

No.	Pressure Points/ Page #	DRAFT Recommendations	Proposed Total Revenue Increases	Proposed Total Aid Increase (State Aid and Equalization Aid)	Proposed Total Levy Changes	Notes
1.0	Basic Formula					
1.1	p. 8	NEW Basic Revenue Redefined \$8,208 composed of 80% Formula allowance and 20% Local Education Revenue (LER) Equalized at 150% of average RMV/RPU. \$917 of Operating Referendum rolled into school board authorized LER which replaces LOR with \$1,641 LER.	\$ 285,369,487	\$ 389,023,410	\$(103,653,923)	
1.2	p. 8	Basic Revenue in FY '23 \$8,540 due to predictable 2% Increases due to inflation for FY '21 & '22	\$ 294,904,591	\$ 257,451,947	\$ 37,452,644	
1.3	p. 9	The Standardized Cap for voter approved operating referendums would become a modest 10% of Basic Revenue and Equalized at 125% of average RMV/RPU.	\$ 0	Increase for current operating referendums included in 1.1	Reduction for current operating referendums included in 1.1	
1.4	9. 13	Extended Time: Index it equal to the formula allowance for state funded portion of basic revenue	\$ 19,122,224	\$ 19,122,224	\$ 0	
2.0	Special Education Cross Subsidy					
2.1	p. 14	Hold SPED Cross Subsidy Constant from FY '21 to FY '23	\$ 36,575,589	\$ 36,575,589	\$ 0	

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2.2	p. 14	SPED Formula Simplification	\$ 85,059,853	\$ 85,059,589	\$ 0	
2.3	p. 14	SPED Cross Subsidy Reduction	\$ 0	\$ (79,236,866)	\$ 79,236,866	
2.4	p. 15	Charter schools with less than 70% special education students would be limited initially to 200% of the average hourly rate for the district in which the charter school is located	\$ 0	\$ 0	\$ 0	
3.0	English Learner (EL) Cross Subsidy					
3.1	p. 12	Increase initial ELL revenue per EL student from \$704 to \$1,015 and the EL concentration allowance from \$250 to \$360; Increase the Cap % to 23% EL students in a district or charter	\$ 38,305,344	\$ 29,088,608	\$ 9,216,736	
4.0	Achievement Gaps and Racial Equity					
4.1	p. 18	NEW Full Service Community Schools \$250,000 for every school identified for ESSA Comprehensive and Targeted Support; 50% state aid, 50% local levy equalized at 125% average ANTC/APU. Three-year phase in	\$ 106,827,207	\$ 93,580,794	\$ 79,276,866	
4.2	p. 20	Concurrent Enrollment Aid Eliminate proration and link to basic formula	\$ 7,445,000	\$ 7,445,000	\$ 0	

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4.3	p. 21	Compensatory Ed Aid Add revenue for data reporting, sharing best practices, and MTSS and Middle School model	No costing was completed for this recommendation			
4.4	p. 21	Compensatory Ed Aid: Replace Free and Reduced Lunch (FRE) eligibility percentage with a new measure; and consider a hold harmless clause in the short term.	\$ 0	\$ 0	\$ 0	
4.5	p. 26	NEW Racial Equity Aid Districts' students in protected classes generate revenue on both a flat rate (8.4% of Basic Revenue) and a concentration factor (16.8 % of Basic Revenue times the percentage of students in protected classes).	\$ 482,825,974	\$ 482,825,974		
4.6	p. 27	American Indian Aid Increase the minimum aid to \$60,000 and to \$1,212 for the 21 st and each subsequent enrolled American Indian Student	\$ 26,179,704	\$ 26,179,704		
4.7	p. 27	NEW Trauma Incentive Aid: 80 school sites which meet criteria and make application; \$250,000 each on-going aid for trauma informed practices.	\$ 20,000,000	\$ 20,000,000		
4.8	p. 28	Charter School Extended Time Provide Charter extended time pupil unit, with a cap of 0.2 extended time ADM per student @ current formula allowance	\$ 522,388	\$ 522,388	\$ 0	

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4.9	p. 29	Achievement & Integration Revenue Restore buying power lost to inflation; Link allowance for FY 2024 and later to basic formula; and Equalize 30% levy at 125% of state average ANTC/APU	\$ 15,792,824	\$ 12,259,713	\$ 3,533,112	
5.0		Pupil Support Staff to Student Ratios and Teacher Shortages				
5.1	p. 30	NEW Student Support Personnel Aid \$477 per student; School District minimum \$240,000, and Charter minimum \$80,000	\$ 484,639,424	\$ 484,639,424		
5.2	p. 30	NEW Teacher Candidate Scholarships: Annual \$10,000 scholarships for teacher candidates of color or American Indian Four-year phase-in Costs expected to grow to \$40 m but not costed over four years in report	\$ 10,000,000	\$ 10,000,000		
5.3	p. 31	NEW Rural Affinity Group Aid Greater MN multi-district affinity groups for teachers of color	\$ 2,000,000	\$ 2,000,000		
5.4	p. 32	NEW Education Support Professionals For every school identified for ESSA Comprehensive and Targeted Support, an ESP in every classroom @ at least \$20/hour	\$ 29,000,000	\$ 29,000,000		

