



Options for General Education Formula Changes to Limit Revenue Disparities, Fiscal Year 2021

Report to the Legislature

As required by Minnesota Statutes, section 127A.51

For more information

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As requested by Minnesota Statutes, section 3.197: This report cost approximately \$2,776.61 to prepare, including staff time, printing and mailing expenses.

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Legislative Charge

Options for General Education Formula Changes to Limit Revenue Disparities

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

127A.51 Statewide Average Revenue.

By December 1 of each year the commissioner must estimate the statewide average adjusted general revenue per adjusted pupil unit and the disparity in adjusted general revenue among pupils and districts by computing the ratio of the 95th percentile to the fifth percentile of adjusted general revenue. The commissioner must provide that information to all districts.

If the disparity in adjusted general revenue as measured by the ratio of the 95th percentile to the fifth percentile increases in any year, the commissioner shall recommend to the legislature options for change in the general education formula that will limit the disparity in adjusted general revenue to no more than the disparity for the previous school year. The commissioner must submit the recommended options to the education committees of the legislature by February 1.

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

Introduction

The December 2019 calculations under Minnesota Statutes, section 127A.51, given in the table below, show an increase in the projected ratio of the 95th percentile to the fifth percentile of adjusted general revenue from 1.2292 in Fiscal Year (FY) 2020 to 1.2391 in FY 2021 (*two shaded cells found in the 95th-5th Ratios row/FY 2020 and FY 2021 columns*). The projected increase in the disparity ratio for FY 2021 triggers the statutory requirement for the commissioner to “recommend to the legislature options for change in the general education formula that will limit the disparity in adjusted general revenue to no more than the disparity for the previous school year.” FY 2021 data was used to model the options presented in this report; however, since the levies for FY 2021 have already been calculated, the options presented would take effect beginning in FY 2022.

Analysis

Minnesota Department of Education
School Finance Division

General Education Revenue Disparity Report (Minn. Stat. § 127A.51)
11/21/2019

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

| | FY 2015 | FY 2016 | FY 2017 | FY 2018 | FY 2019 | FY 2020 | FY 2021 |
|------------------------------|---------|---------|---------|---------|---------|---------|---------|
| State Averages | 7,080 | 7,260 | 7,454 | 7,604 | 7,802 | 8,027 | 8,249 |
| 1st Percentile | 6,265 | 6,392 | 6,676 | 6,836 | 7,111 | 7,301 | 7,453 |
| 5th Percentile | 6,275 | 6,794 | 6,947 | 7,069 | 7,193 | 7,329 | 7,458 |
| 10th Percentile | 6,487 | 6,815 | 6,949 | 7,070 | 7,194 | 7,329 | 7,458 |
| 50th Percentile | 6,939 | 7,092 | 7,383 | 7,519 | 7,678 | 8,043 | 8,240 |
| 90th Percentile | 7,765 | 7,986 | 8,144 | 8,266 | 8,642 | 8,951 | 9,143 |
| 95th Percentile | 7,856 | 8,028 | 8,185 | 8,356 | 8,761 | 9,008 | 9,241 |
| 99th Percentile | 8,200 | 8,333 | 8,497 | 8,670 | 8,838 | 9,071 | 9,243 |
| 90th-10th Dollar Gaps | 1,279 | 1,172 | 1,194 | 1,196 | 1,448 | 1,622 | 1,685 |
| 95th-5th Dollar Gaps | 1,581 | 1,234 | 1,238 | 1,287 | 1,567 | 1,680 | 1,783 |
| 99th-1st Dollar Gaps | 1,935 | 1,941 | 1,821 | 1,834 | 1,727 | 1,771 | 1,790 |
| 90th-10th Ratios | 1.1971 | 1.1719 | 1.1718 | 1.1691 | 1.2012 | 1.2213 | 1.2259 |
| 95th-5th Ratios | 1.2519 | 1.1816 | 1.1782 | 1.1821 | 1.2179 | 1.2292 | 1.2391 |
| 99th-1st Ratios | 1.3088 | 1.3037 | 1.2728 | 1.2683 | 1.2429 | 1.2426 | 1.2402 |

Options to Limit Revenue Disparities

Three options to limit revenue disparities are offered for consideration. The first option would increase total equity revenue, which is targeted to low revenue districts, and simplify equity revenue calculations. The other two options simplify equity revenue calculations, and would limit revenue disparities by rolling a portion of referendum revenue either into basic general education revenue or into local optional revenue (LOR). A detailed description of each option is outlined below. Runs showing the district-by-district impact of each option based on FY 2021 data are included in the [Appendix](#). Draft bill language is available upon request.

Current Equity Revenue Formula

The current equity revenue formula has five components:

1. A flat allowance of \$14 per pupil unit for districts whose referendum revenue per pupil unit falls below the regional (Twin Cities metro or 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, first tier local optional revenue, referendum revenue per pupil unit, and the sum of these revenues per pupil unit for the district at the 95th percentile of school districts in its equity region to (2) the gap between the sum of these revenues per pupil unit for districts at the 95th and fifth percentiles in the equity region.
3. An additional amount for districts with low referendum plus first tier LOR revenue per pupil unit (below 10 percent of the state average referendum plus first tier LOR revenue per pupil unit—estimated at \$114 for FY 2021), equal to the amount by which the district's referendum plus first tier LOR 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 all districts.
5. An additional \$50 per pupil unit for all districts.

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

Recent Law Changes to the Equity Revenue Formula

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

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

Analysis of Current Equity Revenue Formula

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

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

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

Simplifying the Equity Revenue Formula

Based on November 2019 forecast data, the 95th percentiles are estimated to be \$8,647 for the nonmetro region and \$8,704 for the Twin Cities metro region, while the fifth percentiles are estimated to be \$6,867 for the nonmetro region and \$6,878 for the metro region. Equity revenue calculations could be simplified and potential future disparities between Twin Cities metro and nonmetro districts eliminated by eliminating the use of the regional 95th and fifth percentiles, and calculating the divisor for the equity gap calculation for all districts using 100 percent of the standard referendum allowance limit (\$1,779.50 for FY 2021). This simplification and disparity reduction could be accomplished since \$8,647 and \$8,704 are very close, approximately 490 percent of the standard referendum allowance limit (under Minn. Stat. § 126C.17, subd. 2 (a) (1)). There would be essentially no losers and the average district would receive an increase of \$2 per pupil unit. By leveling up the nonmetro 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 \$242,000 and levy would increase by \$1,429,000 statewide. In addition, 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. These changes are incorporated as the starting point for the options for limiting general revenue disparity outlined below.

Options for Limiting General Revenue Disparity

Three options for limiting general revenue disparities for FY 2021 to the level computed for FY 2020 are:

Option 1 – Equity Sliding Scale Revenue

Increase the multiplier for the sliding scale portion of the equity revenue formula from \$80 to \$83. This option would proportionately increase the sliding scale portion of equity revenue for all districts eligible to receive the sliding scale revenue. Districts with basic revenue, transition revenue, first tier local optional revenue, and referendum revenue per pupil unit at or above 489.2 percent of the standard referendum allowance limit (currently \$8,704) would receive no increase. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2020 level. This option would increase state total equity aid entitlements by \$799,000 and the equity levy by \$2.9 million, for a total increase of \$3.7 million in equity revenue.

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

Increase the local optional revenue (LOR) allowance from \$724 to \$774 by rolling \$50 per pupil of referendum revenue into the first tier of LOR. This option would provide additional revenue for districts with less than \$50 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.

Although charter schools are not eligible for LOR revenue, they receive referendum and tier 1 LOR aid. The improved equalization would increase this aid to charter schools an average \$14 per pupil.

Under this option, school districts with more than \$50 per pupil of referendum revenue would receive no increase. All districts with less than \$50 per pupil of referendum revenue would receive additional revenue. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2020 level. This option would increase state total net referendum, LOR and equity aid entitlements by \$13.3 million, and reduce the total net referendum, LOR and equity levy by -\$2.6 million, for a total increase of \$10.7 million in net revenue.

Option 3 – Roll-in to Basic Formula Allowance

Increase the basic formula allowance from \$6,567 to \$6,617 by rolling \$50 per pupil of referendum revenue into the basic formula allowance. Like Option 2, this option would provide additional revenue for districts with less than \$50 per pupil of referendum revenue, and reduce revenue disparity.

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

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

The net reduction in the referendum, LOR and equity levies would be neutralized, and a portion of the new revenue would be funded by re-establishing the student achievement levy as 0.00502 percent of each district's referendum market value (RMV); this would raise \$28.4 million, which is similar in scale to the student

achievement levy before it was phased out after FY 2018. The rate was set to provide an equivalent amount of property tax relief statewide, as is provided in Option 2.

The increase in general education revenue for charter schools from the \$50 roll-in of referendum revenue into the basic formula would be a revenue increase for all charter schools, which would be partially offset by the loss of the corresponding referendum aid for some charter schools. This increase could be partially neutralized by adjusting the charter school lease aid formula to require a slightly higher contribution from general education revenue to cover lease costs. Charter school lease aid currently covers 90 percent of lease costs up to \$1,314 per pupil unit.

Under this option, school districts with more than \$50 per pupil of referendum revenue would receive no increase. All districts with less than \$50 per pupil of referendum revenue would receive additional revenue. Districts with the lowest revenue per pupil unit would receive the highest amount per pupil unit, reducing the disparity to the FY 2020 level. This option would increase state total general education aid entitlements by \$15.9 million and reduce the total net referendum, LOR and equity levy by -\$2.6 million, for a total increase of \$13.2 million in net revenue.

Appendix: Equity and Disparity Revenue Options

The [Equity and Disparity Revenue Options spreadsheet](#) is on the Minnesota Department of Education website. From the homepage, select Data Center > Data and Analytics. Scroll down to School Finance Spreadsheets and click **General Education**. Choose Category: **General Education**; Subcategory: **Revenue Disparities** and Year: **2019**.

