

**Locating Equity:**  
**Implications of a Location Equity Index for Minnesota School  
Finance**

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# Executive Summary

## *Purpose*

Equity is an important consideration of state education finance formulas. This report examines one aspect of equity: the equalization of different costs of schooling that are associated with geographic location. Minnesota is a good state to address this aspect of equity for three key reasons. First, Minnesota has consistent and large variations in the costs faced by residents living in different regions of the state. For example, empirical research conducted in 2000 by the Minnesota Office of the Legislative Auditor showed that the Twin Cities metropolitan region was 18 percent more expensive than the rest of the state. Silverstein, Rose, and Myers (2006) found similarly large disparities. More recently, a 2014 examination of the regional wage differentials showed a 27-percentage point difference between the highest and lowest wage regions. Second, equity has been and remains an explicit focus of school funding in Minnesota, and its school finance formula reflects many of the evidence-based rationales for equalizations. Third, despite its attention to equity issues, Minnesota recently received a C in the *Education Week* 2014 national assessment of public school funding programs.

Three questions are addressed in this report:

- (1) What are the average cost disparities among regions, counties, and school districts within Minnesota?
- (2) How is the purchasing power of school districts affected by these cost disparities?
- (3) What are the implications for the state's overall school expenditures if they use a location equity index that captures geographic cost differences?

## *Method*

To help answer these questions, we calculated the relative cost index of purchasing the services of teachers using the statewide average as a comparison metric. Accordingly, under our methodology school districts having an index greater than 1.0 would have costs higher than is typical for the state and would need more educational dollars to buy the same teacher resources, other things being equal. The opposite also applies.

Our analytical framework has four main parts. First, we updated the geographic cost of education index (GCEI) developed in the 2005 report conducted for the Association of Metropolitan School Districts as well as the comparable wage index (CWI) created by Taylor and Fowler (2006). Second, we applied these updates to all school districts in Minnesota and examined the implications of incorporating these updated formulas to the base cost per student as measured by the per-pupil unit basic general education funds set at \$5,302 for school year 2013-2014. That is, we adjusted this amount by the index derived for each school district to illustrate how geographic costs influence the purchasing power of the communities. Our analysis demonstrates the difference between the nominal dollars received by counties and the purchasing power of those dollars. Third, we examined the implications to the purchasing power of districts if we incorporated each of the updated formulas to the location equity revenue (will be called local optional revenue starting in FY2016). We included these dollars in our analysis because it reflects additional amounts of revenues that districts can *choose* to levy to increase their general fund. These optional referendum dollars are equalized to reflect variations in tax capacity and

reflect a mix of local property tax levy and state aid. However, because these dollars do not currently reflect geographic differences in the cost of education, the purchasing power of districts are not equalized. Thus, districts that raise the same dollar amount, but face different costs are unable to purchase the same level of services for the children they serve.

Lastly, we commented on the equity and policy implications that arise from the results of our updated analysis. The analysis informs the discourse on the multiple factors that policymakers must consider in their quest to address equity in their funding of public schools.

### ***Key Findings***

- Both the comparable wage index (CWI) and the general cost of education index (GCEI) indicate that there are significant cost differences across the state of Minnesota. The comparable wage index indicates that there was a 25-percentage point difference in the wages between the highest and lowest cost communities in FY2014. The GCEI indicate that there was a 41-percentage point difference in costs faced by school districts in localities that command the highest and lowest wages. These cost differences have an impact on the purchasing power of communities, which in turn, affect the real level of services delivered to children.
- While both methods of analyzing geographic cost differences indicate substantial cost disparities across the state, they yield different results on the counties that would be affected and the extra costs faced. This could be because the CWI is not designed to detect cost variation within labor markets; thus, all the school districts in a particular labor market would have the same CWI cost index. By contrast, the GCEI we employed in this paper refined variations in costs by incorporating the differential impact on school districts of lying in multiple counties.
- The CWI identifies 14 counties whose school districts faced higher than average costs in FY2014: Anoka, Carver, Chisago, Dakota, Dodge, Hennepin, Isanti, Olmsted, Ramsey, Scott, Sherburne, Wabasha, Washington, and Wright. School districts in these communities had average education costs ranging from 4.3 percent (Dodge, Olmsted, and Wabasha counties) to 5.6 percent (the other counties) above the state average.
- The GCEI identifies 8 counties whose school districts faced higher-than-average costs in FY2014: Anoka, Carver, Dakota, Hennepin, Olmsted, Ramsey, Scott, and Washington. Many school districts in these communities had costs ranging from 5-percent (Olmsted and Washington counties) to 12-percent (Hennepin County) higher than the state average. However, not all school districts in these counties possess an index above 1.0, as they are also located in counties with lower indices.
- District level analysis also yields different results for the two methods, each with its own policy implications. The GCEI identifies 47 districts that have lower purchasing power for each dollar received because of higher labor costs. These costs range from 1 to 12 percent above the state average. These 47 districts served 416,054 students in FY2014.

- The CWI identifies 77 districts that have lower purchasing power for each dollar received because of higher labor costs. These costs range from 4 to 6 percent above the state average. These 77 districts served 501,850 students in FY2014.
- If we fully equalized the purchasing power of the basic general education revenue for those districts that faced relatively high costs in FY2014 the additional costs would be \$230 million if we applied GCEI and \$171.3 million if we applied the CWI.
- If we fully equalized the purchasing power of the local education revenue capped at \$424 per pupil unit for those districts that faced relatively high costs in FY2014, the additional costs would be \$18.4 million if we applied the GCEI or \$13.7 million if we applied the CWI. Since this is a program that is a mix of local property tax levy and state aid, the proportion for which the state would be responsible would vary but be no greater than the cap.

## Table of Contents

<b>Executive Summary .....</b>	<b>2</b>
<b>Purpose .....</b>	<b>2</b>
<b>Method.....</b>	<b>2</b>
<b>Key Findings .....</b>	<b>3</b>
<b>I. Introduction.....</b>	<b>7</b>
<b>II. What Does “Equity” Mean in School Finance?.....</b>	<b>8</b>
<b>Incorporating Equity in the State Education Finance Formula.....</b>	<b>8</b>
Discussing the Significance of Vertical Equity.....	9
<b>Increasing Vertical Equity Through a Geographic Cost-of-Education Index.....</b>	<b>9</b>
<b>Finding Equity in Minnesota’s Education Finance Formula.....</b>	<b>9</b>
<b>Creating a Geographic Cost-of-Education Index .....</b>	<b>11</b>
Teacher Attribute Approach.....	11
Market-Basket Approach.....	12
Hedonic Approach.....	13
Competitive Wage Index (CWI) Approach.....	14
<b>III. Constructing a Location Equity Index for Minnesota .....</b>	<b>16</b>
<b>Updating Barnidge, Behling, and Hamar’s 2005 GCEI Study.....</b>	<b>16</b>
Massachusetts’ GCEI Formula.....	16
Florida’s GCEI Formula.....	17
Barnidge, Behling, and Hamar’s GCEI Formula for Minnesota .....	17
Revising Barnidge, Behling, and Hamar’s GCEI Formula for Fiscal Year 2015 .....	18
<b>Updating Hamline University School of Business’s 2009 CWI Study .....</b>	<b>19</b>
Understanding the CWI .....	20
Applying the CWI to the Minnesota Context .....	24
<b>Applying the Indices to Minnesota’s Funding Formulas.....</b>	<b>26</b>
<b>IV. Results.....</b>	<b>27</b>
<b>Findings from 2014 GCEI Formula Analysis.....</b>	<b>27</b>
County Level Analysis.....	27
District Level Analysis.....	30
<b>Findings from 2013 CWI Analysis.....</b>	<b>31</b>
County Level Analysis.....	31
District Level Analysis.....	33
<b>Comparisons of Results Applying the Different Approaches.....</b>	<b>35</b>
<b>V. Discussion &amp; Policy Implications .....</b>	<b>36</b>
<b>What are the average cost disparities among regions, counties, and school districts within Minnesota? .....</b>	<b>36</b>
<b>How is the purchasing power of school districts affected by these cost disparities? .....</b>	<b>37</b>
<b>What are the implications for the state’s overall school expenditures if they use a location equity index that captures geographic cost differences? .....</b>	<b>38</b>
<b>Limitations .....</b>	<b>38</b>
<b>Works Cited.....</b>	<b>40</b>

<b>Appendix A: MN GCEI Funding Calculations: Basic Revenue FY2014 .....</b>	<b>43</b>
<b>Appendix B: MN GCEI Funding Calculations: Location Equity Revenue FY2015 .....</b>	<b>60</b>
<b>Appendix C: MN ECWI Funding Calculations: Basic Revenue FY2014 .....</b>	<b>76</b>
<b>Appendix D: MN ECWI Funding Calculations: Location Equity Revenue FY2015 .....</b>	<b>92</b>

## I. Introduction

Equity is an important consideration of state education finance formulas. This report examines one aspect of equity: the equalization of different costs of schooling that are associated with geographic location. Minnesota is a good state to address this aspect of equity for three key reasons. First, Minnesota has consistent and large variations in the costs faced by residents living in different regions of the state. For example, empirical research conducted in 2000 by the Minnesota Office of the Legislative Auditor showed that the Twin Cities metropolitan region was 18-percent more expensive than the rest of the state. Silverstein, Rose, and Myers (2006) found similarly large disparities. More recently, a 2014 examination of the regional wage differentials showed a 27-percentage point difference between the highest and lowest wage regions. Second, equity has been and remains an explicit focus of school funding in Minnesota, and its school finance formula reflects many of the evidence-based rationales for equalizations. Third, despite its attention to equity issues, Minnesota recently received a C in the *Education Week* 2014 national assessment of public school funding programs.

Three questions are addressed in this report: (1) What are the average cost disparities among regions, counties, and school districts within Minnesota? (2) How is the purchasing power of school districts affected by these cost disparities? And (3) What are the implications for the state's overall school expenditures if they use a location equity index that captures geographic cost differences.

To help answer these questions, we calculated the relative cost index of purchasing the services of teachers using the statewide average as a comparison metric. Accordingly, under our methodology school districts having an index greater than 1.0 would have costs higher than is typical for the state and would need more educational dollars to buy the same teacher resources, other things being equal. The opposite also applies.

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unable to purchase the same level of services for the children they serve. Lastly, we commented on the equity and policy implications that arise from the results of our updated analysis. The analysis informs the discourse on the multiple factors that policymakers must consider in their quest to address equity in their funding of public schools.

The remainder of the report is divided into four main sections. Section II provides a brief history of equity in the school finance literature. It includes a discussion on the factors that scholars and policymakers consider in their efforts to improve the equity of school finance systems. This discussion lays the groundwork for understanding the relevance of indices that capture geographic cost disparities. Section III discusses in more detail the theoretical and policy elements used in this report to construct a geographic cost index for the state of Minnesota. Section IV presents the results of applying the different methodologies to the existing Minnesota school finance formulas. The report concludes with a discussion on the implications of this analysis for enhancing the equitable funding of schools in the Minnesotan context.

## **II. What Does “Equity” Mean in School Finance?**

Ensuring that its local school districts receive equitable funding to provide academic services is extremely important when constructing a state’s education finance formula; however, determining how to distribute funds equitably is often difficult. For the purposes of this paper we define equitable funding (or equity) as sufficient funding so that differing districts and schools can deliver the same academic services to students. Whereas adequate funding (or adequacy) is concerned with providing enough funding for all students to meet academic expectations, equitable funding is designed to minimize the gap in local districts’ abilities to purchase needed educational resources (*Education Week*, 2011). In the following sections, we discuss the concept of equitable funding in more detail, and we recount the key ways it can be assessed and included in state provided education finance subsidies. We next highlight the equity principles already included in Minnesota’s education finance formula. Finally, we examine the different approaches researchers have identified in constructing a geographic cost-of-education index (GCEI). For purposes of our analysis we use the GCEI as a proxy for what we term “location equity index”.

### ***Incorporating Equity in the State Education Finance Formula***

In “A Framework for Assessing Equity and Adequacy in School Finance,” Allan R. Odden and Lawrence O. Picus (2008) present three principles to consider when incorporating equity as a factor in a state’s funding distributions for public education. These are: (1) fiscal neutrality, (2) horizontal equity, and (3) vertical equity (p. 55). The principle of fiscal neutrality asserts that resources should not fluctuate with local fiscal capacity, such as property value per pupil or household income (p. 64). The principle of horizontal equity holds that all students who are similar should be treated the same and should receive equal shares of financial resources. This principle assumes that all students are alike, and it is best used when comparing student subgroups (p. 66). The third principle of vertical equity asserts that in certain circumstances, it is acceptable to recognize differences among students (or districts) and provide more resources to some students (or districts) than others. This third principle addresses “the educational imperative that some students deserve or need more services than others” (p. 72). In this paper, we are concerned specifically with vertical equity as we find that some districts require more resources than others to provide the same services to students.



## **Discussing the Significance of Vertical Equity**

The vertical equity principle encompasses three different categories of characteristics that can be used to determine whether one group should receive more resources over another. The categories include characteristics related to: (1) the children or students themselves, (2) the programs being offered, and (3) the physical and demographic makeup of the various local school districts (p. 72). Children characteristics refer to a student's attributes, such as physical or mental disabilities, limited English proficiency, or low achievement due to socio-economic status, that cause the student to require more academic services to succeed in school (p. 72). Program characteristics reflect that some academic programs, such as magnet schools, laboratory sciences, or classes in specialized topics, simply need more resources than typical, base programs (p. 73). Decisions to provide such enhanced programs may justify the allocation of more resources to them (p. 73). District characteristics are features, such as geographic location, enrollment, urban or rural setting, or transportation needs, which may cause some districts to require more resources to provide equivalent services (p. 72-73).

The district characteristics category is particularly pertinent to our discussion as we discover that in Minnesota, due to diverse costs-of-education across the state, some districts need more resources to purchase the same level of services as other districts. Districts can face higher costs of operation when they serve higher cost-of-living areas. As examples, higher cost urban environments typically lead to higher teacher salaries, and in sparsely populated areas costs for student transportation tend to rise (Odden & Picus, 2006, p. 73, 312; Taylor & Fowler, 2006, p. 2). In this paper, we focus on addressing equity for districts facing higher costs-of-education due to their geographic location in higher cost-of-living areas. In its current education finance formula, Minnesota already accounts for cost disparities associated with small school populations and transportation challenges for sparsely populated districts.

### ***Increasing Vertical Equity Through a Geographic Cost-of-Education Index***

There are various ways to assess and incorporate equity into a state's education funding formula. As stated above, this paper is concerned specifically with how to measure and include vertical equity in the form of providing some districts with more resources than others due to their higher costs-of-education. A common method employed by states to address this inequity incorporates a geographic cost-of-education index (GCEI). The GCEI is thus a funding formula tool designed to compensate for geographic differences in the cost of education services across districts (National Center for Education Finance [NCEF], 2003, p. 1; Odden & Picus, 2008, p. 312). It helps states determine the additional funding districts need in order to offset costs due to geographic differences. Through GCEI's implementation, states can increase equity among districts by ensuring they all receive sufficient resources to provide the same services.

### ***Finding Equity in Minnesota's Education Finance Formula***

Minnesota already includes many of the principles of equity in its education finance formula as illustrated in *Financing Education in Minnesota 2013-2014* published by the Minnesota House of Representatives Fiscal Analysis Department in November 2013. To address horizontal equity and fiscal neutrality, Minnesota provides a fixed dollar amount per adjusted marginal cost pupil unit and equalizes other important revenue categories. In School Year 2013-2014, each Minnesota school district received \$5,302 per adjusted pupil unit. This fixed dollar amount per student enhances horizontal equity throughout the state, as all districts are guaranteed this basic

amount for each weighted student served. Further, because this allotment is based on adjusted pupil units, the state explicitly recognizes that the grade level of students may have an impact on the costs that districts incur in serving them.

The state addresses vertical equity in a variety of ways, and there are several funding elements in Minnesota's education finance formula to account for differences among students, programs, and districts. For example: (a) districts are eligible to receive extra revenue based on the number of students determined to have limited proficiency in English (EL) for their first five years of enrollment in the public school system. Statewide, the funding pool totaled \$40.5 million in FY2014, apportioned based on EL concentration percentages; (b) districts get compensatory revenue based on the numbers of their students eligible for free and reduced priced lunches. This funding pool totaled \$501 million in FY2014 (MHRFAD, 2013, p. 3); (c) some districts provide extended time programs that are eligible for additional state support. Minnesota allocated \$72.2 million in FY 2014 to extended time revenue to be divided among identified districts based on students participating in the program; and (d) districts with small and isolated schools typically experience higher per pupil operating costs, and they are allocated additional funds. In FY2014, these distributions totaled \$25.2 million for sparsity, \$62.1 million for transportation sparsity, and \$16.2 million in small schools aid divided among identified districts (Johnson, 2013, p. 3-4). Each of these additional funding sources helps achieve equity among students, programs, and districts by explicitly recognizing disparities in student need, programmatic costs and district tax capacity.

At present, the state uses three formulas to reduce revenue disparities between high and low revenue districts based on a regional basis, where the seven county Twin Cities metropolitan area represents one region and the rest of the state comprises another. School districts in Duluth, Minneapolis, and St. Paul are not eligible to receive this funding. Each of these formulas is designed to provide extra revenue for districts that have among the lowest revenue in their regional context. Districts that are below the 95<sup>th</sup> percentile in both total and referendum revenue are eligible for regular and low referendum equity revenue. The regular equity revenue formula provides \$14 per pupil unit for all eligible districts. The low-referendum equity formula provides extra revenue for "districts with referendum amounts per pupil below ten percent of the state average referendum amount." Lastly, the supplemental equity formula gave each district \$46 per pupil of additional revenue in FY2013 (MHRFAD, 2013, p. 21).

The state also recognizes that districts may want to increase their general fund beyond the amounts generated from the state education finance appropriations. Referendum revenue allows districts to increase their general fund with the approval of the voters in the district. As of FY 2015, in limited cases, the board will be able to authorize up to \$300 per pupil in "board approved" referendum dollars. The state currently equalizes referendum dollars to "make property tax burdens for districts with similar per pupil referendum revenues but varying tax bases the same" (Johnson, 2014, p. 7). However, because these dollars do not currently reflect geographic differences in the cost of education, the purchasing power of districts are not equalized.

Minnesota's current formulas do not adequately capture the dissimilarities among its districts. While accounting for revenue differences among school districts, Minnesota currently does not

base funding distributions on geographic differences in the costs of education. However, several school districts face differences in the costs of education that have similar implications for their ability to purchase education services as differences in tax capacity would. To address such disparities and to enhance vertical equity, nine states now include a geographic cost-of-education index (GCEI) in their public education funding programs. Minnesota has yet to adopt such a tool. We describe below the various approach methodologies for this index, and we identify if and how states employ them.

### ***Creating a Geographic Cost-of-Education Index***

Scholars have identified four different methodologies typically used when constructing a geographic cost-of-education index. These methodologies are: (1) teacher attribute approach, (2) market-basket approach, (3) hedonic approach, and (4) competitive wage index approach. The different approaches may produce similar or divergent GCEI outcomes in funding adjustments for districts. This is due to the differing factors considered by the various approaches, as well as the validity and reliability of data utilized in constructing the GCEI (NCEF, 2003, p. 1; Odden & Picus, 2008, p. 312-313). When choosing an approach, it is important to evaluate the data available, as each approach requires specific data inputs that may be difficult to find or may be unreliable (Fowler & Monk, 2001, p. 41). In the following, we discuss each approach in detail, providing a general overview, positives and negatives in its application and a listing of states that use it. Additionally, Table 1 provides a brief summary of the approaches currently used by the nine states that incorporate GCEI into their respective education finance formulas to increase equity among their districts.<sup>1</sup> At present, the teacher attribute and market-based approaches are the most commonly used to construct a GCEI.

#### **Teacher Attribute Approach**

In 1994, Stephen Barro developed the teacher attribute approach in a working paper for the National Center for Education Statistics (NCES). He developed this methodology to help examine interstate differences in experience and training among teachers by estimating each state's average teacher salary if the state hired teachers with similar average experience and training as the United States as a whole (Barro, 1994, p. 122). Similarly, it was found that the approach may be used within a single state to compare average teacher salaries across its school districts.

This approach is a composite index that consists of three teacher specific costs: (1) an index for teacher and other professional labor costs that is based on average teacher salary adjusted for experience and training, (2) an index of private sector wages for other labor costs; and (3) a constant that represents the price of all other non-personnel costs (Fowler & Monk, 2001, p. 43). These three components are weighted based on their share of average education expenditures and combined to create a single composite index for each district (p. 43). As teacher salaries make up the largest portion of a district's budget, policy-makers can utilize this index to provide more funds to districts that must pay their teachers more due to geographic location (NCEF, 2005, p. 4).

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<sup>1</sup> We only include states that currently have legislation incorporating a GCEI into their state education finance formulas. Ohio, Maryland, and Tennessee all once included GCEIs into their educational finance formulas, but have phased the indexes out for various reasons.

Simplicity is the main advantage of the teacher attribute approach. The composite index's construction is transparent and understandable, as it does not include a wide range of different variables. Additionally, the data necessary to create the index is relatively easy to acquire and interpret (Fowler & Monk, 2001, p. 42). Both of these advantages make the approach less prone to research error. However, this approach's simplicity may also be viewed as a major drawback as the cost-of-education measure may not be broad enough to accurately capture all factors that impact education costs (NCEF, 2005, p. 3).

Another drawback is that this approach incorporates teacher salary data directly into the index without controls for district-level salary decision-making (p. 3). In his original study, Barro found that teacher salaries in the highest paying areas are twice those of salaries in the lowest paying areas (Barro, 1994). This creates a wide range of variations in the index resulting in correspondingly wide ranges of funding levels for districts, with some districts losing a significant amount of funding and others experiencing large gains. It would be very difficult to properly implement this index in a state due to this large variation as stakeholders, especially those in the lower index districts, may not be willing to cooperate (NCEF, 2005, p. 3). Therefore, while this approach is easy to understand and has minimal research error, it results in large index variations and is extremely difficult to implement without modifications. As shown in Table 1, Massachusetts, Missouri, New York, and Virginia employ aspects of this approach by including average private sector wages in their GCEIs (Duncombe & Yinger, 2008, p. 213).

### **Market-Basket Approach**

In 1996, Walter McMahon and his colleagues first used the market-basket approach to construct education cost indices using price differences for a "market-basket" of goods and services in diverse geographic areas (Duncombe & Yinger, 2008, p. 212). Their approach is divergent from the teacher attribute approach as it aims to create indices that reflect the differences in the cost-of-living in a single region contrasted to others. Unlike the teacher attribute model, which focuses on school personnel, the market-basket approach in calculating an index uses costs that are outside the control of the school district, such as private sector wages. McMahon and his colleagues argued that the teacher attribute approach creates incentives for district personnel to manipulate teacher wages and other school-related costs to increase costs of education in order to justify more funding support (Fowler & Monk, 2001, p. 44). Cost elements typically included in the market-basket approach are housing prices, per capita income, the cost of supplies, and additional external factors that may affect the cost of providing education in a school district (NCEF, 2005, p. 2).

The cost-of-living (COL) index is the most common type of market-basket approach used in education. To create the COL index, price data are collected by geographic area for each cost factor identified in the index, and a market-basket is constructed using consumer expenditure patterns data. The final index represents the funds required to purchase the market-basket in each geographic areas relative to the state average (Duncombe & Yinger, 2008, p. 213). The key assumption behind the COL index (as well as the market-basket approach overall) is that school districts located in more affluent geographic areas will have higher costs associated with education in comparison to districts located in less affluent neighborhoods (NCEF, 2005, p. 2).

The main strengths of this approach are that it is simplistic and most data are readily available. The U.S. Bureau of Labor Statistics collects market-basket information each quarter to construct the consumer price index (CPI), which contains data that is used to construct a GCEI under this approach. Another strength is that the GCEI produced through this approach is not easily manipulated as all factors are based on private market costs outside the school district's control (NCEF 2005, p. 2).

As a negative, however, additional data are often difficult and expensive to collect making GCEI updating very difficult (Taylor & Fowler, 2006, p. 3). Exclusive use of private market cost components is also a weakness of this approach. Because it does not include teacher attractiveness or additional education factors, the index may not accurately capture variation across districts due to working conditions or local amenities that might lead to higher teacher salaries (Fowler & Monk, 2001, p. 45). For example, the index may not accurately represent the additional teacher salary costs that low-income districts, which may have few local amenities and difficult working conditions, face in attracting and retaining qualified teachers (NCEF, 2005, p. 2). Alaska, Colorado, Florida, and Wyoming, seen in Table 1, use the cost-of-living index in their state education finance formula (Duncombe & Yinger, 2008, p. 213).

### **Hedonic Approach**

Jay Chambers constructed the hedonic approach in 1981 to estimate geographic cost of education indices for public school systems in Missouri (Taylor, Chambers, & Robinson, 2004, p. 54). Like the teacher attribute approach, it is a critique of the market-basket approach. The hedonic approach is based on the idea that the attractiveness of employment in a particular job and locality affects the cost of providing education in the area (NCEF, 2005, p. 4). Research shows that the overall attractiveness of a job has implications for the wage the school district will need to pay to hire and retain teachers with certain qualifications (Fowler & Monk, 2001, p. 47).

This approach incorporates attractiveness factors, both financial and non-financial, that are believed to affect the cost of attracting and retaining qualified educators (NCEF, 2005, p. 4). Typically, these factors include teacher salary information, working conditions, teacher personal characteristics, and location amenities. Hedonics utilizes least squares regression techniques to isolate and hold constant influences on cost that school officials can control, while allowing other cost factors to vary due to geographic differences (Fowler & Monk, 2001, p. 48).

The key advantage of this approach is that it highlights the additional costs low-income areas face in attracting and retaining qualified teachers. The hedonic methodology often results in higher costs of education in low-income areas, due to the non-financial characteristics (such as lower achieving students and less attractive local amenities) that make employment in these districts less desirable. This is a distinct advantage, as most other approaches, especially the market-basket approach, result in higher costs of education in high-income areas and neglect the additional costs school districts in low-income areas face. Finally, this approach rightfully recognizes that educator salaries make up a large portion of school district budgets (NCEF, 2005, p. 4).

The main disadvantage of hedonic methodology is that valid and reliable data for the chosen attractiveness factors are difficult and expensive to obtain. This approach requires information on teacher pay, education, and experience as well as information on the amenities of the school

district (Fowler & Monk, 2001, p. 49). Additionally, policymakers implementing the GCEI must judge and determine the factors that the district can control and those that it cannot control in order to properly weight the index. These factor judgments are highly subjective and greatly affect a school district's outcome in the index (NCEF, 2005, p. 4). Despite these disadvantages, the hedonic approach is seen as a good, comprehensive measure of the cost-of-education as it uses variables other than economic indicators, and it captures more than just the cost of living differences between areas. As portrayed in Table 1, policy-makers in Alaska, Texas, and Wyoming currently use aspects of this approach to construct their GCEIs (p. 4).

### **Competitive Wage Index (CWI) Approach**

The competitive wage index (CWI) is relatively new. It has elements and features of both the hedonic and market-basket approaches. It relies solely on use of private sector salaries to portray variations in geographic regions (Duncombe & Yinger, 2008, p. 213). CWI's key underlying assumptions are that teachers have employment opportunities outside education, and that to attract and keep them, school districts must pay wages that are competitive with those of private sector workers in the area (Goldhaber, 1999, p. 36). One approach to developing a CWI is calculating the difference between the average salaries of teachers and other comparably skilled private sector occupations, typically professional, managerial, or technical in nature (Duncombe & Yinger, 2008, p. 214; NCEF, 2005, p. 5). Such data are collected for labor market areas by the U.S. Bureau of Labor Statistics and may be found in the *Occupational Employment Survey* (OES). While data utilized for this approach are easily accessible, a drawback is the assumption that private employees holding these occupations are comparable across geographic areas (Duncombe & Yinger, 2008, p. 214).

Another alternative in developing a CWI uses individual-level data on private employees to create a private wage index that controls for employee characteristics (p. 214). This alternative was originally constructed and presented by Lori Taylor and William Fowler (2006) in "A Comparable Wage Approach to Geographic Cost Adjustments." Taylor and Fowler originally used data from the 2000 United States Census to construct CWIs for all school districts nationwide. They accomplished this by regressing the annual wage and salary earnings for college graduates on demographic variables (age, gender, race, and educational attainment), career characteristics (amount of time worked, occupation, and industry), and an indicator variable for each labor market (Taylor & Fowler, 2006, p. 6). These regression results are used "to predict the wages that a nationally representative person would earn in each labor market area" (Taylor & Fowler, 2006, p. 9; Duncombe & Yinger, 2008, p. 214). As a final step each respective school district's CWI is calculated by dividing this predicted wage by the state average wage (Duncombe & Yinger, 2008, p. 214).

The CWI's main advantage is that it is straightforward and data are readily available from the U.S. Bureau of Labor Statistics' OES and Census data. Additionally, if the CWI is properly constructed, it recognizes the impact that an area's attractiveness, such as local amenities, has on salary levels a district must pay to attract and retain teachers with specific qualities (p. 214). The approach's main disadvantage is that it can be a challenge to measure the effect the labor market has on teacher salaries; also average private sector salaries may not reflect the diverse working conditions teachers encounter across geographic areas (Goldhaber, 1999, p. 34; Duncombe & Yinger, 2008, p. 214). Currently, no state uses this approach to incorporate a GCEI into its state

education finance formula. As mentioned previously, Massachusetts, Missouri, New York, and Virginia employ aspects of this approach by including average private sector wages in their GCEIs.

**Table 1:** Basics of State's Geographic Cost of Education Index

<b>State/Name of Index</b>	<b>Closest Approach(es)</b>	<b>Index Values Affect on Base Funding Formula</b>	<b>Constraints on Index</b>
<b>Alaska</b> /District Cost Factor	Market Basket Approach/Hedonic Approach	Factor * Average Daily Membership * Base student allocation	Anchorage is base and factor is set to 1.00; all other factors are greater than Anchorage
<b>Colorado</b> /Cost of Living Factor	Market Basket Approach	Size factor * [(Base * Factor * Portion personnel costs) + (Base * Portion non-personnel costs)] + categorical funding	All factors above 1.00; factor only increases if district cost-of-living grows faster than the state average teacher income
<b>Florida</b> /District Cost Differential	Market Basket Approach	Weighted full-time students * Base allocation * District Cost Differential	Index values may fall below 1.00
<b>Massachusetts</b> /Wage Adjustment Factor	Teacher Attribute Approach	Factor is applied to eight of the eleven functional categories that involve salary	Index factors below 1.00 are set to 1.00
<b>Missouri</b> /Dollar Value Modifier	Teacher Attribute Approach	Weighted Ave. Daily Attendance * Adequacy target * Dollar Value Modifier	Index factors below 1.00 are set to 1.00
<b>New York</b> /Regional Cost Index	Teacher Attribute Approach	Foundation Amount * Phase-in % * Regional Cost Index * Pupil Need Index	North Country is set to 1.00; all other factors normed to this base
<b>Texas</b> /Cost of Education Index	Hedonic Approach	Index factor is applied to 71% of base allotment	All factors are above 1.00
<b>Virginia</b> /Cost of Competing Adjustment	Teacher Attribute Approach	9.83% input cost adjustment in determining funding	Full adjustment to nine school districts and ¼ of adjustment to nine school districts
<b>Wyoming</b> /Regional Cost Adjustment	Market Basket Approach/Hedonic Approach	Regional Cost Adjustment applied by district to all FTE positions	Index factors below 100 are set to 100

SOURCE: Adapted from Joanie Lofgren's (2007) "Implementation and Use of Geographic Cost Indices in State Funding Formulas," Table 2, p. 18.

### III. Constructing a Location Equity Index for Minnesota

In this paper, we construct, analyze, and contrast two alternative methods to produce a geographic cost-of-education index for Minnesota. The first method, designed by Lisa, Barnidge, Nicole Behling, and Kasea Hamar (2005) in “A Geographic Cost-of-Education Index for Minnesota: A Project for the Association of Metropolitan School Districts,” combines aspects of Massachusetts and Florida’s GCEI formula to create a GCEI formula for Minnesota. This formula incorporates many of the assumptions of the teacher attribute approach. A second alternative method, most recently employed by the Hamline University School of Business (2009) in “Regional Cost of Living Differences and Education Spending An Exploratory Analysis,” is a Comparable Wage Index (CWI), which aims to capture the relative cost of living differences across geographic areas in Minnesota. This formula is mainly a market-basket approach. Below, we summarize each method, including how it is developed and utilized, and we discuss changes we made to tailor them for Minnesota using 2014 data.

#### *Updating Barnidge, Behling, and Hamar’s 2005 GCEI Study*

In “A Geographic Cost-of-Education Index for Minnesota: A Project for the Association of Metropolitan School Districts,” Lisa Barnidge, Nicole Behling, and Kasea Hamar (2005) constructed a GCEI formula for Minnesota (p. 20). Their work used the assumptions of the teacher attribute approach, and it incorporated aspects of Massachusetts and Florida’s GCEI formulas. Their results for 2005 showed that districts in eight Minnesota counties (Hennepin, Ramsey, Dakota, Anoka, Carver, Scott, Washington, and Olmsted) would be eligible for additional state funding due to their higher costs-of-education (p. 24). In the following paragraphs, we examine the construction of this formula in more detail and discuss how we updated it to reflect 2014 statistics.

