | 668 | 7,281 | 746 | 724 | 131 | 8,882 | 8,930 | 8,930 | 8,919 | 48 | 48 | 38 | 32,063 | 32,063 | 25,246 |
| Mahnomen Public School District | 692 | 7,281 | - | 724 | 163 | 8,168 | 8,238 | 8,331 | 8,460 | 70 | 163 | 293 | 48,646 | 112,778 | 202,568 |
| Mahtomedi Public School District | 3,520 | 7,281 | 1,295 | 724 | 111 | 9,411 | 9,439 | 9,439 | 9,428 | 27 | 27 | 17 | 95,404 | 95,404 | 59,476 |
| Mankato Public School District | 8,846 | 7,281 | 589 | 724 | 139 | 8,733 | 8,784 | 8,784 | 8,774 | 51 | 51 | 41 | 455,036 | 455,036 | 364,737 |
| Maple Lake Public School District | 845 | 7,281 | 736 | 724 | 133 | 8,874 | 8,921 | 8,921 | 8,910 | 46 | 46 | 36 | 39,134 | 39,134 | 30,494 |
| Maple River School District | 1,016 | 7,281 | 268 | 724 | 155 | 8,428 | 8,486 | 8,486 | 8,476 | 59 | 59 | 48 | 59,475 | 59,475 | 49,100 |
| Marshall County Central Schools | 492 | 7,281 | 707 | 724 | 134 | 8,846 | 8,893 | 8,893 | 8,883 | 47 | 47 | 37 | 23,147 | 23,147 | 18,127 |
| Marshall Public School District | 2,797 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 184,070 | 443,326 | 806,303 |
| Martin County West School District | 670 | 7,281 | 685 | 724 | 135 | 8,825 | 8,873 | 8,873 | 8,863 | 48 | 48 | 37 | 31,904 | 31,904 | 25,069 |
| Mcgregor Public School District | 477 | 7,281 | - | 300 | 167 | 7,748 | 8,238 | 8,331 | 8,460 | 490 | 582 | 712 | 233,384 | 277,584 | 339,466 |
| Medford Public School District | 979 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 64,879 | 155,599 | 282,613 |
| Melrose Public School District | 1,406 | 7,281 | 200 | 724 | 158 | 8,363 | 8,423 | 8,423 | 8,453 | 60 | 60 | 90 | 84,731 | 84,731 | 126,606 |
| Menahga Public School District | 1,074 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 161 | 291 | 73,125 | 172,717 | 312,152 |
| Mesabi East School District | 951 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 62,374 | 150,572 | 274,056 |
| Milaca Public School District | 1,640 | 7,281 | 301 | 724 | 153 | 8,459 | 8,517 | 8,517 | 8,507 | 58 | 58 | 47 | 94,570 | 94,570 | 77,824 |
| Milroy Public School District | 76 | 7,281 | 4,043 | 724 | 50 | 12,098 | 12,121 | 12,121 | 12,121 | 23 | 23 | 23 | 1,743 | 1,743 | 1,743 |
| Minneapolis Public School District | 29,768 | 7,281 | 2,302 | 724 | 50 | 10,357 | 10,380 | 10,380 | 10,380 | 23 | 23 | 23 | 684,661 | 684,661 | 684,661 |
| Minneota Public School District | 492 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 32,213 | 77,805 | 141,637 |
| Minnetonka Public School District | 12,363 | 7,281 | 2,321 | 724 | 50 | 10,376 | 10,399 | 10,399 | 10,399 | 23 | 23 | 23 | 284,358 | 284,358 | 284,358 |
| Minnewaska School District | 1,380 | 7,281 | 267 | 724 | 154 | 8,426 | 8,485 | 8,485 | 8,475 | 60 | 60 | 49 | 82,274 | 82,274 | 68,187 |
| Montevideo Public School District | 1,610 | 7,281 | 157 | 724 | 160 | 8,322 | 8,383 | 8,383 | 8,456 | 62 | 62 | 135 | 99,407 | 99,407 | 216,959 |
| Monticello Public School District | 4,483 | 7,281 | 671 | 724 | 136 | 8,812 | 8,860 | 8,860 | 8,850 | 48 | 48 | 38 | 216,573 | 216,573 | 170,815 |
