



General Education Revenue Explained
April 11, 2024 – SWWC School Business Staff Conference

Division of School Finance

Ten Minnesota Commitments to Equity

1. **Prioritize equity.**
2. Start from within.
3. Measure what matters.
4. Go local.
5. **Follow the money.**
6. **Start early.**
7. Monitor implementation of standards.
8. **Value people.**
9. Improve conditions for learning.
10. Give students options.



Introductions and Agenda

- Introductions
- Statutes
- Average Daily Membership (ADM) Terms and Definitions
- Economic Indicators
- General Education Revenue Aid Calculations

Statutes

Education Statutes

- Office of the Revisor: [EDUCATION CODE: PREKINDERGARTEN - GRADE 12 \(mn.gov\)](https://www.revisor.mn.gov/statutes/codified/education-code-prekindergarten-grade-12)

www.revisor.mn.gov

2023 Minnesota Statutes

Table of Chapters, 120 - 129C

Chapters	Title
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124E	CHARTER SCHOOLS

Education Statutes

Sec. 126C.10 MN Statutes	General Education Revenue
Sec. 124D.65 MN Statutes	English Learner Program Aids
Sec. 126C.17 MN Statutes	Referendum Revenue
Sec. 127A.33 MN Statutes	Land Trust Endowment (Permanent School Fund)
Sec. 124D.98 MN Statutes	Literacy Incentive Aid and Uses
Sec. 126C.15 MN Statutes	Basic Skills Use of Revenue
Sec. 124E.20 MN Statutes	Charter School General Education Revenue
Sec. 124E.22 MN Statutes	Charter School Lease Aid
Sec. 134.356 MN Statutes	School Library Aid
Sec. 122A.415 MN Statutes	Alternative Compensation Revenue
Sec. 124D.901 MN Statutes	Student Support Personnel Aid
Sec. 123A.05 MN Statutes	Area Learning Center Reserve Revenue
Sec. 127A.47 MN Statutes	Payments to Resident and Nonresident Districts

Economic Indicators

ADM vs Student Enrollment Count

October 1st Enrollment Count:

- A head count of any student enrolled in a district or charter school on October 1. Students are included in the October 1 enrollment even if they leave the district or charter school later in the year.
- Students who are enrolled on or over October 1 are used at Minnesota Department of Education (MDE) for various “enrollment counts”. Examples of that would be Compensatory Revenue, English Learners and North American Indian student counts which lead monetary aid payments outside of general education funding formula allowance.

ADM:

ADM is a representation of time per an enrollment record established by the begin and end date, it is not an “enrollment” or “student” count.

ADM Definitions

- **Average Daily Membership (ADM):** ADM represents the portion of the school year during which a student is *enrolled* in the school, district or charter school. It is the sum of each student's membership days divided by the student's total school days across all students in a school or district over a specific time period.
- **ADM Served:** Average daily membership of pupils enrolled in the district or charter school including pupils open enrolled from other districts and tuition pupils (eg: all students *served* IN the district/Charter School). ADM served is used to calculate English learner concentration revenue and sparsity revenue. ADM served excludes extended time programming.
- **Resident ADM:** Average daily membership of public-school students who live within the boundaries of the district. Resident ADM is used to calculate local optional and referendum revenues. (Does not apply to charter schools.)

ADM Definitions Cont'd

- **Adjusted Average Daily Membership (ADM) Calculation:**

ADM can be adjusted per a student's enrollment record. This occurs after a Statewide edit submitted in MARSS during an EOY collection cycle. See District School ADM & MARSS 35 ADM manual. Reasons for ADM Adjustment include but are not limited to:

- ADM generated over 1.0 and not eligible for the up to 1.20 ADM.
- **Extended Time ADM (XADM)** : Up to 0.20 ADM per student enrolled in a learning year program and who have already generated 1.0 ADM. (Does not apply to charter schools.)
- **English Learner ADM (EL ADM)**: The ADM of eligible students served in an English Learners (EL) program in the district.
- **Online Learning ADM**: The sum of enrolling district's ADM plus the ADM generated at online learning ADM (cannot generate over 1.0 ADM).

Categories of ADM

The same student may be counted in multiple categories	Adjusted ADM	Served ADM	Resident ADM
	Adjusted ADM	Served ADM	Resident ADM
Resident student attending resident district	✓	✓	✓
Resident student attending other district under open enrollment	✗	✗	✓
Resident student attending other district, cooperative or a charter school under a tuition agreement	✓	✗	✓
Student living within district boundaries attending a charter school	✗	✗	✓
Non-resident student attending district under open enrollment	✓	✓	✗
Non-resident student attending district under tuition agreement	✗	✓	✗
Student living within district boundaries attending private school or home schooled	✗	✗	✗
Charter school student at the charter school where they are enrolled who are not under a tuition agreement	✓	✓	Not applicable
Charter school student at the charter school where they are enrolled who ARE under a tuition agreement	✗	✓	Not applicable

Where Pupil Estimates Are Counted

Data Collection Applications:

- [Average Daily Membership Web Estimates \(ADMWE\)](#): The means by which districts and charter schools provide the department with their estimated Average Daily Membership (ADM) for three school years.
- **Minnesota Automated Reporting Student System (MARSS)**: An individual student record system that serves as the Minnesota Department of Education's primary reporting system for student data. A variety of student data are collected and used to compile student counts such as; October 1 enrollments, December 1 child count, and Average Daily Membership (ADM).
- **Ed-Fi**: Minnesota is transitioning to Ed-Fi for the data historically collected via the Minnesota Automated Reporting Student System (MARSS) A and B files.

ADMWE and MARSS Do Not Talk to Each Other

ADM Enrollment Projections:

- Submitted prior to and updated during the school year.
- Charter 1-3-Submitted via paper report until your 4th year.
- Submitted via ADMWE system beginning with your 4th year.
- Estimation of year-end ADM.
- Used to compute metered payments.

MARSS Reporting Data:

- Actual student records and data.
- Real students and enrollment records.
- Real ADM computation after comparison to other schools in Minnesota.
- Always submitted electronically.
- Used to reconcile metered payments after the school year is over.

Adjusted Pupil Units (APU)

Weighted Adjusted ADM (Adjusted Pupil Units or APU) is used in many funding formulas.

Grade	APU (PUN)
Early Childhood Special Education (ECSE)	1.00
Voluntary Pre-kindergarten (VPK)	1.00
Kindergarten (part-time)	0.55
Kindergarten (full-time)	1.00
1-6	1.00
7-12	1.20

MARSS ADM Reports

- MARSS 24 List of All Students Report
- MARSS 35 ADM Adjustment Report
- [District/School ADM and MARSS 35 ADM Adjustment Manual](#)

Helpful Reports on the MDE Website

October 1 Enrollment Reports

MDE> Data Center> Data Reports and Analytics>(scroll down to)> Student Data> Student
(Data is suppressed at the district and school level for data privacy. The state level totals are not suppressed)

District/School ADM Report

MDE> Data Center> Data Reports and Analytics>School Finance Reports> Minnesota Funding Reports (MFR)
Category> Student >Report> District School ADM Report

Historical Adj ADM Capped at 1.0

MDE> Data Center> Data Reports and Analytics>School Finance Reports> Minnesota Funding Reports (MFR)
Category> Student >Report >Historical Adj ADM Capped at 1.0

District School ADM Report (MFR)

MINNESOTA: STUDENT DATA :
 DEPT EDUC: 400 NE STINSON BLVD. :
 FY 22-23 : MINNEAPOLIS, MN, 55413 :

DISTRICT ADM SUMMARY
 GENERAL EDUCATION REVENUE

DISTRICT: 4067-07 AURORA CHARTER SCHOOL

PAGE 4

SKIPYD40670723
 TIME/DATE: 15:37:35 - 12/20/23

1	2	3	4	5	6	7	8	9	10	11	12	13	14
GRADE	PUN WTG	SERVED IN DISTRICT	SERVED IN COOP. RES IS FISCAL	OPTIONS ELSEWHR INCL (4)	RESIDENTS CHARTER	-----TUITION----- TO OTHR MN DST TO NONP /NONMN		TOTAL RESIDENT	TUITION	PRIVATE C AND T	OPTIONS	SERVED IN COOP. THIS IS FISCAL	TOTAL ADJUSTED
EC	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.42	0.00	0.42
PK	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.98	0.00	11.98
HK	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.56	0.00	2.56
KG	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.02	0.00	33.02
01	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	43.17	0.00	43.17
02	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.06	0.00	45.06
03	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.78	0.00	44.78
04	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	47.43	0.00	47.43
05	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	44.66	0.00	44.66
06	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	50.28	0.00	50.28
07	1.200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	45.75	0.00	45.75
08	1.200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	46.83	0.00	46.83
09													
10													
10P													
11													
11P													
12													
12P													
-----RESIDENTS-----													
GRADE	PUN WTG	SERVED IN DISTRICT	SERVED IN COOP. RES IS FISCAL	OPTIONS ELSEWHR INCL (4)	RESIDENTS CHARTER	-----TUITION----- TO OTHR MN DST TO NONP /NONMN		TOTAL RESIDENT	TUITION	PRIVATE C AND T	OPTIONS	SERVED IN COOP. THIS IS FISCAL	TOTAL ADJUSTED
EC	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.42	0.00	0.42
PK	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	11.98	0.00	11.98
HK	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	2.56	0.00	2.56
KG	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	33.02	0.00	33.02
KG5													
1- 3	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	133.01	0.00	133.01
4- 6	1.000	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	142.37	0.00	142.37
7- 8	1.200	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	92.58	0.00	92.58
9-12													
TOTAL ADM		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	415.94	0.00	415.94
TOTAL PUN		0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	434.46	0.00	434.46

Posted on MFR starting in June. Updated after each EOY MARSS statewide submission.

Historical Adj ADM Capped at 1.0 (MFR)

HISTORICAL ADJUSTED AVERAGE DAILY MEMBERSHIP (ADM-1.0)							REPORT ADM05			
DISTRICT 4067-07 AURORA CHARTER SCHOOL										
	2013-2014	2014-2015	2015-2016	2016-2017	2017-2018	2018-2019	2019-2020	2020-2021	2021-2022	*2022-2023
EC	0.00	0.00	0.00	1.90	1.00	0.00	0.93	2.00	0.02	0.00
PK	0.00	0.00	0.00	6.69	7.20	7.80	7.44	10.80	11.77	12.00
KGN HCP	0.35	0.00	7.36	2.00	3.51	5.71	4.48	6.20	5.58	0.00
KGN FD	36.93	36.15	39.45	33.18	33.47	34.61	34.97	31.22	38.05	50.00
KGN HD	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
KGN LA	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
01	41.49	56.42	41.03	46.00	37.75	36.24	38.51	40.42	41.61	50.00
02	39.01	45.82	59.24	40.66	44.55	37.39	38.47	43.07	41.89	50.00
03	41.79	41.29	46.89	53.00	43.97	45.19	39.58	39.74	45.15	45.00
04	41.00	42.00	46.32	48.32	51.00	44.85	47.30	39.96	45.42	45.00
05	32.11	45.25	46.96	45.24	49.79	48.38	46.52	48.47	46.40	45.00
06	40.97	40.18	47.35	45.95	45.69	47.49	47.88	46.25	48.49	45.00
07	32.52	45.95	41.29	45.51	45.67	45.37	47.86	49.58	47.16	55.00
08	24.76	36.69	43.91	39.24	45.98	43.00	47.54	49.78	47.91	55.00
09	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
10	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
11	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
12	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00
ELEM ADM 1-6	236.37	270.96	287.79	279.17	272.75	259.54	258.26	257.91	268.96	280.00
SCN ADM 7-12	57.28	82.64	85.20	84.75	91.65	88.37	95.40	99.36	95.07	110.00
TOTAL ADM	330.93	389.75	419.80	407.69	409.58	396.03	401.48	407.49	419.45	452.00

* DISTRICT'S ESTIMATES USED

Posted on MFR. Updated after final EOY MARSS statewide submission.

