

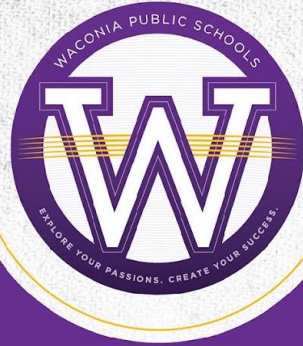
## **ISD 110 School Board Work Session**

Monday, March 3, 2025 7:00 PM

Waconia Public Schools - District Office - Conf Rm A, 512 Industrial Blvd.,  
Waconia, MN 55387

1. **MN State Representative Jim Nash - School Finance at the Legislature**
2. **School Finance 101**

**Presenter:** Pam  
Carman, Director of  
Finance and  
Operations and Dr.  
Brian Gersich,  
Superintendent



# Waconia Public Schools

## Introduction to School Finance

March 3, 2025

# Agenda

- Purpose
- School Funding Basics
- Budget Cycle
- Tax Levy Overview
- Operating Referendum
- Capital Projects Levy
- Data Comparisons
- Closing Thoughts & Questions





# School Funding Basics

# Operating Funds

## 01 – General Fund

The main operating fund for daily school activities and personnel expenses.

## 02 – Food Service Fund

Accounting for revenues and expenses related to the school's food service program.

## 04 – Community Education Fund

Accounting for early childhood programs, after-school and enrichment programs, recreational services program, and other community-focused initiatives. Serving ages birth to 100+.



# Non-Operating Funds

## 06 - Building Construction Fund

Record bond project proceeds and uses approved by voters

## 07 - Debt Service Fund

Record revenues and expenditures to pay for the principal and interest on debt issued by the school district

## 08 - Custodial Fund

Scholarship funds that are held for distribution

## 45 - Post Employment Debt Service Fund

Similar to Debt Service Fund, but only for debt related to other post employment benefits



# Revenue Categories – Sources of Funding

## State Aid

Accounts for the largest percentage of school funding for Waconia Public Schools, and it is based on factors like student enrollment (Average Daily Membership or ADM) and state income revenues

## Federal Aid

Accounts for a small percentage of school funding for Waconia Public Schools, and supports programs like Title I (low-income students), IDEA (special education), and school nutrition programs

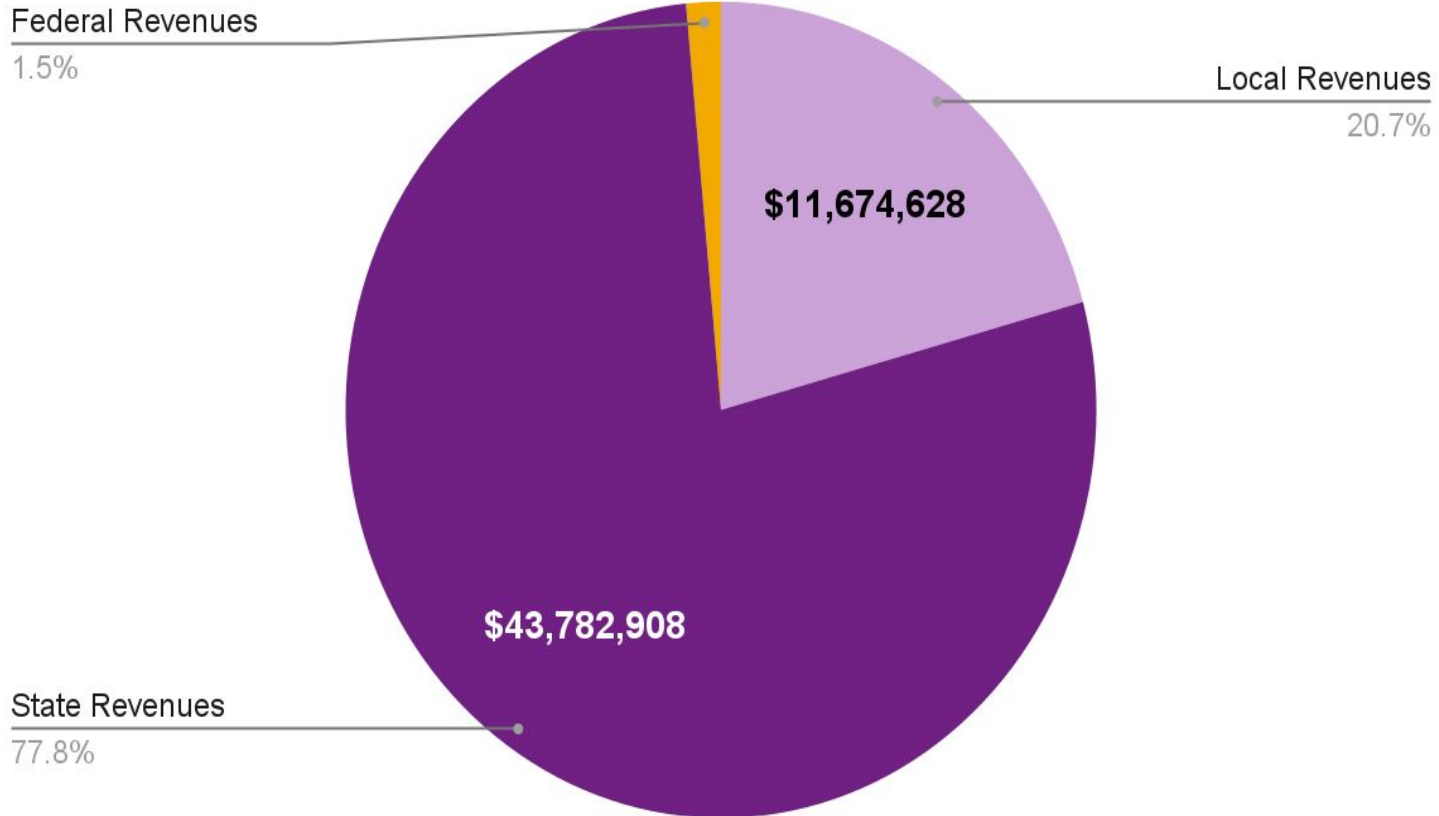
## Local

Primarily derived from property taxes- operating referendum and categorical levy; wealthier districts often generate more revenue due to higher property values, creating funding disparities. Additional funding sources from private foundations, PTOs, businesses, and federal/state grant programs



# Sources of General Funds

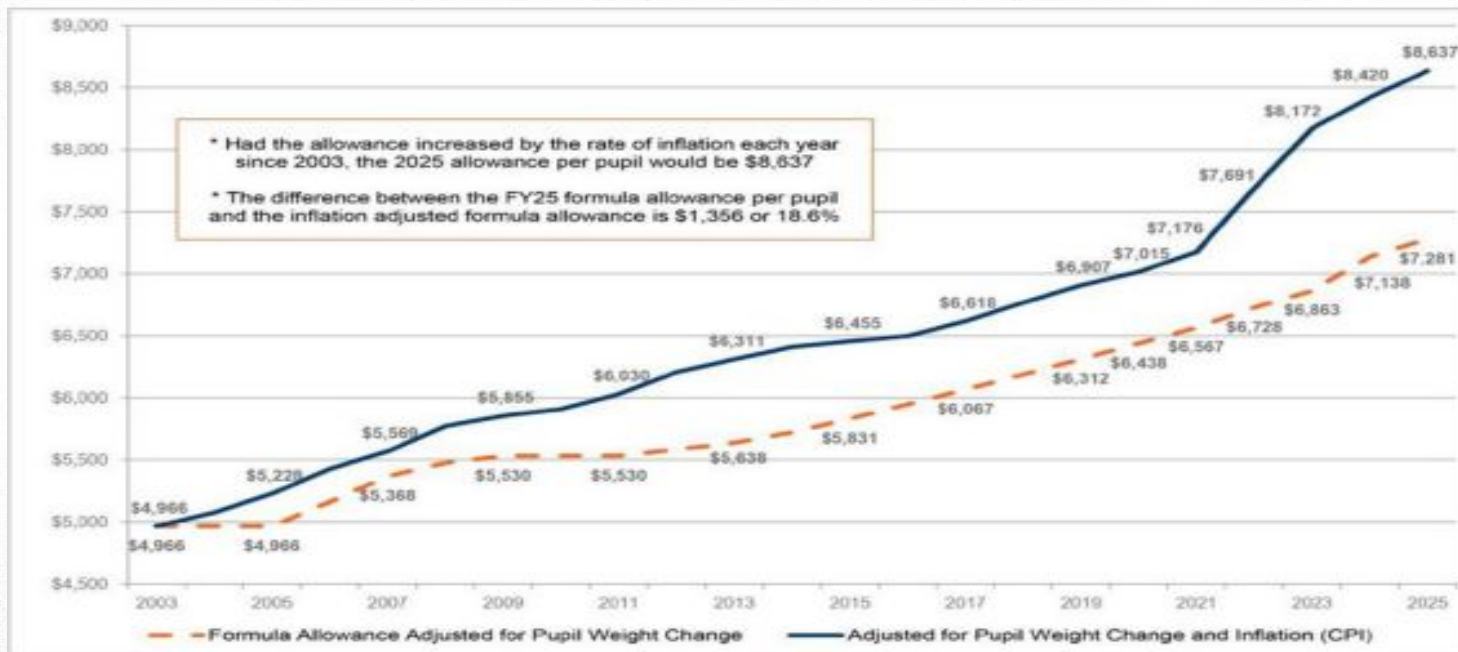
## FY25 General Fund Revenue



# Revenue – State Funding

## General Education Formula (Basic Formula Aid):

- The foundation of state funding for all districts
- Provides a per-pupil amount (adjusted annually by legislation)
- Funds basic school operations, including salaries, utilities, and instructional materials
- Amount per pupil for FY 2024-25: \$7,281 per adjusted pupil unit (APU)



# Revenue – State Funding

- **Restricted State Funds:**

- Funds that are legally or contractually designated for a specific use and cannot be used for general operations
- Restricted funds can also come from local sources (levies, donations, bond proceeds, etc.)
- An example of a restricted fund would be Long-Term Facilities Maintenance (LTFM)

- **Categorical Funding:**

- State or federal funds allocated for specific purposes or programs
- Funds must be spent only on the designated program or purpose and cannot be moved or used to cover general operational costs
- Districts must report how funds are used and comply with regulations
- Some examples of categorical funding would include compensatory, special education aid, english learning (EL), and career and technical (CTE)

- *While all categorical funds are restricted, not all restricted funds are categorical.*



# Revenue – Federal Funding

- Accounts for 1.5% in FY 2024-25 of Waconia Public School’s budget
- Federal funding often comes in the form of grant and entitlement programs
- Major federal programs include:
  - Title I - funds to support low-income students
  - IDEA (Individuals with Disabilities Education Act) - special education funding
  - Carl Perkins Act - supports career and technical (CTE) programs
  - School Nutrition Programs - helps fund free and reduced-price meal programs
  - Elementary and Secondary School Emergency Relief (ESSER) Fund, also known as COVID-19 relief funds - One-time federal support for district affected by the pandemic.



# Revenue – Local Funding

- Second-largest source of revenue for Waconia Public Schools
- Generated through property tax levies
- Key local funding sources:
  - General Fund Levy – supports basic district operations
  - Operating Referendum Levy – voter-approved funding beyond state formula aid
  - Debt Service Levy – pays for school facility bonds and capital improvements
  - Community Education Levy – supports early childhood education and enrichment programs



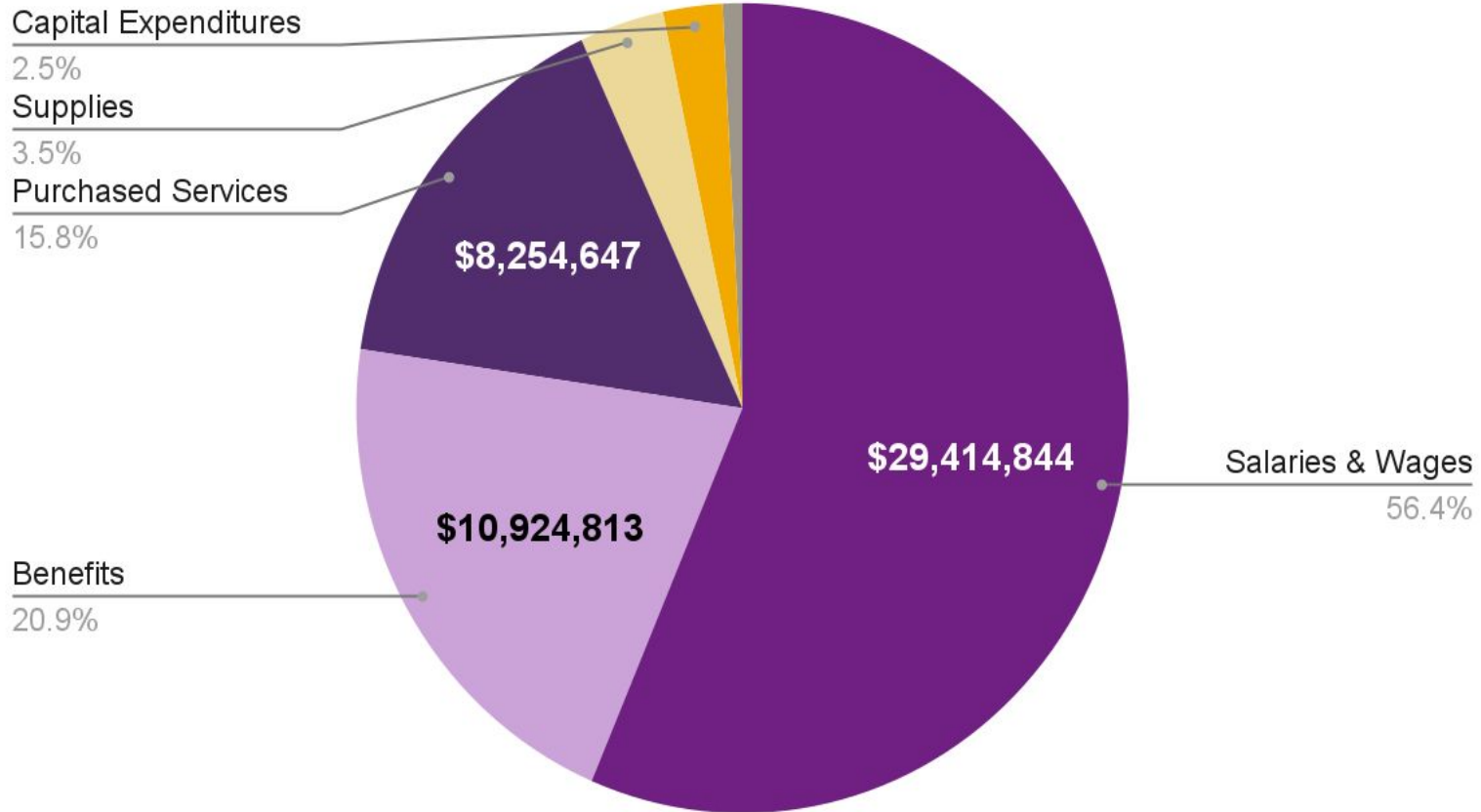
# Expenditure Categories – Uses of Funding

- **Salaries & Benefits – Largest Expenditure**
  - Teacher, support staff, and administrative salaries
  - Employee benefits (health insurance, retirement, payroll taxes)
  - Substitute teacher costs
- **Purchased Services – Outsourced Services**
  - Utilities, transportation, and contracted services
  - Special education service contracts
  - Professional development and consulting fees
- **Supplies & Materials – Classroom & Operational Needs**
  - Instructional materials (textbooks, software, technology)
  - Office, custodial, and maintenance supplies
  - Fuel, food service, and small equipment purchases
- **Capital Expenditures – Long-Term Investments**
  - Facility improvements and major repairs
  - Technology infrastructure and large equipment purchases
  - School buses and district-owned vehicles
- **Debt Service & Transfers – Financial Commitments**
  - Principal and interest payments on bonds and loans
  - Interfund transfers (food service, community education, capital projects)
  - Reserves for future liabilities and emergency needs



# Uses of General Funds

## FY25 General Fund Expenditures



# Expenditure Categories – Uses of Funding by Program Area

- **District and School Administration**
  - School board, superintendent, principals, and directors of instructional areas
- **District Support Services**
  - General and other administrative support, human resources, community relations, elections, census, legal, business support services, and information systems services
- **Regular Instruction**
  - All activities dealing directly with the teaching of students K-12, English Language Learners, Co-Curricular, Athletics, and Area Learning Center
- **Vocational Instruction**
  - Agriculture, Distributive Education, and Special Needs
- **Special Education Instruction**
  - Speech, Mild, Moderate and Severe Disabilities, Physically Impaired, Hearing Impaired, Visually Impaired, Specific Learning Disability, Emotional/Behavior Disorder, Autistic Spectrum Disorders, Early Childhood, and Federal Programs