| Moorhead Public School District | 7,635 | 7,281 | 224 | 724 | 155 | 8,383 | 8,445 | 8,445 | 8,451 | 62 | 62 | 68 | 474,276 | 474,276 | 521,096 |
| Moose Lake Public School District | 627 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 41,094 | 99,257 | 180,688 |
| Mora Public School District | 1,668 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 109,280 | 263,947 | 480,492 |
| Morris Area Public Schools | 1,201 | 7,281 | 283 | 724 | 154 | 8,442 | 8,500 | 8,500 | 8,490 | 58 | 58 | 48 | 69,844 | 69,844 | 57,584 |

Equity and Disparity Revenue Options Summary

| | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|--|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Name | | | | | | | | | | | | | | | |
| Mounds View Public School District | 12,471 | 7,281 | 2,081 | 724 | 77 | 10,163 | 10,167 | 10,167 | 10,159 | 4 | 4 | (4) | 49,269 | 49,269 | (53,291) |
| Mountain Iron-Buhl School District | 630 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 160 | 289 | 42,092 | 100,496 | 182,265 |
| Mountain Lake Public Schools | 556 | 7,281 | 1,388 | 724 | 102 | 9,495 | 9,525 | 9,525 | 9,514 | 29 | 29 | 19 | 16,315 | 16,315 | 10,636 |
| Murray County Central School District | 752 | 7,281 | 626 | 724 | 138 | 8,769 | 8,818 | 8,818 | 8,808 | 49 | 49 | 39 | 37,148 | 37,148 | 29,467 |
| Nashwauk-Keewatin School District | 564 | 7,281 | 666 | 724 | 134 | 8,805 | 8,855 | 8,855 | 8,845 | 50 | 50 | 40 | 28,255 | 28,255 | 22,502 |
| Nett Lake Public School District | 77 | 7,281 | 1,722 | 724 | 83 | 9,810 | 9,834 | 9,834 | 9,824 | 24 | 24 | 14 | 1,851 | 1,851 | 1,068 |
| Nevis Public School District | 648 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 161 | 291 | 44,108 | 104,143 | 188,197 |
| New London-Spicer School District | 1,641 | 7,281 | 1,020 | 724 | 120 | 9,145 | 9,184 | 9,184 | 9,173 | 39 | 39 | 29 | 63,822 | 63,822 | 47,074 |
| New Prague Area Schools | 4,393 | 7,281 | 247 | 724 | 157 | 8,409 | 8,467 | 8,467 | 8,456 | 58 | 58 | 48 | 253,948 | 253,948 | 209,104 |
| New Ulm Public School District | 2,383 | 7,281 | 797 | 724 | 130 | 8,933 | 8,977 | 8,977 | 8,967 | 45 | 45 | 35 | 106,557 | 106,557 | 82,229 |
| New York Mills Public School District | 902 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 59,081 | 142,700 | 259,772 |
| Nicollet Public School District | 370 | 7,281 | 818 | 724 | 129 | 8,952 | 8,996 | 8,996 | 8,986 | 45 | 45 | 34 | 16,516 | 16,516 | 12,737 |
| Norman County East School District | 256 | 7,281 | 1,564 | 724 | 94 | 9,663 | 9,688 | 9,688 | 9,678 | 25 | 25 | 15 | 6,336 | 6,336 | 3,720 |
| North Branch Public Schools | 2,973 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 197,332 | 472,959 | 858,857 |
| North St Paul-Maplewood Oakdale District | 11,192 | 7,281 | 996 | 724 | 124 | 9,125 | 9,161 | 9,161 | 9,151 | 36 | 36 | 26 | 405,723 | 405,723 | 291,471 |
| Northfield Public School District | 4,134 | 7,281 | 2,114 | 724 | 68 | 10,188 | 10,198 | 10,198 | 10,192 | 10 | 10 | 5 | 42,883 | 42,883 | 18,942 |
