Minnesota Department of Education

April 2012

**Division of School Finance**

# MINNESOTA SCHOOL FINANCE HISTORY
# 1849 – 2011

## 1849 – 1915: Local Property Tax Supplemented with State Flat Grants

*Early revenue sources included county and school district property tax levies, supplemented with distributions from the permanent school fund and a gradually increasing number of state flat grants (state aid not adjusted for differences in local tax base).*

**1849**

- Congress reserves 16th and 36th sections of each township for use of public schools.
- First territorial legislature authorizes establishment of school districts and permanent school fund.

**1858**

- Minnesota Constitution makes it the duty of the legislature to establish a general and uniform system of public schools, and establishes permanent school fund.

**1862**

- School districts prohibited from charging tuition.

**1878**

- State aid initiated for high schools maintaining a minimum course of study and a minimum school year.
- In subsequent years, the amount of aid and the number of aid categories were gradually increased, to include aid for junior and senior high schools, high school departments, graded and semi-graded schools, consolidated schools and rural schools.

**1885**

- First compulsory attendance law, but children from families too poor to provide school clothes, child with disabilities, and children living more than two miles from school were exempted.
- As an incentive for school attendance, the allocation method for permanent school funds was changed from number of school-age children to number of pupils in attendance.

**1887**

- State property tax levy for support of schools initiated. Funds were allocated in proportion to the number of pupils in attendance at least 40 days in a school with a qualified teacher.

**1911**

- Financial incentives for school consolidation, initiated, including transportation aid and matching funds for school construction (there were about 8,000 school districts in Minnesota at this time).

## 1915 – 1956: Local Property Tax Supplemented with State Flat Grants and Limited State Equalization Aid

*State share of education funding increases gradually, but local property taxes continue to provide the bulk of school revenues. Limited state equalization aid provided, but most state aid provided as flat grants.*

**1915**

- State equalization aid initiated. School districts with maintenance levies exceeding 20 mills were granted Supplemental Aid equal to 1/3 of the amount raised by the levy in excess of 20 mills, up to a maximum of $1,800 for a graded school or $2,500 for a high school.
- Categorical aid for special classes for handicapped children initiated.

**1921**

- Supplemental aid program amended to provide state aid equal to 1/3 of the maintenance levy between 20 and 32 mills, and 1/2 of the levy exceeding 32 mills. Districts in which a 20-mill levy would raise more than $100 per pupil were excluded, and the maximum aid was limited to $200 per elementary teacher and $250 per high school and special teacher employed.

**1933**

- State income tax enacted. Proceeds were distributed to school districts based on number of resident children in the district aged 8 to 16.
- In 1937, the portion of income tax dedicated to school support was limited to $10 per child.

**1935**

- Supplemental aid amended to guarantee that school districts making a regular maintenance levy of 30 mills would receive $60 per elementary pupil and $100 per high school pupil in Average Daily Attendance (ADA) from the combination of the levy, the permanent school fund apportionment, and special state aids.

**1947**

- Approximately 40 special aids combined to create basic aid, which was allocated on a flat grant on a per pupil basis.
- Weighted pupil units were used for the first time to allocate school funds, adjusting for the differential costs of kindergarten, elementary and secondary levels (K = 0.25, elementary = 1.0, secondary = 1.5).

**1955**

- Equalization Aid Review Committee (EARC) created. Equalized assessed valuations of property, adjusted using sales ratio studies, replaced unequalized assessed valuations as the basis for distributing state equalization aids.

In 1955, The Bureau of Field Studies at the University of Minnesota, directed by Otto Domian, was commissioned to study the school finance system. The study report included the following summary of Minnesota school aids:

**Minnesota School Aids Summary, FY 1955**

| Program | $ (Millions) | Percent |
|---|---|---|
| Basic aid (flat grant) | $42.5 | 57.9% |
| Apportionment (permanent school fund earnings) | 5.7 | 7.8% |
| Subtotal ($80 per pupil unit--weighted ADA) | 48.2 | 65.7% |
| | | |
| Equalization | 7.6 | 10.3% |
| Income tax (census) aid ($10 x school age population) | 6.0 | 8.2% |
| Categoricals: | | |
| Transportation | 7.3 | 10.0% |
| Handicapped pupils | 1.3 | 1.8% |
| Vocational | 1.3 | 1.7% |
| Other | 1.6 | 2.3% |
| TOTAL STATE SCHOOL AID | $73.3 | 100.0% |

The study included the following recommendations:

1. *Adopt a foundation-type program for granting state support.* Based on FY 1955 data, the following formula was recommended:
   Aid = the greater of: ($215 X weighted ADA) - (.012 X equalized valuation),
   or $92 per pupil unit.