Economic Indicators

Economic Indicator

Compensatory Revenue stems from what is reported from **Economic Indicator** in MARSS.

Valid codes are:

- 00 – Not eligible, State Paid Free Meals
- 01 – Eligible for reduced-price meal
- 02 – Eligible for free meal
- **07 – Free – Direct Certification**
- **08 – Reduced – Direct Certification**
- To claim a student for free or reduced-price meals on the fall file as eligible, a signed *Application for Educational Benefits **for the current year*** must be on file by December 15 or the student must be on the direct certification list by December 15 to be coded as free or reduced.
- To claim a student for free or reduced-price meal on the EOY file as eligible, a signed *Application for Educational Benefits **for the current year*** must be on file, or student must be on the direct certification list by the end of the school year.
- Only fall data are used to compute compensatory revenue.

How Families are Determined to be Eligible (1)

- Application for Educational Benefits
 - Food and Nutrition Services (FNS) for all schools that provide a food service program.
 - Schools that participate in School Nutrition Programs accept applications for free and reduced-price school meal benefits. Approval is based on comparison of the household's income to current U.S. Department of Agriculture (USDA) household income guidelines.

Application for Educational Benefits

From [Minnesota Department of Education \(MDE\) homepage](https://education.mn.gov) (education.mn.gov)

- Districts, Schools and Educators
- School-Community Connections
- Food and Nutrition
- School Nutrition Programs
- Free and Reduced-Price Process
- Student Meal Applications
- [2023-24 Application for Educational Benefits](#)

How Families are Determined to be Eligible (2)

- Alternative Application for Educational Benefits specifically for use by the following types of schools:
 - Schools participating in Community Eligibility Provision.
 - Provision 2 and 3 schools.
 - Schools without a food service program.

All of these schools should use the [2023-24 Household Income Guidelines and Alternate Application for Educational Benefits](#).

- Direct Certification

- Process by which a file of eligible children is provided to MDE by the Department of Human Services (DHS) and is matched to MARSS enrollment records. The enrolling district needs to verify that the student on the Direct Certification list is the same student who is enrolled in the school.

Beginning
with Fiscal
2026

Under current
law, only direct
certified
students will
generate
compensatory
revenue

Verify the
designation in
the student
MARSS records

Aid Calculations

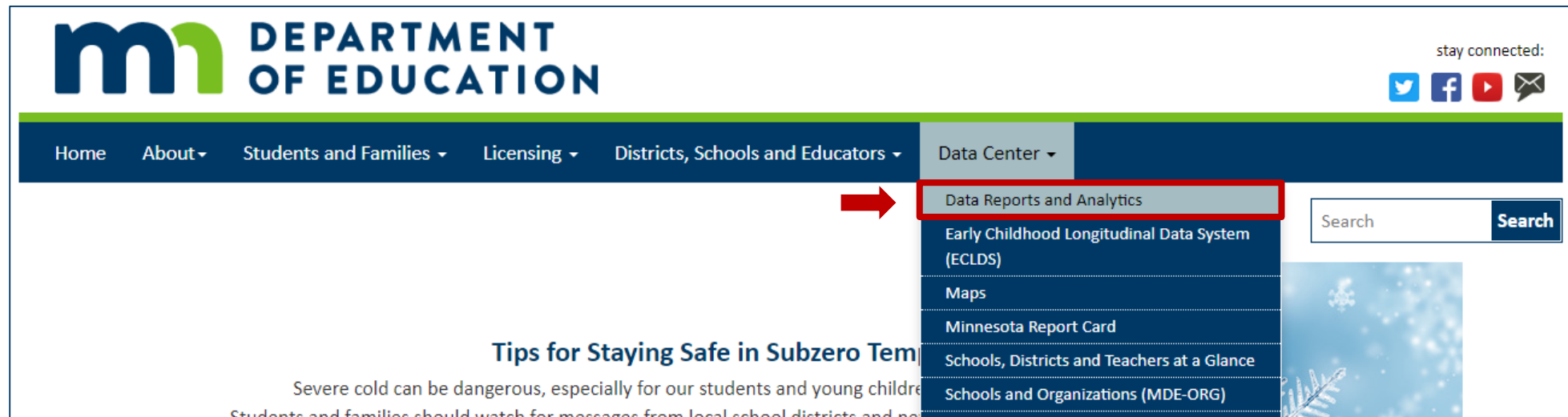
- General Education Aid Overview
- MFR Reports
- General Education Aid

General Education Revenue Overview

- Revenues are updated throughout the fiscal year as estimates for pupil data and formula allowances are updated. **Calculations are made on estimates from ADMWE until the August 30 payment when it switches to actuals submitted through MARSS.**
- The revenue calculations and totals are reported on the General Education Revenue report found on Minnesota Funding Reports (MFR).
- 90% of revenue is paid within current year based on estimates with 10% paid out the next year based on actuals as a “true up”.
- The Interactive Projection Model (What-If) Excel tool used see the impact of changing pupil ADM on general education revenues.

Minnesota Funding Reports (MFR) – MDE Website

- Minnesota Funding Reports (MFR) provide state, district/charter, school, and program funding information.
- MDE > Data Center > Data Reports & Analytics:
<https://public.education.mn.gov/MDEAnalytics/Data.jsp>



Minnesota Funding Reports (MFR) – Reports

- <https://public.education.mn.gov/MDEAnalytics/DataTopic.jsp?TOPICID=9>

Data Reports and Analytics

What data do you need?

Accountability and Assessment

- Assessment and Growth Files
- North Star Files
- Subscore Report
- World's Best Workforce (WBWF) District Data Profiles

District Information

- Schools and Districts

Early Learning

- Early Childhood Screening
- Early Learning Services (ELS)

Food and Nutrition Programs

- Child & Adult Care Food Program (CACFP) Participation Report
- Commercial Product Year End Report
- Food Service Financial Report
- Provision 2, 3 & CEP Sponsors and Sites
- School Nutrition Program Application Data Report
- Summer Food Service Program Participation
- USDA Foods Received Report for the Auditor
- Vendor Number-SERVS for FNS Commodity Value

Minnesota Common Course Catalogue (MCCC) Reports

- Minnesota Common Course Catalogue (MCCC)
- STEM Course Availability
- STEM Course Enrollment

SERVS Financial Public Reports

- ARRA
- Allocations and Funding
- Applications
- Budget Information
- Grant Management
- Payments
- SERVS Setup
- UFARS/SERVS Comparison

School Finance Reports

- Adult Basic Education Entitlement Report
- Consolidated Financial Report
- Expenditures - District/Site Level Report
- Financial Profile Reports 2011 - Present
- Minnesota Funding Reports (MFR)
- Revenues - District/Site Level Report
- Minnesota Funding Reports (MFR) for County Auditors

School Finance Spreadsheets

- Charter Schools
- Facilities and Technology
- Financial Profile Spreadsheets 1997 - 2010
- Financial Trends
- General Education
- Indirect Cost Rates
- Revenue Projection Model
- Special Education
- Transportation

Special Education

- Complaints and Hearing Decisions
- Special Education District Profiles - Part B

Scroll down the webpage to **School Finance Reports**
Click on **Minnesota Funding Reports (MFR)**

- School Finance Reports**
- Adult Basic Education Entitlement Report
- Consolidated Financial Report
- Expenditures - District/Site Level Report
- Financial Profile Reports 2011 - Present
- Minnesota Funding Reports (MFR)**
- Revenues - District/Site Level Report
- Minnesota Funding Reports (MFR) for County Auditors

Minnesota Funding Reports (MFR) – General Education

- **Select District:** use drop down list or enter district number and type.
- **Filter:** narrow report list by date added, category, year, and/or report type.

Minnesota Funding Reports (MFR)

The Minnesota Department of Education (MDE) Program Finance area created the Minnesota Funding Reports (MFR) to provide state, district, school and program level funding information. An interactive search for MFR reports is available by school district, category, year and report. [Read the help document.](#)

Use dropdown to select district **OR** enter the district number

Use the Drop Downs to identify the report of interest

Sort District list by: Name Number
 List District Types: All Standard Co-Ops

District View reports added in the last: or enter up to 5 districts:
 Category:
 Year:
 Report:

4/11/2024

District	Fiscal Year	Report Name	Category	Run Date
0413-01	FY 23-24	General Education Revenue	Aid Entitlement Reports	02/02/2024 10:44AM

***** INPUTS *****

45	FORMULA ALLOWANCE	7,138.00
159	METRO 5TH PERCENTILE	7,448.96
160	METRO 95TH PERCENTILE	9,613.68
162	RURAL 5TH PERCENTILE	7,438.00
163	RURAL 95TH PERCENTILE	9,527.70
174	STATE AVE REF/RMCPU	1,036.32
60	23-24 COMPENSATORY	3,567,501.64
64	23-24 ELIG EL ADM	350.00
67	23-24 ADM SRV, TOTAL	2,562.18
82	AREA FOR SEC SPARSITY	163.340
83	DIST TO NEAREST HS	12.0
88	23-24 ADM SRV, 7-12	1,259.47
90	MULT HS SPARSITY	
92	SPAR HOLD HARMLESS	
94	ELEMENTARY SPARSITY	
99	AREA OF DISTRICT	163.340
121	AVERAGE BUILDING AGE	30.52
125	YEAR ROUND WADM	58.78
132	LOR TIER 1 ALLOWANCE	300.00
133	LOR TIER 2 ALLOWANCE	424.00
136	REF ALO, W/O INFLATE	
150	REF W/INFLATE 1STYR	
151	REF ALO, W/ INFLATE	
165	METRO=MET; RURAL=RUR	RUR
183	TRANSITION ALLOWANCE	6.81
187	2021 ANTC	20,589,985
197	2021 REF MKT VALUE	1,212,594,300
256	ADJ INITIAL TBRA	13,133.39
257	FY 2002 ADJ REF AUTH	32.81
288	2012 REF MKT VLU	970,109,300
324	COUNTY APPORTIONMENT	
326	ALT COMP ENROLLMENT	2,709.00
345	SEP 2023 ENDOW (ACU)	73,889.38
346	MAR 2022 ENDOW (EST)	73,889.38
348	23-24 TACONITE RCPTS	
349	PAY23 TAC LEV REDUCT	