| Northland Community Schools | 353 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 23,134 | 55,877 | 101,720 |
| Nrheg School District | 856 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 56,453 | 135,789 | 246,865 |
| Ogilvie Public School District | 528 | 7,281 | 737 | 724 | 131 | 8,873 | 8,921 | 8,921 | 8,911 | 48 | 48 | 38 | 25,407 | 25,407 | 20,021 |
| Onamia Public School District | 693 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 160 | 290 | 46,911 | 111,136 | 201,056 |
| Orono Public School District | 3,221 | 7,281 | 2,174 | 724 | 73 | 10,252 | 10,253 | 10,253 | 10,252 | 1 | 1 | (0) | 3,137 | 3,137 | (1,502) |
| Ortonville Public Schools | 535 | 7,281 | 564 | 724 | 141 | 8,711 | 8,761 | 8,761 | 8,751 | 51 | 51 | 41 | 27,181 | 27,181 | 21,718 |
| Osakis Public School District | 919 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 60,182 | 145,358 | 264,611 |
| Osseo Public School District | 23,232 | 7,281 | 2,176 | 724 | 72 | 10,253 | 10,256 | 10,256 | 10,254 | 2 | 2 | 1 | 53,232 | 53,232 | 23,867 |
| Owatonna Public School District | 5,258 | 7,281 | 540 | 724 | 141 | 8,686 | 8,739 | 8,739 | 8,729 | 53 | 53 | 43 | 279,099 | 279,099 | 225,426 |
| Park Rapids Public School District | 1,780 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 116,594 | 281,612 | 512,650 |
| Parkers Prairie Public School District | 543 | 7,281 | 361 | 724 | 151 | 8,516 | 8,572 | 8,572 | 8,562 | 56 | 56 | 46 | 30,475 | 30,475 | 24,921 |
| Paynesville Public School District | 985 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 43 | 52,693 | 52,693 | 42,640 |
| Pelican Rapids Public School District | 924 | 7,281 | 315 | 724 | 151 | 8,471 | 8,530 | 8,530 | 8,520 | 59 | 59 | 48 | 54,145 | 54,145 | 44,715 |

Equity and Disparity Revenue Options Summary

| Name | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|--|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Pequot Lakes Public Schools | 1,928 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 126,297 | 305,049 | 555,314 |
| Perham-Dent Public School District | 1,830 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 160 | 290 | 123,252 | 292,918 | 530,464 |
| Pierz Public School District | 1,362 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 89,237 | 215,537 | 392,365 |
| Pillager Public School District | 1,371 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 161 | 290 | 93,035 | 220,114 | 398,033 |
| Pine City Public School District | 1,698 | 7,281 | 154 | 724 | 160 | 8,320 | 8,381 | 8,381 | 8,457 | 61 | 61 | 137 | 104,396 | 104,396 | 232,342 |
| Pine Island Public School District | 1,661 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 65 | 158 | 288 | 108,808 | 262,808 | 478,419 |
| Pine Point Public School District | 62 | 7,281 | - | 724 | 159 | 8,164 | 8,238 | 8,331 | 8,460 | 74 | 167 | 297 | 4,616 | 10,364 | 18,411 |
| Pine River-Backus School District | 937 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 61,394 | 148,285 | 269,939 |
| Pipestone Area School District | 1,145 | 7,281 | 474 | 724 | 144 | 8,623 | 8,678 | 8,678 | 8,667 | 54 | 54 | 44 | 62,206 | 62,206 | 50,516 |
