



Options for General Education Formula Changes to Limit Revenue Disparities, February 2025

Report to the Legislature

As required by Minnesota Statutes 2024, section 127A.51

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Table of Contents

For more information:.....	2
Legislative Charge.....	4
Executive Summary.....	4
Introduction.....	4
Analysis.....	5
Recent Legislative Changes that Impact Referendum and Local Optional Revenue.....	5
Options for Limiting General Revenue Disparity.....	6
Conclusion.....	9
Appendix: Disparity Revenue Options Summary.....	11

Legislative Charge

Statutory Directive: Minnesota Statutes 2024, 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 26.00% by fiscal year 2026 and 26.23% by fiscal year 2027. This report proposes two options for decreasing disparity. Because district levies are certified for fiscal year 2026, the options are calculated for revenue in fiscal year 2027.

1. Move \$300 from district referendum allowances to the general education formula allowance. All school districts and charter schools would receive the \$300 formula allowance increase.
2. Move \$300 from district referendum allowances to the second-tier local optional revenue allowance.

Introduction

The December 2024 calculations under Minnesota Statutes 2024, 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 1.2570 in fiscal year (FY) 2025 to 1.2600 in FY 2026 (two shaded cells found in the 95th-5th Ratios row/FY 2025 and FY 2026 columns). The projected increase in the disparity ratio for FY 2026 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.” November 2024 forecast data for FY 2027 was used to model the options presented in this report. The levies for FY 2026 have already been calculated, the options presented would take effect beginning in FY 2027.

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

	FY 2021	FY 2022	FY 2023	FY 2024	FY 2025	FY 2026	FY 2027
State Averages	8,237	8,458	8,694	9,015	9,200	9,430	9,650
1st Percentile	7,439	7,603	7,752	8,027	8,170	8,337	8,525
5th Percentile	7,458	7,619	7,754	8,029	8,172	8,339	8,527
10th Percentile	7,458	7,619	7,754	8,029	8,172	8,339	8,527
20th Percentile	7,496	7,661	7,906	8,213	8,358	8,551	8,739
30th Percentile	7,760	7,965	8,204	8,510	8,676	8,869	9,057
40th Percentile	7,969	8,177	8,359	8,673	8,847	9,056	9,244
50th Percentile	8,230	8,454	8,665	8,970	9,124	9,388	9,607
60th Percentile	8,390	8,608	8,916	9,078	9,244	9,650	9,875
70th Percentile	8,639	8,911	9,242	9,589	9,862	10,187	10,427
80th Percentile	8,938	9,212	9,453	9,889	10,163	10,386	10,632
90th Percentile	9,109	9,417	9,689	10,056	10,244	10,470	10,718
95th Percentile	9,159	9,458	9,746	10,088	10,272	10,507	10,764
99th Percentile	9,204	9,520	9,800	10,157	10,352	10,590	10,849
90th-10th Dollar Gap	1,651	1,797	1,934	2,027	2,072	2,131	2,191
95th-5th Dollar Gap	1,702	1,839	1,993	2,060	2,100	2,168	2,237
99th-1st Dollar Gap	1,765	1,917	2,049	2,130	2,182	2,253	2,324
90th-10th Ratio	1.2213	1.2359	1.2495	1.2525	1.2535	1.2555	1.2569
95th-5th Ratio	1.2282	1.2414	1.2570	1.2565	1.2570	1.2600	1.2623
99th-1st Ratio	1.2373	1.2522	1.2643	1.2653	1.2671	1.2702	1.2726

Amounts presented in this report are sourced as follows:

- FY 2024 – preliminary actual general education aid calculations as of November 2024
- FY 2025 through FY 2027 – estimated from the November 2024 forecast data.

Analysis

Recent Legislative Changes that Impact Referendum and Local Optional Revenue

The 2019 Minnesota Legislature enacted changes to the referendum and local optional revenue (LOR) revenue to simplify calculations and improve the transparency of those funding formulas. 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 was repealed. Tier 1 of LOR is included in the sliding scale portion of the equity formula and all school districts are entitled to LOR.

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:

- Fiscal year 2025: \$587,244
- Fiscal year 2026: \$642,038
- Fiscal year 2027 and later: \$671,345

Rising property values and stagnant equalization levels have shifted an increasing burden of local optional funding from state aid to school district taxpayers.

	FY 2024	FY 2025	FY 2026
Local Optional Revenue	617,791,644	617,047,721	611,817,230
Local Optional Aid	84,678,678	55,608,160	43,484,991
Local Optional Levy	533,112,965	561,439,561	568,332,239
Local Optional Levy %	86.3%	91.0%	92.9%

Options for Limiting General Revenue Disparity

Two options to limit revenue disparities are offered for consideration. Both options will decrease disparity in FY 2027 to 22.92%, which is below the FY 2022 level by shifting \$300 of Operating Referendum to either the formula allowance or to tier 2 of LOR. As of November 2024, 237, or 72%, of school districts have one or more Operating Referendum authorities.

This report used the projected 2027 formula allowance from the November 2024 forecast, which was \$7,636. Option 1 increases the allowance to \$7,936. The current law LOR allowance is \$724, which is split into two tiers—tier 1 at \$300 and tier 2 at \$424. Option 2 increases tier 2 to \$724.

Both options require changes to the statutory language.

Change the statutory referendum revenue language under section 126C.17 for fiscal years 2027 and later in a similar manner as the changes made for 2019 referendum simplification.

1. Reset the base year for inflationary increases on referendum authorities and the referendum cap to FY 2027.
2. Permanently subtract \$300 of referendum authority. The subtraction would be applied first to any authorities without a provision for inflationary increases and then to authorities with inflationary increases.

3. Subtractions made to inflation-adjusted authorities would continue annual inflation adjustments until the underlying authorities expire.
4. Reset the base referendum cap amount.

Change the statutory local optional revenue language under section 126C.10, subd. 2e for fiscal years 2027 and later to set the second-tier local optional revenue equal to \$724 times the adjusted pupil units of the district for that school year.

Option 1: Move \$300 from Referendum to the General Education Basic Formula Allowance

The cost of Option 1 is \$317.4 million in general education state aid. District aid would increase by \$285.6 million, and charter school aid would increase by \$31.8 million. District levies would decrease by \$193.8 million.

	November Forecast*	Option 1	Statewide Change	Change in Levy	Change in Aid
Basic General Education	7,018,650,989	7,294,396,837	275,745,848	-	275,745,848
Compensatory Revenue	871,019,003	909,463,267	38,444,264	-	38,444,264
Sparsity	34,302,878	35,527,944	1,225,066	-	1,225,066
Transportation Sparsity	106,509,633	109,759,329	3,249,696	-	3,249,696
Equity	103,476,179	107,952,290	4,476,110	4,022,789	453,322
Options:					
Referendum Aid	1,623,389	1,533,035	(90,354)	-	(90,354)
Options:					
Charter Transport	145,402	142,952	(2,450)	-	(2,450)
Options:					
Faribault Adjust	(154,067)	(160,121)	(6,054)	-	(6,054)
Referendum Revenue	1,015,075,921	814,570,511	(200,505,410)	(197,870,187)	(2,635,223)
Declining Pupil Revenue	25,436,109	26,435,465	999,356	-	999,356
Local Optional Revenue	606,429,597	606,429,597	-	-	-
Total	9,782,515,034	9,906,051,106	123,536,073	(193,847,399)	317,383,471

* The cost 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. The calculations above do not include a change to the standard referendum cap in current law or the November 2024 forecast adjustments. This report does not include cost calculations for any formula-allowance linked categorical programs.