Barnidge et al (2005) found that Massachusetts and Florida use differing techniques in constructing their respective GCEI formulas. The authors determined that the methodologies used by these two states made them ideal models for creating a GCEI formula for Minnesota (p. 20-21). Florida and Massachusetts both have widely varying costs and wages across the different counties and, therefore, have incorporated GCEIs into their state educational finance formulas to increase equity across counties (Schuster, 2011, p. 3; Florida Department of Education, 2011, p. 3). Massachusetts created the Wage Adjustment Factor (WAF), similar to a teacher attribute approach, while Florida constructed the District Cost Differentials (DCDs), based on the market-basket approach (NCEF, 2003, p. 7, 6). Each of these formulas incorporates economic data from individual counties to determine the additional funding districts in the counties should receive.

#### **Massachusetts’ GCEI Formula**

Massachusetts’ WAF incorporates several different wage factors from the county, region, and state to determine if districts within a county require additional funding. Massachusetts’ formula is:

$$\text{WAF} = 1 + 1/3 \text{ of } \frac{80\% \text{ of LMA} + 20\% \text{ of MMA}}{\text{SMA}}$$

In this formula, LMA represents the average wage in a county’s labor market area, which is determined by the state; MMA is the average salary of a county; and SMA signifies the average



salary of the state (Barnidge et al, 2005, p. 20; Britt & Hall, 2009, p. 28). The formula includes 20-percent of the average salary of the area immediately surrounding the district, measured as the MMA, as well as 80-percent of the average salary of the region of the state the district is located in, calculated through LMA. To decrease the index's variance, this factor is compared to the state average salary and divided by three. The index uses 1.0 as an average and only those districts above the average receive extra funding. The resulting index is applied to the eight salary-related items in Massachusetts' education budget (Barnidge et al, 2005, p. 20; NCEF, 2003, p. 7; Britt & Hall, 2009, p. 13). This GCEI's main strength is that it is based on the concept that it costs more to provide education in high labor cost areas; however, its main weakness is that it does not solely focus on education costs (NCEF, 2003, p. 7).

### **Florida's GCEI Formula**

Florida's DCDs are based on the Florida Price Level Index (FPLI). The FPLI is similar to a consumer price index because it includes data on wages, housing, transportation, health care, food, and other goods and services (NCEF, 2003, p. 6). Florida's formula is:

$$DCD = 0.2 + 80\% \text{ of } \frac{\text{previous 3 years' FPLI}}{3}$$

In this formula, each year a district receives a FPLI, created by the Bureau of Economic and Business Research at the University of Florida; it is a moving average of the most recent three years (Dewey, 2004; Florida Department of Education, 2013, p. 19). The FPLI result is divided by three, multiplied by .80, and 0.200 is added to obtain the final DCD for the district. The number is multiplied by .80 and 0.200 is added to represent the approximate percent each district spends on salary costs relative to total operating costs. The Florida formula incorporates a three year moving average FPLI in order to reduce the immediate impact on districts with sudden alterations in the index (Florida Department of Education, 2013, p. 19; Barnidge et al, 2005, p. 21). The index uses 1.0 as an average and districts can fall above and below this average. The resulting DCD is a metric in the formula used to calculate each districts base funding (Florida Department of Education, 2013, p. 17). This GCEI's main strength is that it is relatively easy to understand and data is readily available; however, similar to Massachusetts' GCEI, it does not specifically focus on education costs (NCEF, 2003, p. 6).

### **Barnidge, Behling, and Hamar's GCEI Formula for Minnesota**

Barnidge, Behling, and Hamar (2005) include components of Massachusetts and Florida's GCEI to create a GCEI formula for Minnesota. Their formula for Minnesota is:

$$0.15 + 85\% \text{ of } \frac{20\% \text{ of CAW 3 year average} + 80\% \text{ of RAW 3 year average}}{\text{SAW 3 year average}}$$

In this formula, CAW represents the average weekly wage of the county, RAW is the average weekly wage of the Economic Development Region, and SAW signifies the average weekly

wage for the state (p. 22).<sup>2</sup> These formula elements mirror Massachusetts’ approach of using percentages of both regional and local data, which ensures the GCEI reflects a district’s true economic climate. Similar to Florida, Barnidge et al (2005) include only a portion of the index value; they set the base at 0.15 and include only 85-percent of the index value to reflect that approximately 85-percent of Minnesota’s education budget is spent on salary-related items. They establish an average index value of 1.0, and only districts above the average receive extra funding. They suggest the GCEI should be “multiplied by the general education formula allowance set by the state per marginal pupil unit and included as an additional line item in the funding formula,” which is similar to other equity based funding adjustments currently used by Minnesota (Barnidge et al, 2005, p. 22; Johnson, 2013). This GCEI’s main strengths are that it is relatively easy to understand, data are readily available, and it incorporates the recognition that it costs more to provide education in high labor cost areas. Having the same weaknesses we commented on concerning the Massachusetts and Florida GCEIs, its key drawback is that it does not solely rely on education costs.

### **Revising Barnidge, Behling, and Hamar’s GCEI Formula for Fiscal Year 2015**

We update Barnidge, Behling, and Hamar’s (2005) formula to reflect changes that may have occurred to Minnesota’s education and economic environment since 2005 (p. 22). For Fiscal Year 2014, our formula is:

$$\text{MN GCEI} = 0.23 + 77\% \text{ of } \frac{20\% \text{ of CAW 3 year average} + 80\% \text{ of RAW 3 year average}}{\text{SAW 3 year average}}$$

To find each county’s average weekly wage, average Economic Development Region weekly wage, and the state’s weekly wage, we use 2011 through 2013 data collected by The Minnesota Department of Employment and Economic Development (MN-DEED 2, 2014). We set the base at 0.23 and incorporate only 77-percent of the index value to reflect that in 2013 approximately 77-percent of Minnesota’s education budget was spent on salary-related items, including salaries, benefits, and payroll taxes for all employees (Minnesota Department of Education, 2014a). Following Barnidge, et al (2005), we set an average index value of 1.0, and only districts above the average receive extra funding. We apply this formula to each county and calculate an index for each school district within the county (p. 22).

Following the primary formula, we constructed an additional formula for districts stretching across multiple counties. This additional formula is necessary to accurately capture the impact of the different counties and regions. For Fiscal Year 2014, our formula is:<sup>3</sup>

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<sup>2</sup> The Minnesota Department of Employment and Economic Development (DEED) creates the Economic Development Regions. These regions are based on the areas of the state that have heavily intertwined economies (MN-DEED 1, 2014).

<sup>3</sup> We used portion of population because this was the county-level data provided by the Association of Metropolitan School Districts.

$$\begin{aligned} \text{MN GCEI (2+ County Forumula) =} \\ \text{Portion of Population in County A(20\% of CAW 3 year average + 80\% of RAW 3 year average)} \\ + \dots + \\ \text{Portion of Population in County E(20\% of CAW 3 year average + 80\% of RAW 3 year average)} \end{aligned}$$

After calculating the initial index, we apply a secondary formula to counties that may have an index value that does not accurately represent their economic environment. This occurs when a county has an average weekly wage above the state, but falls below the 1.0 index value threshold because of its economic region. This secondary formula is:

$$\text{MN GCEI (2nd Formula) = } 0.23 + 77\% \text{ of } \frac{\text{CAW 3 year average}}{\text{SAW 3 year average}}$$

This formula assists in offsetting the discrepancies between region and county wages (Barnidge, et al, 2005, p. 3). We only use this secondary formula for Olmsted County, as it has too low of an index value based on its average weekly wage compared to the state. This new index value is applied to each school district within the county. After applying the secondary formula, the school districts are then ranked based on their index value. We give special attention to all those above 1.0.

### ***Updating Hamline University School of Business's 2009 CWI Study***

We now turn to a second alternative method for constructing a GCEI for Minnesota. We attempt to capture the relative cost of living differences across geographic areas using the Comparable Wage Index (CWI) developed by Lori Taylor and William Fowler and published via The National Center for Education Statistics (NCES) and the Bush School of Government & Public Services. The CWI was developed to make and measure systemic comparisons of educational resources that reflect systemic, regional variations in the salaries of college graduates who are not educators (Taylor & Fowler, 2006). Using data from non-educators, CWI can be used to measure the uncontrollable components of variations in the wages paid to educators (Taylor, Glander, & Fowler, 2006).

In the "Regional Cost of Living Differences and Education Spending An Exploratory Analysis", Hamline University School of Business (2009) used the CWI 2005 data from NCES to measure 2008 educational expenditure in Minnesota. While NCES has not updated CWI data since 2005, Taylor recently updated the CWI data from 1997-2013 via the website from Bush School of Government and Public Service at Texas A&M University (TAMU).<sup>4</sup> These are unofficial data and not from any federal government agency such as NCES. However, Taylor applies the same methodology, updates the most recent data, and publishes them almost regularly on the TAMU website. Therefore, in this paper, we use and assume valid the most recently available data from the website. In turn, we then use this data set to assess the implications of this method for school funding in Minnesota.

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<sup>4</sup> Retrieved from [http://bush.tamu.edu/research/faculty/Taylor\\_CWI/](http://bush.tamu.edu/research/faculty/Taylor_CWI/)

## Understanding the CWI

CWI uses the U.S. census data from the Bureau of Labor Statistics (BLS) and the Occupational Employment Statistics (OES) survey also conducted by BLS that includes average annual earnings by occupation for states and metropolitan areas (Taylor & Fowler, 2006, p.iv). CWI incorporates 2000 census information from the 5-Percent Individual Public Use Microdata Sample (IPUMS-5-Percent) managed and published by the Minnesota Population Center at the University of Minnesota. The baseline of the CWI is derived from regression analysis of the 2000 census (Taylor & Fowler, 2006, p.6). The dependent variable is the log of annual wage and salary earning for non-educators. The independent variables are age, gender, race, educational attainment, amount of time worked, occupation, and industry of each individual in the national sample (Taylor & Fowler, 2006, p.6).

In order to compare with teachers and other occupational workers, CWI excludes workers who are related to teaching and educational industries, including workers without a college degree, the self-employed, individuals who work less than half time, and those employed outside of the United States. After these exclusions the IPUMS 5-Percent data contains 1,053,184 employed college graduates drawn from 460 occupations and 256 industries (Taylor & Fowler, 2006, p.7).

CWI assumes that all kinds of workers demand an increase in their wages in areas with higher cost of living or a lack of amenities (Taylor & Fowler, 2006, p.iii). CWI compares the wages of non-educators with similar age, educational background, and taste for local amenities amongst 800 labor markets, in order to measure uncontrollable component of variations in the wages paid to educators. Labor markets are drawn from “place-of-work areas” defined by the Census Bureau (Taylor & Fowler, 2006, p.7). Place-of-work areas are geographical areas that include at least 100,000 persons. For the metropolitan area, CWI aggregates the place-of-work area into Core-Based Statistical Areas (CBSAs) defined by the Office of Management and Budget’s 2003 (U.S. Department of Education 2005, pp.205-211; Taylor & Fowler, 2006, p.7). Under this scheme, there are 800 labor markets, which can be defined as CBSAs or place-of-work areas. School districts are included in the CWI data. Using the geographic information from NCES Common Core of Data (CCD) database, CWI matches all labor markets with school districts.

The essence of the CWI is its ability to standardize the purchasing power of expenditures so that we can compare school expenditures across time and space (including across states and school districts). For example, to compare expenditure levels among states in the U.S., we can start with the baseline for the CWI, which is set at the national average wage in 1999 (CWI = 1.0). To standardize dollar amounts so as to compare labor costs across geographical areas, one must divide the appropriated expenditures by the relevant state index and multiply the product by the national average CWI for the relevant year (Taylor & Fowler, 2006, p.6). For example, in 2013, the CWI index for Minnesota was 1.42777 and that for New York was 1.72432. The national average CWI in 2013 was 1.5268. To compare the purchasing power of \$100 of expenditures in Minnesota with that of New York, we must first standardize the value of these expenditures in the different geographic contexts to the value of goods and services that could be bought with these dollars. Thus, if we apply the CWI formula to \$100 in Minnesota, this translates to a purchasing power of \$106.94 ( $\$100/1.42777 * 1.5268$ ); for New York, \$100 translates to a purchasing power of \$88 ( $\$100/1.72432 * 1.5268$ ). This means that, on average, \$100 could

purchase \$106.9 worth of goods and services in Minnesota, but would only be able to purchase \$88 worth of goods and services in New York State.

The CWI can be used to localize federal aid so that the purchasing power of the monies given would be equalized regardless of regional costs. For instance, if the federal government decided to grant \$100 per student to both Minnesota and New York and to take into account adjusted wage differences in 2013 dollars, it can use the CWI associated with 2013 to localize the \$100. In order to grant the same amount of value to each state, federal policy makers would multiply the \$100 by the respective state CWI level and then divide that result by the national CWI for 2013. Using this methodology, federal policymakers would equalize the purchasing power of the different states by giving Minnesota \$93.51 ( $\$100 * 1.42777 / 1.5268$ ) and giving New York State \$112.94 ( $\$100 * 1.72431 / 1.5268$ ).

To compare the level of average wages among states, we would divide the level of CWI of a state by the national average CWI in the relevant year. For example, the 2013 Minnesota CWI is 1.42777 and the 2013 national average CWI is 1.5268. When the state's CWI is compared to the CWI of the nation, the ratio results in an adjusted CWI for Minnesota of 0.94 (i.e.,  $1.42777/1.5268$ ). This means that the average wage of college graduate workers who are non-educators in Minnesota is 6% lower than the national average. The CWI assumes that this is due to cost-of-living or amenity considerations.

**Table 2.** National Average and State Average Comparable Wage Index, by Fiscal Year

State	1997	1999	2005	2010	2011	2012	2013
<i>National Average</i>	0.91610	1.00000	1.26480	1.46440	1.48790	1.50440	1.52680
Alabama	0.82058	0.88656	1.10823	1.31182	1.3343	1.34698	1.37202
Alaska	0.93369	0.97889	1.20061	1.38849	1.42488	1.44433	1.47280
Arizona	0.85782	0.92262	1.15869	1.38017	1.40512	1.40374	1.42309
Arkansas	0.76491	0.83817	1.04111	1.22578	1.24902	1.26142	1.27340
California	0.98916	1.09191	1.38679	1.61602	1.64689	1.66286	1.68816
Colorado	0.85259	0.93481	1.21321	1.38669	1.40616	1.42567	1.44769
Connecticut	0.98761	1.08010	1.39114	1.56616	1.59037	1.61368	1.63099
Delaware	0.92501	1.00232	1.28639	1.47264	1.48441	1.50042	1.53326
District of Columbia	1.10357	1.15451	1.54380	1.82719	1.85219	1.88828	1.91721
Florida	0.83418	0.91085	1.17113	1.34967	1.36462	1.38107	1.39474
Georgia	0.90945	0.99210	1.24186	1.44302	1.45983	1.48079	1.49567
Hawaii	0.90829	0.96831	1.19813	1.39476	1.41084	1.42490	1.45284
Idaho	0.77320	0.84024	1.01841	1.21412	1.21851	1.23319	1.25158
Illinois	0.94638	1.03061	1.30561	1.51286	1.52512	1.54090	1.56253
Indiana	0.82216	0.89486	1.12340	1.27553	1.28716	1.30204	1.31668
Iowa	0.75998	0.83825	1.05915	1.22306	1.24653	1.26595	1.28494
Kansas	0.77131	0.85524	1.07025	1.23426	1.26249	1.28653	1.31031
Kentucky	0.82863	0.89818	1.11726	1.28241	1.30095	1.31872	1.34672
Louisiana	0.83173	0.89953	1.09667	1.33351	1.36703	1.38332	1.40070
Maine	0.75481	0.82185	1.05600	1.22289	1.23631	1.25485	1.27701

State	1997	1999	2005	2010	2011	2012	2013
Maryland	0.97841	1.04446	1.36765	1.61161	1.63304	1.64646	1.66534
Massachusetts	0.96560	1.05605	1.37644	1.57599	1.59987	1.61704	1.63605
Michigan	0.90964	0.99449	1.23493	1.34783	1.35736	1.35654	1.37152
<i>Minnesota</i>	<i>0.87545</i>	<i>0.96649</i>	<i>1.22248</i>	<i>1.37773</i>	<i>1.39229</i>	<i>1.40658</i>	<i>1.42777</i>
Mississippi	0.79381	0.86816	1.05057	1.24096	1.26205	1.28105	1.30775
Missouri	0.83155	0.89891	1.14414	1.28570	1.29983	1.31461	1.34087
Montana	0.70923	0.74790	0.93566	1.13135	1.15410	1.19044	1.21772
Nebraska	0.75899	0.82926	1.06977	1.22818	1.25326	1.26047	1.27803
Nevada	0.94404	0.99527	1.25837	1.48954	1.50798	1.51957	1.53506
New Hampshire	0.82661	0.90730	1.17723	1.35462	1.38423	1.40436	1.42334
New Jersey	1.07287	1.15281	1.42880	1.63606	1.66619	1.68439	1.70433
New Mexico	0.82100	0.87685	1.10929	1.32807	1.35852	1.37509	1.38805
New York	1.02546	1.12203	1.41502	1.64476	1.67778	1.69768	1.72431
North Carolina	0.86998	0.95646	1.19386	1.38333	1.40747	1.42289	1.44469
North Dakota	0.73306	0.78595	1.01411	1.21560	1.26163	1.30703	1.36011
Ohio	0.88655	0.96224	1.21137	1.36554	1.38489	1.40346	1.42249
Oklahoma	0.79999	0.85582	1.06347	1.23628	1.27595	1.30238	1.33613
Oregon	0.83835	0.94378	1.15577	1.33612	1.35155	1.37078	1.38349
Pennsylvania	0.89651	0.96978	1.20542	1.43235	1.46199	1.46994	1.49097
Rhode Island	0.8934	0.98838	1.27802	1.47511	1.50810	1.52517	1.54116
South Carolina	0.83257	0.91904	1.14014	1.33028	1.34857	1.35700	1.36813
South Dakota	0.72611	0.78068	0.96196	1.13774	1.16820	1.18285	1.19765
Tennessee	0.85680	0.93882	1.16258	1.33714	1.35715	1.36916	1.39903
Texas	0.92573	1.01561	1.25136	1.48561	1.51312	1.53179	1.56912
Utah	0.85151	0.93179	1.15876	1.34594	1.36976	1.39593	1.41285
Vermont	0.74007	0.83198	1.06976	1.2421	1.25925	1.27796	1.30683
Virginia	0.94712	1.03297	1.36919	1.58966	1.61840	1.63843	1.66607
Washington	0.91525	1.01434	1.31346	1.49586	1.52780	1.55130	1.57378
West Virginia	0.80701	0.84936	1.07088	1.26437	1.28770	1.30172	1.32213
Wisconsin	0.85339	0.93888	1.20041	1.35895	1.37315	1.38797	1.40494
Wyoming	0.75388	0.80383	1.02405	1.2853	1.31920	1.34677	1.36872

SOURCE: U.S. Department of Education, National Center for Education Statistics, Comparable Wage Index, Regional File. Lori Taylor, Bush School of Government and Public Service at Texas A&M University, Comparable Wage Index, National CWI file and State CWI file.

The data in Table 3 illustrate the wage differences within each state for 2013. Note that California has a 66-percentage point difference between the highest average regional wage and the lowest average regional wage. In Minnesota, there was a 23-percentage point difference between the highest and lowest average regional wage, which ranked Minnesota 24<sup>th</sup> among 50 states on this measure.

**Table 3.** Wage difference within a state in 2013, sorted by range

State Name	Minimum	Adjusted Minimum	Maximum	Adjusted Maximum	Range
California	0.9607	0.6293	1.9742	1.2931	0.664
Texas	1.0633	0.6964	1.7327	1.1348	0.438
New York	1.2413	0.8130	1.8967	1.2423	0.429
Maryland	1.2600	0.8253	1.9120	1.2523	0.427
West Virginia	1.2775	0.8367	1.9120	1.2523	0.416
Connecticut	1.2302	0.8057	1.8538	1.2142	0.408
Virginia	1.3500	0.8842	1.9120	1.2523	0.368
Massachusetts	1.1787	0.7720	1.7044	1.1163	0.344
Pennsylvania	1.227	0.8036	1.7477	1.1447	0.341
Illinois	1.1678	0.7649	1.6525	1.0823	0.317
Florida	1.0155	0.6651	1.4968	0.9803	0.315
Tennessee	1.0700	0.7008	1.5508	1.0157	0.315
New Mexico	1.1390	0.746	1.6147	1.0575	0.312
Arkansas	1.1063	0.7246	1.5508	1.0157	0.291
Kentucky	1.1031	0.7225	1.5280	1.0008	0.278
New Jersey	1.4788	0.9686	1.8967	1.2423	0.274
Louisiana	1.1530	0.7552	1.5686	1.0274	0.272
Colorado	1.1112	0.7278	1.5231	0.9976	0.270
Missouri	1.0435	0.6835	1.4540	0.9523	0.269
Indiana	1.1190	0.7329	1.5280	1.0008	0.268
North Carolina	1.1585	0.7588	1.5586	1.0208	0.262
Mississippi	1.1601	0.7599	1.5508	1.0157	0.256
Georgia	1.1868	0.7773	1.5659	1.0256	0.248
<i>Minnesota</i>	<i>1.1508</i>	<i>0.7537</i>	<i>1.5081</i>	<i>0.9877</i>	<i>0.234</i>
Ohio	1.1717	0.7674	1.5280	1.0008	0.233
Delaware	1.2410	0.8128	1.5937	1.0438	0.231
Michigan	1.1227	0.7353	1.4648	0.9594	0.224
Arizona	1.1576	0.7582	1.4899	0.9758	0.218
Oregon	1.1660	0.7637	1.4762	0.9668	0.203
Kansas	1.1252	0.7369	1.4322	0.9380	0.201
Washington	1.3765	0.9015	1.6753	1.0973	0.196
Wisconsin	1.3366	0.8754	1.6333	1.0698	0.194
Iowa	1.1204	0.7338	1.4153	0.9270	0.193
Nebraska	1.1053	0.7239	1.3881	0.9091	0.185
South Carolina	1.278	0.8371	1.5586	1.0208	0.184
Oklahoma	1.1430	0.7486	1.4096	0.9232	0.175
Alabama	1.2119	0.7938	1.4650	0.9595	0.166
Idaho	1.0545	0.6907	1.2990	0.8508	0.160
Maine	1.1274	0.7384	1.3691	0.8967	0.158

State Name	Minimum	Adjusted Minimum	Maximum	Adjusted Maximum	Range
Utah	1.2222	0.8005	1.4593	0.9558	0.155
New Hampshire	1.2863	0.8425	1.5086	0.9880	0.146
Nevada	1.3743	0.9001	1.5902	1.0415	0.141
Montana	1.1458	0.7504	1.3560	0.8881	0.138
South Dakota	1.0959	0.7178	1.2937	0.8473	0.130
North Dakota	1.2643	0.8281	1.4068	0.9214	0.093
Alaska	1.4039	0.9195	1.5415	1.0096	0.090
Vermont	1.2548	0.8219	1.3670	0.8953	0.073
District of Columbia	1.9120	1.2523	1.9120	1.2523	0
Hawaii	1.4528	0.9516	1.4528	0.9516	0
Rhode Island	1.5555	1.0188	1.5555	1.0188	0

SOURCE: U.S. Department of Education, National Center for Education Statistics, Comparable Wage Index, Regional File. Lori Taylor, Bush School of Government and Public Service at Texas A&M University, Comparable Wage Index, National CWI file and State CWI file.

### Applying the CWI to the Minnesota Context

Recall that the CWI calls for comparing the wages from a variety of labor markets to determine how much would have to be spent on average to employ college-educated workers who are not educators. These calculations allow us to compare the costs of education that are outside the control of schools. We can compare geographic cost differences among districts in Minnesota using state average and district specific CWIs. To illustrate, in comparing the CWI for Wilkin County's Rothsay school district situated in the West central Minnesota labor market (1.1508) to Hennepin County's Bloomington school district situated in the Minneapolis-St. Paul-Bloomington CBSA (1.50806), we can use the state average CWI to normalize them within Minnesota. When we divide the district CWI by the state CWI (1.4278), the adjusted CWI for Rothsay would be 0.8060 and for Bloomington would be 1.0563. This contrast indicates that the average wages of Rothsay school district is 20-percent less than the state average and that the average wages of Bloomington school district is 9-percent higher than Minnesota's statewide average.

**Table 4.** CWI Data for Minnesotan Labor Markets from 2011 to 2013

LM Name	CWI 2011	CWI 2012	CWI 2013
Minneapolis-St. Paul-Bloomington, MN-WI MSA	1.47398	1.48538	1.50806
La Crosse, WI-MN MSA	1.35398	1.37280	1.39204
Duluth, MN-WI MSA	1.30894	1.32776	1.33660
Fargo, ND-MN MSA	1.27828	1.30470	1.33374
Place of Work - Fillmore Winona ctys, MN	1.25662	1.27853	1.29902
Place of Work - Goodhue Le Sueur Rice ctys, MN	1.25235	1.27419	1.29461
Place of Work - near Grand Forks	1.23770	1.25336	1.28082
Place of Work - East central Minnesota	1.23433	1.25585	1.27597
Place of Work - Freeborn Mower Steele ctys, MN	1.22158	1.24288	1.26279



<b>LM Name</b>	<b>CWI 2011</b>	<b>CWI 2012</b>	<b>CWI 2013</b>
Place of Work - South central Minnesota	1.21726	1.23849	1.25833
Place of Work - Blue Earth Nicollet Waseca ctys, MN	1.19142	1.2122 <u>0</u>	1.23162
Place of Work - Northwest Minnesota II	1.18389	1.20453	1.22383
Place of Work - Cass Cook Itasca Koochiching Lake ctys, MN	1.1746 <u>0</u>	1.19508	1.21423
Place of Work - Douglas Morrison Todd Wadena ctys, MN	1.13981	1.15969	1.17826
Place of Work - Southwest Minnesota I	1.13698	1.15681	1.17534
Place of Work - Southwest Minnesota II	1.12657	1.14621	1.16457
Place of Work - West central Minnesota	1.1132 <u>0</u>	1.13261	1.15075
<b>Average MN</b>	1.39229	1.40658	1.42777
<b>Average National</b>	1.4879 <u>0</u>	1.5044 <u>0</u>	1.5268 <u>0</u>
<b>Adjusted MN average</b>	0.93574165	0.9349774	0.93513885

SOURCE: U.S. Department of Education, National Center for Education Statistics, Comparable Wage Index, Regional File. Lori Taylor, Bush School of Government and Public Service at Texas A&M University, Comparable Wage Index, National CWI file and State CWI file.

### **Cost Differences Across the State of Minnesota**

CWI measures for the highest and second highest Minnesota locations as well as those for the lowest and second lowest cost labor markets are summarized in Table 5. If we adjust the CWI by the national average, the average wage in Minneapolis-St.Paul-Bloomington is 1.1-percent lower than the national average wage in 2013. The average wage in West Central Minnesota is 24-percent lower than the national average wage in 2013. When these figures are centered by the state average, Minneapolis-St.Paul-Bloomington's 2013 average wage exceeded the Minnesota state average by 5.6-percent. For the lowest cost location, West Central Minnesota, the 2013 average wage was 19-percent lower than the state average. These figures indicate that it costs 5.6-percent more to purchase services in the Minneapolis-St.Paul-Bloomington area, while in West Central Minnesota such services are 19-percent less expensive than the average. As noted, this accounts for a 24-percentage point difference in wages between the communities.

**Table 5.** CWI difference between the highest district and the lowest district from 2011 to 2013

<b>LM Name</b>	<b>2011</b>		<b>2012</b>		<b>2013</b>	
	<b>Adjusted to National Average</b>	<b>Adjusted to MN Average</b>	<b>Adjusted to National Average</b>	<b>Adjusted to MN Average</b>	<b>Adjusted to National Average</b>	<b>Adjusted to MN Average</b>
Minneapolis-St. Paul-Bloomington, MN-WI MSA	0.9906	1.0587	0.9874	1.056	0.9877	1.0562
La Crosse, WI-MN MSA	0.91 <u>00</u>	0.9725	0.9125	0.976 <u>0</u>	0.9117	0.975 <u>0</u>

LM Name	2011		2012		2013	
	Adjusted to National Average	Adjusted to MN Average	Adjusted to National Average	Adjusted to MN Average	Adjusted to National Average	Adjusted to MN Average
Southwest Minnesota II	0.7572	0.8091	0.7619	0.8149	0.7628	0.8157
West Central Minnesota	0.7482	0.7995	0.7529	0.8052	0.7537	0.8060
<b>Average MN</b>	0.9357	1	0.935	1	0.9351	1
<b>Average National</b>	1	1.0687	1	1.0695	1	1.0694
CWI Difference between Top and Bottom County	24.25%	25.91%	23.45%	25.08%	23.40%	25.03%

SOURCE: U.S. Department of Education, National Center for Education Statistics, Comparable Wage Index, Regional File. Lori Taylor, Bush School of Government and Public Service at Texas A&M University, Comparable Wage Index, National CWI file and State CWI file.

### ***Applying the Indices to Minnesota's Funding Formulas***

After calculating the updated Barnidge, Behling, and Hamar GCEI and the CWI for each district, we conducted two distinct analyses to evaluate the purchasing power of each district, or the amount of goods or services that can be purchased per unit of currency. First, we applied the calculated indices for each district to the basic revenue received from the state of Minnesota to understand the differences in purchasing power among the districts for the basic general education revenue they receive. In School Year 2013-2014, each district received \$5,302 in basic general education revenue for each pupil unit (MHRFAD, 2013, p. 2). We calculated the purchasing power of this aid for each district by multiplying the indices by \$5,302. This method allowed us to calculate how much we would need to adjust the dollar amount in order to equalize the purchasing power among districts. We then multiplied the values of the basic general education revenue adjusted for geographic cost differences by the number of adjusted pupil units for each district to determine the total basic general education revenue that would be needed by the district (Minnesota Department of Education, 2014b). This analysis enables us to compare, for each the district, the basic general education revenue received to the actual purchasing power for this amount. That analysis provides us with a better understanding of the limitations that school district's with an index above 1.0 encounter due to their higher locational costs.

Second, we applied the calculated indices for each district to the maximum amount of location equity revenue (will be called local optional revenue starting in FY2016) that they could receive. These revenues are a new component of the general education revenue and FY2014-2015 was the first year in which these funds were available. We included these dollars in our analysis because it reflects additional amounts of revenues that districts can *choose* to levy to increase their general fund. These optional referendum dollars are equalized to reflect variations in tax capacity and reflect a mix of local property tax levy and state aid. However, because these dollars do not currently reflect geographic differences in the cost of education, the purchasing power of districts are not equalized. Thus, districts that raise the same dollar amount but face different costs are unable to purchase the same level of services for the children they serve.

In School Year 2014-2015, each district could receive, depending on other factors, \$424 per pupil unit from the state in local optional revenue (MHRFAD, 2013, p. 32). We calculated the purchasing power of this aid for each district by multiplying the indices by \$424. This method allowed us to calculate how much we would need to adjust the dollar amount in order to equalize the purchasing power among districts. We then multiplied the values of the location equity revenue adjusted for geographic cost differences by the number of adjusted pupil units for each district to determine the total location equity revenue that would be needed by the district (Minnesota Department of Education, 2014b). This analysis enables us to compare, for each district, the basic general education revenue received to the actual purchasing power for this amount. That analysis provides us with a better understanding of the limitations that school district's with an index above 1.0 encounter due to their higher locational costs. Through these analyses, we are able to gain a better understanding of the impact location has on the purchasing power for districts. As the discussion below will show, districts located in a high cost of living area have less purchasing power per dollar than those located in an area where the cost of living is lower. This has a great impact on the amount of goods or services each district can buy with the money that they receive.

## IV. Results

This section provides an overall summary of our findings. This discussion has three major parts: (1) an overview of the analysis and findings associated with calculations of the geographic cost education index (GCEI); (2) an overview of the analysis and findings associated with calculations of the comparable wage index (CWI); and (3) comparisons of the results generated by the different approaches.

### *Findings from 2014 GCEI Formula Analysis*

Below, we briefly summarize our findings from the 2014 GCEI formula analysis. We provide findings for two different levels of analysis: (1) county level and (2) district level. As the GCEI is constructed in a way that accounts for school districts that spread across multiple counties, the district level analysis provides a more comprehensive understanding of the purchasing power differences for school districts with indices above 1.0.

### **County Level Analysis**

We start our discussion on the results of 2014 GCEI formula analysis with a summary of the indices calculated at the county level. We present here only those counties that have GCEI that exceed 1.0, indicating that they have higher than average costs in their communities.

