



**Options for General Education Formula Changes to Limit Revenue
Disparities**

Fiscal Year 2017

Report to the Legislature

As required by Minnesota Statutes,

section 127A.51

**COMMISSIONER:
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Cost of Report Preparation

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

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

The estimated cost incurred by the Minnesota Department of Education in preparing this report is \$373.06.

Options for General Education Formula Changes to Limit Revenue Disparities

Statutory Directive

Minnesota Statutes 2016, 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.

Background

The December 2016 calculations under Minnesota Statutes 2016, 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 1.178 in FY 2017 to 1.186 in FY 2018. While the 1.186 ratio projected for FY 2018 is lower than in any year between FY 2004 and FY 2015, it exceeds the ratio computed for FY 2017 and therefore triggers the statutory requirement for the commissioner to “recommend to the Legislature options for change in the general education formula that will limit the disparity in adjusted general revenue to no more than the disparity for the previous school year.”

Estimated General Revenue Per Weighted ADM

Definition of "General Revenue" Varies over Time

Current Definition Includes Basic Revenue, Referendum Revenue, Local Optional Revenue and Equity Revenue

Because of changes in pupil weights, revenues for FY 2015 and later are not comparable to revenues for earlier years.

FISCAL YEAR	FY 2002	FY 2003	FY 2004	FY 2005	FY 2006	FY 2007	FY 2008	FY 2009	FY 2010	FY 2011	FY 2012	FY 2013	FY 2014	FY 2015	FY 2016	FY 2017	FY 2018
STATE AVERAGES	4,688	4,942	5,088	5,185	5,411	5,719	5,873	6,012	6,082	6,107	6,170	6,266	6,369	7,080	7,260	7,454	7,484
1ST PERCENTILE	4,078	4,604	4,611	4,614	4,819	5,056	5,156	5,207	5,206	5,200	5,256	5,305	5,383	6,265	6,392	6,676	6,715
5TH PERCENTILE	4,309	4,604	4,611	4,614	4,856	5,109	5,239	5,306	5,290	5,280	5,332	5,389	5,486	6,275	6,794	6,947	6,950
10TH PERCENTILE	4,418	4,611	4,644	4,693	4,931	5,208	5,313	5,366	5,376	5,470	5,566	5,716	5,802	6,487	6,815	6,949	6,950
50TH PERCENTILE	4,635	4,874	5,051	5,194	5,420	5,752	5,881	5,960	6,071	6,084	6,139	6,212	6,346	6,939	7,092	7,383	7,391
90TH PERCENTILE	5,071	5,356	5,478	5,519	5,741	6,175	6,357	6,601	6,775	6,800	6,841	6,944	7,056	7,765	7,986	8,144	8,145
95TH PERCENTILE	5,191	5,462	5,570	5,603	5,838	6,329	6,534	6,717	6,781	6,833	6,947	7,060	7,170	7,856	8,028	8,185	8,243
99TH PERCENTILE	5,559	5,893	5,977	5,967	6,138	6,549	6,643	6,855	6,908	6,959	6,999	7,120	7,186	8,200	8,333	8,497	8,556
90TH-10TH DOLLAR GAPS	653	745	834	826	811	967	1,044	1,235	1,399	1,330	1,274	1,228	1,255	1,279	1,172	1,194	1,195
95TH-5TH DOLLAR GAPS	882	858	959	989	982	1,220	1,294	1,411	1,491	1,553	1,615	1,671	1,683	1,581	1,234	1,238	1,293
99TH-1ST DOLLAR GAPS	1,481	1,290	1,366	1,353	1,318	1,493	1,487	1,648	1,702	1,759	1,743	1,815	1,803	1,935	1,941	1,821	1,842
90TH-10TH RATIOS	1.148	1.162	1.179	1.176	1.164	1.186	1.197	1.23	1.26	1.243	1.229	1.215	1.216	1.197	1.172	1.172	1.172
95TH-5TH RATIOS	1.205	1.186	1.208	1.214	1.202	1.239	1.247	1.266	1.282	1.294	1.303	1.31	1.307	1.252	1.182	1.178	1.186
99TH-1ST RATIOS	1.363	1.28	1.296	1.293	1.274	1.295	1.288	1.317	1.327	1.338	1.332	1.342	1.335	1.309	1.304	1.273	1.274

Options to Limit Revenue Disparities

Two options to limit revenue disparities are offered for consideration. Both options would increase total equity revenue, which is targeted to low revenue districts, and simplify equity revenue calculations. A detailed description of each option is outlined below. Draft bill language and runs showing the district-by-district impact of each option based on FY 2018 data are included in the appendix.

Current Equity Revenue Formula

The current equity revenue formula has five components:

- 1) A flat allowance of \$14 per pupil unit for districts whose referendum revenue per pupil unit falls below the regional (metro or nonmetro) 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, and 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 revenue per pupil unit (below 10 percent of the state average referendum revenue per pupil unit - estimated at \$78 for FY 2018), equal to the amount by which the district's referendum allowance falls below 10 percent of the state average, but not to exceed \$100,000 per district.
- 4) An additional amount equal to 25 percent of the sum of the first three components for districts with administrative headquarters located in seven county metro area, and 16 percent if the sum of the first three components for nonmetro districts.
- 5) An additional \$50 per pupil unit for all districts.

Minneapolis, Saint Paul and Duluth are ineligible for the first four components of equity revenue, but are eligible for the fifth component. School districts with no referendum revenue are ineligible for the sliding scale component of equity revenue (#2 above), but are eligible for the other four components.

Analysis of Current Equity Revenue Formula

The exclusion of districts with no referendum revenue from receiving the sliding scale component of equity revenue currently has no impact on equity revenue calculations because all districts receive referendum revenue. All districts that had previously no voter-approved referendum levies now have board-approved referendum levies.

The low referendum provision (item #3 above) currently has no impact because all districts have referendum allowances exceeding 10 percent of the state average.

The exclusion of Minneapolis, Saint Paul and Duluth from receiving the first four components of equity revenue reduced the equity revenue available to those three districts. It does not

contribute to the gap between the 95th and fifth percentiles of adjusted general revenue, because all three districts have referendum revenue allowances falling between the 95th and fifth percentiles.

