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| A | B | C | D | F | G | H | J | M | N | P | O | Q |
|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| A | | STATE TOTAL | 919,153 | 860,963,475,747 | 45,815,583,423 | 1,105 | 1,006,420,834 | 0.95 | 0.95 | 997,622,727 | 8,798,106 | 5.1% |
| | | | | | | | | | | | | |
| B | | MPLS & ST PAUL DISTS | 63,012 | 98,362,057,290 | 523,700 | 1,091 | 110,652,537 | 1.00 | 1.00 | 110,651,908 | 629 | 0.0% |
| C | | OTHER METRO DISTS, INNER | 92,506 | 118,318,274,980 | 71,401,300 | 1,909 | 182,460,575 | 1.00 | 1.00 | 182,354,520 | 106,055 | 0.1% |
| D | | OTHER METRO DISTS, OUTER | 288,096 | 323,567,232,148 | 1,558,075,600 | 1,556 | 468,522,265 | 1.00 | 1.00 | 466,165,139 | 2,357,126 | 0.5% |
| E | | GREATER MN DISTS >= 2K ADM | 212,430 | 184,545,044,435 | 8,449,295,370 | 606 | 134,692,443 | 0.96 | 0.96 | 133,418,010 | 1,274,433 | 4.4% |
| F | | GREATER MN DISTS 1K-2K ADM | 80,713 | 60,676,436,920 | 13,175,338,319 | 341 | 24,367,621 | 0.82 | 0.82 | 23,031,865 | 1,335,756 | 17.8% |
| G | | GREATER MN DISTS < 1K ADM | 100,685 | 75,494,429,974 | 22,560,949,134 | 615 | 57,075,097 | 0.77 | 0.77 | 53,350,988 | 3,724,108 | 23.0% |
| H | | CHARTERS | 80,248 | - | - | - | - | - | - | - | - | 100.0% |
| I | | COOPS & INTERMEDIATES | - | - | - | - | - | | | | - | |
| J | | MDE REFERENDUM GROWTH | - | - | - | - | 28,800,000 | | | | - | |
| K | | MDE STATEWIDE ADJUSTMENTS | 1,464 | - | - | - | (149,704) | | | | - | |
| | | | | | | | | | | | | |
| L | | ALL SCHOOL DISTRICTS | 837,441 | 860,963,475,747 | 45,815,583,423 | 1,093 | 977,770,538 | 0.95 | 0.95 | 968,972,431 | 8,798,106 | 5.1% |
| M | | ALL METRO DISTRICTS | 443,614 | 540,247,564,418 | 1,630,000,600 | 1,529 | 761,635,377 | 1.00 | 1.00 | 759,171,568 | 2,463,809 | 0.3% |
| N | | ALL GREATER MN DISTRICTS | 393,827 | 320,715,911,329 | 44,185,582,823 | 555 | 216,135,161 | 0.88 | 0.88 | 209,800,864 | 6,334,297 | 12.1% |
| | | | | | | | | | | | | |
| 1 | 1 | Aitkin | 977 | 1,523,243,227 | 1,258,136,814 | - | - | 0.55 | 0.55 | - | - | 45.2% |
| 1 | 3 | Minneapolis | 28,345 | 63,781,237,758 | - | 2,439 | 69,147,863 | 1.00 | 1.00 | 69,147,863 | - | 0.0% |
| 2 | 1 | Hill City | 263 | 232,402,730 | 56,300,900 | - | - | 0.80 | 0.80 | - | - | 19.5% |
| 4 | 1 | McGregor | 466 | 630,351,733 | 763,617,700 | - | - | 0.45 | 0.50 | - | - | 50.0% |
| 6 | 3 | South St. Paul | 2,719 | 2,400,111,736 | - | 2,092 | 5,687,140 | 1.00 | 1.00 | 5,687,140 | - | 0.0% |
| 11 | 1 | Anoka-Hennepin | 40,879 | 36,257,869,710 | 28,334,400 | 1,185 | 48,433,362 | 1.00 | 1.00 | 48,395,543 | 37,820 | 0.1% |
| 12 | 1 | Centennial | 7,149 | 5,512,716,412 | - | 994 | 7,103,933 | 1.00 | 1.00 | 7,103,933 | - | 0.0% |
| 13 | 1 | Columbia Heights | 3,428 | 3,286,209,393 | - | 872 | 2,989,758 | 1.00 | 1.00 | 2,989,758 | - | 0.0% |
| 14 | 1 | Fridley | 2,809 | 2,217,102,140 | - | 1,065 | 2,992,271 | 1.00 | 1.00 | 2,992,271 | - | 0.0% |
| 15 | 1 | St. Francis | 4,538 | 5,039,454,738 | 15,327,400 | - | - | 1.00 | 1.00 | - | - | 0.3% |
| 16 | 1 | Spring Lake Park | 6,468 | 5,810,378,639 | - | 194 | 1,254,639 | 1.00 | 1.00 | 1,254,639 | - | 0.0% |
| 22 | 1 | Detroit Lakes | 2,900 | 2,858,063,513 | 1,187,411,000 | - | - | 0.71 | 0.71 | - | - | 29.4% |
| 23 | 1 | Frazee-Vergas | 889 | 866,187,782 | 338,788,900 | - | - | 0.72 | 0.72 | - | - | 28.1% |
| 25 | 1 | Pine Point | 52 | - | - | - | - | - | - | - | - | 100.0% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 31 | 1 | Bemidji | 4,872 | 4,525,009,762 | 591,306,400 | 180 | 876,996 | 0.88 | 0.88 | 775,639 | 101,357 | 11.6% |
| 32 | 1 | Blackduck | 606 | 361,059,650 | 104,975,000 | - | - | 0.77 | 0.77 | - | - | 22.5% |
| 36 | 1 | Kelliher | 318 | 83,938,000 | 66,838,500 | - | - | 0.56 | 0.56 | - | - | 44.3% |
| 38 | 1 | Red Lake | 1,707 | 1,137,020 | 2,000 | 1,494 | 4,011 | 1.00 | 1.00 | 4,004 | 7 | 0.2% |
| 47 | 1 | Sauk Rapids-Rice | 4,556 | 2,884,959,214 | 22,914,900 | - | - | 0.99 | 0.99 | - | - | 0.8% |
| 51 | 1 | Foley | 1,981 | 1,041,768,805 | 3,245,200 | - | - | 1.00 | 1.00 | - | - | 0.3% |
| 75 | 1 | St. Clair | 783 | 365,468,887 | 478,800 | 556 | 435,157 | 1.00 | 1.00 | 434,588 | 569 | 0.1% |
| 77 | 1 | Mankato | 8,498 | 8,689,719,131 | 46,075,000 | 639 | 5,431,676 | 0.99 | 0.99 | 5,403,027 | 28,648 | 0.5% |
| 81 | 1 | Comfrey | 99 | 70,966,196 | 10,200 | 2,203 | 147,535 | 1.00 | 1.00 | 147,514 | 21 | 0.0% |
| 84 | 1 | Sleepy Eye | 612 | 453,073,108 | 2,433,700 | - | - | 0.99 | 0.99 | - | - | 0.5% |
| 85 | 1 | Springfield | 641 | 241,718,712 | 223,700 | - | - | 1.00 | 1.00 | - | - | 0.1% |
| 88 | 1 | New Ulm | 2,372 | 2,004,766,494 | 10,805,400 | 839 | 1,989,110 | 0.99 | 0.99 | 1,978,447 | 10,664 | 0.5% |
| 91 | 1 | Barnum | 676 | 392,863,039 | 77,584,700 | - | - | 0.84 | 0.84 | - | - | 16.5% |
| 93 | 1 | Carlton | 357 | 689,328,766 | 33,244,000 | 813 | 290,212 | 0.95 | 0.95 | 276,860 | 13,352 | 4.6% |
| 94 | 1 | Cloquet | 2,832 | 1,434,555,514 | 8,676,900 | - | - | 0.99 | 0.99 | - | - | 0.6% |
| 95 | 1 | Cromwell-Wright | 279 | 180,529,058 | 72,358,000 | - | - | 0.71 | 0.71 | - | - | 28.6% |