The data in Table 6 reflects our calculations of the GCEI for counties. The second column in the table is the index derived for counties when using the primary formula below:

Formula 1 calculates the GCEI for 2014 as follows:

$$\text{MN GCEI} = 0.23 + 77\% \text{ of } \frac{20\% \text{ of CAW 3 year average} + 80\% \text{ of RAW 3 year average}}{\text{SAW 3 year average}}$$

The third column in Table 6 reflects our calculations for counties when we adjust our formula for those counties that have an average weekly wage above the state, but fall below the 1.0 index

value threshold. This secondary formula is only applied to Olmstead County because the primary GCEI formula does not take into account the higher than average county costs when it integrates regional factors. The secondary formula is:

$$\text{MN GCEI (2nd Formula)} = 0.23 + 77\% \text{ of } \frac{\text{CAW 3 year average}}{\text{SAW 3 year average}}$$

Represented in Table 6, 7 and 8, the GCEI identifies 8 counties whose school districts faced higher than average costs in FY2014: Anoka, Carver, Dakota, Hennepin, Olmsted, Ramsey, Scott, and Washington. Many school districts in these communities had costs ranging from 5-percent (Olmsted and Washington counties) to 12-percent (Hennepin County) higher than the state average. However, not all school districts in these counties possess an index above 1.0, as they are also located in counties with lower indices.

**Table 6.** Results from the Two Different Formula Approaches for Minnesota’s GCEI Formula, Includes Only Counties Receiving an Index Value Above 1.00

MN County	GCEI Applying Just Formula 1	GCEI Applying Formulas 1 & 2
Hennepin County	1.12	1.12
Ramsey County	1.10	1.10
Dakota County	1.08	1.08
Carver County	1.07	1.07
Anoka County	1.07	1.07
Scott County	1.06	1.06
Washington County	1.05	1.05
Olmsted County	0.93	1.05

The above findings indicate that some school districts in the counties identified in the table face higher than average costs and thus, have lower purchasing power than the rest of the state for each dollar received. When applying both formulas, as we do in our analysis, the additional costs faced by these communities range from 5-percent higher costs in Washington and Olmstead Counties to 12-percent higher costs in Hennepin County. Consequently, when some communities in Hennepin receive \$5,302 in basic revenue per pupil, they will need an additional \$636.24 per pupil [(\$5,302 \* 1.12) - \$5,302] to buy the same services as communities with average or below average state costs. In Table 7, this analysis is depicted in further detail for each county with an index above 1.0.

**Table 7.** Relative GCEI Differences Applied to FY2014 Basic Revenue Per Pupil, Includes All Counties with Index Above 1.0 Applying Formulas 1 & 2

County Name	GCEI	GCEI Relative Cost Difference	GCEI adjusted value of Basic Revenue per Pupil (A) (\$5,302 * GCEI)	Difference between GCEI adjusted value and nominal value of Basic Revenue (A - \$5,302)
Hennepin County	1.12	12%	\$5,938.24	\$636.24
Ramsey County	1.10	10%	\$5,832.20	\$530.20
Dakota County	1.08	8%	\$5,726.16	\$424.16
Carver County	1.07	7%	\$5,673.14	\$371.14
Anoka County	1.07	7%	\$5,673.14	\$371.14
Scott County	1.06	6%	\$5,620.12	\$318.12
Washington County	1.05	5%	\$5,567.10	\$265.10
Olmsted County	1.05	5%	\$5,567.10	\$265.10

Note: The unadjusted basic general education revenue amount for FY2014 was \$5,302 per pupil unit.

Additionally, we applied the GCEI to the location equity revenue for FY 2015, the first year in which these funds were available; the results of that calculation are presented in column 4 of Table 8. We then subtracted the nominal values from the values adjusted for geographic cost differences; these results are illustrated in column 5. This analysis shows that these communities need additional revenue to be able to buy the same services as those communities with indices below 1.0. For instance, some districts in Hennepin County need \$50.88 per pupil more than districts with indices below 1.0 to purchase the same amount or quality of services or items.

**Table 8.** Relative GCEI Differences Applied to FY2015 Location Equity Revenue per Pupil, Includes All Counties with Index Above 1.0 Applying Formulas 1 & 2

County Name	GCEI	GCEI Relative Cost Difference	GCEI adjusted value of Location Equity Revenue (A) (\$424 * GCEI)	Difference between GCEI adjusted value and nominal value of Location Equity Revenue (A - \$424)
Hennepin County	1.12	12%	\$474.88	\$50.88
Ramsey County	1.10	10%	\$466.40	\$42.40
Dakota County	1.08	8%	\$457.92	\$33.92
Carver County	1.07	7%	\$453.68	\$29.68
Anoka County	1.07	7%	\$453.68	\$29.68
Scott County	1.06	6%	\$449.44	\$25.44
Washington County	1.05	5%	\$445.20	\$21.20
Olmsted County	1.05	5%	\$445.20	\$21.20

Note: In FY2015, the unadjusted local equity revenue cap was \$424 per pupil unit.

## District Level Analysis

State education aid is provided to school districts, so we also provide an analysis of our calculations of the GCEI calculated for each school district. Because districts often cross county lines, the index is refined to reflect the differences in the county costs of education that would impact the school district. We assign the portion of the cost impact of the county based on the population of the school district that resides in a particular county. For example, Anoka-Hennepin lies in both the counties of Anoka and Hennepin. The total population of the school district is 225,000, of which 177,160 reside in Anoka and 47,965 reside in Hennepin. Consequently, when we calculated the GCEI for the Anoka-Hennepin school district, 21.3-percent of its county costs are derived from the costs associated with Hennepin County and 78.7-percent of its county costs are derived from the costs associated with Anoka County.

Overall, the GCEI identifies 47 districts that have lower purchasing power for each dollar received because of higher labor costs. These costs range from 1 to 12 percent above the state average. These 47 districts served 416,054 students in FY2014. The data in Table 9 illustrate the index and the cost status relative to the state for 10 selected districts with a GCEI above 1.0; this is displayed in columns 2 and 3 respectively. Additionally, we applied the GCEI to the basic general education revenue for FY2014; the results are presented in column 5 of Table 9. These numbers indicate the additional monies these districts require to be able to buy the same services as those communities with an index below 1.0. For example, Bloomington needs \$638.68 per pupil more than districts below an index of 1.0 to purchase the same amount of goods or services.

**Table 9.** Relative GCEI Differences Applied to FY2014 Basic Revenue Per Pupil, Includes 10 Selected Districts with Index Above 1.0 Applying Formulas 1 & 2

School District Name	GCEI	GCEI Relative Cost Difference	GCEI adjusted value of Basic Revenue per Pupil (A) (\$5,302 * GCEI)	Difference between GCEI adjusted value and nominal value of Basic Revenue (A - \$5,302)
Bloomington	1.12	12%	\$5,940.68	\$638.68
Minnetonka	1.11	11%	\$5,891.53	\$589.53
Mounds View	1.10	10%	\$5,828.28	\$526.28
White Bear Lake	1.09	9%	\$5,777.30	\$475.30
Waconia	1.08	8%	\$5,743.93	\$441.93
Hastings	1.07	7%	\$5,697.68	\$395.68
Jordan	1.06	6%	\$5,631.72	\$329.72
Randolph	1.05	5%	\$5,586.24	\$284.24
Belle Plaine	1.04	4%	\$5,512.87	\$210.87
Forest Lake Area	1.01	1%	\$5,363.86	\$61.86

Note: The unadjusted basic general education revenue amount for FY2014 was \$5,302 per pupil unit. In the table, the GCEI is rounded to the 100<sup>th</sup>; however, in the calculations the full index is used.

Similar to the county level analysis, we applied the GCEI to the location equity revenue for FY 2015; the results of that calculation are presented in column 3 of Table 10. We then subtracted the nominal values from the values adjusted for geographic cost differences; these results are illustrated in column 5. This exhibits that these districts need additional location equity revenue to be able to buy the same services as those districts with indices below 1.0. For example, Bloomington needs \$51.08 per pupil more than districts with indices below 1.0 to purchase the same amount or quality of services or items.

**Table 10.** Relative GCEI Differences Applied to FY2015 Location Equity Revenue Per Pupil, Includes 10 Selected Districts with Index Above 1.0 Applying Formulas 1 & 2

School District Name	GCEI	GCEI Relative Cost Difference	GCEI adjusted value of Location Equity Revenue (A) (\$424 * GCEI)	Difference between GCEI adjusted value and nominal value of Location Equity Revenue (A - \$424)
Bloomington	1.12	12%	\$475.08	\$51.08
Minnetonka	1.11	11%	\$471.14	\$47.14
Mounds View	1.10	10%	\$466.09	\$42.09
White Bear Lake	1.09	9%	\$462.01	\$38.01
Waconia	1.08	8%	\$459.34	\$35.34
Hastings	1.07	7%	\$455.64	\$31.64
Jordan	1.06	6%	\$450.37	\$26.37
Randolph	1.05	5%	\$446.73	\$22.73
Belle Plaine	1.04	4%	\$440.86	\$16.86
Forest Lake Area	1.01	1%	\$428.95	\$4.95

Note: In FY2015, the unadjusted local equity revenue cap was \$424 per pupil unit. In the table, the GCEI is rounded to the 100<sup>th</sup>; however, in the calculations the full index is used.

A detailed listing of the school districts and their GCEI is provided in Appendix A and B. There we also present the calculations for the FY2014 basic general education revenue dollars and the FY2015 local equity revenues adjusted for geographic cost-of-education differences.

### ***Findings from 2013 CWI Analysis***

Below, we briefly summarize our findings from the 2013 CWI analysis. We provide findings for two different levels of analysis: (1) county level and (2) district level. As the CWI is constructed in a way that accounts for cost of living differences between counties, the county level analysis provides a more comprehensive understanding of the purchasing power differences for counties with indices above 1.0.

### **County Level Analysis**

In this analysis, we applied the 2013 CWI to Minnesota Education Finance to account for cost of living differences. The CWI identifies 14 counties whose school districts faced higher than average costs in FY2014: Anoka, Carver, Chisago, Dakota, Dodge, Hennepin, Isanti, Olmsted, Ramsey, Scott, Sherburne, Wabasha, Washington, and Wright. School districts in these

communities had average education costs ranging from 4.3 percent (Dodge, Olmsted, and Wabasha counties) to 5.6 percent (the other counties) above the state average.

The data in Table 11 illustrate the CWI for the counties and their cost status relative to the state average. For comparative and illustrative purposes, we include those counties that have costs that are substantially different from the state average. The second column in the table indicates the CWI derived using the regression formula described in previous pages. The third column indicates the ratio of the county CWI when divided by the state's CWI, which allows us to calculate the relative cost differences between the counties and the state average. The fourth column reflects the relative cost differences captured by the CWI. We applied the CWI to the basic general education revenue for FY 2014; the results of that calculation are presented in column 5 of Table 11. We then subtracted the nominal values from the values adjusted for geographic cost differences. These results are presented in column 6 of Table 11. Positive numbers in this column indicate that the associated communities will need additional monies to be able to buy the same services as those communities with lower costs of education. For instance, districts in Anoka County need \$297.97 per pupil more than average-cost districts to purchase the same services.

**Table 11.** Relative CWI Differences Applied to FY2014 Basic Revenue Per Pupil, Includes All Counties with Higher than Average State Costs

<b>County Name</b>	<b>ECWI2013</b>	<b>MN CWI</b>	<b>CWI Relative Cost Difference</b>	<b>CWI adjusted value of Basic Revenue (A) (\$5,302 *CWI)</b>	<b>Difference between CWI adjusted value and nominal value of Basic Revenue (A - \$5,302)</b>
Anoka	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Carver	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Chisago	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Dakota	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Hennepin	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Isanti	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Ramsey	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Scott	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Sherburne	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Washington	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Wright	1.5081	1.0562	5.62%	\$5,599.97	\$297.97
Dodge	1.4884	1.0425	4.25%	\$5,527.34	\$225.34
Olmsted	1.4884	1.0425	4.25%	\$5,527.34	\$225.34
Wabasha	1.4884	1.0425	4.25%	\$5,527.34	\$225.34

Note: The unadjusted basic general education revenue amount for FY2014 was \$5,302 per pupil unit.



We applied the CWI to the location equity revenue for FY 2015; the results of that calculation are presented in column 5 of Table 12. We then subtracted the nominal values from the values adjusted for geographic cost differences. Positive numbers in this column indicate that the associated communities will need additional monies to be able to buy the same services as those communities with lower costs of education. For instance, districts in Anoka County need \$23.83 per pupil, more than average districts to purchase the same services.

**Table 12.** Relative CWI Differences Applied to FY2015 Location Equity Revenue Per Pupil, Includes All Counties with Higher than Average State

County Name	ECWI 2013	MN CWI	CWI Relative Cost Difference	CWI adjusted value of Location Equity Revenue (A) (\$424 * CWI)	Difference between CWI adjusted value and nominal value of Location Equity Revenue (A - \$424)
Anoka	1.5081	1.0562	5.62%	\$447.83	\$23.83
Carver	1.5081	1.0562	5.62%	\$447.83	\$23.83
Chisago	1.5081	1.0562	5.62%	\$447.83	\$23.83
Dakota	1.5081	1.0562	5.62%	\$447.83	\$23.83
Hennepin	1.5081	1.0562	5.62%	\$447.83	\$23.83
Isanti	1.5081	1.0562	5.62%	\$447.83	\$23.83
Ramsey	1.5081	1.0562	5.62%	\$447.83	\$23.83
Scott	1.5081	1.0562	5.62%	\$447.83	\$23.83
Sherburne	1.5081	1.0562	5.62%	\$447.83	\$23.83
Washington	1.5081	1.0562	5.62%	\$447.83	\$23.83
Wright	1.5081	1.0562	5.62%	\$447.83	\$23.83
Dodge	1.4884	1.0425	4.25%	\$442.02	\$18.02
Olmsted	1.4884	1.0425	4.25%	\$442.02	\$18.02
Wabasha	1.4884	1.0425	4.25%	\$442.02	\$18.02

Note: In FY2015, the unadjusted local equity revenue cap was \$424 per pupil unit.

### District Level Analysis

State education aid is provided to school districts, so we also provide an analysis of our calculations of the CWI calculated for each school district. The CWI method indicates that 77 districts would require additional support in order for their purchasing power to be equalized to reflect their higher labor costs ranging from 4 to 6 percent above the state average for certain school districts. There was a 25 percentage point difference in costs between the districts with the highest and lowest cost wages. For example, South Saint Paul (MNECWI=1.0562) would have to spend 5.6 percent more than other districts in the state with an index equal to one to get the same services. By contrast, Ortonville (MNECWI) could spend 19.4 percent less than the state average to buy the same services. These cost disparities can have a substantial impact on the purchasing power of school districts. Given the differences noted, revenues raised in South Saint Paul could only buy two-thirds of what they could buy in Ortonville.

The data in Table 13 illustrate the index and the cost status relative to the state for 10 selected districts with a CWI above 1.0; this is displayed in columns 2 and 3 respectively. Additionally, we applied the CWI to the basic general education revenue for FY2014; the results are presented in column 4 of Table 13. We then subtracted the nominal revenues from the revenues adjusted for geographic cost differences; the results are presented in column 5 of Table 13. These numbers indicate the additional monies these districts require to be able to buy the same services as those communities with an index below 1.0. For example, Annandale needs \$298.16 per pupil more than districts below an index of 1.0 to purchase the same amount of goods or services.

**Table 13.** Relative CWI Differences Applied to FY2014 Basic Revenue Per Pupil, Includes 10 Selected Districts with CWI Above 1.0

School District Name	ECWI 2013	MN CWI	CWI Relative Cost Difference	CWI adjusted value of Basic Revenue (A) (\$5,302 *CWI)	Difference between CWI adjusted value and nominal value of Basic Revenue (A - \$5,302)
Annandale	1.5081	1.056	5.62%	\$5,600.16	\$298.16
Anoka-Hennepin	1.5081	1.056	5.62%	\$5,600.16	\$298.16
Becker	1.5081	1.056	5.62%	\$5,600.16	\$298.16
Belle Plaine	1.5081	1.056	5.62%	\$5,600.16	\$298.16
Big Lake	1.5081	1.056	5.62%	\$5,600.16	\$298.16
Bloomington	1.4884	1.042	4.25%	\$5,527.19	\$225.19
Bloomington	1.5081	1.056	5.62%	\$5,600.16	\$298.16
Braham	1.5081	1.056	5.62%	\$5,600.16	\$298.16
Brooklyn Center	1.5081	1.056	5.62%	\$5,600.16	\$298.16
Buffalo-Hanover-Montrose	1.5081	1.056	5.62%	\$5,600.16	\$298.16

Note: The unadjusted basic general education revenue amount for FY2014 was \$5,302 per pupil unit.

**Table 14.** Relative CWI Differences Applied to FY2015 Location Equity Revenue Per Pupil, Includes 10 Selected Districts with CWI Above 1.0

School District Name	ECWI 2013	MN CWI	CWI Relative Cost Difference	CWI adjusted value of Location Equity Revenue (A) (\$424 * CWI)	Difference between CWI adjusted value and nominal value of Location Equity Revenue (A - \$424)
Annandale	1.5081	1.056	5.62%	\$447.84	\$23.84

School District Name	ECWI 2013	MN CWI	CWI Relative Cost Difference	CWI adjusted value of Location Equity Revenue (A) (\$424 * CWI)	Difference between CWI adjusted value and nominal value of Location Equity Revenue (A - \$424)
Anoka-Hennepin	1.5081	1.056	5.62%	\$447.84	\$23.84
Becker	1.5081	1.056	5.62%	\$447.84	\$23.84
Belle Plaine	1.5081	1.056	5.62%	\$447.84	\$23.84
Big Lake	1.5081	1.056	5.62%	\$447.84	\$23.84
Blooming Prairie	1.4884	1.042	4.25%	\$442.01	\$18.01
Bloomington	1.5081	1.056	5.62%	\$447.84	\$23.84
Braham	1.5081	1.056	5.62%	\$447.84	\$23.84
Brooklyn Center	1.5081	1.056	5.62%	\$447.84	\$23.84
Buffalo-Hanover-Montrose	1.5081	1.056	5.62%	\$447.84	\$23.84

Note: In FY2015, the unadjusted local equity revenue cap was \$424 per pupil unit.

Similar to the county level analysis, we applied the CWI to the location equity revenue for FY 2015; the results of that calculation are presented in column 4 of Table 14. We then subtracted the nominal values from the values adjusted for geographic cost differences; these results are illustrated in column 5. This indicates that these districts need additional revenue to be able to buy the same services as those districts with indices below 1.0. For example, Annandale needs \$23.84 per pupil more than districts with indices below 1.0 to purchase the same amount or quality of services or items.

We provide a detailed listing of the school districts and their CWI in Appendix C and D. There, we also present the district level calculations for the FY2014 basic general education revenue dollars and the FY2015 local equity revenues adjusted for geographic cost-of-education differences. Note that unlike the GCEI, CWI does not differentiate among school districts that are in multiple counties. Rather, the CWI approach assigns the CWI of a single labor market and county to the district.

### ***Comparisons of Results Applying the Different Approaches***

The data in Table 15 provides a summary of the findings and the implications for state aid if we equalize the purchasing power of school districts by explicitly adjust aid for geographic disparities in costs. As noted, we presume that districts that have costs that are lower than the state average will be held harmless, so our discussion focuses on those districts that would be eligible for extra support in order to equalize their purchasing power because of the relatively high educational costs that they face. The GCEI method indicates that 47 districts would require

additional support in order for their purchasing power to be equalized to reflect their higher labor costs ranging from 1 to 12 percent above the state average for certain school districts. These 47 districts served 416,054 students in FY2014. If we included the adjustments to the full FY2014 basic revenue of \$5,302 per pupil unit, the additional costs would amount to \$230 million. If we applied adjustments for geographic cost differences only to the location education revenue cap of \$424, the costs would be a maximum of \$18.4 million. The portion of that amount for which the state would be responsible depends upon the referendum level and tax capacity of those districts choosing to levy this amount.

The CWI method indicates that 77 districts would require additional support in order for their purchasing power to be equalized to reflect their higher labor costs ranging from 4 to 6 percent above the state average for certain school districts. These 77 districts served 501,850 students in FY2014. If we included the adjustments to the full FY2014 basic revenue of \$5,302 per pupil unit, the additional costs would amount to \$171.3 million. If we applied adjustments for geographic cost differences only to the location education revenue cap of \$424, the costs would be a maximum of \$13.7 million. The portion of that amount for which the state would be responsible depends upon the referendum level and tax capacity of those districts choosing to levy this amount.

**Table 15.** Potential Costs of Implementing GCEI & CWI

	<b>GCEI</b>	<b>CWI</b>
Number of Districts Eligible	47	77
Index Range	1.01 to 1.12	1.04 to 1.06
Students Effected in Adjusted Daily Membership (FY 2014)	416,054	501,850
Total Additional Costs of Basic Revenue (FY 2014)	\$229,929,912.43	\$171,296,168.63
Total Additional Costs of Potential Location Optional Revenue	\$18,387,454.33	\$13,698,524.24

## V. Discussion & Policy Implications

Three questions motivated this report: (1) What are the average cost disparities among regions, counties, and school districts within Minnesota? (2) How is the purchasing power of school districts affected by these cost disparities? And (3) What are the implications for the state’s overall school expenditures if they use a location equity index that captures geographic cost differences?

### *What are the average cost disparities among regions, counties, and school districts within Minnesota?*

Both the comparable wage index (CWI) and the general cost of education index (GCEI) indicate that there are significant cost differences across the state of Minnesota. The comparable wage index indicates that there was a 25-percentage point difference in the wages between the highest and lowest cost communities in FY2013. The GCEI indicate that there was a 41-percentage point difference in costs faced by school districts in localities that command the highest and lowest wages. These cost differences have an impact on the purchasing power of communities, which in turn, affect the real level of services delivered to children. While both methods of analyzing

geographic cost differences indicate substantial cost disparities across the state, they yield different results on the counties that would be affected and the extra costs faced. This could be because the CWI is not designed to detect cost variation within labor markets; thus, all the school districts in a particular labor market would have the same CWI cost index. By contrast, the GCEI we employed in this paper refined variations in costs by incorporating the differential impact on school districts of lying in multiple counties.

### ***How is the purchasing power of school districts affected by these cost disparities?***

As noted elsewhere, communities with higher costs are unable to purchase the same services as communities with lower costs with the same dollar amounts. Thus, if costs are 12-percent higher in certain communities than in comparable locales, the higher-cost communities would either have to purchase 12-percent less in services or receive 12-percent more in dollars to cover the additional costs. The analysis illustrates that these differences can be up to \$298 per pupil unit less in purchasing power when we consider the general education revenue aid allotted in FY2014. For large school districts like Minneapolis, this loss is especially challenging if you consider that \$298 per pupil is simply reflecting this higher costs associated with the labor market in which the district is located. Given the pupil unit count of 39,837 for Minneapolis, the higher cost of education in that community results in \$11.9 million less to purchase real services. As this example shows, the equity implications of unaddressed geographic cost differences can be significant.

The CWI identifies 14 counties whose school districts faced higher than average costs in FY2014: Anoka, Carver, Chisago, Dakota, Dodge, Hennepin, Isanti, Olmsted, Ramsey, Scott, Sherburne, Wabasha, Washington, and Wright. School districts in these communities had average education costs ranging from 4.3 percent (Dodge, Olmsted, and Wabasha counties) to 5.6 percent (the other counties) above the state average.

The GCEI identifies 8 counties whose school districts faced higher than average costs in FY2014: Anoka, Carver, Dakota, Hennepin, Olmsted, Ramsey, Scott, and Washington. School districts in these communities had costs ranging from 5-percent (Olmsted and Washington counties) to 12-percent (Hennepin County) higher than the state average. However, not all school districts in these counties possess an index above 1.0, as they are also located in counties with lower indices.

District level analysis also yields different results for the two methods, each with its own policy implications. The GCEI identifies 47 districts that have lower purchasing power for each dollar received because of higher labor costs. These costs range from 1 to 12 percent above the state average. These 47 districts served 416,054 students in FY2014.

The CWI identifies 77 districts that have lower purchasing power for each dollar received because of higher labor costs. These costs range from 4 to 6 percent above the state average. These 77 districts served 501,850 students in FY2014.

### ***What are the implications for the state's overall school expenditures if they use a location equity index that captures geographic cost differences?***

While fewer than 1/5 of districts are likely to be affected by relatively low purchasing power due to geographic cost disparities, these districts tend to serve most of the state's children. Depending on the index used, about 50% to 60% of Minnesota students attend school in districts with relatively low purchasing power.

If we fully equalized the purchasing power of the basic general education revenue for those districts that faced relatively high costs in FY2014 the additional costs would be \$230 million if we applied GCEI and \$171.3 million if we applied the CWI.

If we fully equalized the purchasing power of the local education revenue capped at \$424 per pupil unit for those districts that faced relatively high costs in FY2014, the additional costs would be \$18.4 million if we applied the GCEI or \$13.7 million if we applied the CWI. Since this is a program that is a mix of local property tax levy and state aid, the proportion for which the state would be responsible would vary but be no greater than the cap.

### **Limitations**

Efforts to infuse more equity in school finance systems are predicated on the assumptions that the state will try and level the playing field among students, programs, and districts. This report examined one aspect of equity – geographic cost disparities. To the extent that the disparities identified do not appropriately reflect costs outside the control of school leaders, the adjustments would not only reflect geographic cost disparities, but local leadership choices. To mitigate this concern, we used methods that adjusted for geographic differences that are largely outside the control of district leaders by relying on broader market forces for the calculation of relative costs. However, if the district is the dominant employer in the labor market, the amount paid to their faculty and staff could influence the wages in the region.

Another concern centers on striking the appropriate balance in determining the influence of local and regional labor costs on the unavoidable costs of the district. We based our calculations of the GCEI on the portion of costs that are personnel driven and the labor markets costs faced. Thus we incorporated only 77 percent of adjustments to the ratio of local and regional labor costs to that of the state. While there is good evidence on the portion of the budget accounted for by labor costs, there is less consistent evidence on how much local labor and broader regional forces influence costs. Following the practice of other states, we chose to calculate costs by including 20-percent of the costs of the local community and 80-percent of the costs of the broader region. However, Boyd, Lankford, Loeb, & Wyckoff (2003) found that teachers often choose not to commute very far to work from their residence. Further, in "Teacher Tradeoffs: Disentangling Teachers' Preferences for Working Conditions and Student Demographics," Eileen Lai Horng (2009) found that teachers generally chose to work close to home and prefer to commute between five and thirty minutes to work (p. 706). These findings would suggest that regional costs should be excluded from the GCEI calculations. This adjustment would result in only 3 counties (Hennepin, Olmsted, and Ramsey) being considered as having costs that are higher than the state average. Depending on the nature of the community, the appropriate portion of labor market costs attributed to the region probably lies somewhere between 0-percent and 80-percent.

We included CWI in our analysis because it is a well-established tool in the field for adjusting expenditures to account for geographical cost disparities. A limitation of this approach, however, is that it does not distinguish among the labor markets faced by school districts and does not account for districts in multiple counties. Consequently, this method seems to artificially restrict the range in geographic cost differences faced by school districts.

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## Appendix A: MN GCEI Funding Calculations: Basic Revenue FY2014

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
<b>Formulas Used</b>				\$5,302	\$5,302 * GCEI	AMCPU * Baseline Funding per Pupil	AMCPU * Adjusted GCEI Basic Revenue per Pupil	Total GCEI Adjusted Basic Revenue - Total Basic Revenue (only for districts with GCEI >1)
271	Bloomington	11956.45	1.12	\$5,302.00	\$5,940.68	\$63,393,087.43	\$71,029,437.10	\$7,636,349.66
286	Brooklyn Center	2558.76	1.12	\$5,302.00	\$5,940.68	\$13,566,540.22	\$15,200,769.58	\$1,634,229.36
272	Eden Prairie	10730.80	1.12	\$5,302.00	\$5,940.68	\$56,894,709.02	\$63,748,262.14	\$6,853,553.12
273	Edina	9788.20	1.12	\$5,302.00	\$5,940.68	\$51,897,057.61	\$58,148,592.19	\$6,251,534.58
270	Hopkins	7992.86	1.12	\$5,302.00	\$5,940.68	\$42,378,152.25	\$47,483,036.74	\$5,104,884.49
9999	Minneapolis	39836.89	1.12	\$5,302.00	\$5,940.68	\$211,215,211.99	\$236,658,257.56	\$25,443,045.57
278	Orono	3203.43	1.12	\$5,302.00	\$5,940.68	\$16,984,563.92	\$19,030,529.40	\$2,045,965.49
279	Osseo	23659.46	1.12	\$5,302.00	\$5,940.68	\$125,442,430.41	\$140,553,261.89	\$15,110,831.48
280	Richfield	5014.10	1.12	\$5,302.00	\$5,940.68	\$26,584,761.54	\$29,787,169.61	\$3,202,408.07
281	Robbinsdale	14092.04	1.12	\$5,302.00	\$5,940.68	\$74,715,996.54	\$83,716,307.11	\$9,000,310.57
283	St. Louis Park	5151.15	1.12	\$5,302.00	\$5,940.68	\$27,311,373.83	\$30,601,309.83	\$3,289,936.00
284	Wayzata	12544.19	1.12	\$5,302.00	\$5,940.68	\$66,509,295.38	\$74,521,024.35	\$8,011,728.97
277	Westonka	2562.18	1.12	\$5,302.00	\$5,940.68	\$13,584,678.22	\$15,221,092.50	\$1,636,414.27
276	Minnetonka	11061.02	1.11	\$5,302.00	\$5,891.53	\$58,645,549.25	\$65,166,387.11	\$6,520,837.86

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
282	St. Anthony-New Brighton	2039.78	1.11	\$5,302.00	\$5,887.13	\$10,814,928.87	\$12,008,462.86	\$1,193,534.00
621	Mounds View	11797.80	1.10	\$5,302.00	\$5,828.28	\$62,551,953.62	\$68,760,869.81	\$6,208,916.19
623	Roseville	8455.57	1.10	\$5,302.00	\$5,828.28	\$44,831,405.63	\$49,281,377.60	\$4,449,971.97
625	St. Paul	42866.28	1.10	\$5,302.00	\$5,828.28	\$227,277,013.15	\$249,836,563.17	\$22,559,550.02
624	White Bear Lake	9422.01	1.09	\$5,302.00	\$5,777.30	\$49,955,507.62	\$54,433,748.84	\$4,478,241.22
110	Waconia	4226.16	1.08	\$5,302.00	\$5,743.93	\$22,407,100.32	\$24,274,758.20	\$1,867,657.88
11	Anoka-Hennepin	43225.45	1.08	\$5,302.00	\$5,730.63	\$229,181,310.88	\$247,709,135.95	\$18,527,825.07
622	North St. Paul-Maplewood-Oakdale	12655.41	1.08	\$5,302.00	\$5,718.93	\$67,098,977.43	\$72,375,339.88	\$5,276,362.45
192	Farmington Area	7528.66	1.08	\$5,302.00	\$5,705.50	\$39,916,931.49	\$42,954,732.56	\$3,037,801.07
199	Inver Grove Heights	4386.65	1.08	\$5,302.00	\$5,705.50	\$23,258,002.39	\$25,028,007.80	\$1,770,005.41
196	Rosemount-Apple Valley-Eagan	31055.57	1.08	\$5,302.00	\$5,705.50	\$164,656,619.85	\$177,187,494.27	\$12,530,874.42
6	South St. Paul	3896.05	1.08	\$5,302.00	\$5,705.50	\$20,656,867.70	\$22,228,918.77	\$1,572,051.07
197	West St. Paul-Mendota Hts.-Eagan	5472.07	1.08	\$5,302.00	\$5,705.50	\$29,012,888.63	\$31,220,858.55	\$2,207,969.92
200	Hastings	5325.82	1.07	\$5,302.00	\$5,697.68	\$28,237,494.76	\$30,344,820.69	\$2,107,325.92
194	Lakeville	12503.07	1.07	\$5,302.00	\$5,694.64	\$66,291,277.28	\$71,200,509.34	\$4,909,232.06
112	Eastern Carver County	10729.22	1.07	\$5,302.00	\$5,691.66	\$56,886,329.74	\$61,067,123.58	\$4,180,793.84