   The $215 was based on the state median cost per pupil unit in districts with both elementary and secondary schools. The tax rate of 12 mills was selected so that nearly all districts would have the same tax rate and receive some state aid. The minimum aid of $92 per pupil unit was to prevent districts from receiving less aid than under the previous set of formulas.

2. *The foundation program of education should be defined.* The nature of the educational program to be supported by the state should be defined and clarified (i.e., minimum services to pupils that should be offered by all schools). When this is done, a study should be completed on the cost of maintaining such a program, and the foundation formula should be set accordingly.

3. *There should be a study of pupil weights.* No recent study has been done on the pupil weights, and the 1.5 weight is high compared with findings in other states.

4. *Increase the state share of state and local school funding to 50%.* In FY 1955, the state share was 41.7% and the local share was 58.3%.

5. Establish a state loan fund for school construction.

6. Provide state aid to equalize debt service levies that exceed a certain minimum tax rate.

7. Continue to use equalized property values for state aid computations.

## 1957 - 1971: Foundation Program with Minimum Aid Provision and State Share Below 50 Percent

### 1957

- Foundation program enacted, beginning in FY 1958. Formula allowance set at $240, which was 84% of the average adjusted maintenance cost per pupil unit in FY 1958. Basic levy set at 16.5 mills times adjusted assessed valuation. Minimum aid set at $85 per pupil unit, plus the $10 per school-age child income tax aid. Pupil units based on ADA; K weighted at 0.5, elementary at 1.0, secondary at 1.5.

### 1963

- In subsequent years, the formula allowance was gradually increased, but the increases did not keep up with the growth in average costs. By FY 1963, the formula allowance was equal to 78.1% of average cost. The $10 census aid was included as part of the aid under Formula A.

### 1967

- State sales tax enacted. State property tax was repealed. Homestead credit enacted.

### 1969

- AFDC funding was initiated: $30/pupil for each school with 20% or more of students from families receiving AFDC.

### 1970

- State and local operating costs ranged from $370 to $903. The state aid paid for 43% of school operating costs. School tax rates for current operations ranged from less than 35 mills to more than 100 mills. Property taxes had increased about 65% in the past three years. There was a major property taxpayer revolt. Wendell Anderson based his 1970 campaign for governor largely on a pledge to reduce property taxes, increase the state share of school funding, and provide equal educational opportunity. An example of funding inequities cited by Anderson was that Anoka was forced to levy a tax of $581 on a $20,000 home to spend $536 per pupil, while Golden Valley had to levy only $369 on a similar home to spend $837 per pupil.

### 1971

- *Van Dusartz v Hatfield.* On October 12, 1971, in federal district court, Judge Miles Lord held that the Minnesota school finance system made spending per pupil a function of school district wealth and violated the equal protection clause of the 14th amendment to the U.S. Constitution. Plaintiffs, parents of students in the White Bear Lake schools, complained that the system denied their children substantially equal educational opportunity and required them to pay higher tax rates than those in wealthy districts to receive the same or lesser expenditure level. The case was considered shortly after the August 1971 California Supreme Court decision in Serrano v Priest, and made findings similar to the California court. Plaintiffs dismissed their complaint after the 1971 tax bill was enacted.

## 1971 – 1991: Foundation Program with State Share Exceeding 50 Percent

### 1971

Omnibus Tax Bill, "Minnesota Miracle": After a stalemate during the regular legislative session, and shortly after the *Van Dusartz* ruling, a compromise was passed during a special legislative session (October 30, 1971).