| 97 | 1 | Moose Lake | 601 | 516,736,121 | 179,929,000 | - | - | 0.74 | 0.74 | - | - | 25.8% |
| 99 | 1 | Esko | 1,325 | 844,988,535 | 1,594,500 | - | - | 1.00 | 1.00 | - | - | 0.2% |
| 100 | 1 | Wrenshall | 361 | 373,452,162 | 26,359,900 | - | - | 0.93 | 0.93 | - | - | 6.6% |
| 108 | 1 | Central | 1,038 | 1,169,298,776 | 312,200 | 811 | 841,634 | 1.00 | 1.00 | 841,409 | 225 | 0.0% |
| 110 | 1 | Waconia | 4,395 | 4,038,406,935 | 10,890,800 | 1,155 | 5,074,489 | 1.00 | 1.00 | 5,060,841 | 13,648 | 0.3% |
| 111 | 1 | Watertown-Mayer | 1,662 | 1,682,443,434 | 1,211,600 | 623 | 1,036,174 | 1.00 | 1.00 | 1,035,428 | 746 | 0.1% |
| 112 | 1 | Eastern Carver County | 9,780 | 12,771,209,225 | 2,865,600 | 1,591 | 15,561,740 | 1.00 | 1.00 | 15,558,249 | 3,491 | 0.0% |
| 113 | 1 | Walker-Hackensack-Akeley | 717 | 1,486,830,920 | 1,729,091,100 | - | - | 0.46 | 0.50 | - | - | 50.0% |
| 115 | 1 | Cass Lake-Bena | 1,129 | 587,762,726 | 275,302,700 | - | - | 0.68 | 0.68 | - | - | 31.9% |
| 116 | 1 | Pillager | 1,386 | 1,050,347,389 | 753,733,981 | - | - | 0.58 | 0.58 | - | - | 41.8% |
| 118 | 1 | Northland | 393 | 1,047,645,293 | 1,592,137,935 | - | - | 0.40 | 0.50 | - | - | 50.0% |
| 129 | 1 | Montevideo | 1,418 | 597,274,564 | 435,400 | 157 | 195,940 | 1.00 | 1.00 | 195,797 | 143 | 0.1% |
| 138 | 1 | North Branch Area | 2,880 | 3,011,667,945 | 16,457,500 | - | - | 0.99 | 0.99 | - | - | 0.5% |
| 139 | 1 | Rush City | 890 | 844,675,779 | 59,471,000 | 900 | 800,820 | 0.93 | 0.93 | 748,145 | 52,675 | 6.6% |
| 146 | 1 | Barnesville | 972 | 536,449,934 | 2,409,900 | 252 | 245,008 | 1.00 | 1.00 | 243,913 | 1,096 | 0.4% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 150 | 1 | Hawley | 1,188 | 574,458,840 | 18,527,100 | - | - | 0.97 | 0.97 | - | - | 3.1% |
| 152 | 1 | Moorhead Area | 7,656 | 4,568,489,075 | 62,900 | 224 | 1,635,205 | 1.00 | 1.00 | 1,635,182 | 23 | 0.0% |
| 160 | 70 | Minnesota State Academies | - | - | - | - | - | - | - | - | - | 100.0% |
| 160 | 90 | Minnesota State Academies Transfer | - | - | - | - | - | - | - | - | - | 100.0% |
| 162 | 1 | Bagley | 963 | 791,930,555 | 83,350,900 | - | - | 0.90 | 0.90 | - | - | 9.5% |
| 166 | 1 | Cook County | 491 | 1,591,850,247 | 1,058,060,000 | 800 | 392,640 | 0.60 | 0.60 | 235,866 | 156,774 | 39.9% |
| 173 | 1 | Mountain Lake | 515 | 239,511,639 | 185,100 | 2,081 | 1,035,218 | 1.00 | 1.00 | 1,034,419 | 799 | 0.1% |
| 177 | 1 | Windom | 1,297 | 625,337,512 | 13,173,000 | 613 | 764,263 | 0.98 | 0.98 | 748,496 | 15,767 | 2.1% |
| 181 | 1 | Brainerd | 6,160 | 7,132,078,484 | 2,446,349,270 | - | - | 0.74 | 0.74 | - | - | 25.5% |
| 182 | 1 | Crosby-Ironton | 1,038 | 1,920,289,935 | 1,552,187,300 | - | - | 0.55 | 0.55 | - | - | 44.7% |
| 186 | 1 | Pequot Lakes | 1,800 | 2,844,791,142 | 3,198,100,700 | - | - | 0.47 | 0.50 | - | - | 50.0% |
| 191 | 1 | Burnsville-Eagan-Savage | 7,654 | 11,343,376,015 | - | 2,333 | 17,861,380 | 1.00 | 1.00 | 17,861,380 | - | 0.0% |
| 192 | 1 | Farmington | 7,022 | 5,246,835,980 | - | 720 | 5,056,128 | 1.00 | 1.00 | 5,056,128 | - | 0.0% |
| 194 | 1 | Lakeville Area | 13,327 | 12,611,477,698 | - | 1,865 | 24,859,706 | 1.00 | 1.00 | 24,859,706 | - | 0.0% |
| 195 | 1 | Randolph | 940 | 527,378,353 | 4,431,900 | - | - | 0.99 | 0.99 | - | - | 0.8% |
| 196 | 1 | Rosemount-Apple Valley-Eagan | 30,681 | 26,921,716,428 | 359,700 | 1,984 | 60,873,180 | 1.00 | 1.00 | 60,872,367 | 813 | 0.0% |
| 197 | 1 | West St. Paul-Mendota Heights-Eagan | 5,742 | 9,519,973,750 | - | 2,271 | 13,040,420 | 1.00 | 1.00 | 13,040,420 | - | 0.0% |
| 199 | 1 | Inver Grove Heights | 3,600 | 4,401,432,003 | - | 1,397 | 5,029,528 | 1.00 | 1.00 | 5,029,528 | - | 0.0% |
| 200 | 1 | Hastings | 4,268 | 4,859,753,997 | 9,855,500 | 1,752 | 7,477,385 | 1.00 | 1.00 | 7,462,252 | 15,133 | 0.2% |
| 203 | 1 | Hayfield | 659 | 532,872,132 | - | 625 | 412,053 | 1.00 | 1.00 | 412,053 | - | 0.0% |
| 204 | 1 | Kasson-Mantorville | 2,292 | 1,354,602,923 | - | - | - | 1.00 | 1.00 | - | - | 0.0% |
| 206 | 1 | Alexandria | 4,423 | 5,527,429,825 | 1,441,607,900 | 595 | 2,631,685 | 0.79 | 0.79 | 2,087,297 | 544,388 | 20.7% |
| 213 | 1 | Osakis | 918 | 434,839,471 | 166,663,400 | - | - | 0.72 | 0.72 | - | - | 27.7% |
| 227 | 1 | Chatfield | 892 | 652,292,171 | 8,524,900 | 476 | 424,592 | 0.99 | 0.99 | 419,115 | 5,477 | 1.3% |
| 229 | 1 | Lanesboro | 461 | 224,070,593 | 15,215,200 | - | - | 0.94 | 0.94 | - | - | 6.4% |
| 238 | 1 | Mabel-Canton | 282 | 185,676,086 | 9,866,400 | 1,213 | 341,496 | 0.95 | 0.95 | 324,266 | 17,231 | 5.0% |
| 239 | 1 | Rushford-Peterson | 668 | 422,954,951 | 13,110,900 | 558 | 372,652 | 0.97 | 0.97 | 361,448 | 11,204 | 3.0% |
| 241 | 1 | Albert Lea | 3,366 | 1,968,224,334 | 802,200 | 646 | 2,003,397 | 1.00 | 1.00 | 2,002,581 | 816 | 0.0% |
| 242 | 1 | Alden-Conger | 478 | 136,178,105 | 296,500 | 1,465 | 700,144 | 1.00 | 1.00 | 698,623 | 1,521 | 0.2% |
| 252 | 1 | Cannon Falls | 1,140 | 1,215,985,293 | 1,537,700 | 500 | 570,200 | 1.00 | 1.00 | 569,480 | 720 | 0.1% |
| 253 | 1 | Goodhue | 834 | 344,779,782 | 287,100 | - | - | 1.00 | 1.00 | - | - | 0.1% |