Option 2: Move \$300 from Referendum to Local Optional Revenue Tier 2

The cost of Option 2 is \$6.6 million in general education state aid. District aid would increase by \$6.3 million, and charter school aid would increase by \$0.3 million. District levies would increase by \$48.5 million.

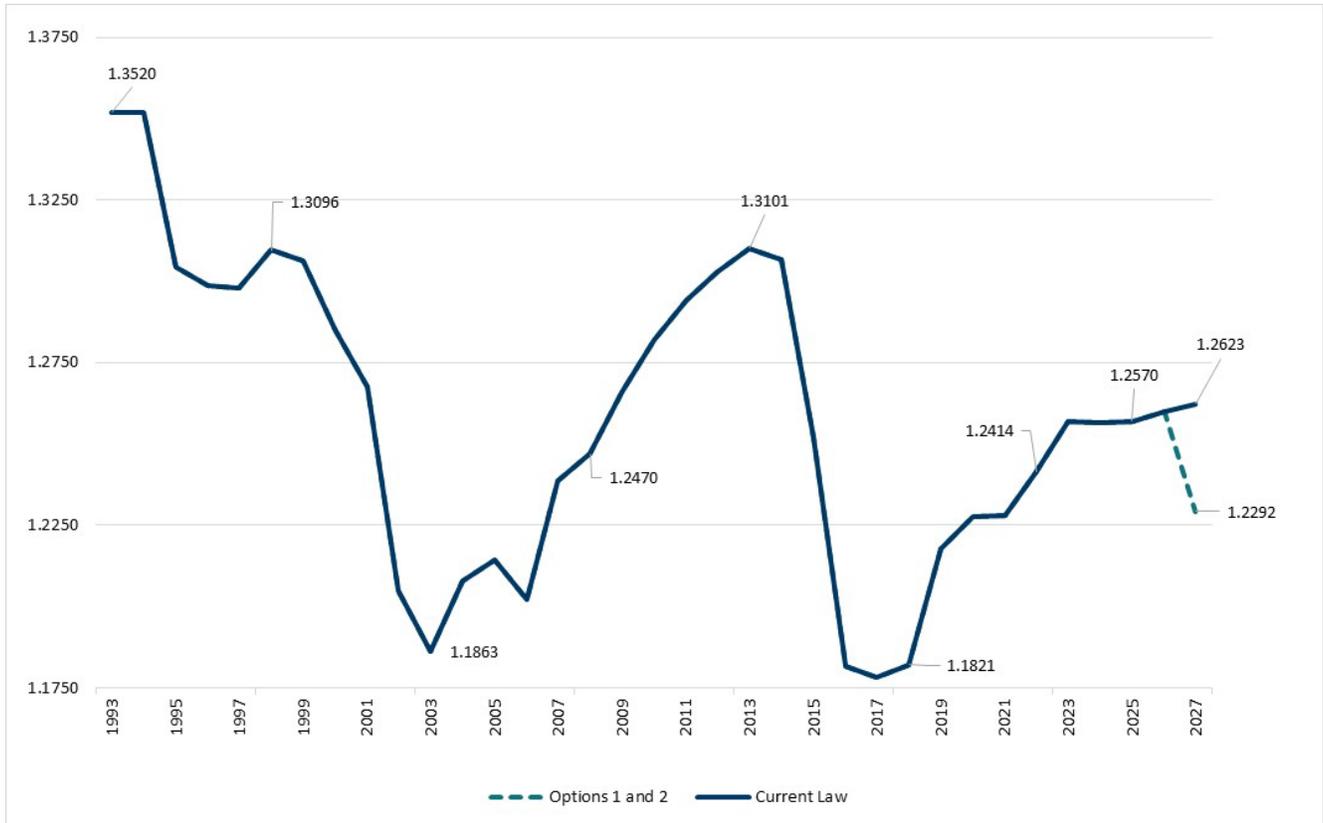
	November Forecast*	Option 2	Statewide Change	Change in Levy	Change in Aid
Basic General Education	7,018,650,989	7,018,650,989	-	-	-
Compensatory Revenue	871,019,003	871,019,003	-	-	-
Sparsity	34,302,878	34,302,878	-	-	-
Transportation Sparsity	106,509,633	106,509,633	-	-	-
Equity	103,476,179	107,952,290	4,476,110	4,022,789	453,322
Options: Referendum Aid	1,623,389	1,533,035	(90,354)	-	(90,354)
Options: Charter Transport	145,402	145,402	-	-	-
Options: Faribault Adjust Referendum Revenue	(154,067)	(154,067)	-	-	-
Declining Pupil Revenue	1,015,075,921	814,570,511	(200,505,410)	(197,872,460)	(2,632,950)
Local Optional Revenue	25,436,109	25,436,109	-	-	-
	606,429,597	857,712,581	251,282,984	242,373,191	8,909,793
Total	9,782,515,034	9,837,678,364	55,163,331	48,523,520	6,639,811

* The cost 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.

The calculations above do not include a change to the standard referendum cap in current law or the November 2024 forecast adjustments.

Conclusion

The graph below shows the disparity in unrestricted general education revenue from FY 2003 through FY 2027, including the impact of the two 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 board-approved local optional 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.



Both options presented decrease the FY 2027 disparity ratio between the 95th and 5th percentiles from the forecasted 26.23% to 22.92%, which is less than the FY 2022 ratio of 24.14%.

	FY 2027 Forecast	Option 1 FY 2027	Option 2 FY 2027
90th-10th Ratio	1.2569	1.2151	1.2151
95th-5th Ratio	1.2623	1.2292	1.2292
99th-1st Ratio	1.2726	1.2317	1.2317

The two options presented transfer the same \$300 amount of referendum revenue to other revenues. Option 1 transfers \$300 to the general education formula allowance, which has a significantly greater increase to state aid. Option 2 transfers \$300 to LOR with a lower increase to state aid, but it shifts more of the burden to taxpayers. The table below summarizes the aid and levy components of the two options.

	Option 1 \$300 From Referendum to Formula	Option 2 \$300 From Referendum to Local Optional
Change in State Aid		
School Districts	\$285,602,950	\$6,333,065
Charter Schools	\$31,780,521	\$306,746
Total Aid	\$317,383,471	\$6,639,811
Change in School District Levy Revenue	\$(193,847,399)	\$48,523,520

Appendix: Disparity Revenue Options Summary

The 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: 2024.