Use of the regional 95th and fifth percentiles of basic, referendum and transition revenue per pupil unit in the equity formula creates a potential disparity between metro and nonmetro districts in access to equity revenue, and 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 yearend.

Simplifying the Equity Revenue Formula

Based on November 2016 forecast data, the 95th percentiles are estimated to be \$7,994 for the nonmetro region and \$8,008 for the metro region, while the fifth percentiles for both regions are estimated to be \$6,367. Since \$8,008 and \$7,994 are very close, both approximately 32 percent of the formula allowance, and \$6,367 is approximately 5 percent of the general education formula allowance, equity revenue calculations could be simplified and potential future disparities between metro and nonmetro districts eliminated by replacing the regional 95th percentile with 32 percent of the formula allowance and replacing the regional fifth percentile with 5 percent of the formula allowance (making the divisor for the equity gap calculations 27 percent of the formula allowance (32 - 5)). There would be no losers and the average district would receive an increase of \$0.18 per pupil unit. Total state aid would increase by \$29,000 and levy would increase by \$125,000 statewide. In addition, eliminating the exclusion for districts with no referendum revenue and eliminating the calculation of added revenue for districts with referendum allowances below 10 percent of the state average would simplify calculations and have no impact on revenues, since no districts are affected by these two provisions. These changes are incorporated as the starting point for both of the options for limiting general revenue disparity outlined below.

Options for Limiting General Revenue Disparity

Two options for limiting general revenue disparities for FY 2018 to the level computed for FY 2017 are:

Increasing the multiplier for the sliding scale portion of the equity revenue formula from \$80 to \$130. 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 plus transition revenue per pupil unit at or above 32 percent of the formula allowance (currently \$1,941) would receive no increase and districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2017 level. This option would increase state total equity aid entitlements by \$7,174,000 and the equity levy by \$25,951,000, for a total increase of \$33,125,000 in equity revenue.

Replacing the current low referendum component of equity revenue with a new component that would target increases to districts where the sum of referendum and transition revenue per pupil unit is less than 5.5 percent of the formula allowance, (\$394 per pupil unit in FY 2018), and leaving the multiplier for the sliding scale portion of the equity revenue formula at \$80. The additional equity revenue for these districts would be the lesser of \$100 per pupil unit or the

difference between 5.5 percent of the formula allowance and the sum of the district's referendum and transition revenue per pupil unit. This option would target the increase to a smaller set of districts at the low end of the revenue scale, accomplishing the reduction in the 95 / 5 disparity ratio to the FY 2017 level for a lower cost. This option would increase state total equity aid entitlements by \$4,061,000 and the equity levy by \$11,855,000, for a total increase of \$15,916,000 in equity revenue.

APPENDIX

DRAFT BILL LANGUAGE

Option 1:

Minnesota Statutes 2016, section 126C.10, Subdivision 24, is amended to read:

Subd. 24. **Equity revenue.**

(a) A school district qualifies for equity revenue if:

(1) the school district's adjusted pupil unit amount of basic revenue, transition revenue, and referendum revenue is less than ~~the value of the school district at or immediately above the 95th percentile of school districts in its equity region for those revenue categories~~ 32 percent of the formula allowance under Subdivision 2.; and

(2) the school district's administrative offices are not located in a city of the first class on July 1, 1999.

(b) Equity revenue for a qualifying district ~~that receives referendum revenue under section 126C.17, subdivision 4,~~ equals the product of (1) the district's adjusted pupil units for that year; times (2) the sum of (i) \$14, plus (ii) ~~\$80~~ \$130, times the school district's equity index computed under Subdivision 27.

(c) ~~Equity revenue for a qualifying district that does not receive referendum revenue under section 126C.17, subdivision 4, equals the product of the district's adjusted pupil units for that year times \$14.~~

~~(d) A school district's equity revenue is increased by the greater of zero or an amount equal to the district's adjusted pupil units times the difference between ten percent of the statewide average amount of referendum revenue per adjusted pupil unit for that year and the district's referendum revenue per adjusted pupil unit. A school district's revenue under this paragraph must not exceed \$100,000 for that year.~~

~~(e)~~ A school district's equity revenue for a school district located in the metro equity region equals the amount computed in ~~paragraph~~ paragraph (b), ~~(c), and (d)~~ multiplied by 1.25.

~~(f)~~ (d) For fiscal years 2017, 2018, and 2019 for a school district not included in paragraph ~~(e)~~ (c), a district's equity revenue equals the amount computed ~~paragraph~~ paragraph (b), ~~(c), and (d)~~ multiplied by 1.16. For fiscal year 2020 and later for a school district not included in

paragraph ~~(e)~~ (c), a district's equity revenue equals the amount computed in ~~paragraph~~ paragraph (b), ~~(e)~~, and ~~(d)~~ multiplied by 1.25.

~~(g)~~ (e) A school district's additional equity revenue equals \$50 times its adjusted pupil units.

EFFECTIVE DATE: This section is effective for revenue in fiscal year 2018 and later.

Subd. 25. ~~Regional equity gap.~~

~~The regional equity gap equals the difference between the value of the school district at or immediately above the fifth percentile of adjusted general revenue per adjusted pupil unit and the value of the school district at or immediately above the 95th percentile of adjusted general revenue per adjusted pupil unit.~~

Minnesota Statutes 2016, section 126C.10, Subdivision 26, is amended to read:

Subd. 26. ~~District equity gap.~~

A district's equity gap equals the greater of zero or the difference between the district's adjusted general revenue and ~~the value of the school district at or immediately above the regional 95th percentile of adjusted general revenue per adjusted pupil unit~~ 32 percent of the formula allowance under Subdivision 2.

EFFECTIVE DATE: This section is effective for revenue in fiscal year 2018 and later.

Minnesota Statutes 2016, section 126C.10, Subdivision 27, is amended to read:

Subd. 27. ~~District equity index.~~

A district's equity index equals the ratio of the sum of the district equity gap amount to ~~the regional equity gap amount~~ 27 percent of the formula allowance under Subdivision 2.