Column 1:
 Inputs
 Quick
 Reference

*****OUTLINE OF REPORT*****

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Column 2: Report Outline

***** PUPIL COUNTS *****

ADJUSTED PUPIL COUNTS		
1	22-23 ADJ ADM, ECSE	51.09
2	22-23 ADJ ADM, SRP	
3	22-23 ADJ ADM, VPK	41.30
4	22-23 ADJ ADM, HCP-K	36.15
5	22-23 ADJ ADM, FULL-K	138.93
6	22-23 ADJ ADM, HALF-K	
7	22-23 ADJ ADM, LIMT-K	
8	22-23 ADJ ADM, 1-3	531.02
9	22-23 ADJ ADM, 4-6	520.61
10	22-23 ADJ ADM, 7-12	1,240.21
11	22-23 ADJ ADM, TOTAL	2,559.31
12	22-23 ADJ PUPIL UNITS	
	= 1.00 * (1)	
	+ 1.00 * (2)	
	+ 1.00 * (3)	
	+ 1.00 * (4)	
	+ 1.00 * (5)	
	+ 0.55 * (6)	
	+ 0.55 * (7)	
	+ 1.00 * (8)	
	+ 1.00 * (9)	
	+ 1.20 * (10) =	2,807.35
13	23-24 ADJ ADM, ECSE	45.00
14	23-24 ADJ ADM, SRP	
15	23-24 ADJ ADM, VPK	41.00
16	23-24 ADJ ADM, HCP-K	28.00
17	23-24 ADJ ADM, FULL-K	147.00
18	23-24 ADJ ADM, HALF-K	
19	23-24 ADJ ADM, LIMT-K	
20	23-24 ADJ ADM, 1-3	539.00
21	23-24 ADJ ADM, 4-6	495.00
22	23-24 ADJ ADM, 7-12	1,264.00
23	23-24 ADJ ADM, TOTAL	2,559.00
24	23-24 ADJ PUPIL UNITS	
	= 1.00 * (13)	
	+ 1.00 * (14)	
	+ 1.00 * (15)	
	+ 1.00 * (16)	
	+ 1.00 * (17)	
	+ 0.55 * (18)	
	+ 0.55 * (19)	
	+ 1.00 * (20)	
	+ 1.00 * (21)	
	+ 1.20 * (22) =	2,811.80

Column 3:
 Prior and
 Current
 Year ADM
 and APU

HANDICAPPED KINDERGARTEN (HCP-K)
 IS INCLUDED WITH FULL-K BEGINNING
 IN FISCAL YEAR 23-24 AND LATER

Column 1:
 Resident and
 Extended
 Time ADM
 And Pupil Units

Basic Revenue
 Calculation

***** PUPIL COUNTS (CONT) *****

RESIDENT PUPIL COUNTS	
25 23-24 RES ADM, ECSE	45.00
26 23-24 RES ADM, SRP	
27 23-24 RES ADM, VPK	41.00
28 23-24 RES ADM, HCP-K	26.00
29 23-24 RES ADM, FULL-K	156.00
30 23-24 RES ADM, HALF-K	
31 23-24 RES ADM, LIMT-K	
32 23-24 RES ADM, 1-3	562.00
33 23-24 RES ADM, 4-6	530.00
34 23-24 RES ADM, 7-12	1,236.00
35 23-24 RES ADM, TOTAL	2,596.00
36 23-24 RES PUPIL UNITS	
= 1.00 * (25)	
+ 1.00 * (26)	
+ 1.00 * (27)	
+ 1.00 * (28)	
+ 1.00 * (29)	
+ 0.55 * (30)	
+ 0.55 * (31)	
+ 1.00 * (32)	
+ 1.00 * (33)	
+ 1.20 * (34) =	2,843.20
EXTENDED TIME PUPIL COUNTS	
(ADM>1.0, CAPPED AT 1.2)	
37 23-24 EXT ADM, FULL-K	2.00
38 23-24 EXT ADM, HALF-K	
39 23-24 EXT ADM, LIMT-K	
40 23-24 EXT ADM, 1-3	10.00
41 23-24 EXT ADM, 4-6	8.00
42 23-24 EXT ADM, 7-12	32.00
43 23-24 EXT ADM, TOTAL	52.00
44 23-24 EXT PUPIL UNITS	
= 1.00 * (37)	
+ 0.55 * (38)	
+ 0.55 * (39)	
+ 1.00 * (40)	
+ 1.00 * (41)	
+ 1.20 * (42) =	58.40
***** BASIC REVENUE *****	
24 2023-24 APU	2,811.80
45 FORMULA ALLOWANCE	7,138.00
46 BASIC REVENUE	
= (24) * (45) =	20,070,628.40

*** DECLINING ENROLLMENT REVENUE ***

12 2022-23 APU	2,807.35
24 2023-24 APU	2,811.80
47 DECLINING PUPIL UNITS	
= GREATER OF ZERO OR	
= (12) - (24) =	
48 DECLINING ENROLL ALLOW	
= 0.28 * (45) =	1,998.64
49 DECLINING ENROLL REV	
= (47) * (48) =	
*** PENSION ADJUSTMENT REVENUE ***	
50 PENSION ADJUST ALLOW	
(SEE FY15 GENED REPORT,	
LINES 45-49 FOR CALC)	
51 INITIAL PENSION ADJUST REV	
= (50) * (24) =	
52 RETIREMENT MEMBER SALARIES	
(ACU 2023 SALARIES)	17,194,534.86
53 PENSION ADJUST RATE	.0125
54 RETIREMENT PENSION ADJUST	
= (52) * (53) =	214,931.68
55 TOTAL PENSION ADJUST REVENUE	
= (51) + (54) =	214,931.68
***** GIFTED & TALENTED REVENUE *****	
56 GIFTED & TALENTED	
ALLOWANCE	\$13.00
57 GIFTED & TALENTED REV	
= (24) * (56) =	36,553.40
***** EXTENDED TIME REVENUE *****	
44 2023-24 EXT PU	58.40
58 EXT TIME ALLOWANCE	\$5,117.00
59 EXTENDED TIME REVENUE	
= (44) * (58) =	298,832.80

***** BASIC SKILLS REVENUE *****

COMPENSATORY REVENUE	
60 23-24 COMP REVENUE,	
(SEE 23-24 COMP REV	
REPORT ON WEBSITE)	3,567,501.64
61 1ST YEAR VPK/SRP	
62 COMPENSATORY PILOT	
63 TOTAL COMPENSATORY REVENUE	
= (60)+(61)+(62)=	3,567,501.64
ENGLISH LEARNER (EL)	
64 23-24 ELIG EL ADM	350.00
(7 YEAR LIMIT)	
65 EL PUPILS	
IF (64) = 0 THEN ZERO; ELSE	
GTR OF 20 OR (64)	350.00
66 EL REVENUE	
= \$1,228 * (65) =	429,800.00
EL CONCENTRATION REVENUE	
67 23-24 ADM SRV, TOTAL	2,562.18
68 EL CONCENTRATION RATIO	
= (64) / (67) =	.1366
69 EL CONCENTRATION	
FACTOR = LSR OF 1 OR	
(68) / .115 =	1.0000
70 EL PU = (64) X (69)=	350.00
71 EL CONCENTRATION REV	
= \$436 * (70) =	152,600.00
72 DISTRICT EL REV TOTAL	
= (66) + (71)=	582,400.00
73 TOTAL BASIC	
SKILLS REVENUE	
= (63) + (72) =	4,149,901.64

Column 2:
 Declining
 Enrollment,
 Pension,
 Gifted &
 Talented
 Extended
 Time Revenues

Column 3:
 Basic Skills
 (Compensatory
 and English
 Learner
 Revenues

Basic Skills Revenue – Permitted Uses

Minnesota Statutes 2022, section 126C.15, subdivision 1 as amended during the 2023 Regular Session [Chapter 55, Article 1, Section 22](#) for fiscal year 2024 and later

1. Remedial instruction and necessary materials in reading, language arts, mathematics, other content areas or study skills to improve the achievement level of these learners
2. Additional teachers and teacher aides to provide more individualized instruction to these learners through individual tutoring, lower instructor-to-learner ratios, or team teaching
3. A longer school day or week during the regular school year
4. Programs to reduce truancy; provide counseling services; guidance services, and social work services; and provide coordination for pupils receiving services from other governmental agencies
5. Bilingual programs, bicultural programs, and programs for English learners

Basic Skills Revenue – Permitted Uses (Continued)

6. Early education programs, parent-training programs, early childhood special education, school readiness programs, kindergarten programs for four-year-olds, voluntary home visits under section 124D.13, subdivision 4, and other outreach efforts designed to prepare children for kindergarten
7. Transition programs operated by school districts for special education students until the age of 22
8. Substantial parent involvement in developing and implementing remedial education or intervention plans for a learner, including learning contracts between the school, the learner, and the parent that establish achievement goals and responsibilities of the learner and the learner's parent or guardian. (Excluding parent involvement activities associated with early learning programs under paragraph 6 above.)

Basic Skills Revenue – Permitted Uses (Continued)

9. Professional development for teachers on meeting the needs of English learners, using assessment tools and data to monitor student progress, and reducing the use of exclusionary discipline, and training for tutors and staff in extended day programs to enhance staff's knowledge in content areas

See the 2024 UFARS Manual – Chapter 10 for Permitted Code Combinations for Basic Skills and Compensatory Education

Compensatory Revenue – Building Allocation Changes

Minnesota Statutes 2022, section 126C.15, subdivision 2 as amended during the 2023 Regular Session [Chapter 55, Article 1, Section 23](#) for fiscal year 2024 and later

- Building Allocation
 - A district or cooperative must allocate **at least 80%** of its compensatory revenue to each school building in the district or cooperative where the children who have generated the revenue are served unless the school district or cooperative has received permission under Laws 2005, First Special Session chapter 5, article 1, section 50, to allocate compensatory revenue according to student performance measures developed by the school board
 - A district or cooperative may allocate **no more than 20%** of the amount of compensatory revenue that the district receives to school sites according to a plan adopted by the school board. The money reallocated under this paragraph must be spent for the purposes listed in subdivision 1, but may be spent on students in any grade, including students attending school readiness or other prekindergarten programs.

Compensatory Revenue – Closed Buildings

Minnesota Statutes 2023, section 126C.15, subdivision 2(e) A district or cooperative with school building openings, school building closings, changes in attendance area boundaries, or other changes in programs or student demographics between the prior year and the current year may reallocate compensatory revenue among sites to reflect these changes. A district or cooperative must report to the department any adjustments it makes according to this paragraph and the department must use the adjusted compensatory revenue allocations in preparing the report required under section 123B.76, subdivision 3, paragraph (c).

