

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
A		STATE TOTAL	931,895	843,735,844,397	43,451,493,349	1,007	971,469,389	0.9510	0.9510	962,956,239	8,513,151	4.9%
B		MPLS & ST PAUL	63,203	102,055,891,236	542,200	1,725	108,999,331	1.0000	1.0000	108,998,732	599	0.0%
C		OTHER METRO, INNER	92,923	117,237,210,082	78,103,900	1,913	177,712,021	0.9993	0.9993	177,596,050	115,971	0.1%
D		OTHER METRO, OUTER	290,580	316,688,093,625	1,551,498,900	1,565	454,764,584	0.9951	0.9951	452,472,206	2,292,378	0.5%
E		GREATER MN >= 2K	213,750	179,123,683,854	8,961,644,177	540	113,479,939	0.9524	0.9524	112,043,430	1,436,509	4.8%
F		GREATER MN 1K-2K	82,871	58,063,496,668	11,619,906,693	297	21,394,890	0.8332	0.8332	20,258,198	1,136,692	16.7%
G		GREATER MN < 1K	100,755	70,567,468,932	21,239,797,479	565	53,442,094	0.7686	0.7686	49,911,093	3,531,001	23.1%
H		CHARTER	78,050	-	-	-	-			-	-	
I		COOPS & INTERMEDIATES	-	-	-	-	-			-	-	
J		MDE REFERENDUM GROWTH	-	-	-	-	33,250,000			33,250,000	-	
K		MDE STATEWIDE ADJUSTMENTS	9,763	-	-	-	8,426,530			8,426,530	-	
L		ALL DISTRICTS	852,188	843,735,844,397	43,451,493,349	1,101	971,469,389	0.9510	0.9510	962,956,239	8,513,151	4.9%
M		ALL METRO DISTRICTS	446,706	535,981,194,943	1,630,145,000	1,660	741,475,936	0.9970	0.9970	739,066,988	2,408,948	0.3%
N		ALL GREATER MN DISTRICTS	405,482	307,754,649,454	41,821,348,349	486	229,993,453	0.8804	0.8804	223,889,251	6,104,202	12.0%
1	1	Aitkin	997	1,475,544,947	1,227,055,900	-	-	0.5460	0.5460	-	-	45.4%
1	3	Minneapolis	29,914	67,166,353,650	-	2,354	70,430,927	1.0000	1.0000	70,430,927	-	0.0%
2	1	Hill City	225	220,851,725	50,349,600	-	-	0.8143	0.8143	-	-	18.6%
4	1	McGregor	466	614,871,556	775,820,650	-	-	0.4421	0.5000	-	-	50.0%
6	3	South St. Paul	2,851	2,364,483,750	-	2,030	5,789,161	1.0000	1.0000	5,789,161	-	0.0%
11	1	Anoka-Hennepin	42,078	35,616,603,688	29,122,500	1,150	48,370,910	0.9992	0.9992	48,331,391	39,519	0.1%
12	1	Centennial	7,159	5,451,544,405	-	968	6,929,575	1.0000	1.0000	6,929,575	-	0.0%
13	1	Columbia Heights	3,564	3,283,619,606	-	844	3,009,066	1.0000	1.0000	3,009,066	-	0.0%
14	1	Fridley	2,749	2,210,901,606	-	610	1,678,289	1.0000	1.0000	1,678,289	-	0.0%
15	1	St. Francis	4,323	4,936,072,969	15,897,800	-	-	0.9968	0.9968	-	-	0.3%
16	1	Spring Lake Park	6,433	5,692,593,904	-	194	1,247,842	1.0000	1.0000	1,247,842	-	0.0%
22	1	Detroit Lakes	2,819	2,692,935,500	1,090,599,200	-	-	0.7118	0.7118	-	-	28.8%
23	1	Frazee-Vergas	876	839,702,500	321,337,200	-	-	0.7232	0.7232	-	-	27.7%
25	1	Pine Point	61	-	-	-	-	1.0000	1.0000	-	-	0.0%
31	1	Bemidji	5,126	4,310,952,432	555,602,900	180	922,608	0.8858	0.8858	817,276	105,332	11.4%
32	1	Blackduck	601	343,794,613	100,161,200	-	-	0.7744	0.7744	-	-	22.6%
36	1	Kelliher	379	77,629,315	60,583,500	-	-	0.5617	0.5617	-	-	43.8%
38	1	Red Lake	1,721	1,116,200	2,000	1,447	3,772	0.9982	0.9982	3,765	7	0.2%
47	1	Sauk Rapids-Rice	4,610	2,843,544,575	22,185,000	-	-	0.9923	0.9923	-	-	0.8%
51	1	Foley	2,014	996,769,675	2,920,800	-	-	0.9971	0.9971	-	-	0.3%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
75	1	St. Clair	822	347,135,100	441,200	539	443,109	0.9987	0.9987	442,547	562	0.1%
77	1	Mankato	9,078	8,494,310,200	45,179,800	610	5,537,951	0.9947	0.9947	5,508,651	29,300	0.5%
81	1	Comfrey	102	68,623,800	10,200	1,437	77,877	0.9999	0.9999	77,865	12	0.0%
84	1	Sleepy Eye	610	415,777,013	2,403,800	-	-	0.9943	0.9943	-	-	0.6%
85	1	Springfield	630	229,036,301	211,500	-	-	0.9991	0.9991	-	-	0.1%
88	1	New Ulm	2,387	1,954,972,359	10,412,000	814	1,942,975	0.9947	0.9947	1,932,682	10,293	0.5%
91	1	Barnum	695	364,825,395	76,064,600	-	-	0.8275	0.8275	-	-	17.3%
93	1	Carlton	366	622,129,135	31,000,300	813	297,366	0.9525	0.9525	283,252	14,114	4.7%
94	1	Cloquet	2,907	1,372,104,850	8,245,800	-	-	0.9940	0.9940	-	-	0.6%
95	1	Cromwell-Wright	287	168,445,100	66,498,500	-	-	0.7170	0.7170	-	-	28.3%
97	1	Moose Lake	598	497,919,880	185,077,500	-	-	0.7290	0.7290	-	-	27.1%
99	1	Esko	1,343	767,164,450	1,173,400	-	-	0.9985	0.9985	-	-	0.2%