REPEALER.

Minnesota Statutes 2016, section 126C.10, Subdivision 25, is repealed effective for revenue in fiscal year 2018.

Option 2:

Minnesota Statutes 2016, section 126C.10, Subdivision 24, is amended to read:

Subd. 24. ~~Equity revenue.~~

(a) A school district qualifies for equity revenue if:

(1) the school district's adjusted pupil unit amount of basic revenue, transition revenue, and referendum revenue is less than ~~the value of the school district at or immediately above the 95th percentile of school districts in its equity region for those revenue categories~~ 32 percent of the formula allowance under subdivision 2.; and

(2) the school district's administrative offices are not located in a city of the first class on July 1, 1999.

(b) Equity revenue for a qualifying district ~~that receives referendum revenue under section 126C.17, subdivision 4,~~ equals the product of (1) the district's adjusted pupil units for that year; times (2) the sum of (i) \$14, plus (ii) \$80, times the school district's equity index computed under Subdivision 27.

(c) ~~Equity revenue for a qualifying district that does not receive referendum revenue under section 126C.17, subdivision 4, equals the product of the district's adjusted pupil units for that year times \$14.~~

~~(d)~~ A school district's equity revenue is increased by the greater of zero or an amount equal to the district's adjusted pupil units times the difference between ~~ten percent of the statewide average amount of referendum revenue per adjusted pupil unit~~ 6.5 percent of the formula allowance for that year and the sum of the district's referendum revenue and transition revenue per adjusted pupil unit. A school district's revenue under this paragraph must not exceed \$100,000 for that year \$100 per adjusted pupil unit.

~~(e)~~ (d) A school district's equity revenue for a school district located in the metro equity region equals the sum of the amount computed in paragraphs paragraph (b), ~~(e)~~, and ~~(d)~~ multiplied by 1.25 and the amount computed in paragraph (c).

~~(f)~~ (e) For fiscal years ~~2017, 2018, and 2019~~ for a school district not included in paragraph ~~(e)~~ (d), a district's equity revenue equals the sum of the amounts amount computed in ~~paragraphs paragraph (b), ~~(e)~~, and ~~(d)~~~~ multiplied by 1.16 and the amount computed in paragraph (c). For fiscal year 2020 and later for a school district not included in paragraph ~~(e)~~ (d), a district's equity revenue equals the sum of the amounts amount computed in ~~paragraph paragraph (b), ~~(e)~~, and ~~(d)~~~~ multiplied by 1.25 and the amount computed in paragraph (c).

~~(g)~~ (e) A school district's additional equity revenue equals \$50 times its adjusted pupil units.

EFFECTIVE DATE: This section is effective for revenue in fiscal year 2018 and later.

Subd. 25. ~~Regional equity gap.~~

~~The regional equity gap equals the difference between the value of the school district at or immediately above the fifth percentile of adjusted general revenue per adjusted pupil unit and the value of the school district at or immediately above the 95th percentile of adjusted general revenue per adjusted pupil unit.~~

Minnesota Statutes 2016, section 126C.10, Subdivision 26, is amended to read:

Subd. 26. ~~District equity gap.~~

A district's equity gap equals the greater of zero or the difference between the district's adjusted general revenue and ~~the value of the school district at or immediately above the regional 95th percentile of adjusted general revenue per adjusted pupil unit~~ 32 percent of the formula allowance under Subdivision 2.

EFFECTIVE DATE: This section is effective for revenue in fiscal year 2018 and later.

Minnesota Statutes 2016, section 126C.10, Subdivision 27, is amended to read:

Subd. 27. **District equity index.**

A district's equity index equals the ratio of the sum of the district equity gap amount to the regional equity gap amount 27 percent of the formula allowance under subdivision 2.

REPEALER.

Minnesota Statutes 2016, section 126C.10, subdivision 25, is repealed effective for revenue in fiscal year 2018.

NAME	Adjusted Pupil Units	Referendum Allow	Transition allow	Basic + Refer + Transition	Current Equity Allow	Equity Allow Option 1	Equity Allow Option 2	Allow Diff: Option 1	Allow Diff: Option 2	Total Diff: Option 1	Total Diff: Option 2
AITKIN	1,258	300	44	6,411	157	213	208	57	51	71,410	64,151
MINNEAPOLIS	38,555	1,604	187	7,858	50	50	50	0	0	0	0
HILL CITY	284	300	51	6,418	156	213	199	57	43	16,060	12,296
MCGREGOR	494	300	0	6,367	159	217	229	58	70	28,828	34,702
SOUTH ST. PAUL	3,968	567	29	6,663	149	201	150	51	0	204,289	665
ANOKA-HENNEPIN	40,989	1,027	31	7,125	121	155	121	34	0	1,385,898	4,511
CENTENNIAL	6,952	464	0	6,531	157	214	158	57	0	393,140	1,280
COLUMBIA HEIGHTS	3,645	609	0	6,676	149	200	149	51	0	185,920	605
FRIDLEY	3,357	487	0	6,554	156	212	156	56	0	186,832	608
ST. FRANCIS	4,767	300	11	6,378	167	229	237	62	70	297,547	334,686
SPRING LAKE PARK	6,235	494	48	6,609	153	206	153	54	0	334,088	1,087
DETROIT LAKES	3,301	300	9	6,376	159	217	229	58	70	191,428	231,679
FRAZEE	967	430	34	6,531	150	202	150	53	0	50,804	242
PINE POINT	71	300	191	6,558	148	200	148	52	0	3,675	19
BEMIDJI	5,620	480	1	6,548	149	201	149	52	0	292,112	1,443
BLACKDUCK	693	300	44	6,411	157	213	207	57	50	39,354	34,837
KELLIHER	308	155	157	6,379	158	216	229	58	70	17,829	21,620
RED LAKE	1,735	1,094	206	7,367	102	125	103	23	1	40,374	973
SAUK RAPIDS	4,762	300	7	6,374	159	217	229	58	70	276,500	334,284
FOLEY	1,990	300	9	6,376	159	216	229	58	70	115,389	139,699
ST. CLAIR	732	300	6	6,373	159	217	229	58	70	42,562	51,409
MANKATO	9,224	361	28	6,456	154	209	160	55	6	509,093	51,911
COMFREY	165	1,356	100	7,523	93	111	94	18	1	2,939	102
SLEEPY EYE	606	300	11	6,378	158	216	229	58	70	35,078	42,509
SPRINGFIELD	597	300	13	6,380	158	216	229	58	70	34,541	41,906
NEW ULM	2,247	1,112	0	7,179	113	143	113	30	0	67,068	1,104
BARNUM	824	299	17	6,383	158	216	228	58	70	47,607	57,855
CARLTON	506	1,113	2	7,182	113	142	113	30	0	15,062	249
CLOQUET	2,924	300	2	6,369	159	217	229	58	70	170,303	205,202