Disparity Revenue Options Summary Table

Name	strata	FY 2027 from November 2024 Forecast								Change per APU		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 Revenue per APU Option 1	Disparity Revenue per APU Option 2	Disparity Diff: Option 1	Disparity Diff: Option 2	Total Diff: Option 1	Total Diff: Option 2
Minneapolis and St. Paul	1	63,012	7,636	1,756	724	50	10,166	10,171	10,171	5	5	283,813	283,813
Other Metro, Inner	2	92,506	7,636	1,972	724	83	10,415	10,425	10,425	10	10	919,945	919,945
Other Metro, Outer	3	292,055	7,636	1,635	724	98	10,092	10,118	10,118	26	26	7,510,302	7,510,302
Nonmetro >=2K	4	216,881	7,636	600	724	137	9,097	9,208	9,208	112	112	24,218,458	24,218,458
Nonmetro 1K-2K	5	80,578	7,636	335	724	152	8,847	8,998	8,998	152	152	12,226,237	12,226,237
Nonmetro < 1K	6	92,408	7,636	621	724	140	9,121	9,226	9,255	105	134	9,686,743	12,344,218
MDE District Estimated Forecast Adjustment	9	169	7,636	178,356	724	113	186,828	186,894	186,894	65	65	11,088	11,087
School District Total		837,610	7,636	1,212	724	113	9,684	9,750	9,753	65	69	54,856,585	57,514,059
A.C.G.C. Public School District	6	901	7,636	505	724	146	9,010	9,022	9,022	12	12	10,553	10,553
Ada-Borup West	6	700	7,636	286	724	154	8,800	8,826	8,826	26	26	18,391	18,391
Adrian Public School District	6	593	7,636	1,092	724	120	9,572	9,580	9,580	8	8	4,666	4,666
Aitkin Public School District	6	977	7,636	-	724	166	8,526	8,825	8,825	300	300	292,859	292,859
Albany Public School District	5	1,829	7,636	-	724	167	8,527	8,827	8,827	300	300	548,526	548,526
Albert Lea Public School District	4	3,366	7,636	646	724	137	9,143	9,154	9,154	10	10	35,291	35,291
Alden-Conger Public School District	6	478	7,636	1,465	724	103	9,929	9,934	9,934	5	5	2,580	2,580
Alexandria Public School District	4	4,423	7,636	595	724	141	9,096	9,107	9,107	11	11	48,746	48,746
Annandale Public School District	4	2,191	7,636	79	724	164	8,603	8,827	8,827	224	224	491,525	491,525
Anoka-Hennepin Public School Dist.	3	40,879	7,636	1,185	724	116	9,661	9,670	9,670	8	8	345,746	345,746
Ashby Public School District	6	363	7,636	603	724	141	9,104	9,115	9,115	11	11	3,998	3,998
Austin Public School District	4	5,297	7,636	513	724	143	9,016	9,027	9,027	11	11	60,296	60,296
Badger Public School District	6	230	7,636	2,164	724	72	10,596	10,597	10,597	1	1	154	154
Bagley Public School District	6	963	7,636	-	724	165	8,525	8,825	8,825	300	300	288,609	288,609
Barnesville Public School Dist.	6	972	7,636	252	724	156	8,768	8,827	8,827	59	59	57,053	57,053
Barnum Public School District	6	676	7,636	-	724	167	8,527	8,827	8,827	300	300	202,756	202,756
Battle Lake Public School District	6	448	7,636	400	724	149	8,909	8,921	8,921	12	12	5,470	5,470

Name	strata	FY 2027 from November 2024 Forecast					Disparity Revenue per APU	Disparity Revenue per APU	Change per APU		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 Option 1	Disparity Revenue per APU Option 2	Disparity Diff: Option 1	Disparity Diff: Option 2	Total Diff: Option 1
Becker Public School District	4	3,077	7,636	1,088	724	120	9,568	9,576	9,576	8	8	24,327	24,327
Belgrade-Brooten-Elrosa School Dist	6	658	7,636	837	724	129	9,326	9,335	9,335	9	9	6,051	6,051
Belle Plaine Public School District	3	1,581	7,636	-	724	168	8,528	8,828	8,828	300	300	473,855	473,855
Bemidji Public School District	4	4,872	7,636	180	724	160	8,700	8,827	8,827	128	128	622,774	622,774
Benson Public School District	6	750	7,636	656	724	139	9,155	9,182	9,182	28	28	20,755	20,755
Bertha-Hewitt Public School Dist.	6	515	7,636	460	724	148	8,968	8,980	8,980	12	12	6,180	6,180
Big Lake Public School District	4	3,363	7,636	721	724	136	9,217	9,227	9,227	10	10	34,467	34,467
Bird Island-Olivia-Lake Lillian	6	633	7,636	635	724	140	9,135	9,146	9,146	11	11	6,869	6,869
Blackduck Public School District	6	606	7,636	-	724	166	8,526	8,825	8,825	300	300	181,661	181,661
Blooming Prairie Public School Dist	6	948	7,636	453	724	148	8,960	8,980	8,980	20	20	18,675	18,675
Bloomington Public School District	3	11,002	7,636	2,278	724	71	10,709	10,720	10,720	11	11	126,083	126,083
Blue Earth Area Public School	5	1,125	7,636	827	724	132	9,319	9,328	9,328	10	10	10,811	10,811
Braham Public School District	6	836	7,636	460	724	147	8,968	8,980	8,980	12	12	10,038	10,038
Brainerd Public School District	4	6,160	7,636	-	724	167	8,527	8,827	8,827	300	300	1,847,739	1,847,739
Brandon-Evansville Public Schools	6	586	7,636	501	724	145	9,006	9,018	9,018	12	12	6,845	6,845
Breckenridge Public School District	6	644	7,636	687	724	138	9,185	9,195	9,195	11	11	6,778	6,778
Brooklyn Center School District	2	2,427	7,636	272	724	156	8,788	8,834	8,834	46	46	111,209	111,209
Browerville Public School District	6	581	7,636	-	724	167	8,527	8,827	8,827	300	300	174,180	174,180
Browns Valley Public School Dist.	6	182	7,636	735	724	136	9,231	9,241	9,241	10	10	1,855	1,855
Buffalo Lk-Hector-Stewart Public Sc	6	477	7,636	1,534	724	99	9,993	9,997	9,997	5	5	2,221	2,221
Buffalo-Hanover-Montrose Public Sch	4	5,429	7,636	750	724	134	9,244	9,254	9,254	10	10	54,476	54,476
Burnsville Public School District	3	7,654	7,636	2,333	724	50	10,743	10,816	10,816	73	73	556,818	556,818
Butterfield Public School District	6	217	7,636	1,794	724	89	10,244	10,247	10,247	3	3	716	716
Byron Public School District	4	2,538	7,636	-	724	167	8,527	8,827	8,827	300	300	761,319	761,319
Caledonia Public School District	6	742	7,636	460	724	148	8,968	8,979	8,979	12	12	8,904	8,904
Cambridge-Isanti Public School Dist	4	5,333	7,636	686	724	137	9,183	9,194	9,194	10	10	55,860	55,860
Campbell-Tintah Public School Dist.	6	130	7,636	2,329	724	50	10,739	10,739	10,739	(0)	(0)	-	-
Canby Public School District	6	615	7,636	676	724	138	9,174	9,185	9,185	11	11	6,510	6,510