1. State share of total school operating revenues was increased from 43% to 65%. Total state taxes increased by 23% ($581 million), largely by increasing the tax rates for state income and sales taxes. Property taxes reduced by 15 - 20 %.
2. Foundation formula allowance increased from $404 in FY 1971 (55% of state median maintenance cost) to $750 in FY 1973 (93% of state median maintenance cost). School districts were classified as high-spending or low-spending, depending on whether their actual FY 1971 operating costs were above or below the state average. Low spending districts did not receive the full formula allowance; they received the formula allowance minus the amount they were below the average expenditure per pupil unit in FY 1971. High spending districts received the full formula allowance plus a grandfather levy equal to the amount they were above the state average in FY 1971. This locked in spending disparities at the FY 1971 level.
3. The basic tax rate used as the deduction in computing foundation aid was raised from 20 mills to 30 mills. Uniform statewide levy limits were imposed for the first time; the limits could be exceeded only if approved by voters in a referendum.
4. Pupil units computed based on ADM instead of ADA, and the secondary pupil unit weight was reduced from 1.5 to 1.4 (a proposal to lower the secondary weight to 1.3 based on cost data and national comparisons was defeated).
5. Minimum aid was set at $215 per pupil unit, compared with $141 in FY 1971. A hold-harmless provision guaranteed that no district would receive less state aid from the new formula in FY 1973 than it received in FY 1971 or FY 1972.
6. Declining pupil unit aid was initiated.
7. AFDC funding was changed to an additional .5 pupil unit for each AFDC pupil.

The chief initial effect was to shift the primary source of education funding from the property tax to state taxes, thereby reducing disparities in property tax rates. Spending disparities were essentially fixed in place at the 1971 level.

### 1973

- Six year catch-up provision enacted for low spending districts, designed to gradually bring their formula allowances up to full amount by FY 1979.
- AFDC "Concentration" units added to supplement the "Basic" AFDC units approved in 1971.
- "Fast Growth" units provided for districts with annual enrollment growth exceeding 4% per year. Minimum aid per pupil guarantee eliminated.

### 1979

- Sparsity funding for isolated small schools initiated.
- Pupil transportation formula changed from actual base year cost model to predicted cost model based on population density.
- Replacement and discretionary revenue formulas replace enrollment growth/decline and sparsity formulas, effective in FY 1981.

**1980**

- Limited English Proficiency (LEP) aid formula initiated, replacing pilot program.

**1982**

- Property tax shift enacted, beginning FY 1983.

**1983**

- Teacher training and experience (T&E) funding enacted as part of five tiered funding formula, replacing discretionary and replacement revenue formula.
- Capital expenditure hazardous substance revenue initiated.
- District cooperation revenue initiated.

**1984**

- Early Childhood Family Education (ECFE) revenue initiated, replacing CQE grants. Desegregation levy initiated.

**1985**

- Direct state payments to teacher retirement funds discontinued beginning in FY 1987; school districts made responsible for employer contributions to teacher retirement funds, and provided with teacher retirement aid from state.

**1987**

- General Education Revenue replaces foundation revenue, teacher retirement aid, and several smaller categorical aids and levies, beginning in FY 1989.
- Secondary pupil unit weight reduced from 1.40 to 1.35.
- Basic AFDC pupil units eliminated (only "concentration" units remain); requirements for use of compensatory revenue initiated.
- T&E revenue limited to high T&E districts.
- Supplemental revenue initiated to ensure all districts receive at least a $40/PU increase in FY 1989 over FY 1988.
- $10/PU of basic revenue reserved for staff development.
- Beginning in FY 1989, the tax rate for capital expenditure revenue reduced from nine mills to three mills, bringing most districts on the formula (most were previously off the formula).
- Beginning in FY 1989, hazardous substance (health and safety) revenue changed from $25/PU to 100% of approved cost basis.

**1988**

- Mandatory open enrollment program set to begin in FY 1990 for districts with more than 1,000 pupil units, and in FY 1991 for other districts. Procedure for uniform transfer of general education and capital expenditure revenues for open enrollment students established.

**1989**

- Elementary sparsity revenue enacted. $25/PU penalty for contract settlements after January 15 enacted.
- Referendum levy election may only be held on general election day.
- Assurance of Mastery (AOM) revenue enacted.
- Individualized learning and development aid enacted.
- Cooperation and Combination program enacted.

- Homestead and Agricultural Credit Aid replaced with HACA.
- Truth in taxation initiated.