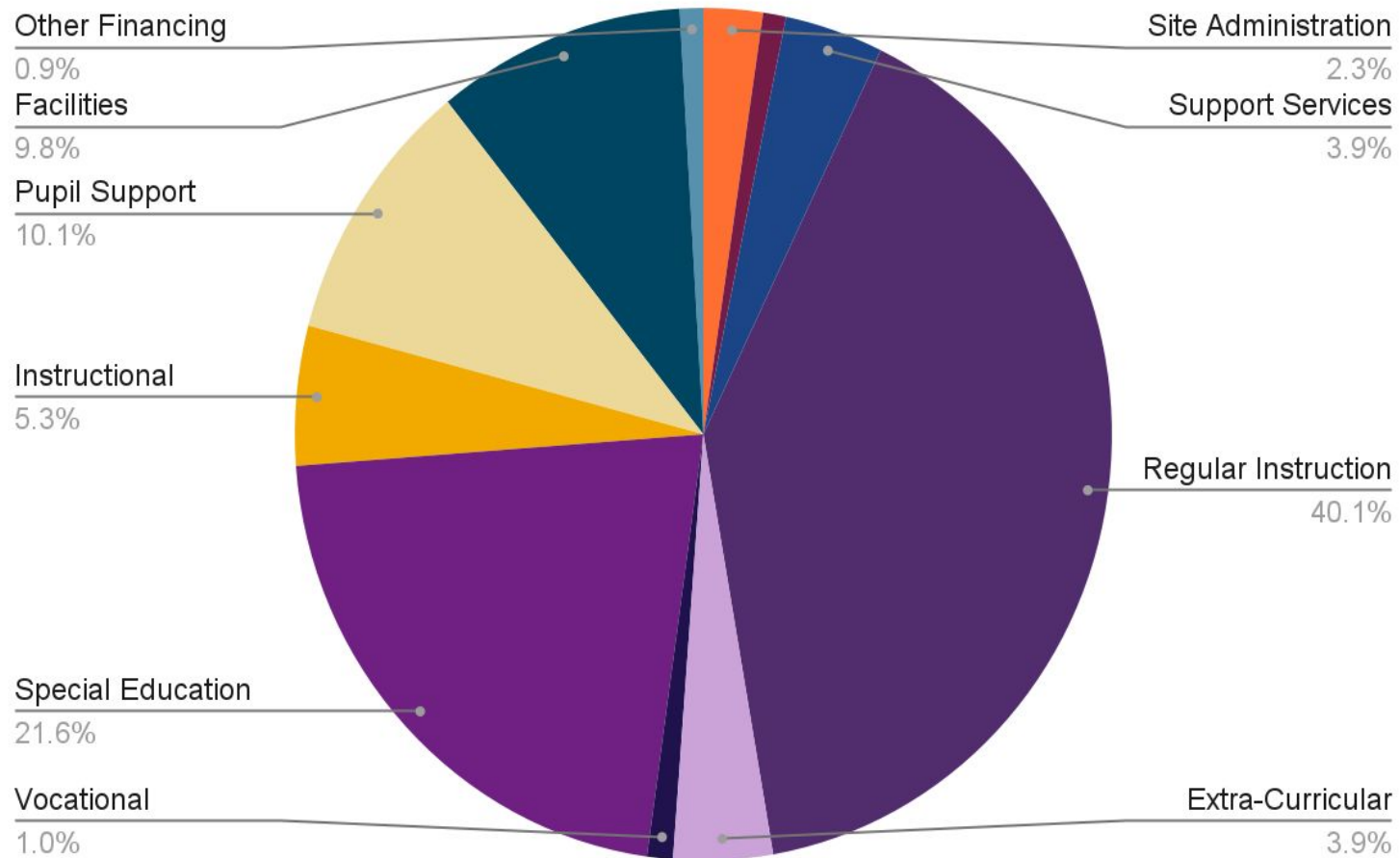


# Expenditure Categories – Uses of Funding by Program Area

- **Instructional Support Services**
  - Activities for assisting the instructional staff with the process of providing K-12 learning experiences. Curriculum, Staff Development, Technology Integration, Education Media
- **Pupil Support Services**
  - All services provided to students not classified as direct instruction. Counseling, Health Service, Psychological Service, Social Work, and Transportation
- **Site, Building & Equipment**
  - Acquisition, operation, maintenance, repair, and remodeling of all physical plant, facilities, and grounds
- **Fiscal and Other Fixed Costs**
  - Fiscal and fixed costs. Property liability insurance, and aid anticipation certificate cost



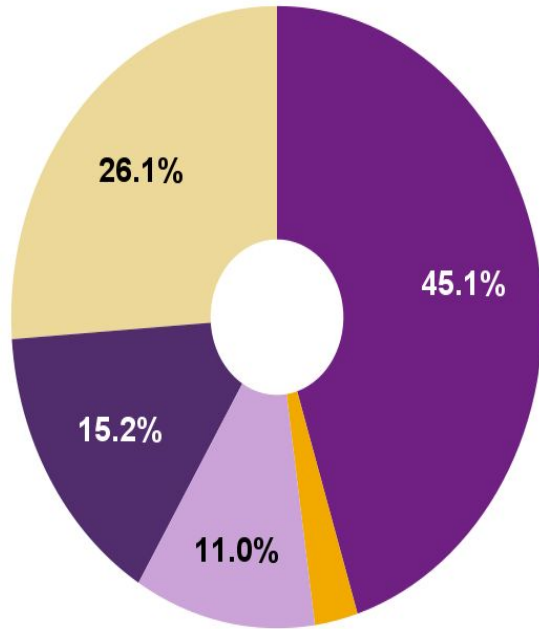
# Uses of General Funds by Program Area



# 2023 Staffing Profile

Source: Minnesota Department of Education

## 2023 Staffing Profile



Unit	#110 %	State Avg %
Classroom Teachers	45.2%	45.8%
Administrators	2.4%	2.7%
Other Licensed Professionals	11.0%	9.3%
Paraprofessionals	15.2%	16.5%
Other Staff - Including Non-Licensed Staff	26.2%	25.8%
<b>Total</b>	<b>100.0%</b>	<b>100.0%</b>

- Teachers
- Administrators
- Other Licensed Professionals
- Paraprofessionals
- Other Staff including Non-Licensed Staff

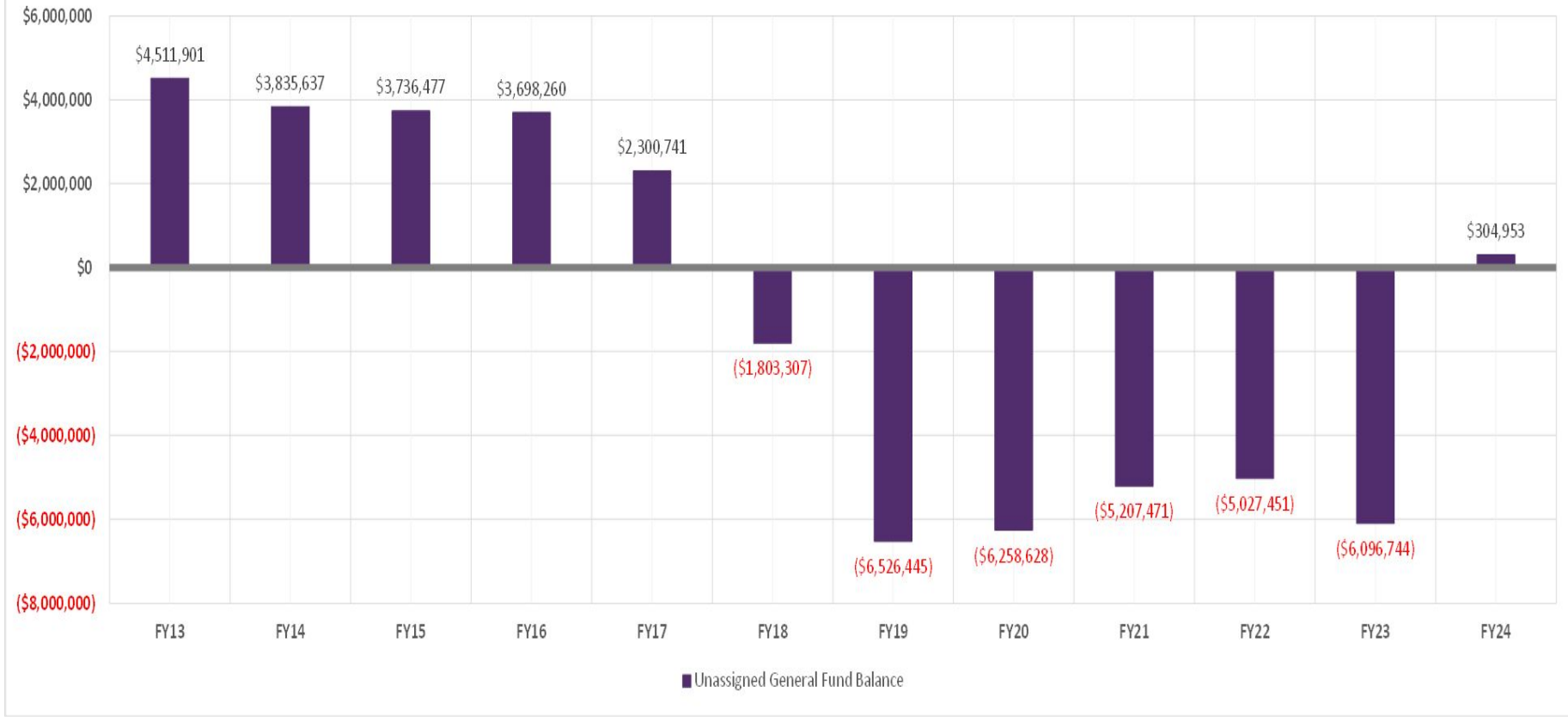


# Fund Balance Categories

- **Unassigned Fund Balance:**
  - Funds with no specific constraints, available for general use
- **Nonspendable Fund Balance:**
  - Funds tied to non-liquid assets that cannot be spent
  - Example: Prepaid expenses, such as insurance premiums paid in advance, which cannot be reallocated
- **Restricted & Reserved Fund Balance:**
  - Funds legally required for a specific purpose
  - Example: Literacy Incentive Aid, which must be used for reading instruction and literacy improvement, with unused funds carrying over to future literacy-related expenses
- **Assigned Fund Balance:**
  - Funds designated by the district for a specific purpose but not legally restricted
  - Example: Resources set aside for staffing and operational adjustments related to a new secondary school schedule, such as additional teaching sections or curriculum changes.



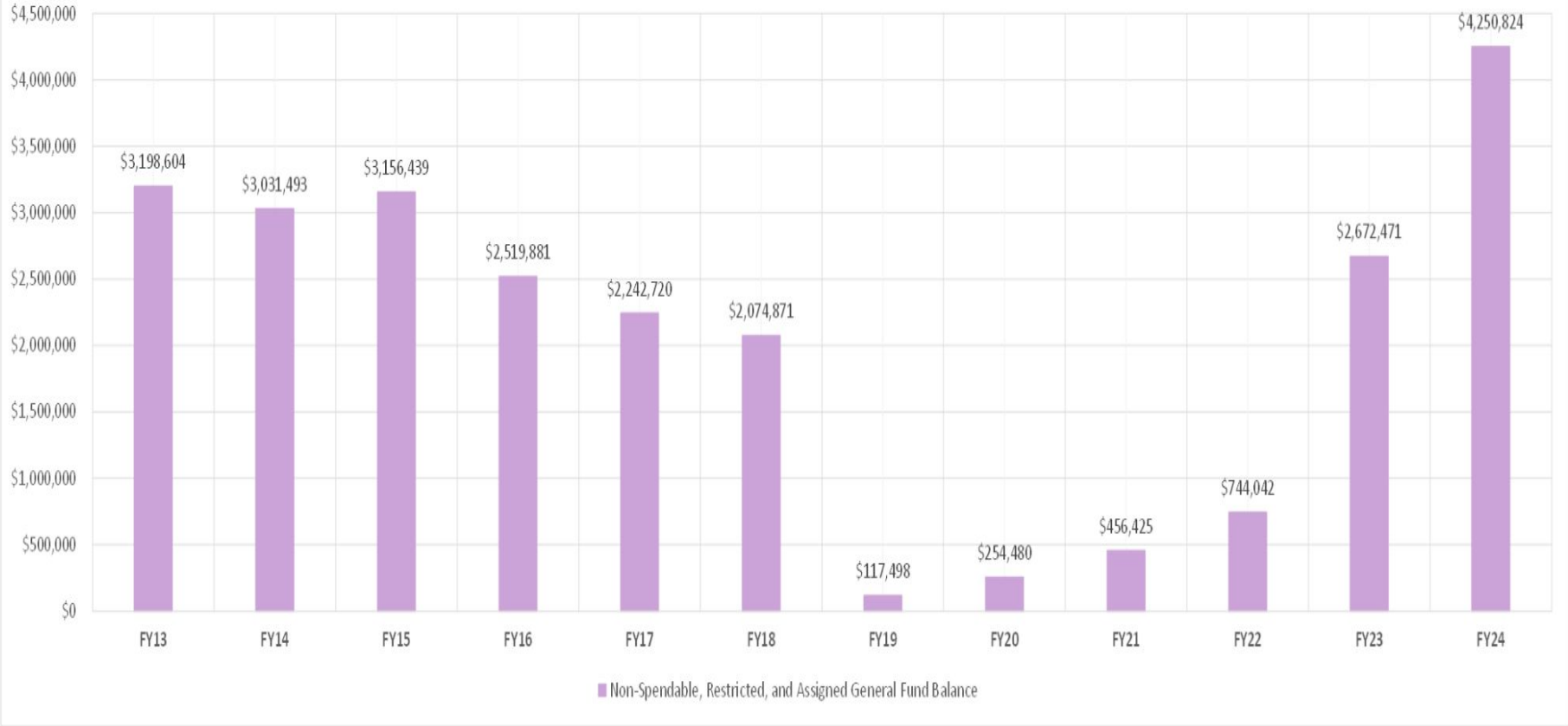
### Audited Unassigned General Fund Balance FY13 through FY24



Fund Balance Category	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Unassigned General Fund Balance	\$4,511,901	\$3,835,637	\$3,736,477	\$3,698,260	\$2,300,741	(\$1,803,307)	(\$6,526,445)	(\$6,258,628)	(\$5,207,471)	(\$5,027,451)	(\$6,096,744)	\$304,953
% Unassigned Fund Balance	13.59%	10.92%	10.37%	9.50%	5.52%	-4.08%	-13.03%	-13.40%	-10.84%	-9.70%	-11.67%	0.63%

\*Note: % Unassigned Fund Balance is calculated by dividing the Unassigned General Fund Balance by total General Fund Expenditures

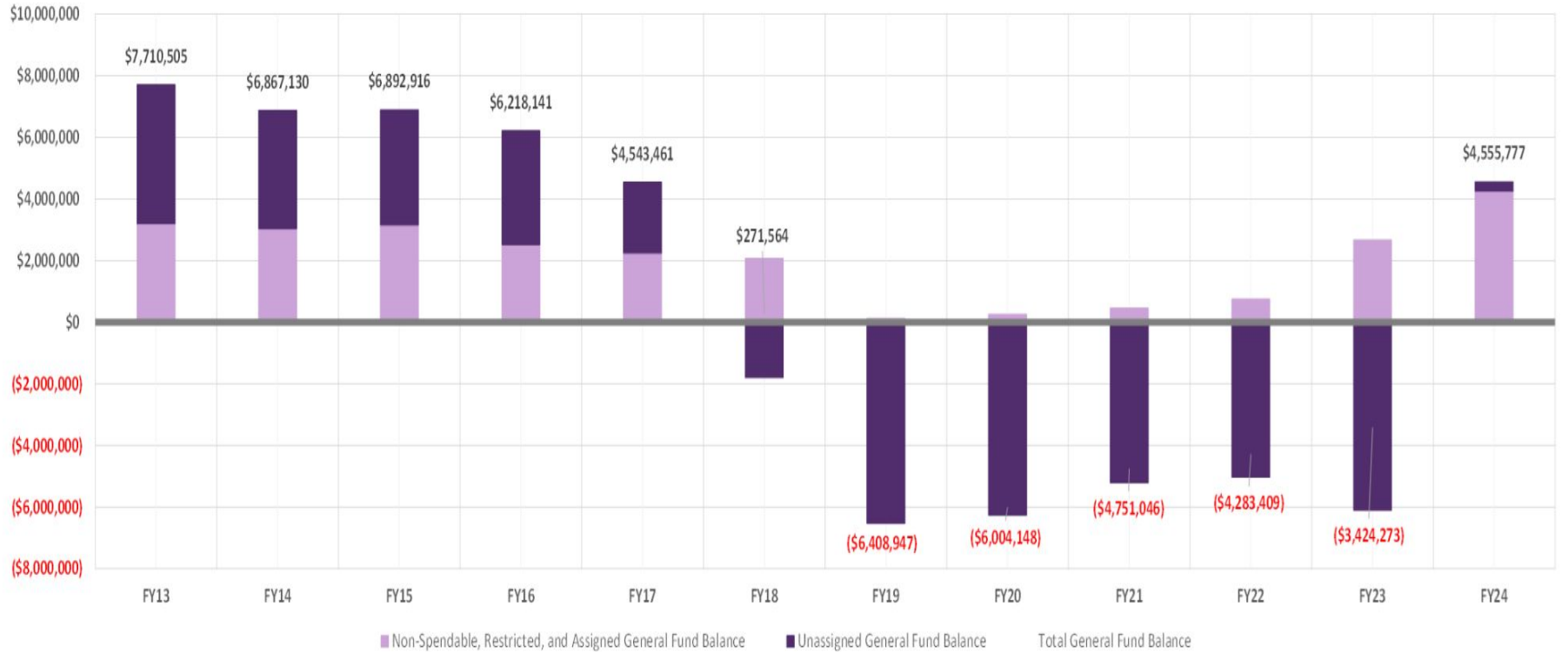
### Audited Non-Spendable, Restricted, and Assigned General Fund Balance FY13 through FY24