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

| Equity and Disparity Revenue Options Summary | | | | | | | Minnesota Department of Education (MDE) Division of School Finance | | | | | | | | |
|--|----------------------|--------------|-------------|------------|----------------------|-----------------------------|--|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| School District Total | 887,216 | 6,567 | 843 | 722 | 116 | 8,248 | 8,251 | 8,259 | 8,259 | 4 | 11 | 11 | 3,418,664 | 9,794,822 | 9,794,877 |
| Minneapolis and St. Paul | 73,659 | 6,567 | 1,384 | 724 | 50 | 8,725 | 8,725 | 8,725 | 8,725 | - | - | - | - | - | - |
| Other Metro, Inner | 97,546 | 6,567 | 1,329 | 724 | 93 | 8,712 | 8,714 | 8,713 | 8,713 | 2 | 1 | 1 | 172,539 | 70,191 | 70,191 |
| Other Metro, Outer | 304,272 | 6,567 | 1,192 | 724 | 102 | 8,585 | 8,587 | 8,588 | 8,588 | 2 | 4 | 4 | 697,130 | 1,155,596 | 1,155,596 |
| Nonmetro >=2K | 211,652 | 6,567 | 410 | 724 | 140 | 7,841 | 7,847 | 7,860 | 7,860 | 6 | 19 | 19 | 1,268,265 | 3,964,552 | 3,964,552 |
| Nonmetro 1K-2K | 103,277 | 6,567 | 207 | 720 | 155 | 7,649 | 7,656 | 7,674 | 7,674 | 7 | 25 | 25 | 687,026 | 2,578,567 | 2,578,567 |
| Nonmetro < 1K | 96,810 | 6,567 | 468 | 708 | 141 | 7,884 | 7,890 | 7,905 | 7,905 | 6 | 21 | 21 | 593,704 | 2,025,917 | 2,025,972 |
| MDE District Estimated Fudge | 7,622 | 6,567 | 843 | 722 | 116 | 8,248 | | | | 4 | 11 | 11 | 29,368 | 84,142 | 84,142 |
| Charter Schools | 70,826 | 6,567 | - | - | 116 | 6,683 | | | | 4 | 12 | 49 | 272,907 | 831,049 | 3,437,453 |
| Grand Total | 965,663 | 6,567 | 781 | 669 | 116 | 8,133 | 8,137 | 8,143 | 8,147 | 4 | 11 | 14 | 3,720,939 | 10,710,013 | 13,316,473 |
| A.C.G.C. Public School District | 911 | 6,567 | 505 | 724 | 139 | 7,935 | 7,941 | 7,938 | 7,938 | 6 | 3 | 3 | 5,523 | 2,965 | 2,965 |
| Ada-Borup Public School District | 559 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 3,968 | 28,206 | 28,206 |
| Adrian Public School District | 602 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 4,293 | 30,388 | 30,388 |
| Aitkin Public School District | 1,266 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,507 | 7,507 | 7 | 51 | 51 | 8,906 | 63,854 | 63,854 |
| Albany Public School District | 1,973 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 14,040 | 99,509 | 99,509 |
| Albert Lea Public School District | 3,820 | 6,567 | 565 | 724 | 133 | 7,989 | 7,995 | 7,993 | 7,993 | 6 | 4 | 4 | 22,299 | 12,435 | 12,435 |
| Alden-Conger Public School District | 528 | 6,567 | 206 | 724 | 156 | 7,653 | 7,659 | 7,656 | 7,656 | 6 | 3 | 3 | 3,528 | 1,719 | 1,719 |
| Alexandria Public School District | 4,700 | 6,567 | 375 | 724 | 146 | 7,812 | 7,818 | 7,815 | 7,815 | 6 | 3 | 3 | 29,636 | 15,301 | 15,301 |
| Annandale Public School District | 2,132 | 6,567 | 75 | 724 | 163 | 7,529 | 7,535 | 7,532 | 7,532 | 6 | 3 | 3 | 14,813 | 6,940 | 6,940 |
| Anoka-Hennepin Public School District | 42,035 | 6,567 | 1,035 | 724 | 110 | 8,436 | 8,439 | 8,437 | 8,437 | 3 | 1 | 1 | 115,179 | 46,855 | 46,855 |
| Ashby Public School District | 339 | 6,567 | 603 | 724 | 133 | 8,027 | 8,033 | 8,031 | 8,031 | 6 | 4 | 4 | 1,981 | 1,105 | 1,105 |
| Austin Public School District | 5,621 | 6,567 | 43 | 724 | 163 | 7,497 | 7,503 | 7,507 | 7,507 | 6 | 10 | 10 | 39,065 | 57,028 | 57,028 |
| Badger Public School District | 198 | 6,567 | 1,170 | 724 | 100 | 8,561 | 8,566 | 8,564 | 8,564 | 5 | 3 | 3 | 909 | 644 | 644 |
| Bagley Public School District | 1,137 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,506 | 7,506 | 7 | 50 | 50 | 7,991 | 57,346 | 57,346 |
| Barnesville Public School District | 973 | 6,567 | 252 | 724 | 153 | 7,696 | 7,702 | 7,699 | 7,699 | 6 | 3 | 3 | 6,395 | 3,168 | 3,168 |
| Barnum Public School District | 765 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 5,428 | 38,601 | 38,601 |
| Battle Lake Public School District | 446 | 6,567 | 400 | 724 | 144 | 7,835 | 7,841 | 7,838 | 7,838 | 6 | 3 | 3 | 2,780 | 1,453 | 1,453 |
| Becker Public School District | 3,173 | 6,567 | 812 | 724 | 122 | 8,225 | 8,230 | 8,228 | 8,228 | 5 | 3 | 3 | 17,190 | 10,330 | 10,330 |
| Belgrade-Brooten-Elrosa Public School District | 681 | 6,567 | 661 | 724 | 127 | 8,079 | 8,085 | 8,083 | 8,083 | 6 | 4 | 4 | 3,831 | 2,218 | 2,218 |
| Belle Plaine Public School District | 1,744 | 6,567 | - | 724 | 168 | 7,459 | 7,465 | 7,509 | 7,509 | 6 | 50 | 50 | 11,358 | 86,920 | 86,920 |
| Bemidji Public School District | 5,474 | 6,567 | 180 | 724 | 157 | 7,628 | 7,635 | 7,632 | 7,632 | 7 | 4 | 4 | 36,930 | 17,819 | 17,819 |
| Benson Public School District | 849 | 6,567 | 552 | 724 | 136 | 7,979 | 7,985 | 7,982 | 7,982 | 6 | 3 | 3 | 5,065 | 2,764 | 2,764 |
| Bertha-Hewitt Public School District | 509 | 6,567 | 460 | 724 | 142 | 7,893 | 7,899 | 7,896 | 7,896 | 6 | 3 | 3 | 3,135 | 1,658 | 1,658 |
| Big Lake Public School District | 3,329 | 6,567 | 550 | 724 | 136 | 7,977 | 7,983 | 7,981 | 7,981 | 6 | 4 | 4 | 19,805 | 10,838 | 10,838 |
| Bird Island-Olivia-Lake Lillian Public School District | 684 | 6,567 | 635 | 724 | 132 | 8,058 | 8,064 | 8,061 | 8,061 | 6 | 3 | 3 | 3,961 | 2,228 | 2,228 |
| Blackduck Public School District | 649 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,506 | 7,506 | 7 | 50 | 50 | 4,568 | 32,759 | 32,759 |

| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
|--|----------------------|-------------|-------------|-----------|----------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Bloomington Prairie Public School District | 859 | 6,567 | 307 | 724 | 150 | 7,748 | 7,755 | 7,751 | 7,751 | 7 | 3 | 3 | 5,569 | 2,798 | 2,798 |
| Bloomington Public School District | 11,306 | 6,567 | 1,775 | 724 | 71 | 9,137 | 9,138 | 9,137 | 9,137 | 1 | 0 | 0 | 2,491 | 1,013 | 1,013 |
| Blue Earth Area Public School | 1,156 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 8,238 | 58,295 | 58,295 |
| Braham Public School District | 812 | 6,567 | 460 | 724 | 142 | 7,893 | 7,899 | 7,896 | 7,896 | 6 | 3 | 3 | 5,003 | 2,645 | 2,645 |
| Brainerd Public School District | 7,282 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 51,749 | 367,331 | 367,331 |
| Brandon-Evansville Public Schools | 540 | 6,567 | 349 | 724 | 147 | 7,787 | 7,794 | 7,791 | 7,791 | 7 | 4 | 4 | 3,440 | 1,758 | 1,758 |
| Breckenridge Public School District | 692 | 6,567 | 520 | 724 | 138 | 7,949 | 7,955 | 7,952 | 7,952 | 6 | 3 | 3 | 4,173 | 2,251 | 2,251 |
| Brooklyn Center School District | 2,715 | 6,567 | 218 | 724 | 155 | 7,664 | 7,671 | 7,667 | 7,667 | 7 | 3 | 3 | 15,475 | 6,295 | 6,295 |
| Browerville Public School District | 594 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 4,234 | 29,965 | 29,965 |
| Browns Valley Public School District | 190 | 6,567 | 735 | 724 | 126 | 8,152 | 8,158 | 8,156 | 8,156 | 6 | 4 | 4 | 1,061 | 620 | 620 |
| Buffalo Lake-Hector-Stewart Public School | 542 | 6,567 | 701 | 724 | 125 | 8,117 | 8,123 | 8,121 | 8,121 | 6 | 4 | 4 | 3,003 | 1,764 | 1,764 |
| Buffalo-Hanover-Montrose Public Schools | 6,300 | 6,567 | 750 | 724 | 125 | 8,166 | 8,171 | 8,169 | 8,169 | 5 | 3 | 3 | 34,794 | 20,509 | 20,509 |
| Burnsville Public School District | 9,016 | 6,567 | 1,779 | 724 | 69 | 9,139 | 9,139 | 9,139 | 9,139 | 0 | 0 | 0 | 775 | 315 | 315 |
| Butterfield Public School District | 232 | 6,567 | 1,150 | 724 | 103 | 8,544 | 8,548 | 8,547 | 8,547 | 4 | 3 | 3 | 1,094 | 756 | 756 |
| Byron Public School District | 2,462 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 17,544 | 124,218 | 124,218 |
| Caledonia Public School District | 782 | 6,567 | 460 | 724 | 142 | 7,893 | 7,899 | 7,896 | 7,896 | 6 | 3 | 3 | 4,816 | 2,546 | 2,546 |
| Cambridge-Isanti Public School District | 5,350 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 38,045 | 269,894 | 269,894 |
| Campbell-Tintah Public School District | 147 | 6,567 | 2,329 | 724 | 50 | 9,670 | 9,670 | 9,670 | 9,670 | 0 | 0 | 0 | - | - | - |
| Canby Public School District | 647 | 6,567 | 676 | 724 | 130 | 8,097 | 8,102 | 8,100 | 8,100 | 5 | 3 | 3 | 3,688 | 2,105 | 2,105 |
| Cannon Falls Public School District | 1,185 | 6,567 | 500 | 724 | 139 | 7,930 | 7,936 | 7,934 | 7,934 | 6 | 4 | 4 | 7,195 | 3,856 | 3,856 |
| Carlton Public School District | 427 | 6,567 | 813 | 724 | 122 | 8,226 | 8,231 | 8,229 | 8,229 | 5 | 3 | 3 | 2,308 | 1,389 | 1,389 |
| Cass Lake-Bena Public Schools | 1,336 | 6,567 | - | 724 | 148 | 7,439 | 7,445 | 7,489 | 7,489 | 6 | 50 | 50 | 8,530 | 67,395 | 67,395 |
| Cedar Mountain School District | 500 | 6,567 | 804 | 724 | 122 | 8,217 | 8,223 | 8,221 | 8,221 | 6 | 4 | 4 | 2,716 | 1,628 | 1,628 |
| Centennial Public School District | 7,146 | 6,567 | 826 | 724 | 123 | 8,240 | 8,244 | 8,241 | 8,241 | 4 | 1 | 1 | 25,675 | 10,445 | 10,445 |
| Central Public School District | 1,080 | 6,567 | 640 | 724 | 133 | 8,064 | 8,068 | 8,066 | 8,066 | 4 | 2 | 2 | 4,596 | 1,870 | 1,870 |
| Chatfield Public Schools | 976 | 6,567 | 476 | 724 | 141 | 7,908 | 7,914 | 7,911 | 7,911 | 6 | 3 | 3 | 5,979 | 3,178 | 3,178 |
| Chisago Lakes School District | 3,752 | 6,567 | 225 | 724 | 154 | 7,670 | 7,677 | 7,674 | 7,674 | 7 | 4 | 4 | 24,883 | 12,215 | 12,215 |
| Chisholm Public School District | 796 | 6,567 | 251 | 724 | 153 | 7,695 | 7,702 | 7,699 | 7,699 | 7 | 4 | 4 | 5,255 | 2,593 | 2,593 |
| Chokio-Alberta Public School District | 172 | 6,567 | 2,694 | 724 | 50 | 10,035 | 10,035 | 10,035 | 10,035 | (0) | (0) | (0) | - | - | - |
| Clearbrook-Gonvick School District | 504 | 6,567 | 364 | 724 | 147 | 7,802 | 7,808 | 7,805 | 7,805 | 6 | 3 | 3 | 3,204 | 1,640 | 1,640 |
| Cleveland Public School District | 570 | 6,567 | 581 | 724 | 134 | 8,006 | 8,012 | 8,010 | 8,010 | 6 | 4 | 4 | 3,351 | 1,856 | 1,856 |
| Climax-Shelly Public Schools | 246 | 6,567 | 898 | 724 | 112 | 8,301 | 8,306 | 8,304 | 8,304 | 5 | 3 | 3 | 1,245 | 800 | 800 |
| Clinton-Graceville-Beardsley | 344 | 6,567 | 873 | 724 | 118 | 8,282 | 8,288 | 8,286 | 8,286 | 6 | 4 | 4 | 1,818 | 1,119 | 1,119 |
| Cloquet Public School District | 3,060 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 21,801 | 154,369 | 154,369 |
| Columbia Heights Public School District | 3,682 | 6,567 | 309 | 724 | 151 | 7,751 | 7,757 | 7,753 | 7,753 | 6 | 2 | 2 | 19,990 | 8,133 | 8,133 |
| Comfrey Public School District | 143 | 6,567 | 1,139 | 724 | 98 | 8,528 | 8,532 | 8,531 | 8,531 | 4 | 3 | 3 | 644 | 464 | 464 |
| Cook County Public Schools | 509 | 6,567 | 800 | 724 | 123 | 8,214 | 8,219 | 8,217 | 8,217 | 5 | 3 | 3 | 2,773 | 1,659 | 1,659 |
| Cromwell-Wright Public Schools | 332 | 6,567 | - | 724 | 166 | 7,457 | 7,464 | 7,507 | 7,507 | 7 | 50 | 50 | 2,340 | 16,738 | 16,738 |
| Crookston Public School District | 1,238 | 6,567 | 523 | 724 | 135 | 7,949 | 7,955 | 7,952 | 7,952 | 6 | 3 | 3 | 7,298 | 4,029 | 4,029 |

| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
|---------------------------------------|----------------------|-------------|-------------|-----------|----------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Crosby-Ironton Public School District | 1,112 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 7,928 | 56,105 | 56,105 |
| Dassel-Cookato Public School District | 2,398 | 6,567 | 662 | 724 | 129 | 8,082 | 8,088 | 8,085 | 8,085 | 6 | 3 | 3 | 13,646 | 7,808 | 7,808 |
| Dawson-Boyd Public School District | 603 | 6,567 | 270 | 724 | 150 | 7,711 | 7,717 | 7,714 | 7,714 | 6 | 3 | 3 | 3,913 | 1,964 | 1,964 |
| Deer River Public School District | 978 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,506 | 7,506 | 7 | 50 | 50 | 6,880 | 49,346 | 49,346 |
| Delano Public School District | 2,702 | 6,567 | 363 | 724 | 147 | 7,801 | 7,808 | 7,805 | 7,805 | 7 | 4 | 4 | 17,191 | 8,796 | 8,796 |
| Detroit Lakes Public School District | 3,294 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 23,413 | 166,148 | 166,148 |
| Dilworth-Glyndon-Felton | 1,831 | 6,567 | - | 724 | 166 | 7,457 | 7,464 | 7,508 | 7,508 | 7 | 51 | 51 | 12,966 | 92,386 | 92,386 |
| Dover-Eyota Public School District | 1,247 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 8,859 | 62,926 | 62,926 |
| Duluth Public School District | 8,871 | 6,567 | 647 | 724 | 50 | 7,988 | 7,988 | 7,988 | 7,988 | (0) | (0) | (0) | - | - | - |
| East Central School District | 781 | 6,567 | - | 724 | 164 | 7,455 | 7,462 | 7,506 | 7,506 | 7 | 51 | 51 | 5,473 | 39,408 | 39,408 |
| East Grand Forks Public School Dist | 2,140 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 15,254 | 107,964 | 107,964 |
| Eastern Carver County Public School | 10,944 | 6,567 | 980 | 724 | 114 | 8,385 | 8,388 | 8,386 | 8,386 | 3 | 1 | 1 | 33,193 | 13,503 | 13,503 |
| Eden Prairie Public School District | 9,514 | 6,567 | 1,592 | 724 | 81 | 8,964 | 8,964 | 8,964 | 8,964 | 0 | (0) | (0) | 8,114 | 3,300 | 3,300 |
| Eden Valley-Watkins School District | 1,043 | 6,567 | 27 | 724 | 166 | 7,484 | 7,491 | 7,509 | 7,509 | 7 | 25 | 25 | 7,375 | 26,215 | 26,215 |
| Edgerton Public School District | 447 | 6,567 | 342 | 724 | 147 | 7,780 | 7,786 | 7,783 | 7,783 | 6 | 3 | 3 | 2,846 | 1,455 | 1,455 |
| Edina Public School District | 9,207 | 6,567 | 1,775 | 724 | 71 | 9,137 | 9,137 | 9,137 | 9,137 | 0 | 0 | 0 | 2,040 | 830 | 830 |
| Elk River Public School District | 14,751 | 6,567 | 1,217 | 724 | 99 | 8,607 | 8,611 | 8,610 | 8,610 | 4 | 3 | 3 | 67,130 | 48,023 | 48,023 |
| Ellsworth Public School District | 141 | 6,567 | 1,780 | 724 | 50 | 9,121 | 9,141 | 9,141 | 9,141 | 20 | 20 | 20 | 2,944 | 2,926 | 2,926 |
| Ely Public School District | 563 | 6,567 | 270 | 724 | 152 | 7,713 | 7,720 | 7,717 | 7,717 | 7 | 4 | 4 | 3,691 | 1,833 | 1,833 |
| Esko Public School District | 1,387 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 9,878 | 69,978 | 69,978 |
| Eveleth-Gilbert School District | 957 | 6,567 | 61 | 724 | 164 | 7,516 | 7,523 | 7,519 | 7,519 | 7 | 3 | 3 | 6,698 | 3,116 | 3,116 |
| Fairmont Area School District | 1,854 | 6,567 | 301 | 724 | 149 | 7,741 | 7,747 | 7,744 | 7,744 | 6 | 3 | 3 | 11,918 | 6,035 | 6,035 |
| Faribault Public School District | 3,811 | 6,567 | 765 | 724 | 124 | 8,180 | 8,185 | 8,183 | 8,183 | 5 | 3 | 3 | 20,920 | 12,407 | 12,407 |
| Farmington Public School District | 7,896 | 6,567 | 525 | 724 | 139 | 7,955 | 7,960 | 7,957 | 7,957 | 5 | 2 | 2 | 36,653 | 14,910 | 14,910 |
| Fergus Falls Public School District | 3,270 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 23,190 | 164,958 | 164,958 |
| Fertile-Betrami School District | 504 | 6,567 | 492 | 724 | 138 | 7,921 | 7,927 | 7,924 | 7,924 | 6 | 3 | 3 | 3,040 | 1,643 | 1,643 |
| Fillmore Central | 668 | 6,567 | 464 | 724 | 141 | 7,896 | 7,903 | 7,900 | 7,900 | 7 | 4 | 4 | 4,108 | 2,175 | 2,175 |
| Fisher Public School District | 300 | 6,567 | 161 | 724 | 157 | 7,609 | 7,616 | 7,613 | 7,613 | 7 | 4 | 4 | 2,024 | 975 | 975 |
| Floodwood Public School District | 225 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 1,596 | 11,340 | 11,340 |
| Foley Public School District | 2,104 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 14,954 | 106,128 | 106,128 |
| Forest Lake Public School District | 6,513 | 6,567 | 987 | 724 | 113 | 8,391 | 8,394 | 8,392 | 8,392 | 3 | 1 | 1 | 19,216 | 7,816 | 7,816 |
| Fosston Public School District | 662 | 6,567 | 436 | 724 | 143 | 7,870 | 7,876 | 7,873 | 7,873 | 6 | 3 | 3 | 4,111 | 2,156 | 2,156 |
| Franconia Public School District | 30 | 6,567 | 1,745 | 724 | 69 | 9,105 | 9,109 | 9,109 | 9,109 | 4 | 4 | 4 | 104 | 99 | 99 |
| Frazee-Vergas Public School District | 975 | 6,567 | - | 724 | 166 | 7,457 | 7,464 | 7,507 | 7,507 | 7 | 50 | 50 | 6,881 | 49,195 | 49,195 |
| Fridley Public School District | 3,095 | 6,567 | 497 | 724 | 141 | 7,929 | 7,934 | 7,931 | 7,931 | 5 | 2 | 2 | 14,735 | 5,995 | 5,995 |
| Fulda Public School District | 372 | 6,567 | 2,300 | 724 | 50 | 9,641 | 9,641 | 9,641 | 9,641 | - | - | - | - | - | - |
| G.F.W. | 754 | 6,567 | 302 | 724 | 148 | 7,741 | 7,748 | 7,745 | 7,745 | 7 | 4 | 4 | 4,833 | 2,455 | 2,455 |
| Glencoe-Silver Lake School District | 1,741 | 6,567 | 460 | 724 | 140 | 7,891 | 7,897 | 7,894 | 7,894 | 6 | 3 | 3 | 10,600 | 5,669 | 5,669 |
| Glenville-Emmons School District | 344 | 6,567 | 1,780 | 724 | 50 | 9,121 | 9,141 | 9,141 | 9,141 | 20 | 20 | 20 | 7,190 | 7,149 | 7,149 |

| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
|--|----------------------|-------------|-------------|-----------|----------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Goodhue Public School District | 783 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 5,574 | 39,479 | 39,479 |
| Goodridge Public School District | 251 | 6,567 | 1,627 | 724 | 76 | 8,994 | 8,998 | 8,998 | 8,998 | 4 | 4 | 4 | 929 | 818 | 818 |
| Granada Huntley-East Chain | 330 | 6,567 | 2,909 | 724 | 50 | 10,250 | 10,250 | 10,250 | 10,250 | (0) | (0) | (0) | - | - | - |
| Grand Meadow Public School District | 490 | 6,567 | 616 | 724 | 133 | 8,040 | 8,045 | 8,043 | 8,043 | 5 | 3 | 3 | 2,856 | 1,595 | 1,595 |
| Grand Rapids Public School District | 4,407 | 6,567 | - | 724 | 166 | 7,457 | 7,464 | 7,507 | 7,507 | 7 | 50 | 50 | 31,130 | 222,304 | 222,304 |
| Greenbush-Middle River School District | 397 | 6,567 | 506 | 724 | 139 | 7,936 | 7,942 | 7,939 | 7,939 | 6 | 3 | 3 | 2,405 | 1,291 | 1,291 |
| Greenway Public School District | 1,139 | 6,567 | - | 724 | 166 | 7,457 | 7,464 | 7,507 | 7,507 | 7 | 50 | 50 | 8,054 | 57,448 | 57,448 |
| Grygla Public School District | 163 | 6,567 | 212 | 724 | 155 | 7,658 | 7,665 | 7,661 | 7,661 | 7 | 3 | 3 | 1,084 | 530 | 530 |
| Hancock Public School District | 432 | 6,567 | 422 | 724 | 143 | 7,856 | 7,862 | 7,859 | 7,859 | 6 | 3 | 3 | 2,684 | 1,406 | 1,406 |
| Hastings Public School District | 4,725 | 6,567 | 1,349 | 724 | 94 | 8,734 | 8,736 | 8,734 | 8,734 | 2 | 0 | 0 | 8,124 | 3,305 | 3,305 |
| Hawley Public School District | 1,069 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 7,618 | 53,916 | 53,916 |
| Hayfield Public School District | 735 | 6,567 | 552 | 724 | 136 | 7,979 | 7,985 | 7,983 | 7,983 | 6 | 4 | 4 | 4,386 | 2,394 | 2,394 |
| Hendricks Public School District | 180 | 6,567 | 2,640 | 724 | 50 | 9,981 | 9,981 | 9,981 | 9,981 | (0) | (0) | (0) | - | - | - |
| Henning Public School District | 409 | 6,567 | 535 | 724 | 137 | 7,963 | 7,969 | 7,966 | 7,966 | 6 | 3 | 3 | 2,453 | 1,331 | 1,331 |
| Herman-Norcross School District | 101 | 6,567 | 2,937 | 724 | 50 | 10,278 | 10,278 | 10,278 | 10,278 | 0 | 0 | 0 | - | - | - |
| Hermantown Public School District | 2,324 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 16,563 | 117,216 | 117,216 |
| Heron Lake-Okabena School District | 284 | 6,567 | 1,303 | 724 | 94 | 8,688 | 8,692 | 8,691 | 8,691 | 4 | 3 | 3 | 1,240 | 924 | 924 |
| Hibbing Public School District | 2,591 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 18,460 | 130,695 | 130,695 |
| Hill City Public School District | 279 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,506 | 7,506 | 7 | 50 | 50 | 1,960 | 14,084 | 14,084 |
| Hills-Beaver Creek School District | 403 | 6,567 | 897 | 724 | 117 | 8,305 | 8,310 | 8,308 | 8,308 | 5 | 3 | 3 | 2,109 | 1,311 | 1,311 |
| Hinckley-Finlayson School District | 1,063 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 7,576 | 53,622 | 53,622 |
| Holdingford Public School District | 1,144 | 6,567 | 200 | 724 | 156 | 7,647 | 7,654 | 7,651 | 7,651 | 7 | 4 | 4 | 7,671 | 3,724 | 3,724 |
| Hopkins Public School District | 7,454 | 6,567 | 1,837 | 724 | 50 | 9,178 | 9,178 | 9,178 | 9,178 | 0 | 0 | 0 | - | - | - |
| Houston Public School District | 2,028 | 6,567 | - | 661 | 166 | 7,394 | 7,401 | 7,445 | 7,445 | 7 | 51 | 51 | 14,370 | 102,299 | 102,299 |
| Howard Lake-Waverly-Winsted | 1,385 | 6,567 | 67 | 724 | 163 | 7,521 | 7,528 | 7,524 | 7,524 | 7 | 3 | 3 | 9,656 | 4,509 | 4,509 |
| Hutchinson Public School District | 2,950 | 6,567 | 311 | 724 | 150 | 7,752 | 7,758 | 7,755 | 7,755 | 6 | 3 | 3 | 19,094 | 9,604 | 9,604 |
| International Falls School District | 1,036 | 6,567 | 568 | 724 | 135 | 7,994 | 8,000 | 7,997 | 7,997 | 6 | 3 | 3 | 6,141 | 3,374 | 3,374 |
| Inver Grove Heights Schools | 3,930 | 6,567 | 552 | 724 | 138 | 7,981 | 7,985 | 7,983 | 7,983 | 4 | 2 | 2 | 17,945 | 7,300 | 7,300 |
| Isle Public School District | 422 | 6,567 | 521 | 724 | 136 | 7,948 | 7,954 | 7,951 | 7,951 | 6 | 3 | 3 | 2,514 | 1,376 | 1,376 |
| Ivanhoe Public School District | 152 | 6,567 | 1,121 | 724 | 105 | 8,517 | 8,521 | 8,520 | 8,520 | 4 | 3 | 3 | 725 | 495 | 495 |
| Jackson County Central School District | 1,262 | 6,567 | 460 | 724 | 142 | 7,893 | 7,899 | 7,896 | 7,896 | 6 | 3 | 3 | 7,771 | 4,109 | 4,109 |
| Janesville-Waldorf-Pemberton | 723 | 6,567 | 1,311 | 724 | 94 | 8,696 | 8,700 | 8,699 | 8,699 | 4 | 3 | 3 | 3,156 | 2,354 | 2,354 |
| Jordan Public School District | 2,091 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 13,531 | 104,160 | 104,160 |
| Kasson-Mantorville School District | 2,414 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 17,208 | 121,795 | 121,795 |
| Kelliher Public School District | 316 | 6,567 | - | 724 | 159 | 7,450 | 7,456 | 7,500 | 7,500 | 6 | 50 | 50 | 2,148 | 15,941 | 15,941 |
| Kenyon-Wanamingo School District | 814 | 6,567 | 296 | 724 | 151 | 7,738 | 7,744 | 7,741 | 7,741 | 6 | 3 | 3 | 5,298 | 2,651 | 2,651 |
| Kerkhoven-Murdock-Sunburg | 812 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 5,789 | 40,971 | 40,971 |
| Kimball Public School District | 788 | 6,567 | 525 | 724 | 137 | 7,953 | 7,960 | 7,957 | 7,957 | 7 | 4 | 4 | 4,728 | 2,565 | 2,565 |
| Kingsland Public School District | 625 | 6,567 | 842 | 724 | 120 | 8,253 | 8,258 | 8,256 | 8,256 | 5 | 3 | 3 | 3,331 | 2,035 | 2,035 |

| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
|---|----------------------|-------------|-------------|-----------|----------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Kittson Central School District | 255 | 6,567 | 3,546 | 724 | 50 | 10,887 | 10,887 | 10,887 | 10,887 | - | - | - | - | - | - |
| La Crescent-Hokah School District | 1,132 | 6,567 | 884 | 724 | 118 | 8,293 | 8,298 | 8,296 | 8,296 | 5 | 3 | 3 | 5,960 | 3,686 | 3,686 |
| Lac qui Parle Valley School District | 889 | 6,567 | 566 | 724 | 135 | 7,992 | 7,998 | 7,995 | 7,995 | 6 | 3 | 3 | 5,256 | 2,894 | 2,894 |
| Lake Benton Public School District | 212 | 6,567 | 1,921 | 724 | 50 | 9,262 | 9,262 | 9,262 | 9,262 | (0) | (0) | (0) | - | - | - |
| Lake City Public School District | 1,319 | 6,567 | 772 | 500 | 124 | 7,963 | 7,968 | 7,966 | 7,966 | 5 | 3 | 3 | 7,253 | 4,295 | 4,295 |
| Lake Crystal-Wellcome Memorial | 1,024 | 6,567 | 46 | 724 | 165 | 7,502 | 7,509 | 7,509 | 7,509 | 7 | 7 | 7 | 7,198 | 7,400 | 7,400 |
| Lake of The Woods School District | 504 | 6,567 | 24 | 724 | 165 | 7,480 | 7,487 | 7,508 | 7,508 | 7 | 28 | 28 | 3,550 | 13,899 | 13,899 |
| Lake Park Audubon School District | 827 | 6,567 | 195 | 724 | 157 | 7,643 | 7,649 | 7,645 | 7,645 | 6 | 2 | 2 | 5,553 | 2,690 | 2,690 |
| Lake Superior Public School District | 1,524 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 10,815 | 76,859 | 76,859 |
| Lakeview School District | 695 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 4,953 | 35,050 | 35,050 |
| Lakeville Public School District | 12,800 | 6,567 | 1,354 | 724 | 94 | 8,739 | 8,741 | 8,740 | 8,740 | 2 | 1 | 1 | 21,935 | 8,923 | 8,923 |
| Lancaster Public School District | 180 | 6,567 | 3,599 | 724 | 50 | 10,940 | 10,940 | 10,940 | 10,940 | 0 | 0 | 0 | - | - | - |
| Lanesboro Public School District | 393 | 6,567 | - | 300 | 165 | 7,032 | 7,039 | 7,083 | 7,083 | 7 | 51 | 51 | 2,773 | 19,845 | 19,845 |
| Laporte Public School District | 336 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,506 | 7,506 | 7 | 50 | 50 | 2,358 | 16,943 | 16,943 |
| Le Sueur-Henderson School District | 1,052 | 6,567 | 290 | 724 | 150 | 7,731 | 7,738 | 7,735 | 7,735 | 7 | 4 | 4 | 6,825 | 3,425 | 3,425 |
| LeRoy-Ostrander Public Schools | 306 | 6,567 | 1,918 | 724 | 50 | 9,259 | 9,259 | 9,259 | 9,259 | (0) | (0) | (0) | - | - | - |
| Lester Prairie Public School District | 532 | 6,567 | 694 | 724 | 129 | 8,114 | 8,119 | 8,117 | 8,117 | 5 | 3 | 3 | 3,014 | 1,731 | 1,731 |
| Lewiston-Altura Public School District | 806 | 6,567 | 52 | 724 | 164 | 7,507 | 7,514 | 7,510 | 7,510 | 7 | 3 | 3 | 5,644 | 2,625 | 2,625 |
| Litchfield Public School District | 1,655 | 6,567 | 625 | 724 | 132 | 8,048 | 8,054 | 8,051 | 8,051 | 6 | 3 | 3 | 9,575 | 5,386 | 5,386 |
| Little Falls Public School District | 2,646 | 6,567 | 224 | 724 | 153 | 7,668 | 7,675 | 7,671 | 7,671 | 7 | 3 | 3 | 17,420 | 8,614 | 8,614 |
| Littlefork-Big Falls School District | 353 | 6,567 | - | 300 | 167 | 7,034 | 7,041 | 7,085 | 7,085 | 7 | 51 | 51 | 2,511 | 17,798 | 17,798 |
| Long Prairie-Grey Eagle School District | 1,049 | 6,567 | 458 | 724 | 142 | 7,891 | 7,897 | 7,894 | 7,894 | 6 | 3 | 3 | 6,465 | 3,416 | 3,416 |
| Luverne Public School District | 1,332 | 6,567 | 463 | 724 | 141 | 7,895 | 7,902 | 7,899 | 7,899 | 7 | 4 | 4 | 8,191 | 4,335 | 4,335 |
| Lyle Public School District | 305 | 6,567 | 850 | 724 | 118 | 8,259 | 8,264 | 8,262 | 8,262 | 5 | 3 | 3 | 1,606 | 993 | 993 |
| Lynd Public School District | 221 | 6,567 | 748 | 724 | 120 | 8,159 | 8,164 | 8,162 | 8,162 | 5 | 3 | 3 | 1,179 | 718 | 718 |
| M.A.C.C.R.A.Y. School District | 807 | 6,567 | 1,159 | 724 | 102 | 8,552 | 8,557 | 8,556 | 8,556 | 5 | 4 | 4 | 3,781 | 2,628 | 2,628 |
| Mabel-Canton Public School District | 276 | 6,567 | 1,213 | 724 | 99 | 8,603 | 8,607 | 8,606 | 8,606 | 4 | 3 | 3 | 1,255 | 899 | 899 |
| Madelia Public School District | 644 | 6,567 | 756 | 724 | 123 | 8,170 | 8,175 | 8,173 | 8,173 | 5 | 3 | 3 | 3,506 | 2,096 | 2,096 |
| Mahnomen Public School District | 659 | 6,567 | - | 724 | 162 | 7,453 | 7,460 | 7,503 | 7,503 | 7 | 50 | 50 | 4,558 | 33,265 | 33,265 |
| Mahtomedi Public School District | 3,634 | 6,567 | 1,020 | 724 | 112 | 8,423 | 8,426 | 8,424 | 8,424 | 3 | 1 | 1 | 10,479 | 4,263 | 4,263 |
| Mankato Public School District | 9,556 | 6,567 | 454 | 724 | 140 | 7,885 | 7,891 | 7,889 | 7,889 | 6 | 4 | 4 | 58,413 | 31,110 | 31,110 |
| Maple Lake Public School District | 915 | 6,567 | 624 | 724 | 132 | 8,047 | 8,053 | 8,051 | 8,051 | 6 | 4 | 4 | 5,318 | 2,979 | 2,979 |
| Maple River School District | 941 | 6,567 | 268 | 724 | 152 | 7,711 | 7,718 | 7,715 | 7,715 | 7 | 4 | 4 | 6,174 | 3,063 | 3,063 |
| Marshall County Central Schools | 487 | 6,567 | 707 | 724 | 128 | 8,126 | 8,131 | 8,129 | 8,129 | 5 | 3 | 3 | 2,745 | 1,585 | 1,585 |
| Marshall Public School District | 2,796 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 19,891 | 141,066 | 141,066 |
| Martin County West School District | 750 | 6,567 | 685 | 724 | 129 | 8,105 | 8,111 | 8,108 | 8,108 | 6 | 3 | 3 | 4,266 | 2,444 | 2,444 |
| McGregor Public School District | 510 | 6,567 | - | 300 | 168 | 7,035 | 7,042 | 7,085 | 7,085 | 7 | 50 | 50 | 3,636 | 25,738 | 25,738 |
| Medford Public School District | 988 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 7,006 | 49,840 | 49,840 |
| Melrose Public School District | 1,435 | 6,567 | 200 | 724 | 156 | 7,647 | 7,654 | 7,651 | 7,651 | 7 | 4 | 4 | 9,624 | 4,673 | 4,673 |

| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
|--|----------------------|-------------|-------------|-----------|----------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Menahga Public School District | 1,165 | 6,567 | - | 724 | 164 | 7,455 | 7,462 | 7,506 | 7,506 | 7 | 51 | 51 | 8,171 | 58,784 | 58,784 |
| Mesabi East School District | 1,027 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 7,318 | 51,809 | 51,809 |
| Milaca Public School District | 1,859 | 6,567 | 251 | 724 | 153 | 7,695 | 7,702 | 7,699 | 7,699 | 7 | 4 | 4 | 12,268 | 6,053 | 6,053 |
| Milroy Public School District | 90 | 6,567 | 3,381 | 724 | 50 | 10,722 | 10,722 | 10,722 | 10,722 | 0 | 0 | 0 | - | - | - |
| Minneapolis Public School District | 35,546 | 6,567 | 1,902 | 724 | 50 | 9,243 | 9,243 | 9,243 | 9,243 | (0) | (0) | (0) | - | - | - |
| Minneota Public School District | 491 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 3,500 | 24,769 | 24,769 |
| Minnetonka Public School District | 12,098 | 6,567 | 1,780 | 724 | 71 | 9,142 | 9,141 | 9,141 | 9,141 | (1) | (1) | (1) | 2,424 | 986 | 986 |
| Minnewaska School District | 1,401 | 6,567 | 226 | 724 | 154 | 7,671 | 7,677 | 7,674 | 7,674 | 6 | 3 | 3 | 9,248 | 4,559 | 4,559 |
| Montevideo Public School District | 1,769 | 6,567 | 157 | 724 | 158 | 7,606 | 7,613 | 7,609 | 7,609 | 7 | 3 | 3 | 11,996 | 5,759 | 5,759 |
| Monticello Public School District | 4,587 | 6,567 | 523 | 724 | 138 | 7,952 | 7,958 | 7,955 | 7,955 | 6 | 3 | 3 | 27,576 | 14,933 | 14,933 |
| Moorhead Public School District | 7,657 | 6,567 | 224 | 724 | 152 | 7,667 | 7,673 | 7,670 | 7,670 | 6 | 3 | 3 | 50,119 | 24,925 | 24,925 |
| Moose Lake Public School District | 680 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 4,846 | 34,303 | 34,303 |
| Mora Public School District | 1,756 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 12,515 | 88,573 | 88,573 |
| Morris Area Public Schools | 1,204 | 6,567 | 252 | 724 | 153 | 7,696 | 7,703 | 7,699 | 7,699 | 7 | 3 | 3 | 7,941 | 3,919 | 3,919 |
| Mounds View Public School District | 13,353 | 6,567 | 1,735 | 724 | 73 | 9,099 | 9,100 | 9,099 | 9,099 | 1 | 0 | 0 | 4,546 | 1,850 | 1,850 |
| Mountain Iron-Buhl School District | 595 | 6,567 | - | 724 | 166 | 7,457 | 7,464 | 7,507 | 7,507 | 7 | 50 | 50 | 4,209 | 30,035 | 30,035 |
| Mountain Lake Public Schools | 543 | 6,567 | 1,131 | 724 | 104 | 8,526 | 8,530 | 8,529 | 8,529 | 4 | 3 | 3 | 2,575 | 1,766 | 1,766 |
| Murray County Central School District | 798 | 6,567 | 626 | 724 | 132 | 8,049 | 8,055 | 8,052 | 8,052 | 6 | 3 | 3 | 4,631 | 2,599 | 2,599 |
| Nashwauk-Keewatin School District | 624 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,507 | 7,507 | 7 | 51 | 51 | 4,395 | 31,499 | 31,499 |
| Nett Lake Public School District | 93 | 6,567 | 1,433 | 724 | 83 | 8,807 | 8,811 | 8,810 | 8,810 | 4 | 3 | 3 | 365 | 301 | 301 |
| Nevis Public School District | 675 | 6,567 | - | 724 | 164 | 7,455 | 7,462 | 7,506 | 7,506 | 7 | 51 | 51 | 4,734 | 34,070 | 34,070 |
| New London-Spicer School District | 1,700 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 12,118 | 85,768 | 85,768 |
| New Prague Area Schools | 4,734 | 6,567 | 247 | 724 | 155 | 7,693 | 7,698 | 7,695 | 7,695 | 5 | 2 | 2 | 26,728 | 10,873 | 10,873 |
| New Ulm Public School District | 2,336 | 6,567 | 770 | 724 | 124 | 8,185 | 8,190 | 8,188 | 8,188 | 5 | 3 | 3 | 12,859 | 7,604 | 7,604 |
| New York Mills Public School District | 830 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 5,919 | 41,890 | 41,890 |
| Nicollet Public School District | 405 | 6,567 | 818 | 724 | 121 | 8,230 | 8,236 | 8,233 | 8,233 | 6 | 3 | 3 | 2,181 | 1,319 | 1,319 |
| Norman County East School District | 290 | 6,567 | 1,564 | 724 | 80 | 8,935 | 8,938 | 8,938 | 8,938 | 3 | 3 | 3 | 1,111 | 945 | 945 |
| Norman County West School District | 236 | 6,567 | 962 | 724 | 111 | 8,364 | 8,370 | 8,368 | 8,368 | 6 | 4 | 4 | 1,186 | 769 | 769 |
| North Branch Public Schools | 2,966 | 6,567 | - | 724 | 166 | 7,457 | 7,465 | 7,508 | 7,508 | 8 | 51 | 51 | 21,023 | 149,613 | 149,613 |
| North St Paul-Maplewood-Oakdale Public School District | 11,780 | 6,567 | 876 | 724 | 119 | 8,286 | 8,290 | 8,288 | 8,288 | 4 | 2 | 2 | 39,681 | 16,143 | 16,143 |
| Northfield Public School District | 4,329 | 6,567 | 1,747 | 724 | 69 | 9,107 | 9,110 | 9,110 | 9,110 | 3 | 3 | 3 | 14,923 | 14,094 | 14,094 |
| Northland Community Schools | 374 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 2,666 | 18,876 | 18,876 |
| NRHEG School District | 946 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 6,726 | 47,741 | 47,741 |
| Ogilvie Public School District | 532 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,507 | 7,507 | 7 | 51 | 51 | 3,748 | 26,846 | 26,846 |
| Onamia Public School District | 692 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,506 | 7,506 | 7 | 50 | 50 | 4,861 | 34,889 | 34,889 |
| Orono Public School District | 3,270 | 6,567 | 1,780 | 724 | 71 | 9,142 | 9,141 | 9,141 | 9,141 | (1) | (1) | (1) | 663 | 269 | 269 |
| Ortonville Public Schools | 521 | 6,567 | 479 | 724 | 141 | 7,911 | 7,916 | 7,913 | 7,913 | 5 | 2 | 2 | 3,186 | 1,695 | 1,695 |
| Osakis Public School District | 928 | 6,567 | - | 650 | 168 | 7,385 | 7,392 | 7,435 | 7,435 | 7 | 50 | 50 | 6,616 | 46,834 | 46,834 |
| Osseo Public School District | 23,549 | 6,567 | 1,490 | 724 | 85 | 8,866 | 8,867 | 8,867 | 8,867 | 1 | 1 | 1 | 26,283 | 10,691 | 10,691 |

| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
|--|----------------------|-------------|-------------|-----------|----------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Owatonna Public School District | 5,381 | 6,567 | 481 | 724 | 138 | 7,910 | 7,917 | 7,914 | 7,914 | 7 | 4 | 4 | 32,491 | 17,516 | 17,516 |
| Park Rapids Public School District | 1,782 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 12,701 | 89,893 | 89,893 |
| Parkers Prairie Public School District | 581 | 6,567 | 361 | 724 | 147 | 7,799 | 7,805 | 7,802 | 7,802 | 6 | 3 | 3 | 3,700 | 1,893 | 1,893 |
| Paynesville Public School District | 1,014 | 6,567 | 39 | 724 | 165 | 7,495 | 7,503 | 7,509 | 7,509 | 8 | 14 | 14 | 7,146 | 13,594 | 13,594 |
| Pelican Rapids Public School District | 958 | 6,567 | 315 | 724 | 148 | 7,754 | 7,761 | 7,757 | 7,757 | 7 | 3 | 3 | 6,135 | 3,118 | 3,118 |
| Pequot Lakes Public Schools | 1,982 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 14,129 | 100,003 | 100,003 |
| Perham-Dent Public School District | 1,719 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,507 | 7,507 | 7 | 51 | 51 | 12,113 | 86,736 | 86,736 |
| Pierz Public School District | 1,307 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 9,316 | 65,933 | 65,933 |
| Pillager Public School District | 1,337 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,506 | 7,506 | 7 | 50 | 50 | 9,389 | 67,456 | 67,456 |
| Pine City Public School District | 1,738 | 6,567 | 154 | 724 | 159 | 7,604 | 7,611 | 7,608 | 7,608 | 7 | 4 | 4 | 11,825 | 5,659 | 5,659 |
| Pine Island Public School District | 1,504 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 10,723 | 75,890 | 75,890 |
| Pine Point Public School District | 63 | 6,567 | - | 724 | 157 | 7,448 | 7,454 | 7,498 | 7,498 | 6 | 50 | 50 | 424 | 3,179 | 3,179 |
| Pine River-Backus School District | 1,007 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 7,180 | 50,814 | 50,814 |
| Pipestone Area School District | 1,211 | 6,567 | 474 | 724 | 139 | 7,904 | 7,911 | 7,908 | 7,908 | 7 | 4 | 4 | 7,359 | 3,944 | 3,944 |
| Plainview-Elgin-Milville | 1,612 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 11,459 | 81,318 | 81,318 |
| Princeton Public School District | 3,485 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 24,798 | 175,824 | 175,824 |
| Prinsburg Public School District | 1 | 6,567 | - | - | 310 | 6,877 | 6,885 | 6,866 | 6,922 | 8 | (11) | 45 | 8 | (11) | 45 |
| Prior Lake-Savage Area Schools | 9,920 | 6,567 | 624 | 724 | 134 | 8,049 | 8,053 | 8,051 | 8,051 | 4 | 2 | 2 | 42,666 | 17,356 | 17,356 |
| Proctor Public School District | 2,017 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 14,309 | 101,739 | 101,739 |
| Randolph Public School District | 716 | 6,567 | - | 600 | 168 | 7,335 | 7,342 | 7,385 | 7,385 | 7 | 50 | 50 | 4,676 | 35,709 | 35,709 |
| Red Lake County Central Public Schools | 430 | 6,567 | 785 | 724 | 123 | 8,199 | 8,204 | 8,202 | 8,202 | 5 | 3 | 3 | 2,343 | 1,400 | 1,400 |
| Red Lake Falls Public School District | 426 | 6,567 | 1,700 | 724 | 72 | 9,063 | 9,067 | 9,066 | 9,066 | 4 | 3 | 3 | 1,510 | 1,386 | 1,386 |
| Red Lake Public School District | 1,672 | 6,567 | 883 | 724 | 106 | 8,280 | 8,285 | 8,284 | 8,284 | 5 | 4 | 4 | 8,080 | 5,443 | 5,443 |
| Red Rock Central School District | 445 | 6,567 | 1,117 | 724 | 105 | 8,513 | 8,518 | 8,516 | 8,516 | 5 | 3 | 3 | 2,126 | 1,450 | 1,450 |
| Red Wing Public School District | 2,950 | 6,567 | 1,650 | 724 | 75 | 9,016 | 9,019 | 9,019 | 9,019 | 3 | 3 | 3 | 10,769 | 9,604 | 9,604 |
| Redwood Area School District | 1,212 | 6,567 | 321 | 724 | 148 | 7,760 | 7,766 | 7,763 | 7,763 | 6 | 3 | 3 | 7,743 | 3,946 | 3,946 |
| Renville County West School District | 629 | 6,567 | 1,558 | 724 | 80 | 8,929 | 8,933 | 8,932 | 8,932 | 4 | 3 | 3 | 2,418 | 2,048 | 2,048 |
| Richfield Public School District | 4,466 | 6,567 | 1,115 | 724 | 107 | 8,513 | 8,515 | 8,514 | 8,514 | 2 | 1 | 1 | 11,466 | 4,665 | 4,665 |
| Robbinsdale Public School District | 12,868 | 6,567 | 1,765 | 724 | 70 | 9,126 | 9,127 | 9,126 | 9,126 | 1 | 0 | 0 | 2,431 | 990 | 990 |
| Rochester Public School District | 19,641 | 6,567 | 775 | 724 | 122 | 8,188 | 8,194 | 8,192 | 8,192 | 6 | 4 | 4 | 106,831 | 63,939 | 63,939 |
| Rockford Public School District | 1,784 | 6,567 | 764 | 724 | 123 | 8,178 | 8,183 | 8,181 | 8,181 | 5 | 3 | 3 | 9,740 | 5,808 | 5,808 |
| Rocori Public School District | 2,434 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 17,319 | 122,784 | 122,784 |
| Roseau Public School District | 1,294 | 6,567 | 227 | 724 | 155 | 7,673 | 7,679 | 7,676 | 7,676 | 6 | 3 | 3 | 8,603 | 4,211 | 4,211 |
| Rosemount-Apple Valley-Eagan | 32,193 | 6,567 | 1,567 | 724 | 82 | 8,940 | 8,940 | 8,940 | 8,940 | 0 | (0) | (0) | 29,528 | 12,011 | 12,011 |
| Roseville Public School District | 8,381 | 6,567 | 951 | 724 | 115 | 8,357 | 8,360 | 8,358 | 8,358 | 3 | 1 | 1 | 25,666 | 10,441 | 10,441 |
| Rothsay Public School District | 329 | 6,567 | 260 | 300 | 153 | 7,280 | 7,287 | 7,283 | 7,283 | 7 | 3 | 3 | 2,164 | 1,071 | 1,071 |
| Round Lake-Brewster Public Schools | 434 | 6,567 | 765 | 724 | 124 | 8,180 | 8,186 | 8,183 | 8,183 | 6 | 3 | 3 | 2,390 | 1,414 | 1,414 |
| Royalton Public School District | 1,031 | 6,567 | - | 724 | 166 | 7,457 | 7,464 | 7,508 | 7,508 | 7 | 51 | 51 | 7,308 | 52,020 | 52,020 |
| RTR Public Schools | 616 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 4,376 | 31,054 | 31,054 |

| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
|---|----------------------|-------------|-------------|-----------|----------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Rush City Public School District | 895 | 6,567 | 900 | 724 | 117 | 8,308 | 8,313 | 8,311 | 8,311 | 5 | 3 | 3 | 4,683 | 2,915 | 2,915 |
| Rushford-Peterson Public Schools | 765 | 6,567 | 441 | 724 | 141 | 7,873 | 7,879 | 7,876 | 7,876 | 6 | 3 | 3 | 4,708 | 2,491 | 2,491 |
| Sartell-St. Stephen School District | 4,384 | 6,567 | 460 | 724 | 142 | 7,893 | 7,899 | 7,896 | 7,896 | 6 | 3 | 3 | 27,000 | 14,274 | 14,274 |
| Sauk Centre Public School District | 1,138 | 6,567 | 726 | 724 | 127 | 8,144 | 8,149 | 8,147 | 8,147 | 5 | 3 | 3 | 6,369 | 3,704 | 3,704 |
| Sauk Rapids-Rice Public Schools | 4,817 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 34,264 | 243,016 | 243,016 |
| Sebekka Public School District | 537 | 6,567 | 133 | 724 | 159 | 7,583 | 7,590 | 7,586 | 7,586 | 7 | 3 | 3 | 3,661 | 1,749 | 1,749 |
| Shakopee Public School District | 9,241 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 59,700 | 460,361 | 460,361 |
| Sibley East School District | 1,262 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 8,984 | 63,683 | 63,683 |
| Sleepy Eye Public School District | 626 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 4,445 | 31,559 | 31,559 |
| South Koochiching School District | 320 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 2,279 | 16,123 | 16,123 |
| South St. Paul Public School District | 3,666 | 6,567 | 658 | 724 | 130 | 8,079 | 8,084 | 8,081 | 8,081 | 5 | 2 | 2 | 14,975 | 6,093 | 6,093 |
| South Washington County School District | 20,599 | 6,567 | 1,537 | 724 | 83 | 8,911 | 8,912 | 8,912 | 8,912 | 1 | 1 | 1 | 21,360 | 8,689 | 8,689 |
| Southland Public School District | 424 | 6,567 | 1,383 | 724 | 89 | 8,763 | 8,767 | 8,766 | 8,766 | 4 | 3 | 3 | 1,779 | 1,380 | 1,380 |
| Spring Grove School District | 385 | 6,567 | 918 | 724 | 116 | 8,325 | 8,330 | 8,328 | 8,328 | 5 | 3 | 3 | 2,001 | 1,255 | 1,255 |
| Spring Lake Park Public Schools | 6,617 | 6,567 | 194 | 724 | 155 | 7,640 | 7,646 | 7,642 | 7,642 | 6 | 2 | 2 | 37,515 | 15,260 | 15,260 |
| Springfield Public School District | 604 | 6,567 | - | 708 | 167 | 7,442 | 7,449 | 7,492 | 7,492 | 7 | 50 | 50 | 4,290 | 30,480 | 30,480 |
| St. Anthony-New Brighton Schools | 2,002 | 6,567 | 849 | 724 | 121 | 8,261 | 8,265 | 8,263 | 8,263 | 4 | 2 | 2 | 7,010 | 2,851 | 2,851 |
| St. Charles Public School District | 1,113 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 7,908 | 56,136 | 56,136 |
| St. Clair Public School District | 734 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 5,224 | 37,028 | 37,028 |
| St. Cloud Public School District | 10,918 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 77,815 | 550,747 | 550,747 |
| St. Francis Public School District | 4,517 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 29,308 | 225,071 | 225,071 |
| St. James Public School District | 1,116 | 6,567 | 504 | 724 | 139 | 7,934 | 7,940 | 7,937 | 7,937 | 6 | 3 | 3 | 6,768 | 3,633 | 3,633 |
| St. Louis County School District | 2,148 | 6,567 | - | 724 | 168 | 7,459 | 7,466 | 7,509 | 7,509 | 7 | 50 | 50 | 15,311 | 108,368 | 108,368 |
| St. Louis Park Public School District | 5,084 | 6,567 | 1,818 | 724 | 50 | 9,159 | 9,159 | 9,159 | 9,159 | 0 | 0 | 0 | - | - | - |
| St. Michael-Albertville School District | 7,334 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 52,265 | 369,989 | 369,989 |
| St. Paul Public School District | 38,113 | 6,567 | 901 | 724 | 50 | 8,242 | 8,242 | 8,242 | 8,242 | 0 | 0 | 0 | - | - | - |
| St. Peter Public School District | 2,474 | 6,567 | 182 | 724 | 156 | 7,629 | 7,636 | 7,632 | 7,632 | 7 | 3 | 3 | 16,550 | 8,053 | 8,053 |
| Staples-Motley School District | 1,154 | 6,567 | 99 | 724 | 158 | 7,548 | 7,556 | 7,552 | 7,552 | 8 | 4 | 4 | 7,833 | 3,759 | 3,759 |
| Stephen-Argyle Central Schools | 325 | 6,567 | 1,071 | 724 | 107 | 8,469 | 8,474 | 8,473 | 8,473 | 5 | 4 | 4 | 1,581 | 1,058 | 1,058 |
| Stewartville Public School District | 2,307 | 6,567 | 246 | 724 | 153 | 7,690 | 7,697 | 7,694 | 7,694 | 7 | 4 | 4 | 15,228 | 7,509 | 7,509 |
| Stillwater Area Public School District | 9,366 | 6,567 | 1,286 | 724 | 98 | 8,675 | 8,677 | 8,676 | 8,676 | 2 | 1 | 1 | 18,231 | 7,416 | 7,416 |
| Swanville Public School District | 360 | 6,567 | 413 | 724 | 144 | 7,848 | 7,855 | 7,852 | 7,852 | 7 | 4 | 4 | 2,250 | 1,171 | 1,171 |
| Thief River Falls School District | 2,130 | 6,567 | 90 | 724 | 161 | 7,542 | 7,549 | 7,545 | 7,545 | 7 | 3 | 3 | 14,633 | 6,935 | 6,935 |
| Tracy Area Public School District | 738 | 6,567 | 491 | 724 | 136 | 7,918 | 7,924 | 7,921 | 7,921 | 6 | 3 | 3 | 4,398 | 2,404 | 2,404 |
| Tri-City United School District | 1,984 | 6,567 | 10 | 724 | 167 | 7,468 | 7,475 | 7,509 | 7,509 | 7 | 41 | 41 | 14,089 | 81,900 | 81,900 |
| Tri-County School District | 218 | 6,567 | 2,476 | 724 | 50 | 9,817 | 9,817 | 9,817 | 9,817 | - | - | - | - | - | - |
| Triton School District | 1,201 | 6,567 | 750 | 724 | 125 | 8,166 | 8,172 | 8,170 | 8,170 | 6 | 4 | 4 | 6,661 | 3,910 | 3,910 |
| Truman Public School District | 237 | 6,567 | 2,414 | 724 | 50 | 9,755 | 9,755 | 9,755 | 9,755 | (0) | (0) | (0) | - | 1 | - |
| Ulen-Hitterdal Public School District | 279 | 6,567 | 1,463 | 724 | 85 | 8,839 | 8,843 | 8,842 | 8,842 | 4 | 3 | 3 | 1,128 | 908 | 908 |