| Plainview-Elgin-Millville | 1,592 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 104,925 | 252,510 | 459,138 |
| Princeton Public School District | 3,482 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 229,073 | 551,886 | 1,003,848 |
| Prinsburg Public School District | 1 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,461 | 66 | 158 | 288 | 66 | 158 | 288 |
| Prior Lake-Savage Area Schools | 9,609 | 7,281 | 624 | 724 | 141 | 8,770 | 8,816 | 8,816 | 8,806 | 47 | 47 | 37 | 449,285 | 449,285 | 351,045 |
| Proctor Public School District | 2,006 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 132,826 | 318,753 | 579,064 |
| Randolph Public School District | 951 | 7,281 | - | 625 | 168 | 8,074 | 8,238 | 8,331 | 8,460 | 164 | 257 | 387 | 155,987 | 244,149 | 367,581 |
| Red Lake County Central Public Schools | 360 | 7,281 | 785 | 724 | 130 | 8,920 | 8,965 | 8,965 | 8,955 | 46 | 46 | 35 | 16,407 | 16,407 | 12,736 |
| Red Lake Falls Public School Dist. | 431 | 7,281 | 1,700 | 724 | 88 | 9,793 | 9,814 | 9,814 | 9,804 | 21 | 21 | 11 | 9,140 | 9,140 | 4,729 |
| Red Lake Public School District | 1,684 | 7,281 | 1,414 | 724 | 92 | 9,511 | 9,549 | 9,549 | 9,539 | 38 | 38 | 28 | 64,452 | 64,452 | 47,262 |
| Red Rock Central School District | 394 | 7,281 | 700 | 724 | 135 | 8,840 | 8,887 | 8,887 | 8,877 | 47 | 47 | 37 | 18,607 | 18,607 | 14,587 |
| Red Wing Public School District | 2,578 | 7,281 | 1,650 | 724 | 90 | 9,745 | 9,768 | 9,768 | 9,757 | 22 | 22 | 12 | 57,969 | 57,969 | 31,616 |
| Redwood Area School District | 1,181 | 7,281 | 460 | 724 | 145 | 8,610 | 8,664 | 8,664 | 8,654 | 55 | 55 | 45 | 64,885 | 64,885 | 52,826 |
| Renville County West School District | 567 | 7,281 | 1,558 | 724 | 94 | 9,657 | 9,682 | 9,682 | 9,672 | 25 | 25 | 15 | 14,097 | 14,097 | 8,313 |
| Richfield Public School District | 4,210 | 7,281 | 2,203 | 724 | 72 | 10,280 | 10,281 | 10,281 | 10,281 | 1 | 1 | 1 | 3,183 | 3,183 | 3,183 |
| Robbinsdale Public School District | 11,522 | 7,281 | 2,140 | 724 | 74 | 10,219 | 10,222 | 10,222 | 10,218 | 3 | 3 | (1) | 32,152 | 32,152 | (13,199) |
| Rochester Public School District | 18,296 | 7,281 | 939 | 724 | 122 | 9,066 | 9,108 | 9,108 | 9,098 | 42 | 42 | 32 | 773,003 | 773,003 | 586,238 |
| Rock Ridge Public Schools | 2,548 | 7,281 | 190 | 724 | 159 | 8,353 | 8,414 | 8,414 | 8,454 | 61 | 61 | 101 | 154,571 | 154,571 | 256,818 |
| Rockford Public School District | 1,744 | 7,281 | 906 | 724 | 124 | 9,035 | 9,078 | 9,078 | 9,068 | 43 | 43 | 33 | 75,314 | 75,314 | 57,509 |
| Rocori Public School District | 2,612 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 171,818 | 413,998 | 753,066 |
| Roseau Public School District | 1,230 | 7,281 | 227 | 724 | 157 | 8,389 | 8,448 | 8,448 | 8,451 | 60 | 60 | 63 | 73,280 | 73,280 | 76,910 |

Equity and Disparity Revenue Options Summary

| | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|---|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Name | | | | | | | | | | | | | | | |