Fund Balance Category	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
<b>Non-Spendable, Restricted, and Assigned General Fund Balance</b>	\$3,198,604	\$3,031,493	\$3,156,439	\$2,519,881	\$2,242,720	\$2,074,871	\$117,498	\$254,480	\$456,425	\$744,042	\$2,672,471	\$4,250,824
<b>% Unassigned Fund Balance</b>	9.63%	8.63%	8.76%	6.47%	5.38%	4.70%	0.23%	0.55%	0.95%	1.44%	5.11%	8.75%

\*Note: % Nonspendable, Restricted and Assigned Fund Balance is calculated by dividing the Nonspendable, Restricted and Assigned General Fund Balance by total General Fund Expenditures

### Audited Total General Fund Balance FY13 through FY24



Fund Balance Category	FY13	FY14	FY15	FY16	FY17	FY18	FY19	FY20	FY21	FY22	FY23	FY24
Non-Spendable, Restricted, and Assigned General Fund Balance	\$3,198,604	\$3,031,493	\$3,156,439	\$2,519,881	\$2,242,720	\$2,074,871	\$117,498	\$254,480	\$456,425	\$744,042	\$2,672,471	\$4,250,824
Unassigned General Fund Balance	\$4,511,901	\$3,835,637	\$3,736,477	\$3,698,260	\$2,300,741	(\$1,803,307)	(\$6,526,445)	(\$6,258,628)	(\$5,207,471)	(\$5,027,451)	(\$6,096,744)	\$304,953
<b>Total General Fund Balance</b>	<b>\$7,710,505</b>	<b>\$6,867,130</b>	<b>\$6,892,916</b>	<b>\$6,218,141</b>	<b>\$4,543,461</b>	<b>\$271,564</b>	<b>(\$6,408,947)</b>	<b>(\$6,004,148)</b>	<b>(\$4,751,046)</b>	<b>(\$4,283,409)</b>	<b>(\$3,424,273)</b>	<b>\$4,555,777</b>
% Unassigned Fund Balance	13.59%	10.92%	10.37%	9.50%	5.52%	-4.08%	-13.03%	-13.40%	-10.84%	-9.70%	-11.67%	0.63%

\*Note: % Unassigned Fund Balance is calculated by dividing the Unassigned General Fund Balance by total General Fund Expenditures

# General Fund Financial Projection Assumptions

- **Revenue Assumptions:**
  - 2% annual increase in General Education Formula Allowance
  - State statute ties increase to CPI (Range: 2.00% - 3.00%)
- **Expenditure Assumptions:**
  - FY25 staffing levels remain constant through projection years
  - Salary & benefits reflect settled contracts; unsettled contracts follow comparable groups
- **Fund Balance:**
  - No budget assumptions for restricted fund balances (pending strategic decisions)
  - Adjustments may be needed to maintain district's 5.00% minimum unassigned fund balance.
  - Annual reviews ensure alignment with policy and fiscal sustainability



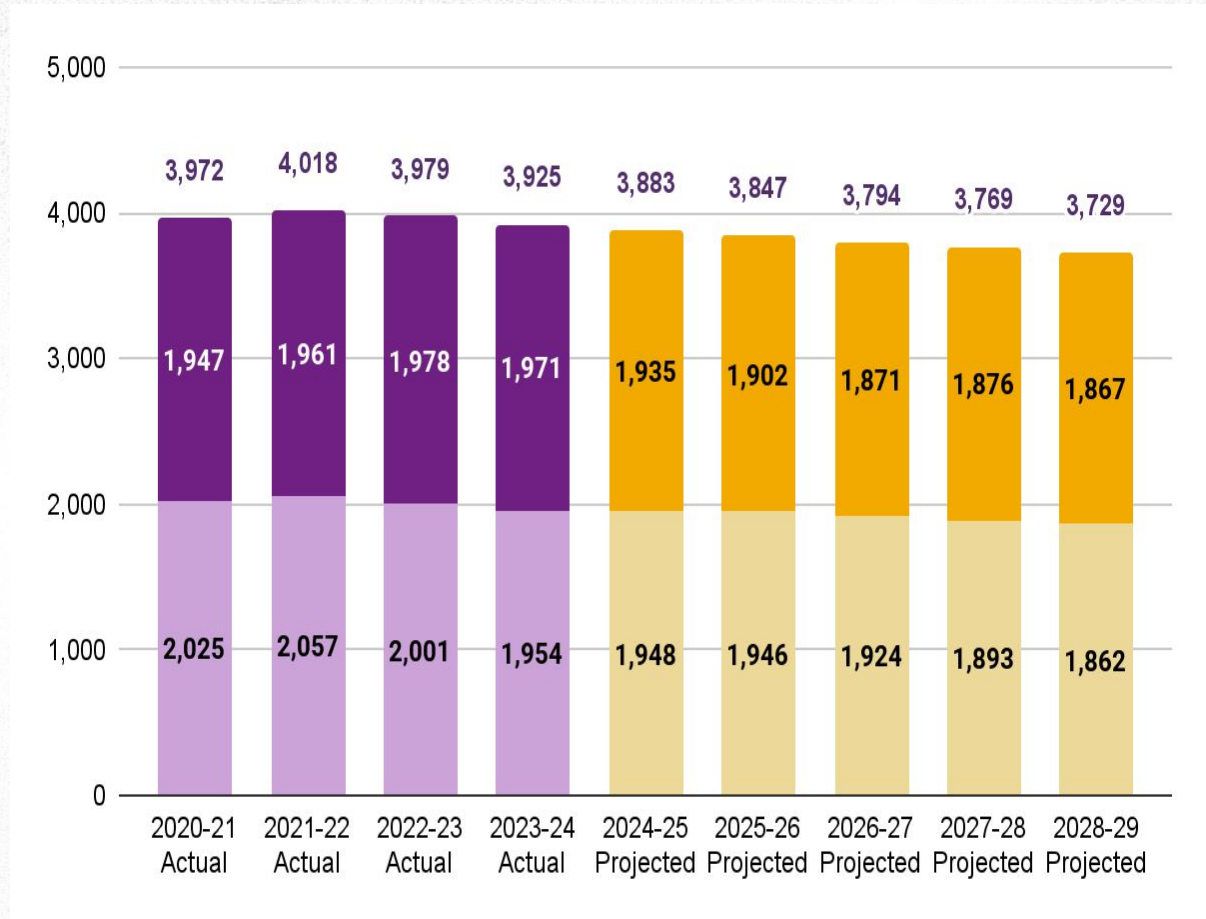
# General Fund Financial Projection Assumptions

## EOY ADM Enrollment

2020-21 to 2023-24 Actual and 2024-25 through 2028-29 Projection

- Actual EC-Grade 6
- Actual Grades 7-12
- Projected EC-Grade 6
- Projected Grades 7-12

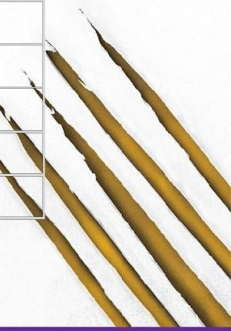
FY	Enroll Decline	%
23-24 to 24-25	(43)	-1.08%
24-25 to 25-26	(35)	-0.91%
25-26 to 26-27	(53)	-1.39%
26-27 to 27-28	(25)	-0.65%
27-28 to 28-29	(40)	-1.06%
<b>23-24 to 28-29</b>	<b>(196)</b>	<b>-5.00%</b>



## Waconia Public Schools

### FY24 through FY28 General Fund Budget Projection Summary

Description	Actual 2023-24	Revised Budget 2024-25	Projected 2025-26	Projected 2026-27	Projected 2027-28
General Fund Restricted Revenues (A)	\$ 3,669,526	\$ 4,512,643	\$ 4,382,536	\$ 4,884,291	\$ 4,847,170
General Fund Unrestricted Revenues (B)	\$ 53,071,197	\$ 51,782,941	\$ 51,910,417	\$ 50,542,347	\$ 51,472,842
<b>Total General Fund Revenues (C)</b>	<b>\$ 56,740,723</b>	<b>\$ 56,295,584</b>	<b>\$ 56,292,953</b>	<b>\$ 55,426,638</b>	<b>\$ 56,320,012</b>
General Fund Restricted Expenditures (D)	\$ 3,446,004	\$ 3,333,643	\$ 3,393,612	\$ 3,516,239	\$ 3,645,205
General Fund Unrestricted Expenditures (E)	\$ 45,314,667	\$ 48,831,944	\$ 50,952,230	\$ 53,609,716	\$ 56,078,678
<b>Total General Fund Expenditures (F)</b>	<b>\$ 48,760,671</b>	<b>\$ 52,165,587</b>	<b>\$ 54,345,843</b>	<b>\$ 57,125,955</b>	<b>\$ 59,723,883</b>
General Fund Total Revenue Over (Under) Expenditures	\$ 7,980,052	\$ 4,129,997	\$ 1,947,111	\$ (1,699,317)	\$ (3,403,871)
<b>Total Fund Balance (G)</b>	<b>\$ 4,555,777</b>	<b>\$ 8,685,774</b>	<b>\$ 10,632,884</b>	<b>\$ 8,933,567</b>	<b>\$ 5,529,696</b>
<b>Total Fund Balance % (G/F)</b>	<b>9.34%</b>	<b>16.65%</b>	<b>19.57%</b>	<b>15.64%</b>	<b>9.26%</b>
Total Non-Spendable, Restricted, and Assigned Fund Balance (H)	\$ 4,250,824	\$ 5,429,824	\$ 6,418,748	\$ 7,786,800	\$ 8,988,764
<b>Total Unassigned Fund Balance (I)</b>	<b>\$ 304,953</b>	<b>\$ 3,255,950</b>	<b>\$ 4,214,137</b>	<b>\$ 1,146,768</b>	<b>\$ (3,459,068)</b>
<b>Total Unassigned Fund Balance % (I/F)</b>	<b>0.63%</b>	<b>6.24%</b>	<b>7.75%</b>	<b>2.01%</b>	<b>-5.79%</b>
<b>Unassigned Target Fund Balance %</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>	<b>5.00%</b>
<b>Minimum Unassigned Fund Balance</b>	<b>\$ 2,265,733</b>	<b>\$ 2,441,597</b>	<b>\$ 2,547,612</b>	<b>\$ 2,680,486</b>	<b>\$ 2,803,934</b>
Fund Balance Over (Under) Target	\$ (1,960,780)	\$ 814,353	\$ 1,666,525	\$ (1,533,718)	\$ (6,263,002)





# Budget Cycle

# Budget & Levy Adoption Calendar

Qtr-Yr	Q3 - 2024			Q4 - 2024			Q1 - 2025			Q2 - 2025			Q3 - 2025			Q4 - 2025			
Month	Jul	Aug	Sep	Oct	Nov	Dec	Jan	Feb	Mar	Apr	May	Jun	Jul	Aug	Sep	Oct	Nov	Dec	
Audit		Audit 2023-24												Audit 2024-25					
Levy			Prem Levy*			Levy Cert**									Prem Levy*			Levy Cert**	
Enrollment				Enrollment														Enrollment	
Budget							2024-25 Revised Budget			2025-26 Adopted Budget								2025-26 Revised Budget	

\*Preliminary Levy Certification: September of each year

\*\* Final Levy Certification: December of each year along with Truth-in-Taxation Hearing



# Key Drivers of School District Budget

- Enrollment Trends & Student Demographics
- Staffing Levels & Compensation
- Programming & School Schedules
- Salary & Benefit Increases
- Other Operating Costs & Inflationary Pressures
- Legislative & Funding Formula Changes



# Key Drivers of School District Budget

## Enrollment Trends & Student Demographics

- **Why it Matters:** Enrollment is the primary driver of revenue in Minnesota schools district, as state aid is largely based on Adjusted Pupil Units (APU) and Average Daily Membership (ADM)
- **Considerations:**
  - Declining enrollment reduces revenue but may not immediately impact costs
  - Increasing enrollment may require additional staffing, classroom space, and resources
  - Open enrollment (students choosing to attend other districts) can impact funding both positively and negatively.
  - Birth rate trends and migration patterns affect long-term enrollment projections



# Key Drivers of School District Budget

## Staffing Levels & Compensation

- **Why it Matters:** Salaries and benefits account for 80-85% of General Fund expenditures in most school districts
- **Considerations:**
  - Changes in student-teacher ratios impacting hiring and staffing decisions
  - Union contracts and negotiated agreements determine salary increase and benefits
  - Substitute teacher costs fluctuate based on staff absences and availability
  - Special education and intervention staffing needs may increase based on student needs and regulatory requirements



# Key Drivers of School District Budget

## Programming & School Schedules

- **Why it Matters:** Program offerings and scheduling impact costs for staffing, transportation, and materials
- **Considerations:**
  - Expanding or cutting programs (eg: career & technical education, dual enrollment) can shift costs
  - Block schedules versus traditional schedules impact staffing needs
  - After-school and summer learning programs require additional funding sources
  - Special education programs must align with individualized education plans (IEPs) and federal/state mandates



# Key Drivers of School District Budget

## Salary & Benefit Increases

- **Why it Matters:** Rising salaries and healthcare costs put upward pressure on district expenditures
- **Considerations:**
  - Teacher and staff contracts typically include step increases, cost-of-living adjustments (COLA), and benefit contributions
  - Health insurance premiums are increasing annually, requiring careful negotiations with providers
  - Pension and retirement contribution rates set by TRA (Teachers Retirement Association) and PERA (Public Employees Retirement Association) must be factored into long-term liabilities



# Key Drivers of School District Budget & Forecast

## Other Operating Costs & Inflationary Pressures

- **Why it Matters:** Non-salary costs such as transportation, utilities, and supplies can fluctuate impacting budget stability
- **Considerations:**
  - Fuel costs impact student transportation budgets.
  - Utility expenses (electricity, heating, cooling) are rising due to inflation and energy market changes
  - The cost of instructional materials, software, and technology is increasing
  - Facilities maintenance and repair costs can be unpredictable, requiring contingency planning



# Key Drivers of School District Budget & Forecast

## Legislative & Funding Formula Changes

- **Why it Matters:** School districts rely on state aid and levy authority, which are subject to legislative decisions
- **Considerations:**
  - Changes in the per-pupil funding formula can significantly impact revenue projections
  - Special education cross-subsidy funding may reduce or increase - in times when it reduces, districts need to use general fund money to help fully cover mandated costs
  - New mandates (eg. paid family leave, unemployment benefits for school staff, earned sick and safe time) may require additional spending



# BUDGETING PROCESS



## Budget Preparation

Develop a detailed budget that outlines expected revenues and expenditures.



## Set Spending Limits

Establish spending limits for various departments and sites to control costs.



## Adjust Budget as Needed

Make necessary adjustments to the budget based on actual performance and unforeseen changes.



## Resource Allocation

Allocate resources efficiently across departments and programs to maximize effectiveness.



## Monitor Budget Performance

Track budget performance regularly to identify variances and take corrective actions.



## Ensure Compliance

Ensure that budgeting practices comply with financial regulations and standards.



# Local Data

# Waconia Public Schools Tax Levy Overview

# Tax Levy Fundamentals

- **What is a Tax Levy?**
  - A tax levy is the amount of money a school district requests from local property owners to help fund education
  - Local property taxes fund school operations, debt repayment, and community services
- **Components of the Tax Levy:**
  - General Fund: Supports daily operations, staffing, and instructional costs
  - Debt Service: Pays off bonds for school buildings and infrastructure
  - Community Service: Funds early childhood programs and community education programs



# Property Tax Valuation Metrics

- Property tax valuation metrics are standardized measures used to assess the value of properties for taxation purposes. Key metrics include:
  - EMV - Estimated Market Value
  - NTC - Net Tax Capacity
  - RMV - Referendum Market Value
- Clear understanding of these terms is essential for comprehending how local property taxes directly influence district funding.