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
191	Burnsville-Eagan-Savage	10907.58	1.07	\$5,302.00	\$5,689.56	\$57,831,979.00	\$62,059,318.87	\$4,227,339.87
12	Centennial	7487.30	1.07	\$5,302.00	\$5,674.08	\$39,697,675.20	\$42,483,574.82	\$2,785,899.61
13	Columbia Heights	3622.79	1.07	\$5,302.00	\$5,674.08	\$19,208,006.07	\$20,555,983.66	\$1,347,977.59
14	Fridley	3355.26	1.07	\$5,302.00	\$5,674.08	\$17,789,562.01	\$19,037,996.17	\$1,248,434.16
16	Spring Lake Park	6174.95	1.07	\$5,302.00	\$5,674.08	\$32,739,595.50	\$35,037,191.67	\$2,297,596.17
108	Central	1148.86	1.07	\$5,302.00	\$5,660.55	\$6,091,264.66	\$6,503,191.70	\$411,927.04
717	Jordan	2075.95	1.06	\$5,302.00	\$5,631.72	\$11,006,697.50	\$11,691,171.89	\$684,474.39
719	Prior Lake-Savage Area	8419.62	1.06	\$5,302.00	\$5,631.72	\$44,640,830.54	\$47,416,913.48	\$2,776,082.94
720	Shakopee	8730.99	1.06	\$5,302.00	\$5,631.72	\$46,291,682.47	\$49,170,427.07	\$2,878,744.60
111	Watertown-Mayer	1971.67	1.06	\$5,302.00	\$5,597.09	\$10,453,794.34	\$11,035,619.99	\$581,825.65
195	Randolph	663.72	1.05	\$5,302.00	\$5,586.24	\$3,519,048.74	\$3,707,702.92	\$188,654.18
832	Mahtomedi	3824.63	1.05	\$5,302.00	\$5,583.30	\$20,278,161.75	\$21,354,013.79	\$1,075,852.04
833	South Washington County	20586.85	1.05	\$5,302.00	\$5,583.30	\$109,151,499.91	\$114,942,501.33	\$5,791,001.43
834	Stillwater Area	9859.63	1.05	\$5,302.00	\$5,583.30	\$52,275,739.05	\$55,049,213.35	\$2,773,474.30
15	St. Francis	5587.49	1.05	\$5,302.00	\$5,545.50	\$29,624,861.37	\$30,985,399.67	\$1,360,538.30
716	Belle Plaine	1874.20	1.04	\$5,302.00	\$5,512.87	\$9,936,997.80	\$10,332,212.37	\$395,214.57
831	Forest Lake Area	7836.12	1.01	\$5,302.00	\$5,363.86	\$41,547,108.24	\$42,031,841.84	\$484,733.60
883	Rockford Area	1839.76	0.97	\$5,302.00	\$5,154.92	\$9,754,407.52	\$9,483,817.60	
721	New Prague Area	4515.47	0.97	\$5,302.00	\$5,133.38	\$23,941,000.73	\$23,179,623.81	
533	Dover-Eyota	1438.30	0.93	\$5,302.00	\$4,944.90	\$7,625,845.39	\$7,112,235.42	
535	Rochester	18749.29	0.93	\$5,302.00	\$4,943.88	\$99,408,709.07	\$92,694,202.12	
531	Byron	2175.52	0.93	\$5,302.00	\$4,940.68	\$11,534,607.04	\$10,748,552.09	

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534	Stewartville	2244.42	0.93	\$5,302.00	\$4,915.19	\$11,899,888.33	\$11,031,720.62	
255	Pine Island	1392.21	0.91	\$5,302.00	\$4,819.90	\$7,381,518.63	\$6,710,327.72	
659	Northfield	4317.51	0.91	\$5,302.00	\$4,816.69	\$22,891,413.78	\$20,796,084.48	
879	Delano	2704.99	0.90	\$5,302.00	\$4,766.81	\$14,341,862.28	\$12,894,169.85	
495	Grand Meadow	445.02	0.89	\$5,302.00	\$4,744.60	\$2,359,491.60	\$2,111,435.99	
500	Southland	541.56	0.89	\$5,302.00	\$4,744.60	\$2,871,357.88	\$2,569,489.28	
252	Cannon Falls	1385.85	0.89	\$5,302.00	\$4,743.70	\$7,347,750.19	\$6,574,028.95	
492	Austin	5245.96	0.89	\$5,302.00	\$4,742.40	\$27,814,101.13	\$24,878,446.29	
497	Lyle	268.92	0.89	\$5,302.00	\$4,736.37	\$1,425,800.98	\$1,273,693.04	
227	Chatfield	1048.06	0.89	\$5,302.00	\$4,732.19	\$5,556,814.12	\$4,959,623.52	
256	Red Wing	3192.81	0.89	\$5,302.00	\$4,725.00	\$16,928,282.54	\$15,086,021.71	
2172	Kenyon-Wanamingo	948.64	0.89	\$5,302.00	\$4,724.45	\$5,029,696.27	\$4,481,807.03	
203	Hayfield	883.64	0.89	\$5,302.00	\$4,721.00	\$4,685,057.86	\$4,171,660.35	
253	Goodhue	756.02	0.89	\$5,302.00	\$4,719.52	\$4,008,391.53	\$3,568,027.16	
728	Elk River Area	14892.04	0.89	\$5,302.00	\$4,717.84	\$78,957,606.68	\$70,258,301.36	
656	Faribault	4494.42	0.89	\$5,302.00	\$4,716.64	\$23,829,418.23	\$21,198,562.08	
761	Owatonna	5521.94	0.89	\$5,302.00	\$4,709.94	\$29,277,311.51	\$26,007,993.63	
763	Medford	973.41	0.89	\$5,302.00	\$4,709.23	\$5,161,012.95	\$4,584,006.86	
756	Blooming Prairie	826.88	0.89	\$5,302.00	\$4,703.99	\$4,384,112.46	\$3,889,629.54	
499	Leroy-Ostrander	325.77	0.89	\$5,302.00	\$4,694.81	\$1,727,249.69	\$1,529,442.01	
2805	Zumbrota-Mazeppa	1320.70	0.88	\$5,302.00	\$4,691.75	\$7,002,351.40	\$6,196,396.28	
204	Kasson-Mantorville	2413.71	0.88	\$5,302.00	\$4,685.79	\$12,797,485.05	\$11,310,145.48	

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2125	Triton	1390.66	0.88	\$5,302.00	\$4,683.50	\$7,373,252.81	\$6,513,127.84	
858	St. Charles	1108.57	0.88	\$5,302.00	\$4,683.40	\$5,877,616.93	\$5,191,861.34	
857	Lewiston-Altura	885.96	0.88	\$5,302.00	\$4,672.83	\$4,697,381.13	\$4,139,959.67	
861	Winona Area	3657.39	0.88	\$5,302.00	\$4,672.71	\$19,391,502.99	\$17,089,933.30	
241	Albert Lea	3719.14	0.88	\$5,302.00	\$4,645.45	\$19,718,869.68	\$17,277,070.84	
2886	Glenville-Emmons	428.38	0.88	\$5,302.00	\$4,645.45	\$2,271,270.76	\$1,990,018.01	
242	Alden-Conger	579.24	0.88	\$5,302.00	\$4,644.16	\$3,071,141.08	\$2,690,092.30	
813	Lake City	1423.61	0.87	\$5,302.00	\$4,635.96	\$7,547,968.54	\$6,599,791.70	
2899	Plainview-Elgin-Millville	1678.38	0.87	\$5,302.00	\$4,630.61	\$8,898,758.37	\$7,771,920.75	
811	Wabasha-Kellogg	682.82	0.87	\$5,302.00	\$4,607.12	\$3,620,289.16	\$3,145,812.76	
239	Rushford-Peterson	764.41	0.86	\$5,302.00	\$4,567.09	\$4,052,901.56	\$3,491,131.13	
2137	Kingsland	700.95	0.86	\$5,302.00	\$4,561.39	\$3,716,462.52	\$3,197,329.62	
300	La Crescent-Hokah	1437.83	0.86	\$5,302.00	\$4,559.77	\$7,623,379.05	\$6,556,184.62	
294	Houston	3027.87	0.86	\$5,302.00	\$4,557.18	\$16,053,745.53	\$13,798,523.54	
2198	Fillmore Central	626.98	0.86	\$5,302.00	\$4,555.82	\$3,324,251.44	\$2,856,408.52	
229	Lanesboro	387.47	0.86	\$5,302.00	\$4,555.82	\$2,054,376.20	\$1,765,250.85	
238	Mabel-Canton	291.31	0.86	\$5,302.00	\$4,555.74	\$1,544,520.32	\$1,327,129.14	
299	Caledonia	783.35	0.86	\$5,302.00	\$4,549.76	\$4,153,337.70	\$3,564,071.00	
297	Spring Grove	409.01	0.86	\$5,302.00	\$4,549.76	\$2,168,555.11	\$1,860,885.14	
877	Buffalo-Hanover-Montrose	6734.35	0.85	\$5,302.00	\$4,516.88	\$35,705,518.40	\$30,418,235.99	
2168	N.R.H.E.G.	1111.63	0.85	\$5,302.00	\$4,480.49	\$5,893,851.66	\$4,980,635.94	
695	Chisholm	844.92	0.84	\$5,302.00	\$4,454.36	\$4,479,749.81	\$3,763,568.59	

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709	Duluth	9702.94	0.84	\$5,302.00	\$4,454.36	\$51,444,974.79	\$43,220,425.09	
696	Ely	635.24	0.84	\$5,302.00	\$4,454.36	\$3,368,047.78	\$2,829,595.26	
2154	Eveleth-Gilbert	1259.17	0.84	\$5,302.00	\$4,454.36	\$6,676,119.34	\$5,608,802.74	
700	Hermantown	2341.65	0.84	\$5,302.00	\$4,454.36	\$12,415,426.56	\$10,430,562.28	
2711	Mesabi East	1072.81	0.84	\$5,302.00	\$4,454.36	\$5,688,028.02	\$4,778,678.38	
712	Mountain Iron-Buhl	571.69	0.84	\$5,302.00	\$4,454.36	\$3,031,073.87	\$2,546,493.64	
704	Proctor	2064.44	0.84	\$5,302.00	\$4,454.36	\$10,945,650.28	\$9,195,760.32	
706	Virginia	1976.58	0.84	\$5,302.00	\$4,454.36	\$10,479,805.95	\$8,804,390.90	
701	Hibbing	2701.35	0.84	\$5,302.00	\$4,454.35	\$14,322,562.04	\$12,032,765.65	
2142	St. Louis County	2106.89	0.84	\$5,302.00	\$4,454.30	\$11,170,712.92	\$9,384,701.30	
698	Floodwood	310.13	0.84	\$5,302.00	\$4,453.23	\$1,644,330.47	\$1,381,097.91	
707	Nett Lake	147.47	0.84	\$5,302.00	\$4,451.55	\$781,891.24	\$656,474.84	
381	Lake Superior	1621.49	0.84	\$5,302.00	\$4,444.97	\$8,597,139.06	\$7,207,475.83	
361	International Falls	1344.85	0.84	\$5,302.00	\$4,439.09	\$7,130,391.28	\$5,969,906.89	
362	Littlefork-Big Falls	407.49	0.84	\$5,302.00	\$4,439.09	\$2,160,506.68	\$1,808,880.21	
363	South Koochiching-Rainy River	389.94	0.84	\$5,302.00	\$4,439.09	\$2,067,480.55	\$1,730,994.26	
2134	United South Central	735.41	0.83	\$5,302.00	\$4,404.84	\$3,899,167.04	\$3,239,382.98	
94	Cloquet	3027.43	0.83	\$5,302.00	\$4,398.44	\$16,051,436.35	\$13,315,976.24	
91	Barnum	911.71	0.83	\$5,302.00	\$4,395.57	\$4,833,907.63	\$4,007,502.23	
93	Carlton	503.65	0.83	\$5,302.00	\$4,395.57	\$2,670,329.59	\$2,213,809.74	
99	Esko	1388.98	0.83	\$5,302.00	\$4,395.57	\$7,364,371.23	\$6,105,357.49	



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100	Wrenshall	384.37	0.83	\$5,302.00	\$4,395.57	\$2,037,911.51	\$1,689,509.93	
95	Cromwell-Wright	361.87	0.83	\$5,302.00	\$4,395.51	\$1,918,655.21	\$1,590,620.29	
318	Grand Rapids	4617.30	0.83	\$5,302.00	\$4,394.42	\$24,480,924.60	\$20,290,339.90	
316	Greenway	1215.11	0.83	\$5,302.00	\$4,394.42	\$6,442,502.68	\$5,339,690.85	
319	Nashwauk-Keewatin	651.66	0.83	\$5,302.00	\$4,394.42	\$3,455,106.62	\$2,863,669.93	
745	Albany Area	1974.92	0.83	\$5,302.00	\$4,379.43	\$10,471,004.63	\$8,649,005.47	
750	ROCORI	2361.83	0.83	\$5,302.00	\$4,379.43	\$12,522,398.58	\$10,343,448.18	
748	Sartell-St. Stephen	4306.22	0.83	\$5,302.00	\$4,379.20	\$22,831,578.44	\$18,857,796.06	
742	St. Cloud	10981.18	0.82	\$5,302.00	\$4,373.94	\$58,222,221.66	\$48,031,077.35	
726	Becker	3263.79	0.82	\$5,302.00	\$4,373.67	\$17,304,614.58	\$14,274,725.00	
727	Big Lake	3745.98	0.82	\$5,302.00	\$4,373.67	\$19,861,170.75	\$16,383,650.11	
740	Melrose	1602.60	0.82	\$5,302.00	\$4,369.13	\$8,496,981.25	\$7,001,968.05	
317	Deer River	1024.37	0.82	\$5,302.00	\$4,366.90	\$5,431,204.44	\$4,473,321.89	
2860	Blue Earth Area	1435.81	0.82	\$5,302.00	\$4,359.55	\$7,612,664.62	\$6,259,483.22	
676	Badger	260.03	0.82	\$5,302.00	\$4,358.68	\$1,378,660.09	\$1,133,371.49	
682	Roseau	1405.61	0.82	\$5,302.00	\$4,358.46	\$7,452,552.01	\$6,126,299.16	
738	Holdingsford	1160.59	0.82	\$5,302.00	\$4,354.97	\$6,153,432.27	\$5,054,318.72	
2143	Waterville-Elysian-Morristown	1005.27	0.82	\$5,302.00	\$4,344.03	\$5,329,946.84	\$4,366,925.94	
876	Annandale	1884.63	0.82	\$5,302.00	\$4,340.08	\$9,992,296.81	\$8,179,426.91	
882	Monticello	4640.60	0.82	\$5,302.00	\$4,338.41	\$24,604,477.11	\$20,132,845.25	
2905	Tri-City United (TCU)	2112.46	0.82	\$5,302.00	\$4,337.53	\$11,200,257.62	\$9,162,845.33	

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881	Maple Lake	1061.42	0.82	\$5,302.00	\$4,335.62	\$5,627,659.05	\$4,601,923.34	
885	St. Michael-Albertville	6578.23	0.82	\$5,302.00	\$4,335.62	\$34,877,780.76	\$28,520,717.36	
741	Paynesville	1126.11	0.82	\$5,302.00	\$4,335.15	\$5,970,653.24	\$4,881,868.10	
2683	Greenbush-Middle River	487.53	0.82	\$5,302.00	\$4,332.76	\$2,584,862.83	\$2,112,335.33	
690	Warroad	1161.64	0.82	\$5,302.00	\$4,328.58	\$6,159,031.19	\$5,028,268.11	
739	Kimball	771.37	0.82	\$5,302.00	\$4,325.36	\$4,089,785.64	\$3,336,436.84	
564	Thief River Falls	2286.73	0.82	\$5,302.00	\$4,324.72	\$12,124,222.95	\$9,889,457.61	
47	Sauk Rapids-Rice	4592.92	0.82	\$5,302.00	\$4,322.08	\$24,351,635.33	\$19,850,923.63	
561	Goodridge	212.82	0.81	\$5,302.00	\$4,318.96	\$1,128,376.94	\$919,164.84	
2364	Belgrade-Brooten-Elrosa	750.40	0.81	\$5,302.00	\$4,299.73	\$3,978,609.71	\$3,226,505.04	
743	Sauk Centre	1075.26	0.81	\$5,302.00	\$4,299.33	\$5,701,037.22	\$4,622,906.48	
51	Foley	2104.85	0.81	\$5,302.00	\$4,293.03	\$11,159,920.00	\$9,036,179.71	
2687	Howard Lake-Waverly-Winsted	1276.36	0.81	\$5,302.00	\$4,292.51	\$6,767,234.21	\$5,478,769.87	
2	Hill City	328.93	0.81	\$5,302.00	\$4,289.22	\$1,743,960.35	\$1,410,831.30	
4	McGregor	467.32	0.81	\$5,302.00	\$4,289.22	\$2,477,730.64	\$2,004,437.73	
441	Marshall County Central	451.34	0.81	\$5,302.00	\$4,276.54	\$2,392,983.18	\$1,930,155.06	
2856	Stephen-Argyle Central	365.90	0.81	\$5,302.00	\$4,276.54	\$1,939,977.26	\$1,564,765.25	
97	Moose Lake	730.51	0.81	\$5,302.00	\$4,274.36	\$3,873,142.02	\$3,122,443.77	
1	Aitkin	1427.10	0.81	\$5,302.00	\$4,270.56	\$7,566,460.07	\$6,094,491.08	

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2176	Warren-Alvarado-Oslo	485.55	0.81	\$5,302.00	\$4,268.81	\$2,574,375.50	\$2,072,713.24	
166	Cook County	527.74	0.80	\$5,302.00	\$4,262.70	\$2,798,081.17	\$2,249,601.95	
2135	Maple River	1201.52	0.80	\$5,302.00	\$4,236.31	\$6,370,464.34	\$5,090,017.63	
2358	Tri-County	249.10	0.80	\$5,302.00	\$4,235.69	\$1,320,749.41	\$1,055,126.85	
463	Eden Valley-Watkins	1096.40	0.80	\$5,302.00	\$4,230.21	\$5,813,112.80	\$4,637,997.93	
595	East Grand Forks	2011.99	0.80	\$5,302.00	\$4,230.14	\$10,667,544.47	\$8,510,968.38	
600	Fisher	298.02	0.80	\$5,302.00	\$4,230.14	\$1,580,100.62	\$1,260,663.73	
593	Crookston	1428.64	0.80	\$5,302.00	\$4,230.11	\$7,574,660.99	\$6,043,317.97	
2609	Win-E-Mac	491.08	0.80	\$5,302.00	\$4,229.34	\$2,603,695.56	\$2,076,936.77	
466	Dassel-Cokato	2549.49	0.80	\$5,302.00	\$4,227.26	\$13,517,379.23	\$10,777,351.38	
599	Fertile-Beltrami	503.34	0.80	\$5,302.00	\$4,226.66	\$2,668,729.62	\$2,127,465.76	
2171	Kittson Central	317.96	0.80	\$5,302.00	\$4,222.07	\$1,685,844.57	\$1,342,464.27	
356	Lancaster	180.99	0.80	\$5,302.00	\$4,222.07	\$959,626.89	\$764,165.83	
592	Climax-Shelly	163.23	0.80	\$5,302.00	\$4,220.32	\$865,447.31	\$688,884.73	
2071	Lake Crystal-Wellcome Memorial	972.79	0.79	\$5,302.00	\$4,213.71	\$5,157,732.58	\$4,099,051.98	
75	St. Clair	752.36	0.79	\$5,302.00	\$4,213.64	\$3,988,986.21	\$3,170,154.42	
2536	Granada-Huntley-East Chain	234.80	0.79	\$5,302.00	\$4,212.84	\$1,244,929.71	\$989,191.35	
77	Mankato	8594.51	0.79	\$5,302.00	\$4,210.66	\$45,568,104.14	\$36,188,570.57	
507	Nicollet	378.02	0.79	\$5,302.00	\$4,201.17	\$2,004,251.44	\$1,588,119.51	

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2835	Janesville-Waldorf-Pemberton	695.16	0.79	\$5,302.00	\$4,199.13	\$3,685,743.62	\$2,919,072.84	
447	Grygla	185.31	0.79	\$5,302.00	\$4,197.91	\$982,525.96	\$777,923.71	
829	Waseca	2147.21	0.79	\$5,302.00	\$4,197.37	\$11,384,480.91	\$9,012,618.11	
508	St. Peter	2187.94	0.79	\$5,302.00	\$4,196.80	\$11,600,467.65	\$9,182,345.61	
2215	Norman County East	369.54	0.79	\$5,302.00	\$4,194.68	\$1,959,322.29	\$1,550,120.63	
601	Fosston	755.87	0.79	\$5,302.00	\$4,192.99	\$4,007,647.91	\$3,169,372.59	
2527	Norman County West	326.97	0.79	\$5,302.00	\$4,191.99	\$1,733,594.94	\$1,370,655.88	
2854	Ada-Borup	568.72	0.79	\$5,302.00	\$4,190.15	\$3,015,354.29	\$2,383,021.63	
630	Red Lake Falls	423.65	0.79	\$5,302.00	\$4,188.46	\$2,246,192.01	\$1,774,439.87	
424	Lester Prairie	464.80	0.79	\$5,302.00	\$4,185.96	\$2,464,384.14	\$1,945,644.88	
2859	Glencoe-Silver Lake	1864.48	0.79	\$5,302.00	\$4,183.04	\$9,885,488.02	\$7,799,211.71	
2752	Fairmont Area	2119.04	0.79	\$5,302.00	\$4,182.87	\$11,235,150.08	\$8,863,664.90	
2448	Martin County West	892.56	0.79	\$5,302.00	\$4,182.61	\$4,732,358.42	\$3,733,235.15	
423	Hutchinson	3373.45	0.79	\$5,302.00	\$4,181.29	\$17,886,031.90	\$14,105,362.81	
88	New Ulm	2272.96	0.79	\$5,302.00	\$4,178.09	\$12,051,218.01	\$9,496,616.62	
2397	Le Sueur-Henderson	1204.57	0.79	\$5,302.00	\$4,174.10	\$6,386,618.60	\$5,027,983.80	
84	Sleepy Eye	646.49	0.79	\$5,302.00	\$4,173.73	\$3,427,678.33	\$2,698,268.71	
391	Cleveland	522.24	0.79	\$5,302.00	\$4,173.15	\$2,768,900.57	\$2,179,375.71	
458	Truman	256.75	0.79	\$5,302.00	\$4,164.31	\$1,361,309.94	\$1,069,203.91	

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
2365	G.F.W.	935.76	0.78	\$5,302.00	\$4,156.50	\$4,961,390.15	\$3,889,478.06	
2310	Sibley East	1429.94	0.78	\$5,302.00	\$4,156.41	\$7,581,563.09	\$5,943,438.98	
2159	Buffalo Lake-Hector-Stewart	636.54	0.78	\$5,302.00	\$4,155.66	\$3,374,928.10	\$2,645,238.59	
2890	Renville County West	593.96	0.78	\$5,302.00	\$4,145.92	\$3,149,149.41	\$2,462,489.96	
2534	Bird Island-Olivia-Lake Lillian	836.24	0.78	\$5,302.00	\$4,145.45	\$4,433,765.69	\$3,466,607.56	
85	Springfield	679.41	0.78	\$5,302.00	\$4,141.47	\$3,602,209.34	\$2,813,735.51	
477	Princeton	3754.24	0.78	\$5,302.00	\$4,120.36	\$19,904,976.31	\$15,468,831.98	
81	Comfrey	186.93	0.78	\$5,302.00	\$4,118.96	\$991,108.13	\$769,961.12	
837	Madelia	614.45	0.78	\$5,302.00	\$4,111.61	\$3,257,802.81	\$2,526,372.72	
345	New London-Spicer	1617.66	0.78	\$5,302.00	\$4,110.53	\$8,576,806.81	\$6,649,413.95	
815	Prinsburg	0.34	0.78	\$5,302.00	\$4,110.53	\$1,783.46	\$1,382.68	
347	Willmar	4696.99	0.78	\$5,302.00	\$4,110.53	\$24,903,420.94	\$19,307,086.91	
836	Butterfield-Odin	282.59	0.77	\$5,302.00	\$4,104.26	\$1,498,265.67	\$1,159,803.03	
840	St. James	1184.85	0.77	\$5,302.00	\$4,103.50	\$6,282,060.93	\$4,862,024.51	
2396	A.C.G.C.	882.11	0.77	\$5,302.00	\$4,103.25	\$4,676,926.63	\$3,619,502.65	
771	Chokio-Alberta	181.88	0.77	\$5,302.00	\$4,100.79	\$964,317.16	\$745,844.15	
768	Hancock	372.75	0.77	\$5,302.00	\$4,097.88	\$1,976,304.59	\$1,527,472.82	
465	Litchfield	1980.69	0.77	\$5,302.00	\$4,095.57	\$10,501,597.79	\$8,112,038.45	
2149	Minnewaska	1205.54	0.77	\$5,302.00	\$4,073.24	\$6,391,749.47	\$4,910,439.62	
206	Alexandria	4578.34	0.77	\$5,302.00	\$4,065.29	\$24,274,358.68	\$18,612,292.53	
415	Lynd	182.79	0.76	\$5,302.00	\$4,048.85	\$969,173.79	\$740,105.30	

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
413	Marshall	2579.33	0.76	\$5,302.00	\$4,048.85	\$13,675,591.75	\$10,443,305.54	
414	Minneota	545.05	0.76	\$5,302.00	\$4,039.02	\$2,889,871.01	\$2,201,479.53	
2164	Dilworth-Glyndon-Felton	1717.02	0.76	\$5,302.00	\$4,037.90	\$9,103,624.13	\$6,933,137.62	
150	Hawley	1090.81	0.76	\$5,302.00	\$4,037.90	\$5,783,453.41	\$4,404,562.16	
152	Moorhead	6515.90	0.76	\$5,302.00	\$4,037.90	\$34,547,307.10	\$26,310,536.44	
146	Barnesville	1012.72	0.76	\$5,302.00	\$4,036.25	\$5,369,457.35	\$4,087,600.96	
914	Ulen-Hitterdal	357.81	0.76	\$5,302.00	\$4,036.11	\$1,897,103.32	\$1,444,158.07	
547	Parkers Prairie	590.50	0.76	\$5,302.00	\$4,034.86	\$3,130,843.78	\$2,382,596.69	
548	Pelican Rapids	1052.90	0.76	\$5,302.00	\$4,024.74	\$5,582,491.71	\$4,237,665.44	
542	Battle Lake	514.45	0.76	\$5,302.00	\$4,024.64	\$2,727,635.38	\$2,070,491.89	
545	Henning	443.66	0.76	\$5,302.00	\$4,024.64	\$2,352,285.32	\$1,785,571.38	
550	Underwood	650.69	0.76	\$5,302.00	\$4,024.64	\$3,449,945.52	\$2,618,782.65	
544	Fergus Falls	2924.73	0.76	\$5,302.00	\$4,024.64	\$15,506,910.54	\$11,770,975.75	
549	Perham-Dent	1563.19	0.76	\$5,302.00	\$4,024.64	\$8,288,059.22	\$6,291,293.76	
553	New York Mills	816.91	0.76	\$5,302.00	\$4,024.60	\$4,331,240.91	\$3,287,720.95	
2904	Tracy Area	872.10	0.76	\$5,302.00	\$4,023.86	\$4,623,859.08	\$3,509,193.03	
850	Rothsay	292.40	0.76	\$5,302.00	\$4,023.54	\$1,550,328.18	\$1,176,501.82	
2754	Cedar Mountain	590.76	0.76	\$5,302.00	\$4,023.34	\$3,132,216.13	\$2,376,832.73	
846	Breckenridge	815.88	0.76	\$5,302.00	\$4,022.62	\$4,325,811.67	\$3,281,989.56	
23	Frazee-Vergas	1047.43	0.76	\$5,302.00	\$4,020.30	\$5,553,468.56	\$4,210,980.56	
2889	Lake Park-Audubon	729.48	0.76	\$5,302.00	\$4,020.23	\$3,867,685.39	\$2,932,667.25	
2144	Chisago Lakes	3839.43	0.76	\$5,302.00	\$4,020.14	\$20,356,667.71	\$15,435,052.53	
22	Detroit Lakes	3287.02	0.76	\$5,302.00	\$4,019.80	\$17,427,797.09	\$13,213,183.48	

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
25	Pine Point	76.41	0.76	\$5,302.00	\$4,019.74	\$405,104.61	\$307,132.21	
2342	West Central Area	842.28	0.76	\$5,302.00	\$4,019.54	\$4,465,768.56	\$3,385,578.50	
261	Ashby	291.32	0.76	\$5,302.00	\$4,015.26	\$1,544,557.43	\$1,169,710.89	
511	Adrian	691.33	0.76	\$5,302.00	\$4,013.11	\$3,665,420.76	\$2,774,375.48	
518	Worthington Area	3200.49	0.76	\$5,302.00	\$4,013.11	\$16,968,987.38	\$12,843,912.20	
264	Herman-Norcross	98.10	0.76	\$5,302.00	\$4,009.18	\$520,111.58	\$393,289.08	
852	Campbell-Tintah	143.55	0.76	\$5,302.00	\$4,009.09	\$761,080.31	\$575,488.29	
2167	Lakeview	741.24	0.76	\$5,302.00	\$4,008.87	\$3,930,038.57	\$2,971,523.39	
514	Ellsworth	188.85	0.76	\$5,302.00	\$4,006.14	\$1,001,276.14	\$756,554.10	
2180	M.A.C.C.R.A.Y.	757.29	0.75	\$5,302.00	\$3,999.67	\$4,015,137.39	\$3,028,899.40	
775	Kerkhoven-Murdock-Sunburg	686.78	0.75	\$5,302.00	\$3,993.51	\$3,641,286.35	\$2,742,647.23	
2895	Jackson County Central	1417.97	0.75	\$5,302.00	\$3,988.93	\$7,518,076.94	\$5,656,176.74	
330	Heron Lake-Okabena	357.13	0.75	\$5,302.00	\$3,987.68	\$1,893,480.21	\$1,424,102.95	
2311	Clearbrook-Gonvick	518.27	0.75	\$5,302.00	\$3,978.93	\$2,747,851.63	\$2,062,147.66	
911	Cambridge-Isanti	6002.59	0.75	\$5,302.00	\$3,978.58	\$31,825,742.78	\$23,881,822.12	
36	Kelliher	289.69	0.75	\$5,302.00	\$3,978.57	\$1,535,946.98	\$1,152,559.60	
213	Osakis	1009.73	0.75	\$5,302.00	\$3,976.88	\$5,353,572.55	\$4,015,565.37	
473	Isle	557.29	0.75	\$5,302.00	\$3,975.71	\$2,954,762.18	\$2,215,630.16	
138	North Branch	3521.47	0.75	\$5,302.00	\$3,971.99	\$18,670,809.55	\$13,987,227.43	
801	Browns Valley	91.41	0.75	\$5,302.00	\$3,971.32	\$484,669.15	\$363,028.32	
323	Franconia	37.33	0.75	\$5,302.00	\$3,971.32	\$197,907.75	\$148,237.45	

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
803	Wheaton Area	470.19	0.75	\$5,302.00	\$3,971.32	\$2,492,931.47	\$1,867,262.87	
32	Blackduck	612.62	0.75	\$5,302.00	\$3,971.23	\$3,248,130.89	\$2,432,867.56	
435	Waubun-Ogema-White Earth	666.72	0.75	\$5,302.00	\$3,970.34	\$3,534,960.04	\$2,647,114.50	
777	Benson	995.60	0.75	\$5,302.00	\$3,970.20	\$5,278,670.71	\$3,952,725.81	
38	Red Lake	1508.34	0.75	\$5,302.00	\$3,968.32	\$7,997,192.17	\$5,985,553.41	
505	Fulda	399.47	0.75	\$5,302.00	\$3,966.27	\$2,117,995.24	\$1,584,409.12	
2897	Redwood Area	1264.71	0.75	\$5,302.00	\$3,963.66	\$6,705,472.83	\$5,012,868.83	
31	Bemidji	5771.70	0.75	\$5,302.00	\$3,963.49	\$30,601,558.70	\$22,876,080.67	
139	Rush City	1055.56	0.75	\$5,302.00	\$3,962.76	\$5,596,584.42	\$4,182,932.32	
2184	Luverne	1394.79	0.75	\$5,302.00	\$3,962.39	\$7,395,197.79	\$5,526,722.96	
671	Hills-Beaver Creek	380.66	0.75	\$5,302.00	\$3,961.52	\$2,018,239.27	\$1,507,977.37	
2902	RTR	627.00	0.75	\$5,302.00	\$3,961.35	\$3,324,366.63	\$2,483,775.13	
162	Bagley	1138.25	0.75	\$5,302.00	\$3,960.37	\$6,035,022.26	\$4,507,903.87	
177	Windom	1126.39	0.75	\$5,302.00	\$3,960.37	\$5,972,109.18	\$4,460,909.51	
173	Mountain Lake	567.38	0.75	\$5,302.00	\$3,958.64	\$3,008,259.36	\$2,246,058.52	
2884	Red Rock Central	453.65	0.75	\$5,302.00	\$3,954.28	\$2,405,250.49	\$1,793,857.31	
2169	Murray County Central	829.41	0.75	\$5,302.00	\$3,951.90	\$4,397,554.31	\$3,277,758.08	
314	Braham	961.60	0.75	\$5,302.00	\$3,950.73	\$5,098,376.69	\$3,798,998.80	
2898	Westbrook-Walnut Grove	476.26	0.74	\$5,302.00	\$3,949.98	\$2,525,124.47	\$1,881,214.95	
635	Milroy	67.98	0.74	\$5,302.00	\$3,948.94	\$360,427.78	\$268,447.58	
129	Montevideo	1635.14	0.74	\$5,302.00	\$3,947.00	\$8,669,506.98	\$6,453,888.21	