NAME	Adjusted Pupil Units	Referendum Allow	Transition allow	Basic + Refer + Transition	Current Equity Allow	Equity Allow Option 1	Equity Allow Option 2	Allow Diff: Option 1	Allow Diff: Option 2	Total Diff: Option 1	Total Diff: Option 2
CROMWELL	339	300	35	6,402	157	214	217	57	60	19,343	20,283
MOOSE LAKE	725	465	0	6,532	150	202	150	53	0	38,087	182
ESKO	1,323	300	3	6,370	159	217	229	58	70	76,975	92,835
WRENSHALL	373	300	15	6,382	158	216	228	58	70	21,581	26,211
NORWOOD	1,036	300	0	6,367	168	230	238	63	70	65,082	72,718
WACONIA	4,478	300	0	6,367	168	230	238	63	70	281,363	314,376
WATERTOWN-MAYE	1,825	329	0	6,396	166	227	231	62	65	112,626	119,499
EASTERN CARVER	10,602	1,280	4	7,351	108	133	108	25	0	266,922	869
WALKER-AKELEY	785	300	34	6,401	157	214	218	57	61	44,872	47,899
CASS LAKE	1,159	300	352	6,719	139	185	139	46	0	53,292	372
PILLAGER	1,163	300	51	6,418	156	213	200	57	44	65,775	51,194
NORTHLAND	352	402	0	6,469	153	208	153	55	0	19,277	80
MONTEVIDEO	1,593	457	8	6,531	150	202	150	53	0	83,717	399
NORTH BRANCH	3,267	300	19	6,386	158	216	228	58	70	188,356	229,318
RUSH CITY	951	300	0	6,367	159	217	229	58	70	55,475	66,779
BARNESVILLE	989	552	11	6,630	144	193	144	49	0	48,549	284
HAWLEY	995	500	0	6,567	148	199	148	51	0	51,024	263
MOORHEAD	6,931	524	52	6,643	143	192	144	49	0	337,089	2,025
BAGLEY	1,091	300	46	6,413	156	213	205	57	48	61,843	52,674
COOK COUNTY	499	1,100	0	7,167	113	144	114	30	0	15,124	243
MOUNTAIN LAKE	526	1,699	0	7,766	79	89	80	9	1	4,881	373
WINDOM	1,163	913	0	6,980	124	161	125	37	0	42,835	485
BRAINERD	7,132	300	10	6,377	158	216	229	58	70	413,377	500,620
CROSBY	1,116	300	0	6,367	159	217	229	58	70	65,072	78,332
PEQUOT LAKES	1,821	300	0	6,367	159	217	229	58	70	106,180	127,816
BURNSVILLE	9,727	1,349	34	7,449	102	123	102	21	0	208,136	677
FARMINGTON	7,357	760	6	6,833	139	184	139	45	0	331,146	1,078
LAKEVILLE	11,584	1,221	1	7,289	111	139	111	28	0	318,829	1,038
RANDOLPH	733	300	0	6,367	168	230	238	63	70	46,031	51,432
ROSEMOUNT-APPL	30,394	1,139	13	7,218	116	146	116	30	0	919,275	2,992
WEST ST. PAUL	5,314	1,428	0	7,495	99	118	99	20	0	104,477	340
INVER GROVE	4,223	562	0	6,629	152	204	152	53	0	222,978	726

NAME	Adjusted Pupil Units	Referendum Allow	Transition allow	Basic + Refer + Transition	Current Equity Allow	Equity Allow Option 1	Equity Allow Option 2	Allow Diff: Option 1	Allow Diff: Option 2	Total Diff: Option 1	Total Diff: Option 2
HASTINGS	4,775	1,264	5	7,336	108	134	109	26	0	122,955	400
HAYFIELD	757	852	0	6,919	128	167	128	39	0	29,489	299
KASSON-MANTORVI	2,269	300	0	6,367	159	217	229	58	70	132,278	159,233
ALEXANDRIA	4,510	300	15	6,382	158	216	228	58	70	260,570	316,567
OSAKIS	892	300	0	6,367	159	217	229	58	70	52,011	62,609
CHATFIELD	984	776	0	6,843	132	174	132	42	0	40,957	360
LANESBORO	333	300	38	6,405	157	214	213	57	56	18,993	18,767
MABEL-CANTON	269	1,513	12	7,592	89	105	90	15	1	4,144	173
RUSHFORD-PETERS	695	692	23	6,782	135	179	136	44	0	30,419	239
ALBERT LEA	3,739	794	47	6,908	128	168	129	39	0	147,170	1,460
ALDEN	538	506	7	6,580	147	198	147	51	0	27,369	145
CANNON FALLS	1,240	800	0	6,867	131	171	131	41	0	50,572	465
GOODHUE	697	300	2	6,369	159	217	229	58	70	40,586	48,923
PINE ISLAND	1,392	300	0	6,367	159	217	229	58	70	81,177	97,718
RED WING	2,909	812	0	6,879	130	170	130	40	0	117,465	1,104
ASHBY	298	903	8	6,978	124	161	125	37	0	10,988	124
HERMAN-NORCROS	127	3,237	41	9,345	50	50	50	0	0	0	0
HOPKINS	7,635	2,015	0	8,083	50	50	50	0	0	0	0
BLOOMINGTON	11,591	1,476	0	7,543	96	114	96	18	0	206,704	673
EDEN PRAIRIE	9,442	1,767	6	7,840	78	84	78	6	0	60,992	199
EDINA	9,372	1,415	0	7,482	100	120	100	20	0	188,738	614
MINNETONKA	11,527	1,590	2	7,659	89	102	89	13	0	154,362	502
WESTONKA	2,514	1,378	4	7,449	102	123	102	21	0	53,833	175
ORONO	3,088	1,941	1	8,008	50	50	50	0	0	0	0
OSSEO	22,562	1,668	33	7,768	82	91	82	9	0	207,763	676
RICHFIELD	4,530	935	0	7,002	129	167	129	39	0	174,607	568
ROBBINSDALE	14,121	1,419	19	7,505	98	117	98	19	0	272,005	885
ST. ANTHONY-NEW	1,967	1,068	3	7,138	121	154	121	33	0	65,530	213
ST. LOUIS PARK	5,052	2,035	22	8,124	50	50	50	0	0	0	0
WAYZATA	12,786	1,491	1	7,559	95	112	95	17	0	219,778	715
BROOKLYN CENTER	2,640	300	15	6,382	167	229	237	62	70	164,411	185,349
HOUSTON	2,269	300	20	6,387	158	216	228	58	70	130,715	159,242