| Rosemount-Apple Valley-Eagan | 31,644 | 7,281 | 1,879 | 724 | 86 | 9,969 | 9,980 | 9,980 | 9,969 | 10 | 10 | (0) | 322,356 | 322,356 | (670) |
| Roseville Public School District | 8,060 | 7,281 | 1,977 | 724 | 81 | 10,063 | 10,070 | 10,070 | 10,060 | 8 | 8 | (2) | 62,906 | 62,906 | (19,366) |
| Rothsay Public School District | 341 | 7,281 | 260 | 300 | 155 | 7,996 | 8,479 | 8,479 | 8,469 | 483 | 483 | 473 | 164,604 | 164,604 | 161,124 |
| Round Lake-Brewster Public Schools | 585 | 7,281 | 765 | 724 | 131 | 8,901 | 8,947 | 8,947 | 8,937 | 46 | 46 | 36 | 26,795 | 26,795 | 20,821 |
| Royalton Public School District | 1,060 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 70,428 | 168,732 | 306,363 |
| RTR Public Schools | 720 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 47,450 | 114,197 | 207,647 |
| Rush City Public School District | 961 | 7,281 | 900 | 724 | 125 | 9,030 | 9,072 | 9,072 | 9,062 | 42 | 42 | 32 | 40,373 | 40,373 | 30,568 |
| Rushford-Peterson Public Schools | 705 | 7,281 | 528 | 724 | 142 | 8,675 | 8,728 | 8,728 | 8,718 | 53 | 53 | 43 | 37,200 | 37,200 | 30,006 |
| Sartell-St. Stephen School District | 4,366 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 43 | 233,594 | 233,594 | 189,028 |
| Sauk Centre Public School District | 1,246 | 7,281 | 1,157 | 724 | 113 | 9,275 | 9,310 | 9,310 | 9,300 | 35 | 35 | 25 | 44,050 | 44,050 | 31,327 |
| Sauk Rapids-Rice Public Schools | 4,756 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 313,118 | 754,037 | 1,371,354 |
| Sebekas Public School District | 499 | 7,281 | 133 | 724 | 161 | 8,298 | 8,361 | 8,361 | 8,458 | 63 | 63 | 160 | 31,279 | 31,279 | 79,704 |
| Shakopee Public School District | 8,324 | 7,281 | 1,333 | 724 | 109 | 9,447 | 9,474 | 9,474 | 9,464 | 27 | 27 | 16 | 220,944 | 220,944 | 135,972 |
| Sibley East School District | 1,166 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 76,645 | 184,719 | 336,031 |
| Sleepy Eye Public School District | 640 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 42,263 | 101,612 | 184,705 |
| South Koochiching School District | 210 | 7,281 | - | 724 | 168 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 13,724 | 33,147 | 60,341 |
| South St. Paul Public School District | 3,013 | 7,281 | 1,989 | 724 | 80 | 10,074 | 10,082 | 10,082 | 10,072 | 8 | 8 | (3) | 23,066 | 23,066 | (7,690) |
| South Washington County School District | 20,749 | 7,281 | 1,987 | 724 | 81 | 10,073 | 10,080 | 10,080 | 10,069 | 7 | 7 | (3) | 142,070 | 142,070 | (69,738) |
| Southland Public School District | 550 | 7,281 | 1,685 | 724 | 88 | 9,779 | 9,800 | 9,800 | 9,790 | 22 | 22 | 12 | 12,043 | 12,043 | 6,431 |
| Spring Grove School District | 380 | 7,281 | 918 | 724 | 125 | 9,047 | 9,089 | 9,089 | 9,078 | 42 | 42 | 31 | 15,819 | 15,819 | 11,929 |
| Spring Lake Park Public Schools | 6,471 | 7,281 | 194 | 724 | 157 | 8,356 | 8,418 | 8,418 | 8,454 | 61 | 61 | 97 | 397,196 | 397,196 | 628,951 |
| Springfield Public School District | 639 | 7,281 | - | 708 | 167 | 8,156 | 8,238 | 8,331 | 8,460 | 82 | 175 | 304 | 52,384 | 111,603 | 194,514 |