# Understanding Net Tax Capacity (NTC)

- **Definition:**

- Net Tax Capacity (NTC) is the assessed taxable value of a property after applying the Minnesota Department of Revenue's classification rates. Different property types (residential, commercial, agricultural, etc.) have different tax rates

- **How it Affects Waconia Public Schools:**

- Since commercial and industrial properties are taxed at a higher rate than residential properties, they contribute more per dollar of market value
- Agricultural land generally has lower classifications rates, meaning farmland owners contribute less to school levies based on NTC



# How is Net Tax Capacity (NTC) Calculated?

1. Determine the Estimated Market Value (EMV) of the Property - This is the value assigned to the property by the county assessor based on real estate market conditions.
2. Apply the Minnesota Property Classification Rates to property types based on their use

## Minnesota Property Classification Rates (2024)

The classification rate depends on the property type and value tier. For example:

Property Type	Market Value Range	Classification Rate
Residential Homestead	Up to \$500,000	1.00%
	Over \$500,000	1.25%
Commercial / Industrial	Up to \$150,000	1.50%
	Over \$150,000	2.00%
Agricultural Land & Buildings	Up to \$2.14 million	0.50%
	Over \$2.14 million	1.00%
Apartments (4+ Units)	All Values	1.25%

3. NTC Formula = EMV times Classification Rate
  - a. Estimated Market Value of Commercial Property: \$300,000
  - b. Classification Rule: First \$150,000 at 1.50% and Remaining \$150,000 at 2.00%
  - c. NTC Calculation:  $(\$150,000 \times 0.015) + (\$150,000 \times 0.02) = \$5,250$

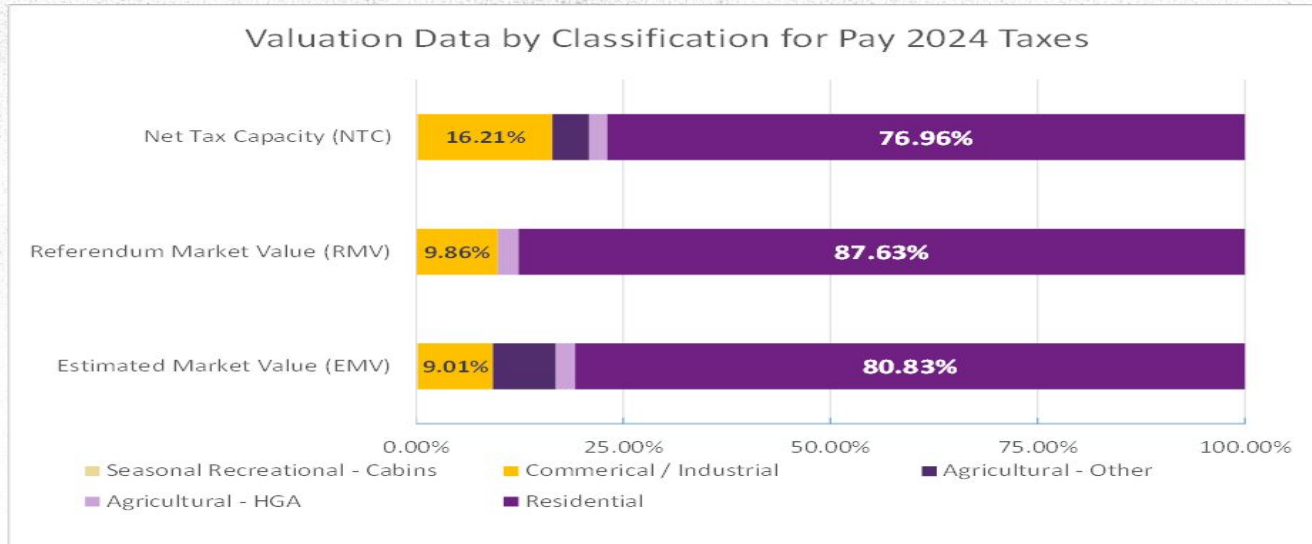


# Understanding Referendum Market Value (RMV)

- **Definition:**
  - RMV is the estimated market value of a property before classification rates are applied. Unlike NTC, RMV excludes agricultural land and seasonal recreational properties from taxation.
- **How it Affects Waconia Public Schools:**
  - Voter-approved operating referendums are based on RMV
  - Since agricultural land is excluded, homeowners and businesses bear a larger portion of referendum-related taxes



# Waconia Public Schools - Tax Base Differences



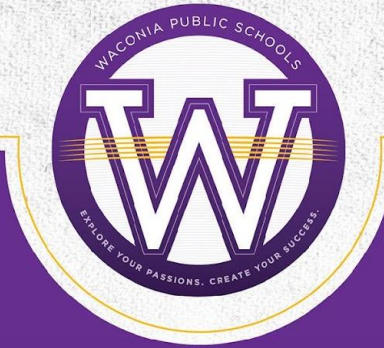
Property Type	Estimated Market Value (EMV)	Referendum Market Value (RMV)	Net Tax Capacity (NTC)
Residential	80.83%	87.63%	76.96%
Agricultural - HGA	2.30%	2.51%	2.19%
Agricultural - Other	7.61%	0.00%	4.40%
Commerical / Industrial	9.01%	9.86%	16.21%
Seasonal Recreational - Cabins	0.25%	0.00%	0.24%

**EMV:** Property Valuation established by County through assessment process

**RMV:** Tax base for operating referendum, local optional, equity and transition revenues

**NTC:** Tax base for Debt, Capital Projects Levy, LTFM, OPEB, Operating Capital, CE and others





# Local Data

# Operating Referendum

# Understanding Operating Referendums

- **What is an Operating Referendum?**
  - An operating referendum is a voter-approved levy that provides additional funding to support the daily operations of a school district
- **How do Operating Referendums Work?**
  - Local school boards propose a per-pupil levy amount for voter approval.
  - Funds are collected through property taxes and used strictly for school operations
  - Renewed periodically (often every 5-10 years) or increased based on district needs.



# 2018 Operating Referendum Authority

**November 6, 2018**

SCHOOL DISTRICT QUESTION 1 (ISD #110)

Approval of School District Operating referendum revenue Authorization

The board of Independent School District No. 110 (Waconia Public Schools), Minnesota has proposed to increase the School District's general education revenue by **\$525 per pupil**, subject to an annual increase at the rate of inflation. The proposed operating referendum revenue authorization would be first levied in 2018 for taxes payable in 2019 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law. Shall the increase in the general education revenue proposed by the board of Independent School District No. 110 (Waconia Public Schools), Minnesota be approved? BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.

## ● Results

- **5,954 YES (58%)**
- **4,263 NO (42%)**

## ● Expires after taxes payable in 2028



# 2020 Operating Referendum Authority

**November 3, 2020**

SCHOOL DISTRICT QUESTION 1 (ISD #110)

## Approval of New School District Referendum Revenue Authorization

The board of Independent School District No. 110 (Waconia Public Schools), Minnesota has proposed to increase the School District's general education revenue by **\$410 per pupil**, subject to an annual increase at the rate of inflation. The proposed new referendum revenue authorization would be first levied in 2020 for taxes payable in 2021 and applicable for ten (10) years unless otherwise revoked or reduced as provided by law. Shall the increase in the general education revenue proposed by the board of Independent School District No. 110 (Waconia Public Schools), Minnesota be approved? BY VOTING "YES" ON THIS BALLOT QUESTION, YOU ARE VOTING FOR A PROPERTY TAX INCREASE.

- **Results**
  - **6,407 YES (50.37%)**
  - **6,313 NO (49.63%)**
- **Expires after taxes payable in 2030**



# Operating Referendum Authorities

- Two Voter-Approved Operating Referendum Authorities
  - 2018 Election - \$525 with inflationary increases
  - 2020 Election - \$410 with inflationary increases

Tax Pay Year	Fiscal Year	2018 Referendum per Pupil	2020 Referendum per Pupil	Total per Pupil	Operating Referendum Cap
2018	FY 2019	\$ -	\$ -	\$ -	
2019	FY 2020	\$ 525.00	\$ -	\$ 525.00	
2020	FY 2021	\$ 529.04	\$ -	\$ 529.04	
2021	FY 2022	\$ 566.97	\$ 410.00	\$ 976.97	
2022	FY 2023	\$ 602.46	\$ 435.67	\$ 1,038.13	
2023	FY 2024	\$ 622.34	\$ 450.05	\$ 1,072.39	
2024	FY 2025	\$ 638.40	\$ 461.66	\$ 1,100.06	
2025	FY 2026	\$ 659.91	\$ 477.22	\$ 1,137.13	\$ 2,266.00
2026	FY 2027	\$ 678.39	\$ 490.58	\$ 1,168.97	
2027	FY 2028	\$ 690.33	\$ 499.21	\$ 1,189.54	
2028	FY 2029	\$ 705.10	\$ 509.89	\$ 1,214.99	
2029	FY 2030	\$ -	\$ 521.26	\$ 521.26	
2030	FY 2031	\$ -	\$ 533.25	\$ 533.25	
2031	FY 2032	\$ -	\$ -	\$ -	

# Process / Timeline - Operating Referendum

Review financial information and scenarios to determine right path

Winter/Spring

Select best operating referendum question(s)

Summer

Final Date for board to call for election

Mid-August

Election Day

November





# Local Data

# Capital Projects Levy

# Understanding Capital Projects Levies

- **What is a Capital Projects Levy?**

- A Capital Projects Levy is a voter-approved tax that provides dedicated funding for capital expenditures. Unlike bond referendums, which are used for large-scale construction projects and require long-term debt, a Capital Projects Levy is typically collected on a pay-as-you-go basis

- **How are Capital Projects Levy Funds Used?**

- Facility & Infrastructure Upgrades: Supports essential repairs, renovations, and modernization of school buildings
- Technology Investments: Funds for student devices, instructional technology, cybersecurity, and network infrastructure
- Equipment & Safety Enhancements: Supports purchases of large capital assets, security systems, and operational improvements
- Avoids Borrowing Costs: Helps districts address capital needs without issuing bonds and accumulating interest expenses
- Stable & Relative Predictable Revenue Stream: Provides consistent funding over a designated period, ensuring long-term planning and financial stability



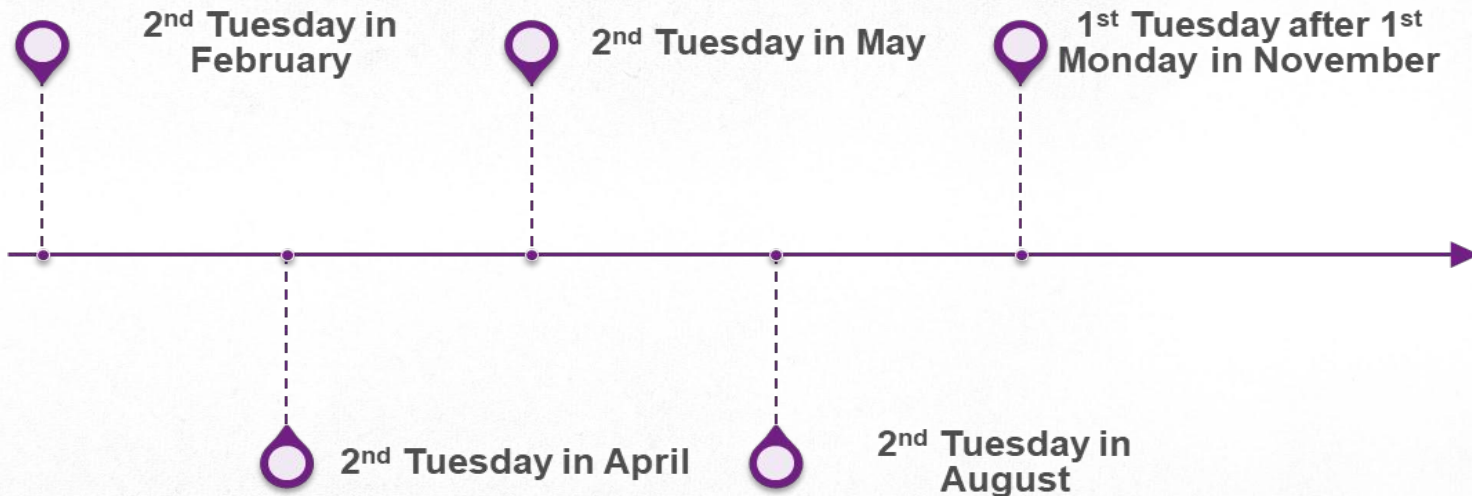
# Capital Projects Levy (CPL)

- Question includes proposed tax rate & specific dollar amount
- Not based on pupil units
  - Future enrollment will not change amount of funding
  - If tax base increases, funding increases
- All property types included in tax
  - Taxed on Net Tax Capacity (NTC)
- No State Aid Component
  - A CPL does not receive any state funding or equalization aid
  - The full cost of the levy is covered by local property taxpayers
- No Ag2School
  - The Ag2School tax credit, which provides relief to agricultural landowners on school bond levies, does not apply to CPL
- No board approved renewal allowed



# Capital Projects Levy (CPL)

- Review and comment process applies for projects over \$2,000,000
  - Exempt if addressing only technology
- Election can be held:



# Operating Referendum & Capital Projects Levy Tax Impact

## Tax Impact Analysis - Operating Referendum vs. Capital Projects Levy

Description	Operating Referendum	Capital Projects Levy
Operating Referendum (\$ per APU)	\$750	
APU	4,228	
Revenue	\$3,032,396	\$3,032,396
RMV (Operating) & NTC (Capital Projects) - Prelim Pay 2025	\$4,038,593,300	\$46,919,022
Additional Tax Rate	0.075085%	6.46%

Property Type	Referendum Market Value (RMV)	Estimated Tax Impact			
		Annual	Monthly	Annual	Monthly
<b>Residential Homestead</b>	\$100,000	\$75	\$6.25	\$40	\$3.33
	\$200,000	\$150	\$12.50	\$111	\$9.25
	\$300,000	\$225	\$18.75	\$181	\$15.08
	\$400,000	\$300	\$25.00	\$252	\$21.00
	<b>\$450,000</b>	<b>\$338</b>	<b>\$28.17</b>	<b>\$287</b>	<b>\$23.92</b>
	\$500,000	\$375	\$31.25	\$322	\$26.83
	\$600,000	\$451	\$37.58	\$404	\$33.67
	\$800,000	\$601	\$50.08	\$566	\$47.17
	\$1,000,000	\$751	\$62.58	\$727	\$60.58
	\$1,200,000	\$901	\$75.08	\$889	\$74.08

<b>Commercial / Industrial</b>	\$250,000	\$188	\$15.67	\$275	\$22.92
	\$500,000	\$375	\$31.25	\$598	\$49.83
	\$750,000	\$563	\$46.92	\$921	\$76.75
	\$1,000,000	\$751	\$62.58	\$1,244	\$103.67

# Review

## Operating Referendums

Wide range of uses

Vote on amount per pupil

State aid for some districts

Taxed on referendum market value

Most elections in November

Authority up to 10 years  
(Board can renew)

## Capital Projects Levy

Capital related items including  
technology

Vote on tax rate/\$ amount

No state aid

Taxed on net tax capacity

Elections can be held 5 dates  
throughout the year

Authority up to 10 years

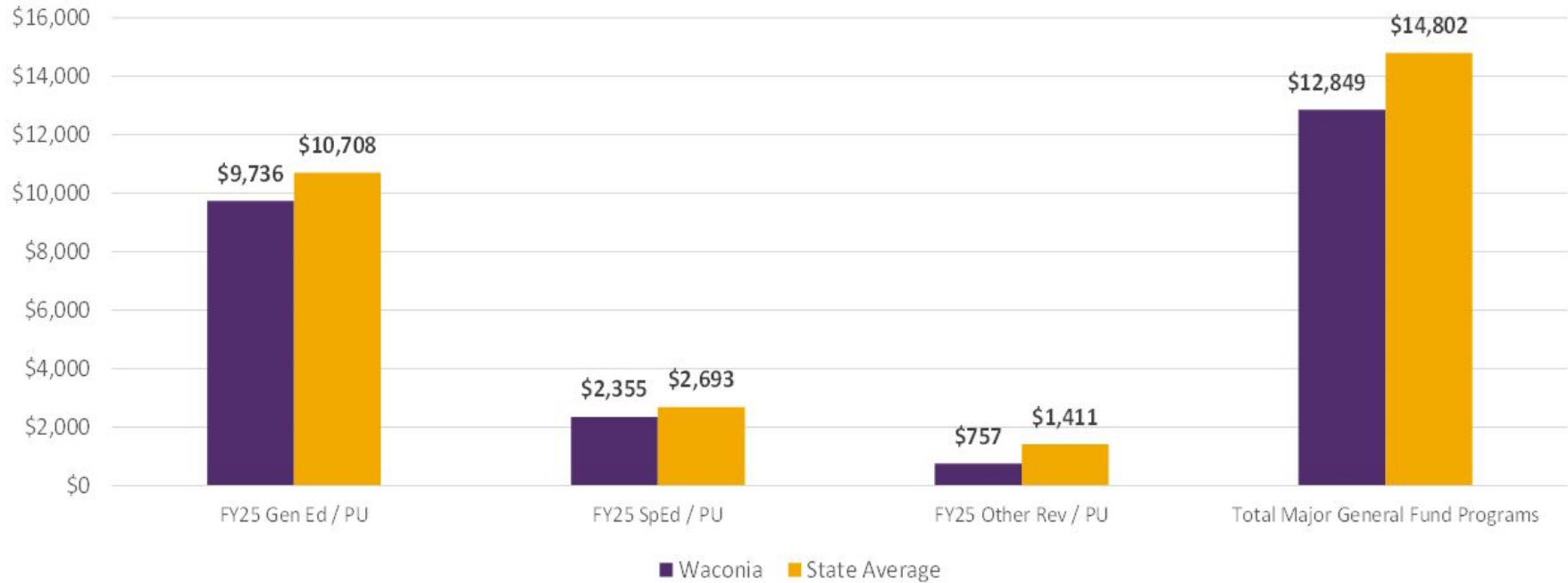


# Data Comparisons

# Waconia Public Schools General Education Revenue Ranking

- General Education Revenue (No Operating Referendum):
  - Waconia Public Schools rank in the bottom 5% for general education revenue in Minnesota
- Total General Education Revenue (Including Operating Referendum):
  - Waconia's ranking improves, but remains in the bottom 25% of Minnesota school districts

### 2024-25 Revenue Rankings (Per Pupil)



District Name	FY25 Gen Ed / PU	Rank	FY25 SpEd / PU	Rank	FY25 Other Rev / PU	Rank	Total Major General Fund Programs	Rank
Waconia	\$9,736	249	\$2,355	78	\$757	260	\$12,849	218
<b>State Average</b>	<b>\$10,708</b>		<b>\$2,693</b>		<b>\$1,411</b>		<b>\$14,802</b>	

Source: Schools Advocating for Fair Funding

Rank is listed for each category out of 328 districts that were ranked.