NAME	Adjusted Pupil Units	Referendum Allow	Transition allow	Basic + Refer + Transition	Current Equity Allow	Equity Allow Option 1	Equity Allow Option 2	Allow Diff: Option 1	Allow Diff: Option 2	Total Diff: Option 1	Total Diff: Option 2
SPRING GROVE	382	1,218	0	7,285	107	133	107	26	1	9,984	202
CALEDONIA	755	395	0	6,462	154	209	154	55	0	41,522	170
LACRESCENT	1,224	328	0	6,395	157	215	224	57	67	70,173	81,598
LAPORTE	334	300	50	6,417	156	213	201	57	45	18,890	14,881
NEVIS	680	300	56	6,423	156	212	195	56	39	38,345	26,451
PARK RAPIDS	1,705	300	0	6,367	159	217	229	58	70	99,397	119,650
BRAHAM	834	300	0	6,367	159	217	229	58	70	48,653	58,566
GREENWAY	1,142	300	26	6,393	158	215	226	57	68	65,537	77,970
DEER RIVER	1,010	300	45	6,412	156	213	206	57	50	57,298	50,017
GRAND RAPIDS	4,358	300	30	6,397	157	215	222	57	64	249,503	280,638
NASHWAUK-KEEWA	610	300	43	6,410	157	213	209	57	52	34,681	31,729
FRANCONIA	33	1,907	0	7,974	67	69	68	2	1	66	26
HERON LAKE-OKAB	270	1,603	6	7,676	84	97	85	12	1	3,361	182
MORA	1,753	300	0	6,367	159	217	229	58	70	102,215	123,043
OGILVIE	510	300	40	6,407	157	214	211	57	55	29,011	27,814
NEW LONDON-SPI	1,602	300	0	6,367	159	217	229	58	70	93,433	112,472
WILLMAR	4,579	345	32	6,444	155	210	172	56	17	254,560	78,859
LANCASTER	156	3,695	0	9,762	50	50	50	0	0	0	0
INTERNATIONAL FA	1,170	348	2	6,417	156	213	201	57	45	66,196	52,227
LITTLEFORK-BIG F	365	300	5	6,372	159	217	229	58	70	21,232	25,634
SOUTH KOOCHICHI	264	337	0	6,404	157	214	214	57	57	15,049	15,124
DAWSON	594	570	34	6,671	142	189	142	48	0	28,331	180
LAKE SUPERIOR	1,499	300	14	6,381	158	216	228	58	70	86,679	105,208
LAKE OF THE WOOD	509	324	16	6,408	157	214	211	57	54	28,964	27,420
CLEVELAND	549	881	12	6,960	125	163	126	38	0	20,604	225
HENDRICKS	118	2,754	0	8,821	50	50	50	0	0	0	0
IVANHOE	161	1,421	0	7,488	95	114	96	19	1	3,068	98
LAKE BENTON	214	2,091	0	8,158	50	50	50	0	0	0	0
MARSHALL	2,744	300	7	6,374	159	217	229	58	70	159,332	192,594
MINNEOTA	503	300	0	6,367	159	217	229	58	70	29,306	35,277
LYND	207	1,048	97	7,212	111	140	111	29	1	5,953	104
HUTCHINSON	3,035	611	0	6,678	141	189	142	47	0	143,918	926

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LESTER PRAIRIE	481	994	0	7,061	119	153	120	34	0	16,339	215
MAHNOMEN	664	300	103	6,470	153	208	153	55	0	36,304	151
WAUBUN	627	300	91	6,458	154	209	157	55	4	34,562	2,281
MARSHALL CTY	424	1,007	0	7,074	119	152	119	34	0	14,211	191
GRYGLA	169	512	9	6,588	146	197	147	51	0	8,547	46
TRUMAN	235	2,509	0	8,576	50	50	50	0	0	0	0
EDEN VALLEY	1,053	308	0	6,375	159	217	229	58	70	61,088	73,885
LITCHFIELD	1,691	300	11	6,378	158	216	229	58	70	97,920	118,684
DASSEL-COKATO	2,404	390	20	6,477	153	207	153	54	0	130,903	554
ISLE	494	821	36	6,924	127	166	128	39	0	19,154	196
PRINCETON	3,412	300	6	6,373	159	217	229	58	70	198,201	239,467
ONAMIA	687	374	47	6,488	152	206	152	54	0	37,164	161
LITTLE FALLS	2,521	524	34	6,625	144	194	145	49	0	124,225	720
PIERZ	1,236	300	0	6,367	159	217	229	58	70	72,081	86,769
ROYALTON	1,024	300	20	6,387	158	216	228	58	70	58,983	71,854
SWANVILLE	347	713	0	6,780	135	179	136	44	0	15,204	119
UPSALA	408	507	15	6,589	146	197	147	51	0	20,639	111
AUSTIN	5,205	343	42	6,451	154	210	164	55	10	288,111	52,709
GRAND MEADOW	456	857	0	6,924	127	166	128	39	0	17,689	181
LYLE	268	300	33	6,400	157	214	219	57	61	15,339	16,492
LEROY	297	1,579	0	7,646	86	100	87	14	1	4,013	197
SOUTHLAND	448	1,550	7	7,624	87	102	88	14	1	6,388	294
FULDA	329	2,600	0	8,667	50	50	50	0	0	0	0
NICOLLET	402	1,118	9	7,194	112	141	112	29	0	11,787	200
ST. PETER	2,271	482	25	6,574	147	198	147	51	0	115,903	606
ADRIAN	602	679	0	6,746	137	182	138	45	0	27,093	199
ELLSWORTH	150	1,421	0	7,488	95	114	96	19	1	2,855	91
WORTHINGTON	3,526	800	0	6,867	131	171	131	41	0	143,843	1,324
BYRON	2,269	300	1	6,368	159	217	229	58	70	132,198	159,262
DOVER-EYOTA	1,306	300	12	6,379	158	216	229	58	70	75,600	91,688
STEWARTVILLE	2,260	318	3	6,388	158	215	228	58	70	130,100	158,633
ROCHESTER	18,900	1,003	26	7,096	117	150	118	33	0	619,034	8,702

