

FY 27 Local Optional Revenue (LOR) Proposal, up to \$100 per pupil For Districts with Low or No Referendum  
February 2026 Forecast Data

Dist Num		Adjusted Pupil Units	Referendum Market Value Tax Base Assmnt Year 2024	RMV tax base /pupil	BaselineLocal Optional Revenue	Local Opt /Pupil	Referendum Revenue	Referendum /Pupil	HF 3371 \$100 LOR for no Referendum	Proposed New LOR /pupil	Proposed LOR Levy	Proposed LOR Aid
	<b>Total</b>	<b>926,677</b>	<b>857,882,158,509</b>	<b>925,762</b>	<b>611,942,148</b>	<b>660</b>	<b>1,098,174,026</b>	<b>1,185</b>	<b>13,231,268</b>	<b>14</b>	<b>10,926,580</b>	<b>2,304,688</b>
Rgn 1	Mpls & St. Paul	65,956	97,754,347,177	961,214	47,751,999	724	155,996,586	2,365	0	0	0	0
Rgn 2	Inner Ring Suburbs	93,028	117,847,898,850	1,222,457	67,352,200	724	183,680,774	1,974	0	0	0	0
Rgn 3	Outer Ring Suburbs	294,118	326,604,939,164	1,066,035	212,850,204	724	519,544,749	1,766	889,662	3	864,747	24,915
Rgn 4	Greater MN > 2,000	202,445	177,331,622,562	814,996	146,569,927	724	140,203,844	693	5,282,524	26	4,510,267	772,257
Rgn 5	Greater MN 1K to 2K	96,668	73,862,104,657	761,043	69,987,458	724	38,881,117	402	3,841,280	40	3,105,681	735,599
Rgn 6	Greater MN < 1,000	90,318	62,874,476,614	728,317	65,390,051	724	57,981,420	642	3,081,114	34	2,328,147	752,967
Rgn 7	Charters	81,327	0	0	0	0	0	0	0	0	0	0
Rgn 8	Est Difference (Fudge	1,451	0	0	1,050,688	724	1,885,535	1,299	0	0	0	0
1	Aitkin	985	1,540,370,676	1,570,909	713,401	724	0	0	98,536	100	98,536	0
1.2	Minneapolis	31,990	63,320,315,919	1,210,936	23,160,905	724	78,496,068	2,454	0	0	0	0
2	Hill City	282	238,020,170	914,056	203,878	724	0	0	28,160	100	28,160	0
4	McGregor	434	646,456,239	1,582,319	314,035	724	0	0	43,375	100	43,375	0
6	South St. Paul	2,729	2,398,943,050	873,359	1,975,941	724	5,752,171	2,108	0	0	0	0
11	Anoka-Hennepin	41,025	36,152,666,459	781,548	29,702,035	724	48,977,999	1,194	0	0	0	0
12	Centennial	7,188	5,483,478,408	892,029	5,203,967	724	7,188,159	1,000	0	0	0	0
13	Columbia Heights	3,773	3,254,563,452	818,050	2,731,971	724	3,298,137	874	0	0	0	0
14	Fridley	2,714	2,182,709,522	781,549	1,964,791	724	2,904,146	1,070	0	0	0	0
15	St. Francis	4,460	5,026,746,996	947,989	3,228,910	724	0	0	445,982	100	445,982	0
16	Spring Lake Park	6,497	5,787,858,903	913,459	4,703,828	724	4,833,638	744	0	0	0	0
22	Detroit Lakes	2,861	2,847,794,300	1,016,997	2,071,219	724	0	0	286,080	100	286,080	0
23	Frazee-Vergas	886	870,483,200	790,773	641,174	724	0	0	88,560	100	79,581	8,979
25	Pine Point	52	0	0	37,503	724	0	0	5,180	100	0	5,180
31	Bemidji	4,872	4,511,396,071	769,758	3,527,618	724	877,032	180	0	0	0	0
32	Blackduck	667	360,498,235	497,981	482,966	724	0	0	66,708	100	37,749	28,959
36	Kelliher	322	84,181,800	532,123	232,983	724	0	0	32,180	100	19,459	12,721
38	Red Lake	1,634	1,137,000	537	1,182,726	724	2,458,486	1,505	0	0	0	0
47	Sauk Rapids-Rice	4,708	2,877,780,750	656,608	3,408,592	724	0	0	470,800	100	351,285	119,515
51	Foley	1,981	1,040,557,100	598,434	1,434,534	724	0	0	198,140	100	134,743	63,397
75	St. Clair	882	363,564,500	1,054,421	638,568	724	494,176	560	0	0	0	0
77	Mankato	8,608	8,653,097,562	948,576	6,231,902	724	5,563,264	646	0	0	0	0
81	Comfrey	102	70,954,200	466,191	73,703	724	225,693	2,217	0	0	0	0
84	Sleepy Eye	603	449,999,011	753,010	436,282	724	0	0	60,260	100	51,564	8,696
85	Springfield	675	239,212,601	451,685	488,410	724	0	0	67,460	100	34,626	32,834
88	New Ulm	2,289	1,998,808,011	837,513	1,656,946	724	1,934,004	845	0	0	0	0
91	Barnum	664	393,209,330	642,079	480,591	724	0	0	66,380	100	48,433	17,947
93	Carlton	0	0	0	0	0	0	0	0	0	0	0