## 2024-25 General Education Revenue Comparison to State Average (Per Pupil Unit)

Revenue Category	State Average	State Avg %	Waconia	Waconia %
Basic	\$7,281	68.00%	\$7,281	74.78%
Extended Time	\$50	0.47%	\$30	0.31%
Compensatory	\$937	8.75%	\$71	0.73%
EL	\$127	1.19%	\$18	0.18%
Declining Pupil	\$26	0.24%	\$8	0.08%
Small Schools	\$18	0.17%	\$0	0.00%
Sparsity	\$34	0.32%	\$0	0.00%
Transportation Sparsity	\$100	0.93%	\$72	0.74%
Operating Capital	\$229	2.14%	\$216	2.22%
Equity	\$114	1.06%	\$119	1.22%
Gifted & Talented	\$13	0.12%	\$13	0.13%
Transition	\$30	0.28%	\$0	0.00%
Options	\$3	0.02%	\$0	0.00%
Pension Adjustment	\$89	0.83%	\$88	0.90%
LOR	\$663	6.19%	\$724	7.44%
Referendum	\$996	9.30%	\$1,096	11.26%
<b>Total General Education</b>	<b>\$10,708</b>	<b>100.00%</b>	<b>\$9,736</b>	<b>100.00%</b>



# Where Do You Live?

The table below shows the annual cost for a residential or business taxpayer in a \$300,000 home or business to generate \$2,929 per pupil in school operating revenue for their local school.

School District	Annual Taxpayer Cost for the Same Levy Amount
Cook County	\$338
Eden Prairie	\$338
Northland	\$353
Hopkins	\$442
St. Louis Park	\$479
Richfield	\$561
West St. Paul	\$562

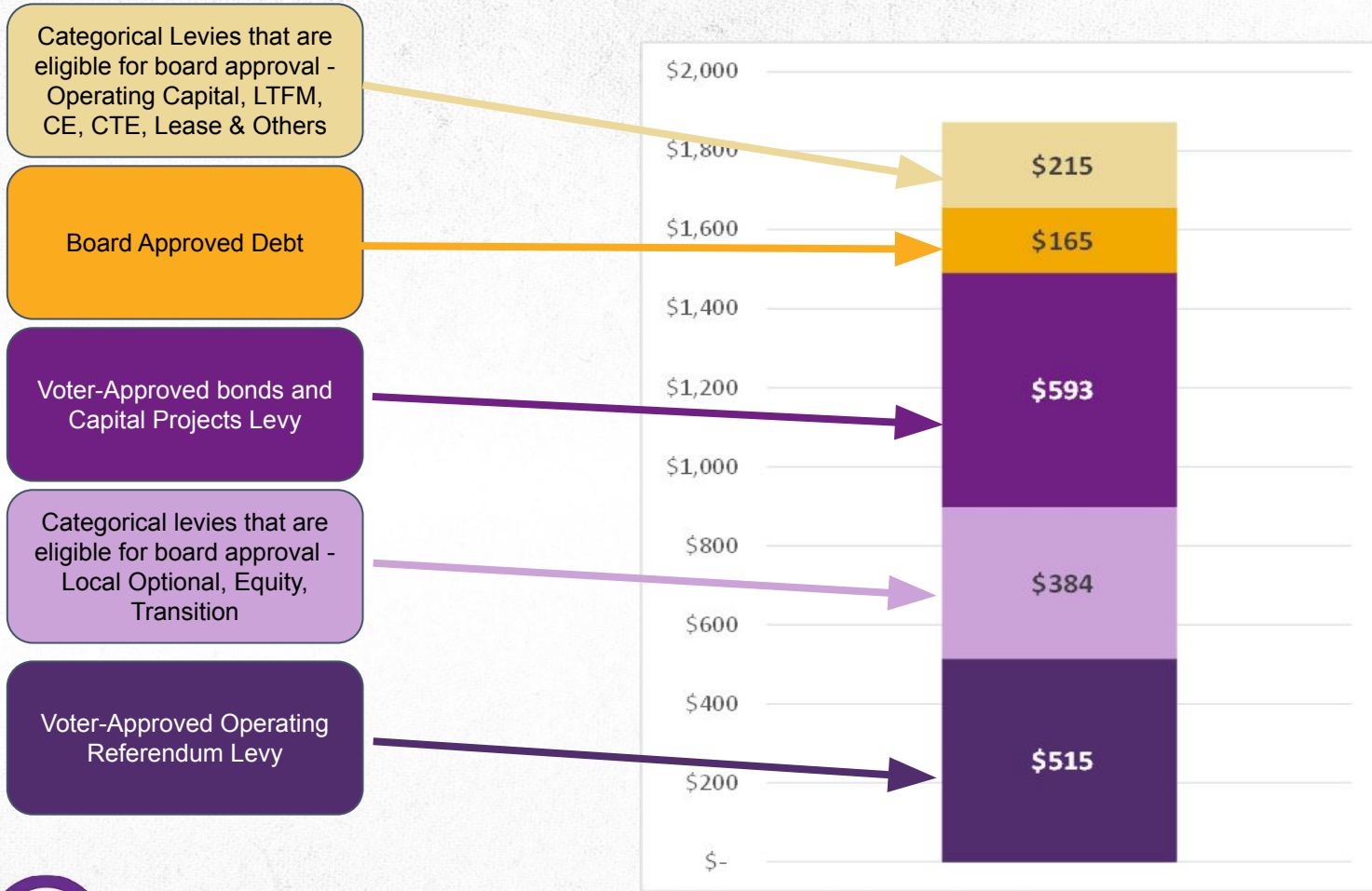
School District	Annual Taxpayer Cost for the Same Levy Amount
Bloomington	\$573
Orono	\$581
Eastern Carver County	\$752
Central	\$809
Shakopee	\$915
<b>Waconia</b>	<b>\$1,027</b>

*Source: Schools Advocating for Fair Funding  
Data for property taxes paid in 2024 for school funding in the 2024-25 school year*

# Pay 2025 School Taxes

## Waconia Public School District

Estimated Pay 2025 Total School Taxes for Residential Homestead  
Home Value = \$450,000



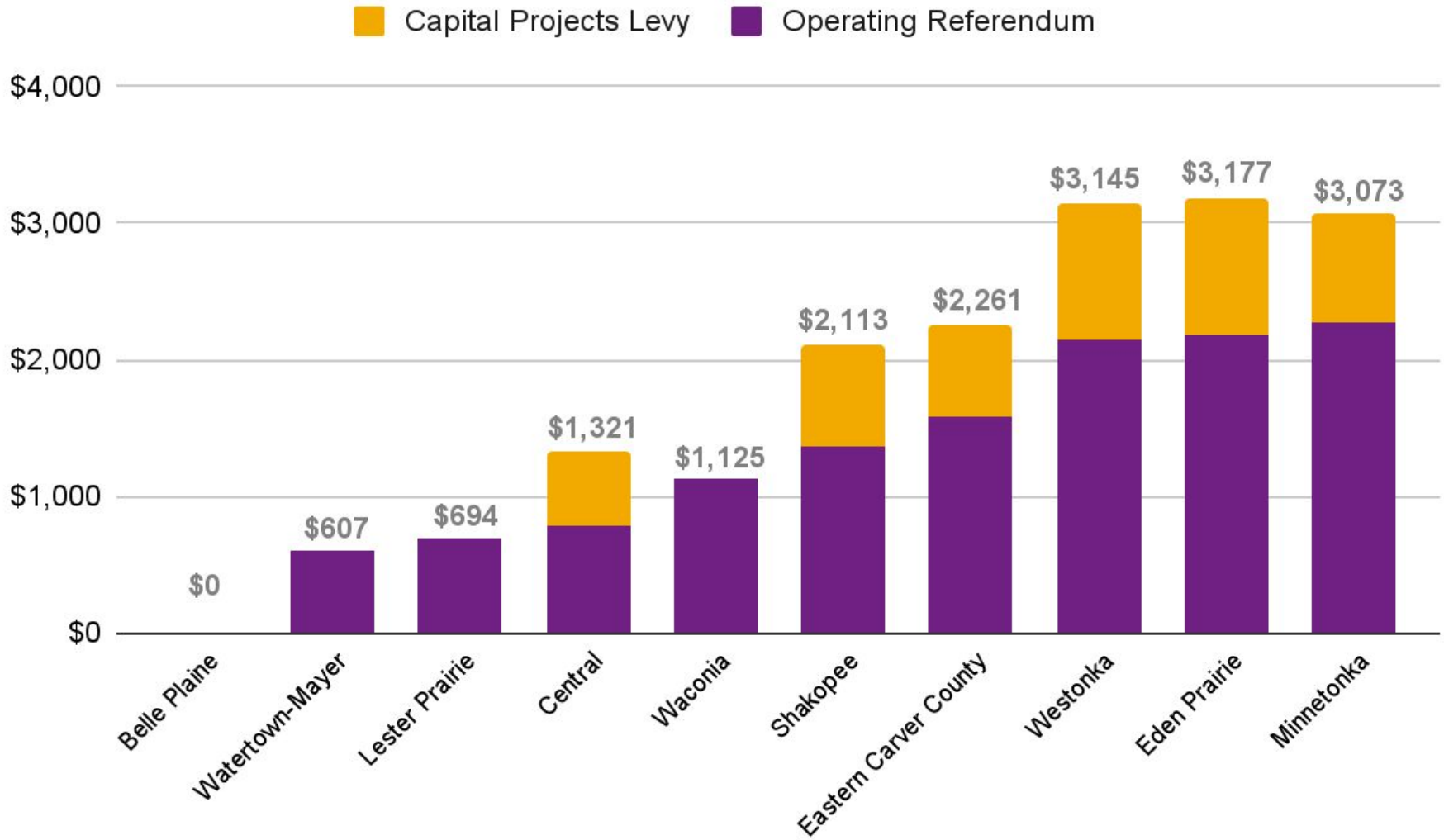
# Waconia Public Schools Residential Homestead School Tax Trend



Description	Pay 2018	Pay 2019	Pay 2020	Pay 2021	Pay 2022	Pay 2023	Pay 2024	Est. Pay 2025
Home Value*	\$ 311,200	\$ 320,500	\$ 330,100	\$ 340,000	\$ 350,200	\$ 420,200	\$ 441,200	\$ 450,000
Voter-Approved Operating Referendum	\$ -	\$ 281	\$ 252	\$ 468	\$ 472	\$ 511	\$ 490	\$ 515
Board Approved RMV Levy	\$ 369	\$ 380	\$ 370	\$ 360	\$ 362	\$ 345	\$ 361	\$ 384
Voter Approved Bonds and Capital Projects	\$ 694	\$ 755	\$ 740	\$ 734	\$ 743	\$ 696	\$ 698	\$ 593
Board Approved Debt	\$ 142	\$ 141	\$ 141	\$ 159	\$ 145	\$ 136	\$ 133	\$ 165
Board Approved NTC Levy	\$ 175	\$ 159	\$ 160	\$ 186	\$ 189	\$ 183	\$ 216	\$ 215
<b>Total School Taxes</b>	<b>\$ 1,380</b>	<b>\$ 1,715</b>	<b>\$ 1,663</b>	<b>\$ 1,907</b>	<b>\$ 1,911</b>	<b>\$ 1,871</b>	<b>\$ 1,898</b>	<b>\$ 1,871</b>

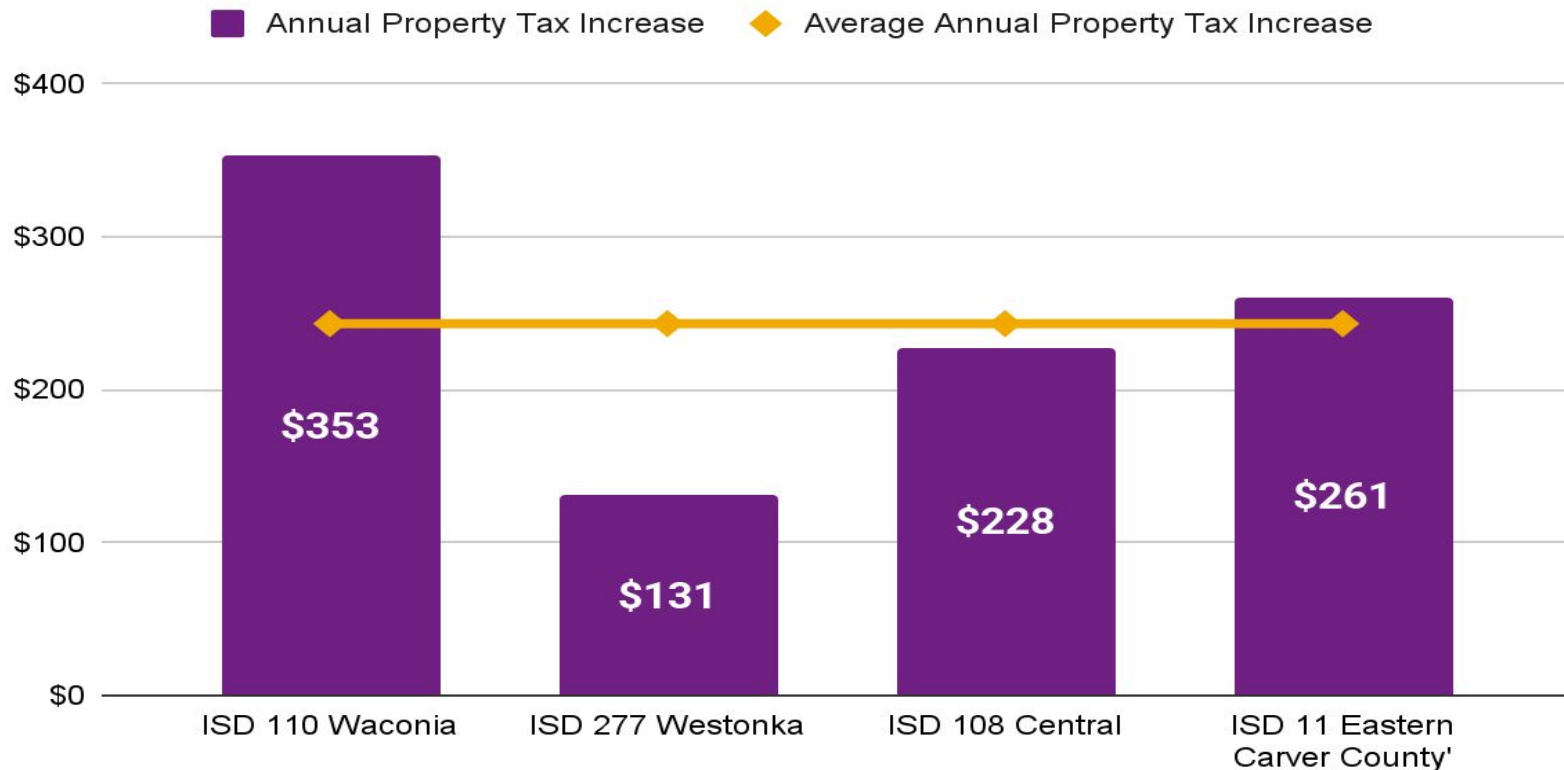


# FY26 Operating Referendum & Capital Projects Levy Comparison



# Operating Referendum Comparison

## Tax Impact Analysis for a \$450,000 home assuming a \$750 Operating Referendum Increase per APU



# Operating Referendum & Capital Projects Levy

## Tax Impact - **ISD 110**

ISD 110, Waconia Public Schools

Date: 02/26/2025

Tax Impact Analysis - Operating Referendum vs. Capital Projects Levy		
Description	Operating Referendum	Capital Projects Levy
Operating Referendum (\$ per APU)	\$750	
APU	4,228	
Revenue	\$3,170,915	\$3,170,915
RMV (Operating) & NTC (Capital Projects) - Prelim Pay 2025	\$4,038,593,300	\$46,919,022
Additional Tax Rate	0.078515%	6.76%