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| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 255 | 1 | Pine Island | 1,658 | 978,471,322 | - | - | - | 1.00 | 1.00 | - | - | 0.0% |
| 256 | 1 | Red Wing | 2,526 | 3,464,857,772 | 16,143,500 | 1,650 | 4,168,230 | 1.00 | 1.00 | 4,148,899 | 19,331 | 0.5% |
| 261 | 1 | Ashby | 363 | 178,378,874 | 77,444,900 | 603 | 218,929 | 0.70 | 0.70 | 152,653 | 66,276 | 30.3% |
| 264 | 1 | Herman-Norcross | 92 | 85,421,881 | 1,530,300 | 2,937 | 49,677 | 0.98 | 0.98 | 48,803 | 874 | 1.8% |
| 270 | 1 | Hopkins | 7,410 | 15,972,491,567 | 26,041,100 | 2,359 | 17,483,359 | 1.00 | 1.00 | 17,454,901 | 28,458 | 0.2% |
| 271 | 1 | Bloomington | 11,002 | 17,421,518,049 | 34,200,700 | 2,278 | 25,057,268 | 1.00 | 1.00 | 25,008,173 | 49,094 | 0.2% |
| 272 | 1 | Eden Prairie | 10,024 | 13,788,351,984 | 16,209,500 | 2,234 | 22,396,114 | 1.00 | 1.00 | 22,369,816 | 26,298 | 0.1% |
| 273 | 1 | Edina | 9,540 | 14,134,786,113 | 452,700 | 2,320 | 22,131,346 | 1.00 | 1.00 | 22,130,638 | 709 | 0.0% |
| 276 | 1 | Minnetonka | 12,459 | 13,274,969,275 | 525,579,500 | 2,333 | 29,072,812 | 0.96 | 0.96 | 27,965,605 | 1,107,208 | 3.8% |
| 277 | 1 | Westonka | 2,641 | 6,753,943,598 | 207,913,900 | 2,200 | 5,810,455 | 0.97 | 0.97 | 5,636,928 | 173,528 | 3.0% |
| 278 | 1 | Orono | 3,379 | 5,713,012,455 | 157,953,500 | 2,305 | 7,788,185 | 0.97 | 0.97 | 7,578,651 | 209,535 | 2.7% |
| 279 | 1 | Osseo | 23,122 | 26,179,339,954 | 53,707,100 | 2,289 | 52,920,704 | 1.00 | 1.00 | 52,812,359 | 108,345 | 0.2% |
| 280 | 1 | Richfield | 4,328 | 6,857,886,077 | 5,004,400 | 2,323 | 10,056,356 | 1.00 | 1.00 | 10,049,023 | 7,333 | 0.1% |
| 281 | 1 | Robbinsdale | 11,013 | 14,326,659,162 | 34,188,800 | 2,269 | 24,985,485 | 1.00 | 1.00 | 24,926,003 | 59,483 | 0.2% |
| 282 | 1 | St. Anthony-New Brighton | 2,085 | 1,644,068,322 | 1,748,000 | 1,820 | 3,794,408 | 1.00 | 1.00 | 3,790,378 | 4,030 | 0.1% |
| 283 | 1 | St. Louis Park | 4,862 | 9,426,925,639 | 1,202,900 | 2,354 | 11,447,760 | 1.00 | 1.00 | 11,446,299 | 1,461 | 0.0% |
| 284 | 1 | Wayzata | 14,588 | 21,345,924,825 | 293,167,800 | 2,284 | 33,319,664 | 0.99 | 0.99 | 32,868,247 | 451,417 | 1.4% |
| 286 | 1 | Brooklyn Center | 2,427 | 1,059,392,574 | 304,100 | 272 | 660,502 | 1.00 | 1.00 | 660,313 | 190 | 0.0% |
| 294 | 1 | Houston | 2,114 | 291,993,316 | 4,919,500 | - | - | 0.98 | 0.98 | - | - | 1.7% |
| 297 | 1 | Spring Grove | 343 | 200,895,875 | 1,600,000 | 918 | 315,070 | 0.99 | 0.99 | 312,580 | 2,489 | 0.8% |
| 299 | 1 | Caledonia | 742 | 576,438,437 | 12,816,100 | 460 | 341,320 | 0.98 | 0.98 | 333,896 | 7,424 | 2.2% |
| 300 | 1 | La Crescent-Hokah | 1,032 | 1,103,447,597 | 18,327,400 | 1,102 | 1,136,682 | 0.98 | 0.98 | 1,118,112 | 18,571 | 1.6% |
| 306 | 1 | Laporte | 352 | 252,203,496 | 224,275,100 | - | - | 0.53 | 0.53 | - | - | 47.1% |
| 308 | 1 | Nevis | 649 | 468,055,897 | 533,687,500 | - | - | 0.47 | 0.50 | - | - | 50.0% |
| 309 | 1 | Park Rapids | 1,716 | 2,204,069,759 | 1,161,844,200 | - | - | 0.65 | 0.65 | - | - | 34.5% |
| 314 | 1 | Braham | 836 | 673,872,589 | 31,221,700 | 460 | 384,744 | 0.96 | 0.96 | 367,707 | 17,037 | 4.4% |
| 316 | 1 | Greenway | 1,020 | 862,190,320 | 84,320,500 | - | - | 0.91 | 0.91 | - | - | 8.9% |
| 317 | 1 | Deer River | 839 | 647,613,188 | 398,494,400 | - | - | 0.62 | 0.62 | - | - | 38.1% |
| 318 | 1 | Grand Rapids | 4,263 | 4,233,574,107 | 1,062,936,900 | - | - | 0.80 | 0.80 | - | - | 20.1% |
| 319 | 1 | Nashwauk-Keewatin | 590 | 334,042,238 | 109,423,900 | 703 | 414,976 | 0.75 | 0.75 | 312,582 | 102,394 | 24.7% |
| 323 | 2 | Franconia | 19 | 47,556,220 | - | 2,174 | 41,308 | 1.00 | 1.00 | 41,308 | - | 0.0% |

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| 330 | 1 | Heron Lake-Okabena | 237 | 159,693,441 | 984,100 | 1,303 | 308,420 | 0.99 | 0.99 | 306,531 | 1,889 | 0.6% |
| 332 | 1 | Mora | 1,624 | 1,130,473,595 | 163,753,500 | - | - | 0.87 | 0.87 | - | - | 12.7% |
| 333 | 1 | Ogilvie | 496 | 321,534,443 | 33,059,000 | 775 | 384,537 | 0.91 | 0.91 | 348,686 | 35,851 | 9.3% |
| 345 | 1 | New London-Spicer | 1,581 | 1,556,694,593 | 575,547,600 | 1,020 | 1,612,620 | 0.73 | 0.73 | 1,177,332 | 435,288 | 27.0% |
| 347 | 1 | Willmar | 4,238 | 2,457,056,435 | 77,047,100 | 750 | 2,910,832 | 0.97 | 0.97 | 2,822,331 | 88,501 | 3.0% |
| 356 | 1 | Lancaster | 213 | 51,153,939 | 5,067,100 | 3,384 | 651,967 | 0.91 | 0.91 | 593,206 | 58,761 | 9.0% |
| 361 | 1 | International Falls | 946 | 802,944,829 | 205,151,100 | 773 | 731,462 | 0.80 | 0.80 | 582,607 | 148,855 | 20.4% |
| 362 | 1 | Littlefork-Big Falls | 407 | 99,852,967 | 18,992,500 | - | - | 0.84 | 0.84 | - | - | 16.0% |
| 363 | 1 | South Koochiching | 200 | 80,466,857 | 35,899,400 | - | - | 0.69 | 0.69 | - | - | 30.9% |
| 378 | 1 | Dawson-Boyd | 591 | 219,570,641 | 440,000 | 460 | 235,837 | 1.00 | 1.00 | 235,365 | 472 | 0.2% |
| 381 | 1 | Lake Superior | 1,357 | 2,361,868,611 | 1,083,280,160 | - | - | 0.69 | 0.69 | - | - | 31.4% |
| 390 | 1 | Lake of the Woods | 426 | 382,932,142 | 198,986,300 | 24 | 10,336 | 0.66 | 0.66 | 6,802 | 3,534 | 34.2% |