Name	strata	FY 2027 from November 2024 Forecast					Disparity Revenue per APU	Disparity Revenue per APU	Change per APU		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 Option 1	Disparity Revenue per APU Option 2	Disparity Diff: Option 1	Disparity Diff: Option 2	Total Diff: Option 1
Cannon Falls Public School District	5	1,140	7,636	500	724	146	9,006	9,017	9,017	12	12	13,386	13,386
Carlton Public School District	6	357	7,636	813	724	132	9,305	9,315	9,315	10	10	3,459	3,459
Cass Lake-Bena Public Schools	5	1,129	7,636	-	724	152	8,512	8,810	8,810	298	298	336,225	336,225
Cedar Mountain School District	6	439	7,636	1,008	724	124	9,492	9,500	9,500	8	8	3,700	3,700
Centennial Public School District	3	7,149	7,636	994	724	126	9,480	9,489	9,489	9	9	67,406	67,406
Central Public School District	3	1,038	7,636	811	724	134	9,304	9,314	9,314	10	10	10,629	10,629
Chatfield Public Schools	6	892	7,636	476	724	147	8,983	8,995	8,995	12	12	10,610	10,610
Chisago Lakes School District	4	3,413	7,636	225	724	157	8,742	8,827	8,827	85	85	289,153	289,153
Chisholm Public School District	6	722	7,636	251	724	157	8,768	8,827	8,827	60	60	42,970	42,970
Chokio-Alberta Public School Dist.	6	145	7,636	5,200	724	50	13,610	13,610	13,610	0	0	-	-
Clearbrook-Gonvick School District	6	516	7,636	364	724	152	8,876	8,888	8,888	13	13	6,515	6,515
Cleveland Public School District	6	688	7,636	512	724	145	9,017	9,029	9,029	12	12	7,965	7,965
Climax-Shelly Public Schools	6	176	7,636	898	724	125	9,383	9,391	9,391	9	9	1,513	1,513
Clinton-Graceville-Beardsley	6	360	7,636	873	724	130	9,363	9,372	9,372	9	9	3,346	3,346
Cloquet Public School District	4	2,832	7,636	-	724	167	8,527	8,827	8,827	300	300	849,541	849,541
Columbia Heights Public School Dist	2	3,428	7,636	872	724	131	9,363	9,373	9,373	10	10	34,128	34,128
Comfrey Public School District	6	99	7,636	2,203	724	50	10,613	10,613	10,613	0	0	-	-
Cook County Public Schools	6	491	7,636	800	724	133	9,293	9,302	9,302	10	10	4,801	4,801
Cromwell-Wright Public Schools	6	279	7,636	-	724	166	8,526	8,826	8,826	300	300	83,518	83,518
Crookston Public School District	5	1,099	7,636	523	724	142	9,025	9,036	9,036	11	11	12,298	12,298
Crosby-Ironton Public School Dist.	5	1,038	7,636	-	724	168	8,528	8,828	8,828	300	300	311,400	311,400
Dassel-Cokato Public School Dist.	4	2,076	7,636	830	724	131	9,320	9,330	9,330	9	9	19,641	19,641
Dawson-Boyd Public School District	6	591	7,636	460	724	146	8,966	8,978	8,978	12	12	6,959	6,959
Deer River Public School District	6	839	7,636	-	724	166	8,526	8,825	8,825	300	300	251,453	251,453
Delano Public School District	4	2,596	7,636	651	724	139	9,150	9,161	9,161	11	11	27,930	27,930
Detroit Lakes Public School Dist.	4	2,900	7,636	-	724	167	8,527	8,827	8,827	300	300	869,833	869,833
Dilworth-Glyndon-Felton	5	1,705	7,636	-	724	167	8,527	8,826	8,826	300	300	511,129	511,129
Dover-Eyota Public School District	5	1,201	7,636	-	724	167	8,527	8,827	8,827	300	300	360,204	360,204

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Duluth Public School District	4	8,869	7,636	647	724	50	9,057	9,057	9,057	0	0	-	-
East Central School District	6	781	7,636	-	724	165	8,525	8,825	8,825	300	300	234,125	234,125
East Grand Forks Public School Dist	4	2,154	7,636	-	724	168	8,528	8,828	8,828	300	300	646,260	646,260
Eastern Carver County Public School	3	9,780	7,636	1,591	724	100	10,051	10,058	10,058	7	7	66,448	66,448
Eden Prairie Public School District	3	10,024	7,636	2,234	724	73	10,667	10,671	10,671	4	4	39,772	39,772
Eden Valley-Watkins School District	6	920	7,636	485	724	146	8,992	9,003	9,003	12	12	10,889	10,889
Edgerton Public School District	6	426	7,636	505	724	145	9,009	9,029	9,029	19	19	8,195	8,195
Edina Public School District	2	9,540	7,636	2,320	724	70	10,749	10,761	10,761	11	11	107,598	107,598
Elk River Public School District	4	15,437	7,636	1,541	724	100	10,002	10,007	10,007	5	5	75,829	75,829
Ellsworth Public School District	6	147	7,636	2,254	724	70	10,683	10,683	10,683	0	0	44	44
Ely Public School District	6	560	7,636	337	724	153	8,849	8,862	8,862	13	13	7,173	7,173
Esko Public School District	5	1,325	7,636	-	724	167	8,527	8,827	8,827	300	300	397,473	397,473
Fairmont Area School District	5	1,878	7,636	301	724	153	8,814	8,827	8,827	13	13	24,108	24,108
Faribault Public School District	4	3,326	7,636	1,035	724	122	9,517	9,525	9,525	8	8	27,134	27,134
Farmington Public School District	3	7,022	7,636	720	724	137	9,217	9,228	9,228	11	11	74,476	74,476
Fergus Falls Public School District	4	3,170	7,636	-	724	167	8,527	8,827	8,827	300	300	950,768	950,768
Fertile-Beltrami School District	6	481	7,636	492	724	145	8,997	9,008	9,008	12	12	5,579	5,579
Fillmore Central	6	595	7,636	464	724	147	8,972	8,984	8,984	12	12	7,125	7,125
Fisher Public School District	6	241	7,636	161	724	160	8,681	8,827	8,827	146	146	35,129	35,129
Floodwood Public School District	6	203	7,636	2,018	724	79	10,458	10,459	10,459	2	2	356	356
Foley Public School District	5	1,981	7,636	-	724	167	8,527	8,827	8,827	300	300	594,299	594,299
Forest Lake Public School District	3	5,898	7,636	987	724	125	9,472	9,481	9,481	9	9	55,260	55,260
Fosston Public School District	6	612	7,636	436	724	149	8,945	8,957	8,957	12	12	7,438	7,438
Franconia Public School District	6	19	7,636	2,174	724	73	10,607	10,608	10,608	1	1	16	16
Frazee-Vergas Public School Dist.	6	889	7,636	-	724	166	8,526	8,826	8,826	300	300	266,480	266,480
Fridley Public School District	3	2,809	7,636	1,065	724	123	9,548	9,557	9,557	9	9	25,613	25,613
Fulda Public School District	6	394	7,636	2,300	724	50	10,710	10,710	10,710	0	0	-	-
G.F.W.	6	602	7,636	1,047	724	120	9,527	9,535	9,535	8	8	4,770	4,770