Property Type	Referendum Market Value (RMV)	Estimated Tax Impact			
		Annual	Monthly	Annual	Monthly
<b>Residential Homestead</b>	\$100,000	\$79	\$6.58	\$42	\$3.50
	\$200,000	\$157	\$13.08	\$116	\$9.67
	\$300,000	\$236	\$19.67	\$190	\$15.83
	\$400,000	\$314	\$26.17	\$263	\$21.92
	<b>\$450,000</b>	<b>\$353</b>	<b>\$29.42</b>	<b>\$300</b>	<b>\$25.00</b>
	\$500,000	\$393	\$32.75	\$337	\$28.08
	\$600,000	\$471	\$39.25	\$422	\$35.17
	\$800,000	\$628	\$52.33	\$591	\$49.25
	\$1,000,000	\$785	\$65.42	\$760	\$63.33
	\$1,200,000	\$942	\$78.50	\$929	\$77.42

<b>Commercial / Industrial</b>	\$250,000	\$196	\$16.33	\$287	\$23.92
	\$500,000	\$393	\$32.75	\$625	\$52.08
	\$750,000	\$589	\$49.08	\$963	\$80.25
	\$1,000,000	\$785	\$65.42	\$1,301	\$108.42

*\*Note: For comparison purposes, the impact of equity revenue was removed.*

# Operating Referendum & Capital Projects Levy

## Tax Impact - ISD 277

ISD 277, Westonka

Date: 02/26/2025

Tax Impact Analysis - Operating Referendum vs. Capital Projects Levy					
Description		Operating Referendum		Capital Projects Levy	
Operating Referendum (\$ per APU)		\$750			
APU		2,625			
Revenue		\$1,968,900		\$1,968,900	
RMV (Operating) & NTC (Capital Projects) - Prelim Pay 2025		\$6,753,984,450		\$76,792,150	
Additional Tax Rate		0.029152%		2.56%	
Property Type	Referendum Market Value (RMV)	Estimated Tax Impact			
		Annual	Monthly	Annual	Monthly
<b>Residential Homestead</b>	\$100,000	\$29	\$2.42	\$16	\$1.33
	\$200,000	\$58	\$4.83	\$44	\$3.67
	\$300,000	\$87	\$7.25	\$72	\$6.00
	\$400,000	\$117	\$9.75	\$100	\$8.33
	<b>\$450,000</b>	<b>\$131</b>	<b>\$10.92</b>	<b>\$114</b>	<b>\$9.50</b>
	\$500,000	\$146	\$12.17	\$128	\$10.67
	\$600,000	\$175	\$14.58	\$160	\$13.33
	\$800,000	\$233	\$19.42	\$224	\$18.67
	\$1,000,000	\$292	\$24.33	\$288	\$24.00
\$1,200,000	\$350	\$29.17	\$353	\$29.42	

<b>Commercial / Industrial</b>	\$250,000	\$73	\$6.08	\$109	\$9.08
	\$500,000	\$146	\$12.17	\$237	\$19.75
	\$750,000	\$219	\$18.25	\$365	\$30.42
	\$1,000,000	\$292	\$24.33	\$494	\$41.17

# Operating Referendum & Capital Projects Levy

## Tax Impact - ISD 108

ISD 108, Central

Date: 02/26/2025

Tax Impact Analysis - Operating Referendum vs. Capital Projects Levy					
Description		Operating Referendum		Capital Projects Levy	
Operating Referendum (\$ per APU)		\$750			
APU		790			
Revenue		\$592,320		\$592,320	
RMV (Operating) & NTC (Capital Projects) - Prelim Pay 2025		\$1,169,459,900		\$14,858,106	
Additional Tax Rate		0.050649%		3.99%	
Property Type	Referendum Market Value (RMV)	Estimated Tax Impact			
		Annual	Monthly	Annual	Monthly
<b>Residential Homestead</b>	\$100,000	\$51	\$4.25	\$25	\$2.08
	\$200,000	\$101	\$8.42	\$68	\$5.67
	\$300,000	\$152	\$12.67	\$112	\$9.33
	\$400,000	\$203	\$16.92	\$155	\$12.92
	<b>\$450,000</b>	<b>\$228</b>	<b>\$19.00</b>	<b>\$177</b>	<b>\$14.75</b>
	\$500,000	\$253	\$21.08	\$199	\$16.58
	\$600,000	\$304	\$25.33	\$249	\$20.75
	\$800,000	\$405	\$33.75	\$349	\$29.08
	\$1,000,000	\$506	\$42.17	\$448	\$37.33
	\$1,200,000	\$608	\$50.67	\$548	\$45.67
<b>Commercial / Industrial</b>	\$250,000	\$127	\$10.58	\$169	\$14.08
	\$500,000	\$253	\$21.08	\$369	\$30.75
	\$750,000	\$380	\$31.67	\$568	\$47.33
	\$1,000,000	\$506	\$42.17	\$767	\$63.92

# Operating Referendum & Capital Projects Levy

## Tax Impact - **ISD 112**

ISD 112, Eastern Carver County

Date: 02/26/2025

Tax Impact Analysis - Operating Referendum vs. Capital Projects Levy					
Description		Operating Referendum		Capital Projects Levy	
Operating Referendum (\$ per APU)		\$750			
APU		9,877			
Revenue		\$7,407,900		\$7,407,900	
RMV (Operating) & NTC (Capital Projects) - Prelim Pay 2025		\$12,771,660,800		\$133,889,170	
Additional Tax Rate		0.058003%		5.53%	
Property Type	Referendum Market Value (RMV)	Estimated Tax Impact			
		Annual	Monthly	Annual	Monthly
<b>Residential Homestead</b>	\$100,000	\$58	\$4.83	\$35	\$2.92
	\$200,000	\$116	\$9.67	\$95	\$7.92
	\$300,000	\$174	\$14.50	\$155	\$12.92
	\$400,000	\$232	\$19.33	\$216	\$18.00
	<b>\$450,000</b>	<b>\$261</b>	<b>\$21.75</b>	<b>\$246</b>	<b>\$20.50</b>
	\$500,000	\$290	\$24.17	\$276	\$23.00
	\$600,000	\$348	\$29.00	\$346	\$28.83
	\$800,000	\$464	\$38.67	\$484	\$40.33
	\$1,000,000	\$580	\$48.33	\$622	\$51.83
	\$1,200,000	\$696	\$58.00	\$761	\$63.42
<b>Commercial / Industrial</b>	\$250,000	\$145	\$12.08	\$235	\$19.58
	\$500,000	\$290	\$24.17	\$512	\$42.67
	\$750,000	\$435	\$36.25	\$788	\$65.67
	\$1,000,000	\$580	\$48.33	\$1,065	\$88.75

# Closing Thoughts and Discussion

## Quick Write:

- What are three key takeaways you have from this discussion?
- What is one item you wonder about after this discussion?



Opportunity to share







## 2024-2025 Revenue Rankings (Per Pupil)

#	Name	FY 25 General Ed /PU	Rank	FY 25 Special Ed /PU	Rank	FY 25 Other Revenue/PU	Rank	Total of Major Gen Fund Programs	Rank
	<b>State Average</b>	<b>\$10,708</b>		<b>\$2,683</b>		<b>\$1,411</b>		<b>\$14,802</b>	
2396	A.C.G.C.	\$10,569	154	\$2,652	39	\$982	159	\$14,203	121
2910	Ada-Borup-West	\$10,461	162	\$2,222	99	\$871	211	\$13,554	164
511	Adrian	\$10,617	148	\$1,820	184	\$1,103	140	\$13,540	165
1	Aitkin	\$10,189	194	\$1,944	152	\$704	276	\$12,838	222
<b>745</b>	<b>Albany</b>	<b>\$8,907</b>	<b>319</b>	<b>\$1,875</b>	<b>170</b>	<b>\$964</b>	<b>165</b>	<b>\$11,747</b>	<b>295</b>
<b>241</b>	<b>Albert Lea</b>	<b>\$11,215</b>	<b>100</b>	<b>\$2,926</b>	<b>21</b>	<b>\$1,711</b>	<b>47</b>	<b>\$15,852</b>	<b>53</b>
242	Alden-Conger	\$10,866	124	\$1,578	237	\$1,805	37	\$14,249	117
206	Alexandria	\$9,759	244	\$2,476	59	\$964	166	\$13,199	193
<b>876</b>	<b>Annandale</b>	<b>\$8,984</b>	<b>318</b>	<b>\$1,755</b>	<b>199</b>	<b>\$864</b>	<b>217</b>	<b>\$11,603</b>	<b>306</b>
11	Anoka-Hennepin	\$10,570	153	\$2,664	38	\$1,113	136	\$14,347	109
261	Ashby	\$10,336	169	\$1,592	235	\$709	273	\$12,637	234
<b>492</b>	<b>Austin</b>	<b>\$11,249</b>	<b>97</b>	<b>\$2,420</b>	<b>70</b>	<b>\$1,121</b>	<b>129</b>	<b>\$14,790</b>	<b>90</b>
676	Badger	\$12,240	46	\$2,050	124	\$898	200	\$15,188	74
162	Bagley	\$10,296	177	\$1,958	147	\$1,267	98	\$13,521	166
146	Barnesville	\$9,331	291	\$1,302	289	\$680	287	\$11,313	314
91	Barnum	\$9,556	273	\$1,647	223	\$822	234	\$12,025	274
542	Battle Lake	\$10,300	176	\$1,040	315	\$777	251	\$12,117	267

<b>726</b>	<b>Becker</b>	<b>\$9,848</b>	<b>233</b>	<b>\$1,815</b>	<b>187</b>	<b>\$772</b>	<b>254</b>	<b>\$12,435</b>	<b>255</b>
2364	Belgrade-Brooten-Elrosa	\$10,983	115	\$1,510	250	\$648	296	\$13,141	198
<b>716</b>	<b>Belle Plaine</b>	<b>\$8,903</b>	<b>320</b>	<b>\$1,819</b>	<b>186</b>	<b>\$899</b>	<b>198</b>	<b>\$11,620</b>	<b>304</b>
31	Bemidji	\$10,026	215	\$2,648	41	\$938	177	\$13,612	159
777	Benson	\$11,305	93	\$2,153	109	\$1,016	149	\$14,474	103
786	Bertha-Hewitt	\$10,931	117	\$1,598	234	\$642	299	\$13,171	195
<b>727</b>	<b>Big Lake</b>	<b>\$9,801</b>	<b>240</b>	<b>\$2,157</b>	<b>107</b>	<b>\$855</b>	<b>221</b>	<b>\$12,812</b>	<b>224</b>
2534	Bird Island-Olivia-Lake Lill	\$10,707	137	\$1,800	189	\$775	252	\$13,282	187
32	Blackduck	\$12,472	41	\$2,232	95	\$1,214	108	\$15,918	50
756	Blooming Prairie	\$9,758	245	\$1,925	156	\$894	202	\$12,578	236
271	Bloomington	\$11,976	54	\$3,365	5	\$1,619	57	\$16,959	25
<b>2860</b>	<b>Blue Earth Area</b>	<b>\$10,520</b>	<b>155</b>	<b>\$1,429</b>	<b>271</b>	<b>\$1,350</b>	<b>83</b>	<b>\$13,299</b>	<b>185</b>
<b>314</b>	<b>Braham</b>	<b>\$10,211</b>	<b>189</b>	<b>\$1,556</b>	<b>242</b>	<b>\$969</b>	<b>161</b>	<b>\$12,736</b>	<b>227</b>
181	Brainerd	\$9,646	260	\$3,288	6	\$1,625	56	\$14,559	98
2908	Brandon-Evansville	\$10,301	175	\$1,105	311	\$1,674	54	\$13,079	207
846	Breckenridge	\$10,876	121	\$1,676	216	\$1,466	71	\$14,018	128
286	Brooklyn Center	\$11,730	71	\$3,016	14	\$1,411	73	\$16,157	41
787	Browerville	\$10,257	184	\$2,101	116	\$1,709	48	\$14,068	126
801	Browns Valley	\$11,855	62	\$2,482	58	\$1,115	134	\$15,453	64
2159	Buffalo Lake-Hector-Stewart	\$12,349	44	\$1,227	303	\$862	220	\$14,438	104
877	Buffalo-Hanover-Montrose	\$9,731	250	\$2,188	101	\$1,408	74	\$13,327	183
191	Burnsville-Eagan-Savage	\$12,842	31	\$2,959	18	\$1,957	28	\$17,759	15
836	Butterfield-Odin	\$13,566	18	\$1,504	253	\$985	156	\$16,055	44
531	Byron	\$8,697	326	\$1,107	310	\$767	256	\$10,571	326
299	Caledonia	\$9,671	257	\$1,858	176	\$833	231	\$12,362	260
<b>911</b>	<b>Cambridge-Isanti</b>	<b>\$9,963</b>	<b>219</b>	<b>\$2,337</b>	<b>83</b>	<b>\$841</b>	<b>225</b>	<b>\$13,140</b>	<b>199</b>
852	Campbell-Tintah	\$13,743	14	\$1,492	255	\$2,590	11	\$17,825	14
891	Canby	\$10,816	126	\$1,210	304	\$1,677	53	\$13,703	147

<b>252</b>	<b>Cannon Falls</b>	<b>\$9,452</b>	<b>283</b>	<b>\$2,042</b>	<b>126</b>	<b>\$958</b>	<b>171</b>	<b>\$12,451</b>	<b>252</b>
93	Carlton	\$10,921	119	\$1,691	212	\$2,668	7	\$15,280	72
115	Cass Lake-Bena	\$11,644	73	\$2,580	46	\$1,297	95	\$15,521	61
2754	Cedar Mountain	\$11,077	107	\$3,014	15	\$1,338	85	\$15,429	65
<b>12</b>	<b>Centennial</b>	<b>\$9,797</b>	<b>241</b>	<b>\$2,862</b>	<b>24</b>	<b>\$1,119</b>	<b>132</b>	<b>\$13,778</b>	<b>141</b>
<b>108</b>	<b>Central</b>	<b>\$9,614</b>	<b>267</b>	<b>\$1,603</b>	<b>232</b>	<b>\$838</b>	<b>226</b>	<b>\$12,056</b>	<b>272</b>
227	Chatfield	\$9,405	287	\$1,331	287	\$737	262	\$11,473	309
<b>2144</b>	<b>Chisago Lakes Area</b>	<b>\$9,108</b>	<b>311</b>	<b>\$2,287</b>	<b>89</b>	<b>\$900</b>	<b>197</b>	<b>\$12,295</b>	<b>263</b>
695	Chisholm	\$10,155	199	\$1,659	219	\$866	216	\$12,679	232
771	Chokio-Alberta	\$15,951	5	\$2,463	61	\$758	259	\$19,171	6
2311	Clearbrook-Gonvick	\$10,874	122	\$2,793	27	\$864	218	\$14,531	100
391	Cleveland	\$9,610	269	\$1,126	308	\$605	313	\$11,341	311
592	Climax-Shelly	\$12,537	35	\$1,908	161	\$715	271	\$15,160	76
2888	Clinton-Graceville-Beardsle	\$12,481	40	\$1,837	179	\$1,497	68	\$15,816	54
94	Cloquet	\$9,811	237	\$1,784	193	\$926	182	\$12,522	243
13	Columbia Heights	\$12,430	42	\$2,124	114	\$1,128	125	\$15,682	56
81	Comfrey	\$12,051	52	\$2,672	37	\$1,177	117	\$15,900	51
166	Cook County	\$12,829	32	\$2,824	26	\$1,947	29	\$17,600	19
95	Cromwell-Wright	\$11,619	75	\$1,381	281	\$693	281	\$13,692	151
593	Crookston	\$11,007	113	\$1,979	143	\$1,306	92	\$14,291	115
182	Crosby-Ironton	\$9,730	251	\$2,763	29	\$725	267	\$13,218	190
<b>466</b>	<b>Dassel-Cokato</b>	<b>\$9,848</b>	<b>234</b>	<b>\$1,474</b>	<b>258</b>	<b>\$580</b>	<b>316</b>	<b>\$11,902</b>	<b>280</b>
378	Dawson-Boyd	\$10,217	188	\$2,146	111	\$870	213	\$13,233	189
317	Deer River	\$11,178	101	\$3,430	4	\$1,801	38	\$16,408	36
<b>879</b>	<b>Delano</b>	<b>\$9,246</b>	<b>299</b>	<b>\$1,609</b>	<b>231</b>	<b>\$958</b>	<b>169</b>	<b>\$11,813</b>	<b>289</b>
22	Detroit Lakes	\$9,863	230	\$2,341	81	\$1,119	131	\$13,323	184
2164	Dilworth-Glyndon-Felton	\$9,213	301	\$1,738	200	\$1,329	87	\$12,281	264
533	Dover-Eyota	\$9,371	289	\$1,351	284	\$610	310	\$11,331	313