#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
2190	Yellow Medicine East	930.97	0.74	\$5,302.00	\$3,944.74	\$4,936,014.33	\$3,672,445.71	
2853	Lac Qui Parle Valley	895.30	0.74	\$5,302.00	\$3,944.17	\$4,746,879.38	\$3,531,215.87	
640	Wabasso	457.29	0.74	\$5,302.00	\$3,942.50	\$2,424,572.79	\$1,802,880.83	
891	Canby	583.68	0.74	\$5,302.00	\$3,938.21	\$3,094,681.96	\$2,298,660.43	
581	Edgerton	430.38	0.74	\$5,302.00	\$3,936.95	\$2,281,880.06	\$1,694,386.94	
309	Park Rapids	1727.43	0.74	\$5,302.00	\$3,930.18	\$9,158,841.68	\$6,789,113.46	
402	Hendricks	108.61	0.74	\$5,302.00	\$3,929.53	\$575,860.82	\$426,793.97	
403	Ivanhoe	217.32	0.74	\$5,302.00	\$3,929.53	\$1,152,254.83	\$853,983.11	
404	Lake Benton	187.18	0.74	\$5,302.00	\$3,929.49	\$992,433.66	\$735,526.54	
378	Dawson-Boyd	581.05	0.74	\$5,302.00	\$3,927.30	\$3,080,721.80	\$2,281,955.72	
2903	Ortonville	568.72	0.74	\$5,302.00	\$3,924.88	\$3,015,364.04	\$2,232,167.76	
2689	Pipestone Area	1300.26	0.74	\$5,302.00	\$3,922.12	\$6,893,990.39	\$5,099,778.95	
2155	Wadena-Deer Creek	1179.48	0.74	\$5,302.00	\$3,915.56	\$6,253,602.96	\$4,618,326.70	
2888	Clinton-Graceville-Beardsley	391.65	0.74	\$5,302.00	\$3,914.31	\$2,076,508.03	\$1,533,025.69	
306	Laporte	300.86	0.74	\$5,302.00	\$3,914.25	\$1,595,183.73	\$1,177,660.01	
308	Nevis	658.68	0.74	\$5,302.00	\$3,914.25	\$3,492,310.76	\$2,578,232.62	
821	Menahga	1056.06	0.74	\$5,302.00	\$3,913.53	\$5,599,208.91	\$4,132,908.86	
333	Ogilvie	603.31	0.74	\$5,302.00	\$3,910.03	\$3,198,760.59	\$2,358,966.11	
332	Mora	2002.30	0.74	\$5,302.00	\$3,906.47	\$10,616,201.28	\$7,821,933.16	
820	Sebeka	577.00	0.74	\$5,302.00	\$3,898.18	\$3,059,255.38	\$2,249,249.28	
912	Milaca	2108.64	0.74	\$5,302.00	\$3,898.11	\$11,180,027.09	\$8,219,730.88	

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
485	Royalton	986.45	0.73	\$5,302.00	\$3,886.73	\$5,230,142.75	\$3,834,050.28	
432	Mahnomen	689.90	0.73	\$5,302.00	\$3,886.58	\$3,657,855.10	\$2,681,354.92	
480	Onamia	691.87	0.73	\$5,302.00	\$3,877.87	\$3,668,269.79	\$2,682,961.28	
786	Bertha-Hewitt	477.59	0.73	\$5,302.00	\$3,877.02	\$2,532,156.46	\$1,851,608.97	
182	Crosby-Ironton	1293.12	0.73	\$5,302.00	\$3,873.04	\$6,856,143.13	\$5,008,319.38	
181	Brainerd	7356.94	0.73	\$5,302.00	\$3,868.31	\$39,006,515.28	\$28,458,921.40	
818	Verndale	587.37	0.73	\$5,302.00	\$3,867.39	\$3,114,219.83	\$2,271,579.02	
487	Upsala	415.07	0.73	\$5,302.00	\$3,865.48	\$2,200,712.64	\$1,604,451.20	
2165	Hinckley-Finlayson	1078.82	0.73	\$5,302.00	\$3,863.92	\$5,719,915.55	\$4,168,480.33	
186	Pequot Lakes	1854.74	0.73	\$5,302.00	\$3,862.62	\$9,833,829.48	\$7,164,159.04	
390	Lake of the Woods	549.18	0.73	\$5,302.00	\$3,858.63	\$2,911,741.76	\$2,119,073.77	
577	Willow River	487.62	0.73	\$5,302.00	\$3,847.97	\$2,585,364.28	\$1,876,350.54	
2753	Long Prairie-Grey Eagle	1052.04	0.73	\$5,302.00	\$3,847.95	\$5,577,938.51	\$4,048,208.82	
787	Browerville	479.13	0.73	\$5,302.00	\$3,845.37	\$2,540,340.15	\$1,842,427.20	
2759	Eagle Valley	321.94	0.73	\$5,302.00	\$3,845.37	\$1,706,915.28	\$1,237,970.88	
2580	East Central	872.49	0.73	\$5,302.00	\$3,844.14	\$4,625,946.75	\$3,353,977.28	
578	Pine City	1927.97	0.72	\$5,302.00	\$3,839.91	\$10,222,118.15	\$7,403,240.54	
486	Swanville Area	394.19	0.72	\$5,302.00	\$3,837.79	\$2,090,000.68	\$1,512,821.15	
2170	Staples-Motley	1395.21	0.72	\$5,302.00	\$3,832.19	\$7,397,387.51	\$5,346,691.80	
484	Pierz	1290.19	0.72	\$5,302.00	\$3,831.25	\$6,840,603.04	\$4,943,054.69	
482	Little Falls	2868.66	0.72	\$5,302.00	\$3,830.99	\$15,209,651.23	\$10,989,825.99	
115	Cass Lake-Bena	1251.76	0.72	\$5,302.00	\$3,791.59	\$6,636,836.82	\$4,746,167.36	

#	School District Name	AMCPU (FY 2014)	GCEI	Basic Revenue per Pupil (FY 2014)	GCEI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total GCEI Adjusted Basic Revenue	Needed additional revenue for those districts with GCEI>1
113	Walker-Hackensack-Akeley	870.18	0.71	\$5,302.00	\$3,788.41	\$4,613,669.21	\$3,296,577.13	
2174	Pine River-Backus	1008.93	0.71	\$5,302.00	\$3,765.61	\$5,349,365.56	\$3,799,246.90	
116	Pillager	1068.17	0.71	\$5,302.00	\$3,757.04	\$5,663,410.83	\$4,013,143.63	
118	Northland Community	407.53	0.71	\$5,302.00	\$3,749.11	\$2,160,724.71	\$1,527,874.14	

## Appendix B: MN GCEI Funding Calculations: Location Equity Revenue FY2015

#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
<b>Formulas Used</b>				\$424	\$424 * GCEI	AMCPU * Location Equity Revenue per Pupil	AMCPU * Adjusted GCEI Location Equity Revenue per Pupil	Total Adjusted GCEI Location Equity Revenue - Total Location Equity Revenue (only for districts with GCEI >1)
271	Bloomington	11956.45	1.12	\$424.00	\$475.08	\$5,069,533.96	\$5,680,211.49	\$610,677.53
286	Brooklyn Center	2558.76	1.12	\$424.00	\$475.08	\$1,084,913.82	\$1,215,602.85	\$130,689.03
272	Eden Prairie	10730.80	1.12	\$424.00	\$475.08	\$4,549,859.79	\$5,097,937.22	\$548,077.43
273	Edina	9788.20	1.12	\$424.00	\$475.08	\$4,150,198.50	\$4,650,132.61	\$499,934.11
270	Hopkins	7992.86	1.12	\$424.00	\$475.08	\$3,388,973.32	\$3,797,210.03	\$408,236.71
9999	Minneapolis	39836.89	1.12	\$424.00	\$475.08	\$16,890,843.06	\$18,925,518.90	\$2,034,675.84
278	Orono	3203.43	1.12	\$424.00	\$475.08	\$1,358,252.57	\$1,521,868.06	\$163,615.50
279	Osseo	23659.46	1.12	\$424.00	\$475.08	\$10,031,608.92	\$11,240,019.43	\$1,208,410.51
280	Richfield	5014.10	1.12	\$424.00	\$475.08	\$2,125,978.67	\$2,382,074.67	\$256,096.01
281	Robbinsdale	14092.04	1.12	\$424.00	\$475.08	\$5,975,025.00	\$6,694,778.24	\$719,753.24
283	St. Louis Park	5151.15	1.12	\$424.00	\$475.08	\$2,184,085.72	\$2,447,181.32	\$263,095.60
284	Wayzata	12544.19	1.12	\$424.00	\$475.08	\$5,318,736.56	\$5,959,433.11	\$640,696.55
277	Westonka	2562.18	1.12	\$424.00	\$475.08	\$1,086,364.31	\$1,217,228.07	\$130,863.76
276	Mnetonka	11061.02	1.11	\$424.00	\$471.14	\$4,689,874.18	\$5,211,344.42	\$521,470.25

#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
282	St. Anthony-New Brighton	2039.78	1.11	\$424.00	\$470.79	\$864,867.94	\$960,314.65	\$95,446.70
621	Mounds View	11797.80	1.10	\$424.00	\$466.09	\$5,002,268.64	\$5,498,794.57	\$496,525.93
623	Roseville	8455.57	1.10	\$424.00	\$466.09	\$3,585,159.56	\$3,941,023.03	\$355,863.47
625	St. Paul	42866.28	1.10	\$424.00	\$466.09	\$18,175,302.45	\$19,979,385.66	\$1,804,083.22
624	White Bear Lake	9422.01	1.09	\$424.00	\$462.01	\$3,994,933.09	\$4,353,057.24	\$358,124.16
110	Waconia	4226.16	1.08	\$424.00	\$459.34	\$1,791,891.84	\$1,941,248.11	\$149,356.27
11	Anoka-Hennepin	43225.45	1.08	\$424.00	\$458.28	\$18,327,588.80	\$19,809,255.69	\$1,481,666.89
622	North St. Paul-Maplewood-Oakdale	12655.41	1.08	\$424.00	\$457.34	\$5,365,893.33	\$5,787,843.10	\$421,949.77
192	Farmington Area	7528.66	1.08	\$424.00	\$456.27	\$3,192,149.93	\$3,435,082.35	\$242,932.41
199	Inver Grove Heights	4386.65	1.08	\$424.00	\$456.27	\$1,859,938.33	\$2,001,485.35	\$141,547.02
196	Rosemount-Apple Valley-Eagan	31055.57	1.08	\$424.00	\$456.27	\$13,167,560.70	\$14,169,652.50	\$1,002,091.81
6	South St. Paul	3896.05	1.08	\$424.00	\$456.27	\$1,651,926.05	\$1,777,642.69	\$125,716.65
197	West St. Paul-Mendota Hts.-Eagan	5472.07	1.08	\$424.00	\$456.27	\$2,320,155.56	\$2,496,726.52	\$176,570.96
200	Hastings	5325.82	1.07	\$424.00	\$455.64	\$2,258,147.45	\$2,426,669.93	\$168,522.48
194	Lakeville	12503.07	1.07	\$424.00	\$455.40	\$5,301,301.69	\$5,693,892.11	\$392,590.42
112	Eastern Carver County	10729.22	1.07	\$424.00	\$455.16	\$4,549,189.70	\$4,883,527.05	\$334,337.34
191	Burnsville-Eagan-Savage	10907.58	1.07	\$424.00	\$454.99	\$4,624,813.11	\$4,962,872.73	\$338,059.62
12	Centennial	7487.30	1.07	\$424.00	\$453.76	\$3,174,616.05	\$3,397,403.95	\$222,787.90
13	Columbia Heights	3622.79	1.07	\$424.00	\$453.76	\$1,536,060.84	\$1,643,858.37	\$107,797.53

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14	Fridley	3355.26	1.07	\$424.00	\$453.76	\$1,422,628.12	\$1,522,465.18	\$99,837.06
16	Spring Lake Park	6174.95	1.07	\$424.00	\$453.76	\$2,618,179.65	\$2,801,918.01	\$183,738.36
108	Central	1148.86	1.07	\$424.00	\$452.67	\$487,117.35	\$520,059.09	\$32,941.73
717	Jordan	2075.95	1.06	\$424.00	\$450.37	\$880,203.65	\$934,940.94	\$54,737.30
719	Prior Lake-Savage Area	8419.62	1.06	\$424.00	\$450.37	\$3,569,919.30	\$3,791,922.16	\$222,002.86
720	Shakopee	8730.99	1.06	\$424.00	\$450.37	\$3,701,937.64	\$3,932,150.34	\$230,212.70
111	Watertown-Mayer	1971.67	1.06	\$424.00	\$447.60	\$835,988.08	\$882,516.57	\$46,528.49
195	Randolph	663.72	1.05	\$424.00	\$446.73	\$281,417.70	\$296,504.35	\$15,086.64
832	Mahtomedi	3824.63	1.05	\$424.00	\$446.50	\$1,621,641.00	\$1,707,676.70	\$86,035.70
833	South Washington County	20586.85	1.05	\$424.00	\$446.50	\$8,728,826.10	\$9,191,931.45	\$463,105.36
834	Stillwater Area	9859.63	1.05	\$424.00	\$446.50	\$4,180,481.58	\$4,402,275.83	\$221,794.25
15	St. Francis	5587.49	1.05	\$424.00	\$443.47	\$2,369,094.91	\$2,477,896.92	\$108,802.01
716	Belle Plaine	1874.20	1.04	\$424.00	\$440.86	\$794,659.95	\$826,265.19	\$31,605.24
831	Forest Lake Area	7836.12	1.01	\$424.00	\$428.95	\$3,322,514.88	\$3,361,278.94	\$38,764.06
883	Rockford Area	1839.76	0.97	\$424.00	\$412.24	\$780,058.24	\$758,419.21	
721	New Prague Area	4515.47	0.97	\$424.00	\$410.52	\$1,914,557.58	\$1,853,670.41	
533	Dover-Eyota	1438.30	0.93	\$424.00	\$395.44	\$609,837.50	\$568,764.21	
535	Rochester	18749.29	0.93	\$424.00	\$395.36	\$7,949,696.84	\$7,412,738.91	
531	Byron	2175.52	0.93	\$424.00	\$395.11	\$922,420.48	\$859,559.80	
534	Stewartville	2244.42	0.93	\$424.00	\$393.07	\$951,631.96	\$882,204.74	
255	Pine Island	1392.21	0.91	\$424.00	\$385.45	\$590,298.74	\$536,623.72	
659	Northfield	4317.51	0.91	\$424.00	\$385.19	\$1,830,622.30	\$1,663,059.19	

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879	Delano	2704.99	0.90	\$424.00	\$381.20	\$1,146,916.18	\$1,031,144.48	
495	Grand Meadow	445.02	0.89	\$424.00	\$379.42	\$188,688.12	\$168,851.16	
500	Southland	541.56	0.89	\$424.00	\$379.42	\$229,621.98	\$205,481.60	
252	Cannon Falls	1385.85	0.89	\$424.00	\$379.35	\$587,598.28	\$525,723.93	
492	Austin	5245.96	0.89	\$424.00	\$379.25	\$2,224,288.74	\$1,989,524.94	
497	Lyle	268.92	0.89	\$424.00	\$378.77	\$114,021.05	\$101,857.01	
227	Chatfield	1048.06	0.89	\$424.00	\$378.43	\$444,377.44	\$396,620.21	
256	Red Wing	3192.81	0.89	\$424.00	\$377.86	\$1,353,751.75	\$1,206,426.48	
2172	Kenyon-Wanamingo	948.64	0.89	\$424.00	\$377.81	\$402,223.92	\$358,409.31	
203	Hayfield	883.64	0.89	\$424.00	\$377.54	\$374,663.25	\$333,606.94	
253	Goodhue	756.02	0.89	\$424.00	\$377.42	\$320,550.36	\$285,334.50	
728	Elk River Area	14892.04	0.89	\$424.00	\$377.28	\$6,314,225.81	\$5,618,543.90	
656	Faribault	4494.42	0.89	\$424.00	\$377.19	\$1,905,634.35	\$1,695,245.25	
761	Owatonna	5521.94	0.89	\$424.00	\$376.65	\$2,341,301.41	\$2,079,854.64	
763	Medford	973.41	0.89	\$424.00	\$376.60	\$412,725.29	\$366,582.22	
756	Blooming Prairie	826.88	0.89	\$424.00	\$376.18	\$350,596.70	\$311,052.98	
499	Leroy-Ostrander	325.77	0.89	\$424.00	\$375.44	\$138,127.85	\$122,309.21	
2805	Zumbrota-Mazeppa	1320.70	0.88	\$424.00	\$375.20	\$559,976.80	\$495,524.71	
204	Kasson-Mantorville	2413.71	0.88	\$424.00	\$374.72	\$1,023,412.61	\$904,470.33	
2125	Triton	1390.66	0.88	\$424.00	\$374.54	\$589,637.72	\$520,853.68	
858	St. Charles	1108.57	0.88	\$424.00	\$374.53	\$470,031.98	\$415,192.23	
857	Lewiston-Altura	885.96	0.88	\$424.00	\$373.69	\$375,648.74	\$331,071.84	
861	Winona Area	3657.39	0.88	\$424.00	\$373.68	\$1,550,735.06	\$1,366,678.94	
241	Albert Lea	3719.14	0.88	\$424.00	\$371.50	\$1,576,914.51	\$1,381,644.29	

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2886	Glenville-Emmons	428.38	0.88	\$424.00	\$371.50	\$181,633.12	\$159,141.39	
242	Alden-Conger	579.24	0.88	\$424.00	\$371.39	\$245,598.61	\$215,126.20	
813	Lake City	1423.61	0.87	\$424.00	\$370.74	\$603,609.71	\$527,784.17	
2899	Plainview-Elgin-Millville	1678.38	0.87	\$424.00	\$370.31	\$711,632.13	\$621,519.12	
811	Wabasha-Kellogg	682.82	0.87	\$424.00	\$368.43	\$289,513.88	\$251,570.09	
239	Rushford-Peterson	764.41	0.86	\$424.00	\$365.23	\$324,109.82	\$279,185.14	
2137	Kingsland	700.95	0.86	\$424.00	\$364.77	\$297,204.85	\$255,689.88	
300	La Crescent-Hokah	1437.83	0.86	\$424.00	\$364.64	\$609,640.27	\$524,296.92	
294	Houston	3027.87	0.86	\$424.00	\$364.44	\$1,283,815.18	\$1,103,465.48	
2198	Fillmore Central	626.98	0.86	\$424.00	\$364.33	\$265,839.80	\$228,426.48	
229	Lanesboro	387.47	0.86	\$424.00	\$364.33	\$164,288.10	\$141,166.80	
238	Mabel-Canton	291.31	0.86	\$424.00	\$364.32	\$123,515.02	\$106,130.28	
299	Caledonia	783.35	0.86	\$424.00	\$363.84	\$332,141.68	\$285,018.13	
297	Spring Grove	409.01	0.86	\$424.00	\$363.84	\$173,418.97	\$148,814.65	
877	Buffalo-Hanover-Montrose	6734.35	0.85	\$424.00	\$361.21	\$2,855,363.98	\$2,432,540.94	
2168	N.R.H.E.G.	1111.63	0.85	\$424.00	\$358.30	\$471,330.27	\$398,300.57	
695	Chisholm	844.92	0.84	\$424.00	\$356.21	\$358,244.80	\$300,971.91	
709	Duluth	9702.94	0.84	\$424.00	\$356.21	\$4,114,045.51	\$3,456,329.73	
696	Ely	635.24	0.84	\$424.00	\$356.21	\$269,342.18	\$226,282.23	
2154	Eveleth-Gilbert	1259.17	0.84	\$424.00	\$356.21	\$533,888.08	\$448,534.96	
700	Hermantown	2341.65	0.84	\$424.00	\$356.21	\$992,859.46	\$834,130.22	
2711	Mesabi East	1072.81	0.84	\$424.00	\$356.21	\$454,870.59	\$382,150.06	



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712	Mountain Iron-Buhl	571.69	0.84	\$424.00	\$356.21	\$242,394.44	\$203,642.64	
704	Proctor	2064.44	0.84	\$424.00	\$356.21	\$875,321.71	\$735,383.32	
706	Virginia	1976.58	0.84	\$424.00	\$356.21	\$838,068.22	\$704,085.58	
701	Hibbing	2701.35	0.84	\$424.00	\$356.21	\$1,145,372.75	\$962,258.14	
2142	St. Louis County	2106.89	0.84	\$424.00	\$356.21	\$893,319.93	\$750,492.90	
698	Floodwood	310.13	0.84	\$424.00	\$356.12	\$131,496.82	\$110,446.15	
707	Nett Lake	147.47	0.84	\$424.00	\$355.99	\$62,527.70	\$52,498.18	
381	Lake Superior	1621.49	0.84	\$424.00	\$355.46	\$687,511.69	\$576,380.56	
361	International Falls	1344.85	0.84	\$424.00	\$354.99	\$570,216.13	\$477,412.40	
362	Littlefork-Big Falls	407.49	0.84	\$424.00	\$354.99	\$172,775.34	\$144,655.83	
363	South Koochiching-Rainy River	389.94	0.84	\$424.00	\$354.99	\$165,336.05	\$138,427.30	
2134	United South Central	735.41	0.83	\$424.00	\$352.25	\$311,815.70	\$259,052.88	
94	Cloquet	3027.43	0.83	\$424.00	\$351.74	\$1,283,630.52	\$1,064,876.26	
91	Barnum	911.71	0.83	\$424.00	\$351.51	\$386,566.74	\$320,479.24	
93	Carlton	503.65	0.83	\$424.00	\$351.51	\$213,545.78	\$177,037.97	
99	Esko	1388.98	0.83	\$424.00	\$351.51	\$588,927.46	\$488,244.36	
100	Wrenshall	384.37	0.83	\$424.00	\$351.51	\$162,971.42	\$135,109.81	
95	Cromwell-Wright	361.87	0.83	\$424.00	\$351.51	\$153,434.52	\$127,201.62	
318	Grand Rapids	4617.30	0.83	\$424.00	\$351.42	\$1,957,735.20	\$1,622,614.88	
316	Greenway	1215.11	0.83	\$424.00	\$351.42	\$515,205.80	\$427,014.13	
319	Nashwauk-Keewatin	651.66	0.83	\$424.00	\$351.42	\$276,304.26	\$229,007.18	
745	Albany Area	1974.92	0.83	\$424.00	\$350.22	\$837,364.38	\$691,659.43	
750	ROCORI	2361.83	0.83	\$424.00	\$350.22	\$1,001,413.99	\$827,163.72	

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748	Sartell-St. Stephen	4306.22	0.83	\$424.00	\$350.20	\$1,825,837.28	\$1,508,054.61	
742	St. Cloud	10981.18	0.82	\$424.00	\$349.78	\$4,656,020.74	\$3,841,036.74	
726	Becker	3263.79	0.82	\$424.00	\$349.76	\$1,383,846.96	\$1,141,547.23	
727	Big Lake	3745.98	0.82	\$424.00	\$349.76	\$1,588,294.30	\$1,310,197.59	
740	Melrose	1602.60	0.82	\$424.00	\$349.40	\$679,502.08	\$559,946.14	
317	Deer River	1024.37	0.82	\$424.00	\$349.22	\$434,332.46	\$357,730.76	
2860	Blue Earth Area	1435.81	0.82	\$424.00	\$348.63	\$608,783.44	\$500,569.76	
676	Badger	260.03	0.82	\$424.00	\$348.56	\$110,251.20	\$90,635.52	
682	Roseau	1405.61	0.82	\$424.00	\$348.55	\$595,979.26	\$489,919.06	
738	Holdingsford	1160.59	0.82	\$424.00	\$348.27	\$492,088.89	\$404,192.97	
2143	Waterville-Elysian-Morristown	1005.27	0.82	\$424.00	\$347.39	\$426,234.90	\$349,222.29	
876	Annandale	1884.63	0.82	\$424.00	\$347.08	\$799,082.20	\$654,107.32	
882	Monticello	4640.60	0.82	\$424.00	\$346.94	\$1,967,615.67	\$1,610,020.07	
2905	Tri-City United (TCU)	2112.46	0.82	\$424.00	\$346.87	\$895,682.62	\$732,751.12	
881	Maple Lake	1061.42	0.82	\$424.00	\$346.72	\$450,042.90	\$368,014.99	
885	St. Michael-Albertville	6578.23	0.82	\$424.00	\$346.72	\$2,789,169.94	\$2,280,796.71	
741	Paynesville	1126.11	0.82	\$424.00	\$346.68	\$477,472.08	\$390,402.13	
2683	Greenbush-Middle River	487.53	0.82	\$424.00	\$346.49	\$206,711.02	\$168,923.08	
690	Warroad	1161.64	0.82	\$424.00	\$346.16	\$492,536.63	\$402,109.71	
739	Kimball	771.37	0.82	\$424.00	\$345.90	\$327,059.43	\$266,814.26	
564	Thief River Falls	2286.73	0.82	\$424.00	\$345.85	\$969,571.96	\$790,858.17	

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47	Sauk Rapids-Rice	4592.92	0.82	\$424.00	\$345.64	\$1,947,395.96	\$1,587,474.84	
561	Goodridge	212.82	0.81	\$424.00	\$345.39	\$90,236.10	\$73,505.45	
2364	Belgrade-Brooten-Elrosa	750.40	0.81	\$424.00	\$343.85	\$318,168.71	\$258,023.04	
743	Sauk Centre	1075.26	0.81	\$424.00	\$343.82	\$455,910.94	\$369,693.01	
51	Foley	2104.85	0.81	\$424.00	\$343.31	\$892,456.82	\$722,621.69	
2687	Howard Lake-Waverly-Winsted	1276.36	0.81	\$424.00	\$343.27	\$541,174.52	\$438,136.25	
2	Hill City	328.93	0.81	\$424.00	\$343.01	\$139,464.20	\$112,823.93	
4	McGregor	467.32	0.81	\$424.00	\$343.01	\$198,143.68	\$160,294.53	
441	Marshall County Central	451.34	0.81	\$424.00	\$341.99	\$191,366.44	\$154,354.16	
2856	Stephen-Argyle Central	365.90	0.81	\$424.00	\$341.99	\$155,139.64	\$125,134.00	
97	Moose Lake	730.51	0.81	\$424.00	\$341.82	\$309,734.48	\$249,701.27	
1	Aitkin	1427.10	0.81	\$424.00	\$341.52	\$605,088.47	\$487,375.37	
2176	Warren-Alvarado-Oslo	485.55	0.81	\$424.00	\$341.38	\$205,872.35	\$165,754.51	
166	Cook County	527.74	0.80	\$424.00	\$340.89	\$223,762.05	\$179,900.27	
2135	Maple River	1201.52	0.80	\$424.00	\$338.78	\$509,444.90	\$407,047.81	
2358	Tri-County	249.10	0.80	\$424.00	\$338.73	\$105,620.10	\$84,378.31	
463	Eden Valley-Watkins	1096.40	0.80	\$424.00	\$338.29	\$464,873.60	\$370,899.87	
595	East Grand Forks	2011.99	0.80	\$424.00	\$338.28	\$853,081.64	\$680,620.63	
600	Fisher	298.02	0.80	\$424.00	\$338.28	\$126,360.37	\$100,815.06	
593	Crookston	1428.64	0.80	\$424.00	\$338.28	\$605,744.30	\$483,283.07	

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2609	Win-E-Mac	491.08	0.80	\$424.00	\$338.22	\$208,217.07	\$166,092.27	
466	Dassel-Cokato	2549.49	0.80	\$424.00	\$338.05	\$1,080,982.42	\$861,862.88	
599	Fertile-Beltrami	503.34	0.80	\$424.00	\$338.01	\$213,417.83	\$170,133.06	
2171	Kittson Central	317.96	0.80	\$424.00	\$337.64	\$134,816.69	\$107,356.63	
356	Lancaster	180.99	0.80	\$424.00	\$337.64	\$76,741.19	\$61,110.21	
592	Climax-Shelly	163.23	0.80	\$424.00	\$337.50	\$69,209.67	\$55,089.99	
2071	Lake Crystal-Wellcome Memorial	972.79	0.79	\$424.00	\$336.97	\$412,462.96	\$327,800.46	
75	St. Clair	752.36	0.79	\$424.00	\$336.96	\$318,998.52	\$253,516.69	
2536	Granada-Huntley-East Chain	234.80	0.79	\$424.00	\$336.90	\$99,556.81	\$79,105.46	
77	Mankato	8594.51	0.79	\$424.00	\$336.73	\$3,644,073.21	\$2,893,993.57	
507	Nicollet	378.02	0.79	\$424.00	\$335.97	\$160,279.63	\$127,001.64	
2835	Janesville-Waldorf-Pemberton	695.16	0.79	\$424.00	\$335.80	\$294,748.26	\$233,437.74	
447	Grygla	185.31	0.79	\$424.00	\$335.71	\$78,572.43	\$62,210.42	
829	Waseca	2147.21	0.79	\$424.00	\$335.66	\$910,414.92	\$720,737.47	
508	St. Peter	2187.94	0.79	\$424.00	\$335.62	\$927,687.34	\$734,310.55	
2215	Norman County East	369.54	0.79	\$424.00	\$335.45	\$156,686.66	\$123,962.87	
601	Fosston	755.87	0.79	\$424.00	\$335.31	\$320,490.89	\$253,454.16	
2527	Norman County West	326.97	0.79	\$424.00	\$335.23	\$138,635.28	\$109,611.11	
2854	Ada-Borup	568.72	0.79	\$424.00	\$335.09	\$241,137.35	\$190,569.82	
630	Red Lake Falls	423.65	0.79	\$424.00	\$334.95	\$179,627.58	\$141,901.64	
424	Lester Prairie	464.80	0.79	\$424.00	\$334.75	\$197,076.36	\$155,592.88	

#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
2859	Glencoe-Silver Lake	1864.48	0.79	\$424.00	\$334.52	\$790,540.72	\$623,701.58	
2752	Fairmont Area	2119.04	0.79	\$424.00	\$334.50	\$898,472.96	\$708,825.71	
2448	Martin County West	892.56	0.79	\$424.00	\$334.48	\$378,445.86	\$298,546.15	
423	Hutchinson	3373.45	0.79	\$424.00	\$334.38	\$1,430,342.80	\$1,128,003.36	
88	New Ulm	2272.96	0.79	\$424.00	\$334.12	\$963,733.77	\$759,442.75	
2397	Le Sueur-Henderson	1204.57	0.79	\$424.00	\$333.80	\$510,736.76	\$402,086.97	
84	Sleepy Eye	646.49	0.79	\$424.00	\$333.77	\$274,110.83	\$215,780.07	
391	Cleveland	522.24	0.79	\$424.00	\$333.73	\$221,428.49	\$174,284.29	
458	Truman	256.75	0.79	\$424.00	\$333.02	\$108,863.71	\$85,504.05	
2365	G.F.W.	935.76	0.78	\$424.00	\$332.39	\$396,761.49	\$311,040.87	
2310	Sibley East	1429.94	0.78	\$424.00	\$332.39	\$606,296.26	\$475,295.76	
2159	Buffalo Lake-Hector-Stewart	636.54	0.78	\$424.00	\$332.33	\$269,892.40	\$211,539.26	
2890	Renville County West	593.96	0.78	\$424.00	\$331.55	\$251,836.92	\$196,924.89	
2534	Bird Island-Olivia-Lake Lillian	836.24	0.78	\$424.00	\$331.51	\$354,567.46	\$277,223.99	
85	Springfield	679.41	0.78	\$424.00	\$331.19	\$288,068.04	\$225,013.93	
477	Princeton	3754.24	0.78	\$424.00	\$329.50	\$1,591,797.43	\$1,237,039.75	
81	Comfrey	186.93	0.78	\$424.00	\$329.39	\$79,258.74	\$61,573.65	
837	Madelia	614.45	0.78	\$424.00	\$328.81	\$260,525.91	\$202,033.58	
345	New London-Spicer	1617.66	0.78	\$424.00	\$328.72	\$685,885.72	\$531,752.45	
815	Prinsburg	0.34	0.78	\$424.00	\$328.72	\$142.62	\$110.57	
347	Willmar	4696.99	0.78	\$424.00	\$328.72	\$1,991,522.16	\$1,543,984.32	

#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
836	Butterfield-Odin	282.59	0.77	\$424.00	\$328.22	\$119,816.04	\$92,749.24	
840	St. James	1184.85	0.77	\$424.00	\$328.16	\$502,375.30	\$388,815.24	
2396	A.C.G.C.	882.11	0.77	\$424.00	\$328.14	\$374,012.99	\$289,450.99	
771	Chokio-Alberta	181.88	0.77	\$424.00	\$327.94	\$77,116.27	\$59,645.02	
768	Hancock	372.75	0.77	\$424.00	\$327.71	\$158,044.73	\$122,151.73	
465	Litchfield	1980.69	0.77	\$424.00	\$327.52	\$839,810.91	\$648,718.28	
2149	Minnewaska	1205.54	0.77	\$424.00	\$325.74	\$511,147.07	\$392,686.99	
206	Alexandria	4578.34	0.77	\$424.00	\$325.10	\$1,941,216.16	\$1,488,421.73	
415	Lynd	182.79	0.76	\$424.00	\$323.79	\$77,504.66	\$59,186.09	
413	Marshall	2579.33	0.76	\$424.00	\$323.79	\$1,093,634.65	\$835,149.29	
414	Minneota	545.05	0.76	\$424.00	\$323.00	\$231,102.47	\$176,051.93	
2164	Dilworth-Glyndon-Felton	1717.02	0.76	\$424.00	\$322.91	\$728,015.21	\$554,441.79	
150	Hawley	1090.81	0.76	\$424.00	\$322.91	\$462,501.74	\$352,232.06	
152	Moorhead	6515.90	0.76	\$424.00	\$322.91	\$2,762,742.02	\$2,104,048.93	
146	Barnesville	1012.72	0.76	\$424.00	\$322.78	\$429,394.55	\$326,884.72	
914	Ulen-Hitterdal	357.81	0.76	\$424.00	\$322.77	\$151,711.02	\$115,489.07	
547	Parkers Prairie	590.50	0.76	\$424.00	\$322.67	\$250,373.02	\$190,535.84	
548	Pelican Rapids	1052.90	0.76	\$424.00	\$321.86	\$446,430.87	\$338,885.35	
542	Battle Lake	514.45	0.76	\$424.00	\$321.85	\$218,128.52	\$165,576.87	
545	Henning	443.66	0.76	\$424.00	\$321.85	\$188,111.84	\$142,791.83	
550	Underwood	650.69	0.76	\$424.00	\$321.85	\$275,891.53	\$209,423.58	
544	Fergus Falls	2924.73	0.76	\$424.00	\$321.85	\$1,240,084.89	\$941,322.84	
549	Perham-Dent	1563.19	0.76	\$424.00	\$321.85	\$662,794.63	\$503,113.65	