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Glencoe-Silver Lake School District	5	1,449	7,636	583	724	141	9,083	9,094	9,094	11	11	15,916	15,916
Glenville-Emmons School District	6	285	7,636	2,254	724	70	10,683	10,683	10,683	0	0	86	86
Goodhue Public School District	6	834	7,636	-	724	167	8,527	8,827	8,827	300	300	250,068	250,068
Goodridge Public School District	6	286	7,636	1,627	724	97	10,084	10,089	10,089	4	4	1,253	1,253
Granada Huntley-East Chain	6	347	7,636	2,909	724	50	11,319	11,319	11,319	(0)	(0)	-	-
Grand Meadow Public School District	6	472	7,636	840	724	131	9,331	9,348	9,348	17	17	8,103	8,103
Grand Rapids Public School District	4	4,263	7,636	-	724	166	8,526	8,826	8,826	300	300	1,277,941	1,277,941
Greenbush-Middle River School Dist.	6	224	7,636	2,131	724	75	10,566	10,567	10,567	1	1	248	248
Greenway Public School District	5	1,020	7,636	-	724	166	8,526	8,826	8,826	300	300	305,945	305,945
Grygla Public School District	6	138	7,636	2,445	724	50	10,855	10,855	10,855	0	0	-	-
Hancock Public School District	6	459	7,636	495	724	146	9,001	9,012	9,012	12	12	5,368	5,368
Hastings Public School District	3	4,268	7,636	1,752	724	93	10,206	10,212	10,212	6	6	25,967	25,967
Hawley Public School District	5	1,188	7,636	-	724	167	8,527	8,827	8,827	300	300	356,280	356,280
Hayfield Public School District	6	659	7,636	625	724	140	9,126	9,137	9,137	11	11	7,198	7,198
Hendricks Public School District	6	306	7,636	3,254	724	50	11,664	11,664	11,664	0	0	1	1
Henning Public School District	6	388	7,636	535	724	144	9,039	9,050	9,050	12	12	4,463	4,463
Herman-Norcross School District	6	92	7,636	2,937	724	50	11,347	11,347	11,347	-	-	-	-
Hermantown Public School District	4	2,284	7,636	-	724	168	8,528	8,828	8,828	300	300	685,320	685,320
Heron Lake-Okabena School District	6	237	7,636	1,303	724	111	9,774	9,780	9,780	6	6	1,530	1,530
Hibbing Public School District	4	2,362	7,636	-	724	167	8,527	8,827	8,827	300	300	708,693	708,693
Hill City Public School District	6	263	7,636	-	724	165	8,525	8,825	8,825	300	300	78,873	78,873
Hills-Beaver Creek School District	6	329	7,636	966	724	126	9,451	9,460	9,460	9	9	2,861	2,861
Hinckley-Finlayson School District	6	938	7,636	-	724	167	8,527	8,827	8,827	300	300	281,340	281,340
Holdingsford Public School District	5	1,120	7,636	200	724	159	8,719	8,828	8,828	109	109	121,739	121,739
Hopkins Public School District	2	7,410	7,636	2,359	724	68	10,787	10,819	10,819	32	32	237,235	237,235
Houston Public School District	4	2,114	7,636	-	724	167	8,527	8,827	8,827	300	300	634,025	634,025
Howard Lake-Waverly-Winsted	5	1,467	7,636	633	724	140	9,132	9,143	9,143	11	11	15,870	15,870
Hutchinson Public School District	4	2,750	7,636	311	724	154	8,825	8,838	8,838	13	13	35,671	35,671

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International Falls School District	6	946	7,636	773	724	134	9,267	9,284	9,284	18	18	16,643	16,643
Inver Grove Heights Schools	3	3,600	7,636	1,397	724	109	9,866	9,881	9,881	15	15	55,154	55,154
Isle Public School District	6	446	7,636	521	724	143	9,024	9,036	9,036	11	11	5,065	5,065
Ivanhoe Public School District	6	114	7,636	2,273	724	69	10,701	10,701	10,701	0	0	19	19
Jackson County Central School Dist.	5	1,201	7,636	460	724	147	8,967	8,979	8,979	12	12	14,410	14,410
Janesville-Waldorf-Pemberton	6	687	7,636	1,311	724	111	9,781	9,788	9,788	6	6	4,431	4,431
Jordan Public School District	3	1,929	7,636	-	724	167	8,527	8,827	8,827	300	300	578,123	578,123
Kasson-Mantorville School District	4	2,292	7,636	-	724	167	8,527	8,827	8,827	300	300	687,540	687,540
Kelliher Public School District	6	318	7,636	-	724	161	8,521	8,820	8,820	299	299	95,014	95,014
Kenyon-Wanamingo School District	6	687	7,636	1,056	724	122	9,538	9,546	13,336	8	3,798	5,577	2,609,732
Kerkhoven-Murdock-Sunburg	6	790	7,636	-	724	168	8,528	8,828	8,828	300	300	237,000	237,000
Kimball Public School District	6	835	7,636	720	724	136	9,216	9,226	9,226	10	10	8,547	8,547
Kingsland Public School District	6	561	7,636	842	724	130	9,332	9,342	9,342	9	9	5,294	5,294
Kittson Central School District	6	267	7,636	4,546	724	50	12,956	13,056	13,256	100	300	26,660	79,980
La Crescent-Hokah School District	5	1,032	7,636	1,102	724	120	9,581	9,589	9,589	8	8	8,069	8,069
Lac Qui Parle Valley School Dist.	6	933	7,636	566	724	142	9,068	9,080	9,080	11	11	10,491	10,491
Lake Benton Public School District	6	185	7,636	2,459	724	50	10,869	10,877	10,877	8	8	1,490	1,490
Lake City Public School District	5	1,198	7,636	1,027	724	123	9,510	9,518	9,518	8	8	9,928	9,928
Lake Crystal-Wellcome Memorial	5	1,014	7,636	46	724	166	8,571	8,827	8,827	256	256	259,685	259,685
Lake Of The Woods School District	6	426	7,636	24	724	166	8,550	8,827	8,827	277	277	117,988	117,988
Lake Park Audubon School District	6	747	7,636	195	724	159	8,714	8,828	8,828	114	114	85,069	85,069
Lake Superior Public School Dist.	5	1,357	7,636	-	724	167	8,527	8,827	8,827	300	300	406,979	406,979
Lakeview School District	6	771	7,636	-	724	167	8,527	8,827	8,827	300	300	231,180	231,180
Lakeville Public School District	3	13,327	7,636	1,865	724	89	10,314	10,320	10,320	6	6	74,751	74,751
Lancaster Public School District	6	213	7,636	3,384	724	50	11,794	11,794	11,794	(0)	(0)	-	-
Lanesboro Public School District	6	461	7,636	-	724	166	8,526	8,826	8,826	300	300	138,065	138,065
Laporte Public School District	6	352	7,636	-	724	165	8,525	8,825	8,825	300	300	105,599	105,599
Le Sueur-Henderson School District	6	947	7,636	290	724	154	8,804	8,827	8,827	22	22	21,245	21,245