709	Duluth	\$10,326	171	\$2,520	50	\$1,894	31	\$14,740	92
<b>2580</b>	<b>East Central</b>	<b>\$10,592</b>	<b>149</b>	<b>\$2,450</b>	<b>65</b>	<b>\$655</b>	<b>293</b>	<b>\$13,697</b>	<b>150</b>
595	East Grand Forks	\$9,304	293	\$2,289	88	\$914	188	\$12,507	245
112	Eastern Carver County	\$10,486	159	\$1,960	146	\$1,872	35	\$14,319	113
272	Eden Prairie	\$11,110	106	\$1,884	169	\$1,937	30	\$14,931	87
463	Eden Valley-Watkins	\$9,562	272	\$1,705	211	\$1,184	114	\$12,451	251
581	Edgerton	\$10,974	116	\$1,732	204	\$928	180	\$13,634	156
273	Edina	\$10,844	125	\$2,456	63	\$2,260	18	\$15,560	59
728	Elk River	\$10,242	185	\$1,986	139	\$1,393	78	\$13,621	158
514	Ellsworth	\$12,542	34	\$1,345	285	\$1,208	110	\$15,095	79
696	Ely	\$10,463	161	\$1,970	144	\$1,122	128	\$13,556	162
99	Esko	\$8,765	324	\$1,268	296	\$928	181	\$10,961	322
2752	Fairmont Area	\$10,269	181	\$1,508	252	\$1,574	61	\$13,351	180
<b>656</b>	<b>Faribault</b>	<b>\$12,517</b>	<b>38</b>	<b>\$3,129</b>	<b>11</b>	<b>\$1,056</b>	<b>144</b>	<b>\$16,702</b>	<b>30</b>
192	Farmington	\$9,534	275	\$2,072	121	\$942	175	\$12,548	239
544	Fergus Falls	\$9,519	279	\$1,279	292	\$838	228	\$11,636	303
599	Fertile-Beltrami	\$11,217	99	\$1,487	256	\$1,515	64	\$14,219	119
2198	Fillmore Central	\$10,164	198	\$1,576	238	\$1,361	81	\$13,101	202
600	Fisher	\$10,638	145	\$2,078	120	\$1,571	62	\$14,287	116
698	Floodwood	\$15,323	6	\$1,406	275	\$875	210	\$17,603	18
51	Foley	\$9,039	315	\$1,956	148	\$717	269	\$11,712	297
<b>831</b>	<b>Forest Lake</b>	<b>\$10,211</b>	<b>190</b>	<b>\$2,418</b>	<b>71</b>	<b>\$1,705</b>	<b>49</b>	<b>\$14,333</b>	<b>111</b>
601	Fosston	\$11,492	80	\$2,047	125	\$2,004	25	\$15,543	60
323	Franconia	\$11,283	95	-\$303	328	\$1,559	63	\$12,540	240
23	Frazee-Vergas	\$9,869	228	\$2,001	138	\$1,506	65	\$13,376	179
<b>14</b>	<b>Fridley</b>	<b>\$11,739</b>	<b>70</b>	<b>\$2,898</b>	<b>22</b>	<b>\$1,979</b>	<b>26</b>	<b>\$16,616</b>	<b>32</b>
505	Fulda	\$12,915	28	\$1,917	159	\$837	229	\$15,669	57
2365	GFW	\$11,832	64	\$2,897	23	\$4,907	1	\$19,636	3

2859	Glencoe-Silver Lake	\$10,106	205	\$2,065	122	\$674	289	\$12,846	220
2886	Glenville-Emmons	\$12,019	53	\$2,185	102	\$762	257	\$14,966	85
253	Goodhue	\$9,102	312	\$1,139	307	\$896	201	\$11,136	319
561	Goodridge	\$13,816	13	\$1,868	172	\$694	280	\$16,378	37
2536	Granada Huntley East Chair	\$13,550	19	\$1,627	227	\$815	236	\$15,992	47
495	Grand Meadow	\$10,118	203	\$926	319	\$638	300	\$11,682	300
318	Grand Rapids	\$10,110	204	\$2,516	52	\$843	224	\$13,469	171
2683	Greenbush Middle River	\$15,064	9	\$1,411	274	\$1,133	124	\$17,608	17
316	Greenway	\$10,049	209	\$3,264	7	\$1,779	41	\$15,093	80
447	Grygla	\$16,447	2	\$1,979	142	\$967	164	\$19,393	4
768	Hancock	\$9,865	229	\$1,443	269	\$792	244	\$12,100	269
200	Hastings	\$10,686	140	\$2,428	67	\$768	255	\$13,882	139
150	Hawley	\$8,884	321	\$904	320	\$982	158	\$10,771	324
203	Hayfield	\$10,039	212	\$1,567	240	\$1,211	109	\$12,817	223
402	Hendricks	\$13,615	17	\$1,061	313	\$2,173	21	\$16,849	27
545	Henning	\$11,581	76	\$1,469	259	\$626	305	\$13,676	152
264	Herman-Norcross	\$16,399	3	\$1,722	206	\$1,241	102	\$19,362	5
700	Hermantown	\$8,789	323	\$1,758	197	\$629	303	\$11,176	317
330	Heron Lake-Okabena	\$13,546	20	\$1,374	283	\$1,112	138	\$16,033	45
701	Hibbing	\$9,810	238	\$2,520	49	\$1,014	150	\$13,344	181
2	Hill City	\$13,175	23	\$1,629	226	\$919	185	\$15,723	55
671	Hills-Beaver Creek	\$10,629	147	\$2,385	74	\$650	295	\$13,664	153
<b>2165</b>	<b>Hinckley-Finlayson</b>	<b>\$10,867</b>	<b>123</b>	<b>\$2,320</b>	<b>86</b>	<b>\$1,759</b>	<b>45</b>	<b>\$14,946</b>	<b>86</b>
738	Holdingsford	\$9,033	316	\$1,737	201	\$1,145	120	\$11,916	279
270	Hopkins	\$11,667	72	\$2,016	133	\$3,441	3	\$17,123	23
294	Houston	\$10,328	170	\$1,888	167	\$723	268	\$12,939	215
2687	Howard Lake-Waverly-Win	\$9,624	265	\$1,905	163	\$878	208	\$12,407	256
<b>423</b>	<b>Hutchinson</b>	<b>\$9,593</b>	<b>270</b>	<b>\$2,178</b>	<b>103</b>	<b>\$914</b>	<b>189</b>	<b>\$12,684</b>	<b>231</b>

361	International Falls	\$10,302	174	\$1,328	288	\$1,777	42	\$13,407	176
199	Inver Grove Heights	\$10,686	141	\$2,154	108	\$1,168	119	\$14,008	129
473	Isle	\$11,372	89	\$2,320	85	\$813	237	\$14,506	102
403	Ivanhoe	\$11,573	77	\$878	322	\$1,408	75	\$13,859	140
2895	Jackson County Central	\$9,989	216	\$1,798	192	\$690	283	\$12,477	249
2835	Janesville-Waldorf-Pember	\$10,672	143	\$1,970	145	\$1,761	44	\$14,403	106
<b>717</b>	<b>Jordan</b>	<b>\$9,062</b>	<b>314</b>	<b>\$1,908</b>	<b>162</b>	<b>\$698</b>	<b>279</b>	<b>\$11,667</b>	<b>301</b>
<b>204</b>	<b>Kasson-Mantorville</b>	<b>\$8,833</b>	<b>322</b>	<b>\$1,011</b>	<b>317</b>	<b>\$619</b>	<b>308</b>	<b>\$10,463</b>	<b>327</b>
36	Kelliher	\$13,696	15	\$3,225	8	\$1,121	130	\$18,042	12
2172	Kenyon-Wanamingo	\$10,433	164	\$1,926	155	\$2,343	13	\$14,703	96
775	Kerkhoven-Murdock-Sunbu	\$9,815	236	\$2,129	112	\$817	235	\$12,760	226
<b>739</b>	<b>Kimball</b>	<b>\$9,791</b>	<b>243</b>	<b>\$1,499</b>	<b>254</b>	<b>\$1,789</b>	<b>40</b>	<b>\$13,079</b>	<b>208</b>
2137	Kingsland	\$10,229	186	\$1,110	309	\$1,299	93	\$12,638	233
2171	Kittson Central	\$14,491	11	\$1,406	276	\$774	253	\$16,671	31
300	La Crescent-Hokah	\$10,030	214	\$2,675	36	\$849	223	\$13,555	163
2853	Lac qui Parle Valley	\$11,040	111	\$1,897	165	\$1,021	148	\$13,958	133
404	Lake Benton	\$12,117	50	\$1,085	312	\$716	270	\$13,919	137
<b>813</b>	<b>Lake City</b>	<b>\$10,152</b>	<b>200</b>	<b>\$1,639</b>	<b>224</b>	<b>\$1,498</b>	<b>67</b>	<b>\$13,289</b>	<b>186</b>
2071	Lake Crystal-Wellcome Mer	\$9,155	307	\$1,804	188	\$810	239	\$11,769	294
390	Lake of the Woods	\$12,075	51	\$1,257	297	\$1,407	76	\$14,739	93
2889	Lake Park Audubon	\$9,655	259	\$1,392	278	\$740	261	\$11,787	292
381	Lake Superior	\$10,292	178	\$1,837	178	\$825	233	\$12,955	213
2167	Lakeview	\$9,422	285	\$1,835	181	\$781	249	\$12,038	273
194	Lakeville Area	\$10,494	157	\$2,370	75	\$1,660	55	\$14,524	101
356	Lancaster	\$14,686	10	\$2,265	90	\$704	277	\$17,655	16
229	Lanesboro	\$9,809	239	\$1,280	291	\$736	263	\$11,825	286
306	Laporte	\$11,009	112	\$2,952	19	\$1,138	122	\$15,099	78
2397	Le Sueur-Henderson	\$9,626	263	\$2,038	127	\$598	315	\$12,263	266

499	LeRoy-Ostrander	\$12,530	36	\$1,191	305	\$898	199	\$14,620	97
424	Lester Prairie	\$10,171	197	\$893	321	\$998	153	\$12,061	271
857	Lewiston-Altura	\$9,624	264	\$2,016	134	\$1,380	79	\$13,020	210
<b>465</b>	<b>Litchfield</b>	<b>\$10,187</b>	<b>195</b>	<b>\$2,262</b>	<b>91</b>	<b>\$635</b>	<b>301</b>	<b>\$13,085</b>	<b>206</b>
482	Little Falls	\$9,928	222	\$2,005	136	\$978	160	\$12,912	216
362	Littlefork-Big Falls	\$11,857	61	\$1,552	243	\$887	204	\$14,296	114
2753	Long Prairie-Grey Eagle	\$11,464	83	\$1,725	205	\$783	248	\$13,972	132
2184	Luverne	\$9,741	247	\$1,986	140	\$1,246	101	\$12,973	212
497	Lyle	\$11,425	85	\$1,914	160	\$880	207	\$14,219	120
415	Lynd	\$11,367	90	\$437	326	\$1,220	106	\$13,024	209
238	Mabel-Canton	\$11,003	114	\$1,529	246	\$878	209	\$13,410	174
2180	MACCRAY	\$11,376	88	\$2,262	92	\$1,697	52	\$15,335	70
837	Madelia	\$11,285	94	\$2,004	137	\$1,879	33	\$15,168	75
432	Mahnomen	\$12,381	43	\$1,232	302	\$1,794	39	\$15,408	66
832	Mahtomedi	\$9,902	225	\$2,177	104	\$1,064	141	\$13,143	197
77	Mankato	\$10,077	206	\$2,518	51	\$1,168	118	\$13,763	142
881	Maple Lake	\$9,717	252	\$2,432	66	\$948	174	\$13,097	203
2135	Maple River	\$9,627	262	\$2,233	94	\$700	278	\$12,560	238
413	Marshall	\$10,317	173	\$2,018	132	\$1,313	90	\$13,648	154
441	Marshall County Central	\$11,826	65	\$1,448	267	\$654	294	\$13,927	135
2448	Martin County West	\$11,045	110	\$1,448	265	\$1,499	66	\$13,992	131
4	McGregor	\$11,854	63	\$2,364	76	\$863	219	\$15,082	81
<b>763</b>	<b>Medford</b>	<b>\$9,294</b>	<b>294</b>	<b>\$1,277</b>	<b>294</b>	<b>\$466</b>	<b>327</b>	<b>\$11,037</b>	<b>321</b>
<b>740</b>	<b>Melrose</b>	<b>\$9,822</b>	<b>235</b>	<b>\$1,889</b>	<b>166</b>	<b>\$1,137</b>	<b>123</b>	<b>\$12,848</b>	<b>219</b>
821	Menahga	\$10,138	201	\$1,679	215	\$509	325	\$12,325	261
2711	Mesabi East	\$9,889	226	\$2,330	84	\$986	155	\$13,204	191
<b>912</b>	<b>Milaca</b>	<b>\$10,047</b>	<b>210</b>	<b>\$2,512</b>	<b>53</b>	<b>\$1,038</b>	<b>145</b>	<b>\$13,597</b>	<b>160</b>
635	Milroy	\$13,688	16	\$545	325	\$1,260	99	\$15,493	63

1.3	Minneapolis	\$13,098	24	\$3,043	12	\$2,284	17	\$18,425	8
414	Minneota	\$9,690	256	\$1,859	174	\$2,630	8	\$14,180	122
276	Minnetonka	\$10,672	142	\$1,734	202	\$1,328	88	\$13,734	145
2149	Minnewaska	\$9,617	266	\$4,246	1	\$1,194	113	\$15,058	83
129	Montevideo	\$10,505	156	\$1,799	191	\$1,618	58	\$13,923	136
882	Monticello	\$9,796	242	\$1,292	290	\$781	250	\$11,870	283
152	Moorhead Area	\$10,070	207	\$2,483	57	\$891	203	\$13,444	172
97	Moose Lake	\$9,641	261	\$1,245	300	\$385	328	\$11,270	315
<b>332</b>	<b>Mora</b>	<b>\$9,701</b>	<b>253</b>	<b>\$1,924</b>	<b>157</b>	<b>\$901</b>	<b>196</b>	<b>\$12,526</b>	<b>241</b>
2769	Morris Area	\$9,532	276	\$1,647	222	\$1,345	84	\$12,524	242
621	Mounds View	\$11,218	98	\$2,707	32	\$1,143	121	\$15,068	82
712	Mountain Iron-Buhl	\$9,924	223	\$2,359	77	\$712	272	\$12,995	211
173	Mountain Lake	\$11,798	67	\$1,623	229	\$1,006	151	\$14,427	105
2169	Murray County Central	\$10,277	180	\$1,600	233	\$967	163	\$12,844	221
319	Nashwauk-Keewatin	\$11,335	91	\$2,115	115	\$885	206	\$14,334	110
707	Nett Lake	\$15,105	8	\$2,173	105	\$1,880	32	\$19,159	7
308	Nevis	\$10,134	202	\$1,656	221	\$811	238	\$12,601	235
<b>345</b>	<b>New London-Spicer</b>	<b>\$10,042</b>	<b>211</b>	<b>\$2,703</b>	<b>33</b>	<b>\$1,006</b>	<b>152</b>	<b>\$13,751</b>	<b>144</b>
<b>721</b>	<b>New Prague</b>	<b>\$9,091</b>	<b>313</b>	<b>\$1,514</b>	<b>248</b>	<b>\$580</b>	<b>317</b>	<b>\$11,185</b>	<b>316</b>
88	New Ulm	\$9,961	220	\$2,223	98	\$910	191	\$13,094	204
553	New York Mills	\$9,587	271	\$1,387	279	\$958	170	\$11,932	278
507	Nicollet	\$10,671	144	\$1,829	183	\$628	304	\$13,128	201
2215	Norman County East	\$12,905	30	\$1,425	272	\$1,036	146	\$15,366	67
<b>138</b>	<b>North Branch Area</b>	<b>\$9,285</b>	<b>295</b>	<b>\$1,720</b>	<b>208</b>	<b>\$836</b>	<b>230</b>	<b>\$11,841</b>	<b>285</b>
622	North St. Paul-Maplewood-	\$11,412	86	\$2,742	30	\$2,295	16	\$16,450	35
659	Northfield	\$11,146	103	\$2,588	45	\$969	162	\$14,703	95
118	Northland	\$14,299	12	\$2,595	43	\$1,297	94	\$18,192	10
2168	NRHEG	\$9,656	258	\$1,422	273	\$870	212	\$11,948	277