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	<b>Total</b>	<b>926,677</b>	<b>857,882,158,509</b>	<b>925,762</b>	<b>611,942,148</b>	<b>660</b>	<b>1,098,174,026</b>	<b>1,185</b>	<b>13,231,268</b>	<b>14</b>	<b>10,926,580</b>	<b>2,304,688</b>
94	Cloquet	2,653	1,420,453,159	539,737	1,920,844	724	0	0	265,310	100	162,725	102,585
95	Cromwell-Wright	292	181,512,850	721,434	211,553	724	0	0	29,220	100	23,955	5,265
97	Moose Lake	620	519,581,872	823,426	448,735	724	0	0	61,980	100	57,995	3,985
99	Esko	1,362	843,924,550	838,391	986,378	724	0	0	136,240	100	129,798	6,442
100	Wrenshall	0	0	0	0	0	0	0	0	0	0	0
108	Central	1,046	1,169,060,300	791,510	757,449	724	854,452	817	0	0	0	0
110	Waconia	4,123	4,035,224,300	973,103	2,985,240	724	7,810,733	1,894	0	0	0	0
111	Watertown-Mayer	1,592	1,681,029,101	882,523	1,152,608	724	1,000,126	628	0	0	0	0
112	Eastern Carver County	9,917	12,750,804,900	1,111,181	7,180,053	724	23,185,124	2,338	0	0	0	0
113	Walker-Hackensack-Ak	690	1,501,022,550	1,626,948	499,705	724	0	0	69,020	100	69,020	0
115	Cass Lake-Bena	1,129	557,111,101	498,935	817,686	724	0	0	112,940	100	64,034	48,906
116	Pillager	1,460	1,057,609,945	1,044,037	1,057,185	724	0	0	146,020	100	146,020	0
118	Northland	346	1,034,906,485	2,176,002	250,214	724	0	0	34,560	100	34,560	0
129	Montevideo	1,637	596,199,325	462,888	1,185,333	724	256,647	157	0	0	0	0
138	North Branch Area	2,936	3,000,339,700	804,122	2,125,809	724	0	0	293,620	100	268,303	25,317
139	Rush City	867	842,553,500	915,421	627,998	724	780,660	900	0	0	0	0
146	Barnesville	967	535,104,800	581,762	700,398	724	243,949	252	0	0	0	0
150	Hawley	1,178	574,861,700	534,954	852,872	724	0	0	117,800	100	71,611	46,189
152	Moorhead Area	7,600	4,483,708,944	526,430	5,502,110	724	6,069,497	799	0	0	0	0
160	Minnesota State Acade	0	0	0	0	0	0	0	0	0	0	0
160	Minnesota State Acade	0	0	0	0	0	0	0	0	0	0	0
162	Bagley	963	763,645,100	765,943	697,212	724	0	0	96,300	100	83,819	12,481
166	Cook County	490	1,594,239,842	2,413,321	354,615	724	391,840	800	0	0	0	0
173	Mountain Lake	501	239,369,000	502,454	363,014	724	1,050,260	2,095	0	0	0	0
177	Windom	1,302	623,617,800	539,294	942,909	724	798,347	613	0	0	0	0
181	Brainerd	5,968	7,146,227,927	1,128,518	4,321,122	724	0	0	596,840	100	596,840	0
182	Crosby-Ironton	1,036	1,938,005,006	1,550,900	750,209	724	1,576,060	1,521	0	0	0	0
186	Pequot Lakes	1,849	2,874,462,358	1,760,234	1,338,676	724	0	0	184,900	100	184,900	0
191	Burnsville-Eagan-Savag	7,903	11,291,782,826	947,583	5,721,917	724	18,550,419	2,347	0	0	0	0
192	Farmington	6,768	5,222,373,875	671,792	4,900,177	724	13,291,797	1,964	0	0	0	0
194	Lakeville Area	13,328	12,590,369,195	1,021,448	9,649,182	724	25,043,893	1,879	0	0	0	0
195	Randolph	918	526,193,900	1,052,388	573,875	625	0	0	91,820	100	91,820	0
196	Rosemount-Apple Valle	31,556	26,857,551,027	896,469	22,846,305	724	63,087,673	1,999	0	0	0	0
197	West St. Paul-Mendota	5,662	9,491,487,805	1,644,402	4,099,143	724	12,932,457	2,284	0	0	0	0
199	Inver Grove Heights	3,571	4,392,533,876	1,194,584	2,585,274	724	5,018,236	1,405	0	0	0	0
200	Hastings	4,229	4,847,413,650	1,071,718	3,061,832	724	7,466,642	1,766	0	0	0	0
203	Hayfield	687	532,053,800	696,223	497,243	724	432,718	630	0	0	0	0