#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
553	New York Mills	816.91	0.76	\$424.00	\$321.85	\$346,368.57	\$262,918.46	
2904	Tracy Area	872.10	0.76	\$424.00	\$321.79	\$369,769.19	\$280,629.54	
850	Rothsay	292.40	0.76	\$424.00	\$321.76	\$123,979.47	\$94,084.64	
2754	Cedar Mountain	590.76	0.76	\$424.00	\$321.75	\$250,482.77	\$190,074.89	
846	Breckenridge	815.88	0.76	\$424.00	\$321.69	\$345,934.39	\$262,460.12	
23	Frazee-Vergas	1047.43	0.76	\$424.00	\$321.50	\$444,109.90	\$336,751.37	
2889	Lake Park-Audubon	729.48	0.76	\$424.00	\$321.50	\$309,298.11	\$234,524.88	
2144	Chisago Lakes	3839.43	0.76	\$424.00	\$321.49	\$1,627,919.11	\$1,234,338.41	
22	Detroit Lakes	3287.02	0.76	\$424.00	\$321.46	\$1,393,697.84	\$1,056,655.94	
25	Pine Point	76.41	0.76	\$424.00	\$321.46	\$32,396.14	\$24,561.31	
2342	West Central Area	842.28	0.76	\$424.00	\$321.44	\$357,126.72	\$270,744.11	
261	Ashby	291.32	0.76	\$424.00	\$321.10	\$123,517.98	\$93,541.57	
511	Adrian	691.33	0.76	\$424.00	\$320.93	\$293,123.05	\$221,866.32	
518	Worthington Area	3200.49	0.76	\$424.00	\$320.93	\$1,357,006.91	\$1,027,125.38	
264	Herman-Norcross	98.10	0.76	\$424.00	\$320.61	\$41,593.23	\$31,451.26	
852	Campbell-Tintah	143.55	0.76	\$424.00	\$320.61	\$60,863.46	\$46,021.70	
2167	Lakeview	741.24	0.76	\$424.00	\$320.59	\$314,284.49	\$237,632.20	
514	Ellsworth	188.85	0.76	\$424.00	\$320.37	\$80,071.88	\$60,501.50	
2180	M.A.C.C.R.A.Y.	757.29	0.75	\$424.00	\$319.85	\$321,089.82	\$242,220.55	
775	Kerkhoven-Murdock-Sunburg	686.78	0.75	\$424.00	\$319.36	\$291,193.02	\$219,329.01	
2895	Jackson County Central	1417.97	0.75	\$424.00	\$318.99	\$601,219.28	\$452,323.45	
330	Heron Lake-Okabena	357.13	0.75	\$424.00	\$318.89	\$151,421.28	\$113,885.26	

#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
2311	Clearbrook-Gonvick	518.27	0.75	\$424.00	\$318.19	\$219,745.21	\$164,909.58	
911	Cambridge-Isanti	6002.59	0.75	\$424.00	\$318.17	\$2,545,099.01	\$1,909,825.08	
36	Kelliher	289.69	0.75	\$424.00	\$318.17	\$122,829.41	\$92,169.99	
213	Osakis	1009.73	0.75	\$424.00	\$318.03	\$428,124.25	\$321,124.05	
473	Isle	557.29	0.75	\$424.00	\$317.94	\$236,291.81	\$177,183.55	
138	North Branch	3521.47	0.75	\$424.00	\$317.64	\$1,493,101.33	\$1,118,556.10	
801	Browns Valley	91.41	0.75	\$424.00	\$317.59	\$38,758.91	\$29,031.31	
323	Franconia	37.33	0.75	\$424.00	\$317.59	\$15,826.65	\$11,854.52	
803	Wheaton Area	470.19	0.75	\$424.00	\$317.59	\$199,359.29	\$149,324.68	
32	Blackduck	612.62	0.75	\$424.00	\$317.58	\$259,752.45	\$194,555.99	
435	Waubun-Ogema-White Earth	666.72	0.75	\$424.00	\$317.51	\$282,690.13	\$211,689.28	
777	Benson	995.60	0.75	\$424.00	\$317.50	\$422,134.36	\$316,098.78	
38	Red Lake	1508.34	0.75	\$424.00	\$317.35	\$639,534.04	\$478,663.64	
505	Fulda	399.47	0.75	\$424.00	\$317.18	\$169,375.70	\$126,704.92	
2897	Redwood Area	1264.71	0.75	\$424.00	\$316.97	\$536,235.47	\$400,878.23	
31	Bemidji	5771.70	0.75	\$424.00	\$316.96	\$2,447,201.22	\$1,829,396.12	
139	Rush City	1055.56	0.75	\$424.00	\$316.90	\$447,557.86	\$334,508.36	
2184	Luverne	1394.79	0.75	\$424.00	\$316.87	\$591,392.66	\$441,971.06	
671	Hills-Beaver Creek	380.66	0.75	\$424.00	\$316.80	\$161,398.24	\$120,592.68	
2902	RTR	627.00	0.75	\$424.00	\$316.79	\$265,849.01	\$198,627.06	
162	Bagley	1138.25	0.75	\$424.00	\$316.71	\$482,619.66	\$360,496.27	
177	Windom	1126.39	0.75	\$424.00	\$316.71	\$477,588.51	\$356,738.14	
173	Mountain Lake	567.38	0.75	\$424.00	\$316.57	\$240,569.97	\$179,616.90	



#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
2884	Red Rock Central	453.65	0.75	\$424.00	\$316.22	\$192,347.46	\$143,454.45	
2169	Murray County Central	829.41	0.75	\$424.00	\$316.03	\$351,671.64	\$262,121.73	
314	Braham	961.60	0.75	\$424.00	\$315.94	\$407,716.28	\$303,805.26	
2898	Westbrook-Walnut Grove	476.26	0.74	\$424.00	\$315.88	\$201,933.76	\$150,440.43	
635	Milroy	67.98	0.74	\$424.00	\$315.80	\$28,823.35	\$21,467.71	
129	Montevideo	1635.14	0.74	\$424.00	\$315.64	\$693,298.94	\$516,116.30	
2190	Yellow Medicine East	930.97	0.74	\$424.00	\$315.46	\$394,732.19	\$293,684.83	
2853	Lac Qui Parle Valley	895.30	0.74	\$424.00	\$315.41	\$379,607.10	\$282,390.71	
640	Wabasso	457.29	0.74	\$424.00	\$315.28	\$193,892.66	\$144,176.06	
891	Canby	583.68	0.74	\$424.00	\$314.94	\$247,481.17	\$183,823.47	
581	Edgerton	430.38	0.74	\$424.00	\$314.84	\$182,481.54	\$135,499.82	
309	Park Rapids	1727.43	0.74	\$424.00	\$314.30	\$732,430.95	\$542,924.20	
402	Hendricks	108.61	0.74	\$424.00	\$314.24	\$46,051.49	\$34,130.64	
403	Ivanhoe	217.32	0.74	\$424.00	\$314.24	\$92,145.61	\$68,292.88	
404	Lake Benton	187.18	0.74	\$424.00	\$314.24	\$79,364.74	\$58,819.93	
378	Dawson-Boyd	581.05	0.74	\$424.00	\$314.07	\$246,364.78	\$182,487.59	
2903	Ortonville	568.72	0.74	\$424.00	\$313.87	\$241,138.13	\$178,506.06	
2689	Pipestone Area	1300.26	0.74	\$424.00	\$313.65	\$551,311.19	\$407,828.42	
2155	Wadena-Deer Creek	1179.48	0.74	\$424.00	\$313.13	\$500,099.52	\$369,326.77	
2888	Clinton-Graceville-Beardsley	391.65	0.74	\$424.00	\$313.03	\$166,057.98	\$122,595.79	
306	Laporte	300.86	0.74	\$424.00	\$313.02	\$127,566.56	\$94,177.26	

#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
308	Nevis	658.68	0.74	\$424.00	\$313.02	\$279,279.47	\$206,180.81	
821	Menahga	1056.06	0.74	\$424.00	\$312.96	\$447,767.74	\$330,507.99	
333	Ogilvie	603.31	0.74	\$424.00	\$312.68	\$255,804.32	\$188,646.10	
332	Mora	2002.30	0.74	\$424.00	\$312.40	\$848,975.73	\$625,518.61	
820	Sebeka	577.00	0.74	\$424.00	\$311.74	\$244,648.11	\$179,872.07	
912	Milaca	2108.64	0.74	\$424.00	\$311.73	\$894,064.78	\$657,330.42	
485	Royalton	986.45	0.73	\$424.00	\$310.82	\$418,253.59	\$306,608.32	
432	Mahnomen	689.90	0.73	\$424.00	\$310.81	\$292,518.02	\$214,427.48	
480	Onamia	691.87	0.73	\$424.00	\$310.11	\$293,350.88	\$214,555.94	
786	Bertha-Hewitt	477.59	0.73	\$424.00	\$310.04	\$202,496.10	\$148,072.84	
182	Crosby-Ironton	1293.12	0.73	\$424.00	\$309.73	\$548,284.55	\$400,514.41	
181	Brainerd	7356.94	0.73	\$424.00	\$309.35	\$3,119,344.11	\$2,275,854.90	
818	Verndale	587.37	0.73	\$424.00	\$309.27	\$249,043.61	\$181,657.77	
487	Upsala	415.07	0.73	\$424.00	\$309.12	\$175,990.60	\$128,307.68	
2165	Hinckley-Finlayson	1078.82	0.73	\$424.00	\$309.00	\$457,420.63	\$333,352.63	
186	Pequot Lakes	1854.74	0.73	\$424.00	\$308.89	\$786,409.60	\$572,916.53	
390	Lake of the Woods	549.18	0.73	\$424.00	\$308.57	\$232,851.47	\$169,461.95	
577	Willow River	487.62	0.73	\$424.00	\$307.72	\$206,751.12	\$150,051.42	
2753	Long Prairie-Grey Eagle	1052.04	0.73	\$424.00	\$307.72	\$446,066.75	\$323,734.54	
787	Browerville	479.13	0.73	\$424.00	\$307.51	\$203,150.55	\$147,338.58	
2759	Eagle Valley	321.94	0.73	\$424.00	\$307.51	\$136,501.71	\$99,000.31	
2580	East Central	872.49	0.73	\$424.00	\$307.42	\$369,936.14	\$268,216.97	
578	Pine City	1927.97	0.72	\$424.00	\$307.08	\$817,460.98	\$592,035.83	

#	School District Name	AMCPU (FY 2014)	GCEI	Location Equity Revenue per Pupil	Adjusted GCEI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted GCEI Location Equity Revenue	Needed additional revenue for those districts with GCEI>1
486	Swanville Area	394.19	0.72	\$424.00	\$306.91	\$167,136.98	\$120,980.04	
2170	Staples-Motley	1395.21	0.72	\$424.00	\$306.46	\$591,567.77	\$427,574.00	
484	Pierz	1290.19	0.72	\$424.00	\$306.38	\$547,041.81	\$395,295.21	
482	Little Falls	2868.66	0.72	\$424.00	\$306.36	\$1,216,313.11	\$878,854.44	
115	Cass Lake-Bena	1251.76	0.72	\$424.00	\$303.21	\$530,746.66	\$379,550.16	
113	Walker-Hackensack-Akeley	870.18	0.71	\$424.00	\$302.96	\$368,954.31	\$263,626.69	
2174	Pine River-Backus	1008.93	0.71	\$424.00	\$301.13	\$427,787.82	\$303,825.10	
116	Pillager	1068.17	0.71	\$424.00	\$300.45	\$452,901.96	\$320,930.38	
118	Northland Community	407.53	0.71	\$424.00	\$299.82	\$172,792.77	\$122,183.82	

## Appendix C: MN ECWI Funding Calculations: Basic Revenue FY2014

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Basic Revenue per Pupil (FY 2014)	ECWI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total ECWI Adjusted Basic Revenue	Needed additional revenue for those districts with ECWI>1
<b>Formulas Used</b>				\$5,302	\$5,302 * ECWI	AMCPU * Baseline Funding per Pupil	AMCPU * Adjusted ECWI Basic Revenue per Pupil	Total ECWI Adjusted Basic Revenue - Total Basic Revenue (only for districts with ECWI >1)
876	Annandale	1884.63	1.06	\$5,302.00	\$5,600.16	\$9,992,296.81	\$10,554,209.10	\$561,912.29
11	Anoka-Hennepin	43225.45	1.06	\$5,302.00	\$5,600.16	\$229,181,310.88	\$242,069,218.21	\$12,887,907.33
726	Becker	3263.79	1.06	\$5,302.00	\$5,600.16	\$17,304,614.58	\$18,277,731.75	\$973,117.17
716	Belle Plaine	1874.20	1.06	\$5,302.00	\$5,600.16	\$9,936,997.80	\$10,495,800.37	\$558,802.58
727	Big Lake	3745.98	1.06	\$5,302.00	\$5,600.16	\$19,861,170.75	\$20,978,054.71	\$1,116,883.95
271	Bloomington	11956.45	1.06	\$5,302.00	\$5,600.16	\$63,393,087.43	\$66,957,969.03	\$3,564,881.59
314	Braham	961.60	1.06	\$5,302.00	\$5,600.16	\$5,098,376.69	\$5,385,081.60	\$286,704.91
286	Brooklyn Center	2558.76	1.06	\$5,302.00	\$5,600.16	\$13,566,540.22	\$14,329,448.47	\$762,908.25
877	Buffalo-Hanover-Montrose	6734.35	1.06	\$5,302.00	\$5,600.16	\$35,705,518.40	\$37,713,402.07	\$2,007,883.67
191	Burnsville-Eagan-Savage	10907.58	1.06	\$5,302.00	\$5,600.16	\$57,831,979.00	\$61,084,134.18	\$3,252,155.18
911	Cambridge-Isanti	6002.59	1.06	\$5,302.00	\$5,600.16	\$31,825,742.78	\$33,615,449.03	\$1,789,706.25
12	Centennial	7487.30	1.06	\$5,302.00	\$5,600.16	\$39,697,675.20	\$41,930,056.01	\$2,232,380.81
108	Central	1148.86	1.06	\$5,302.00	\$5,600.16	\$6,091,264.66	\$6,433,804.17	\$342,539.51

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Basic Revenue per Pupil (FY 2014)	ECWI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total ECWI Adjusted Basic Revenue	Needed additional revenue for those districts with ECWI>1
2144	Chisago Lakes	3839.43	1.06	\$5,302.00	\$5,600.16	\$20,356,667.71	\$21,501,415.71	\$1,144,748.00
13	Columbia Heights	3622.79	1.06	\$5,302.00	\$5,600.16	\$19,208,006.07	\$20,288,159.60	\$1,080,153.53
879	Delano	2704.99	1.06	\$5,302.00	\$5,600.16	\$14,341,862.28	\$15,148,370.42	\$806,508.14
112	Eastern Carver County	10729.22	1.06	\$5,302.00	\$5,600.16	\$56,886,329.74	\$60,085,306.76	\$3,198,977.02
272	Eden Prairie	10730.80	1.06	\$5,302.00	\$5,600.16	\$56,894,709.02	\$60,094,157.25	\$3,199,448.22
273	Edina	9788.20	1.06	\$5,302.00	\$5,600.16	\$51,897,057.61	\$54,815,465.16	\$2,918,407.56
728	Elk River Area	14892.04	1.06	\$5,302.00	\$5,600.16	\$78,957,606.68	\$83,397,751.97	\$4,440,145.29
192	Farmington Area	7528.66	1.06	\$5,302.00	\$5,600.16	\$39,916,931.49	\$42,161,642.07	\$2,244,710.58
831	Forest Lake Area	7836.12	1.06	\$5,302.00	\$5,600.16	\$41,547,108.24	\$43,883,491.08	\$2,336,382.84
323	Franconia	37.33	1.06	\$5,302.00	\$5,600.16	\$197,907.75	\$209,037.01	\$11,129.25
14	Fridley	3355.26	1.06	\$5,302.00	\$5,600.16	\$17,789,562.01	\$18,789,949.98	\$1,000,387.97
2859	Glencoe-Silver Lake	1864.48	1.06	\$5,302.00	\$5,600.16	\$9,885,488.02	\$10,441,393.96	\$555,905.95
200	Hastings	5325.82	1.06	\$5,302.00	\$5,600.16	\$28,237,494.76	\$29,825,417.50	\$1,587,922.74
270	Hopkins	7992.86	1.06	\$5,302.00	\$5,600.16	\$42,378,152.25	\$44,761,268.47	\$2,383,116.22
2687	Howard Lake-Waverly-Winsted	1276.36	1.06	\$5,302.00	\$5,600.16	\$6,767,234.21	\$7,147,786.56	\$380,552.35
199	Inver Grove Heights	4386.65	1.06	\$5,302.00	\$5,600.16	\$23,258,002.39	\$24,565,905.64	\$1,307,903.24
717	Jordan	2075.95	1.06	\$5,302.00	\$5,600.16	\$11,006,697.50	\$11,625,654.16	\$618,956.65
194	Lakeville	12503.07	1.06	\$5,302.00	\$5,600.16	\$66,291,277.28	\$70,019,137.27	\$3,727,859.99
832	Mahtomedi	3824.63	1.06	\$5,302.00	\$5,600.16	\$20,278,161.75	\$21,418,495.00	\$1,140,333.25
881	Maple Lake	1061.42	1.06	\$5,302.00	\$5,600.16	\$5,627,659.05	\$5,944,127.91	\$316,468.86
9999	Minneapolis	39836.89	1.06	\$5,302.00	\$5,600.16	\$211,215,211.99	\$223,092,803.88	\$11,877,591.89

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276	Minnetonka	11061.02	1.06	\$5,302.00	\$5,600.16	\$58,645,549.25	\$61,943,455.18	\$3,297,905.93
882	Monticello	4640.60	1.06	\$5,302.00	\$5,600.16	\$24,604,477.11	\$25,988,098.74	\$1,383,621.64
621	Mounds View	11797.80	1.06	\$5,302.00	\$5,600.16	\$62,551,953.62	\$66,069,534.44	\$3,517,580.81
138	North Branch	3521.47	1.06	\$5,302.00	\$5,600.16	\$18,670,809.55	\$19,720,754.08	\$1,049,944.53
622	North St. Paul-Maplewood-Oakdale	12655.41	1.06	\$5,302.00	\$5,600.16	\$67,098,977.43	\$70,872,258.07	\$3,773,280.64
659	Northfield	4317.51	1.06	\$5,302.00	\$5,600.16	\$22,891,413.78	\$24,178,702.07	\$1,287,288.30
278	Orono	3203.43	1.06	\$5,302.00	\$5,600.16	\$16,984,563.92	\$17,939,683.18	\$955,119.27
279	Osseo	23659.46	1.06	\$5,302.00	\$5,600.16	\$125,442,430.41	\$132,496,628.73	\$7,054,198.32
719	Prior Lake-Savage Area	8419.62	1.06	\$5,302.00	\$5,600.16	\$44,640,830.54	\$47,151,187.45	\$2,510,356.91
195	Randolph	663.72	1.06	\$5,302.00	\$5,600.16	\$3,519,048.74	\$3,716,940.86	\$197,892.11
280	Richfield	5014.10	1.06	\$5,302.00	\$5,600.16	\$26,584,761.54	\$28,079,743.58	\$1,494,982.04
281	Robbinsdale	14092.04	1.06	\$5,302.00	\$5,600.16	\$74,715,996.54	\$78,917,616.80	\$4,201,620.26
883	Rockford Area	1839.76	1.06	\$5,302.00	\$5,600.16	\$9,754,407.52	\$10,302,942.21	\$548,534.69
196	Rosemount-Apple Valley-Eagan	31055.57	1.06	\$5,302.00	\$5,600.16	\$164,656,619.85	\$173,916,010.37	\$9,259,390.52
623	Roseville	8455.57	1.06	\$5,302.00	\$5,600.16	\$44,831,405.63	\$47,352,479.44	\$2,521,073.81
139	Rush City	1055.56	1.06	\$5,302.00	\$5,600.16	\$5,596,584.42	\$5,911,305.81	\$314,721.39
720	Shakopee	8730.99	1.06	\$5,302.00	\$5,600.16	\$46,291,682.47	\$48,894,874.29	\$2,603,191.82
6	South St. Paul	3896.05	1.06	\$5,302.00	\$5,600.16	\$20,656,867.70	\$21,818,497.31	\$1,161,629.61
833	South Washington County	20586.85	1.06	\$5,302.00	\$5,600.16	\$109,151,499.91	\$115,289,585.12	\$6,138,085.22
16	Spring Lake Park	6174.95	1.06	\$5,302.00	\$5,600.16	\$32,739,595.50	\$34,580,691.85	\$1,841,096.34

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282	St. Anthony-New Brighton	2039.78	1.06	\$5,302.00	\$5,600.16	\$10,814,928.87	\$11,423,101.50	\$608,172.63
15	St. Francis	5587.49	1.06	\$5,302.00	\$5,600.16	\$29,624,861.37	\$31,290,802.05	\$1,665,940.68
283	St. Louis Park	5151.15	1.06	\$5,302.00	\$5,600.16	\$27,311,373.83	\$28,847,216.58	\$1,535,842.75
885	St. Michael-Albertville	6578.23	1.06	\$5,302.00	\$5,600.16	\$34,877,780.76	\$36,839,116.98	\$1,961,336.22
625	St. Paul	42866.28	1.06	\$5,302.00	\$5,600.16	\$227,277,013.15	\$240,057,833.16	\$12,780,820.01
834	Stillwater Area	9859.63	1.06	\$5,302.00	\$5,600.16	\$52,275,739.05	\$55,215,441.58	\$2,939,702.53
110	Waconia	4226.16	1.06	\$5,302.00	\$5,600.16	\$22,407,100.32	\$23,667,153.47	\$1,260,053.15
111	Watertown-Mayer	1971.67	1.06	\$5,302.00	\$5,600.16	\$10,453,794.34	\$11,041,658.74	\$587,864.40
284	Wayzata	12544.19	1.06	\$5,302.00	\$5,600.16	\$66,509,295.38	\$70,249,415.52	\$3,740,120.14
197	West St. Paul-Mendota Hts.-Eagan	5472.07	1.06	\$5,302.00	\$5,600.16	\$29,012,888.63	\$30,644,415.30	\$1,631,526.67
277	Westonka	2562.18	1.06	\$5,302.00	\$5,600.16	\$13,584,678.22	\$14,348,606.46	\$763,928.23
624	White Bear Lake	9422.01	1.06	\$5,302.00	\$5,600.16	\$49,955,507.62	\$52,764,732.99	\$2,809,225.37
756	Blooming Prairie	826.88	1.04	\$5,302.00	\$5,527.19	\$4,384,112.46	\$4,570,313.72	\$186,201.26
531	Byron	2175.52	1.04	\$5,302.00	\$5,527.19	\$11,534,607.04	\$12,024,502.87	\$489,895.83
533	Dover-Eyota	1438.30	1.04	\$5,302.00	\$5,527.19	\$7,625,845.39	\$7,949,728.98	\$323,883.58
203	Hayfield	883.64	1.04	\$5,302.00	\$5,527.19	\$4,685,057.86	\$4,884,040.82	\$198,982.97
204	Kasson-Mantorville	2413.71	1.04	\$5,302.00	\$5,527.19	\$12,797,485.05	\$13,341,017.61	\$543,532.57
2172	Kenyon-Wanamingo	948.64	1.04	\$5,302.00	\$5,527.19	\$5,029,696.27	\$5,243,316.66	\$213,620.39
2899	Plainview-Elgin-Millville	1678.38	1.04	\$5,302.00	\$5,527.19	\$8,898,758.37	\$9,276,704.89	\$377,946.52

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535	Rochester	18749.29	1.04	\$5,302.00	\$5,527.19	\$99,408,709.07	\$103,630,778.53	\$4,222,069.46
2125	Triton	1390.66	1.04	\$5,302.00	\$5,527.19	\$7,373,252.81	\$7,686,408.33	\$313,155.52
811	Wabasha-Kellogg	682.82	1.04	\$5,302.00	\$5,527.19	\$3,620,289.16	\$3,774,049.46	\$153,760.29
861	Winona Area	3657.39	1.04	\$5,302.00	\$5,527.19	\$19,391,502.99	\$20,215,095.54	\$823,592.55
299	Caledonia	783.35	0.97	\$5,302.00	\$5,169.32	\$4,153,337.70	\$4,049,400.26	
294	Houston	3027.87	0.97	\$5,302.00	\$5,169.32	\$16,053,745.53	\$15,651,999.92	
300	La Crescent-Hokah	1437.83	0.97	\$5,302.00	\$5,169.32	\$7,623,379.05	\$7,432,603.69	
297	Spring Grove	409.01	0.97	\$5,302.00	\$5,169.32	\$2,168,555.11	\$2,114,286.94	
745	Albany Area	1974.92	0.97	\$5,302.00	\$5,129.36	\$10,471,004.63	\$10,130,055.46	
2364	Belgrade-Brooten-Elrosa	750.40	0.97	\$5,302.00	\$5,129.36	\$3,978,609.71	\$3,849,061.14	
51	Foley	2104.85	0.97	\$5,302.00	\$5,129.36	\$11,159,920.00	\$10,796,538.87	
912	Milaca	2108.64	0.97	\$5,302.00	\$5,129.36	\$11,180,027.09	\$10,815,991.25	
484	Pierz	1290.19	0.97	\$5,302.00	\$5,129.36	\$6,840,603.04	\$6,617,864.34	
477	Princeton	3754.24	0.97	\$5,302.00	\$5,129.36	\$19,904,976.31	\$19,256,845.06	
750	ROCORI	2361.83	0.97	\$5,302.00	\$5,129.36	\$12,522,398.58	\$12,114,653.42	
485	Royalton	986.45	0.97	\$5,302.00	\$5,129.36	\$5,230,142.75	\$5,059,842.68	
748	Sartell-St. Stephen	4306.22	0.97	\$5,302.00	\$5,129.36	\$22,831,578.44	\$22,088,153.32	
47	Sauk Rapids-Rice	4592.92	0.97	\$5,302.00	\$5,129.36	\$24,351,635.33	\$23,558,715.23	
742	St. Cloud	10981.18	0.97	\$5,302.00	\$5,129.36	\$58,222,221.66	\$56,326,432.36	
91	Barnum	911.71	0.94	\$5,302.00	\$4,963.44	\$4,833,907.63	\$4,525,239.31	
93	Carlton	503.65	0.94	\$5,302.00	\$4,963.44	\$2,670,329.59	\$2,499,816.17	
695	Chisholm	844.92	0.94	\$5,302.00	\$4,963.44	\$4,479,749.81	\$4,193,696.18	
94	Cloquet	3027.43	0.94	\$5,302.00	\$4,963.44	\$16,051,436.35	\$15,026,474.73	



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95	Cromwell-Wright	361.87	0.94	\$5,302.00	\$4,963.44	\$1,918,655.21	\$1,796,139.82	
709	Duluth	9702.94	0.94	\$5,302.00	\$4,963.44	\$51,444,974.79	\$48,159,965.06	
696	Ely	635.24	0.94	\$5,302.00	\$4,963.44	\$3,368,047.78	\$3,152,981.69	
99	Esko	1388.98	0.94	\$5,302.00	\$4,963.44	\$7,364,371.23	\$6,894,120.61	
2154	Eveleth-Gilbert	1259.17	0.94	\$5,302.00	\$4,963.44	\$6,676,119.34	\$6,249,816.92	
700	Hermantown	2341.65	0.94	\$5,302.00	\$4,963.44	\$12,415,426.56	\$11,622,641.70	
2711	Mesabi East	1072.81	0.94	\$5,302.00	\$4,963.44	\$5,688,028.02	\$5,324,820.00	
97	Moose Lake	730.51	0.94	\$5,302.00	\$4,963.44	\$3,873,142.02	\$3,625,823.22	
712	Mountain Iron-Buhl	571.69	0.94	\$5,302.00	\$4,963.44	\$3,031,073.87	\$2,837,525.19	
704	Proctor	2064.44	0.94	\$5,302.00	\$4,963.44	\$10,945,650.28	\$10,246,717.72	
706	Virginia	1976.58	0.94	\$5,302.00	\$4,963.44	\$10,479,805.95	\$9,810,619.80	
100	Wrenshall	384.37	0.94	\$5,302.00	\$4,963.44	\$2,037,911.51	\$1,907,781.03	
146	Barnesville	1012.72	0.93	\$5,302.00	\$4,952.82	\$5,369,457.35	\$5,015,835.91	
2164	Dilworth-Glyndon-Felton	1717.02	0.93	\$5,302.00	\$4,952.82	\$9,103,624.13	\$8,504,078.14	
150	Hawley	1090.81	0.93	\$5,302.00	\$4,952.82	\$5,783,453.41	\$5,402,567.05	
152	Moorhead	6515.90	0.93	\$5,302.00	\$4,952.82	\$34,547,307.10	\$32,272,092.41	
2527	Norman County West	326.97	0.93	\$5,302.00	\$4,952.82	\$1,733,594.94	\$1,619,423.94	
227	Chatfield	1048.06	0.91	\$5,302.00	\$4,823.89	\$5,556,814.12	\$5,055,725.14	
2198	Fillmore Central	626.98	0.91	\$5,302.00	\$4,823.89	\$3,324,251.44	\$3,024,485.11	
2137	Kingsland	700.95	0.91	\$5,302.00	\$4,823.89	\$3,716,462.52	\$3,381,328.33	
229	Lanesboro	387.47	0.91	\$5,302.00	\$4,823.89	\$2,054,376.20	\$1,869,121.61	
499	Leroy-Ostrander	325.77	0.91	\$5,302.00	\$4,823.89	\$1,727,249.69	\$1,571,493.93	
857	Lewiston-Altura	885.96	0.91	\$5,302.00	\$4,823.89	\$4,697,381.13	\$4,273,792.02	

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238	Mabel-Canton	291.31	0.91	\$5,302.00	\$4,823.89	\$1,544,520.32	\$1,405,242.29	
239	Rushford-Peterson	764.41	0.91	\$5,302.00	\$4,823.89	\$4,052,901.56	\$3,687,428.77	
858	St. Charles	1108.57	0.91	\$5,302.00	\$4,823.89	\$5,877,616.93	\$5,347,599.37	
534	Stewartville	2244.42	0.91	\$5,302.00	\$4,823.89	\$11,899,888.33	\$10,826,808.90	
252	Cannon Falls	1385.85	0.91	\$5,302.00	\$4,807.51	\$7,347,750.19	\$6,662,467.26	
391	Cleveland	522.24	0.91	\$5,302.00	\$4,807.51	\$2,768,900.57	\$2,510,660.94	
656	Faribault	4494.42	0.91	\$5,302.00	\$4,807.51	\$23,829,418.23	\$21,606,983.72	
253	Goodhue	756.02	0.91	\$5,302.00	\$4,807.51	\$4,008,391.53	\$3,634,551.61	
813	Lake City	1423.61	0.91	\$5,302.00	\$4,807.51	\$7,547,968.54	\$6,844,012.38	
2397	Le Sueur-Henderson	1204.57	0.91	\$5,302.00	\$4,807.51	\$6,386,618.60	\$5,790,974.95	
763	Medford	973.41	0.91	\$5,302.00	\$4,807.51	\$5,161,012.95	\$4,679,674.58	
721	New Prague Area	4515.47	0.91	\$5,302.00	\$4,807.51	\$23,941,000.73	\$21,708,159.55	
255	Pine Island	1392.21	0.91	\$5,302.00	\$4,807.51	\$7,381,518.63	\$6,693,086.30	
256	Red Wing	3192.81	0.91	\$5,302.00	\$4,807.51	\$16,928,282.54	\$15,349,477.76	
508	St. Peter	2187.94	0.91	\$5,302.00	\$4,807.51	\$11,600,467.65	\$10,518,557.91	
2905	Tri-City United (TCU)	2112.46	0.91	\$5,302.00	\$4,807.51	\$11,200,257.62	\$10,155,673.19	
829	Waseca	2147.21	0.91	\$5,302.00	\$4,807.51	\$11,384,480.91	\$10,322,715.02	
2805	Zumbrota-Mazeppa	1320.70	0.91	\$5,302.00	\$4,807.51	\$7,002,351.40	\$6,349,281.85	
2854	Ada-Borup	568.72	0.90	\$5,302.00	\$4,756.30	\$3,015,354.29	\$2,705,005.76	
676	Badger	260.03	0.90	\$5,302.00	\$4,756.30	\$1,378,660.09	\$1,236,764.61	
592	Climax-Shelly	163.23	0.90	\$5,302.00	\$4,756.30	\$865,447.31	\$776,373.10	
593	Crookston	1428.64	0.90	\$5,302.00	\$4,756.30	\$7,574,660.99	\$6,795,056.13	
595	East Grand Forks	2011.99	0.90	\$5,302.00	\$4,756.30	\$10,667,544.47	\$9,569,611.57	