## 1991 – 2000: Foundation Program Supplemented with Referendum and Debt Service Equalization

### 1991

- Referendum equalization initiated beginning in FY 1993—referendum revenue equal to 10% of formula allowance ($305 for FY 1993) equalized at 50% of equalizing factor. Beginning July 1, 1991, referendums must be expressed as a rate per pupil unit, and are limited to five years. Referendums approved after Nov 1, 1992 must be spread on market value. Cap on referendum revenue per pupil unit initiated beginning in FY 1993.
- Debt service equalization enacted but vetoed by Governor. Would have provided 100% equalization of debt levy exceeding a 12% tax rate.
- Secondary pupil weight reduced from 1.35 to 1.3, beginning in FY 1992.
- New AFDC formula enacted; AFDC pupil weight ranges from 0 to .65 PU as concentration goes from 0 to 11.5%.
- New T&E formula provides funding for nearly all districts.
- Beginning in FY 1992, $15/PU reserved for staff development for peer review or OBE (replacing previous $10 reserve), and $5 reserved for parent involvement.
- Charter school legislation enacted.
- December 17, 1991. District court decision in *Skeen v. State of Minnesota* holds that the referendum levy, supplemental revenue and debt service revenue violate the education clause and equal protection guarantees of the Minnesota Constitution.

### 1992

- Debt service equalization formula changed to equalize the debt levy over 10% tax rate at 50% of the equalizing factor, beginning in FY 1993.

### 1993

- Referendum equalization fixed at $315/PU and equalizing factor increased from 50% to 100% (1993). Supplemental and referendum revenue reduced to offset $100 formula increase in FY 1995.
- Elementary pupil unit weight increased from 1.0 in FY 1993 to 1.03 in FY 1994 and to 1.06 beginning in FY 1995; the additional revenue generated by the weighting increase is reserved for elementary class size reduction.
- Special education excess cost aid initiated; replaced residential facility aid. Salaries for special education administrators excluded from aid eligibility beginning in FY 1994.
- District cooperation revenue initiated beginning in FY 1995; replacing previous cooperation revenue programs. Initially set at $50/PU, with phase-up to $67/PU.
- Portion of basic general education revenue reserved for staff development increased from $15 to 1% in FY 1994 and 2% ($63/PU in FY 1995) beginning in FY 1995. 50% of staff development revenue allocated to school sites on a per pupil basis, 25% for incentive grants to schools, and 25% for district-wide uses.
- Mandate repeal article of education bill repealed numerous laws and rules, including minimum number of days in school year (effective FY 1997).
- Facilities formula modified to adjust for school building age.

- August 20, 1993. Minnesota Supreme Court overturns District Court decision in *Skeen* case, holding that the current education finance system does not violate the Minnesota Constitution.

**1994**

- Maximum years for referendum increased from 5 to 10.
- Kindergarten PU weight increased to .515 for FY 1994 and to .53 for FY 1995.
- Staff development reserve increased to 2.5% of basic revenue, beginning FY 1996.

**1995**

- Pupil transportation and T&E funding rolled into general education formula, effective FY 1997.
- Facilities and equipment revenues combined and included in general education program, beginning FY 1997.
- Maximum AFDC pupil units per AFDC pupil increased from .65 to .67.
- Requirement to reserve a portion of general education revenue for staff development is eliminated beginning in FY 1996.
- Special education and LEP funding changed from current year basis to base year (2nd prior year) formula, and special education levy phased out; funded by phase-out of school HACA.
- Minnesota Department of Education abolished and Minnesota Department Children, Families and Learning (CFL) established effective 10/1/95; transfers from other departments begin 7/1/96.

**1996**

- Transportation and capital expenditure funds dissolved 7/1/96.
- First grade preparedness program enacted.

**1997**

- T&E allowance pulled out of basic formula beginning in FY 1999 and phased out as teachers employed in FY 1997 leave the district.
  Compensatory revenue computed using free and reduced lunch counts instead of AFDC data, and allocated directly to school sites, beginning FY 1998.
- LEP concentration revenue enacted.
- Beginning in FY 1999, special programs transportation funding rolled into special education formula, and desegregation transportation funding rolled into integration revenue formula.
- Education homestead credit enacted, beginning with taxes payable in 1998.