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BATTLE LAKE	480	300	26	6,393	158	215	226	57	69	27,576	32,986
FERGUS FALLS	2,625	300	17	6,384	158	216	228	58	70	151,492	184,265
HENNING	393	835	0	6,902	129	168	129	40	0	15,538	152
PARKERS PRAIRIE	599	661	0	6,728	138	184	139	46	0	27,356	194
PELICAN RAPIDS	979	300	28	6,395	157	215	224	57	66	56,137	64,910
PERHAM	1,548	300	39	6,406	157	214	212	57	55	88,140	85,506
UNDERWOOD	610	256	0	6,323	162	221	232	60	70	36,487	42,792
NEW YORK MILLS	813	300	0	6,367	159	217	229	58	70	47,428	57,092
GOODRIDGE	223	1,927	0	7,994	50	68	67	18	17	3,906	3,795
THIEF RIVER FALL	2,078	390	33	6,490	152	206	152	54	0	112,208	489
WILLOW RIVER	465	300	51	6,418	156	213	199	57	43	26,254	20,059
PINE CITY	1,750	454	0	6,521	150	203	150	53	0	92,580	432
EDGERTON	427	597	18	6,682	141	188	141	47	0	20,191	131
CLIMAX	197	1,198	83	7,347	103	127	104	24	1	4,710	109
CROOKSTON	1,376	905	61	7,032	121	156	122	35	0	48,160	601
EAST GRAND FORK	2,068	300	0	6,367	159	217	229	58	70	120,605	145,181
FERTILE-BELTRAMI	497	792	31	6,890	129	169	130	40	0	19,873	191
FISHER	280	461	18	6,546	149	201	149	52	0	14,574	72
FOSSTON	713	736	0	6,803	134	177	135	43	0	30,674	251
MOUNDS VIEW	12,581	1,135	6	7,209	116	147	116	31	0	385,179	1,254
NORTH ST. PAUL-M	11,429	1,137	13	7,217	116	146	116	30	0	346,134	1,127
ROSEVILLE	8,187	1,159	24	7,250	114	143	114	29	0	237,736	774
WHITE BEAR LAKE	9,091	1,511	13	7,591	93	109	93	16	0	145,205	473
ST. PAUL	39,474	689	237	6,993	50	50	50	0	0	0	0
RED LAKE FALLS	391	2,000	0	8,067	50	50	50	0	0	0	0
MILROY	49	3,467	14	9,547	50	50	50	0	0	0	0
WABASSO	423	629	16	6,712	139	186	140	46	0	19,536	134
FARIBAULT	4,185	776	13	6,856	131	172	132	41	0	172,362	1,553
NORTHFIELD	4,239	1,471	0	7,538	92	110	93	17	1	73,311	2,646
HILLS-BEAVER CRE	411	1,197	0	7,264	108	135	108	27	1	11,051	215
BADGER	209	1,470	33	7,570	90	107	91	16	1	3,371	133
ROSEAU	1,278	527	0	6,594	146	196	146	50	0	64,371	350

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WARROAD	1,117	300	1	6,368	159	217	229	58	70	65,078	78,374
CHISHOLM	785	551	0	6,618	145	194	145	50	0	38,868	222
ELY	576	554	0	6,621	145	194	145	49	0	28,441	164
FLOODWOOD	260	300	13	6,380	158	216	228	58	70	15,018	18,223
HERMANTOWN	2,263	300	0	6,367	159	217	229	58	70	131,952	158,839
HIBBING	2,516	300	1	6,368	159	217	229	58	70	146,601	176,584
PROCTOR	1,935	299	16	6,381	158	216	228	58	70	111,870	135,856
VIRGINIA	1,887	317	3	6,387	158	216	228	58	70	108,721	132,476
NETT LAKE	114	300	76	6,443	155	210	174	56	19	6,356	2,161
DULUTH	8,783	372	49	6,487	50	50	50	0	0	0	0
MOUNTAIN IRON-BU	521	300	28	6,395	157	215	224	57	67	29,878	34,668
BELLE PLAINE	1,765	300	4	6,371	167	230	237	63	70	110,582	123,882
JORDAN	1,979	300	15	6,382	167	229	237	62	70	123,153	138,903
PRIOR LAKE	9,340	674	3	6,744	145	193	145	48	0	452,130	1,472
SHAKOPEE	9,162	300	19	6,386	166	228	237	62	70	569,059	643,192
NEW PRAGUE	4,456	447	1	6,515	158	216	159	57	0	254,713	829
BECKER	3,064	912	0	6,979	124	161	125	37	0	112,912	1,278
BIG LAKE	3,349	794	9	6,870	130	171	131	41	0	136,281	1,261
ELK RIVER	14,078	767	6	6,840	132	174	132	42	0	587,681	5,141
HOLDINGFORD	1,119	300	0	6,367	159	217	229	58	70	65,224	78,514
KIMBALL	813	760	11	6,838	132	174	133	42	0	34,001	296
MELROSE	1,489	328	0	6,395	157	215	224	57	67	85,398	99,544
PAYNESVILLE	1,009	339	0	6,406	157	214	212	57	55	57,446	55,807
ST. CLOUD	11,376	300	0	6,367	159	217	229	58	70	663,299	798,458
SAUK CENTRE	1,173	945	0	7,012	122	158	123	36	0	41,860	503
ALBANY	1,911	300	5	6,372	159	217	229	58	70	111,147	134,164
SARTELL	4,300	325	0	6,392	158	215	227	57	70	247,008	299,841
ROCORI	2,239	300	6	6,373	159	217	229	58	70	130,089	157,146
BLOOMING PRAIRIE	791	409	0	6,476	153	207	153	54	0	43,114	182
OWATONNA	5,369	715	36	6,817	133	176	134	43	0	228,353	1,916
MEDFORD	957	300	17	6,384	158	216	228	58	70	55,254	67,206
HANCOCK	376	705	10	6,782	135	179	136	44	0	16,436	129