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Leroy-Ostrander Public Schools	6	300	7,636	2,459	724	50	10,869	10,869	10,869	(0)	(0)	(1)	(1)
Lester Prairie Public School Dist.	6	460	7,636	694	724	137	9,191	9,202	9,202	10	10	4,820	4,820
Lewiston-Altura Public School Dist.	6	596	7,636	780	724	133	9,274	9,283	9,283	10	10	5,867	5,867
Litchfield Public School District	5	1,730	7,636	792	724	133	9,284	9,294	9,294	10	10	16,887	16,887
Little Falls Public School District	4	2,466	7,636	224	724	156	8,740	8,826	8,826	85	85	210,649	210,649
Littlefork-Big Falls School Dist.	6	407	7,636	-	724	167	8,527	8,827	8,827	300	300	122,103	122,103
Long Prairie-Grey Eagle School Dist	5	1,058	7,636	458	724	148	8,966	8,978	8,978	12	12	12,701	12,701
Luverne Public School District	5	1,187	7,636	463	724	147	8,971	8,983	8,983	12	12	14,219	14,219
Lyle Public School District	6	318	7,636	1,076	724	119	9,556	9,563	9,563	8	8	2,470	2,470
Lynd Public School District	6	218	7,636	748	724	131	9,239	9,248	9,248	9	9	2,065	2,065
M.A.C.C.R.A.Y. School District	6	762	7,636	1,239	724	114	9,712	9,727	9,727	15	15	11,099	11,099
Mabel-Canton Public School Dist.	6	282	7,636	1,213	724	114	9,687	9,694	9,694	7	7	1,975	1,975
Madelia Public School District	6	666	7,636	746	724	133	9,239	9,249	9,249	10	10	6,564	6,564
Mahnomen Public School District	6	631	7,636	-	724	163	8,523	8,822	8,822	299	299	188,818	188,818
Mahtomedi Public School District	3	3,348	7,636	1,570	724	101	10,031	10,038	10,038	7	7	23,018	23,018
Mankato Public School District	4	8,498	7,636	639	724	139	9,138	9,148	9,148	11	11	90,530	90,530
Maple Lake Public School District	6	815	7,636	778	724	134	9,271	9,281	9,281	10	10	8,090	8,090
Maple River School District	5	1,060	7,636	268	724	156	8,784	8,827	8,827	44	44	46,444	46,444
Marshall County Central Schools	6	502	7,636	707	724	137	9,203	9,214	9,214	10	10	5,213	5,213
Marshall Public School District	4	2,793	7,636	-	724	167	8,527	8,827	8,827	300	300	837,715	837,715
Martin County West School District	6	641	7,636	685	724	138	9,183	9,193	9,193	11	11	6,756	6,756
Mcgregor Public School District	6	466	7,636	-	724	167	8,527	8,827	8,827	300	300	139,830	139,830
Medford Public School District	6	931	7,636	-	724	167	8,527	8,827	8,827	300	300	279,138	279,138
Melrose Public School District	5	1,450	7,636	200	724	159	8,719	8,828	8,828	109	109	157,609	157,609
Menahga Public School District	5	1,054	7,636	-	724	165	8,525	8,825	8,825	300	300	315,734	315,734
Mesabi East School District	6	863	7,636	-	724	167	8,527	8,827	8,827	300	300	259,013	259,013
Milaca Public School District	5	1,536	7,636	318	724	154	8,832	8,844	8,844	13	13	19,846	19,846
Milroy Public School District	6	72	7,636	4,278	724	50	12,688	12,696	12,696	8	8	579	579

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Minneapolis Public School Dist.	1	28,345	7,636	2,439	724	50	10,849	10,850	10,850	0	0	5,096	5,096
Minneota Public School District	6	520	7,636	-	724	168	8,528	8,828	8,828	300	300	156,060	156,060
Minnetonka Public School District	3	12,459	7,636	2,333	724	69	10,762	10,870	10,870	108	108	1,343,809	1,343,809
Minnewaska School District	5	1,368	7,636	282	724	154	8,796	8,833	8,833	37	37	51,040	51,040
Montevideo Public School District	5	1,418	7,636	157	724	160	8,677	8,827	8,827	150	150	212,739	212,739
Monticello Public School District	4	4,413	7,636	717	724	136	9,213	9,231	9,231	18	18	79,084	79,084
Moorhead Public School District	4	7,656	7,636	224	724	155	8,739	8,825	8,825	86	86	656,312	656,312
Moose Lake Public School District	6	601	7,636	-	724	167	8,527	8,827	8,827	300	300	180,240	180,240
Mora Public School District	5	1,624	7,636	-	724	168	8,528	8,828	8,828	300	300	487,320	487,320
Morris Area Public Schools	5	1,130	7,636	298	724	155	8,813	8,835	8,835	22	22	24,843	24,843
Mounds View Public School District	3	12,512	7,636	2,198	724	74	10,632	10,636	10,636	4	4	51,614	51,614
Mountain Iron-Buhl School District	6	636	7,636	-	724	166	8,526	8,826	8,826	300	300	190,744	190,744
Mountain Lake Public Schools	6	515	7,636	2,081	724	77	10,518	10,527	10,527	9	9	4,668	4,668
Murray County Central School Dist.	6	718	7,636	626	724	140	9,126	9,137	9,137	11	11	7,821	7,821
Nashwauk-Keewatin School District	6	590	7,636	703	724	135	9,198	9,208	9,208	10	10	5,983	5,983
Nett Lake Public School District	6	78	7,636	1,824	724	85	10,269	10,276	10,276	7	7	557	557
Nevis Public School District	6	649	7,636	-	724	165	8,525	8,825	8,825	300	300	194,405	194,405
New London-Spicer School District	5	1,581	7,636	1,020	724	123	9,503	9,511	9,511	8	8	13,198	13,198
New Prague Area Schools	3	4,075	7,636	247	724	157	8,764	8,828	8,828	64	64	258,773	258,773
New Ulm Public School District	4	2,372	7,636	839	724	131	9,330	9,339	9,339	10	10	22,602	22,602
New York Mills Public School Dist.	6	884	7,636	-	724	167	8,527	8,827	8,827	300	300	265,080	265,080
Nicollet Public School District	6	317	7,636	1,263	724	112	9,735	9,742	9,742	7	7	2,128	2,128
Norman County East School District	6	177	7,636	1,564	724	99	10,023	10,028	10,028	5	5	853	853
North Branch Public Schools	4	2,880	7,636	-	724	167	8,527	8,827	8,827	300	300	863,711	863,711
North St Paul-Maplewood Oakdale Dis	2	10,832	7,636	1,040	724	123	9,524	9,533	9,533	9	9	99,305	99,305
Northfield Public School District	3	3,959	7,636	2,242	724	70	10,672	10,680	10,680	8	8	31,756	31,756
Northland Community Schools	6	393	7,636	-	724	167	8,527	8,827	8,827	300	300	117,840	117,840
Nrheg School District	6	811	7,636	-	724	167	8,527	8,827	8,827	300	300	243,188	243,188