| Name | FY 2021 Current Law | | | | | | Disparity Revenue Options | | | Total Allowance Change | | | Total Revenue Change | | |
|--|----------------------|-------------|-------------|-----------|----------------------|-----------------------------|----------------------------|----------------------------|----------------------------|------------------------|----------------------|----------------------|----------------------|----------------------|----------------------|
| | Adjusted Pupil Units | Basic Allow | Refer Allow | LOR Allow | Current Equity Allow | Disparity Revenue per Pupil | Disparity Rev/APU Option 1 | Disparity Rev/APU Option 2 | Disparity Rev/APU Option 3 | Allow Diff: Option 1 | Allow Diff: Option 2 | Allow Diff: Option 3 | Total Diff: Option 1 | Total Diff: Option 2 | Total Diff: Option 3 |
| Underwood Public School District | 602 | 6,567 | - | 260 | 168 | 6,995 | 7,002 | 7,045 | 7,045 | 7 | 50 | 50 | 4,293 | 30,378 | 30,378 |
| United South Central School District | 750 | 6,567 | 1,178 | 724 | 101 | 8,570 | 8,575 | 8,573 | 8,573 | 5 | 3 | 3 | 3,483 | 2,440 | 2,440 |
| Upsala Public School District | 388 | 6,567 | 207 | 724 | 155 | 7,653 | 7,659 | 7,656 | 7,656 | 6 | 3 | 3 | 2,584 | 1,263 | 1,263 |
| Verndale Public School District | 626 | 6,567 | - | 300 | 166 | 7,033 | 7,040 | 7,083 | 7,083 | 7 | 50 | 50 | 4,418 | 31,589 | 31,589 |
| Virginia Public School District | 1,887 | 6,567 | 255 | 724 | 153 | 7,699 | 7,706 | 7,702 | 7,702 | 7 | 3 | 3 | 12,425 | 6,143 | 6,143 |
| Wabasha-Kellogg Public School District | 714 | 6,567 | 837 | 388 | 120 | 7,912 | 7,918 | 7,916 | 7,916 | 6 | 4 | 4 | 3,831 | 2,325 | 2,325 |
| Wabasso Public School District | 451 | 6,567 | 329 | 724 | 148 | 7,768 | 7,775 | 7,771 | 7,771 | 7 | 3 | 3 | 2,889 | 1,469 | 1,469 |
| Waconia Public School District | 4,632 | 6,567 | 535 | 724 | 139 | 7,965 | 7,969 | 7,966 | 7,966 | 4 | 1 | 1 | 21,436 | 8,720 | 8,720 |
| Wadena-Deer Creek School District | 1,147 | 6,567 | 563 | 724 | 135 | 7,989 | 7,995 | 7,992 | 7,992 | 6 | 3 | 3 | 6,761 | 3,735 | 3,735 |
| Walker-Hackensack-Akeley School District | 839 | 6,567 | - | 724 | 166 | 7,457 | 7,464 | 7,507 | 7,507 | 7 | 50 | 50 | 5,924 | 42,344 | 42,344 |
| Warren-Alvarado-Oslo School District | 560 | 6,567 | 1,900 | 724 | 50 | 9,241 | 9,241 | 9,241 | 9,241 | - | - | - | - | - | - |
| Warroad Public School District | 1,075 | 6,567 | - | 724 | 167 | 7,458 | 7,466 | 7,509 | 7,509 | 8 | 51 | 51 | 7,661 | 54,229 | 54,229 |
| Waseca Public School District | 2,067 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,509 | 7,509 | 7 | 51 | 51 | 14,710 | 104,291 | 104,291 |
| Watertown-Mayer Public School District | 1,751 | 6,567 | 492 | 724 | 141 | 7,924 | 7,929 | 7,926 | 7,926 | 5 | 2 | 2 | 8,369 | 3,404 | 3,404 |
| Waterville-Elysian-Morrison Public School District | 845 | 6,567 | 1,127 | 724 | 104 | 8,522 | 8,526 | 8,525 | 8,525 | 4 | 3 | 3 | 4,005 | 2,750 | 2,750 |
| Waubun-Ogema-White Earth Public School | 727 | 6,567 | - | 724 | 162 | 7,453 | 7,460 | 7,504 | 7,504 | 7 | 51 | 51 | 5,045 | 36,694 | 36,694 |
| Wayzata Public School District | 13,898 | 6,567 | 1,780 | 724 | 71 | 9,142 | 9,141 | 9,141 | 9,141 | (1) | (1) | (1) | 2,803 | 1,140 | 1,140 |
| West Central Area | 853 | 6,567 | 1,551 | 724 | 79 | 8,921 | 8,925 | 8,925 | 8,925 | 4 | 4 | 4 | 3,263 | 2,776 | 2,776 |
| West St. Paul-Mendota Heights-Eagan | 5,643 | 6,567 | 1,217 | 724 | 101 | 8,609 | 8,611 | 8,610 | 8,610 | 2 | 1 | 1 | 12,444 | 5,063 | 5,063 |
| Westbrook-Walnut Grove Schools | 399 | 6,567 | 1,450 | 724 | 80 | 8,821 | 8,825 | 8,824 | 8,824 | 4 | 3 | 3 | 1,531 | 1,300 | 1,300 |
| Westonka Public School District | 2,760 | 6,567 | 1,446 | 724 | 89 | 8,826 | 8,827 | 8,826 | 8,826 | 1 | (0) | (0) | 3,799 | 1,546 | 1,546 |
| Wheaton Area Public School District | 409 | 6,567 | 732 | 724 | 126 | 8,149 | 8,155 | 8,152 | 8,152 | 6 | 3 | 3 | 2,280 | 1,331 | 1,331 |
| White Bear Lake School District | 9,857 | 6,567 | 1,267 | 724 | 98 | 8,656 | 8,658 | 8,656 | 8,656 | 2 | 0 | 0 | 19,538 | 7,948 | 7,948 |
| Willmar Public School District | 4,697 | 6,567 | 45 | 724 | 163 | 7,499 | 7,506 | 7,507 | 7,507 | 7 | 8 | 8 | 32,710 | 37,010 | 37,010 |
| Willow River Public School District | 468 | 6,567 | - | 724 | 165 | 7,456 | 7,463 | 7,506 | 7,506 | 7 | 50 | 50 | 3,285 | 23,609 | 23,609 |
| Windom Public School District | 1,217 | 6,567 | 613 | 724 | 133 | 8,037 | 8,043 | 8,040 | 8,040 | 6 | 3 | 3 | 7,105 | 3,964 | 3,964 |
| Win-E-Mac School District | 511 | 6,567 | 507 | 724 | 139 | 7,937 | 7,943 | 7,940 | 7,940 | 6 | 3 | 3 | 3,095 | 1,664 | 1,664 |
| Winona Area Public School District | 2,869 | 6,567 | 1,228 | 724 | 97 | 8,616 | 8,621 | 8,619 | 8,619 | 5 | 3 | 3 | 12,901 | 9,340 | 9,340 |
| Worthington Public School District | 4,554 | 6,567 | 500 | 724 | 139 | 7,930 | 7,936 | 7,934 | 7,934 | 6 | 4 | 4 | 27,663 | 14,826 | 14,826 |
| Wrenshall Public School District | 408 | 6,567 | - | 724 | 167 | 7,458 | 7,465 | 7,508 | 7,508 | 7 | 50 | 50 | 2,896 | 20,591 | 20,591 |
| Yellow Medicine East | 757 | 6,567 | 1,070 | 724 | 107 | 8,468 | 8,473 | 8,471 | 8,471 | 5 | 3 | 3 | 3,690 | 2,465 | 2,465 |
| Zumbrota-Mazeppa School District | 1,319 | 6,567 | 1,000 | 724 | 111 | 8,402 | 8,407 | 8,406 | 8,406 | 5 | 4 | 4 | 6,604 | 4,294 | 4,294 |
| Charter Schools | 70,826 | 6,567 | - | - | 116 | 6,683 | 6,687 | 6,685 | 6,735 | 4 | 12 | 49 | 272,907 | 831,049 | 3,437,453 |
| School District Fudge | 7,622 | 6,567 | 843 | 722 | 116 | 8,248 | 8,251 | 8,259 | 8,259 | 4 | 11 | 11 | 29,368 | 84,142 | 84,142 |
| end of worksheet | | | | | | | | | | | | | | | |