333	Ogilvie	\$10,689	139	\$1,924	158	\$1,463	72	\$14,076	125
480	Onamia	\$11,901	56	\$3,996	2	\$1,273	97	\$17,169	22
278	Orono	\$10,729	133	\$1,529	245	\$1,309	91	\$13,568	161
2903	Ortonville	\$11,138	104	\$2,006	135	\$989	154	\$14,132	124
213	Osakis	\$9,330	292	\$1,670	217	\$684	285	\$11,684	299
279	Osseo	\$11,914	55	\$2,158	106	\$2,295	15	\$16,368	38
<b>761</b>	<b>Owatonna</b>	<b>\$10,228</b>	<b>187</b>	<b>\$2,204</b>	<b>100</b>	<b>\$734</b>	<b>264</b>	<b>\$13,165</b>	<b>196</b>
309	Park Rapids	\$10,260	183	\$1,951	149	\$919	184	\$13,131	200
547	Parkers Prairie	\$10,635	146	\$1,681	213	\$630	302	\$12,947	214
<b>741</b>	<b>Paynesville</b>	<b>\$9,531</b>	<b>277</b>	<b>\$2,253</b>	<b>93</b>	<b>\$788</b>	<b>245</b>	<b>\$12,572</b>	<b>237</b>
548	Pelican Rapids	\$10,766	129	\$1,466	260	\$1,402	77	\$13,634	157
186	Pequot Lakes	\$9,190	303	\$1,775	194	\$605	312	\$11,570	307
549	Perham-Dent	\$9,384	288	\$1,858	175	\$612	309	\$11,854	284
484	Pierz	\$9,260	297	\$1,665	218	\$1,060	142	\$11,984	275
116	Pillager	\$9,464	281	\$2,340	82	\$571	319	\$12,376	259
578	Pine City	\$9,611	268	\$2,462	62	\$1,256	100	\$13,329	182
255	Pine Island	\$8,758	325	\$1,443	268	\$902	195	\$11,103	320
25	Pine Point	\$15,966	4	\$2,787	28	\$2,193	20	\$20,946	2
2174	Pine River-Backus	\$10,734	131	\$1,836	180	\$606	311	\$13,176	194
2689	Pipestone Area	\$10,336	168	\$1,464	262	\$643	298	\$12,443	253
2899	Plainview-Elgin-Millville	\$9,208	302	\$1,451	264	\$854	222	\$11,512	308
<b>477</b>	<b>Princeton</b>	<b>\$9,178</b>	<b>305</b>	<b>\$2,149</b>	<b>110</b>	<b>\$1,113</b>	<b>137</b>	<b>\$12,440</b>	<b>254</b>
719	Prior Lake-Savage	\$9,369	290	\$1,845	177	\$1,291	96	\$12,505	246
704	Proctor	\$9,257	298	\$2,425	68	\$1,202	112	\$12,883	217
195	Randolph	\$8,682	327	\$1,034	316	\$663	291	\$10,379	328
38	Red Lake	\$13,388	21	\$3,668	3	\$1,180	115	\$18,237	9
2906	Red Lake County Central	\$12,201	48	\$2,099	117	\$691	282	\$14,991	84
630	Red Lake Falls	\$11,879	59	\$2,230	96	\$1,126	127	\$15,234	73

2884	Red Rock Central	\$11,442	84	\$953	318	\$1,115	135	\$13,509	168
256	Red Wing	\$11,064	108	\$2,342	80	\$984	157	\$14,390	107
2897	Redwood Area	\$10,261	182	\$1,830	182	\$1,319	89	\$13,410	175
2890	Renville County West	\$12,328	45	\$1,775	195	\$1,978	27	\$16,080	43
280	Richfield	\$12,914	29	\$2,846	25	\$2,240	19	\$18,000	13
281	Robbinsdale	\$12,525	37	\$2,226	97	\$2,718	6	\$17,469	20
535	Rochester	\$10,493	158	\$2,688	34	\$1,365	80	\$14,546	99
2909	Rock Ridge	\$9,540	274	\$1,949	150	\$620	307	\$12,109	268
<b>883</b>	<b>Rockford</b>	<b>\$9,924</b>	<b>224</b>	<b>\$1,625</b>	<b>228</b>	<b>\$931</b>	<b>178</b>	<b>\$12,479</b>	<b>248</b>
<b>750</b>	<b>ROCORI</b>	<b>\$9,017</b>	<b>317</b>	<b>\$1,867</b>	<b>173</b>	<b>\$906</b>	<b>194</b>	<b>\$11,790</b>	<b>291</b>
682	Roseau	\$9,415	286	\$1,871	171	\$786	246	\$12,072	270
196	Rosemount-Apple Valley-Ea	\$10,920	120	\$2,600	42	\$1,214	107	\$14,735	94
623	Roseville	\$11,814	66	\$2,980	16	\$2,165	22	\$16,959	24
850	Rothsay	\$9,755	246	\$860	323	\$536	323	\$11,151	318
2907	Round Lake-Brewster	\$11,888	58	\$367	327	\$832	232	\$13,087	205
485	Royalton	\$9,115	310	\$1,046	314	\$532	324	\$10,693	325
<b>139</b>	<b>Rush City</b>	<b>\$10,171</b>	<b>196</b>	<b>\$2,308</b>	<b>87</b>	<b>\$907</b>	<b>193</b>	<b>\$13,385</b>	<b>178</b>
239	Rushford-Peterson	\$9,858	231	\$1,537	244	\$553	322	\$11,949	276
2902	Russell Tyler Ruthton	\$9,965	218	\$1,255	299	\$679	288	\$11,898	281
625	Saint Paul	\$12,916	27	\$2,736	31	\$1,765	43	\$17,417	21
<b>748</b>	<b>Sartell-St. Stephen</b>	<b>\$9,181</b>	<b>304</b>	<b>\$1,980</b>	<b>141</b>	<b>\$482</b>	<b>326</b>	<b>\$11,643</b>	<b>302</b>
743	Sauk Centre	\$10,483	160	\$2,022	131	\$1,875	34	\$14,379	108
47	Sauk Rapids-Rice	\$9,150	308	\$2,493	56	\$662	292	\$12,305	262
820	Sebeka	\$10,733	132	\$1,710	210	\$963	167	\$13,405	177
720	Shakopee	\$10,728	134	\$2,128	113	\$868	214	\$13,725	146
2310	Sibley East	\$9,740	248	\$1,395	277	\$646	297	\$11,781	293
84	Sleepy Eye	\$10,033	213	\$1,456	263	\$916	187	\$12,405	257
363	South Koochiching	\$18,109	1	\$2,422	69	\$2,743	5	\$23,274	1

6	South St. Paul	\$12,237	47	\$2,415	72	\$1,206	111	\$15,858	52
833	South Washington County	\$10,780	128	\$2,453	64	\$2,108	23	\$15,340	69
500	Southland	\$11,173	102	\$1,277	293	\$1,060	143	\$13,509	167
297	Spring Grove	\$10,393	166	\$1,430	270	\$867	215	\$12,689	230
16	Spring Lake Park	\$9,855	232	\$1,772	196	\$1,105	139	\$12,731	228
85	Springfield	\$9,886	227	\$1,144	306	\$784	247	\$11,814	288
282	St. Anthony-New Brighton	\$10,709	136	\$1,734	203	\$1,603	59	\$14,046	127
858	St. Charles	\$9,173	306	\$1,256	298	\$1,179	116	\$11,608	305
75	St. Clair	\$9,519	278	\$1,236	301	\$576	318	\$11,332	312
742	St. Cloud	\$11,308	92	\$3,152	10	\$1,835	36	\$16,294	39
<b>15</b>	<b>St. Francis</b>	<b>\$9,225</b>	<b>300</b>	<b>\$2,472</b>	<b>60</b>	<b>\$1,032</b>	<b>147</b>	<b>\$12,729</b>	<b>229</b>
840	St. James	\$10,929	118	\$1,448	266	\$1,127	126	\$13,504	169
2142	St. Louis County	\$11,891	57	\$2,683	35	\$1,353	82	\$15,927	49
283	St. Louis Park	\$11,489	81	\$2,550	47	\$1,471	70	\$15,510	62
<b>885</b>	<b>St. Michael-Albertville</b>	<b>\$8,681</b>	<b>328</b>	<b>\$1,479</b>	<b>257</b>	<b>\$687</b>	<b>284</b>	<b>\$10,847</b>	<b>323</b>
508	St. Peter	\$9,986	217	\$2,497	55	\$958	168	\$13,442	173
2170	Staples-Motley	\$10,057	208	\$1,575	239	\$3,958	2	\$15,591	58
2856	Stephen-Argyle	\$11,792	68	\$1,612	230	\$919	186	\$14,323	112
<b>534</b>	<b>Stewartville</b>	<b>\$9,139</b>	<b>309</b>	<b>\$1,679</b>	<b>214</b>	<b>\$885</b>	<b>205</b>	<b>\$11,703</b>	<b>298</b>
834	Stillwater Area	\$10,696	138	\$2,498	54	\$1,589	60	\$14,783	91
486	Swanville	\$10,191	193	\$1,466	261	\$620	306	\$12,277	265
564	Thief River Falls	\$9,456	282	\$1,512	249	\$761	258	\$11,729	296
2904	Tracy Area	\$12,132	49	\$1,819	185	\$2,601	10	\$16,553	33
<b>2905</b>	<b>Tri-City United</b>	<b>\$9,445</b>	<b>284</b>	<b>\$1,716</b>	<b>209</b>	<b>\$1,220</b>	<b>105</b>	<b>\$12,381</b>	<b>258</b>
2358	Tri-County	\$15,237	7	\$1,758	198	\$1,117	133	\$18,112	11
2125	Triton	\$10,197	192	\$1,377	282	\$919	183	\$12,493	247
458	Truman	\$13,188	22	\$2,944	20	\$810	240	\$16,942	26
914	Ulen-Hitterdal	\$11,570	78	\$1,519	247	\$1,738	46	\$14,826	89

550	Underwood	\$9,276	296	\$1,338	286	\$732	265	\$11,345	310
2134	United South Central	\$11,250	96	\$1,885	168	\$563	320	\$13,698	149
487	Upsala	\$9,695	254	\$1,384	280	\$727	266	\$11,807	290
818	Verndale	\$9,957	221	\$1,799	190	\$707	275	\$12,463	250
811	Wabasha-Kellogg	\$13,087	25	\$2,354	79	\$1,336	86	\$16,778	28
640	Wabasso	\$10,321	172	\$705	324	\$797	243	\$11,823	287
<b>110</b>	<b>Waconia</b>	<b>\$9,736</b>	<b>249</b>	<b>\$2,355</b>	<b>78</b>	<b>\$757</b>	<b>260</b>	<b>\$12,849</b>	<b>218</b>
2155	Wadena-Deer Creek	\$10,391	167	\$1,898	164	\$912	190	\$13,202	192
113	Walker-Hackensack-Akeley	\$10,741	130	\$2,037	128	\$1,226	103	\$14,005	130
2176	Warren-Alvarado-Oslo	\$12,645	33	\$1,564	241	\$948	173	\$15,158	77
690	Warroad	\$10,279	179	\$2,055	123	\$941	176	\$13,276	188
829	Waseca	\$9,693	255	\$2,408	73	\$707	274	\$12,808	225
111	Watertown-Mayer	\$9,487	280	\$1,720	207	\$681	286	\$11,889	282
2143	Waterville-Elysian-Morrison	\$10,573	152	\$1,277	295	\$672	290	\$12,521	244
435	Waubun-Ogema-White Earth	\$11,628	74	\$1,633	225	\$909	192	\$14,170	123
284	Wayzata	\$10,801	127	\$1,584	236	\$2,503	12	\$14,888	88
2342	West Central Area	\$11,497	79	\$1,658	220	\$601	314	\$13,756	143
197	West St. Paul-Mendota Heights	\$11,752	69	\$2,966	17	\$1,224	104	\$15,942	48
2898	Westbrook-Walnut Grove	\$13,039	26	\$1,510	251	\$800	241	\$15,349	68
277	Westonka	\$10,725	135	\$2,082	119	\$838	227	\$13,646	155
803	Wheaton Area	\$12,501	39	\$1,942	153	\$2,312	14	\$16,754	29
624	White Bear Lake	\$10,587	150	\$3,021	13	\$2,620	9	\$16,229	40
347	Willmar	\$11,866	60	\$2,650	40	\$799	242	\$15,314	71
577	Willow River	\$10,400	165	\$2,036	129	\$1,479	69	\$13,915	138
177	Windom	\$10,580	151	\$1,947	151	\$950	172	\$13,477	170
2609	Win-E-Mac	\$11,061	109	\$2,088	118	\$554	321	\$13,703	148
861	Winona Area	\$11,125	105	\$3,176	9	\$1,702	51	\$16,002	46
518	Worthington	\$11,386	87	\$1,929	154	\$930	179	\$14,245	118

100	Wrenshall	\$10,461	163	\$2,591	44	\$3,440	4	\$16,492	34
2190	Yellow Medicine East	\$11,468	82	\$2,549	48	\$2,088	24	\$16,105	42
2805	Zumbrota-Mazeppa	\$10,201	191	\$2,034	130	\$1,702	50	\$13,938	134

\*\*\*\*For purposes of this comparison, General Education Revenue includes the following revenue categories: Gifted and Talented, Basic, Declining Pupil, Extended Time, Compensatory, English Learner, English Learner Concentration, Sparsity, Small Schools, Transportation Sparsity, Total Operating Capital, Equity, Transition, Referendum, Local Option Revenue, Options (open enrollment referendum aid, charter school transportation, state academies transportation), Pension Adjustment, and School Trust Land.

\*\*\*\*Other revenue includes the following revenue categories: Long Term Facilities Maintenance, Teacher Development and Evaluation (QComp), Career and Technical Education, Integration, Miscellaneous Levies, Telecommunications Aid, Literacy Incentive Aid, School Readiness, ECFE, and Indian Education

\*\*\*\*Special Education is self-explanatory.

\*\*\*\***SEE districts are highlighted.**

3. **American Indian Education Aid**

**Presenter:** Erika  
Nesvig, Director of  
Education Services



# American Indian Aid

School Board Work Session  
March 3, 2025

# Minnesota State Statutes

## Minnesota Statutes, section 124D.78 subdivision 1

A school district in which there are 10 or more American Indian students enrolled must establish an American Indian Education Parent Advisory Committee (AIPAC).



# Role of AIPAC

AIPAC serves in an advisory role to help ensure that American Indian students are receiving culturally relevant and equitable educational opportunities.



# Why have an AIPAC?

- The AIPAC helps the district understand the experiences of American Indian students, and aids in the development of programs, goals, and initiatives to improve the outcomes for American Indian students overall.
- The AIPAC gives a voice to American Indian students and ensures their unique cultural and academic needs are being met.



# MN Department of Education

## American Indian Education Aid

### Purpose:

- To ensure that every American Indian student reaches their full potential within their school communities through meaningful, equitable, and targeted educational experiences that affirms and values their unique cultural identities.



# American Indian Data Spring 2024

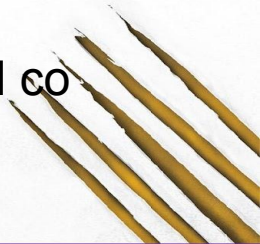
	Math	Reading
American Indian Students	61.1%	72.2%
White Students	65.6%	65.2%
Gap Analysis	<b>-4.5%</b>	<b>7%</b>



# MN Department of Education

## Six Focus Areas

1. Support postsecondary preparation for American Indian students.
2. Support the academic achievement of American Indian students.
3. Make curriculum relevant to the needs, interests, and cultural heritage of American Indian students.
4. Provide positive reinforcement of the self-image of American Indian students.
5. Develop intercultural awareness among pupils, parents, and staff.
6. Supplement state and federal educational and co-curricular programs.



# 2024-2025 Goals

## Goal 1:

- Provide training for all secondary staff on Native American History and Culture

## Goal 2:

- Through the curriculum review process for ELA, implement the use of resources recommended by Indigenous Education for All department at MDE.
- Develop lessons at the elementary level for Indigenous Peoples day.



# MN Department of Education

## Six Focus Areas

1. Support postsecondary preparation for American Indian students.
2. Support the academic achievement of American Indian students.
3. Make curriculum relevant to the needs, interests, and cultural heritage of American Indian students.
4. Provide positive reinforcement of the self-image of American Indian students.
5. Develop intercultural awareness among pupils, parents, and staff.
6. Supplement state and federal educational and co-curricular programs.



# MN Department of Education

## Vote of Concurrence

The AIPAC votes on how the district is achieving and accountable to goals.

For the 2024-2025 school year, the Waconia AIPAC issued a Vote of Concurrence.

AIPAC is looking forward to the district using allocated to funds for support that directly impacts the American Indian students in Waconia.



# 2025-2026 Funding Ideas

Application for approval from MDE:

1. Provide small group or individual tutoring for American Indian students.
2. Reimburse families for college visits and/or plan college visits through WHS specifically for American Indian students.
3. Host an American Indian Family event.
4. Host a breakfast club for American Indian middle and high school students.
5. Send a group of American Indian students to the Minnesota Indian Education Association conference.
6. Host an American Indian author visit.



4. **May Board Calendar (work session, business meeting)**

**Presenter:** Dr. Brian Gersich,  
Superintendent and  
Kelly Amott, Chair