100	1	Wrenshall	356	324,839,287	23,229,100	-	-	0.9333	0.9333	-	-	6.7%
108	1	Central	1,038	1,148,190,200	308,100	785	815,539	0.9997	0.9997	815,320	219	0.0%
110	1	Waconia	4,458	3,949,597,400	10,755,000	1,119	4,986,673	0.9973	0.9973	4,973,131	13,542	0.3%
111	1	Watertown-Mayer	1,632	1,648,164,800	1,127,600	604	985,787	0.9993	0.9993	985,113	674	0.1%
112	1	Eastern Carver County	9,731	12,222,451,400	2,303,700	1,572	15,299,587	0.9998	0.9998	15,296,704	2,883	0.0%
113	1	Walker-Hackensack-Akeley	783	1,396,903,301	1,637,142,500	-	-	0.4604	0.5000	-	-	50.0%
115	1	Cass Lake-Bena	1,472	524,113,616	260,382,400	-	-	0.6681	0.6681	-	-	33.2%
116	1	Pillager	1,373	1,013,670,080	725,156,500	-	-	0.5830	0.5830	-	-	41.7%
118	1	Northland	349	949,160,166	1,523,272,309	-	-	0.3839	0.5000	-	-	50.0%
129	1	Montevideo	1,454	586,714,875	462,800	157	192,440	0.9992	0.9992	192,288	152	0.1%
138	1	North Branch Area	2,942	3,012,339,600	19,737,100	-	-	0.9935	0.9935	-	-	0.7%
139	1	Rush City	954	844,508,001	64,454,000	900	858,600	0.9291	0.9291	797,717	60,883	7.1%
146	1	Barnesville	985	516,813,400	2,028,000	252	248,337	0.9961	0.9961	247,366	971	0.4%
150	1	Hawley	1,166	549,153,000	14,482,000	-	-	0.9743	0.9743	-	-	2.6%
152	1	Moorhead Area	7,625	4,361,450,300	59,700	224	1,705,318	1.0000	1.0000	1,705,295	23	0.0%
160	70	Minnesota State Academies	-	-	-	-	-	1.0000	1.0000	-	-	0.0%
160	90	Minnesota State Academies Transfer	-	-	-	-	-	1.0000	1.0000	-	-	0.0%
162	1	Bagley	973	713,972,500	73,442,000	-	-	0.9067	0.9067	-	-	9.3%
166	1	Cook County	469	1,422,473,797	939,687,100	800	374,880	0.6022	0.6022	225,750	149,130	39.8%
173	1	Mountain Lake	553	233,615,000	181,300	1,427	736,240	0.9992	0.9992	735,669	571	0.1%
177	1	Windom	1,245	636,533,300	12,012,400	613	734,724	0.9815	0.9815	721,115	13,609	1.9%
181	1	Brainerd	6,178	6,906,892,938	2,415,587,880	-	-	0.7409	0.7409	-	-	25.9%
182	1	Crosby-Ironton	1,067	1,896,528,411	1,516,109,000	-	-	0.5557	0.5557	-	-	44.4%
186	1	Pequot Lakes	1,858	2,724,663,752	3,126,737,200	-	-	0.4656	0.5000	-	-	50.0%
191	1	Burnsville-Eagan-Savage	8,130	11,247,836,435	-	2,252	18,307,664	1.0000	1.0000	18,307,664	-	0.0%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
192	1	Farmington	7,316	5,089,242,364	-	696	5,093,033	1.0000	1.0000	5,093,033	-	0.0%
194	1	Lakeville Area	13,757	12,129,122,177	-	1,807	24,854,996	1.0000	1.0000	24,854,996	-	0.0%
195	1	Randolph	935	515,816,700	4,383,000	-	-	0.9916	0.9916	-	-	0.8%
196	1	Rosemount-Apple Valley-Eagan	31,512	26,298,129,954	366,900	1,923	60,583,138	1.0000	1.0000	60,582,293	845	0.0%
197	1	West St. Paul-Mendota Heights-Eagan	5,539	9,350,888,500	-	2,200	12,184,197	1.0000	1.0000	12,184,197	-	0.0%
199	1	Inver Grove Heights	3,397	4,312,573,162	-	729	2,475,210	1.0000	1.0000	2,475,210	-	0.0%
200	1	Hastings	4,254	4,756,221,364	9,408,200	1,697	7,219,293	0.9980	0.9980	7,205,041	14,252	0.2%
203	1	Hayfield	685	514,566,895	-	606	415,277	1.0000	1.0000	415,277	-	0.0%
204	1	Kasson-Mantorville	2,361	1,279,298,600	-	-	-	1.0000	1.0000	-	-	0.0%
206	1	Alexandria	4,329	5,039,880,300	1,322,869,000	595	2,575,755	0.7921	0.7921	2,040,234	535,521	20.8%
213	1	Osakis	907	419,946,100	159,400,200	-	-	0.7249	0.7249	-	-	27.5%
227	1	Chatfield	921	600,839,101	7,949,300	476	438,206	0.9869	0.9869	432,484	5,722	1.3%
229	1	Lanesboro	412	194,210,100	12,212,100	-	-	0.9408	0.9408	-	-	5.9%
238	1	Mabel-Canton	278	173,666,900	8,944,000	1,213	337,131	0.9510	0.9510	320,619	16,512	4.9%
239	1	Rushford-Peterson	687	390,099,400	11,165,700	541	371,265	0.9722	0.9722	360,934	10,331	2.8%
241	1	Albert Lea	3,502	1,895,654,620	800,700	626	1,987,526	0.9996	0.9996	1,986,687	839	0.0%
242	1	Alden-Conger	518	122,935,070	296,400	1,425	738,637	0.9976	0.9976	736,860	1,777	0.2%
252	1	Cannon Falls	1,138	1,166,363,400	1,413,800	500	568,800	0.9988	0.9988	568,111	689	0.1%
253	1	Goodhue	757	321,765,475	280,900	-	-	0.9991	0.9991	-	-	0.1%
255	1	Pine Island	1,679	935,751,724	-	-	-	1.0000	1.0000	-	-	0.0%