- MDE will send out a reallocation request for closed sites.
- Districts can request reallocation for changes in boundaries or other demographics.

Compensatory Revenue – Closed Buildings (Continued)

- Sample reallocation request spreadsheet for a closed site

SIT_RVN	Adjustments	Adjusted Rev	Active Status	Dist_Tye_Site	Site Name
164,393.60	-	164,393.60	A	2365-01-1	GFW Elementary School (PK-5)
93,881.92	(93,881.92)	93,881.92	I	2365-01-2	GFW Intermediate School (Grade 4-6)
136,956.48	-	136,956.48	A	2365-01-20	GFW Junior/Sr High School (6-12)
395,232.00	(93,881.92)	395,232.00			

Column 1:
 EL Cross-Subsidy Reduction, Small Schools, Sparsity Revenues

EL CROSS-SUBSIDY REDUCTION	
74	FY 2023 STATE EL REV 59,235,088.00
75	FY 2023 EL REVENUE 324,722.52
76	EL REVENUE RATIO = (75) / (74) = .00548192
77	EL CROSS-SUBSIDY REDUCTION TOTAL \$2,000,000.00
78	EST EL CROSS-SUBSIDY AID = (76) * (77) = 10,963.84
NOTE: LINE (78) EXCLUDED FROM GENERAL ED REVENUE	
***** SMALL SCHOOLS REVENUE *****	
24	2023-24 APU 2,811.80
79	SMALL SCHOOLS RATIO = GTR OF ZERO OR =[960-(24)]/960 =
80	SMALL SCHOOLS ALLOWANCE = (79) * \$544 =
81	SMALL SCHOOLS REVENUE = (24) * (80) =
***** SPARSITY REVENUE *****	
82	ATTENDANCE AREA FOR SPARSITY 163.340
83	ACTUAL DISTANCE TO NEAREST HS 12.0
84	ALTERNATE DISTANCE TO NEAREST HS
85	DIST TO NEAREST HS GTR OF (83) OR (84) = 12.0
86	ISOLATION INDEX ={SQ RT [.55 * (82)]} +(85) = 21.5
87	ISOLATION INDEX RATIO =[(86)-23]/10, WITH MIN=0 AND MAX=1.5
88	23-24 ADM SRV, 7-12 1,259.47
89	SECONDARY SPARSITY ADM RATIO = GREATER OF ZERO OR [400-(88)] /[400+(88)] =

***** SPARSITY REV (CONT) *****	
90	SEC SPARS REV FOR DISTRICTS WITH MULT SITES (SEE SPARS SPREADSHEET ON WEBSITE)
91	SECONDARY SPARSITY REVENUE IF (90)>0, (91)=(90) ELSE (91) = [(45)-530]* (87)*(88)*(89) =
92	SEC SPARS HOLD HARMLESS (SEE SPARS SPREADSHEET ON WEBSITE)
93	SECONDARY SPARSITY REVENUE = GREATER OF (91) OR (92) =
94	ELEM SPARSITY REVENUE (SEE SPARS SPREADSHEET ON WEBSITE)
95	PRELIMINARY SPARSITY REVENUE = (91) + (94) =
96	FY 2023 SPARSITY REV (2022-23 GEN ED REV REPORT, LINE 98)
97	ELIGIBLE FOR CLOSED BUILDING ADJUSTMENT? NO
98	SPARSITY REVENUE =IF (97) = YES THEN GTR OF (95) OR (96) ELSE (98) = (95)
***** TRANSPORTATION SPARSITY *****	
99	ATTENDANCE AREA 163.340
36	23-24 RES PUPIL UNITS 2,843.20
100	SQUARE MILES PER RESIDENT PUPIL UNIT = (99)/(36) = .0574
101	SPARSITY INDEX = GTR OF (100) OR 0.2 .2000
102	DENSITY INDEX = LSR OF (100) OR 0.2 BUT AT LEAST .005 = .0574

*** TRANSPORTATION SPARSITY (CONT) **	
103	PRELIMINARY TOTAL TRANSPORT ALLOWANCE =[(101) RAISED TO .26 POWER] *[(102) RAISED TO .13 POWER] * .1410 * (45) = 456.80
104	TRANSPORTATION SPARSITY ALLOWANCE = GTR OF ZERO OR (103)-[0.0466*(45)]= 124.17
105	TRANSP SPARSITY REVENUE = (24) * (104) = 349,141.21
106	FY 2023 REG AND EXC TRANSP COST (FIN 720 + DEP) FROM 2023 FEB FORECAST 1,005,697.02
107	FY 2022 REG AND EXC TRANSP COST (FIN 720 + DEP) (FROM FY22 PUPIL TRANS DATA RPT, COLUMN J) 968,419.21
108	FY 2022 REG AND EXC TRANSP COST AT 105% = (107) * 1.05 = 1,016,840.17
109	BASIC TRANSPORTATION COST = LSR OF (106)OR(108) 1,005,697.02
110	FY 2023 BASIC REVENUE (2022-23 GEN ED REV REPORT, LINE 46) 19,266,843.05
111	TRANSPORTATION PORTION OF BASIC REVENUE = (110) * .0466 = 897,834.88
112	FY 2023 TRANSP SPARSITY REV (2022-23 GEN ED REV REPORT, LINE 105) 334,579.97
113	FY 2023 CHARTER TRANSP ADJ (2022-23 GEN ED REV REPORT, LINE 297)
114	FY 2023 PARENT TEENS
115	TRANSPORTATION REV SUBTOTAL =(111)+(112) +(113)+(114)= 1,232,414.85

Column 2:
 More Sparsity!
 Transportation Sparsity
 Column 3:
 Transportation Sparsity Continues

Secondary Sparsity

- Complex calculation as explained by Minnesota House Research Department:
 - Additional revenue for geographically large districts with relatively few secondary pupils (less than 400 secondary ADM)

$$\text{Secondary Sparsity Revenue} = \frac{\text{Sparsity Formula Allowance}^2}{\text{Adjusted Pupil Units}} \times \frac{(400 - \text{SADM})}{(400 + \text{SADM})} \times \text{Isolation Index}$$

- Sparsity formula allowance = general education basic formula allowance minus \$530
- SADM = secondary ADM (grades 7-12)

Secondary Sparsity Isolation Index

- Isolation Index is a numerical representation of the distance from the corner of the district to the secondary school of the district (assuming a nearly square district with the school in the center of the district which would represent the furthest a student would travel to the resident secondary school) and the miles to the next nearest high school.

$$\text{Isolation Index} = \begin{array}{l} \text{the greater of zero or the lesser of:} \\ \text{(a) 1.5; or} \\ \text{(b)(i) } (\sqrt{.55 \times \text{sq. mile attendance area}}), \text{ plus} \\ \text{(ii) miles to next nearest high school, minus} \\ \text{(iii) 23,} \\ \text{(iv) all divided by 10} \end{array}$$

Elementary Sparsity

- Calculation as explained by Minnesota House Research Department:
 - A district qualifies for elementary sparsity revenue if it has an elementary school that is located 19 or more miles from the next nearest elementary school and has fewer than 20 pupils per elementary grade (K-6).

$$\text{Elementary Sparsity Revenue} = \text{Sparsity Formula Allowance} \times \text{EADM} \times \left(\frac{140 - \text{EADM}}{140 + \text{EADM}} \right)$$

- Sparsity formula allowance = general education basic formula allowance minus \$530
 - EADM = elementary ADM
- Elementary sparsity spreadsheet can be found on the Data Center under School Finance Spreadsheets > General Education

Sparsity Closed Building Adjustment

- Guaranteed continuation of sparsity revenue when
 - A district closes a school that qualified for sparsity revenue
 - A district loses sparsity revenue because a neighboring district relocated a school
- Revenue continues at the previous fiscal year amount

Transportation Sparsity

- Complex calculation as explained by Minnesota House Research Department:

Transportation sparsity revenue is computed as follows:

$$\begin{aligned} \text{Transportation Revenue} &= (1) \text{ Transportation Sparsity Allowance} \times \text{Adjusted Pupil Units} \\ &+ (2) \text{ 35\% of the districts' unreimbursed costs of to and from school transportation} \end{aligned}$$

The following steps are necessary to compute a district's transportation sparsity allowance:

$$\text{Density Index} = \frac{\text{square mile area of the district}}{\text{Adjusted Pupil Units}} \quad \left. \vphantom{\frac{\text{square mile area of the district}}{\text{Adjusted Pupil Units}}} \right\} \text{ but not less than .005 or more than .2}$$

$$\begin{aligned} \text{Sparsity Index} &= \text{the greater of:} \\ &\quad (a) \text{ .2; or} \\ &\quad (b) \frac{\text{square mile of the district}}{\text{Adjusted Pupil Units}} \end{aligned}$$

$$\begin{aligned} \text{Transportation Sparsity Allowance} &= \left(\text{Basic Formula Allowance} \times .141 \right) \times (\text{Sparsity Index}^{26/100}) \times (\text{Density Index}^{13/100}) - \left(\text{Basic Formula Allowance} \times .0466 \right) \end{aligned}$$