| St. Anthony-New Brighton Schools | 2,011 | 7,281 | 1,820 | 724 | 89 | 9,914 | 9,925 | 9,925 | 9,915 | 12 | 12 | 1 | 23,130 | 23,130 | 2,604 |
| St. Charles Public School District | 1,072 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 288 | 70,740 | 170,137 | 309,300 |
| St. Clair Public School District | 867 | 7,281 | 1,414 | 724 | 101 | 9,520 | 9,549 | 9,549 | 9,539 | 29 | 29 | 19 | 25,043 | 25,043 | 16,197 |
| St. Cloud Public School District | 9,845 | 7,281 | - | 724 | 168 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 644,859 | 1,557,547 | 2,835,372 |
| St. Francis Public School District | 4,400 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 288,174 | 696,035 | 1,267,068 |
| St. James Public School District | 1,154 | 7,281 | 504 | 724 | 144 | 8,652 | 8,705 | 8,705 | 8,695 | 52 | 52 | 42 | 60,514 | 60,514 | 48,730 |
| St. Louis County School District | 2,114 | 7,281 | - | 724 | 168 | 8,173 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 138,467 | 334,443 | 608,824 |

Equity and Disparity Revenue Options Summary

| Name | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|--|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| St. Louis Park Public School District | 4,903 | 7,281 | 2,213 | 724 | 71 | 10,289 | 10,291 | 10,291 | 10,291 | 2 | 2 | 2 | 10,603 | 10,603 | 10,603 |
| St. Michael-Albertville School District | 7,125 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 466,895 | 1,127,392 | 2,052,134 |
| St. Paul Public School District | 33,457 | 7,281 | 1,125 | 724 | 50 | 9,180 | 9,281 | 9,281 | 9,271 | 101 | 101 | 91 | 3,376,460 | 3,376,460 | 3,034,933 |
| St. Peter Public School District | 2,186 | 7,281 | 410 | 724 | 147 | 8,562 | 8,618 | 8,618 | 8,608 | 56 | 56 | 46 | 122,386 | 122,386 | 100,073 |
| Staples-Motley School District | 1,023 | 7,281 | 183 | 724 | 156 | 8,344 | 8,408 | 8,408 | 8,454 | 64 | 64 | 110 | 65,124 | 65,124 | 112,503 |
| Stephen-Argyle Central Schools | 317 | 7,281 | 1,771 | 724 | 85 | 9,861 | 9,880 | 9,880 | 9,870 | 19 | 19 | 9 | 6,123 | 6,123 | 2,889 |
| Stewartville Public School District | 2,203 | 7,281 | 246 | 724 | 156 | 8,407 | 8,466 | 8,466 | 8,456 | 59 | 59 | 49 | 130,449 | 130,449 | 107,965 |
| Stillwater Area Public School District | 9,143 | 7,281 | 1,787 | 724 | 90 | 9,883 | 9,895 | 9,895 | 9,885 | 12 | 12 | 2 | 114,008 | 114,008 | 20,672 |
| Swanville Public School District | 385 | 7,281 | 460 | 724 | 146 | 8,611 | 8,664 | 8,664 | 8,654 | 54 | 54 | 43 | 20,616 | 20,616 | 16,683 |
| Thief River Falls School District | 1,908 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 160 | 290 | 127,923 | 304,840 | 552,535 |
| Tracy Area Public School District | 628 | 7,281 | 633 | 724 | 135 | 8,772 | 8,825 | 8,825 | 8,814 | 52 | 52 | 42 | 32,666 | 32,666 | 26,259 |
| Tri-City United School District | 2,050 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 134,583 | 324,608 | 590,656 |