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CHOKIO-ALBERTA	174	2,994	0	9,061	50	50	50	0	0	0	0
KERKHOVEN-MURD	746	300	0	6,367	159	217	229	58	70	43,510	52,376
BENSON	918	838	0	6,905	128	168	129	39	0	36,226	358
BERTHA-HEWITT	451	760	0	6,827	133	175	133	42	0	19,045	163
BROWERVILLE	387	300	0	6,367	159	217	229	58	70	22,565	27,163
BROWNS VALLEY	152	1,035	0	7,102	117	150	118	33	0	4,946	70
WHEATON	422	1,032	5	7,104	117	150	117	32	0	13,727	196
WABASHA	609	1,137	0	7,204	111	140	112	29	1	17,649	305
LAKE CITY	1,346	987	2	7,056	120	154	120	34	0	45,996	600
PRINSBURG	0	0	0	6,067	176	245	246	69	70	0	0
VERNDALE	586	224	34	6,326	161	221	232	60	70	35,020	41,122
SEBEKA	559	433	15	6,514	151	204	151	53	0	29,685	137
MENAHGA	1,111	300	55	6,422	156	212	196	56	40	62,654	44,216
WASECA	1,990	343	6	6,416	156	213	202	57	45	112,624	90,540
FOREST LAKE	7,007	462	20	6,549	156	212	157	56	0	391,474	1,274
MAHTOMEDI	3,639	1,044	6	7,117	122	156	122	34	0	124,222	404
SOUTH WASHINGT	19,555	1,462	9	7,538	96	114	96	18	0	352,492	1,147
STILLWATER	8,959	1,492	3	7,562	95	112	95	17	0	153,116	498
BUTTERFIELD	249	1,450	0	7,517	93	112	94	18	1	4,494	154
MADELIA	570	1,023	42	7,132	115	147	116	32	0	17,956	270
ST. JAMES	1,131	804	1	6,871	130	171	131	41	0	45,965	426
BRECKENRIDGE	710	820	0	6,887	129	170	130	40	0	28,473	272
ROTHSAY	334	560	0	6,627	144	193	144	49	0	16,431	96
CAMPBELL-TINTAH	157	2,629	0	8,696	50	50	50	0	0	0	0
LEWISTON	788	352	9	6,428	156	212	189	56	34	44,293	26,677
ST. CHARLES	1,033	300	10	6,377	158	216	229	58	70	59,887	72,538
WINONA	3,287	1,528	21	7,616	88	102	89	15	1	47,872	2,146
ANNANDALE	1,853	331	10	6,409	157	213	209	57	53	105,315	97,588
BUFFALO	6,159	300	11	6,378	158	216	229	58	70	356,639	432,290
DELANO	2,704	675	0	6,742	138	183	138	45	0	122,126	890
MAPLE LAKE	918	300	0	6,367	159	217	229	58	70	53,515	64,420
MONTICELLO	4,419	775	7	6,849	132	173	132	41	0	183,091	1,628

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ROCKFORD	1,846	300	28	6,395	157	215	224	57	67	105,826	123,161
ST. MICHAEL-ALBE	6,888	300	1	6,368	159	217	229	58	70	401,457	483,455
CANBY	551	976	0	7,043	120	155	121	35	0	19,078	243
CAMBRIDGE-ISANTI	5,464	300	8	6,375	159	217	229	58	70	317,067	383,505
MILACA	1,962	300	0	6,367	159	217	229	58	70	114,413	137,726
ULEN-HITTERDAL	302	1,763	0	7,830	76	83	76	7	1	2,135	222
LAKE CRYSTAL-WEL	984	346	0	6,413	156	213	205	57	49	55,785	47,982
TRITON	1,316	300	0	6,367	159	217	229	58	70	76,734	92,370
UNITED SOUTH	755	1,373	0	7,440	98	119	98	21	1	15,649	444
MAPLE RIVER	1,036	568	0	6,635	144	193	144	49	0	50,696	300
KINGSLAND	674	428	11	6,505	151	205	151	53	0	36,022	162
ST. LOUIS COUNTY	2,001	300	0	6,367	159	217	229	58	70	116,675	140,450
WATERVILLE-ELYS	838	1,427	6	7,500	94	113	95	19	1	15,607	512
CHISAGO LAKES	3,707	525	10	6,602	146	196	146	50	0	185,602	1,027
MINNEWASKA	1,299	513	23	6,603	146	196	146	50	0	65,018	360
EVELETH-GILBERT	1,033	361	2	6,429	155	212	188	56	32	57,984	33,205
WADENA-DEER CRK	1,118	513	22	6,602	146	196	146	50	0	55,986	310
BUFFALO LAKE-HEC	605	1,001	51	7,120	116	148	117	32	0	19,330	284
DILWORTH-GLYNDO	1,824	300	23	6,390	158	215	228	58	70	104,926	128,055
HINCKLEY-FINLAYS	1,065	300	0	6,367	159	217	229	58	70	62,098	74,752
LAKEVIEW	701	324	0	6,391	158	215	228	57	70	40,286	49,195
NRHEG	1,017	300	10	6,377	158	216	229	58	70	58,923	71,359
MURRAY COUNTY	793	926	4	6,997	123	159	124	36	0	28,741	336
STAPLES-MOTLEY	1,239	371	63	6,501	151	205	152	54	0	66,448	297
KITSON CENTRAL	271	3,846	0	9,913	50	50	50	0	0	0	0
KENYON-WANAMIN	865	596	0	6,663	142	190	142	48	0	41,495	259
PINE RIVER-BACKU	1,060	300	0	6,367	159	217	229	58	70	61,835	74,435
WARREN-ALVARAD	500	2,200	0	8,267	50	50	50	0	0	0	0
MACCRAY	730	1,447	0	7,514	94	112	94	18	1	13,244	449
LUVERNE	1,303	763	0	6,830	133	175	133	42	0	54,840	471
YELLOW MEDICINE	824	1,269	0	7,336	104	128	104	24	1	20,056	453
FILLMORE CENTRAL	682	764	0	6,831	133	175	133	42	0	28,681	247