256	1	Red Wing	2,518	3,241,908,075	16,702,800	1,650	4,154,040	0.9949	0.9949	4,132,747	21,293	0.5%
261	1	Ashby	363	170,999,300	74,860,900	603	218,688	0.6955	0.6955	152,101	66,587	30.4%
264	1	Herman-Norcross	96	81,612,100	1,473,800	2,937	64,568	0.9823	0.9823	63,422	1,145	1.8%
270	1	Hopkins	7,468	15,775,560,100	26,739,400	2,277	17,002,503	0.9983	0.9983	16,973,733	28,770	0.2%
271	1	Bloomington	10,796	17,355,196,000	36,420,600	2,205	23,809,176	0.9979	0.9979	23,759,316	49,860	0.2%
272	1	Eden Prairie	9,791	13,660,655,450	18,124,700	2,169	21,233,154	0.9987	0.9987	21,205,020	28,134	0.1%
273	1	Edina	9,512	13,588,668,075	451,300	2,246	21,367,593	1.0000	1.0000	21,366,883	710	0.0%
276	1	Minnetonka	12,363	12,845,730,600	513,032,200	2,252	27,839,341	0.9616	0.9616	26,770,194	1,069,147	3.8%
277	1	Westonka	2,615	6,624,440,600	211,142,800	2,131	5,572,845	0.9691	0.9691	5,400,707	172,138	3.1%
278	1	Orono	3,214	5,488,328,300	158,926,000	2,232	7,172,334	0.9719	0.9719	6,970,489	201,845	2.8%
279	1	Osseo	23,299	25,872,763,025	54,424,300	2,222	51,760,869	0.9979	0.9979	51,652,217	108,652	0.2%
280	1	Richfield	4,098	6,874,236,575	5,252,300	2,249	9,215,663	0.9992	0.9992	9,208,627	7,036	0.1%
281	1	Robbinsdale	11,348	14,287,631,525	39,486,500	2,197	24,930,960	0.9972	0.9972	24,862,249	68,711	0.3%
282	1	St. Anthony-New Brighton	1,946	1,669,369,935	1,870,600	1,820	3,542,176	0.9989	0.9989	3,538,211	3,965	0.1%
283	1	St. Louis Park	4,902	9,294,104,125	1,161,200	2,272	11,138,387	0.9999	0.9999	11,136,996	1,391	0.0%
284	1	Wayzata	14,323	20,746,036,100	279,210,100	2,212	31,679,338	0.9867	0.9867	31,258,644	420,694	1.3%
286	1	Brooklyn Center	2,133	1,034,072,400	291,900	264	556,060	0.9997	0.9997	555,903	157	0.0%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
294	1	Houston	2,306	245,291,985	4,153,700	-	-	0.9833	0.9833	-	-	1.7%
297	1	Spring Grove	363	168,503,275	1,264,300	918	310,080	0.9926	0.9926	307,771	2,309	0.7%
299	1	Caledonia	743	509,638,125	11,449,900	460	341,596	0.9780	0.9780	334,090	7,506	2.2%
300	1	La Crescent-Hokah	1,023	1,009,107,225	18,014,400	1,067	1,092,256	0.9825	0.9825	1,073,099	19,157	1.8%
306	1	Laporte	371	241,026,502	209,003,100	-	-	0.5356	0.5356	-	-	46.4%
308	1	Nevis	647	457,079,113	505,841,300	-	-	0.4747	0.5000	-	-	50.0%
309	1	Park Rapids	1,718	2,158,407,127	1,133,303,800	-	-	0.6557	0.6557	-	-	34.4%
314	1	Braham	823	662,613,750	35,632,200	460	378,488	0.9490	0.9490	359,173	19,315	5.1%
316	1	Greenway	1,097	826,213,190	78,523,300	-	-	0.9132	0.9132	-	-	8.7%
317	1	Deer River	920	620,066,750	373,032,600	-	-	0.6244	0.6244	-	-	37.6%
318	1	Grand Rapids	4,228	4,155,252,615	1,004,503,500	-	-	0.8053	0.8053	-	-	19.5%
319	1	Nashwauk-Keewatin	550	332,672,985	98,888,200	681	374,448	0.7709	0.7709	288,647	85,801	22.9%
323	2	Franconia	23	50,338,500	-	2,107	47,611	1.0000	1.0000	47,611	-	0.0%
330	1	Heron Lake-Okabena	234	159,938,300	950,300	1,303	304,576	0.9941	0.9941	302,777	1,799	0.6%
332	1	Mora	1,668	1,102,517,848	165,246,400	-	-	0.8697	0.8697	-	-	13.0%
333	1	Ogilvie	537	309,666,550	32,126,500	752	403,732	0.9060	0.9060	365,784	37,948	9.4%
345	1	New London-Spicer	1,604	1,468,573,100	518,668,400	1,020	1,636,284	0.7390	0.7390	1,209,215	427,069	26.1%
347	1	Willmar	4,275	2,343,925,000	73,984,200	750	2,848,946	0.9694	0.9694	2,761,773	87,173	3.1%
356	1	Lancaster	217	43,361,300	3,385,800	3,279	630,016	0.9276	0.9276	584,385	45,631	7.2%
361	1	International Falls	950	790,895,100	206,410,820	747	709,881	0.7930	0.7930	562,958	146,923	20.7%
362	1	Littlefork-Big Falls	395	100,459,665	18,549,000	-	-	0.8441	0.8441	-	-	15.6%
363	1	South Koochiching	203	70,509,790	30,093,300	-	-	0.7009	0.7009	-	-	29.9%
378	1	Dawson-Boyd	592	221,084,925	409,400	460	229,955	0.9982	0.9982	229,530	425	0.2%
381	1	Lake Superior	1,410	2,248,320,215	991,529,497	-	-	0.6940	0.6940	-	-	30.6%
390	1	Lake of the Woods	422	383,049,800	196,088,700	24	10,239	0.6614	0.6614	6,772	3,467	33.9%
391	1	Cleveland	670	468,311,950	135,612,800	512	343,103	0.7754	0.7754	266,058	77,045	22.5%