| Tri-County School District | 246 | 7,281 | 2,476 | 724 | 50 | 10,531 | 10,554 | 10,554 | 10,554 | 23 | 23 | 23 | 5,653 | 5,653 | 5,653 |
| Triton School District | 990 | 7,281 | 750 | 724 | 132 | 8,887 | 8,933 | 8,933 | 8,923 | 46 | 46 | 36 | 45,475 | 45,475 | 35,371 |
| Truman Public School District | 260 | 7,281 | 2,414 | 724 | 50 | 10,469 | 10,492 | 10,492 | 10,492 | 23 | 23 | 23 | 5,980 | 5,980 | 5,980 |
| Ulen-Hitterdal Public School District | 306 | 7,281 | 1,463 | 724 | 99 | 9,567 | 9,594 | 9,594 | 9,584 | 27 | 27 | 17 | 8,368 | 8,368 | 5,246 |
| Underwood Public School District | 624 | 7,281 | - | 260 | 169 | 7,711 | 8,238 | 8,331 | 8,460 | 527 | 620 | 750 | 328,900 | 386,729 | 467,693 |
| United South Central School District | 823 | 7,281 | 1,321 | 724 | 106 | 9,431 | 9,463 | 9,463 | 9,452 | 31 | 31 | 21 | 25,560 | 25,560 | 17,161 |
| Upsala Public School District | 357 | 7,281 | 207 | 724 | 157 | 8,369 | 8,429 | 8,429 | 8,453 | 61 | 61 | 84 | 21,732 | 21,732 | 30,032 |
| Verndale Public School District | 555 | 7,281 | - | 425 | 166 | 7,872 | 8,238 | 8,331 | 8,460 | 366 | 459 | 589 | 203,341 | 254,829 | 326,915 |
| Wabasha-Kellogg Public School District | 539 | 7,281 | 837 | 724 | 128 | 8,971 | 9,014 | 9,014 | 9,004 | 44 | 44 | 33 | 23,538 | 23,538 | 18,036 |
| Wabasso Public School District | 436 | 7,281 | 329 | 724 | 151 | 8,485 | 8,543 | 8,543 | 8,533 | 58 | 58 | 47 | 25,140 | 25,140 | 20,691 |
| Waconia Public School District | 4,375 | 7,281 | 1,093 | 724 | 120 | 9,219 | 9,251 | 9,251 | 9,241 | 33 | 33 | 23 | 143,502 | 143,502 | 98,842 |
| Wadena-Deer Creek School District | 1,242 | 7,281 | 563 | 724 | 140 | 8,708 | 8,760 | 8,760 | 8,750 | 52 | 52 | 42 | 64,418 | 64,418 | 51,736 |
| Walker-Hackensack-Akeley School District | 772 | 7,281 | - | 724 | 166 | 8,171 | 8,238 | 8,331 | 8,460 | 67 | 160 | 290 | 51,781 | 123,348 | 223,548 |
| Warren-Alvarado-Oslo School District | 631 | 7,281 | 1,900 | 724 | 78 | 9,983 | 9,999 | 9,999 | 9,989 | 16 | 16 | 6 | 10,074 | 10,074 | 3,633 |
| Warroad Public School District | 1,107 | 7,281 | 471 | 724 | 145 | 8,621 | 8,675 | 8,675 | 8,664 | 53 | 53 | 43 | 58,939 | 58,939 | 47,641 |
| Waseca Public School District | 1,874 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 158 | 288 | 123,260 | 296,987 | 540,217 |
| Watertown-Mayer Public School District | 1,669 | 7,281 | 590 | 724 | 142 | 8,738 | 8,785 | 8,785 | 8,775 | 48 | 48 | 37 | 79,470 | 79,470 | 62,435 |

Equity and Disparity Revenue Options Summary

| | FY 2025 from November 2023 Forecast | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Disparity Revenue Change | | |
|-------------------------------------|-------------------------------------|---------------------|---------------------|-------------------|----------------------|---------------------------|----------------------------|----------------------------|----------------------------|--------------------------|--------------------------|--------------------------|--------------------------|----------------------|----------------------|