**1998**

- Graduation standards implementation revenue enacted, beginning FY 1999.
- Districts required to reserve an amount equal to 1% of basic revenue for staff development, beginning FY 1999.
- District coop revenue rolled into general education formula, beginning FY 2001.
- Aid reduction for property tax shift eliminated; referendum shift continued.
  Beginning in FY 2000, equalized portion of referendum revenue increased from $315/PU to $350/PU.

**1999**

- Beginning in FY 2000, pupil weights increased to .557 for kindergarten and to 1.115 for grades 1-3 to provide added funding for class size reduction.
- Beginning in FY 2000, adjusted marginal cost pupil units replace resident weighted ADM in most revenue calculations. "Adjusted" counts equal residents plus nonresidents enrolled in the district under an alternative attendance program, minus residents attending another district under an alternative attendance program. Under "marginal cost" concept, funding is based on 90% of current year count and 10% of prior year count.
- Beginning in FY 2000, graduation standards implementation revenue is rolled into the general education formula, and two new components are added to general education revenue: Equity Revenue and Referendum Offset Adjustment.
- Beginning in FY 2000, referendum revenue is computed using resident marginal cost pupil units, and state aid portion follows students under open enrollment and to charter schools. Beginning in FY 2001, referendum cap is increased from 25% of formula less $300 to 25% of full formula; equalized portion of referendum revenue increased from $350/PU to $415/PU.
- Education agricultural credit enacted, effective for taxes payable in 2000.

**2000**

- Beginning in FY 2001, marginal cost pupil units equal the greater of the current year pupil units, or 77% of the current year plus 23% of the prior year.
- Set-aside for staff development increased from 1% to 2%.
- $5 increase in operating capital allowance.
- One-time funding provided in FY 2001 for T&E replacement and deferred maintenance.

## 2001 - Full State Funding of Basic Formula with Two-Tiered Equalization of Operating Referendum and Debt Service Levies

**2001**

- Beginning in FY 2003, the General Education levy is eliminated and replaced with state education aid.
- Beginning in FY 2003, supplemental and transition revenue are eliminated, but may be converted to referendum revenue by board action ("referendum conversion allowance").
- Under the "$415 referendum transfer", $415 is added to the basic formula, and the first $415 per pupil unit of referendum revenue is eliminated. Districts with less than $415 of referendum revenue receive a net revenue increase equal to the difference between $415 and their referendum allowance per pupil unit. The full formula allowance, including the increase due to the $415 transfer, is used in compensatory, sparsity and transportation sparsity revenue calculations.
- Beginning with taxes payable in 2002, agricultural land (excluding house, garage and one acre) and cabin property are exempted from the operating referendum levy.
- The cap on referendum levies is set at the greater of:
  18.2% of basic formula ($837/PU in FY 2003), or 116.2% of the district's FY 1994 referendum allowance, plus the referendum conversion allowance, less $415.
- The first $126/PU of remaining referendum revenue is fully equalized ($476,000 equalizing factor); remaining referendum revenue up to cap is partially equalized ($270,000 equalizing factor). For districts receiving sparsity aid, there is no cap, and partial equalization applies to the full levy above $126/PU.

- Beginning with taxes payable in 2002, additional debt service equalization aid is provided to districts with debt service tax rates exceeding 25% of adjusted net tax capacity.
- Alternative teacher compensation aid enacted; effective in FY 2002.

**2002**

- For FY 2003, the percentage of annual state aid paid during the current fiscal year is reduced from 90% to 83%, and the final payment made in the following fiscal year is increased from 10% to 17%.
- Safe schools (crime) levy increased from $11/PU to $30/PU.