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5.5	p. 32	NEW Student Teaching Paid Internships: \$12,000 for 2,400 teacher candidates	\$ 29,000,000	\$ 29,000,000		
5.6	p. 34	Teacher Loan Forgiveness Increase base to \$2 m, Increase maximum amount per teacher loan to \$2,000	\$ 1,800,000	\$ 1,800,000		
5.7	p. 33	NEW SPED ESP (Para) Training 20 hours annual training supplemental to base salary for SPED ESPs	\$ 14,594,514	\$ 14,594,514		
6.0		Funding Streams Not Equally Available to All School Districts				
6.1	p. 16	Extend Q Comp to all districts/charters Three-year phase-in	\$ 106,827,207	\$ 93,580,794	\$ 79,276,866	
6.2	p. 23	NEW Location Adjustment Revenue (LAR) based on the Geographic Cost Education Index; Fund with a levy on RMV equalized at 125 percent of the state average RMV / RPU;	\$ 77,071,460	\$ 22,591,422	\$ 54,480,039	
6.3	p. 25	Small Schools Revenue (SSR) Restore the Small Schools Revenue allowance to 10% of basic revenue; Flatten the curve for districts with fewer than 480 pupil units; and make the SSR 50% aid and 50% local levy equalized at 125% of average ANTC/APU	\$ 12,833,922	\$ 299,860	\$ 12,534,063	

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6.4	p. 34-38	‘K-4’ a universal grade prior to kindergarten for Minnesota’s approximately 56,000 4 year-olds minimum 510 hours of preschool including existing VPK/SR+; Three year phase-in	\$ 322,095,239	\$ 262,491,522	\$ 19,867,906	
6.5	p. 34-38	‘Jump Start to Learning’ is targeted for approximately 23,000 4-year-olds eligible for FRE a minimum 510 hours of preschool including existing VPK/SR+ which continue Three year phase-in	\$ 138,811,863	\$ 110,360,466	\$ 23,451,398	
6.6	p. 41	Long Term Facility Maintenance: Close the gap between Alternative Facility districts and all other districts-- Three-year phase-in	\$ 147,675,000	\$ 58,752,000	\$ 88,923,000	
7.0	Funding Streams that Vary Among Different Types of Local Education Agencies					
7.1	P. 11	NEW LER for Charter Schools funding based on state average LER aid per pupil unit. Three-year phase-in.	\$ 28,290,000	\$ 28,290,000	\$ 0	
7.2	p. 11	NEW Location Adjustment Revenue (LAR) for charter schools based LAR allowance for the district of residence and state average aid portion of LAR.--Three-year phase-in.	\$ 3,990,000	\$ 3,990,000	\$ 0	
7.3	p. 19	NEW Tribal Schools Revenue equivalent to School Trust Fund payments	\$ 21,000	\$ 21,000	\$ 0	

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7.4	p. 43	Lease Levy: Allow Greater Minnesota cooperatives to access the same lease levy authority as intermediates; and Equalize all Building Lease levies at 125% Average ANTC/APU.	\$ 1,000,000	\$ 24,524,139	\$ (24,524,139)	
8.0	Pupil Transportation Funding					
8.1	p. 24	Pupil Transportation Cost Adjustment to 70 percent of unreimbursed cost; and Funded with levy on equalized at 125 percent state av ANTC/APU	\$ 9,769,807	\$ (428,710)	\$ 10,198,518	
9.0	Student Fees					
		No recommendations were developed				
10.0	Enrollment Options					
		No recommendations were developed				
11.0	Property Tax Equalization					
11.1	p. 13	Operating Capital: Equalize at 125% similar to other General Education revenues indirectly linked to student outcomes	\$ 0	\$ (55,917,672)	\$ 55,917,672	
11.2	p. 17	Safe Schools Revenue: Increase allowance to \$72 per pupil; include charters and cooperatives; increase allowance for intermediates; and equalize at 125% of ANTC/APU.	\$ 51,922,347	\$ 29,195,491	\$ 22,726,856	

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11.3	p. 20	Career and Tech Ed Equalize levy at 125% ANTC/APU	\$ 0	\$ 8,776,242	\$ (8,776,242)	
11.4	p. 20	Capital Projects Referendum Equalize levy at 125% ANTC/APU	\$ 0	\$ 15,706,650	\$ (15,706,650)	
11.5	p. 20	Reemployment Equalize levy at 125% ANTC/APU	\$ 0	\$ 1,258,828	\$ (1,258,828)	
11.6	p. 22	Community Education Lower levy, increase equalization	\$ 0	\$ 3,746,191	\$ (3,746,191)	
11.7	p. 22	School Age Child Care Equalize levy at 125% ANTC/APU	\$ 0	\$ 5,577,922	\$ (5,577,922)	
11.8	p. 22	Home Visiting Equalize levy at 125% ANTC/APU	\$ 0	\$ (215,326)	\$ 215,326	
11.9	P. 44	Debt Service Equalization Lower the threshold to qualify for debt service equalization to 10 percent of Adjusted Net Tax Capacity (ANTC); and Replace two-tiered equalization with single tier, equalize at 100 % of state average ANTC.	\$ 0	\$ 52,085,000	\$ (52,085,000)	
11.10	P. 46	NEW Homestead Bond Credit for all Homesteads, including Ag Homesteads, and 1-3 unit apartments for 30% of bonded debt taxes above 10% tax rate; \$200 limit to credit per Homestead	\$ 0	\$ 50,882,500	\$ (50,882,000)	

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12.0		School Finance System Complexity				
12.1	p. 39	-Reducing 3 equalization Tiers to 1 -Standardizing equalization factors and linking to average value/pupil -Reducing 3 SPED formulas to 1	The costs are included in each separate reform			
12.2	p. 39	Rolling 7 formulas into Basic Revenue. \$204,934,059 Total	\$ 0	\$ 89,046,496	\$ (89,041,496)	