402	1	Hendricks	182	111,922,500	18,801,500	3,159	576,209	0.8562	0.8562	493,335	82,874	14.4%
403	1	Ivanhoe	133	113,926,500	11,649,500	2,206	293,833	0.9072	0.9072	266,575	27,258	9.3%
404	1	Lake Benton	173	126,296,800	27,692,300	2,381	390,940	0.8202	0.8202	320,636	70,304	18.0%
413	1	Marshall	2,785	1,436,702,700	283,000	-	-	0.9998	0.9998	-	-	0.0%
414	1	Minneota	479	216,716,100	135,700	-	-	0.9994	0.9994	-	-	0.1%
415	1	Lynd	230	114,489,400	217,700	748	172,199	0.9981	0.9981	171,872	327	0.2%
423	1	Hutchinson	2,747	2,069,953,704	14,575,000	311	853,987	0.9930	0.9930	848,016	5,971	0.7%
424	1	Lester Prairie	493	365,363,200	49,900	694	342,217	0.9999	0.9999	342,170	47	0.0%
432	1	Mahnomen	691	165,500,800	23,893,300	-	-	0.8738	0.8738	-	-	12.6%
435	1	Waubun-Ogema-White Earth	834	242,165,600	264,195,600	-	-	0.4782	0.5000	-	-	50.0%
441	1	Marshall County Central	501	292,070,000	2,791,000	707	354,067	0.9905	0.9905	350,716	3,351	0.9%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
447	1	Grygla	135	56,456,810	15,823,900	460	57,042	0.7811	0.7811	44,554	12,488	21.9%
458	1	Truman	268	179,963,000	47,400	2,414	523,733	0.9997	0.9997	523,595	138	0.0%
463	1	Eden Valley-Watkins	950	555,765,600	145,975,800	470	445,904	0.7920	0.7920	353,147	92,757	20.8%
465	1	Litchfield	1,677	1,276,406,000	127,008,000	767	1,285,902	0.9095	0.9095	1,169,529	116,373	9.0%
466	1	Dassel-Cokato	2,229	1,243,719,100	99,832,300	804	1,791,326	0.9257	0.9257	1,658,222	133,104	7.4%
473	1	Isle	452	483,536,400	331,415,900	521	235,714	0.5933	0.5933	139,856	95,858	40.7%
477	1	Princeton	3,423	2,856,098,071	61,302,700	-	-	0.9790	0.9790	-	-	2.1%
480	1	Onamia	695	588,172,501	440,585,700	-	-	0.5717	0.5717	-	-	42.8%
482	1	Little Falls	2,521	1,670,041,300	28,903,400	224	564,981	0.9830	0.9830	555,369	9,612	1.7%
484	1	Pierz	1,361	502,860,000	55,552,900	-	-	0.9005	0.9005	-	-	9.9%
485	1	Royalton	962	455,587,900	5,786,600	-	-	0.9875	0.9875	-	-	1.3%
486	1	Swanville	397	193,733,400	65,284,400	460	182,399	0.7480	0.7480	136,426	45,973	25.2%
487	1	Upsala	357	199,825,500	12,063,200	207	71,746	0.9431	0.9431	67,661	4,085	5.7%
492	1	Austin	5,295	2,202,545,920	33,000	513	1,991,666	1.0000	1.0000	1,991,636	30	0.0%
495	1	Grand Meadow	485	210,084,100	-	812	382,942	1.0000	1.0000	382,942	-	0.0%
497	1	Lyle	329	94,358,500	63,500	1,043	300,881	0.9993	0.9993	300,679	202	0.1%
499	1	LeRoy-Ostrander	281	167,452,400	95,100	2,381	593,671	0.9994	0.9994	593,334	337	0.1%
500	1	Southland	556	334,920,200	-	1,732	963,579	1.0000	1.0000	963,579	-	0.0%
505	1	Fulda	388	205,911,900	1,620,100	2,300	871,099	0.9922	0.9922	864,299	6,800	0.8%
507	1	Nicollet	375	284,991,100	4,616,600	1,249	448,820	0.9841	0.9841	441,666	7,155	1.6%
508	1	St. Peter	2,137	1,383,157,650	19,936,800	410	876,006	0.9858	0.9858	863,559	12,447	1.4%
511	1	Adrian	615	241,573,200	57,000	1,058	636,106	0.9998	0.9998	635,956	150	0.0%
514	1	Ellsworth	139	67,607,900	-	2,184	252,797	1.0000	1.0000	252,797	-	0.0%
518	1	Worthington	4,458	1,471,739,300	1,368,300	500	1,492,671	0.9991	0.9991	1,491,285	1,386	0.1%
531	1	Byron	2,500	1,379,303,710	-	-	-	1.0000	1.0000	-	-	0.0%
533	1	Dover-Eyota	1,163	522,125,997	-	-	-	1.0000	1.0000	-	-	0.0%
534	1	Stewartville	2,188	1,132,706,671	123,500	246	539,047	0.9999	0.9999	538,988	59	0.0%
535	1	Rochester	17,973	20,653,694,620	3,768,100	964	17,318,603	0.9998	0.9998	17,315,444	3,159	0.0%
542	1	Battle Lake	421	831,537,295	1,125,590,200	400	168,560	0.4249	0.5000	84,280	84,280	50.0%
544	1	Fergus Falls	3,223	2,104,531,300	150,841,900	-	-	0.9331	0.9331	-	-	6.7%
545	1	Henning	393	364,616,325	256,706,300	535	210,011	0.5868	0.5868	123,243	86,768	41.3%
547	1	Parkers Prairie	523	321,889,860	122,690,000	361	188,600	0.7240	0.7240	136,552	52,048	27.6%
548	1	Pelican Rapids	905	1,046,719,650	1,460,432,400	315	284,949	0.4175	0.5000	142,475	142,475	50.0%
549	1	Perham-Dent	1,787	1,945,162,300	1,294,103,100	-	-	0.6005	0.6005	-	-	40.0%
550	1	Underwood	612	314,063,000	128,898,600	-	-	0.7090	0.7090	-	-	29.1%