**2003**

- Beginning in FY 2004, learning year pupil units for at-risk students served more than full-time eliminated and replaced with extended time revenue, with a cap of 0.2 additional ADM per student.
- Beginning in FY 2005, eligibility for LEP revenue limited to the first 5 years of ADM in Minnesota; allowance per LEP pupil increased from $584 to $700.
- Beginning in FY 2004, compensatory revenue computed using the formula allowance minus $415.
- Transition revenue provided to hold districts harmless at the lesser of FY 2003 or FY 2004 old formula revenue per pupil unit.
- Beginning in FY 2005, school districts must levy for a portion of operating capital, transition, and equity revenue.
- Beginning in FY 2005, referendum cap inflated based on CPI.
- Beginning in FY 2004, statutory inflation factors eliminated for special education regular and excess cost aid.
- Beginning in FY 2004, the percentage of annual state aid paid during the current fiscal year is reduced from 83% to 80%, and the final payment made in the following fiscal year is increased from 17% to 20%.
- Beginning in FY 2004, state aids are reduced to offset early recognition of property tax revenues, with the tax shift percentage set at 48.6%.

**2005**

- Beginning in FY 2005, the current year aid payment percentage is increased from 80% to 84.3%. (Payment schedule restored to 90-10 beginning in FY 2006).
- Beginning in FY 2006, alternative teacher compensation (Q Comp) revenue added as a component of general education revenue; funded at $260 per pupil – all aid in FY 2006 and $190 of aid and $70 of equalized levy beginning in FY 2007. Funding is sufficient to cover districts with 9% of the state's students in FY 2006 and 48% in 2007 and later.
- Beginning in FY 2006, gifted and talented revenue added as a new component of general education revenue; funded at $4 per pupil unit in FY 2006 and $9 per pupil unit in FY 2007 and later.
- Beginning in FY 2007, referendum cap increased from 18.6% to 26% of the formula allowance; tier 1 referendum equalization increased to $600/PU in FY 2007 and to $700/PU in FY 2008 and later.
- Beginning in FY 2006, additional equity revenue provided for districts with referendum revenue/PU below 10% of the state average, and metro districts receive a 25% increase in equity revenue. Beginning in FY 2007, all districts below the regional 95$^{th}$ percentile of referendum revenue per pupil unit receive an additional $46 per pupil unit of equity revenue; those above the 95$^{th}$ percentile receive $23/PU.
- Beginning in FY 2007, required MDE to calculate tuition adjustments for nonresident special education students, and adjust state aids, instead of having local districts calculate tuition and collect tuition payments.

**2006**

- Beginning with referendums held in 2005, allows a school district to include an inflation adjustment in operating referendum ballot questions.

**2007**

- General Education formula increased by 2% for FY 2008 and an additional 1% for FY 2009.
- Weight for kindergarten students increased from .557 to .612, beginning in FY 2008.
- First grade preparedness revenue repealed beginning FY 2010.
- State share of Q Comp revenue reduced from 73.1% to 65%.
- Beginning FY 2008, additional equity revenue for districts over regional 95$^{th}$ percentile increased from $23 to $46/pupil unit.
- Additional alternative attendance adjustment added for districts with high concentrations of nonresident students.
- Beginning in FY 2008, special education funding based on current year data instead of second prior year data; special education-regular funding increased by 27.5% for FY 2008.
- Alternative delivery of specialized instructional services (ADSIS) program established to provide prevention services as an alternative to special education; districts with an approved program receive funding under state special education aid formula.
- One-time operating capital revenue of $40/PU for FY 2008 and $55/PU for FY 2009.

**2008**

- One-time additional general education aid of $51 per pupil unit provided for FY 2009 only.
- General education aid reduction to offset permanent school fund payments repealed beginning FY 2010.