| 391 | 1 | Cleveland | 688 | 495,375,625 | 134,186,000 | 512 | 352,326 | 0.79 | 0.79 | 277,231 | 75,096 | 21.3% |
| 402 | 1 | Hendricks | 306 | 118,073,056 | 19,457,300 | 3,254 | 994,566 | 0.86 | 0.86 | 853,858 | 140,708 | 14.1% |
| 403 | 1 | Ivanhoe | 114 | 127,813,647 | 12,007,100 | 2,273 | 258,622 | 0.91 | 0.91 | 236,413 | 22,209 | 8.6% |
| 404 | 1 | Lake Benton | 185 | 137,378,631 | 29,473,900 | 2,459 | 439,677 | 0.82 | 0.82 | 362,010 | 77,667 | 17.7% |
| 413 | 1 | Marshall | 2,793 | 1,497,051,142 | 339,000 | - | - | 1.00 | 1.00 | - | - | 0.0% |
| 414 | 1 | Minneota | 520 | 226,558,248 | 185,100 | - | - | 1.00 | 1.00 | - | - | 0.1% |
| 415 | 1 | Lynd | 218 | 118,415,169 | 231,400 | 748 | 162,774 | 1.00 | 1.00 | 162,456 | 317 | 0.2% |
| 423 | 1 | Hutchinson | 2,750 | 2,153,922,387 | 13,635,800 | 311 | 854,858 | 0.99 | 0.99 | 849,480 | 5,378 | 0.6% |
| 424 | 1 | Lester Prairie | 460 | 372,424,081 | 49,900 | 694 | 319,319 | 1.00 | 1.00 | 319,276 | 43 | 0.0% |
| 432 | 1 | Mahnomen | 631 | 166,623,382 | 23,667,700 | - | - | 0.88 | 0.88 | - | - | 12.4% |
| 435 | 1 | Waubun-Ogema-White Earth | 802 | 250,212,016 | 285,106,500 | - | - | 0.47 | 0.50 | - | - | 50.0% |
| 441 | 1 | Marshall County Central | 502 | 344,868,484 | 2,994,300 | 707 | 354,491 | 0.99 | 0.99 | 351,439 | 3,051 | 0.9% |
| 447 | 1 | Grygla | 138 | 59,990,884 | 17,335,800 | 2,445 | 334,048 | 0.78 | 0.78 | 259,158 | 74,890 | 22.4% |
| 458 | 1 | Truman | 254 | 189,290,712 | 47,400 | 2,414 | 485,197 | 1.00 | 1.00 | 485,075 | 121 | 0.0% |
| 463 | 1 | Eden Valley-Watkins | 920 | 571,865,889 | 165,117,100 | 485 | 446,259 | 0.78 | 0.78 | 346,277 | 99,982 | 22.4% |
| 465 | 1 | Litchfield | 1,730 | 1,341,716,380 | 129,693,500 | 792 | 1,369,013 | 0.91 | 0.91 | 1,248,345 | 120,668 | 8.8% |
| 466 | 1 | Dassel-Cokato | 2,076 | 1,297,419,029 | 103,974,200 | 830 | 1,722,249 | 0.93 | 0.93 | 1,594,470 | 127,780 | 7.4% |
| 473 | 1 | Isle | 446 | 511,835,972 | 335,664,600 | 521 | 232,171 | 0.60 | 0.60 | 140,216 | 91,955 | 39.6% |
| 477 | 1 | Princeton | 3,221 | 2,894,775,026 | 64,317,600 | - | - | 0.98 | 0.98 | - | - | 2.2% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 480 | 1 | Onamia | 698 | 619,639,536 | 485,394,400 | - | - | 0.56 | 0.56 | - | - | 43.9% |
| 482 | 1 | Little Falls | 2,466 | 1,762,144,294 | 34,309,400 | 224 | 552,700 | 0.98 | 0.98 | 542,144 | 10,556 | 1.9% |
| 484 | 1 | Pierz | 1,308 | 533,391,669 | 69,466,300 | - | - | 0.88 | 0.88 | - | - | 11.5% |
| 485 | 1 | Royalton | 957 | 466,112,637 | 6,414,500 | - | - | 0.99 | 0.99 | - | - | 1.4% |
| 486 | 1 | Swanville | 395 | 210,030,587 | 66,179,400 | 460 | 181,847 | 0.76 | 0.76 | 138,277 | 43,570 | 24.0% |
| 487 | 1 | Upsala | 344 | 203,310,155 | 13,828,800 | 207 | 71,050 | 0.94 | 0.94 | 66,525 | 4,525 | 6.4% |
| 492 | 1 | Austin | 5,297 | 2,320,047,760 | 38,800 | 513 | 2,124,134 | 1.00 | 1.00 | 2,124,099 | 36 | 0.0% |
| 495 | 1 | Grand Meadow | 472 | 209,751,510 | - | 840 | 390,737 | 1.00 | 1.00 | 390,737 | - | 0.0% |
| 497 | 1 | Lyle | 318 | 106,801,805 | 77,900 | 1,076 | 312,532 | 1.00 | 1.00 | 312,304 | 228 | 0.1% |
| 499 | 1 | LeRoy-Ostrander | 300 | 180,117,515 | 312,300 | 2,459 | 668,507 | 1.00 | 1.00 | 667,350 | 1,157 | 0.2% |
| 500 | 1 | Southland | 564 | 353,866,320 | - | 1,789 | 1,009,599 | 1.00 | 1.00 | 1,009,599 | - | 0.0% |
| 505 | 1 | Fulda | 394 | 210,561,557 | 1,635,300 | 2,300 | 885,528 | 0.99 | 0.99 | 878,704 | 6,824 | 0.8% |
| 507 | 1 | Nicollet | 317 | 292,806,010 | 5,099,600 | 1,263 | 364,586 | 0.98 | 0.98 | 358,345 | 6,241 | 1.7% |
| 508 | 1 | St. Peter | 2,178 | 1,416,371,815 | 19,948,500 | 410 | 892,898 | 0.99 | 0.99 | 880,497 | 12,401 | 1.4% |
| 511 | 1 | Adrian | 593 | 250,845,702 | 57,000 | 1,092 | 647,550 | 1.00 | 1.00 | 647,403 | 147 | 0.0% |
| 514 | 1 | Ellsworth | 147 | 67,493,119 | - | 2,254 | 284,151 | 1.00 | 1.00 | 284,151 | - | 0.0% |
| 518 | 1 | Worthington | 4,352 | 1,506,951,040 | 1,391,600 | 500 | 1,480,398 | 1.00 | 1.00 | 1,479,032 | 1,366 | 0.1% |
| 531 | 1 | Byron | 2,538 | 1,423,231,454 | - | - | - | 1.00 | 1.00 | - | - | 0.0% |
| 533 | 1 | Dover-Eyota | 1,201 | 536,225,162 | - | - | - | 1.00 | 1.00 | - | - | 0.0% |
| 534 | 1 | Stewartville | 2,128 | 1,171,060,324 | 123,700 | 246 | 524,311 | 1.00 | 1.00 | 524,256 | 55 | 0.0% |
| 535 | 1 | Rochester | 17,603 | 21,375,308,983 | 3,931,200 | 2,159 | 37,997,005 | 1.00 | 1.00 | 37,990,018 | 6,987 | 0.0% |
| 542 | 1 | Battle Lake | 448 | 881,277,029 | 1,192,448,400 | 400 | 179,040 | 0.42 | 0.50 | 89,520 | 89,520 | 50.0% |
| 544 | 1 | Fergus Falls | 3,170 | 2,175,538,940 | 163,338,300 | - | - | 0.93 | 0.93 | - | - | 7.0% |
| 545 | 1 | Henning | 388 | 390,089,002 | 277,756,600 | 535 | 207,230 | 0.58 | 0.58 | 121,043 | 86,187 | 41.6% |
| 547 | 1 | Parkers Prairie | 494 | 347,599,885 | 129,756,400 | 361 | 178,138 | 0.73 | 0.73 | 129,716 | 48,422 | 27.2% |
| 548 | 1 | Pelican Rapids | 904 | 1,128,828,730 | 1,608,324,500 | 315 | 284,760 | 0.41 | 0.50 | 142,380 | 142,380 | 50.0% |
| 549 | 1 | Perham-Dent | 1,751 | 2,110,535,006 | 1,398,971,000 | - | - | 0.60 | 0.60 | - | - | 39.9% |