553	1	New York Mills	902	340,476,670	66,778,300	-	-	0.8360	0.8360	-	-	16.4%
561	1	Goodridge	277	49,419,200	1,437,500	1,627	393,402	0.9717	0.9717	382,282	11,120	2.8%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
564	1	Thief River Falls	1,877	1,337,551,025	1,331,000	-	-	0.9990	0.9990	-	-	0.1%
577	1	Willow River	437	364,820,804	151,944,900	-	-	0.7060	0.7060	-	-	29.4%
578	1	Pine City	1,682	1,302,711,521	279,924,800	154	259,723	0.8231	0.8231	213,785	45,938	17.7%
581	1	Edgerton	446	201,579,100	258,100	487	217,500	0.9987	0.9987	217,222	278	0.1%
592	1	Climax-Shelly	187	46,289,400	27,600	898	113,024	0.9994	0.9994	112,957	67	0.1%
593	1	Crookston	1,143	692,565,100	108,300	523	585,856	0.9998	0.9998	585,764	92	0.0%
595	1	East Grand Forks	2,019	1,064,988,500	-	-	-	1.0000	1.0000	-	-	0.0%
599	1	Fertile-Beltrami	509	290,293,100	214,128,400	492	250,197	0.5755	0.5755	143,988	106,209	42.5%
600	1	Fisher	264	88,751,800	-	161	42,440	1.0000	1.0000	42,440	-	0.0%
601	1	Fosston	619	324,756,900	54,732,300	436	269,779	0.8558	0.8558	230,870	38,909	14.4%
621	1	Mounds View	12,559	14,142,601,732	1,535,200	2,130	26,745,472	0.9999	0.9999	26,742,569	2,903	0.0%
622	1	North St. Paul-Maplewood-Oakdale	11,162	12,401,642,739	557,800	1,014	11,322,662	1.0000	1.0000	11,322,153	509	0.0%
623	1	Roseville	7,978	8,833,567,952	1,024,000	2,023	16,137,904	0.9999	0.9999	16,136,033	1,871	0.0%
624	1	White Bear Lake	8,714	11,675,392,587	7,409,400	1,602	13,962,819	0.9994	0.9994	13,953,964	8,855	0.1%
625	1	Saint Paul	33,289	34,889,537,586	542,200	1,159	38,568,404	1.0000	1.0000	38,567,805	599	0.0%
630	1	Red Lake Falls	434	158,828,900	248,500	1,700	670,492	0.9984	0.9984	669,445	1,047	0.2%
635	1	Milroy	76	65,485,500	-	4,144	300,174	1.0000	1.0000	300,174	-	0.0%
640	1	Wabasso	422	207,585,000	-	329	116,889	1.0000	1.0000	116,889	-	0.0%
656	1	Faribault	3,283	3,423,178,200	66,770,300	1,002	3,290,649	0.9809	0.9809	3,227,692	62,957	1.9%
659	1	Northfield	4,082	3,665,703,800	4,545,600	2,171	8,860,363	0.9988	0.9988	8,849,389	10,974	0.1%
671	1	Hills-Beaver Creek	361	199,054,500	-	938	332,436	1.0000	1.0000	332,436	-	0.0%
676	1	Badger	213	74,499,800	2,277,500	1,170	189,449	0.9703	0.9703	183,829	5,620	3.0%
682	1	Roseau	1,217	606,546,600	17,560,600	227	237,855	0.9719	0.9719	231,162	6,693	2.8%
690	1	Warroad	1,104	605,106,900	115,184,600	481	508,991	0.8401	0.8401	427,596	81,395	16.0%
695	1	Chisholm	731	317,446,378	8,749,600	251	119,131	0.9732	0.9732	115,936	3,195	2.7%
696	1	Ely	528	567,043,365	327,272,200	326	172,338	0.6341	0.6341	109,271	63,067	36.6%
698	1	Floodwood	201	390,639,456	37,684,900	1,956	393,515	0.9120	0.9120	358,893	34,622	8.8%
700	1	Hermantown	2,275	1,826,695,083	54,081,600	-	-	0.9712	0.9712	-	-	2.9%
701	1	Hibbing	2,328	1,279,424,728	119,998,400	-	-	0.9143	0.9143	-	-	8.6%
704	1	Proctor	1,898	1,479,309,035	52,371,700	-	-	0.9658	0.9658	-	-	3.4%
707	1	Nett Lake	74	213,700	153,800	1,766	1,256	0.5815	0.5815	730	526	41.9%
709	1	Duluth	8,622	10,877,109,142	94,006,997	647	5,576,679	0.9914	0.9914	5,528,895	47,784	0.9%
712	1	Mountain Iron-Buhl	637	424,972,290	52,018,100	-	-	0.8909	0.8909	-	-	10.9%
716	1	Belle Plaine	1,654	1,296,493,469	-	-	-	1.0000	1.0000	-	-	0.0%
717	1	Jordan	1,963	1,603,304,300	1,045,900	-	-	0.9993	0.9993	-	-	0.1%
719	1	Prior Lake-Savage	9,515	8,818,471,602	31,269,900	624	5,937,075	0.9965	0.9965	5,916,097	20,978	0.4%
720	1	Shakopee	7,980	8,529,776,830	-	1,364	10,887,101	1.0000	1.0000	10,887,101	-	0.0%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
721	1	New Prague	4,176	3,230,020,902	6,954,500	247	1,030,269	0.9979	0.9979	1,028,056	2,213	0.2%
726	1	Becker	3,074	2,439,628,264	19,872,500	1,052	3,235,380	0.9919	0.9919	3,209,238	26,142	0.8%
727	1	Big Lake	3,418	2,685,222,288	37,037,900	698	2,384,983	0.9864	0.9864	2,352,534	32,449	1.4%
728	1	Elk River	15,428	13,658,194,326	23,942,900	1,494	23,042,355	0.9983	0.9983	23,002,032	40,323	0.2%
738	1	Holdingford	1,136	606,098,100	19,099,000	200	227,280	0.9695	0.9695	220,337	6,943	3.1%