Column 1 and 2:
 Equity Revenue

Column 2:
 Transition
 Revenue

Operating
 Capital Aid
 And Levy

***** EQUITY REVENUE *****	***** EQUITY REVENUE (CONT) *****	**OPER CAPITAL AID & LEVY (CONT) **
159 METRO 5TH PERCENTILE 7,448.96	24 2023-24 APU 2,811.80	190 OPER CAPITAL LEVY
160 METRO 95TH PERCENTILE 9,613.68		= (186) * (189) = 199,427.89
161 METRO GAP=(160)-(159) 2,164.72	177 EQUITY REV, LOW REFER	191 OPER CAPITAL AID
	= LESSER OF \$100,000	= (126) - (190) = 430,184.88
	OR (24) * (176) =	
162 RURAL 5TH PERCENTILE 7,438.00	178 EQUITY REVENUE, SUBTOTAL	OPER CAP UNDERLEVY ADJUSTMENT
163 RURAL 95TH PERCENTILE 9,527.70	= (173) + (177) = 263,578.13	192 CEX LEVY ADJ FOR UNDERLEVY
164 RURAL GAP=(163)-(162) 2,089.70		(SEE LINE 9 OF FOLLOWING
		GENED UNDERLEVY RPT)
165 DISTRICT'S REGION:	179 METRO/RURAL ADJUSTMENT	193 CEX AID ADJ FOR UNDERLEVY
METRO=MET; RURAL=RUR RUR	= 0.25 * (178) = 65,894.53	(SEE LINE 13 OF FOLLOWING
166 DIST'S REGION'S EQUITY	180 ADD'L EQUITY ALLOW \$50.00	GENED UNDERLEVY RPT)
GAP = (161) OR (164): 2,089.70		
167 DIST'S REGION'S 95TH PCT	24 2023-24 APU 2,811.80	194 ADJ OPER CAPITAL LEVY
= (160) OR (163) = 9,527.70		= (190)-(192) = 199,427.89
168 DISTRICT'S REVENUE/PU (FOR EQUITY)	181 EQUITY REV, ADDITIONAL	195 ADJ OPER CAPITAL AID
=[(46)+(158)+(184)+	= (24) * (180) = 140,590.00	= (191)-(193) = 430,184.88
((24)*(130))]/(24) = 7,444.81	182 EQUITY REVENUE, TOTAL	196 ADJ OPER CAP REVENUE
169 DISTRICT'S EQUITY GAP	= (173) + (177) + (179)	= (194)+(195) = 629,612.77
= GREATER OF ZERO	+ (181) = 470,062.66	
OR (167)-(168) = 2,082.89		***** LOC OPTIONAL AID & LEVY *****
170 EQUITY INDEX	***** TRANSITION REVENUE *****	134 TOTAL TIER 1 843,540.00
= (169)/(166) = .99674116	183 FY 2024 TRANS ALLOW,	135 TOTAL TIER 2 1,192,203.20
171 SLIDING SCALE ALLOWANCE	(SEE FY15 GEN ED REPORT	
= \$80 * (170) = 79.74	LINE 174 FOR CALC) 6.81	197 2021 REFERENDUM
158 REFERENDUM REVENUE	24 2023-24 APU 2,811.80	MARKET VALUE (RMV) 1,212,594,300
		36 23-24 RES PUPIL UNITS 2,843.20
172 EQUITY ALLOWANCE	184 TRANSITION REVENUE	198 2021 RMV/RES PU
=IF (169)=0 THEN (172)=0, ELSE	= (24) * (183) = 19,148.36	= (197) / (36) = 426,489.27
(172)=\$14+(171)= 93.74		199 LEVY RATIO FOR
24 2023-24 APU 2,811.80	***** OPER CAPITAL AID & LEVY *****	LOCAL OPTIONAL TIER 1
173 EQUITY REVENUE, INITIAL	126 OPER CAPITAL REVENUE 629,612.77	= LESSER OF 1 OR
= (24) * (172) = 263,578.13	185 UNEQUALIZED REVENUE	(198) / \$880,000 = .48464690
174 STATE AVE REF & TIER 1 LOR	= [(24) * (124)] 5,623.60	200 LEVY RATIO FOR
REVENUE PER APU 1,036.32	186 OPERATING CAPITAL REVENUE	LOCAL OPTIONAL TIER 2
175 = 0.10 * (174) = 133.63	SUBJECT TO EQUALIZATION	= LESSER OF 1 OR
157 DISTRICT'S REF/APU	=(126) - (185) 623,989.17	(198) / \$510,000 = .83625347
130 TIER 1 LOR ALLOWANCE 300.00	187 2021 ANTC 20,589,985	201 TIER 1 LOR LEVY
176 = GTR OF ZERO OR	24 2023-24 APU 2,811.80	= (134) * (199) = 408,819.05
[(175)-(157)-(130)] =	188 2021 ANTC /APU	202 TIER 2 LOR LEVY
	= (187) / (24) = 7,322.71	= (135) * (200) = 996,984.06
	189 LEVY RATIO = LESSOR OF	
	1 OR (188)/\$22,912 = .31960152	
*****	*****	*****

Column 3:
 Operating
 Capital Aid
 And Levy
 Continued

Local Optional
 Aid and Levy

Equity Revenue Explained – 1

- Equity revenue provides additional revenue to districts with lower amounts of referendum revenue.
- The state is divided into two regions:
 - Metro is the seven-county metropolitan region
 - Rural is greater Minnesota

Equity Revenue Explained – 2

- Percentiles are calculated for each region using the sum of district per pupil basic formula allowance, local optional revenue, and referendum revenue

```
***** EQUITY REVENUE *****  
  
159 METRO 5TH PERCENTILE          7,448.96  
160 METRO 95TH PERCENTILE         9,613.68  
161 METRO GAP=(160) - (159)       2,164.72  
  
162 RURAL 5TH PERCENTILE          7,438.00  
163 RURAL 95TH PERCENTILE         9,527.70  
164 RURAL GAP=(163) - (162)       2,089.70
```

Equity Revenue Explained – 3

1. A flat allowance of \$14 per pupil unit for districts whose referendum revenue per pupil unit falls below the regional (Twin Cities metro or non-metro) 95th percentile.
2. A variable amount, ranging up to \$80 per pupil unit on a sliding scale, depending on the ratio of (1) the gap between the sum of the district's basic revenue, transition revenue, first tier local optional revenue (LOR), referendum revenue per pupil unit, and the sum of these revenues per pupil unit for the district at the 95th percentile of school districts in its equity region to (2) the gap between the sum of these revenues per pupil unit for districts at the 95th and fifth percentiles in the equity region.
3. An additional amount for districts with low referendum plus first tier LOR revenue per pupil unit (below 10% of the state average referendum plus first tier LOR revenue per pupil unit, equal to the amount by which the district's referendum plus first tier LOR allowance falls below 10% of the state average, but not to exceed \$100,000 per district.
4. An additional amount equal to 25% of the sum of the first three components for all districts.
5. An additional \$50 per pupil unit for all districts.
 - Minneapolis, Saint Paul and Duluth are ineligible for the first four components of equity revenue but are eligible for the fifth component.

Column 1:
Local Optional
Aid and Levy
Continued

Equity Aid and
Levy

Column 2:
Equity Aid and
Levy Continued

Transition Aid
And Levy

*** LOC OPTIONAL AID & LEVY (CONT)***		***** EQUITY AID & LEVY (CONT) *****		***** REFERENDUM AIDS & LEVIES *****	
203	TIER 1 LOR AID = (134) - (201) = 434,720.95	218	ADJ EQUITY LEVY = (214)-(216) = 393,091.53	157	REFER \$/APU ALL AUTHORITIES
204	TIER 2 LOR AID = (135) - (202) = 195,219.14	219	ADJ EQUITY AID = (215)-(217) = 76,971.13	229	TIER 1 CAP/APU \$460.00
	LOCAL OPTIONAL UNDERLEVY ADJUSTMENT (SEE SPECIFIED LINES OF THE FOLLOWING LOR UNDERLEVY RPT)	220	ADJ EQUITY REVENUE = (218)+(219) = 470,062.66	230	TIER 2 CAP/APU =0.25 * (45) - \$ 300= \$1,484.50
205	TIER 1 LOR LEVY ADJ		***** TRANSITION AID & LEVY *****	98	SPARSITY REVENUE
206	TIER 1 LOR AID ADJ			231	TIER 2 CAP/APU IF (98) > ZERO THEN = 9,999.99 ELSE = (230) 1,484.50
207	TIER 2 LOR LEVY ADJ	184	TRANSITION REVENUE 19,148.36		
208	TIER 2 LOR AID ADJ	198	2021 RMV/RES PU 426,489.27		
	INITIAL LOR AID & LEVY ADJUSTED FOR UNDERLEVIES	221	LEVY RATIO FOR TRANSITION = LESSER OF 1 OR (198) / \$510,000 = .83625347		BREAKDOWN OF \$/APU BY TIER, ALL AUTHORITIES
209	TIER 1 LOR LEVY = (201) - (205) = 408,819.05	222	TRANSITION LEVY = (184) * (221) = 16,012.88	232	TIER 1 = LSR OF (157) OR (229) =
210	TIER 1 LOR AID = (203) - (206) = 434,720.95	223	TRANSITION AID = (184) - (222) = 3,135.48	233	TIER 2 = [LSR OF (157) OR (231)]-(232) =
211	TIER 2 LOR LEVY = (202) - (207) = 996,984.06		TRANSITION UNDERLEVY ADJUSTMENT	234	UNEQUALIZED = (157)-(232)-(233)
212	TIER 2 LOR AID = (204) - (208) = 195,219.14	224	TRS LEVY ADJ FOR UNDERLEVY (SEE LINE 22 OF FOLLOWING GENED UNDERLEVY RPT)	158	REFERENDUM REVENUE ALL AUTHORITIES
	***** EQUITY AID & LEVY *****	225	TRS AID ADJ FOR UNDERLEVY (SEE LINE 26 OF FOLLOWING GENED UNDERLEVY RPT)	235	TOTAL, TIER 1 = (24) * (232) =
182	EQUITY REVENUE, TOTAL 470,062.66	226	ADJ TRANSITION LEVY = (222)-(224) = 16,012.88	236	TOTAL, TIER 2 = (24) * (233) =
198	2021 RMV/RES PU 426,489.27	227	ADJ TRANSITION AID = (223)-(225) = 3,135.48		REFERENDUM LEVY PORTIONS
213	LEVY RATIO FOR EQUITY = LESSER OF 1 OR (198) / \$510,000 = .83625347	228	ADJ TRANSITION REVENUE = (226)+(227) = 19,148.36	198	2021 RMV/RES PU 426,489.27
214	EQUITY LEVY = (182) * (213) = 393,091.53			237	TIER 1 = LSR OF 1 OR (198)/\$567,000 = .75218566
215	EQUITY AID = (182) - (214) = 76,971.13			238	TIER 2 = LSR OF 1 OR (198)/\$290,000 = 1.00000000
	EQUITY UNDERLEVY ADJUSTMENT				
216	EQUITY LEVY ADJ FOR UNDERLEVY (SEE LINE 9 OF FOLLOWING GENED UNDERLEVY RPT)				
217	EQUITY AID ADJ FOR UNDERLEVY (SEE LINE 13 OF FOLLOWING GENED UNDERLEVY RPT)				

Column 3:
Referendum
Aid and Levy

Column 1:
Referendum
Aid and Levy
Continued

*** REFERENDUM AIDS & LEVIES (CONT)***
REFERENDUM LEVY AUTHORITY
239 TIER 1 LEVY
= (235) * (237) =
240 TIER 2 LEVY
= (236) * (238) =
241 UNEQUALIZED LEVY
= (234) * (24) =
INITIAL REFERENDUM AID
242 TIER 1 AID
= (235)-(239) =
243 TIER 2 AID
= (236)-(240) =
244 TOTAL AID
= (242)+(243) =
EQUALIZATION AID LIMIT
45 FORMULA ALLOWANCE 7,138.00
24 2023-24 APU 2,811.80
245 REFERENDUM EQUALIZATION AID LIMIT
= GRT OF 0 OR (244)-
[.25*(45)-300] *(24)=
REFERENDUM UNDERLEVY ADJUSTMENT
(SEE SPECIFIED LINES OF THE
FOLLOWING REF UNDERLEVY RPT)
246 TIER 1 LEVY ADJ
247 TIER 1 AID ADJ
248 TIER 2 LEVY ADJ
249 TIER 2 AID ADJ
250 UNEQL LEVY ADJ
(FROM LINES 14, 18,
29, 33 AND 44)
INITIAL REF AID & LEVY
ADJUSTED FOR UNDERLEVIES
251 TIER 1 REF LEVY
=(239)-(246)+(245) =
252 TIER 1 REF AID
=(242)-(247)-(245) =
253 TIER 2 REF LEVY
= (240) - (248) =
254 TIER 2 REF AID
= (243) - (249) =
255 UNEQUAL REF LEVY
= (241) - (250) =