| 550 | 1 | Underwood | 595 | 336,464,408 | 136,991,800 | - | - | 0.71 | 0.71 | - | - | 28.9% |
| 553 | 1 | New York Mills | 884 | 370,453,810 | 72,806,500 | - | - | 0.84 | 0.84 | - | - | 16.4% |
| 561 | 1 | Goodridge | 286 | 52,533,759 | 1,545,300 | 1,627 | 417,365 | 0.97 | 0.97 | 405,439 | 11,926 | 2.9% |
| 564 | 1 | Thief River Falls | 1,833 | 1,390,321,742 | 1,404,700 | 900 | 1,649,520 | 1.00 | 1.00 | 1,647,855 | 1,665 | 0.1% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 577 | 1 | Willow River | 435 | 387,736,855 | 156,233,600 | - | - | 0.71 | 0.71 | - | - | 28.7% |
| 578 | 1 | Pine City | 1,704 | 1,376,288,825 | 274,994,700 | 154 | 263,195 | 0.83 | 0.83 | 219,364 | 43,831 | 16.7% |
| 581 | 1 | Edgerton | 426 | 223,858,384 | 203,800 | 505 | 214,968 | 1.00 | 1.00 | 214,772 | 196 | 0.1% |
| 592 | 1 | Climax-Shelly | 176 | 45,813,940 | 24,900 | 898 | 99,371 | 1.00 | 1.00 | 99,317 | 54 | 0.1% |
| 593 | 1 | Crookston | 1,099 | 667,483,853 | 99,200 | 523 | 561,007 | 1.00 | 1.00 | 560,924 | 83 | 0.0% |
| 595 | 1 | East Grand Forks | 2,154 | 1,076,734,380 | - | - | - | 1.00 | 1.00 | - | - | 0.0% |
| 599 | 1 | Fertile-Beltrami | 481 | 294,707,699 | 231,679,700 | 492 | 236,625 | 0.56 | 0.56 | 132,479 | 104,146 | 44.0% |
| 600 | 1 | Fisher | 241 | 85,505,900 | - | 161 | 38,769 | 1.00 | 1.00 | 38,769 | - | 0.0% |
| 601 | 1 | Fosston | 612 | 330,864,386 | 58,487,400 | 436 | 266,745 | 0.85 | 0.85 | 226,675 | 40,070 | 15.0% |
| 621 | 1 | Mounds View | 12,512 | 14,313,920,755 | 1,560,200 | 2,198 | 27,498,902 | 1.00 | 1.00 | 27,495,905 | 2,997 | 0.0% |
| 622 | 1 | North St. Paul-Maplewood-Oakdale | 10,832 | 12,448,495,765 | 546,000 | 1,040 | 11,267,705 | 1.00 | 1.00 | 11,267,211 | 494 | 0.0% |
| 623 | 1 | Roseville | 7,867 | 8,895,754,792 | 1,135,000 | 2,088 | 16,422,780 | 1.00 | 1.00 | 16,420,685 | 2,095 | 0.0% |
| 624 | 1 | White Bear Lake | 8,774 | 12,094,410,300 | 8,031,100 | 1,655 | 14,523,220 | 1.00 | 1.00 | 14,513,582 | 9,638 | 0.1% |
| 625 | 1 | Saint Paul | 34,667 | 34,580,819,532 | 523,700 | 1,197 | 41,504,674 | 1.00 | 1.00 | 41,504,045 | 629 | 0.0% |
| 630 | 1 | Red Lake Falls | 446 | 161,232,526 | 252,700 | 1,700 | 688,984 | 1.00 | 1.00 | 687,906 | 1,078 | 0.2% |
| 635 | 1 | Milroy | 72 | 66,887,335 | - | 4,278 | 293,839 | 1.00 | 1.00 | 293,839 | - | 0.0% |
| 640 | 1 | Wabasso | 399 | 215,399,155 | - | 329 | 120,143 | 1.00 | 1.00 | 120,143 | - | 0.0% |
| 656 | 1 | Faribault | 3,326 | 3,549,229,675 | 69,050,400 | 1,035 | 3,443,091 | 0.98 | 0.98 | 3,377,384 | 65,707 | 1.9% |
| 659 | 1 | Northfield | 3,959 | 3,832,013,350 | 3,913,800 | 2,242 | 8,876,019 | 1.00 | 1.00 | 8,866,963 | 9,056 | 0.1% |
| 671 | 1 | Hills-Beaver Creek | 329 | 210,073,381 | - | 966 | 317,568 | 1.00 | 1.00 | 317,568 | - | 0.0% |
| 676 | 1 | Badger | 230 | 74,978,930 | 2,359,600 | 2,164 | 442,446 | 0.97 | 0.97 | 428,947 | 13,499 | 3.1% |
| 682 | 1 | Roseau | 1,195 | 594,537,621 | 18,325,400 | 227 | 229,524 | 0.97 | 0.97 | 222,661 | 6,863 | 3.0% |
| 690 | 1 | Warroad | 1,092 | 646,580,625 | 115,872,900 | 495 | 540,681 | 0.85 | 0.85 | 458,512 | 82,169 | 15.2% |
| 695 | 1 | Chisholm | 722 | 325,313,066 | 8,863,100 | 251 | 124,581 | 0.97 | 0.97 | 121,277 | 3,304 | 2.7% |
| 696 | 1 | Ely | 560 | 601,143,833 | 372,916,200 | 337 | 188,612 | 0.62 | 0.62 | 116,402 | 72,209 | 38.3% |
| 698 | 1 | Floodwood | 203 | 411,671,326 | 41,431,500 | 2,018 | 409,743 | 0.91 | 0.91 | 372,277 | 37,467 | 9.1% |
| 700 | 1 | Hermantown | 2,284 | 2,024,447,788 | 58,288,400 | - | - | 0.97 | 0.97 | - | - | 2.8% |
| 701 | 1 | Hibbing | 2,362 | 1,321,709,242 | 131,710,600 | - | - | 0.91 | 0.91 | - | - | 9.1% |
| 704 | 1 | Proctor | 1,860 | 1,692,168,950 | 61,853,800 | - | - | 0.96 | 0.96 | - | - | 3.5% |
| 707 | 1 | Nett Lake | 78 | 216,580 | 154,000 | 1,824 | 1,350 | 0.58 | 0.58 | 789 | 561 | 41.6% |
| 709 | 1 | Duluth | 8,869 | 11,569,258,930 | 97,362,500 | 647 | 5,736,033 | 0.99 | 0.99 | 5,688,164 | 47,869 | 0.8% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 712 | 1 | Mountain Iron-Buhl | 636 | 432,246,095 | 53,652,400 | - | - | 0.89 | 0.89 | - | - | 11.0% |
| 716 | 1 | Belle Plaine | 1,581 | 1,350,658,088 | - | - | - | 1.00 | 1.00 | - | - | 0.0% |
| 717 | 1 | Jordan | 1,929 | 1,704,405,424 | 1,122,400 | - | - | 1.00 | 1.00 | - | - | 0.1% |
| 719 | 1 | Prior Lake-Savage | 9,358 | 9,201,166,609 | 32,618,700 | 624 | 5,839,111 | 1.00 | 1.00 | 5,818,484 | 20,627 | 0.4% |
| 720 | 1 | Shakopee | 7,716 | 9,134,266,390 | - | 1,408 | 10,863,321 | 1.00 | 1.00 | 10,863,321 | - | 0.0% |
| 721 | 1 | New Prague | 4,075 | 3,301,935,040 | 7,201,300 | 247 | 1,005,330 | 1.00 | 1.00 | 1,003,142 | 2,188 | 0.2% |
| 726 | 1 | Becker | 3,077 | 2,413,258,094 | 19,705,600 | 1,088 | 3,347,040 | 0.99 | 0.99 | 3,319,931 | 27,109 | 0.8% |
| 727 | 1 | Big Lake | 3,363 | 2,712,191,765 | 36,321,200 | 721 | 2,424,396 | 0.99 | 0.99 | 2,392,358 | 32,038 | 1.3% |
| 728 | 1 | Elk River | 15,437 | 13,892,169,077 | 22,268,100 | 1,541 | 23,794,592 | 1.00 | 1.00 | 23,756,512 | 38,080 | 0.2% |
| 738 | 1 | Holdingford | 1,120 | 614,104,746 | 21,097,500 | 200 | 224,000 | 0.97 | 0.97 | 216,560 | 7,440 | 3.3% |