739	1	Kimball	802	634,800,400	85,186,900	696	558,384	0.8817	0.8817	492,318	66,066	11.8%
740	1	Melrose	1,344	922,341,000	109,924,000	200	268,880	0.8935	0.8935	240,247	28,633	10.6%
741	1	Paynesville	987	745,360,000	176,393,500	460	453,836	0.8086	0.8086	366,987	86,849	19.1%
742	1	St. Cloud	9,842	9,990,177,600	124,797,000	-	-	0.9877	0.9877	-	-	1.2%
743	1	Sauk Centre	1,258	958,991,800	96,948,200	1,184	1,488,971	0.9082	0.9082	1,352,265	136,706	9.2%
745	1	Albany	1,959	1,180,955,000	36,398,700	-	-	0.9701	0.9701	-	-	3.0%
748	1	Sartell-St. Stephen	4,296	2,502,153,500	10,534,100	460	1,976,344	0.9958	0.9958	1,968,058	8,286	0.4%
750	1	ROCORI	2,593	1,840,144,400	231,221,600	-	-	0.8884	0.8884	-	-	11.2%
756	1	Blooming Prairie	951	425,483,200	-	437	384,200	1.0000	1.0000	384,200	-	0.0%
761	1	Owatonna	4,932	3,401,814,600	177,500	553	2,726,879	0.9999	0.9999	2,726,737	142	0.0%
763	1	Medford	977	357,224,100	229,400	-	-	0.9994	0.9994	-	-	0.1%
768	1	Hancock	470	96,640,200	1,045,400	481	132,098	0.9893	0.9893	130,684	1,414	1.1%
771	1	Chokio-Alberta	140	86,716,700	520,400	5,200	627,969	0.9940	0.9940	624,223	3,746	0.6%
775	1	Kerkhoven-Murdock-Sunburg	816	244,772,600	1,697,700	-	-	0.9931	0.9931	-	-	0.7%
777	1	Benson	735	485,780,500	2,229,000	651	478,507	0.9954	0.9954	476,321	2,186	0.5%
786	1	Bertha-Hewitt	513	223,082,400	11,547,600	460	183,272	0.9508	0.9508	174,252	9,020	4.9%
787	1	Browerville	567	288,842,000	64,079,100	-	-	0.8184	0.8184	-	-	18.2%
801	1	Browns Valley	189	27,409,500	30,278,300	735	92,064	0.4751	0.5000	46,032	46,032	50.0%
803	1	Wheaton Area	388	123,802,400	2,991,400	1,303	433,686	0.9764	0.9764	423,454	10,232	2.4%
811	1	Wabasha-Kellogg	1,001	703,916,400	81,558,700	837	838,207	0.8962	0.8962	751,173	87,034	10.4%
813	1	Lake City	1,259	1,178,529,750	65,655,900	994	1,251,604	0.9472	0.9472	1,185,557	66,047	5.3%
815	2	Prinsburg	1	69,124,100	-	-	-	1.0000	1.0000	-	-	0.0%
818	1	Verndale	533	157,495,700	6,219,600	-	-	0.9620	0.9620	-	-	3.8%
820	1	Sebeka	454	220,534,000	26,842,900	265	102,616	0.8915	0.8915	91,481	11,135	10.9%
821	1	Menahga	1,062	450,014,000	69,034,500	-	-	0.8670	0.8670	-	-	13.3%
829	1	Waseca	1,765	1,135,131,352	3,880,000	-	-	0.9966	0.9966	-	-	0.3%
831	1	Forest Lake	6,029	8,592,228,800	98,984,000	987	5,948,633	0.9886	0.9886	5,880,884	67,749	1.1%
832	1	Mahtomedi	3,356	3,317,536,700	5,651,400	1,570	5,268,606	0.9983	0.9983	5,259,646	8,960	0.2%
833	1	South Washington County	20,421	18,479,364,800	1,268,900	2,033	41,515,689	0.9999	0.9999	41,512,838	2,851	0.0%
834	1	Stillwater Area	9,332	15,664,054,100	53,695,100	1,829	17,070,016	0.9966	0.9966	17,011,701	58,315	0.3%
836	1	Butterfield-Odin	219	81,873,301	177,900	1,794	350,539	0.9978	0.9978	349,779	760	0.2%
837	1	Madelia	668	280,892,601	203,300	746	434,036	0.9993	0.9993	433,722	314	0.1%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
840	1	St. James	1,133	450,162,403	14,320,000	504	392,674	0.9692	0.9692	380,568	12,106	3.1%
846	1	Breckenridge	641	411,088,600	247,000	682	436,864	0.9994	0.9994	436,602	262	0.1%
850	1	Rothsay	327	101,980,000	962,600	260	81,150	0.9906	0.9906	80,391	759	0.9%
852	1	Campbell-Tintah	123	65,655,400	463,900	2,329	125,166	0.9930	0.9930	124,288	878	0.7%
857	1	Lewiston-Altura	615	392,390,125	1,655,300	52	31,941	0.9958	0.9958	31,807	134	0.4%
858	1	St. Charles	997	664,520,100	2,417,300	-	-	0.9964	0.9964	-	-	0.4%
861	1	Winona Area	2,413	3,716,785,775	14,416,600	1,228	2,962,245	0.9961	0.9961	2,950,799	11,446	0.4%
876	1	Annandale	2,193	1,873,073,003	841,462,300	79	173,329	0.6900	0.6900	119,600	53,729	31.0%
877	1	Buffalo-Hanover-Montrose	5,453	5,434,260,364	51,917,100	750	4,089,450	0.9905	0.9905	4,050,750	38,700	0.9%
879	1	Delano	2,612	2,402,172,714	6,937,800	632	1,649,643	0.9971	0.9971	1,644,892	4,751	0.3%
881	1	Maple Lake	847	788,773,100	105,032,300	754	638,089	0.8825	0.8825	563,106	74,983	11.8%
882	1	Monticello	4,422	4,012,383,437	36,867,200	693	3,066,524	0.9909	0.9909	3,038,604	27,920	0.9%