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Ogilvie Public School District	6	496	7,636	775	724	132	9,267	9,277	9,277	10	10	4,805	4,805
Onamia Public School District	6	698	7,636	-	724	165	8,525	8,825	8,825	300	300	209,066	209,066
Orono Public School District	3	3,379	7,636	2,305	724	70	10,735	10,746	10,746	11	11	38,306	38,306
Ortonville Public Schools	6	560	7,636	596	724	142	9,098	9,109	9,109	11	11	6,228	6,228
Osakis Public School District	6	918	7,636	-	724	167	8,527	8,827	8,827	300	300	275,280	275,280
Osseo Public School District	3	23,122	7,636	2,289	724	69	10,718	10,722	10,722	4	4	83,321	83,321
Owatonna Public School District	4	5,100	7,636	571	724	141	9,072	9,083	9,083	11	11	56,355	56,355
Park Rapids Public School District	5	1,716	7,636	-	724	168	8,527	8,827	8,827	300	300	514,656	514,656
Parkers Prairie Public School Dist.	6	494	7,636	361	724	152	8,873	8,885	8,885	13	13	6,245	6,245
Paynesville Public School District	6	956	7,636	460	724	147	8,967	8,979	8,979	12	12	11,470	11,470
Pelican Rapids Public School Dist.	6	904	7,636	315	724	153	8,828	8,840	8,840	13	13	11,536	11,536
Pequot Lakes Public Schools	5	1,800	7,636	-	724	167	8,527	8,827	8,827	300	300	539,940	539,940
Perham-Dent Public School District	5	1,751	7,636	-	724	166	8,526	8,826	8,826	300	300	524,911	524,911
Pierz Public School District	5	1,308	7,636	-	724	168	8,528	8,828	8,828	300	300	392,520	392,520
Pillager Public School District	5	1,386	7,636	-	724	165	8,525	8,825	8,825	300	300	415,403	415,403
Pine City Public School District	5	1,704	7,636	154	724	161	8,675	8,828	8,828	152	152	259,473	259,473
Pine Island Public School Dist.	5	1,658	7,636	-	724	168	8,528	8,828	8,828	300	300	497,400	497,400
Pine Point Public School District	6	52	7,636	-	724	159	8,519	8,818	8,818	299	299	15,476	15,476
Pine River-Backus School District	6	940	7,636	-	724	168	8,528	8,828	8,828	300	300	282,120	282,120
Pipestone Area School District	5	1,275	7,636	474	724	146	8,980	8,992	8,992	12	12	14,971	14,971
Plainview-Elgin-Millville	5	1,508	7,636	-	724	167	8,527	8,827	8,827	300	300	452,195	452,195
Princeton Public School District	4	3,221	7,636	-	724	167	8,527	8,827	8,827	300	300	966,293	966,293
Prior Lake-Savage Area Schools	3	9,358	7,636	624	724	141	9,125	9,136	9,136	11	11	103,280	103,280
Proctor Public School District	5	1,860	7,636	-	724	167	8,527	8,827	8,827	300	300	557,811	557,811
Randolph Public School District	3	940	7,636	-	724	168	8,528	8,828	8,828	300	300	281,753	281,753
Red Lake County Central Public Sch	6	338	7,636	785	724	133	9,277	9,287	9,287	10	10	3,315	3,315
Red Lake Falls Public School Dist.	6	446	7,636	1,700	724	94	10,154	10,158	10,158	4	4	1,744	1,744
Red Lake Public School District	5	1,707	7,636	1,494	724	94	9,947	9,951	9,951	4	4	6,694	6,694

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		Adjusted Pupil Units (APU)	Basic Allow per APU	Refer Allow per APU	LOR Allow per APU	Equity Allow per APU				Disparity Diff: Option 1	Disparity Diff: Option 2	Total Diff: Option 1	Total Diff: Option 2
Red Rock Central School District	6	407	7,636	700	724	137	9,197	9,208	9,208	10	10	4,248	4,248
Red Wing Public School District	4	2,526	7,636	1,650	724	96	10,106	10,110	10,110	4	4	10,709	10,709
Redwood Area School District	5	1,130	7,636	460	724	146	8,966	8,978	8,978	12	12	13,338	13,338
Renville County West School Dist.	6	551	7,636	1,558	724	100	10,018	10,023	10,023	5	5	2,666	2,666
Richfield Public School District	2	4,328	7,636	2,323	724	69	10,753	10,756	10,756	4	4	15,588	15,588
Robbinsdale Public School District	2	11,013	7,636	2,269	724	71	10,700	10,703	10,703	4	4	41,377	41,377
Rochester Public School District	4	17,603	7,636	2,159	724	73	10,591	10,592	10,592	1	1	13,337	13,337
Rock Ridge Public Schools	4	2,432	7,636	190	724	159	8,709	8,827	8,827	119	119	288,366	288,366
Rockford Public School District	5	1,558	7,636	957	724	125	9,442	9,450	9,450	9	9	13,365	13,365
Rocori Public School District	4	2,658	7,636	-	724	167	8,527	8,827	8,827	300	300	797,360	797,360
Roseau Public School District	5	1,195	7,636	227	724	158	8,744	8,828	8,828	83	83	99,245	99,245
Rosemount-Apple Valley-Eagan	3	30,681	7,636	1,984	724	83	10,427	10,432	10,432	5	5	154,215	154,215
Roseville Public School District	2	7,867	7,636	2,088	724	78	10,526	10,530	10,530	5	5	35,576	35,576
Rothsay Public School District	6	329	7,636	260	724	156	8,776	8,827	8,827	51	51	16,824	16,824
Round Lake-Brewster Public Schools	6	592	7,636	765	724	134	9,259	9,269	9,269	10	10	5,905	5,905
Royalton Public School District	6	957	7,636	-	724	167	8,527	8,827	8,827	300	300	286,858	286,858
Rtr Public Schools	6	741	7,636	-	724	167	8,527	8,827	8,827	300	300	222,139	222,139
Rush City Public School District	6	890	7,636	900	724	128	9,388	9,398	9,398	9	9	8,124	8,124
Rushford-Peterson Public Schools	6	668	7,636	558	724	142	9,060	9,071	9,071	11	11	7,492	7,492
Sartell-St. Stephen School District	4	4,211	7,636	460	724	148	8,968	8,979	8,979	12	12	50,534	50,534
Sauk Centre Public School District	5	1,257	7,636	1,222	724	114	9,696	9,703	9,703	7	7	8,833	8,833
Sauk Rapids-Rice Public Schools	4	4,556	7,636	-	724	167	8,527	8,827	8,827	300	300	1,366,588	1,366,588
Sebeka Public School District	6	456	7,636	133	724	161	8,654	8,827	8,827	173	173	78,888	78,888
Shakopee Public School District	3	7,716	7,636	1,408	724	107	9,875	9,883	9,883	8	8	58,072	58,072
Sibley East School District	5	1,159	7,636	-	724	167	8,527	8,827	8,827	300	300	347,720	347,720
Sleepy Eye Public School District	6	612	7,636	-	724	167	8,527	8,827	8,827	300	300	183,616	183,616
South Koochiching School District	6	200	7,636	-	724	168	8,528	8,827	8,827	300	300	59,853	59,853
South St. Paul Public School Dist.	2	2,719	7,636	2,092	724	78	10,530	10,534	10,534	4	4	12,207	12,207