| 739 | 1 | Kimball | 835 | 693,358,113 | 91,874,000 | 720 | 601,131 | 0.88 | 0.88 | 530,797 | 70,334 | 11.7% |
| 740 | 1 | Melrose | 1,450 | 969,665,721 | 117,474,400 | 200 | 290,000 | 0.89 | 0.89 | 258,663 | 31,337 | 10.8% |
| 741 | 1 | Paynesville | 956 | 783,480,953 | 180,336,800 | 460 | 439,668 | 0.81 | 0.81 | 357,403 | 82,265 | 18.7% |
| 742 | 1 | St. Cloud | 10,133 | 10,199,682,881 | 127,998,900 | - | - | 0.99 | 0.99 | - | - | 1.2% |
| 743 | 1 | Sauk Centre | 1,257 | 1,001,832,083 | 100,656,500 | 1,222 | 1,535,176 | 0.91 | 0.91 | 1,395,015 | 140,161 | 9.1% |
| 745 | 1 | Albany | 1,829 | 1,235,980,069 | 37,263,400 | - | - | 0.97 | 0.97 | - | - | 2.9% |
| 748 | 1 | Sartell-St. Stephen | 4,211 | 2,604,054,743 | 11,645,700 | 460 | 1,937,152 | 1.00 | 1.00 | 1,928,527 | 8,625 | 0.4% |
| 750 | 1 | ROCORI | 2,658 | 1,945,008,034 | 251,824,300 | - | - | 0.89 | 0.89 | - | - | 11.5% |
| 756 | 1 | Blooming Prairie | 948 | 440,213,263 | - | 453 | 406,886 | 1.00 | 1.00 | 406,886 | - | 0.0% |
| 761 | 1 | Owatonna | 5,100 | 3,633,836,347 | 185,000 | 571 | 2,910,150 | 1.00 | 1.00 | 2,910,002 | 148 | 0.0% |
| 763 | 1 | Medford | 931 | 379,948,371 | 274,300 | - | - | 1.00 | 1.00 | - | - | 0.1% |
| 768 | 1 | Hancock | 459 | 106,126,319 | 1,066,900 | 495 | 149,432 | 0.99 | 0.99 | 147,945 | 1,487 | 1.0% |
| 771 | 1 | Chokio-Alberta | 145 | 94,816,643 | 549,700 | 5,200 | 655,469 | 0.99 | 0.99 | 651,691 | 3,778 | 0.6% |
| 775 | 1 | Kerkhoven-Murdock-Sunburg | 790 | 252,824,563 | 1,687,300 | - | - | 0.99 | 0.99 | - | - | 0.7% |
| 777 | 1 | Benson | 750 | 490,303,651 | 2,635,500 | 656 | 491,753 | 0.99 | 0.99 | 489,124 | 2,629 | 0.5% |
| 786 | 1 | Bertha-Hewitt | 515 | 239,682,712 | 12,229,100 | 460 | 164,222 | 0.95 | 0.95 | 156,250 | 7,972 | 4.9% |
| 787 | 1 | Browerville | 581 | 320,756,706 | 67,332,300 | - | - | 0.83 | 0.83 | - | - | 17.3% |
| 801 | 1 | Browns Valley | 182 | 30,637,066 | 31,310,200 | 735 | 99,731 | 0.49 | 0.50 | 49,865 | 49,865 | 50.0% |
| 803 | 1 | Wheaton Area | 387 | 141,127,901 | 3,172,900 | 1,321 | 455,625 | 0.98 | 0.98 | 445,607 | 10,018 | 2.2% |
| 811 | 1 | Wabasha-Kellogg | 977 | 757,169,150 | 82,645,900 | 837 | 818,110 | 0.90 | 0.90 | 737,601 | 80,510 | 9.8% |
| 813 | 1 | Lake City | 1,198 | 1,278,829,851 | 69,184,800 | 1,027 | 1,230,151 | 0.95 | 0.95 | 1,167,015 | 63,136 | 5.1% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 815 | 2 | Prinsburg | - | 74,224,263 | - | - | - | 1.00 | 1.00 | - | - | 0.0% |
| 818 | 1 | Verndale | 528 | 157,716,245 | 7,143,100 | - | - | 0.96 | 0.96 | - | - | 4.3% |
| 820 | 1 | Sebeka | 456 | 246,103,865 | 31,741,000 | 133 | 56,714 | 0.89 | 0.89 | 50,235 | 6,479 | 11.4% |
| 821 | 1 | Menahga | 1,054 | 472,700,872 | 74,879,000 | - | - | 0.86 | 0.86 | - | - | 13.7% |
| 829 | 1 | Waseca | 1,912 | 1,171,697,492 | 4,564,700 | - | - | 1.00 | 1.00 | - | - | 0.4% |
| 831 | 1 | Forest Lake | 5,898 | 8,674,878,384 | 92,156,300 | 987 | 5,818,985 | 0.99 | 0.99 | 5,757,818 | 61,167 | 1.1% |
| 832 | 1 | Mahtomedi | 3,348 | 3,332,129,565 | 5,611,600 | 1,570 | 5,255,732 | 1.00 | 1.00 | 5,246,896 | 8,836 | 0.2% |
| 833 | 1 | South Washington County | 20,254 | 18,345,520,090 | 778,300 | 2,098 | 42,493,554 | 1.00 | 1.00 | 42,491,752 | 1,803 | 0.0% |
| 834 | 1 | Stillwater Area | 9,480 | 15,571,550,970 | 47,452,900 | 1,888 | 17,896,911 | 1.00 | 1.00 | 17,842,538 | 54,374 | 0.3% |
| 836 | 1 | Butterfield-Odin | 217 | 86,101,782 | 177,900 | 1,794 | 347,607 | 1.00 | 1.00 | 346,890 | 717 | 0.2% |
| 837 | 1 | Madelia | 666 | 303,452,577 | 430,300 | 746 | 450,921 | 1.00 | 1.00 | 450,283 | 639 | 0.1% |
| 840 | 1 | St. James | 1,161 | 510,127,640 | 16,335,500 | 504 | 428,290 | 0.97 | 0.97 | 415,000 | 13,289 | 3.1% |
| 846 | 1 | Breckenridge | 644 | 425,704,343 | 252,300 | 687 | 442,662 | 1.00 | 1.00 | 442,400 | 262 | 0.1% |
| 850 | 1 | Rothsay | 329 | 107,384,645 | 1,004,500 | 260 | 85,472 | 0.99 | 0.99 | 84,680 | 792 | 0.9% |
| 852 | 1 | Campbell-Tintah | 130 | 73,413,854 | 489,400 | 2,329 | 144,542 | 0.99 | 0.99 | 143,585 | 957 | 0.7% |
| 857 | 1 | Lewiston-Altura | 596 | 397,444,348 | 1,567,200 | 780 | 464,726 | 1.00 | 1.00 | 462,901 | 1,825 | 0.4% |
| 858 | 1 | St. Charles | 1,002 | 674,712,714 | 2,266,800 | - | - | 1.00 | 1.00 | - | - | 0.3% |
| 861 | 1 | Winona Area | 2,331 | 3,826,585,947 | 14,450,200 | 1,228 | 2,861,208 | 1.00 | 1.00 | 2,850,444 | 10,764 | 0.4% |
| 876 | 1 | Annandale | 2,191 | 1,958,678,422 | 923,183,900 | 79 | 173,155 | 0.68 | 0.68 | 117,686 | 55,469 | 32.0% |
| 877 | 1 | Buffalo-Hanover-Montrose | 5,429 | 5,355,064,428 | 52,337,400 | 750 | 4,071,600 | 0.99 | 0.99 | 4,032,192 | 39,408 | 1.0% |
| 879 | 1 | Delano | 2,596 | 2,450,735,843 | 7,522,000 | 651 | 1,689,035 | 1.00 | 1.00 | 1,683,867 | 5,168 | 0.3% |
| 881 | 1 | Maple Lake | 815 | 811,284,468 | 114,895,600 | 778 | 633,785 | 0.88 | 0.88 | 555,162 | 78,623 | 12.4% |
| 882 | 1 | Monticello | 4,413 | 4,080,728,194 | 40,658,400 | 717 | 3,165,417 | 0.99 | 0.99 | 3,134,190 | 31,228 | 1.0% |
| 883 | 1 | Rockford | 1,558 | 1,892,943,134 | 6,295,700 | 957 | 1,491,594 | 1.00 | 1.00 | 1,486,650 | 4,944 | 0.3% |