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599	Fertile-Beltrami	503.34	0.90	\$5,302.00	\$4,756.30	\$2,668,729.62	\$2,394,056.66	
600	Fisher	298.02	0.90	\$5,302.00	\$4,756.30	\$1,580,100.62	\$1,417,472.34	
2683	Greenbush-Middle River	487.53	0.90	\$5,302.00	\$4,756.30	\$2,584,862.83	\$2,318,821.67	
2171	Kittson Central	317.96	0.90	\$5,302.00	\$4,756.30	\$1,685,844.57	\$1,512,332.83	
356	Lancaster	180.99	0.90	\$5,302.00	\$4,756.30	\$959,626.89	\$860,859.46	
441	Marshall County Central	451.34	0.90	\$5,302.00	\$4,756.30	\$2,392,983.18	\$2,146,690.80	
2215	Norman County East	369.54	0.90	\$5,302.00	\$4,756.30	\$1,959,322.29	\$1,757,663.47	
630	Red Lake Falls	423.65	0.90	\$5,302.00	\$4,756.30	\$2,246,192.01	\$2,015,007.77	
682	Roseau	1405.61	0.90	\$5,302.00	\$4,756.30	\$7,452,552.01	\$6,685,514.94	
2856	Stephen-Argyle Central	365.90	0.90	\$5,302.00	\$4,756.30	\$1,939,977.26	\$1,740,309.48	
564	Thief River Falls	2286.73	0.90	\$5,302.00	\$4,756.30	\$12,124,222.95	\$10,876,364.71	
2358	Tri-County	249.10	0.90	\$5,302.00	\$4,756.30	\$1,320,749.41	\$1,184,814.26	
2176	Warren-Alvarado-Oslo	485.55	0.90	\$5,302.00	\$4,756.30	\$2,574,375.50	\$2,309,413.72	
2609	Win-E-Mac	491.08	0.90	\$5,302.00	\$4,756.30	\$2,603,695.56	\$2,335,716.08	
1	Aitkin	1427.10	0.89	\$5,302.00	\$4,738.29	\$7,566,460.07	\$6,761,996.72	
181	Brainerd	7356.94	0.89	\$5,302.00	\$4,738.29	\$39,006,515.28	\$34,859,356.41	
182	Crosby-Ironton	1293.12	0.89	\$5,302.00	\$4,738.29	\$6,856,143.13	\$6,127,200.42	
2580	East Central	872.49	0.89	\$5,302.00	\$4,738.29	\$4,625,946.75	\$4,134,117.73	
698	Floodwood	310.13	0.89	\$5,302.00	\$4,738.29	\$1,644,330.47	\$1,469,505.84	
2	Hill City	328.93	0.89	\$5,302.00	\$4,738.29	\$1,743,960.35	\$1,558,543.10	
2165	Hinckley-Finlayson	1078.82	0.89	\$5,302.00	\$4,738.29	\$5,719,915.55	\$5,111,776.16	

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473	Isle	557.29	0.89	\$5,302.00	\$4,738.29	\$2,954,762.18	\$2,640,612.92	
482	Little Falls	2868.66	0.89	\$5,302.00	\$4,738.29	\$15,209,651.23	\$13,592,566.50	
4	McGregor	467.32	0.89	\$5,302.00	\$4,738.29	\$2,477,730.64	\$2,214,299.20	
332	Mora	2002.30	0.89	\$5,302.00	\$4,738.29	\$10,616,201.28	\$9,487,490.53	
333	Ogilvie	603.31	0.89	\$5,302.00	\$4,738.29	\$3,198,760.59	\$2,858,669.49	
480	Onamia	691.87	0.89	\$5,302.00	\$4,738.29	\$3,668,269.79	\$3,278,260.64	
186	Pequot Lakes	1854.74	0.89	\$5,302.00	\$4,738.29	\$9,833,829.48	\$8,788,300.22	
578	Pine City	1927.97	0.89	\$5,302.00	\$4,738.29	\$10,222,118.15	\$9,135,306.17	
577	Willow River	487.62	0.89	\$5,302.00	\$4,738.29	\$2,585,364.28	\$2,310,489.26	
241	Albert Lea	3719.14	0.88	\$5,302.00	\$4,689.35	\$19,718,869.68	\$17,440,338.04	
242	Alden-Conger	579.24	0.88	\$5,302.00	\$4,689.35	\$3,071,141.08	\$2,716,268.20	
492	Austin	5245.96	0.88	\$5,302.00	\$4,689.35	\$27,814,101.13	\$24,600,158.82	
2886	Glenville-Emmons	428.38	0.88	\$5,302.00	\$4,689.35	\$2,271,270.76	\$2,008,823.55	
495	Grand Meadow	445.02	0.88	\$5,302.00	\$4,689.35	\$2,359,491.60	\$2,086,850.40	
497	Lyle	268.92	0.88	\$5,302.00	\$4,689.35	\$1,425,800.98	\$1,261,048.50	
2168	N.R.H.E.G.	1111.63	0.88	\$5,302.00	\$4,689.35	\$5,893,851.66	\$5,212,812.24	
761	Owatonna	5521.94	0.88	\$5,302.00	\$4,689.35	\$29,277,311.51	\$25,894,294.04	
500	Southland	541.56	0.88	\$5,302.00	\$4,689.35	\$2,871,357.88	\$2,539,570.11	
2396	A.C.G.C.	882.11	0.88	\$5,302.00	\$4,672.79	\$4,676,926.63	\$4,121,894.35	
2534	Bird Island-Olivia-Lake Lillian	836.24	0.88	\$5,302.00	\$4,672.79	\$4,433,765.69	\$3,907,590.42	
2159	Buffalo Lake-Hector-Stewart	636.54	0.88	\$5,302.00	\$4,672.79	\$3,374,928.10	\$2,974,409.94	
466	Dassel-Cokato	2549.49	0.88	\$5,302.00	\$4,672.79	\$13,517,379.23	\$11,913,209.98	

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463	Eden Valley-Watkins	1096.40	0.88	\$5,302.00	\$4,672.79	\$5,813,112.80	\$5,123,244.10	
423	Hutchinson	3373.45	0.88	\$5,302.00	\$4,672.79	\$17,886,031.90	\$15,763,414.64	
739	Kimball	771.37	0.88	\$5,302.00	\$4,672.79	\$4,089,785.64	\$3,604,432.06	
424	Lester Prairie	464.80	0.88	\$5,302.00	\$4,672.79	\$2,464,384.14	\$2,171,924.40	
465	Litchfield	1980.69	0.88	\$5,302.00	\$4,672.79	\$10,501,597.79	\$9,255,325.12	
345	New London-Spicer	1617.66	0.88	\$5,302.00	\$4,672.79	\$8,576,806.81	\$7,558,957.89	
741	Paynesville	1126.11	0.88	\$5,302.00	\$4,672.79	\$5,970,653.24	\$5,262,088.50	
815	Prinsburg	0.34	0.88	\$5,302.00	\$4,672.79	\$1,783.46	\$1,571.81	
2890	Renville County West	593.96	0.88	\$5,302.00	\$4,672.79	\$3,149,149.41	\$2,775,425.44	
347	Willmar	4696.99	0.88	\$5,302.00	\$4,672.79	\$24,903,420.94	\$21,948,018.01	
2860	Blue Earth Area	1435.81	0.86	\$5,302.00	\$4,573.60	\$7,612,664.62	\$6,566,820.99	
2835	Janesville-Waldorf-Pemberton	695.16	0.86	\$5,302.00	\$4,573.60	\$3,685,743.62	\$3,179,388.53	
2071	Lake Crystal-Wellcome Memorial	972.79	0.86	\$5,302.00	\$4,573.60	\$5,157,732.58	\$4,449,152.59	
837	Madelia	614.45	0.86	\$5,302.00	\$4,573.60	\$3,257,802.81	\$2,810,239.11	
77	Mankato	8594.51	0.86	\$5,302.00	\$4,573.60	\$45,568,104.14	\$39,307,863.61	
2135	Maple River	1201.52	0.86	\$5,302.00	\$4,573.60	\$6,370,464.34	\$5,495,276.76	
507	Nicollet	378.02	0.86	\$5,302.00	\$4,573.60	\$2,004,251.44	\$1,728,903.22	
2310	Sibley East	1429.94	0.86	\$5,302.00	\$4,573.60	\$7,581,563.09	\$6,539,992.25	
75	St. Clair	752.36	0.86	\$5,302.00	\$4,573.60	\$3,988,986.21	\$3,440,971.02	
458	Truman	256.75	0.86	\$5,302.00	\$4,573.60	\$1,361,309.94	\$1,174,290.37	

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2143	Waterville-Elysian-Morristown	1005.27	0.86	\$5,302.00	\$4,573.60	\$5,329,946.84	\$4,597,707.70	
162	Bagley	1138.25	0.86	\$5,302.00	\$4,544.67	\$6,035,022.26	\$5,172,990.95	
31	Bemidji	5771.70	0.86	\$5,302.00	\$4,544.67	\$30,601,558.70	\$26,230,489.21	
32	Blackduck	612.62	0.86	\$5,302.00	\$4,544.67	\$3,248,130.89	\$2,784,173.94	
2311	Clearbrook-Gonvick	518.27	0.86	\$5,302.00	\$4,544.67	\$2,747,851.63	\$2,355,353.64	
22	Detroit Lakes	3287.02	0.86	\$5,302.00	\$4,544.67	\$17,427,797.09	\$14,938,443.10	
601	Fosston	755.87	0.86	\$5,302.00	\$4,544.67	\$4,007,647.91	\$3,435,202.96	
23	Frazee-Vergas	1047.43	0.86	\$5,302.00	\$4,544.67	\$5,553,468.56	\$4,760,221.48	
561	Goodridge	212.82	0.86	\$5,302.00	\$4,544.67	\$1,128,376.94	\$967,201.69	
447	Grygla	185.31	0.86	\$5,302.00	\$4,544.67	\$982,525.96	\$842,183.79	
36	Kelliher	289.69	0.86	\$5,302.00	\$4,544.67	\$1,535,946.98	\$1,316,555.19	
390	Lake of the Woods	549.18	0.86	\$5,302.00	\$4,544.67	\$2,911,741.76	\$2,495,834.00	
2889	Lake Park-Audubon	729.48	0.86	\$5,302.00	\$4,544.67	\$3,867,685.39	\$3,315,232.43	
306	Laporte	300.86	0.86	\$5,302.00	\$4,544.67	\$1,595,183.73	\$1,367,330.66	
432	Mahnomen	689.90	0.86	\$5,302.00	\$4,544.67	\$3,657,855.10	\$3,135,373.91	
821	Menahga	1056.06	0.86	\$5,302.00	\$4,544.67	\$5,599,208.91	\$4,799,428.37	
308	Nevis	658.68	0.86	\$5,302.00	\$4,544.67	\$3,492,310.76	\$2,993,475.61	
553	New York Mills	816.91	0.86	\$5,302.00	\$4,544.67	\$4,331,240.91	\$3,712,574.55	
309	Park Rapids	1727.43	0.86	\$5,302.00	\$4,544.67	\$9,158,841.68	\$7,850,609.84	
548	Pelican Rapids	1052.90	0.86	\$5,302.00	\$4,544.67	\$5,582,491.71	\$4,785,099.02	
549	Perham-Dent	1563.19	0.86	\$5,302.00	\$4,544.67	\$8,288,059.22	\$7,104,208.32	
25	Pine Point	76.41	0.86	\$5,302.00	\$4,544.67	\$405,104.61	\$347,240.23	

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38	Red Lake	1508.34	0.86	\$5,302.00	\$4,544.67	\$7,997,192.17	\$6,854,888.18	
820	Sebeka	577.00	0.86	\$5,302.00	\$4,544.67	\$3,059,255.38	\$2,622,277.05	
914	Ulen-Hitterdal	357.81	0.86	\$5,302.00	\$4,544.67	\$1,897,103.32	\$1,626,124.62	
690	Warroad	1161.64	0.86	\$5,302.00	\$4,544.67	\$6,159,031.19	\$5,279,286.68	
435	Waubun-Ogema-White Earth	666.72	0.86	\$5,302.00	\$4,544.67	\$3,534,960.04	\$3,030,032.95	
115	Cass Lake-Bena	1251.76	0.85	\$5,302.00	\$4,509.02	\$6,636,836.82	\$5,644,218.87	
166	Cook County	527.74	0.85	\$5,302.00	\$4,509.02	\$2,798,081.17	\$2,379,594.82	
317	Deer River	1024.37	0.85	\$5,302.00	\$4,509.02	\$5,431,204.44	\$4,618,903.16	
318	Grand Rapids	4617.30	0.85	\$5,302.00	\$4,509.02	\$24,480,924.60	\$20,819,510.90	
316	Greenway	1215.11	0.85	\$5,302.00	\$4,509.02	\$6,442,502.68	\$5,478,949.71	
701	Hibbing	2701.35	0.85	\$5,302.00	\$4,509.02	\$14,322,562.04	\$12,180,452.39	
361	International Falls	1344.85	0.85	\$5,302.00	\$4,509.02	\$7,130,391.28	\$6,063,956.38	
381	Lake Superior	1621.49	0.85	\$5,302.00	\$4,509.02	\$8,597,139.06	\$7,311,334.57	
362	Littlefork-Big Falls	407.49	0.85	\$5,302.00	\$4,509.02	\$2,160,506.68	\$1,837,377.19	
319	Nashwauk-Keewatin	651.66	0.85	\$5,302.00	\$4,509.02	\$3,455,106.62	\$2,938,354.30	
707	Nett Lake	147.47	0.85	\$5,302.00	\$4,509.02	\$781,891.24	\$664,950.10	
118	Northland Community	407.53	0.85	\$5,302.00	\$4,509.02	\$2,160,724.71	\$1,837,562.60	
116	Pillager	1068.17	0.85	\$5,302.00	\$4,509.02	\$5,663,410.83	\$4,816,380.32	
2174	Pine River-Backus	1008.93	0.85	\$5,302.00	\$4,509.02	\$5,349,365.56	\$4,549,304.26	
363	South Koochiching-Rainy River	389.94	0.85	\$5,302.00	\$4,509.02	\$2,067,480.55	\$1,758,264.22	
2142	St. Louis County	2106.89	0.85	\$5,302.00	\$4,509.02	\$11,170,712.92	\$9,499,999.82	

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2170	Staples-Motley	1395.21	0.85	\$5,302.00	\$4,509.02	\$7,397,387.51	\$6,291,020.15	
113	Walker-Hackensack-Akeley	870.18	0.85	\$5,302.00	\$4,509.02	\$4,613,669.21	\$3,923,640.06	
206	Alexandria	4578.34	0.83	\$5,302.00	\$4,375.45	\$24,274,358.68	\$20,032,292.22	
787	Browerville	479.13	0.83	\$5,302.00	\$4,375.45	\$2,540,340.15	\$2,096,402.92	
2759	Eagle Valley	321.94	0.83	\$5,302.00	\$4,375.45	\$1,706,915.28	\$1,408,623.23	
738	Holdingsford	1160.59	0.83	\$5,302.00	\$4,375.45	\$6,153,432.27	\$5,078,088.99	
2753	Long Prairie-Grey Eagle	1052.04	0.83	\$5,302.00	\$4,375.45	\$5,577,938.51	\$4,603,165.66	
740	Melrose	1602.60	0.83	\$5,302.00	\$4,375.45	\$8,496,981.25	\$7,012,090.97	
2149	Minnewaska	1205.54	0.83	\$5,302.00	\$4,375.45	\$6,391,749.47	\$5,274,759.05	
213	Osakis	1009.73	0.83	\$5,302.00	\$4,375.45	\$5,353,572.55	\$4,418,008.78	
547	Parkers Prairie	590.50	0.83	\$5,302.00	\$4,375.45	\$3,130,843.78	\$2,583,713.05	
486	Swanville Area	394.19	0.83	\$5,302.00	\$4,375.45	\$2,090,000.68	\$1,724,762.53	
487	Upsala	415.07	0.83	\$5,302.00	\$4,375.45	\$2,200,712.64	\$1,816,127.02	
818	Verndale	587.37	0.83	\$5,302.00	\$4,375.45	\$3,114,219.83	\$2,569,994.23	
2342	West Central Area	842.28	0.83	\$5,302.00	\$4,375.45	\$4,465,768.56	\$3,685,353.01	
891	Canby	583.68	0.82	\$5,302.00	\$4,364.61	\$3,094,681.96	\$2,547,541.62	
2754	Cedar Mountain	590.76	0.82	\$5,302.00	\$4,364.61	\$3,132,216.13	\$2,578,439.74	
81	Comfrey	186.93	0.82	\$5,302.00	\$4,364.61	\$991,108.13	\$815,880.03	
378	Dawson-Boyd	581.05	0.82	\$5,302.00	\$4,364.61	\$3,080,721.80	\$2,536,049.61	
2365	G.F.W.	935.76	0.82	\$5,302.00	\$4,364.61	\$4,961,390.15	\$4,084,215.46	
402	Hendricks	108.61	0.82	\$5,302.00	\$4,364.61	\$575,860.82	\$474,048.52	
403	Ivanhoe	217.32	0.82	\$5,302.00	\$4,364.61	\$1,152,254.83	\$948,535.96	



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775	Kerkhoven-Murdock-Sunburg	686.78	0.82	\$5,302.00	\$4,364.61	\$3,641,286.35	\$2,997,506.25	
404	Lake Benton	187.18	0.82	\$5,302.00	\$4,364.61	\$992,433.66	\$816,971.21	
2167	Lakeview	741.24	0.82	\$5,302.00	\$4,364.61	\$3,930,038.57	\$3,235,207.03	
415	Lynd	182.79	0.82	\$5,302.00	\$4,364.61	\$969,173.79	\$797,823.68	
2180	M.A.C.C.R.A.Y.	757.29	0.82	\$5,302.00	\$4,364.61	\$4,015,137.39	\$3,305,260.35	
413	Marshall	2579.33	0.82	\$5,302.00	\$4,364.61	\$13,675,591.75	\$11,257,744.60	
635	Milroy	67.98	0.82	\$5,302.00	\$4,364.61	\$360,427.78	\$296,704.08	
414	Minneota	545.05	0.82	\$5,302.00	\$4,364.61	\$2,889,871.01	\$2,378,941.28	
129	Montevideo	1635.14	0.82	\$5,302.00	\$4,364.61	\$8,669,506.98	\$7,136,736.54	
88	New Ulm	2272.96	0.82	\$5,302.00	\$4,364.61	\$12,051,218.01	\$9,920,560.44	
2884	Red Rock Central	453.65	0.82	\$5,302.00	\$4,364.61	\$2,405,250.49	\$1,980,001.76	
2897	Redwood Area	1264.71	0.82	\$5,302.00	\$4,364.61	\$6,705,472.83	\$5,519,944.00	
2902	RTR	627.00	0.82	\$5,302.00	\$4,364.61	\$3,324,366.63	\$2,736,617.99	
84	Sleepy Eye	646.49	0.82	\$5,302.00	\$4,364.61	\$3,427,678.33	\$2,821,664.17	
85	Springfield	679.41	0.82	\$5,302.00	\$4,364.61	\$3,602,209.34	\$2,965,338.06	
840	St. James	1184.85	0.82	\$5,302.00	\$4,364.61	\$6,282,060.93	\$5,171,391.39	
2904	Tracy Area	872.10	0.82	\$5,302.00	\$4,364.61	\$4,623,859.08	\$3,806,359.94	
640	Wabasso	457.29	0.82	\$5,302.00	\$4,364.61	\$2,424,572.79	\$1,995,907.87	
2190	Yellow Medicine East	930.97	0.82	\$5,302.00	\$4,364.61	\$4,936,014.33	\$4,063,326.08	
511	Adrian	691.33	0.82	\$5,302.00	\$4,324.61	\$3,665,420.76	\$2,989,724.58	
836	Butterfield-Odin	282.59	0.82	\$5,302.00	\$4,324.61	\$1,498,265.67	\$1,222,070.26	
581	Edgerton	430.38	0.82	\$5,302.00	\$4,324.61	\$2,281,880.06	\$1,861,230.49	
514	Ellsworth	188.85	0.82	\$5,302.00	\$4,324.61	\$1,001,276.14	\$816,697.48	

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2752	Fairmont Area	2119.04	0.82	\$5,302.00	\$4,324.61	\$11,235,150.08	\$9,164,024.13	
505	Fulda	399.47	0.82	\$5,302.00	\$4,324.61	\$2,117,995.24	\$1,727,556.76	
2536	Granada-Huntley-East Chain	234.80	0.82	\$5,302.00	\$4,324.61	\$1,244,929.71	\$1,015,435.11	
330	Heron Lake-Okabena	357.13	0.82	\$5,302.00	\$4,324.61	\$1,893,480.21	\$1,544,429.60	
671	Hills-Beaver Creek	380.66	0.82	\$5,302.00	\$4,324.61	\$2,018,239.27	\$1,646,190.15	
2895	Jackson County Central	1417.97	0.82	\$5,302.00	\$4,324.61	\$7,518,076.94	\$6,132,168.95	
2184	Luverne	1394.79	0.82	\$5,302.00	\$4,324.61	\$7,395,197.79	\$6,031,941.76	
2448	Martin County West	892.56	0.82	\$5,302.00	\$4,324.61	\$4,732,358.42	\$3,859,979.30	
173	Mountain Lake	567.38	0.82	\$5,302.00	\$4,324.61	\$3,008,259.36	\$2,453,706.55	
2169	Murray County Central	829.41	0.82	\$5,302.00	\$4,324.61	\$4,397,554.31	\$3,586,894.13	
2689	Pipestone Area	1300.26	0.82	\$5,302.00	\$4,324.61	\$6,893,990.39	\$5,623,128.65	
2134	United South Central	735.41	0.82	\$5,302.00	\$4,324.61	\$3,899,167.04	\$3,180,381.26	
2898	Westbrook-Walnut Grove	476.26	0.82	\$5,302.00	\$4,324.61	\$2,525,124.47	\$2,059,634.40	
177	Windom	1126.39	0.82	\$5,302.00	\$4,324.61	\$5,972,109.18	\$4,871,190.17	
518	Worthington Area	3200.49	0.82	\$5,302.00	\$4,324.61	\$16,968,987.38	\$13,840,866.27	
261	Ashby	291.32	0.81	\$5,302.00	\$4,273.29	\$1,544,557.43	\$1,244,878.00	
542	Battle Lake	514.45	0.81	\$5,302.00	\$4,273.29	\$2,727,635.38	\$2,198,411.80	
777	Benson	995.60	0.81	\$5,302.00	\$4,273.29	\$5,278,670.71	\$4,254,487.99	
786	Bertha-Hewitt	477.59	0.81	\$5,302.00	\$4,273.29	\$2,532,156.46	\$2,040,860.25	

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Basic Revenue per Pupil (FY 2014)	ECWI Adjusted Basic Revenue per Pupil	Total Basic Revenue (FY 2014)	Total ECWI Adjusted Basic Revenue	Needed additional revenue for those districts with ECWI>1
846	Breckenridge	815.88	0.81	\$5,302.00	\$4,273.29	\$4,325,811.67	\$3,486,505.37	
801	Browns Valley	91.41	0.81	\$5,302.00	\$4,273.29	\$484,669.15	\$390,632.26	
852	Campbell-Tintah	143.55	0.81	\$5,302.00	\$4,273.29	\$761,080.31	\$613,413.34	
771	Chokio-Alberta	181.88	0.81	\$5,302.00	\$4,273.29	\$964,317.16	\$777,217.60	
2888	Clinton-Graceville-Beardsley	391.65	0.81	\$5,302.00	\$4,273.29	\$2,076,508.03	\$1,673,618.03	
544	Fergus Falls	2924.73	0.81	\$5,302.00	\$4,273.29	\$15,506,910.54	\$12,498,215.61	
768	Hancock	372.75	0.81	\$5,302.00	\$4,273.29	\$1,976,304.59	\$1,592,856.35	
545	Henning	443.66	0.81	\$5,302.00	\$4,273.29	\$2,352,285.32	\$1,895,888.23	
264	Herman-Norcross	98.10	0.81	\$5,302.00	\$4,273.29	\$520,111.58	\$419,198.05	
2853	Lac Qui Parle Valley	895.30	0.81	\$5,302.00	\$4,273.29	\$4,746,879.38	\$3,825,876.33	
2903	Ortonville	568.72	0.81	\$5,302.00	\$4,273.29	\$3,015,364.04	\$2,430,314.53	
850	Rothsay	292.40	0.81	\$5,302.00	\$4,273.29	\$1,550,328.18	\$1,249,529.09	
743	Sauk Centre	1075.26	0.81	\$5,302.00	\$4,273.29	\$5,701,037.22	\$4,594,905.75	
550	Underwood	650.69	0.81	\$5,302.00	\$4,273.29	\$3,449,945.52	\$2,780,577.27	
2155	Wadena-Deer Creek	1179.48	0.81	\$5,302.00	\$4,273.29	\$6,253,602.96	\$5,040,261.11	
803	Wheaton Area	470.19	0.81	\$5,302.00	\$4,273.29	\$2,492,931.47	\$2,009,245.81	

## Appendix D: MN ECWI Funding Calculations: Location Equity Revenue FY2015

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Location Equity Revenue per Pupil	Adjusted ECWI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted ECWI Location Equity Revenue	Needed additional revenue for those districts with ECWI>1
<b>Formulas Used</b>				\$424	\$424 * ECWI	AMCPU * Location Equity Revenue per Pupil	AMCPU * Adjusted ECWI Location Equity Revenue per Pupil	Total Adjusted ECWI Location Equity Revenue - Total Location Equity Revenue (only for districts with ECWI >1)
876	Annandale	1884.63	1.06	\$424.00	\$447.84	\$799,082.20	\$844,018.23	\$44,936.03
11	Anoka-Hennepin	43225.45	1.06	\$424.00	\$447.84	\$18,327,588.80	\$19,358,232.46	\$1,030,643.66
726	Becker	3263.79	1.06	\$424.00	\$447.84	\$1,383,846.96	\$1,461,666.97	\$77,820.01
716	Belle Plaine	1874.20	1.06	\$424.00	\$447.84	\$794,659.95	\$839,347.29	\$44,687.34
727	Big Lake	3745.98	1.06	\$424.00	\$447.84	\$1,588,294.30	\$1,677,611.32	\$89,317.01
271	Bloomington	11956.45	1.06	\$424.00	\$447.84	\$5,069,533.96	\$5,354,616.91	\$285,082.95
314	Braham	961.60	1.06	\$424.00	\$447.84	\$407,716.28	\$430,644.02	\$22,927.74
286	Brooklyn Center	2558.76	1.06	\$424.00	\$447.84	\$1,084,913.82	\$1,145,923.45	\$61,009.64
877	Buffalo-Hanover-Montrose	6734.35	1.06	\$424.00	\$447.84	\$2,855,363.98	\$3,015,934.08	\$160,570.10
191	Burnsville-Eagan-Savage	10907.58	1.06	\$424.00	\$447.84	\$4,624,813.11	\$4,884,887.38	\$260,074.27
911	Cambridge-Isanti	6002.59	1.06	\$424.00	\$447.84	\$2,545,099.01	\$2,688,221.50	\$143,122.49

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Location Equity Revenue per Pupil	Adjusted ECWI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted ECWI Location Equity Revenue	Needed additional revenue for those districts with ECWI>1
12	Centennial	7487.30	1.06	\$424.00	\$447.84	\$3,174,616.05	\$3,353,139.15	\$178,523.10
108	Central	1148.86	1.06	\$424.00	\$447.84	\$487,117.35	\$514,510.18	\$27,392.82
2144	Chisago Lakes	3839.43	1.06	\$424.00	\$447.84	\$1,627,919.11	\$1,719,464.40	\$91,545.29
13	Columbia Heights	3622.79	1.06	\$424.00	\$447.84	\$1,536,060.84	\$1,622,440.53	\$86,379.69
879	Delano	2704.99	1.06	\$424.00	\$447.84	\$1,146,916.18	\$1,211,412.50	\$64,496.31
112	Eastern Carver County	10729.22	1.06	\$424.00	\$447.84	\$4,549,189.70	\$4,805,011.33	\$255,821.62
272	Eden Prairie	10730.80	1.06	\$424.00	\$447.84	\$4,549,859.79	\$4,805,719.10	\$255,859.31
273	Edina	9788.20	1.06	\$424.00	\$447.84	\$4,150,198.50	\$4,383,583.03	\$233,384.53
728	Elk River Area	14892.04	1.06	\$424.00	\$447.84	\$6,314,225.81	\$6,669,303.44	\$355,077.63
192	Farmington Area	7528.66	1.06	\$424.00	\$447.84	\$3,192,149.93	\$3,371,659.04	\$179,509.11
831	Forest Lake Area	7836.12	1.06	\$424.00	\$447.84	\$3,322,514.88	\$3,509,355.00	\$186,840.12
323	Franconia	37.33	1.06	\$424.00	\$447.84	\$15,826.65	\$16,716.65	\$890.00
14	Fridley	3355.26	1.06	\$424.00	\$447.84	\$1,422,628.12	\$1,502,628.97	\$80,000.85
2859	Glencoe-Silver Lake	1864.48	1.06	\$424.00	\$447.84	\$790,540.72	\$834,996.42	\$44,455.70
200	Hastings	5325.82	1.06	\$424.00	\$447.84	\$2,258,147.45	\$2,385,133.35	\$126,985.90
270	Hopkins	7992.86	1.06	\$424.00	\$447.84	\$3,388,973.32	\$3,579,550.70	\$190,577.38
2687	Howard Lake- Waverly-Winsted	1276.36	1.06	\$424.00	\$447.84	\$541,174.52	\$571,607.22	\$30,432.70
199	Inver Grove Heights	4386.65	1.06	\$424.00	\$447.84	\$1,859,938.33	\$1,964,531.12	\$104,592.79
717	Jordan	2075.95	1.06	\$424.00	\$447.84	\$880,203.65	\$929,701.50	\$49,497.85
194	Lakeville	12503.07	1.06	\$424.00	\$447.84	\$5,301,301.69	\$5,599,417.99	\$298,116.30
832	Mahtomedi	3824.63	1.06	\$424.00	\$447.84	\$1,621,641.00	\$1,712,833.25	\$91,192.25
881	Maple Lake	1061.42	1.06	\$424.00	\$447.84	\$450,042.90	\$475,350.86	\$25,307.96
9999	Minneapolis	39836.89	1.06	\$424.00	\$447.84	\$16,890,843.06	\$17,840,691.97	\$949,848.92

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Location Equity Revenue per Pupil	Adjusted ECWI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted ECWI Location Equity Revenue	Needed additional revenue for those districts with ECWI>1
276	Minnetonka	11061.02	1.06	\$424.00	\$447.84	\$4,689,874.18	\$4,953,607.13	\$263,732.95
882	Monticello	4640.60	1.06	\$424.00	\$447.84	\$1,967,615.67	\$2,078,263.65	\$110,647.98
621	Mounds View	11797.80	1.06	\$424.00	\$447.84	\$5,002,268.64	\$5,283,568.96	\$281,300.31
138	North Branch	3521.47	1.06	\$424.00	\$447.84	\$1,493,101.33	\$1,577,065.21	\$83,963.88
622	North St. Paul- Maplewood-Oakdale	12655.41	1.06	\$424.00	\$447.84	\$5,365,893.33	\$5,667,641.91	\$301,748.58
659	Northfield	4317.51	1.06	\$424.00	\$447.84	\$1,830,622.30	\$1,933,566.52	\$102,944.22
278	Orono	3203.43	1.06	\$424.00	\$447.84	\$1,358,252.57	\$1,434,633.28	\$76,380.72
279	Osseo	23659.46	1.06	\$424.00	\$447.84	\$10,031,608.92	\$10,595,731.91	\$564,122.99
719	Prior Lake-Savage Area	8419.62	1.06	\$424.00	\$447.84	\$3,569,919.30	\$3,770,672.10	\$200,752.80
195	Randolph	663.72	1.06	\$424.00	\$447.84	\$281,417.70	\$297,243.10	\$15,825.40
280	Richfield	5014.10	1.06	\$424.00	\$447.84	\$2,125,978.67	\$2,245,532.12	\$119,553.45
281	Robbinsdale	14092.04	1.06	\$424.00	\$447.84	\$5,975,025.00	\$6,311,027.82	\$336,002.83
883	Rockford Area	1839.76	1.06	\$424.00	\$447.84	\$780,058.24	\$823,924.46	\$43,866.22
196	Rosemount-Apple Valley-Eagan	31055.57	1.06	\$424.00	\$447.84	\$13,167,560.70	\$13,908,032.52	\$740,471.82
623	Roseville	8455.57	1.06	\$424.00	\$447.84	\$3,585,159.56	\$3,786,769.39	\$201,609.83
139	Rush City	1055.56	1.06	\$424.00	\$447.84	\$447,557.86	\$472,726.08	\$25,168.21
720	Shakopee	8730.99	1.06	\$424.00	\$447.84	\$3,701,937.64	\$3,910,114.43	\$208,176.79
6	South St. Paul	3896.05	1.06	\$424.00	\$447.84	\$1,651,926.05	\$1,744,821.36	\$92,895.31
833	South Washington County	20586.85	1.06	\$424.00	\$447.84	\$8,728,826.10	\$9,219,687.68	\$490,861.59
16	Spring Lake Park	6174.95	1.06	\$424.00	\$447.84	\$2,618,179.65	\$2,765,411.80	\$147,232.15