TAX BASE REPLACEMENT AID (TBRA)
256 ADJ INITIAL TBRA
(FROM TBRA PHASEOUT
REPORT, LINE 11) 13,133.39
257 CONVERTED ADJ FY 2002
REF AUTHORITY
FY15 GENERAL
EDUC REVENUE REPORT,
LINE 254) 32.81
258 23-24 REF & 1ST TIER LOR \$APU
= (152) + (132) = 300.00
259 UNCAPPED TBRA
= LSR OF (256) OR
(256)*(258)/(257) = 13,133.39
260 REFER REV + LOR REV
= (158) + (134) = 843,540.00
261 CAPPED TBRA = LSR OF
(259) OR (260) = 13,133.39
INITIAL REVENUES ARE REDUCED TO
MAKE TAX BASE REPLACEMENT AID
REVENUE NEUTRAL. REVENUES COMPONENTS
ARE REDUCED IN THE FOLLOWING ORDER:
262 TIER 2 REF AID
263 TIER 1 REF AID
264 TIER 1 LOR AID 13,133.39
265 TIER 1 LOR LEVY
266 TIER 1 REF LEVY
267 TIER 2 REF LEVY
268 UNEQL REF LEVY
NOTE THAT LINES (262) TO (268) ADD
UP TO LINE (261). APPLYING THESE
REDUCTIONS GIVES THE FOLLOWING:
261 TAX BASE REPLACE AID 13,133.39
269 TIER 1 REF AID
= (252) - (263) =
270 TIER 2 REF AID
= (254) - (262) =
271 TIER 1 LOR AID
= (210) - (264) = 421,587.56
272 TIER 1 LOR LEVY
= (209) - (265) = 408,819.05
273 TIER 1 REF LEVY
= (251) - (266) =
274 TIER 2 LEVY
= (253) - (267) =
275 UNEQL LEVY
= (255) - (268) =

TAX BASE REPLACEMENT AID (CONT)
276 REFER AND LOR TIER 1 EQUALIZATION AID
BEFORE AID GUARANTEE
=(261)+(269)+(270)+
(271)= 434,720.95
277 REFER AND LOR TIER 1 LEVY
BEFORE AID GUARANTEE
=(272)+(273)+(274)+
(275)= 408,819.05
REFERENDUM AID GUARANTEE
278 FY2015 REFERENDUM AID
INCREASE FROM GUARANTEE
(FY2015 GENERAL
EDUC REVENUE REPORT,
LINE 276)
279 FY2015 REFERENDUM
REVENUE
FY2015 GENERAL
EDUC REVENUE REPORT,
LINE 289) 1,260,580.16
280 FY2015 LOCATION
EQUITY REVENUE
(FY2015 GENERAL
EDUC REVENUE REPORT,
LINE 198) 534,208.20
281 FY 2015 COMBINED REVENUE
= (279) + (280) = 1,794,788.36
282 FY2015 REFERENDUM
EQUALIZATION PLUS
HOLD HARMLESS AID
(FY2015 GENERAL
EDUC REVENUE REPORT,
LINES 276 & 287) 537,260.83
283 FY2015 LOCATION
EQUITY AID
(FY2015 GENERAL
EDUC REVENUE REPORT,
LINE 197) 131,775.94
284 FY2015 COMBINED AID
= (282)+(283) = 669,036.77
285 FY 2024 COMBINED REVENUE
= (129)+(158) = 2,035,743.20
286 FY 2024 COMBINED AID
= (276)+(204) = 629,940.09

Columns 2
and 3:
Tax Base
Replacement
Aid
Referendum
Aid
Guarantee

Column 1 and 2:
Referendum
Aid Guarantee
Continued

Column 2:
Adjustment for
Charter School
Transportation

Column 3:
Adjustment
For
Minnesota
State
Academies

REFERENDUM AID GUARANTEE (CONT)		***REFERENDUM AID GUARANTEE (CONT)***		*** ADJ FOR MN STATE ACADEMIES ***	
287	REVENUE RATIO = LESSER OF 1 OR [(285)/(281)] = 1.00000000	REFERENDUM AID & LEVY SUMMARY AFTER REF AID GUARANTEE		311	MAY 1, 2023 ENROLLMENT ATTENDING MN STATE ACADEMIES
288	2012 RMV 970,109,300	301	TIER 1 REF LEVY = (273) - (294) =	312	2023-24 RESIDENT PUPIL UNITS ATTENDING MN STATE ACADEMIES
289	2021 RMV 1,212,594,300	302	TIER 2 REF LEVY = (274) - (295) =	313	MN STATE ACADEMIES BASIC REVENUE ADJUSTMENT =(45) * (312) =
290	RMV RATIO = LESSER OF 1 OR [(288)/(289)] = .80002792	303	UNEQL REF LEVY = (275) - (296) =	314	AMOUNT OF MN STATE ACADEMIES ADJUST PAID TO ACADEMIES
291	FY 2024 MINIMUM COMBINED AID = (284)*(287)*(290) = 535,248.10	304	REFERENDUM LEVY =(301)+(302)+(303)=	315	AMOUNT OF MN STATE ACADEMIES ADJUST TRANSFERRED TO STATE TREASURY
292	FY 2024 REFERENDUM AID INCREASE IF (278)=ZERO THEN ZERO ELSE GREATER OF ZERO OR [(291)-(286)] =	305	REFERENDUM EQUAL AID =(261)+(269) +(270)+ (294)+(295)+(296)- (264)-(265) =	316	TOTAL OPTIONS ADJUST =(308)+(311)=
	INITIAL LEVIES ARE REDUCED TO MAKE THE REFERENDUM AID GUARANTEE REVENUE-NEUTRAL. LEVY COMPONENTS ARE REDUCED IN THE FOLLOWING ORDER:	306	REFERENDUM REVENUE = (304) + (305) =		
293	TIER 1 LOR LEVY	203	TIER 1 LOR AID 434,720.95		
294	TIER 1 REFER LEVY	307	REF AND TIER 1 LOR EQUAL AID PER PUPIL FOR CHARTER SCH ALT ATTEND ADJUST =[(305)+(203)]/(24)= 154.61		
295	TIER 2 REFER LEVY				
296	UNEQL REFER LEVY				
	LOCAL OPTIONAL AID & LEVY SUMMARY AFTER REF AID GUARANTEE		*** ADJ FOR CHARTER SCH TRANSPORT ***		
297	TIER 1 LOR LEVY = (272)-(293) = 408,819.05	103	TRANSPORT ALLOWANCE 456.80		
211	TIER 2 LOR LEVY = (211) = 996,984.06	308	APU OF CHARTER SCHOOLS TRANSPORTED BY THE SCHOOL DISTRICT		
298	LOCAL OPTIONAL LEVY = (297) + (211) = 1,405,803.11	309	EXT PU OF CHARTER SCHOOLS TRANSPORTED BY THE SCHOOL DISTRICT		
299	LOCAL OPTIONAL AID = (212) + (264) + (265) + (271) + (293) = 629,940.09	310	CHARTER ADJUSTMENT = (103) * (308) + \$223 * (309) =		
300	ADJ LOCAL OPTIONAL REVENUE = (298) + (299) = 2,035,743.20				

Column 1:
 General
 Education
 Revenue
 Summary

Column 2:
 County
 Apportionment

UFARS Source
 Code 211

Alternative
 Teacher
 Compensation

*** GENERAL EDUC REVENUE SUMMARY ***

46	BASIC	20,070,628.40
49	DECLINING	
55	PENSION ADJUSTMENT	214,931.68
57	GIFTED & TALENTED	36,553.40
59	EXTENDED TIME	298,832.80
73	BASIC SKILLS	4,149,901.64
81	SMALL SCHOOLS REVENUE	
98	SPARSITY	
118	TRANSPORT SPARSITY	349,141.21
196	ADJ OPER CAPITAL	629,612.77
300	ADJ LOC OPTIONAL REV	2,035,743.20
220	ADJ EQUITY REVENUE	470,062.66
228	ADJ TRANSITION	19,148.36
317	GENERAL ED REVENUE	
	= (46)+(49)+(55)	
	+ (57)+(59)+(73)	
	+ (81)+(98)+(118)	
	+ (196)+(300)+(220)	
	+ (228) =	28,274,556.12
306	ADJ REFERENDUM	
316	ALTERNATIVE ATTEND	
318	TOTAL GENERAL REVENUE	
	(INCLUDING REFERENDUM)	
	= (306)+(316)+(317) =	28,274,556.12
194	ADJ OPER CAPITAL LEVY	199,427.89
298	ADJ LOC OPTIONAL LEVY	1,405,803.11
218	ADJ EQUITY LEVY	393,091.53
226	ADJ TRANSITION LEVY	16,012.88
304	ADJ REFERENDUM LEVY	
319	TOTAL GENERAL LEVY	
	= (194)+(298)+(218)+	
	(226)+(304) =	2,014,335.41
320	TOTAL GENERAL ED AID	
	= (318)-(319) =	26,260,220.71
**** AID ENTITLEMENTS ON IDEAS ****		
321	GENERAL EDUC AID,	
	ANNUAL ENTITLEMENT	
	= (320) - (316) =	26,260,220.71
322	GENERAL EDUC AID,	
	PRORATED ENTITLEMENT	
	= GTR OF 0 OR	
	(321) + (316) =	26,260,220.71
323	GENERAL EDUC AID,	
	ANNUAL UFARS REVENUE	
	= GTR OF 0 OR (322) =	26,260,220.71

AID ADJ FOR COUNTY APPORTIONMENT

324	AID ADJUSTMENT FOR	
	COUNTY APPORTIONMENT	
***** UFARS SOURCE CODE 211 *****		
325	UFARS REVENUE UNDER	
	SOURCE CODE 211	
	= (323)+(324) =	26,260,220.71
**** NON-GENERAL EDUC REVENUES ****		
ALT TEACHER COMP REVENUE (Q-COMP)		
326	ENROLLMENT AS OF	
	OCTOBER 1, 2022 AT	
	PARTICIPATING SITES	
	(SEE 23-24 Q COMP ENR	
	REPORT ON WEBSITE)	2,709.00
327	ALT COMP ALLOWANCE	\$260.00
328	ALTERNATIVE TEACHER	
	COMPENSATION REV (Q COMP)	
	= (326) * (327) =	704,340.00
ALT TEACHER COMP AID & LEVY		
328	ALT COMP REVENUE	704,340.00
329	ALT COMP BASIC AID	
	= 0.65 * (328) =	457,821.00
330	BASIC AID PRORATION	1.00000000
331	PRORATED BASIC AID	
	= (329) * (330) =	457,821.00
332	PRORATED BASIC AID TO LEVY	
	= (329) - (331) =	
333	ALT COMP EQUAL REVENUE	
	= (328)-(329)+(332) =	246,519.00
188	2021 ANTC /APU	7,322.71
334	LEVY RATIO = LESSOR OF	
	1 OR (188)/\$6,100 =	1.00000000