| 885 | 1 | St. Michael-Albertville | 7,231 | 3,957,921,128 | 2,427,500 | - | - | 1.00 | 1.00 | - | - | 0.1% |
| 891 | 1 | Canby | 615 | 274,972,619 | 453,000 | 676 | 371,199 | 1.00 | 1.00 | 370,588 | 611 | 0.2% |
| 911 | 1 | Cambridge-Isanti | 5,333 | 4,110,136,585 | 97,671,800 | 686 | 3,658,301 | 0.98 | 0.98 | 3,573,384 | 84,917 | 2.3% |
| 912 | 1 | Milaca | 1,536 | 1,208,873,868 | 25,016,600 | 318 | 488,076 | 0.98 | 0.98 | 478,181 | 9,896 | 2.0% |
| 914 | 1 | Ulen-Hitterdal | 293 | 177,864,090 | 1,198,300 | 1,463 | 373,725 | 0.99 | 0.99 | 371,224 | 2,501 | 0.7% |
| 2071 | 1 | Lake Crystal-Wellcome Memorial | 1,014 | 783,264,507 | 1,494,000 | 46 | 46,413 | 1.00 | 1.00 | 46,324 | 88 | 0.2% |
| 2125 | 1 | Triton | 986 | 808,437,698 | - | 750 | 739,350 | 1.00 | 1.00 | 739,350 | - | 0.0% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 2134 | 1 | United South Central | 778 | 463,726,907 | 347,000 | 1,395 | 1,019,982 | 1.00 | 1.00 | 1,019,220 | 763 | 0.1% |
| 2135 | 1 | Maple River | 1,060 | 567,199,941 | 1,446,500 | 268 | 280,126 | 1.00 | 1.00 | 279,413 | 713 | 0.3% |
| 2137 | 1 | Kingsland | 561 | 519,801,684 | 11,547,000 | 842 | 472,194 | 0.98 | 0.98 | 461,932 | 10,261 | 2.2% |
| 2142 | 1 | St. Louis County | 1,987 | 2,248,419,941 | 1,831,409,078 | - | - | 0.55 | 0.55 | - | - | 44.9% |
| 2143 | 1 | Waterville-Elysian-Morristown | 705 | 945,345,035 | 194,184,000 | 1,127 | 794,570 | 0.83 | 0.83 | 659,170 | 135,400 | 17.0% |
| 2144 | 1 | Chisago Lakes Area | 3,413 | 3,684,340,495 | 85,942,000 | 225 | 767,970 | 0.98 | 0.98 | 750,464 | 17,506 | 2.3% |
| 2149 | 1 | Minnewaska | 1,368 | 1,422,528,926 | 439,314,100 | 282 | 385,475 | 0.76 | 0.76 | 294,520 | 90,955 | 23.6% |
| 2155 | 1 | Wadena-Deer Creek | 1,240 | 694,390,674 | 8,755,900 | 563 | 601,980 | 0.99 | 0.99 | 594,484 | 7,496 | 1.2% |
| 2159 | 1 | Buffalo Lake-Hector-Stewart | 477 | 367,963,847 | 7,257,200 | 1,534 | 731,497 | 0.98 | 0.98 | 717,349 | 14,148 | 1.9% |
| 2164 | 1 | Dilworth-Glyndon-Felton | 1,705 | 729,141,610 | 2,338,000 | - | - | 1.00 | 1.00 | - | - | 0.3% |
| 2165 | 1 | Hinckley-Finlayson | 938 | 772,372,382 | 230,493,800 | - | - | 0.77 | 0.77 | - | - | 23.0% |
| 2167 | 1 | Lakeview | 771 | 267,822,373 | 724,300 | - | - | 1.00 | 1.00 | - | - | 0.3% |
| 2168 | 1 | NRHEG | 811 | 611,658,748 | 31,002,400 | - | - | 0.95 | 0.95 | - | - | 4.8% |
| 2169 | 1 | Murray County Central | 718 | 464,501,526 | 69,505,500 | 626 | 449,245 | 0.87 | 0.87 | 390,772 | 58,473 | 13.0% |
| 2170 | 1 | Staples-Motley | 889 | 1,050,665,894 | 389,408,100 | 196 | 173,917 | 0.73 | 0.73 | 126,888 | 47,029 | 27.0% |
| 2171 | 1 | Kittson Central | 267 | 476,432,366 | 947,500 | 8,092 | 1,800,492 | 1.00 | 1.00 | 1,796,918 | 3,574 | 0.2% |
| 2172 | 1 | Kenyon-Wanamingo | 687 | 647,293,118 | 468,600 | 1,056 | 726,013 | 1.00 | 1.00 | 725,488 | 525 | 0.1% |
| 2174 | 1 | Pine River-Backus | 940 | 1,366,828,836 | 1,177,184,185 | - | - | 0.54 | 0.54 | - | - | 46.3% |
| 2176 | 1 | Warren-Alvarado-Oslo | 650 | 327,000,512 | 395,300 | 1,900 | 1,064,236 | 1.00 | 1.00 | 1,062,951 | 1,285 | 0.1% |
| 2180 | 1 | MACCRAY | 762 | 395,977,132 | 548,000 | 1,239 | 925,851 | 1.00 | 1.00 | 924,571 | 1,280 | 0.1% |
| 2184 | 1 | Luverne | 1,187 | 773,911,592 | 34,900 | 463 | 549,985 | 1.00 | 1.00 | 549,960 | 25 | 0.0% |
| 2190 | 1 | Yellow Medicine East | 662 | 558,644,444 | 316,300 | 1,376 | 910,882 | 1.00 | 1.00 | 910,366 | 515 | 0.1% |
| 2198 | 1 | Fillmore Central | 595 | 500,797,170 | 7,265,200 | 464 | 276,345 | 0.99 | 0.99 | 272,394 | 3,952 | 1.4% |
| 2215 | 1 | Norman County East | 177 | 138,766,740 | 852,700 | 1,564 | 245,323 | 0.99 | 0.99 | 243,825 | 1,498 | 0.6% |
| 2310 | 1 | Sibley East | 1,159 | 822,483,724 | 523,000 | - | - | 1.00 | 1.00 | - | - | 0.1% |
| 2311 | 1 | Clearbrook-Gonvick | 516 | 828,083,235 | 42,113,000 | 364 | 187,870 | 0.95 | 0.95 | 178,778 | 9,092 | 4.8% |
| 2342 | 1 | West Central Area | 850 | 489,195,101 | 65,401,500 | 1,593 | 1,323,947 | 0.88 | 0.88 | 1,167,818 | 156,128 | 11.8% |
| 2358 | 1 | Tri-County | 241 | 132,280,401 | 13,069,300 | 2,476 | 585,339 | 0.91 | 0.91 | 532,707 | 52,631 | 9.0% |
| 2364 | 1 | Belgrade-Brooten-Elrosa | 658 | 422,763,158 | 49,514,700 | 837 | 550,868 | 0.90 | 0.90 | 493,114 | 57,754 | 10.5% |
| 2365 | 1 | GFW | 602 | 556,679,007 | 173,800 | 1,047 | 630,119 | 1.00 | 1.00 | 629,923 | 197 | 0.0% |
| 2396 | 1 | A.C.G.C. | 901 | 656,902,277 | 233,059,700 | 505 | 454,791 | 0.74 | 0.74 | 335,692 | 119,099 | 26.2% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 2397 | 1 | Le Sueur-Henderson | 947 | 907,164,641 | 1,008,800 | 290 | 274,744 | 1.00 | 1.00 | 274,439 | 305 | 0.1% |
| 2448 | 1 | Martin County West | 641 | 559,878,154 | 12,652,100 | 685 | 405,742 | 0.98 | 0.98 | 396,776 | 8,966 | 2.2% |
| 2534 | 1 | Bird Island-Olivia-Lake Lillian | 633 | 440,656,243 | - | 635 | 401,638 | 1.00 | 1.00 | 401,638 | - | 0.0% |
| 2536 | 1 | Granada Huntley East Chain | 347 | 203,346,345 | 425,400 | 2,909 | 937,661 | 1.00 | 1.00 | 935,703 | 1,957 | 0.2% |