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NORMAN COUNTY E	310	1,864	0	7,931	70	73	71	4	1	1,091	239
SIBLEY EAST	1,300	300	5	6,372	159	217	229	58	70	75,564	91,249
CLEARBROOK-GON	466	664	0	6,731	138	184	139	46	0	21,209	151
WEST CENTRAL	784	1,851	16	7,934	70	73	70	3	1	2,679	604
TRI-COUNTY	208	2,776	0	8,843	50	50	50	0	0	0	0
BELGRADE-BROOTE	654	513	52	6,632	144	193	144	49	0	32,049	188
G.F.W.	852	602	38	6,708	140	186	140	46	0	39,490	269
A.C.G.C.	827	805	0	6,872	130	171	131	41	0	33,583	312
LESUEUR-HENDERS	1,071	490	14	6,571	147	199	148	51	0	54,808	284
MARTIN COUNTY	802	985	0	7,052	120	154	120	34	0	27,531	356
NORMAN CTY WEST	258	1,262	36	7,365	102	125	103	23	1	6,030	145
BIRD ISLAND-OLIVIA	754	328	0	6,395	157	215	224	57	66	43,196	49,998
GRANADA HUNTLEY	261	3,209	26	9,301	50	50	50	0	0	0	0
EAST CENTRAL	786	300	58	6,425	156	212	193	56	37	44,261	28,913
WIN-E-MAC	461	760	1	6,828	133	175	133	42	0	19,411	166
GREENBUSH-MIDDL	418	806	0	6,873	130	171	131	41	0	16,962	158
HOWARD LAKE-WAV	1,258	328	8	6,403	157	214	216	57	59	71,800	74,029
PIPESTONE-JASPER	1,247	774	25	6,867	131	171	131	41	0	50,876	468
MESABI EAST	1,011	300	1	6,368	159	217	229	58	70	58,913	70,973
FAIRMONT AREA	1,885	601	31	6,699	140	187	140	47	0	88,009	590
LONG PRAIRIE	976	758	0	6,825	133	175	133	42	0	41,223	351
CEDAR MOUNTAIN	542	300	0	6,367	159	217	229	58	70	31,626	38,071
EAGLE BEND-CLAR	242	712	0	6,779	136	179	136	44	0	10,633	83
MORRIS AREA	1,052	523	0	6,590	146	197	147	50	0	53,097	287
ZUMBROTA-MAZEP	1,237	936	6	7,009	122	158	123	36	0	44,295	530
JANESVILLE-WALDO	611	1,611	0	7,678	84	97	85	12	1	7,561	413
LAC QUI PARLE	817	866	10	6,943	126	164	127	38	0	31,130	330
ADA-BORUP	528	300	15	6,382	158	216	228	58	70	30,511	37,063
STEPHEN-ARGYLE	328	1,371	0	7,438	98	119	99	21	1	6,822	193
GLENCOE-SILVER	1,722	477	34	6,578	147	198	147	51	0	87,712	462
BLUE EARTH-DELAV	1,245	300	0	6,367	159	217	229	58	70	72,582	87,372
RED ROCK CENTRA	419	1,417	0	7,484	95	115	96	19	1	8,024	253

NAME	Adjusted Pupil Units	Referendum Allow	Transition allow	Basic + Refer + Transition	Current Equity Allow	Equity Allow Option 1	Equity Allow Option 2	Allow Diff: Option 1	Allow Diff: Option 2	Total Diff: Option 1	Total Diff: Option 2
GLENVILLE-EMMON	369	1,552	0	7,619	88	102	88	14	1	5,333	241
CLINTON-GRACEVIL	367	673	0	6,740	138	183	138	45	0	16,593	120
LAKE PARK-AUDUB	795	495	0	6,562	148	199	148	51	0	40,956	208
RENVILLE CTY WES	554	1,858	0	7,925	70	74	71	4	1	2,064	426
JACKSON COUNTY	1,282	585	0	6,652	143	191	143	48	0	61,937	379
REDWOOD AREA	1,214	621	30	6,718	139	185	139	46	0	55,821	389
WESTBROOK-WALN	419	760	112	6,939	126	165	127	38	0	16,022	168
PLAINVIEW-ELGIN	1,589	261	9	6,337	161	220	231	59	70	94,319	111,514
RTR	659	300	9	6,376	159	217	229	58	70	38,216	46,243
ORTONVILLE	526	300	0	6,367	159	217	229	58	70	30,694	36,948
TRACY-BALATON	810	570	65	6,702	140	187	140	47	0	37,727	254
TRI-CITY UNITED	2,109	304	3	6,374	159	217	229	58	70	122,422	148,036
RED LAKE COUNTY	422	1,085	12	7,164	114	144	114	30	0	12,819	205
ROUND LAKE-BREW	325	1,065	5	7,137	115	147	116	31	0	10,200	155
BRANDON-EVANSVI	514	598	9	6,674	142	189	142	48	0	24,431	156
Charter Schools	61,557							35	17	2,177,674	1,046,314
School District Fudge	1,091							35	17	38,584	18,539
STATE TOTAL	936,347									33,124,837	15,915,590