*** NON-GENERAL EDUC REV (CONT) ****

335	ALT TEACHER COMP LEVY	
	= (333) * (334) =	246,519.00
336	ALT TCHR COMP EQUAL AID	
	= (333) - (335) =	
ALT COMP UNDERLEVY ADJUSTMENT		
337	ALT COMP LEVY ADJ FOR UNDERLEVY	
	(SEE LINE 22 OF FOLLOWING	
	GENED UNDERLEVY RPT)	
338	ALT COMP AID ADJ FOR UNDERLEVY	
	(SEE LINE 26 OF FOLLOWING	
	GENED UNDERLEVY RPT)	
339	ADJ ALT COMP LEVY	
	= (335)-(337) =	246,519.00
340	ADJ ALT COMP AID	
	= (331)+(336)-(338) =	457,821.00
341	ADJ ALT COMP REVENUE	
	= (339)+(340) =	704,340.00
ALT TEACHER COMP IDEAS PRORATION		
342	IDEAS PRORATION RATE	1.0000000000
343	PRO ALT CMP AID ENTITLE	
	= (340) * (342) =	457,821.00
344	ALT COMP REV ADJUSTED	
	(INC UNDERLEVY AND IDEAS	
	PRORATION)	
	= (339)+(343) =	704,340.00
SCH TRUST LAND ENDOWMENT		
345	SEP 2023 ENDOW (ACU)	73,889.38
346	MAR 2022 ENDOW (EST)	73,889.38
347	TOTAL ENDOWMENT REV	
	= (345)+(346) =	147,778.76

Column 3:
 Alternative
 Teacher
 Compensation
 Continued

School Trust
 Land
 Endowment

Column 1:
Taconite

Total Non-
General
Education
Revenues

Restrictions

Column 2:
Restrictions
Continued

Revenue for
Special
Education

Column 3:
Revenue for
Special
Education
Continued

*** NON-GENERAL EDUC REV (CONT) ****

TACONITE REVENUE	
348 23-24 TACONITE RECEIPTS	
349 PAY 23 TACONITE LEVY REDUCTION	
350 NET TACONITE REVENUE = (348)+(349) =	
TOTAL NON-GENERAL REVENUES	
341 ADJ ALT COMP REVENUE	704,340.00
347 TOTAL ENDOWMENT REV	147,778.76
350 NET TACONITE REV	
78 EST EL CROSS-SUBSIDY	10,963.84
***** RESTRICTIONS *****	
60 COMPENSATORY	3,567,501.64
72 DISTRICT EL REV + EL CONC REV	582,400.00
78 EST EL CROSS-SUBSIDY	10,963.84
351 TOTAL BASIC SKILLS RESERVE = (60)+(72)+(78)=	4,160,865.48
57 GIFTED & TALENTED REV	36,553.40
196 ADJ OPERATING CAPITAL	629,612.77
344 ADJ ALT TEACHER COMP	704,340.00
LEARNING & DEVELOPMENT RESTRICTION	
352 ADM, REG K = (17)+(18)+(19)=	147.00
353 ADM, 1-3 = (20)	539.00
354 ADM, 4-6 = (21)	495.00
355 RESTRICTION/KGN ADM	299.00
356 RESTRICTION/1-3 ADM	459.00
357 RESTRICTION/4-6 ADM	459.00
358 LEARNING & DEV RESTRICTION = (352) * (355) + (353) * (356) + (354) * (357) =	518,559.00

***** RESTRICTIONS (CONT) *****

STAFF DEVELOPMENT RESTRICTIONS	
359 POTENTIAL RESTRICTION FOR STAFF DEVELOPMENT = .02 * [(46)+(313)] =	401,412.57
TOTAL RECOMMENDED RESTRICTIONS	
360 TOTAL RESTRICTIONS = (358)+(359)+(351) + (57)+(196)+(344)=	6,451,343.22
***** REVENUE FOR SPECIAL ED *****	
GENERAL ED REVENUE FOR SPECIAL ED EXCESS COST UNDER M.S. 125A.79	
361 GENERAL EDUC REVENUE EXCLUDING UNDERLEVIES (126C.10, SUBD. 1) = (46)+(49)+(55) + (57)+(59)+(73) + (81)+(98)+(118) + (129)+(196)+(220) + (228) =	28,274,556.12
313 MN ST ACAD ALT ATTEND	
118 TRANSPORT SPARSITY	349,141.21
126 OPER CAPITAL REVENUE	629,612.77
129 LOCAL OPTIONAL REV	2,035,743.20
362 GENERAL ED REVENUE FOR SPEC ED EXCESS COST = (361)+(313)-(118)-(126)-(129) =	25,260,058.94
GENERAL ED REVENUE FOR SPECIAL ED TUITION BILLING UNDER M.S. 125A.11 AND CROSS SUBSIDY TUITION BILLING UNDER M.S. 127A.51.	
361 GENERAL EDUC REVENUE	28,274,556.12
305 REFERENDUM AID	
60 COMPENSATORY REVENUE	3,567,501.64
73 BASIC SKILLS REVENUE	4,149,901.64
98 SPARSITY REVENUE	
129 LOCAL OPTIONAL REV	2,035,743.20
299 LOCAL OPTIONAL AID	629,940.09
24 23-24 ADJ PUPIL UNITS	2,811.80

***** REV FOR SPECIAL ED (CONT) ****

363 AVE GEN EDUC REV + REF AID EXCLUDING BASIC SKILLS, SPARSITY = [(361)+(305)-(129)+(299) - (73)-(98)] / (24)=	8,079.82
364 AVE BASIC SKILLS REV EXCLUDING COMPENSATORY = [(73)-(60)] / (24) =	207.13
365 AVE SPARSITY REV = (98) / (24) =	
GEN EDUC REV FOR CONTRACTED SERVICES AND OUT OF STATE TUITION UNDER M.S. 125A.76, SUBD. 2(3) AND M.S. 125A.79, SUBD. 8	
363 AVE GEN EDUC REV (SAME AS TUITION BILLING)	8,079.82
GENERAL ED REVENUE FOR FULL STATE PAYMENT (SPECIAL PUPIL) UNDER M.S. 125A.75, SUBD. 3	
320 TOTAL GENERAL ED AID, INCLUDES UNDERLEVIES	26,260,220.71
UNDERLEVY ADJUSTMENT TO AID FOR:	
193 OPER CAPITAL AID	
217 EQUITY AID	
225 TRANSITION AID	
338 ALT COMP AID	
366 REFERENDUM AID = (247)+(249) =	
367 TOTAL GENERAL ED AID, BEFORE UNDERLEVIES = (320)+(193)+(217) + (225)+(338)+(366) =	26,260,220.71
24 23-24 ADJ PUPIL UNITS	2,811.80
368 AVE GEN EDUC REV FOR SPECIAL PUPIL = (367) / (24) =	9,339.29

Special Education on Section

- **Excess Cost:** The excess cost calculation is used in the special education comprehensive aid report. Excess cost aid provides additional special education funding for districts that have high levels of unreimbursed special education expenses.
- **Tuition Billing:** The general education portion of the special education formula that gets charged back to a student's resident school district for a portion of unreimbursed special education expenses.
- **Contract Services and Out of State Tuition:** The general education portion per pupil for students placed out of state or in contracted care and treatment.

***** AID, LEVY AND REVENUE SUMMARY BY FUNDING COMPONENT *****

GENERAL ED REVENUE:	AID	LEVY	TOTAL	PER APU	PER ADJ ADM	
A. BASIC	20,070,628.40		20,070,628.40	7,138.00	7,843.15	ADJUSTED PUPIL
B. DECLINING REVENUE						UNITS:
C. PENSION ADJ	214,931.68		214,931.68	76.44	83.99	2,811.80
D. GIFTED & TALENTED	36,553.40		36,553.40	13.00	14.28	
E. EXTENDED TIME	298,832.80		298,832.80	106.28	116.78	ADJUSTED
F. BASIC SKILLS	4,149,901.64		4,149,901.64	1,475.89	1,621.69	YEAR ADM:
G. SMALL SCHOOLS						2,559.00
H. SPARSITY						
I. TRANSPORT SPARSITY	349,141.21		349,141.21	124.17	136.44	
J. A THROUGH I	25,119,989.13		25,119,989.13	8,933.78	9,816.33	
K. OPER CAPITAL	430,184.88	199,427.89	629,612.77	223.92	246.04	
L. LOCAL OPTIONAL	629,940.09	1,405,803.11	2,035,743.20	724.00	795.52	
M. EQUITY	76,971.13	393,091.53	470,062.66	167.17	183.69	
N. TRANSITION	3,135.48	16,012.88	19,148.36	6.81	7.48	
O. J THROUGH N	26,260,220.71	2,014,335.41	28,274,556.12	10,055.68	11,049.06	
P. REFERENDUM						
Q. O+P	26,260,220.71	2,014,335.41	28,274,556.12	10,055.68	11,049.06	
R. ALT ATT ADJ						
S. TOTAL REV=Q+R	26,260,220.71	2,014,335.41	28,274,556.12	10,055.68	11,049.06	
NON-GENERAL ED REV:						
T. ALT TEACHER COMP	457,821.00	246,519.00	704,340.00	250.49	275.24	
U. ENDOWMENT (FULL YR)	147,778.76		147,778.76	52.56	57.75	
V. TACONITE NET RECEIPTS						
W. EL CROSS-SUB AID	10,963.84		10,963.84			

***** AID ENTITLEMENTS ON IDEAS ***** REVENUE-NEUTRAL ADJUSTMENTS *****

	ANNUAL AID ENTITLEMENT	PRORATED AID ENTITLEMENT	ANNUAL UFARS REVENUE	AID ADJUSTMENT	LEVY ADJUSTMENT	CORRESPONDING RECEIPTS
A. GENERAL ED	26,260,220.71	26,260,220.71	26,260,220.71	CNTY APPORT		
B. Q COMP	457,821.00	457,821.00	457,821.00			
C. ENDOWMENT	147,778.76	147,778.76	147,778.76			
D. EL CR-SUB	10,963.84	10,963.84	10,963.84			
E. TOTAL	26,876,784.31	26,876,784.31	26,876,784.31			

***** DETAIL FOR UFARS REPORTING *****

AID ENTITLEMENT:	
GEN EDUC SRC 211 = (323) =	26,260,220.71
CNTY APPORT SRC 010 =(322)=	
SUBTOTAL AID:	
TOTAL LEVY SRC 001 = (317):	26,260,220.71
	2,014,335.41
TOTAL REVENUE = (317 + 318):	28,274,556.12

***** REVENUE RESTRICTIONS *****	
BASIC SKILLS RESERVE	
COMPENSATORY = (63) =	3,567,501.64
EL = (66)+(71) =	582,400.00
EL CROSS-SUB AID = (78) =	10,963.84
TOTAL BASIC SKILLS = (349) =	4,160,865.48
GIFTED & TALENTED = (57) =	36,553.40
OPERATING CAPITAL = (196) =	629,612.77
ALT TEACHER COMPENSATION = (342) =	704,340.00
LEARNING & DEVELOPMENT = (356) =	518,559.00
STAFF DEVELOPMENT = (357) =	401,412.57
TOTAL RESTRICTIONS = (358) =	6,451,343.22

THE AID SHOWN ON THIS REPORT WILL BE PAID THROUGH THE MDE'S IDEAS SYSTEM. QUESTIONS ABOUT GENERAL EDUCATION REVENUES SHOULD BE DIRECTED TO KRISTINE ANDERSON AT (651) 582-8544 OR BECKY WOCHNICK AT (651) 582-8781.