| 2580 | 1 | East Central | 781 | 540,045,373 | 202,052,400 | - | - | 0.73 | 0.73 | - | - | 27.2% |
| 2609 | 1 | Win-E-Mac | 461 | 342,344,908 | 232,030,300 | 697 | 321,492 | 0.60 | 0.60 | 191,619 | 129,873 | 40.4% |
| 2683 | 1 | Greenbush Middle River | 224 | 180,829,041 | 10,207,800 | 2,131 | 468,349 | 0.95 | 0.95 | 443,323 | 25,026 | 5.3% |
| 2687 | 1 | Howard Lake-Waverly-Winsted | 1,467 | 1,291,197,747 | 47,162,800 | 633 | 928,123 | 0.96 | 0.96 | 895,417 | 32,706 | 3.5% |
| 2689 | 1 | Pipestone Area | 1,275 | 674,711,320 | - | 474 | 491,409 | 1.00 | 1.00 | 491,409 | - | 0.0% |
| 2711 | 1 | Mesabi East | 863 | 670,064,541 | 176,358,900 | - | - | 0.79 | 0.79 | - | - | 20.8% |
| 2752 | 1 | Fairmont Area | 1,878 | 1,318,197,196 | 13,291,900 | 301 | 565,372 | 0.99 | 0.99 | 559,728 | 5,644 | 1.0% |
| 2753 | 1 | Long Prairie-Grey Eagle | 1,058 | 841,727,127 | 168,140,500 | 458 | 484,888 | 0.83 | 0.83 | 404,156 | 80,733 | 16.6% |
| 2754 | 1 | Cedar Mountain | 439 | 206,279,809 | 1,108,400 | 1,008 | 432,912 | 0.99 | 0.99 | 430,598 | 2,314 | 0.5% |
| 2769 | 1 | Morris Area | 1,130 | 624,308,966 | 9,530,200 | 298 | 316,763 | 0.98 | 0.98 | 312,000 | 4,763 | 1.5% |
| 2805 | 1 | Zumbrota-Mazeppa | 1,393 | 1,020,478,900 | 4,744,500 | 1,312 | 1,827,159 | 1.00 | 1.00 | 1,818,703 | 8,456 | 0.5% |
| 2835 | 1 | Janesville-Waldorf-Pemberton | 687 | 560,397,668 | 13,448,100 | 1,311 | 900,271 | 0.98 | 0.98 | 879,173 | 21,098 | 2.3% |
| 2853 | 1 | Lac qui Parle Valley | 933 | 460,302,739 | 6,533,100 | 566 | 421,657 | 0.99 | 0.99 | 415,756 | 5,901 | 1.4% |
| 2856 | 1 | Stephen-Argyle | 315 | 395,159,492 | 460,900 | 1,771 | 503,820 | 1.00 | 1.00 | 503,233 | 587 | 0.1% |
| 2859 | 1 | Glencoe-Silver Lake | 1,449 | 1,417,880,860 | 6,259,300 | 583 | 843,998 | 1.00 | 1.00 | 840,289 | 3,709 | 0.4% |
| 2860 | 1 | Blue Earth Area | 1,125 | 721,185,622 | 8,800,200 | 827 | 930,972 | 0.99 | 0.99 | 919,749 | 11,223 | 1.2% |
| 2884 | 1 | Red Rock Central | 407 | 284,903,042 | 443,000 | 700 | 284,900 | 1.00 | 1.00 | 284,458 | 442 | 0.2% |
| 2886 | 1 | Glenville-Emmons | 285 | 248,066,350 | 1,388,800 | 2,254 | 571,639 | 0.99 | 0.99 | 568,456 | 3,183 | 0.6% |
| 2888 | 1 | Clinton-Graceville-Beardsley | 360 | 205,020,119 | 48,859,900 | 873 | 308,224 | 0.81 | 0.81 | 248,906 | 59,319 | 19.2% |
| 2889 | 1 | Lake Park Audubon | 747 | 1,036,193,390 | 891,201,900 | 195 | 145,351 | 0.54 | 0.54 | 78,143 | 67,208 | 46.2% |
| 2890 | 1 | Renville County West | 551 | 342,720,491 | 115,200 | 1,558 | 777,186 | 1.00 | 1.00 | 776,925 | 261 | 0.0% |
| 2895 | 1 | Jackson County Central | 1,201 | 789,055,430 | 13,679,100 | 460 | 552,368 | 0.98 | 0.98 | 542,955 | 9,413 | 1.7% |
| 2897 | 1 | Redwood Area | 1,130 | 685,378,740 | 885,500 | 460 | 507,041 | 1.00 | 1.00 | 506,387 | 654 | 0.1% |
| 2898 | 1 | Westbrook-Walnut Grove | 526 | 219,439,439 | 566,000 | 1,450 | 693,976 | 1.00 | 1.00 | 692,191 | 1,785 | 0.3% |
| 2899 | 1 | Plainview-Elgin-Millville | 1,508 | 958,473,921 | 10,005,300 | - | - | 0.99 | 0.99 | - | - | 1.0% |
| 2902 | 1 | Russell Tyler Ruthton | 741 | 323,761,035 | 2,180,000 | - | - | 0.99 | 0.99 | - | - | 0.7% |
| 2903 | 1 | Ortonville | 560 | 318,074,611 | 48,389,400 | 596 | 328,070 | 0.87 | 0.87 | 284,750 | 43,320 | 13.2% |

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|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | | | | | | | CURRENT LAW | PROPOSED | PROPOSED | PROPOSED | PROPOSED | PROPOSED |
| **DIST** | **TYPE** | **NAME** | **FY27 Adjusted Pupil Units** | **AY24 Referendum market value** | **AY24 class 4c(12) seasonal market value** | **FY27 referendum allowance** | **FY27/Pay26 referendum levy** | **Seasonal tax base adjustment factor (unlimited)** | **Seasonal tax base adjustment factor (limited between 0.5-1.0)** | **FY27/Pay26 referendum levy after STBRA** | **Seasonal tax base replacement aid** | **Percent potential referendum levy reduction under STBRA** |
| 2904 | 1 | Tracy Area | 683 | 508,209,639 | 118,186,100 | 677 | 462,349 | 0.81 | 0.81 | 375,115 | 87,234 | 18.9% |
| 2905 | 1 | Tri-City United | 2,016 | 1,668,799,835 | 32,674,400 | - | - | 0.98 | 0.98 | - | - | 1.9% |
| 2906 | 1 | Red Lake County Central | 338 | 448,590,184 | 1,454,900 | 785 | 265,335 | 1.00 | 1.00 | 264,477 | 858 | 0.3% |
| 2907 | 1 | Round Lake-Brewster | 592 | 181,520,157 | 1,885,800 | 765 | 452,432 | 0.99 | 0.99 | 447,780 | 4,652 | 1.0% |
| 2908 | 1 | Brandon-Evansville | 586 | 466,520,825 | 167,081,600 | 501 | 293,628 | 0.74 | 0.74 | 216,198 | 77,430 | 26.4% |
| 2909 | 1 | Rock Ridge | 2,432 | 1,373,546,824 | 83,245,000 | 190 | 461,315 | 0.94 | 0.94 | 434,955 | 26,361 | 5.7% |
| 2910 | 1 | Ada-Borup-West | 700 | 309,893,587 | 166,500 | 286 | 167,477 | 1.00 | 1.00 | 167,387 | 90 | 0.1% |
| 3000 | 1 | State Referendum Growth | - | - | - | - | 28,800,000 | - | - | 28,800,000 | - | 100.0% |
| 3999 | 1 | State District Adjustment | 169 | - | - | - | (149,704) | - | - | (149,704) | - | 100.0% |

*Source: November 2024 General Education Model*

*This document may be made available in different formats. Contact bjorn.arneson@mnsenate.gov.*