| | Adjusted Pupil Units (APU) | Basic Allow per APU | Refer Allow per APU | LOR Allow per APU | Equity Allow per APU | Disparity Revenue per APU | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Disparity Diff: Option 1 | Disparity Diff: Option 2 | Disparity Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Name | | | | | | | | | | | | | | | |
| Waterville-Elysian-Morristown | 771 | 7,281 | 1,127 | 724 | 114 | 9,246 | 9,283 | 9,283 | 9,272 | 36 | 36 | 26 | 28,084 | 28,084 | 20,212 |
| Waubun-Ogema-White Earth Public Sch | 820 | 7,281 | - | 724 | 163 | 8,168 | 8,238 | 8,331 | 8,460 | 70 | 162 | 292 | 57,177 | 133,157 | 239,535 |
| Wayzata Public School District | 14,184 | 7,281 | 2,154 | 724 | 74 | 10,234 | 10,235 | 10,235 | 10,232 | 2 | 2 | (1) | 22,388 | 22,388 | (18,462) |
| West Central Area | 806 | 7,281 | 1,551 | 724 | 94 | 9,650 | 9,676 | 9,676 | 9,666 | 26 | 26 | 16 | 20,785 | 20,785 | 12,561 |
| West St. Paul-Mendota Hts.-Eagan | 5,528 | 7,281 | 2,151 | 724 | 74 | 10,231 | 10,232 | 10,232 | 10,229 | 2 | 2 | (1) | 8,875 | 8,875 | (8,195) |
| Westbrook-Walnut Grove Schools | 491 | 7,281 | 1,450 | 724 | 94 | 9,549 | 9,582 | 9,582 | 9,572 | 33 | 33 | 23 | 16,174 | 16,174 | 11,164 |
| Westonka Public School District | 2,602 | 7,281 | 2,083 | 724 | 77 | 10,166 | 10,170 | 10,170 | 10,161 | 4 | 4 | (4) | 9,896 | 9,896 | (11,045) |
| Wheaton Area Public School District | 388 | 7,281 | 1,290 | 724 | 107 | 9,402 | 9,434 | 9,434 | 9,424 | 32 | 32 | 22 | 12,434 | 12,434 | 8,478 |
| White Bear Lake School District | 8,892 | 7,281 | 1,559 | 724 | 100 | 9,664 | 9,683 | 9,683 | 9,673 | 20 | 20 | 9 | 174,612 | 174,612 | 83,847 |
| Willmar Public School District | 4,310 | 7,281 | 750 | 724 | 131 | 8,886 | 8,933 | 8,933 | 8,923 | 47 | 47 | 37 | 204,511 | 204,511 | 160,519 |
| Willow River Public School District | 435 | 7,281 | - | 724 | 165 | 8,170 | 8,238 | 8,331 | 8,460 | 68 | 161 | 290 | 29,527 | 69,835 | 126,268 |
| Windom Public School District | 1,269 | 7,281 | 613 | 724 | 139 | 8,757 | 8,806 | 8,806 | 8,796 | 50 | 50 | 39 | 62,845 | 62,845 | 49,891 |
| Win-E-Mac School District | 465 | 7,281 | 652 | 724 | 137 | 8,794 | 8,842 | 8,842 | 8,832 | 49 | 49 | 38 | 22,564 | 22,564 | 17,821 |
| Winona Area Public School District | 2,512 | 7,281 | 1,228 | 724 | 109 | 9,342 | 9,376 | 9,376 | 9,366 | 34 | 34 | 24 | 86,580 | 86,580 | 60,942 |
| Worthington Public School District | 4,571 | 7,281 | 500 | 724 | 144 | 8,649 | 8,702 | 8,702 | 8,691 | 52 | 52 | 42 | 239,831 | 239,831 | 193,170 |
| Wrenshall Public School District | 354 | 7,281 | - | 724 | 167 | 8,172 | 8,238 | 8,331 | 8,460 | 66 | 159 | 289 | 23,415 | 56,214 | 102,134 |
| Yellow Medicine East | 673 | 7,281 | 1,298 | 724 | 107 | 9,409 | 9,441 | 9,441 | 9,431 | 32 | 32 | 21 | 21,329 | 21,329 | 14,444 |
| Zumbrota-Mazeppa School District | 1,427 | 7,281 | 1,234 | 724 | 109 | 9,348 | 9,382 | 9,382 | 9,372 | 34 | 34 | 23 | 47,968 | 47,968 | 33,399 |
| School District Forecast Adjustment | 5,111 | 7,281 | 1,079 | 723 | 115 | 9,198 | 9,239 | 9,255 | 9,273 | 41 | 57 | 76 | 211,389 | 293,815 | 386.129 |