



**2025-26 General Education Revenue Comparison
to State Average (Per Pupil Unit)**

| | State Average | Forest Lake |
|--------------------------------|----------------------|--------------------|
| Basic | \$7,481 | \$7,481 |
| Extended Time | \$49 | \$103 |
| Compensatory | \$969 | \$408 |
| EL | \$126 | \$47 |
| Declining Pupil | \$34 | \$20 |
| Small Schools | \$18 | \$0 |
| Sparsity | \$35 | \$0 |
| Transportation Sparsity | \$107 | \$87 |
| Operating Capital | \$229 | \$230 |
| Equity | \$112 | \$125 |
| Gifted and Talented | \$13 | \$13 |
| Transition | \$29 | \$20 |
| Options | \$2 | \$143 |
| Pension Adjustment | \$171 | \$136 |
| LOR | \$662 | \$724 |
| Referendum | \$1,059 | \$987 |
| Total General Education | \$11,110 | \$10,524 |

Note: Small discrepancies in calculations are due to rounding errors

Data: Minnesota Senate Research Department

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