**2009**

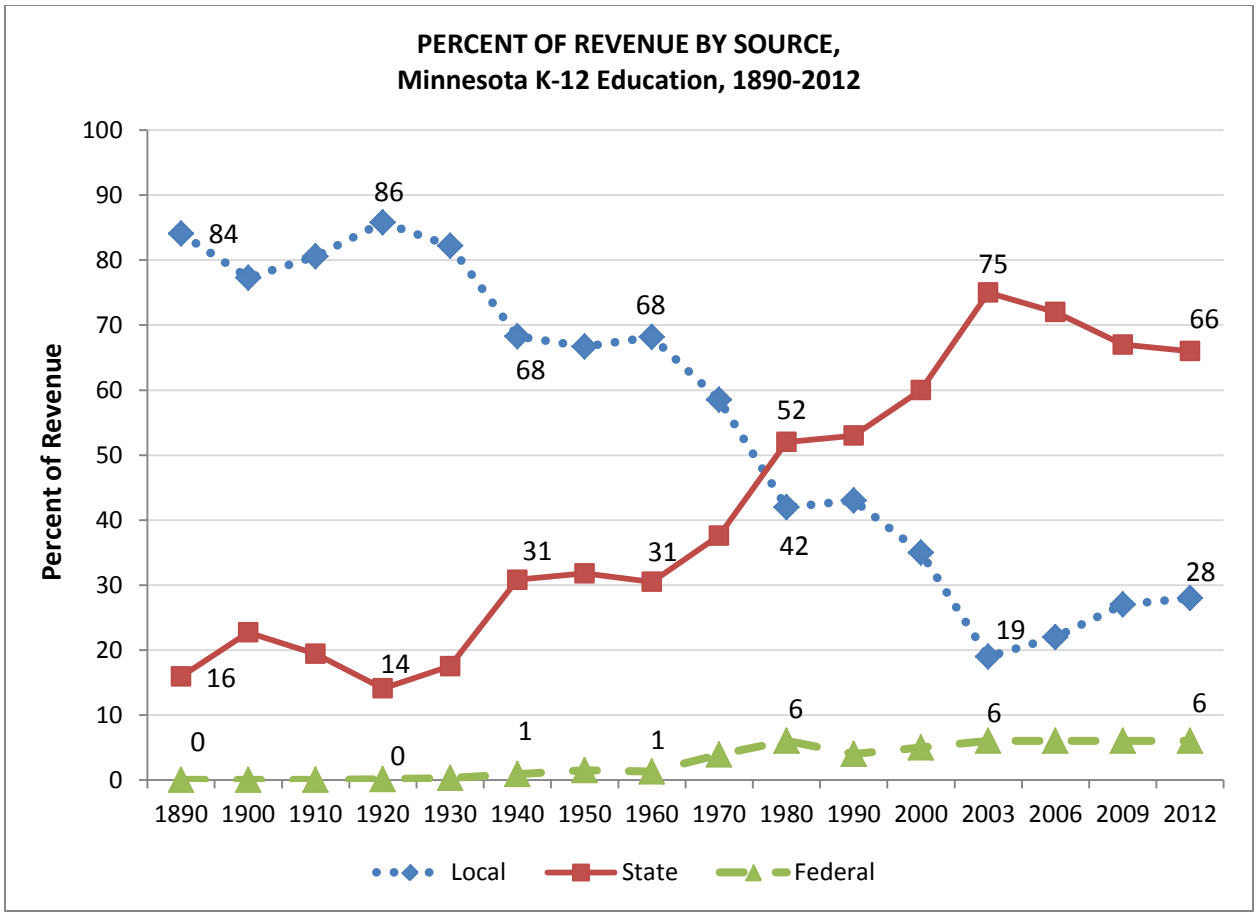
- One-time $500 million reduction of state general education aid for FY 2010; offset by an equal amount of federal stimulus funding.

**2010**

- State aid payment schedule changed from 90% current -10% final to 73% current, 27% final for FY v2010, and to 70% current - 30% final for FY2011.
- Property tax levy recognition shift set at 48.6% for FY 2011 and later.

**2011**

- State aid payment schedule changed to 60% current, 40% final beginning in FY 2012.
- General education aid formula increased by $50/PU for FY 2012 and an additional $50/PU for FY 2013.
- Beginning in FY 2013, literacy incentive aid provides funding based on 3$^{rd}$ grade reading proficiency and portion of 4$^{th}$ graders making medium or high growth in reading.
- Beginning in FY 2013, small schools aid provided to districts with fewer than 1,000 pupil units.
- Beginning in March 2012, charter schools made eligible to receive permanent school fund payments.
- For FY 2013 only, additional compensatory revenue provided to large districts receiving less than $1,400 per compensatory pupil unit from regular compensatory formula.
- Beginning in FY 2012, scholarships provided for early graduates.
- Beginning with taxes payable in 2012, market value homestead credit repealed.


PERCENT OF REVENUE BY SOURCE,
Minnesota K-12 Education, 1890-2012
Percent of Revenue
100
90
80
70
60
50
40
30
20
10
0
84
86
68
68
52
42
19
28
16
14
31
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1
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1890
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2012
Local
State
Federal