Revenue Summary by Funding Component

Aid Entitlements On IDEAS

Detail for UFARS Reporting

Revenue-Neutral Adjustments (County Apportionment)

Revenue Restrictions

Underlevies Will Add Three Pages to the Report

Page 12 Transition Local Optional Underlevy Calculations and Underlevy Penalties

**** TRANSITION UNDERLEVY ADJUST ***	** LOCAL OPTIONAL REV UNDERLEVY ADJ **	*** UNDERLEVY ADJ TO TIER 2 LEVY ***
* UNDERLEVY ADJ TO TRANSITION LEVY *	ALLOCATION OF LOR LEVY (FROM PAY23 LEVY RPT, LINES 306 & 236)	18 22PAY23 LOR LEVY LMT 228,536.00 19 22PAY23 LOR CERT LVY 228,536.00
14 22PAY23 LEVY LIMIT	1 TIER 1 LOR LEVY	20 PAY23 ADJ LOR LVY LMT
15 22PAY23 CERT LEVY	2 TIER 2 LOR LEVY	= (2) + (18) = 228,536.00
16 23PAY24 ADJ LIMIT		21 PAY23 ADJ LOR LVY CRT
17 23PAY24 CERT ADJ	*** UNDERLEVY ADJ TO TIER 1 LEVY ***	= (2) + (19) = 228,536.00
18 TRANSITION LEVY AUTH (FROM LINE 220 OF FY24 GENED RPT)	3 22PAY23 LOR LEVY LMT 161,700.00 4 22PAY23 LOR CERT LVY 161,700.00	22 23PAY24 ADJ LOR LMT 134,220.00 23 23PAY24 ADJ LOR CRT 42,840.00
19 TOTAL ADJUST TO PAY 23 TRANSITION LEVY AUTH	5 PAY23 ADJ LOR LVY LMT = (1) + (3) = 161,700.00 6 PAY23 ADJ LOR LVY CRT = (1) + (4) = 161,700.00	24 TIER 2 LOR LEVY BEF TBRA (FROM LINE 202 FY24 GENED RPT) 418,233.60
20 FY 2024 TRANSITION LIMIT ADJUSTMENT DUE	7 23PAY24 ADJ LOR LMT 8 23PAY24 ADJ LOR CRT	25 FY 2024 TIER 2 LOR TIER 2 LOR LVY = (24) & (20) = 189,697.60
21 TOT ADJ TRANSITION LEVY = (15)+(17)+(20) =	9 TIER 1 LOR LEVY BEF TBRA (FROM LINE 201 FY24 GENED RPT) 295,920.00	26 FY 2024 TIER 2 LOR LMT-VTR ADJUSTMENT DUE = (25) & (22) = 55,477.60
22 TRANSITION UNDERLEVY = (18) - (21) =	10 FY 2024 TIER 1 LOR TIER 1 LOR LVY = (9) & (5) = 134,220.00	27 TOT ADJ TIER 2 LOR LEVY = (21)+(23)+(26) 326,853.60
** UNDERLEVY ADJ TO TRANSITION AID *	11 FY 2024 TIER 1 LOR LMT-VTR ADJUSTMENT DUE = (10) & (7) = 134,220.00	28 TIER 2 LOR UNDERLVY = (24)-(27) 91,380.00
23 PCT OF MAX LEVY CERTIFIED = LSR OF 1 OR GTR OF [(15)+ (17)]/[(14)+(16)] OR [(21)/(18)] = 1.00000000	12 TOT ADJ TIER 1 LOR LEVY = (6)+(8)+(11) 295,920.00	***** TIER 2 LOR AID PENALTY ***** 29 PCT OF MAX LEVY CERTIFIED = LSR OF 1, OR GTR OF [(21)+(23)] /[(20)+(22)] OR [(27)/(24)] = .78150966
24 INITIAL TRANSITION AID (FROM LINE 221 OF FY24 GENED RPT)	13 TIER 1 LOR UNDERLVY = (9)-(12)	30 INITIAL TIER 2 LOR AID (FROM LINE 204 OF FY24 GENED RPT)
25 ADJUSTED TRANSITION AID = (23) * (24) =	***** TIER 1 LOR AID PENALTY ***** 14 PCT OF MAX LEVY CERTIFIED = LSR OF 1, OR GTR OF [(6)+(8)] /[(5)+(7)] OR [(12)/(9)] = 1.00000000	31 ADJ INITIAL TIER 2 AID = (29) * (30) =
26 TRANSITION AID PENALTY = (24) - (25) =	15 INITIAL TIER 1 LOR AID (FROM LINE 203 OF FY24 GENED RPT)	32 TIER 2 LOR AID PENALTY = (30) - (31) =
16 ADJ INITIAL TIER 1 AID = (14) * (15) =	17 TIER 1 LOR AID PENALTY = (15) - (16) =	

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**** REFERENDUM UNDERLEVY ADJUST ***	*** UNDERLEVY ADJ TO TIER 2 LEVY ***	*** UNDERLEVY ADJ TO UNEQUAL LEVY **
ALLOCATION OF TBRA (FROM PAY 23 LEVY RPT, LINES 277-278)	19 22PAY23 LEVY LIMIT 203,402.43 20 22PAY23 CERT LEVY 203,402.43	34 22PAY23 LEVY LIMIT 35 22PAY23 CERT LEVY
1 TIER 1 REF LEVY 2 TIER 2 REF LEVY 3 UNEQUAL LEVY	21 PAY23 ADJ LEVY LIMIT = (2) + (19) = 203,402.43 22 PAY23 ADJ CERT LEVY = (2) + (20) = 203,402.43	36 PAY23 ADJ LEVY LIMIT = (3) + (34) = 37 PAY23 ADJ CERT LEVY = (3) + (35) =
*** UNDERLEVY ADJ TO TIER 1 LEVY ***	23 23PAY24 ADJ LIMIT 168,835.34 24 23PAY24 CERT ADJ	38 23PAY24 ADJ LIMIT 39 23PAY24 CERT ADJ
4 22PAY23 LEVY LMT 247,940.00 5 22PAY23 CERT LVY 247,940.00	25 TIER 2 LEVY AUTH BEFORE TBRA (FROM LINE 238 FY24 GENED RPT) 372,237.77	40 UNEQUAL LEVY AUTH BEFORE TBRA (FROM LINE 239 FY24 GENED RPT)
6 PAY23 ADJ LVY LMT = (1) + (4) = 247,940.00 7 PAY23 ADJ CRT LVY = (1) + (5) = 247,940.00	26 TOTAL ADJUST TO PAY 23 TIER 2 REF LEVY AUTH = (25) - (21) 168,835.34	41 TOTAL ADJUST TO PAY 23 UNEQUAL REF LEVY AUTH
8 23PAY24 ADJ LMT 205,804.00 9 23PAY24 CRT ADJ	27 FY 2024 TIER 2 REF LIMIT ADJUSTMENT DUE	42 FY 2024 UNEQUAL REF LIMIT ADJUSTMENT DUE
10 TIER 1 LVY AUTH BEF TBRA (FROM LINE 237 FY24 GENED RPT) 453,744.00	28 TOT ADJ TIER 2 REF LEVY = (22)+(24)+(27) = 203,402.43	43 TOT ADJ UNEQUAL REF LEVY = (37)+(39)+(42) =
11 FY 2024 TIER 1 REF TIER 1 REF LVY AUTH = (10) - (6) = 205,804.00	29 TIER 2 REF UNDERLEVY = (25) - (28) = 168,835.34	44 UNEQUAL REF UNDERLEVY = (40) - (43) =
12 FY 2024 TIER 1 REF LMT ADJUSTMENT DUE	***** TIER 2 REF AID PENALTY *****	
13 TOT ADJ TIER 1 LEVY = (7)+(9)+(12) 247,940.00	30 PCT OF MAX LEVY CERTIFIED = LSR OF 1, OR GTR OF [(22)+ (24)]/[(21)+(23)] OR [(28)/(25)] = .54643147	
14 TIER 1 REF UNDRLVY = (10) - (13) = 205,804.00	31 INITIAL TIER 2 REF AID (FROM LINE 241 OF FY24 GENED RPT)	
***** TIER 1 REF AID PENALTY *****	32 ADJ INITIAL TIER 2 AID = (30) * (31) =	
15 PCT OF MAX LEVY CERTIFIED = LSR OF 1, OR GTR OF [(7)+(9) +(6)+(8)] OR [(13)/(10)] = .54643147	33 TIER 2 REF AID PENALTY = (31) - (32) =	
16 INITIAL TIER 1 REF AID (FROM LINE 240 OF FY24 GENED RPT)		
17 ADJ INITIAL TIER 1 AID = (15) * (16) =		
18 TIER 1 REF AID PENALTY = (16) - (17) =		
*****	*****	*****

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TBRA
Allocation
Adjustment

**** TBRA ALLOCATION ADJUSTMENT ****

FY24 ALLOCATION OF TBRA
TO REF LEVY CATEGORIES
(FROM LINES 263 TO 266
FY24 GENED RPT)

45 TIER 1 LOR LEVY
46 TIER 1 REF LEVY
47 TIER 2 REF LEVY
48 UNEQUAL REF LEVY

49 FY24 TOTAL TBRA ALLOC
TO REF LEVY CATEGORIES
= (45) TO (48) =

50 FY24 TOTAL TBRA ALLOC
TO REF LEVY CATEGORIES
FROM PAY23 LEVY
= (1) TO (3) & (1)=

51 FY24 TOTAL TBRA
ALLOCATION ADJUSTMENT
= (50) - (49) =

TBRA ADJUST FROM PAY24
LEVY REPORT

52 23PAY24 ADJ LIMIT
53 23PAY24 CERT ADJ

54 LIMIT ADJUSTMENT DUE

Questions?

Thank you!

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