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Location Equity Revenue per Pupil	Adjusted ECWI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted ECWI Location Equity Revenue	Needed additional revenue for those districts with ECWI>1
282	St. Anthony-New Brighton	2039.78	1.06	\$424.00	\$447.84	\$864,867.94	\$913,503.40	\$48,635.46
15	St. Francis	5587.49	1.06	\$424.00	\$447.84	\$2,369,094.91	\$2,502,319.89	\$133,224.98
283	St. Louis Park	5151.15	1.06	\$424.00	\$447.84	\$2,184,085.72	\$2,306,906.80	\$122,821.07
885	St. Michael-Albertville	6578.23	1.06	\$424.00	\$447.84	\$2,789,169.94	\$2,946,017.65	\$156,847.71
625	St. Paul	42866.28	1.06	\$424.00	\$447.84	\$18,175,302.45	\$19,197,382.36	\$1,022,079.91
834	Stillwater Area	9859.63	1.06	\$424.00	\$447.84	\$4,180,481.58	\$4,415,569.07	\$235,087.49
110	Waconia	4226.16	1.06	\$424.00	\$447.84	\$1,791,891.84	\$1,892,658.07	\$100,766.23
111	Watertown-Mayer	1971.67	1.06	\$424.00	\$447.84	\$835,988.08	\$882,999.49	\$47,011.41
284	Wayzata	12544.19	1.06	\$424.00	\$447.84	\$5,318,736.56	\$5,617,833.30	\$299,096.74
197	West St. Paul-Mendota Hts.-Eagan	5472.07	1.06	\$424.00	\$447.84	\$2,320,155.56	\$2,450,628.46	\$130,472.90
277	Westonka	2562.18	1.06	\$424.00	\$447.84	\$1,086,364.31	\$1,147,455.51	\$61,091.21
624	White Bear Lake	9422.01	1.06	\$424.00	\$447.84	\$3,994,933.09	\$4,219,586.34	\$224,653.25
756	Blooming Prairie	826.88	1.04	\$424.00	\$442.01	\$350,596.70	\$365,487.18	\$14,890.48
531	Byron	2175.52	1.04	\$424.00	\$442.01	\$922,420.48	\$961,597.36	\$39,176.88
533	Dover-Eyota	1438.30	1.04	\$424.00	\$442.01	\$609,837.50	\$635,738.42	\$25,900.91
203	Hayfield	883.64	1.04	\$424.00	\$442.01	\$374,663.25	\$390,575.88	\$15,912.63
204	Kasson-Mantorville	2413.71	1.04	\$424.00	\$442.01	\$1,023,412.61	\$1,066,878.81	\$43,466.20
2172	Kenyon-Wanamingo	948.64	1.04	\$424.00	\$442.01	\$402,223.92	\$419,307.10	\$17,083.18
2899	Plainview-Elgin-Millville	1678.38	1.04	\$424.00	\$442.01	\$711,632.13	\$741,856.45	\$30,224.32
535	Rochester	18749.29	1.04	\$424.00	\$442.01	\$7,949,696.84	\$8,287,334.99	\$337,638.15

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Location Equity Revenue per Pupil	Adjusted ECWI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted ECWI Location Equity Revenue	Needed additional revenue for those districts with ECWI>1
2125	Triton	1390.66	1.04	\$424.00	\$442.01	\$589,637.72	\$614,680.71	\$25,042.99
811	Wabasha-Kellogg	682.82	1.04	\$424.00	\$442.01	\$289,513.88	\$301,810.07	\$12,296.18
861	Winona Area	3657.39	1.04	\$424.00	\$442.01	\$1,550,735.06	\$1,616,597.61	\$65,862.55
299	Caledonia	783.35	0.97	\$424.00	\$413.39	\$332,141.68	\$323,829.82	
294	Houston	3027.87	0.97	\$424.00	\$413.39	\$1,283,815.18	\$1,251,687.66	
300	La Crescent-Hokah	1437.83	0.97	\$424.00	\$413.39	\$609,640.27	\$594,384.00	
297	Spring Grove	409.01	0.97	\$424.00	\$413.39	\$173,418.97	\$169,079.15	
745	Albany Area	1974.92	0.97	\$424.00	\$410.19	\$837,364.38	\$810,098.74	
2364	Belgrade-Brooten-Elrosa	750.40	0.97	\$424.00	\$410.19	\$318,168.71	\$307,808.74	
51	Foley	2104.85	0.97	\$424.00	\$410.19	\$892,456.82	\$863,397.30	
912	Milaca	2108.64	0.97	\$424.00	\$410.19	\$894,064.78	\$864,952.90	
484	Pierz	1290.19	0.97	\$424.00	\$410.19	\$547,041.81	\$529,229.44	
477	Princeton	3754.24	0.97	\$424.00	\$410.19	\$1,591,797.43	\$1,539,966.49	
750	ROCORI	2361.83	0.97	\$424.00	\$410.19	\$1,001,413.99	\$968,806.69	
485	Royalton	986.45	0.97	\$424.00	\$410.19	\$418,253.59	\$404,634.72	
748	Sartell-St. Stephen	4306.22	0.97	\$424.00	\$410.19	\$1,825,837.28	\$1,766,385.71	
47	Sauk Rapids-Rice	4592.92	0.97	\$424.00	\$410.19	\$1,947,395.96	\$1,883,986.28	
742	St. Cloud	10981.18	0.97	\$424.00	\$410.19	\$4,656,020.74	\$4,504,414.81	
91	Barnum	911.71	0.94	\$424.00	\$396.93	\$386,566.74	\$361,882.59	
93	Carlton	503.65	0.94	\$424.00	\$396.93	\$213,545.78	\$199,909.86	
695	Chisholm	844.92	0.94	\$424.00	\$396.93	\$358,244.80	\$335,369.14	
94	Cloquet	3027.43	0.94	\$424.00	\$396.93	\$1,283,630.52	\$1,201,664.52	
95	Cromwell-Wright	361.87	0.94	\$424.00	\$396.93	\$153,434.52	\$143,636.98	



#	School District Name	AMCPU (FY 2014)	ECWI 2013	Location Equity Revenue per Pupil	Adjusted ECWI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted ECWI Location Equity Revenue	Needed additional revenue for those districts with ECWI>1
709	Duluth	9702.94	0.94	\$424.00	\$396.93	\$4,114,045.51	\$3,851,343.87	
696	Ely	635.24	0.94	\$424.00	\$396.93	\$269,342.18	\$252,143.39	
99	Esko	1388.98	0.94	\$424.00	\$396.93	\$588,927.46	\$551,321.60	
2154	Eveleth-Gilbert	1259.17	0.94	\$424.00	\$396.93	\$533,888.08	\$499,796.75	
700	Hermantown	2341.65	0.94	\$424.00	\$396.93	\$992,859.46	\$929,460.60	
2711	Mesabi East	1072.81	0.94	\$424.00	\$396.93	\$454,870.59	\$425,824.91	
97	Moose Lake	730.51	0.94	\$424.00	\$396.93	\$309,734.48	\$289,956.44	
712	Mountain Iron-Buhl	571.69	0.94	\$424.00	\$396.93	\$242,394.44	\$226,916.39	
704	Proctor	2064.44	0.94	\$424.00	\$396.93	\$875,321.71	\$819,428.20	
706	Virginia	1976.58	0.94	\$424.00	\$396.93	\$838,068.22	\$784,553.53	
100	Wrenshall	384.37	0.94	\$424.00	\$396.93	\$162,971.42	\$152,564.91	
146	Barnesville	1012.72	0.93	\$424.00	\$396.08	\$429,394.55	\$401,115.51	
2164	Dilworth-Glyndon- Felton	1717.02	0.93	\$424.00	\$396.08	\$728,015.21	\$680,069.62	
150	Hawley	1090.81	0.93	\$424.00	\$396.08	\$462,501.74	\$432,042.33	
152	Moorhead	6515.90	0.93	\$424.00	\$396.08	\$2,762,742.02	\$2,580,793.51	
2527	Norman County West	326.97	0.93	\$424.00	\$396.08	\$138,635.28	\$129,505.05	
227	Chatfield	1048.06	0.91	\$424.00	\$385.77	\$444,377.44	\$404,305.44	
2198	Fillmore Central	626.98	0.91	\$424.00	\$385.77	\$265,839.80	\$241,867.54	
2137	Kingsland	700.95	0.91	\$424.00	\$385.77	\$297,204.85	\$270,404.23	
229	Lanesboro	387.47	0.91	\$424.00	\$385.77	\$164,288.10	\$149,473.32	
499	Leroy-Ostrander	325.77	0.91	\$424.00	\$385.77	\$138,127.85	\$125,672.09	
857	Lewiston-Altura	885.96	0.91	\$424.00	\$385.77	\$375,648.74	\$341,774.39	
238	Mabel-Canton	291.31	0.91	\$424.00	\$385.77	\$123,515.02	\$112,376.98	

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Location Equity Revenue per Pupil	Adjusted ECWI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted ECWI Location Equity Revenue	Needed additional revenue for those districts with ECWI>1
239	Rushford-Peterson	764.41	0.91	\$424.00	\$385.77	\$324,109.82	\$294,883.03	
858	St. Charles	1108.57	0.91	\$424.00	\$385.77	\$470,031.98	\$427,646.57	
534	Stewartville	2244.42	0.91	\$424.00	\$385.77	\$951,631.96	\$865,817.99	
252	Cannon Falls	1385.85	0.91	\$424.00	\$384.46	\$587,598.28	\$532,796.33	
391	Cleveland	522.24	0.91	\$424.00	\$384.46	\$221,428.49	\$200,777.11	
656	Faribault	4494.42	0.91	\$424.00	\$384.46	\$1,905,634.35	\$1,727,906.66	
253	Goodhue	756.02	0.91	\$424.00	\$384.46	\$320,550.36	\$290,654.45	
813	Lake City	1423.61	0.91	\$424.00	\$384.46	\$603,609.71	\$547,314.46	
2397	Le Sueur-Henderson	1204.57	0.91	\$424.00	\$384.46	\$510,736.76	\$463,103.24	
763	Medford	973.41	0.91	\$424.00	\$384.46	\$412,725.29	\$374,232.75	
721	New Prague Area	4515.47	0.91	\$424.00	\$384.46	\$1,914,557.58	\$1,735,997.67	
255	Pine Island	1392.21	0.91	\$424.00	\$384.46	\$590,298.74	\$535,244.93	
256	Red Wing	3192.81	0.91	\$424.00	\$384.46	\$1,353,751.75	\$1,227,495.02	
508	St. Peter	2187.94	0.91	\$424.00	\$384.46	\$927,687.34	\$841,167.21	
2905	Tri-City United (TCU)	2112.46	0.91	\$424.00	\$384.46	\$895,682.62	\$812,147.38	
829	Waseca	2147.21	0.91	\$424.00	\$384.46	\$910,414.92	\$825,505.69	
2805	Zumbrota-Mazeppa	1320.70	0.91	\$424.00	\$384.46	\$559,976.80	\$507,750.94	
2854	Ada-Borup	568.72	0.90	\$424.00	\$380.36	\$241,137.35	\$216,318.83	
676	Badger	260.03	0.90	\$424.00	\$380.36	\$110,251.20	\$98,903.85	
592	Climax-Shelly	163.23	0.90	\$424.00	\$380.36	\$69,209.67	\$62,086.42	
593	Crookston	1428.64	0.90	\$424.00	\$380.36	\$605,744.30	\$543,399.43	
595	East Grand Forks	2011.99	0.90	\$424.00	\$380.36	\$853,081.64	\$765,280.14	
599	Fertile-Beltrami	503.34	0.90	\$424.00	\$380.36	\$213,417.83	\$191,452.29	
600	Fisher	298.02	0.90	\$424.00	\$380.36	\$126,360.37	\$113,355.01	

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2683	Greenbush-Middle River	487.53	0.90	\$424.00	\$380.36	\$206,711.02	\$185,435.76	
2171	Kittson Central	317.96	0.90	\$424.00	\$380.36	\$134,816.69	\$120,940.99	
356	Lancaster	180.99	0.90	\$424.00	\$380.36	\$76,741.19	\$68,842.78	
441	Marshall County Central	451.34	0.90	\$424.00	\$380.36	\$191,366.44	\$171,670.48	
2215	Norman County East	369.54	0.90	\$424.00	\$380.36	\$156,686.66	\$140,560.04	
630	Red Lake Falls	423.65	0.90	\$424.00	\$380.36	\$179,627.58	\$161,139.81	
682	Roseau	1405.61	0.90	\$424.00	\$380.36	\$595,979.26	\$534,639.44	
2856	Stephen-Argyle Central	365.90	0.90	\$424.00	\$380.36	\$155,139.64	\$139,172.24	
564	Thief River Falls	2286.73	0.90	\$424.00	\$380.36	\$969,571.96	\$869,780.96	
2358	Tri-County	249.10	0.90	\$424.00	\$380.36	\$105,620.10	\$94,749.39	
2176	Warren-Alvarado- Oslo	485.55	0.90	\$424.00	\$380.36	\$205,872.35	\$184,683.41	
2609	Win-E-Mac	491.08	0.90	\$424.00	\$380.36	\$208,217.07	\$186,786.80	
1	Aitkin	1427.10	0.89	\$424.00	\$378.92	\$605,088.47	\$540,755.68	
181	Brainerd	7356.94	0.89	\$424.00	\$378.92	\$3,119,344.11	\$2,787,696.55	
182	Crosby-Ironton	1293.12	0.89	\$424.00	\$378.92	\$548,284.55	\$489,991.13	
2580	East Central	872.49	0.89	\$424.00	\$378.92	\$369,936.14	\$330,604.66	
698	Floodwood	310.13	0.89	\$424.00	\$378.92	\$131,496.82	\$117,516.12	
2	Hill City	328.93	0.89	\$424.00	\$378.92	\$139,464.20	\$124,636.42	
2165	Hinckley-Finlayson	1078.82	0.89	\$424.00	\$378.92	\$457,420.63	\$408,787.83	
473	Isle	557.29	0.89	\$424.00	\$378.92	\$236,291.81	\$211,169.35	

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482	Little Falls	2868.66	0.89	\$424.00	\$378.92	\$1,216,313.11	\$1,086,995.13	
4	McGregor	467.32	0.89	\$424.00	\$378.92	\$198,143.68	\$177,077.11	
332	Mora	2002.30	0.89	\$424.00	\$378.92	\$848,975.73	\$758,712.94	
333	Ogilvie	603.31	0.89	\$424.00	\$378.92	\$255,804.32	\$228,607.29	
480	Onamia	691.87	0.89	\$424.00	\$378.92	\$293,350.88	\$262,161.92	
186	Pequot Lakes	1854.74	0.89	\$424.00	\$378.92	\$786,409.60	\$702,798.81	
578	Pine City	1927.97	0.89	\$424.00	\$378.92	\$817,460.98	\$730,548.81	
577	Willow River	487.62	0.89	\$424.00	\$378.92	\$206,751.12	\$184,769.42	
241	Albert Lea	3719.14	0.88	\$424.00	\$375.01	\$1,576,914.51	\$1,394,700.74	
242	Alden-Conger	579.24	0.88	\$424.00	\$375.01	\$245,598.61	\$217,219.49	
492	Austin	5245.96	0.88	\$424.00	\$375.01	\$2,224,288.74	\$1,967,270.34	
2886	Glenville-Emmons	428.38	0.88	\$424.00	\$375.01	\$181,633.12	\$160,645.26	
495	Grand Meadow	445.02	0.88	\$424.00	\$375.01	\$188,688.12	\$166,885.06	
497	Lyle	268.92	0.88	\$424.00	\$375.01	\$114,021.05	\$100,845.83	
2168	N.R.H.E.G.	1111.63	0.88	\$424.00	\$375.01	\$471,330.27	\$416,867.67	
761	Owatonna	5521.94	0.88	\$424.00	\$375.01	\$2,341,301.41	\$2,070,762.10	
500	Southland	541.56	0.88	\$424.00	\$375.01	\$229,621.98	\$203,088.97	
2396	A.C.G.C.	882.11	0.88	\$424.00	\$373.68	\$374,012.99	\$329,627.16	
2534	Bird Island-Olivia- Lake Lillian	836.24	0.88	\$424.00	\$373.68	\$354,567.46	\$312,489.31	
2159	Buffalo Lake-Hector- Stewart	636.54	0.88	\$424.00	\$373.68	\$269,892.40	\$237,863.04	
466	Dassel-Cokato	2549.49	0.88	\$424.00	\$373.68	\$1,080,982.42	\$952,697.29	
463	Eden Valley-Watkins	1096.40	0.88	\$424.00	\$373.68	\$464,873.60	\$409,704.92	

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423	Hutchinson	3373.45	0.88	\$424.00	\$373.68	\$1,430,342.80	\$1,260,597.47	
739	Kimball	771.37	0.88	\$424.00	\$373.68	\$327,059.43	\$288,245.79	
424	Lester Prairie	464.80	0.88	\$424.00	\$373.68	\$197,076.36	\$173,688.41	
465	Litchfield	1980.69	0.88	\$424.00	\$373.68	\$839,810.91	\$740,146.71	
345	New London-Spicer	1617.66	0.88	\$424.00	\$373.68	\$685,885.72	\$604,488.52	
741	Paynesville	1126.11	0.88	\$424.00	\$373.68	\$477,472.08	\$420,808.28	
815	Prinsburg	0.34	0.88	\$424.00	\$373.68	\$142.62	\$125.70	
2890	Renville County West	593.96	0.88	\$424.00	\$373.68	\$251,836.92	\$221,950.28	
347	Willmar	4696.99	0.88	\$424.00	\$373.68	\$1,991,522.16	\$1,755,179.11	
2860	Blue Earth Area	1435.81	0.86	\$424.00	\$365.75	\$608,783.44	\$525,147.51	
2835	Janesville-Waldorf- Pemberton	695.16	0.86	\$424.00	\$365.75	\$294,748.26	\$254,255.14	
2071	Lake Crystal- Wellcome Memorial	972.79	0.86	\$424.00	\$365.75	\$412,462.96	\$355,797.94	
837	Madelia	614.45	0.86	\$424.00	\$365.75	\$260,525.91	\$224,734.32	
77	Mankato	8594.51	0.86	\$424.00	\$365.75	\$3,644,073.21	\$3,143,442.88	
2135	Maple River	1201.52	0.86	\$424.00	\$365.75	\$509,444.90	\$439,456.31	
507	Nicollet	378.02	0.86	\$424.00	\$365.75	\$160,279.63	\$138,260.08	
2310	Sibley East	1429.94	0.86	\$424.00	\$365.75	\$606,296.26	\$523,002.02	
75	St. Clair	752.36	0.86	\$424.00	\$365.75	\$318,998.52	\$275,173.84	
458	Truman	256.75	0.86	\$424.00	\$365.75	\$108,863.71	\$93,907.79	
2143	Waterville-Elysian- Morristown	1005.27	0.86	\$424.00	\$365.75	\$426,234.90	\$367,677.87	
162	Bagley	1138.25	0.86	\$424.00	\$363.44	\$482,619.66	\$413,683.17	

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31	Bemidji	5771.70	0.86	\$424.00	\$363.44	\$2,447,201.22	\$2,097,647.57	
32	Blackduck	612.62	0.86	\$424.00	\$363.44	\$259,752.45	\$222,649.90	
2311	Clearbrook-Gonvick	518.27	0.86	\$424.00	\$363.44	\$219,745.21	\$188,357.21	
22	Detroit Lakes	3287.02	0.86	\$424.00	\$363.44	\$1,393,697.84	\$1,194,624.65	
601	Fosston	755.87	0.86	\$424.00	\$363.44	\$320,490.89	\$274,712.57	
23	Frazeo-Vergas	1047.43	0.86	\$424.00	\$363.44	\$444,109.90	\$380,674.07	
561	Goodridge	212.82	0.86	\$424.00	\$363.44	\$90,236.10	\$77,346.95	
447	Grygla	185.31	0.86	\$424.00	\$363.44	\$78,572.43	\$67,349.29	
36	Kelliher	289.69	0.86	\$424.00	\$363.44	\$122,829.41	\$105,284.68	
390	Lake of the Woods	549.18	0.86	\$424.00	\$363.44	\$232,851.47	\$199,591.40	
2889	Lake Park-Audubon	729.48	0.86	\$424.00	\$363.44	\$309,298.11	\$265,118.55	
306	Laporte	300.86	0.86	\$424.00	\$363.44	\$127,566.56	\$109,345.19	
432	Mahnomen	689.90	0.86	\$424.00	\$363.44	\$292,518.02	\$250,735.30	
821	Menahga	1056.06	0.86	\$424.00	\$363.44	\$447,767.74	\$383,809.44	
308	Nevis	658.68	0.86	\$424.00	\$363.44	\$279,279.47	\$239,387.71	
553	New York Mills	816.91	0.86	\$424.00	\$363.44	\$346,368.57	\$296,893.93	
309	Park Rapids	1727.43	0.86	\$424.00	\$363.44	\$732,430.95	\$627,811.88	
548	Pelican Rapids	1052.90	0.86	\$424.00	\$363.44	\$446,430.87	\$382,663.52	
549	Perham-Dent	1563.19	0.86	\$424.00	\$363.44	\$662,794.63	\$568,122.28	
25	Pine Point	76.41	0.86	\$424.00	\$363.44	\$32,396.14	\$27,768.74	
38	Red Lake	1508.34	0.86	\$424.00	\$363.44	\$639,534.04	\$548,184.19	
820	Sebeka	577.00	0.86	\$424.00	\$363.44	\$244,648.11	\$209,703.03	
914	Ulen-Hitterdal	357.81	0.86	\$424.00	\$363.44	\$151,711.02	\$130,040.90	
690	Warroad	1161.64	0.86	\$424.00	\$363.44	\$492,536.63	\$422,183.62	

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435	Waubun-Ogema-White Earth	666.72	0.86	\$424.00	\$363.44	\$282,690.13	\$242,311.20	
115	Cass Lake-Bena	1251.76	0.85	\$424.00	\$360.59	\$530,746.66	\$451,367.18	
166	Cook County	527.74	0.85	\$424.00	\$360.59	\$223,762.05	\$190,295.78	
317	Deer River	1024.37	0.85	\$424.00	\$360.59	\$434,332.46	\$369,372.87	
318	Grand Rapids	4617.30	0.85	\$424.00	\$360.59	\$1,957,735.20	\$1,664,932.60	
316	Greenway	1215.11	0.85	\$424.00	\$360.59	\$515,205.80	\$438,150.64	
701	Hibbing	2701.35	0.85	\$424.00	\$360.59	\$1,145,372.75	\$974,068.62	
361	International Falls	1344.85	0.85	\$424.00	\$360.59	\$570,216.13	\$484,933.52	
381	Lake Superior	1621.49	0.85	\$424.00	\$360.59	\$687,511.69	\$584,686.13	
362	Littlefork-Big Falls	407.49	0.85	\$424.00	\$360.59	\$172,775.34	\$146,934.73	
319	Nashwauk-Keewatin	651.66	0.85	\$424.00	\$360.59	\$276,304.26	\$234,979.67	
707	Nett Lake	147.47	0.85	\$424.00	\$360.59	\$62,527.70	\$53,175.94	
118	Northland Community	407.53	0.85	\$424.00	\$360.59	\$172,792.77	\$146,949.56	
116	Pillager	1068.17	0.85	\$424.00	\$360.59	\$452,901.96	\$385,165.08	
2174	Pine River-Backus	1008.93	0.85	\$424.00	\$360.59	\$427,787.82	\$363,807.06	
363	South Koochiching-Rainy River	389.94	0.85	\$424.00	\$360.59	\$165,336.05	\$140,608.08	
2142	St. Louis County	2106.89	0.85	\$424.00	\$360.59	\$893,319.93	\$759,713.30	
2170	Staples-Motley	1395.21	0.85	\$424.00	\$360.59	\$591,567.77	\$503,091.77	
113	Walker-Hackensack-Akeley	870.18	0.85	\$424.00	\$360.59	\$368,954.31	\$313,772.80	
206	Alexandria	4578.34	0.83	\$424.00	\$349.90	\$1,941,216.16	\$1,601,978.86	
787	Browerville	479.13	0.83	\$424.00	\$349.90	\$203,150.55	\$167,648.97	

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2759	Eagle Valley	321.94	0.83	\$424.00	\$349.90	\$136,501.71	\$112,647.35	
738	Holdingsford	1160.59	0.83	\$424.00	\$349.90	\$492,088.89	\$406,093.88	
2753	Long Prairie-Grey Eagle	1052.04	0.83	\$424.00	\$349.90	\$446,066.75	\$368,114.34	
740	Melrose	1602.60	0.83	\$424.00	\$349.90	\$679,502.08	\$560,755.67	
2149	Minnewaska	1205.54	0.83	\$424.00	\$349.90	\$511,147.07	\$421,821.55	
213	Osakis	1009.73	0.83	\$424.00	\$349.90	\$428,124.25	\$353,307.38	
547	Parkers Prairie	590.50	0.83	\$424.00	\$349.90	\$250,373.02	\$206,619.07	
486	Swanville Area	394.19	0.83	\$424.00	\$349.90	\$167,136.98	\$137,928.95	
487	Upsala	415.07	0.83	\$424.00	\$349.90	\$175,990.60	\$145,235.36	
818	Verndale	587.37	0.83	\$424.00	\$349.90	\$249,043.61	\$205,521.98	
2342	West Central Area	842.28	0.83	\$424.00	\$349.90	\$357,126.72	\$294,717.03	
891	Canby	583.68	0.82	\$424.00	\$349.04	\$247,481.17	\$203,726.45	
2754	Cedar Mountain	590.76	0.82	\$424.00	\$349.04	\$250,482.77	\$206,197.37	
81	Comfrey	186.93	0.82	\$424.00	\$349.04	\$79,258.74	\$65,245.78	
378	Dawson-Boyd	581.05	0.82	\$424.00	\$349.04	\$246,364.78	\$202,807.44	
2365	G.F.W.	935.76	0.82	\$424.00	\$349.04	\$396,761.49	\$326,613.99	
402	Hendricks	108.61	0.82	\$424.00	\$349.04	\$46,051.49	\$37,909.58	
403	Ivanhoe	217.32	0.82	\$424.00	\$349.04	\$92,145.61	\$75,854.25	
775	Kerkhoven-Murdock- Sunburg	686.78	0.82	\$424.00	\$349.04	\$291,193.02	\$239,710.04	
404	Lake Benton	187.18	0.82	\$424.00	\$349.04	\$79,364.74	\$65,333.04	
2167	Lakeview	741.24	0.82	\$424.00	\$349.04	\$314,284.49	\$258,718.93	
415	Lynd	182.79	0.82	\$424.00	\$349.04	\$77,504.66	\$63,801.82	



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2180	M.A.C.C.R.A.Y.	757.29	0.82	\$424.00	\$349.04	\$321,089.82	\$264,321.08	
413	Marshall	2579.33	0.82	\$424.00	\$349.04	\$1,093,634.65	\$900,279.84	
635	Milroy	67.98	0.82	\$424.00	\$349.04	\$28,823.35	\$23,727.37	
414	Minneota	545.05	0.82	\$424.00	\$349.04	\$231,102.47	\$190,243.51	
129	Montevideo	1635.14	0.82	\$424.00	\$349.04	\$693,298.94	\$570,723.56	
88	New Ulm	2272.96	0.82	\$424.00	\$349.04	\$963,733.77	\$793,345.46	
2884	Red Rock Central	453.65	0.82	\$424.00	\$349.04	\$192,347.46	\$158,340.39	
2897	Redwood Area	1264.71	0.82	\$424.00	\$349.04	\$536,235.47	\$441,428.94	
2902	RTR	627.00	0.82	\$424.00	\$349.04	\$265,849.01	\$218,846.86	
84	Sleepy Eye	646.49	0.82	\$424.00	\$349.04	\$274,110.83	\$225,647.98	
85	Springfield	679.41	0.82	\$424.00	\$349.04	\$288,068.04	\$237,137.56	
840	St. James	1184.85	0.82	\$424.00	\$349.04	\$502,375.30	\$413,555.25	
2904	Tracy Area	872.10	0.82	\$424.00	\$349.04	\$369,769.19	\$304,393.93	
640	Wabasso	457.29	0.82	\$424.00	\$349.04	\$193,892.66	\$159,612.40	
2190	Yellow Medicine East	930.97	0.82	\$424.00	\$349.04	\$394,732.19	\$324,943.47	
511	Adrian	691.33	0.82	\$424.00	\$345.84	\$293,123.05	\$239,087.74	
836	Butterfield-Odin	282.59	0.82	\$424.00	\$345.84	\$119,816.04	\$97,728.74	
581	Edgerton	430.38	0.82	\$424.00	\$345.84	\$182,481.54	\$148,842.27	
514	Ellsworth	188.85	0.82	\$424.00	\$345.84	\$80,071.88	\$65,311.15	
2752	Fairmont Area	2119.04	0.82	\$424.00	\$345.84	\$898,472.96	\$732,845.38	
505	Fulda	399.47	0.82	\$424.00	\$345.84	\$169,375.70	\$138,152.41	
2536	Granada-Huntley-East Chain	234.80	0.82	\$424.00	\$345.84	\$99,556.81	\$81,204.17	
330	Heron Lake-Okabena	357.13	0.82	\$424.00	\$345.84	\$151,421.28	\$123,507.76	

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671	Hills-Beaver Creek	380.66	0.82	\$424.00	\$345.84	\$161,398.24	\$131,645.53	
2895	Jackson County Central	1417.97	0.82	\$424.00	\$345.84	\$601,219.28	\$490,388.46	
2184	Luverne	1394.79	0.82	\$424.00	\$345.84	\$591,392.66	\$482,373.31	
2448	Martin County West	892.56	0.82	\$424.00	\$345.84	\$378,445.86	\$308,681.86	
173	Mountain Lake	567.38	0.82	\$424.00	\$345.84	\$240,569.97	\$196,222.48	
2169	Murray County Central	829.41	0.82	\$424.00	\$345.84	\$351,671.64	\$286,843.29	
2689	Pipestone Area	1300.26	0.82	\$424.00	\$345.84	\$551,311.19	\$449,680.60	
2134	United South Central	735.41	0.82	\$424.00	\$345.84	\$311,815.70	\$254,334.53	
2898	Westbrook-Walnut Grove	476.26	0.82	\$424.00	\$345.84	\$201,933.76	\$164,708.60	
177	Windom	1126.39	0.82	\$424.00	\$345.84	\$477,588.51	\$389,548.21	
518	Worthington Area	3200.49	0.82	\$424.00	\$345.84	\$1,357,006.91	\$1,106,851.62	
261	Ashby	291.32	0.81	\$424.00	\$341.73	\$123,517.98	\$99,552.67	
542	Battle Lake	514.45	0.81	\$424.00	\$341.73	\$218,128.52	\$175,806.60	
777	Benson	995.60	0.81	\$424.00	\$341.73	\$422,134.36	\$340,230.65	
786	Bertha-Hewitt	477.59	0.81	\$424.00	\$341.73	\$202,496.10	\$163,207.23	
846	Breckenridge	815.88	0.81	\$424.00	\$341.73	\$345,934.39	\$278,815.22	
801	Browns Valley	91.41	0.81	\$424.00	\$341.73	\$38,758.91	\$31,238.79	
852	Campbell-Tintah	143.55	0.81	\$424.00	\$341.73	\$60,863.46	\$49,054.56	
771	Chokio-Alberta	181.88	0.81	\$424.00	\$341.73	\$77,116.27	\$62,153.95	
2888	Clinton-Graceville- Beardsley	391.65	0.81	\$424.00	\$341.73	\$166,057.98	\$133,838.94	

#	School District Name	AMCPU (FY 2014)	ECWI 2013	Location Equity Revenue per Pupil	Adjusted ECWI Location Equity Revenue per Pupil	Total Location Equity Revenue	Total Adjusted ECWI Location Equity Revenue	Needed additional revenue for those districts with ECWI>1
544	Fergus Falls	2924.73	0.81	\$424.00	\$341.73	\$1,240,084.89	\$999,480.09	
768	Hancock	372.75	0.81	\$424.00	\$341.73	\$158,044.73	\$127,380.44	
545	Henning	443.66	0.81	\$424.00	\$341.73	\$188,111.84	\$151,613.85	
264	Herman-Norcross	98.10	0.81	\$424.00	\$341.73	\$41,593.23	\$33,523.19	
2853	Lac Qui Parle Valley	895.30	0.81	\$424.00	\$341.73	\$379,607.10	\$305,954.65	
2903	Ortonville	568.72	0.81	\$424.00	\$341.73	\$241,138.13	\$194,351.82	
850	Rothsay	292.40	0.81	\$424.00	\$341.73	\$123,979.47	\$99,924.62	
743	Sauk Centre	1075.26	0.81	\$424.00	\$341.73	\$455,910.94	\$367,453.80	
550	Underwood	650.69	0.81	\$424.00	\$341.73	\$275,891.53	\$222,362.27	
2155	Wadena-Deer Creek	1179.48	0.81	\$424.00	\$341.73	\$500,099.52	\$403,068.79	
803	Wheaton Area	470.19	0.81	\$424.00	\$341.73	\$199,359.29	\$160,679.03	