883	1	Rockford	1,733	1,829,700,750	6,429,500	927	1,607,271	0.9965	0.9965	1,601,643	5,628	0.4%
885	1	St. Michael-Albertville	7,123	3,874,092,612	2,045,400	-	-	0.9995	0.9995	-	-	0.1%
891	1	Canby	647	246,634,500	387,900	676	352,990	0.9984	0.9984	352,436	554	0.2%
911	1	Cambridge-Isanti	5,176	3,921,260,600	96,442,800	686	3,550,736	0.9760	0.9760	3,465,503	85,233	2.4%
912	1	Milaca	1,575	1,215,018,800	20,172,600	308	484,960	0.9837	0.9837	477,040	7,920	1.6%
914	1	Ulen-Hitterdal	297	161,569,300	912,100	1,463	380,777	0.9944	0.9944	378,639	2,138	0.6%
2071	1	Lake Crystal-Wellcome Memorial	1,019	782,284,200	1,857,700	46	46,642	0.9976	0.9976	46,532	110	0.2%
2125	1	Triton	1,031	753,040,875	-	750	773,550	1.0000	1.0000	773,550	-	0.0%
2134	1	United South Central	729	422,104,400	323,900	1,352	904,060	0.9992	0.9992	903,367	693	0.1%
2135	1	Maple River	1,015	565,137,200	1,301,300	268	271,944	0.9977	0.9977	271,319	625	0.2%
2137	1	Kingsland	563	470,003,200	11,350,500	842	473,709	0.9764	0.9764	462,539	11,170	2.4%
2142	1	St. Louis County	2,075	2,091,600,329	1,668,818,225	-	-	0.5562	0.5562	-	-	44.4%
2143	1	Waterville-Elysian-Morristown	743	896,259,900	187,092,400	1,127	836,935	0.8273	0.8273	692,398	144,537	17.3%
2144	1	Chisago Lakes Area	3,588	3,763,333,700	92,842,800	225	807,390	0.9759	0.9759	787,951	19,439	2.4%
2149	1	Minnewaska	1,405	1,406,798,700	435,821,000	273	383,567	0.7635	0.7635	292,845	90,722	23.7%
2155	1	Wadena-Deer Creek	1,231	640,338,400	8,243,000	563	560,502	0.9873	0.9873	553,378	7,124	1.3%
2159	1	Buffalo Lake-Hector-Stewart	478	344,247,100	6,519,200	1,534	733,952	0.9814	0.9814	720,311	13,641	1.9%
2164	1	Dilworth-Glyndon-Felton	1,729	687,073,300	1,698,300	-	-	0.9975	0.9975	-	-	0.2%
2165	1	Hinckley-Finlayson	1,051	736,411,105	228,461,700	-	-	0.7632	0.7632	-	-	23.7%
2167	1	Lakeview	771	244,196,900	701,600	-	-	0.9971	0.9971	-	-	0.3%
2168	1	NRHEG	846	574,853,425	29,945,300	-	-	0.9505	0.9505	-	-	5.0%
2169	1	Murray County Central	749	432,603,600	72,712,200	626	465,256	0.8561	0.8561	398,308	66,948	14.4%
2170	1	Staples-Motley	989	1,024,756,200	349,032,300	189	186,830	0.7459	0.7459	139,363	47,467	25.4%
2171	1	Kittson Central	267	443,039,600	936,100	3,546	588,528	0.9979	0.9979	587,288	1,241	0.2%
2172	1	Kenyon-Wanamingo	700	608,607,100	455,500	1,024	716,399	0.9993	0.9993	715,863	536	0.1%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
2174	1	Pine River-Backus	922	1,277,447,584	1,112,840,600	-	-	0.5344	0.5344	-	-	46.6%
2176	1	Warren-Alvarado-Oslo	634	302,474,700	346,400	1,900	1,029,696	0.9989	0.9989	1,028,518	1,178	0.1%
2180	1	MACCRAY	761	385,012,790	561,100	1,233	906,284	0.9985	0.9985	904,965	1,319	0.1%
2184	1	Luverne	1,210	704,354,700	32,800	463	560,641	1.0000	1.0000	560,615	26	0.0%
2190	1	Yellow Medicine East	668	514,241,350	206,000	1,333	869,403	0.9996	0.9996	869,055	348	0.0%
2198	1	Fillmore Central	615	453,710,700	7,038,500	464	285,538	0.9847	0.9847	281,176	4,362	1.5%
2215	1	Norman County East	252	132,702,400	896,300	1,564	368,327	0.9933	0.9933	365,856	2,471	0.7%
2310	1	Sibley East	1,159	802,266,100	536,800	-	-	0.9993	0.9993	-	-	0.1%
2311	1	Clearbrook-Gonvick	540	759,713,700	37,158,500	364	196,463	0.9534	0.9534	187,302	9,161	4.7%
2342	1	West Central Area	843	473,797,700	61,421,300	1,551	1,269,345	0.8852	0.8852	1,123,676	145,669	11.5%
2358	1	Tri-County	244	115,150,501	10,565,900	2,476	579,107	0.9160	0.9160	530,436	48,671	8.4%
2364	1	Belgrade-Brooten-Elrosa	690	407,032,800	46,532,300	811	554,894	0.8974	0.8974	497,966	56,928	10.3%
2365	1	GFW	618	544,986,500	181,600	1,013	626,261	0.9997	0.9997	626,052	209	0.0%
2396	1	A.C.G.C.	919	607,073,200	212,256,400	505	463,672	0.7409	0.7409	343,553	120,119	25.9%
2397	1	Le Sueur-Henderson	952	901,553,100	975,200	290	276,166	0.9989	0.9989	275,868	298	0.1%
2448	1	Martin County West	654	539,742,210	13,174,800	685	417,955	0.9762	0.9762	407,996	9,959	2.4%
2534	1	Bird Island-Olivia-Lake Lillian	627	406,692,600	-	635	398,272	1.0000	1.0000	398,272	-	0.0%