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South Washington County School Dist	2	20,254	7,636	2,098	724	79	10,537	10,541	10,541	5	5	92,104	92,104
Southland Public School District	6	564	7,636	1,789	724	89	10,238	10,241	10,241	3	3	1,853	1,853
Spring Grove School District	6	343	7,636	918	724	128	9,405	9,414	9,414	9	9	3,096	3,096
Spring Lake Park Public Schools	3	6,468	7,636	194	724	158	8,712	8,825	8,825	114	114	735,924	735,924
Springfield Public School District	6	641	7,636	-	724	167	8,527	8,827	8,827	300	300	192,366	192,366
St. Anthony-New Brighton Schools	2	2,085	7,636	1,820	724	91	10,270	10,276	10,276	6	6	12,078	12,078
St. Charles Public School District	5	1,002	7,636	-	724	167	8,527	8,827	8,827	300	300	300,534	300,534
St. Clair Public School District	6	783	7,636	556	724	143	9,059	9,070	9,070	11	11	8,875	8,875
St. Cloud Public School District	4	10,133	7,636	-	724	168	8,528	8,828	8,828	300	300	3,039,900	3,039,900
St. Francis Public School District	3	4,538	7,636	-	724	168	8,528	8,827	8,827	300	300	1,359,953	1,359,953
St. James Public School District	5	1,161	7,636	504	724	146	9,009	9,021	9,021	12	12	13,600	13,600
St. Louis County School District	5	1,987	7,636	-	724	167	8,527	8,827	8,827	300	300	596,040	596,040
St. Louis Park Public School Dist.	2	4,862	7,636	2,354	724	50	10,764	10,785	10,785	20	20	99,582	99,582
St. Michael-Albertville School Dist	4	7,231	7,636	-	724	167	8,527	8,827	8,827	300	300	2,169,209	2,169,209
St. Paul Public School District	1	34,667	7,636	1,197	724	50	9,607	9,615	9,615	8	8	278,717	278,717
St. Peter Public School District	4	2,178	7,636	410	724	149	8,919	8,931	8,931	12	12	26,486	26,486
Staples-Motley School District	6	889	7,636	196	724	156	8,712	8,829	8,829	117	117	104,171	104,171
Stephen-Argyle Central Schools	6	315	7,636	1,771	724	91	10,222	10,225	10,225	3	3	1,085	1,085
Stewartville Public School District	4	2,128	7,636	246	724	157	8,763	8,827	8,827	64	64	136,783	136,783
Stillwater Area Public School Dist.	3	9,480	7,636	1,888	724	88	10,336	10,341	10,341	5	5	52,118	52,118
Swanville Public School District	6	395	7,636	460	724	148	8,968	8,980	8,980	12	12	4,744	4,744
Thief River Falls School District	5	1,833	7,636	900	724	127	9,387	9,396	9,396	9	9	16,343	16,343
Tracy Area Public School District	6	683	7,636	677	724	135	9,172	9,190	9,190	18	18	12,157	12,157
Tri-City United School District	4	2,016	7,636	-	724	167	8,527	8,827	8,827	300	300	604,816	604,816
Tri-County School District	6	241	7,636	2,476	724	50	10,886	10,886	10,886	0	0	-	-
Triton School District	6	986	7,636	750	724	135	9,245	9,255	9,255	10	10	9,965	9,965
Truman Public School District	6	254	7,636	2,414	724	50	10,824	10,824	10,824	(0)	(0)	-	-
Ulen-Hitterdal Public School Dist	6	293	7,636	1,463	724	104	9,927	9,932	9,932	5	5	1,600	1,600

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Underwood Public School District	6	595	7,636	-	724	167	8,527	8,827	8,827	300	300	178,440	178,440
United South Central School Dist.	6	778	7,636	1,395	724	107	9,862	9,868	9,868	6	6	4,594	4,594
Upsala Public School District	6	344	7,636	207	724	158	8,724	8,827	8,827	102	102	35,205	35,205
Verndale Public School District	6	528	7,636	-	724	166	8,526	8,826	8,826	300	300	158,281	158,281
Wabasha-Kellogg Public School Dist.	6	977	7,636	837	724	131	9,328	9,338	9,338	10	10	9,320	9,320
Wabasso Public School District	6	399	7,636	329	724	152	8,842	8,854	8,854	13	13	5,081	5,081
Waconia Public School District	3	4,395	7,636	1,154	724	119	9,633	9,642	9,642	9	9	38,312	38,312
Wadena-Deer Creek School District	5	1,240	7,636	563	724	142	9,065	9,077	9,077	11	11	13,860	13,860
Walker-Hackensack-Akeley Schl. Dist	6	717	7,636	-	724	166	8,526	8,826	8,826	300	300	214,823	214,823
Warren-Alvarado-Oslo School Dist.	6	650	7,636	1,900	724	85	10,345	10,348	10,348	3	3	1,695	1,695
Warroad Public School District	5	1,092	7,636	495	724	146	9,001	9,013	9,013	12	12	12,840	12,840
Waseca Public School District	5	1,912	7,636	-	724	167	8,527	8,827	8,827	300	300	573,468	573,468
Watertown-Mayer Public School Dist.	3	1,662	7,636	623	724	142	9,125	9,136	9,136	11	11	18,372	18,372
Waterville-Elysian-Morristown	6	705	7,636	1,127	724	118	9,605	9,613	9,613	8	8	5,368	5,368
Waubun-Ogema-White Earth Public Sch	6	802	7,636	-	724	164	8,524	8,823	8,823	299	299	240,244	240,244
Wayzata Public School District	3	14,588	7,636	2,284	724	71	10,715	10,727	10,727	11	11	166,683	166,683
West Central Area	6	850	7,636	1,593	724	98	10,050	10,055	10,055	5	5	3,832	3,832
West St. Paul-Mendota Hts.-Eagan	2	5,742	7,636	2,271	724	72	10,703	10,707	10,707	4	4	21,961	21,961
Westbrook-Walnut Grove Schools	6	526	7,636	1,450	724	100	9,910	9,914	9,914	5	5	2,533	2,533
Westonka Public School District	3	2,641	7,636	2,200	724	74	10,634	10,638	10,638	4	4	10,881	10,881
Wheaton Area Public School District	6	387	7,636	1,321	724	110	9,791	9,798	9,798	6	6	2,459	2,459
White Bear Lake School District	3	8,774	7,636	1,655	724	97	10,112	10,127	10,127	14	14	124,048	124,048
Willmar Public School District	4	4,238	7,636	750	724	133	9,243	9,253	9,253	10	10	41,954	41,954
Willow River Public School District	6	435	7,636	-	724	165	8,525	8,825	8,825	300	300	130,414	130,414
Windom Public School District	5	1,297	7,636	613	724	141	9,114	9,125	9,125	11	11	14,275	14,275
Win-E-Mac School District	6	461	7,636	697	724	137	9,194	9,213	9,213	18	18	8,337	8,337
Winona Area Public School District	4	2,331	7,636	1,228	724	113	9,701	9,708	9,708	7	7	15,981	15,981
Worthington Public School District	4	4,352	7,636	500	724	146	9,006	9,018	9,018	12	12	51,089	51,089

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Wrenshall Public School District	6	361	7,636	-	724	167	8,527	8,827	8,827	300	300	108,146	108,146
Yellow Medicine East	6	662	7,636	1,376	724	108	9,844	9,850	9,850	6	6	3,990	3,990
Zumbrota-Mazeppa School District	5	1,393	7,636	1,312	724	110	9,782	9,796	9,796	14	14	19,550	19,550
School District Forecast Adjustment	9	169	7,636	178,356	724	113	186,828	186,894	186,894	65	65	11,088	11,087