2536	1	Granada Huntley East Chain	337	196,008,201	425,800	2,909	906,215	0.9978	0.9978	904,250	1,964	0.2%
2580	1	East Central	782	501,376,695	195,803,100	-	-	0.7191	0.7191	-	-	28.1%
2609	1	Win-E-Mac	460	326,447,200	208,661,400	674	310,016	0.6101	0.6101	189,128	120,888	39.0%
2683	1	Greenbush Middle River	227	177,539,500	9,874,800	1,206	273,773	0.9473	0.9473	259,348	14,425	5.3%
2687	1	Howard Lake-Waverly-Winsted	1,430	1,261,186,912	43,420,771	612	875,724	0.9667	0.9667	846,578	29,146	3.3%
2689	1	Pipestone Area	1,123	609,829,100	158,900	474	419,516	0.9997	0.9997	419,407	109	0.0%
2711	1	Mesabi East	916	636,092,803	167,399,900	-	-	0.7917	0.7917	-	-	20.8%
2752	1	Fairmont Area	1,960	1,257,142,406	12,565,400	301	590,118	0.9901	0.9901	584,278	5,840	1.0%
2753	1	Long Prairie-Grey Eagle	1,047	773,884,500	162,447,900	458	479,845	0.8265	0.8265	396,595	83,250	17.3%
2754	1	Cedar Mountain	431	195,933,100	1,104,000	977	403,847	0.9944	0.9944	401,584	2,263	0.6%
2769	1	Morris Area	1,192	571,474,900	8,477,800	289	288,796	0.9854	0.9854	284,574	4,222	1.5%
2805	1	Zumbrota-Mazeppa	1,414	962,628,825	4,471,200	1,270	1,795,808	0.9954	0.9954	1,787,505	8,303	0.5%
2835	1	Janesville-Waldorf-Pemberton	653	530,246,003	10,852,800	1,311	855,703	0.9799	0.9799	838,540	17,163	2.0%
2853	1	Lac qui Parle Valley	901	455,033,785	6,440,800	566	402,979	0.9860	0.9860	397,355	5,624	1.4%
2856	1	Stephen-Argyle	322	317,652,300	339,200	1,771	519,146	0.9989	0.9989	518,592	554	0.1%
2859	1	Glencoe-Silver Lake	1,468	1,391,242,005	5,435,700	564	828,770	0.9961	0.9961	825,545	3,225	0.4%
2860	1	Blue Earth Area	1,162	661,290,715	7,181,400	802	898,009	0.9893	0.9893	888,362	9,647	1.1%
2884	1	Red Rock Central	408	268,971,300	407,200	700	269,728	0.9985	0.9985	269,320	408	0.2%
2886	1	Glenville-Emmons	293	239,479,500	1,366,700	2,184	571,069	0.9943	0.9943	567,828	3,241	0.6%
2888	1	Clinton-Graceville-Beardsley	349	194,324,700	47,653,800	873	294,997	0.8031	0.8031	236,902	58,095	19.7%

A	B	C	D	E	F	G	H	I	J	K	L	M
							CURRENT LAW	PROPOSED	PROPOSED	PROPOSED	PROPOSED	PROPOSED
DIST	TYPE	NAME	FY26 Adjusted Pupil Units	AY23 referendum market value	AY23 class 4c(12) seasonal market value	FY26 Referendum Allowance	FY26 Referendum Levy	Seasonal Tax Base Adjustment Factor (unlimited)	Seasonal Tax Base Adjustment Factor (limited)	FY26 Referendum Levy	FY26 Seasonal Tax Base Replacement Aid	Percent Potential Referendum Levy Reduction
2889	1	Lake Park Audubon	769	978,258,000	813,430,300	195	149,671	0.5460	0.5460	81,720	67,951	45.4%
2890	1	Renville County West	569	317,398,000	108,500	1,558	811,000	0.9997	0.9997	810,723	277	0.0%
2895	1	Jackson County Central	1,202	794,030,330	13,413,100	460	553,104	0.9834	0.9834	543,916	9,188	1.7%
2897	1	Redwood Area	1,156	666,539,100	867,200	460	489,295	0.9987	0.9987	488,659	636	0.1%
2898	1	Westbrook-Walnut Grove	497	202,181,300	526,800	1,450	649,487	0.9974	0.9974	647,799	1,688	0.3%
2899	1	Plainview-Elgin-Millville	1,564	919,254,115	8,755,400	-	-	0.9906	0.9906	-	-	0.9%
2902	1	Russell Tyler Ruthton	732	303,361,400	2,124,900	-	-	0.9930	0.9930	-	-	0.7%
2903	1	Ortonville	527	305,712,085	50,625,000	578	291,927	0.8579	0.8579	250,453	41,474	14.2%
2904	1	Tracy Area	612	472,252,500	119,929,500	654	400,339	0.7975	0.7975	319,262	81,077	20.3%
2905	1	Tri-City United	2,015	1,602,274,925	31,961,800	-	-	0.9804	0.9804	-	-	2.0%
2906	1	Red Lake County Central	375	422,207,200	1,248,600	785	294,363	0.9971	0.9971	293,495	868	0.3%
2907	1	Round Lake-Brewster	578	174,111,600	1,888,500	765	442,031	0.9893	0.9893	437,288	4,743	1.1%
2908	1	Brandon-Evansville	598	428,859,100	155,030,900	484	289,348	0.7345	0.7345	212,522	76,826	26.6%
2909	1	Rock Ridge	2,254	1,297,832,044	80,194,800	190	398,637	0.9418	0.9418	375,438	23,199	5.8%
2910	1	Ada-Borup-West	739	261,448,700	160,700	286	144,831	0.9994	0.9994	144,742	89	0.1%
3000	1	State Referendum Growth	-	-	-	-	33,250,000	1.0000	1.0000	33,250,000	-	0.0%
3999	1	State District Adjustment	8,106	-	-	-	8,426,530	1.0000	1.0000	8,426,530	-	0.0%