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204	Kasson-Mantorville	2,264	1,352,685,875	684,004	1,639,136	724	0	0	226,400	100	175,976	50,424
206	Alexandria	4,183	5,531,916,600	1,264,554	3,028,637	724	2,489,004	595	0	0	0	0
213	Osakis	935	435,486,000	712,044	677,230	724	0	0	93,540	100	75,687	17,853
227	Chatfield	933	649,200,179	680,932	675,637	724	444,203	476	0	0	0	0
229	Lanesboro	443	223,828,400	955,715	320,587	724	0	0	44,280	100	44,280	0
238	Mabel-Canton	282	184,138,100	638,925	203,878	724	341,496	1,213	0	0	0	0
239	Rushford-Peterson	702	421,436,400	646,970	508,393	724	394,847	562	0	0	0	0
241	Albert Lea	3,439	1,965,734,085	528,111	2,490,126	724	2,239,187	651	0	0	0	0
242	Alden-Conger	569	135,711,870	694,534	411,666	724	834,659	1,468	0	0	0	0
252	Cannon Falls	1,143	1,214,916,801	988,702	827,532	724	1,657,350	1,450	0	0	0	0
253	Goodhue	849	343,953,301	450,909	614,676	724	679,200	800	0	0	0	0
255	Pine Island	1,697	975,949,310	672,049	1,228,338	724	0	0	169,660	100	129,568	40,092
256	Red Wing	2,422	3,457,475,522	1,208,527	1,753,275	724	3,995,723	1,650	0	0	0	0
261	Ashby	356	179,146,600	680,131	257,889	724	214,828	603	0	0	0	0
264	Herman-Norcross	78	84,986,700	612,959	56,653	724	229,833	2,937	0	0	0	0
270	Hopkins	7,288	15,913,549,000	2,095,984	5,276,222	724	17,295,104	2,373	0	0	0	0
271	Bloomington	10,984	17,380,198,500	1,430,102	7,952,503	724	25,234,649	2,297	0	0	0	0
272	Eden Prairie	10,649	13,752,557,100	1,331,598	7,709,919	724	23,973,483	2,251	0	0	0	0
273	Edina	9,580	14,085,552,600	1,960,411	6,936,065	724	22,417,434	2,340	0	0	0	0
276	Minnnetonka	12,611	13,270,253,700	1,690,134	9,130,074	724	29,599,644	2,347	0	0	0	0
277	Westonka	2,648	6,751,728,900	2,292,140	1,917,297	724	5,864,916	2,215	0	0	0	0
278	Orono	3,295	5,710,075,700	2,517,448	2,385,290	724	7,658,909	2,325	0	0	0	0
279	Osseo	23,202	26,127,918,300	923,607	16,797,958	724	53,508,226	2,306	0	0	0	0
280	Richfield	4,199	6,759,297,050	1,295,579	3,040,221	724	9,776,577	2,328	0	0	0	0
281	Robbinsdale	10,801	14,304,739,750	1,101,568	7,819,924	724	24,717,483	2,288	0	0	0	0
282	St. Anthony-New Bright	2,042	1,642,846,361	1,110,632	1,478,408	724	3,716,154	1,820	0	0	0	0
283	St. Louis Park	4,823	9,379,789,400	1,958,914	3,491,751	724	11,452,990	2,375	0	0	0	0
284	Wayzata	14,791	21,292,872,300	1,486,393	10,708,829	724	34,077,676	2,304	0	0	0	0
286	Brooklyn Center	2,418	1,058,665,900	578,886	1,750,487	724	663,082	274	0	0	0	0
294	Houston	2,299	291,324,940	655,311	1,664,157	724	0	0	229,856	100	171,167	58,689
297	Spring Grove	356	201,622,900	560,687	257,744	724	326,630	918	0	0	0	0
299	Caledonia	751	573,970,550	730,986	543,434	724	345,276	460	0	0	0	0
300	La Crescent-Hokah	1,051	1,099,112,150	1,048,771	760,779	724	1,166,462	1,110	0	0	0	0
306	Laporte	353	253,692,701	907,601	255,224	724	0	0	35,252	100	35,252	0
308	Nevis	661	475,034,904	1,252,894	478,854	724	0	0	66,140	100	66,140	0
309	Park Rapids	1,617	2,169,536,164	1,152,611	1,171,056	724	0	0	161,748	100	161,748	0
314	Braham	823	673,273,750	667,533	596,142	724	378,764	460	0	0	0	0

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316	Greenway	1,000	856,496,722	622,635	723,710	724	0	0	99,960	100	70,726	29,234
317	Deer River	829	640,685,045	695,037	600,486	724	0	0	82,940	100	65,507	17,433
318	Grand Rapids	4,073	4,192,448,865	1,074,656	2,948,852	724	0	0	407,300	100	407,300	0
319	Nashwauk-Keewatin	590	335,313,275	635,786	427,305	724	418,145	708	0	0	0	0
323	Franconia	19	47,557,100	1,735,661	13,756	724	41,624	2,191	0	0	0	0
330	Heron Lake-Okabena	237	157,635,800	763,369	171,371	724	308,420	1,303	0	0	0	0
332	Mora	1,624	1,130,311,000	677,807	1,176,066	724	0	0	162,440	100	125,117	37,323
333	Ogilvie	462	321,793,900	579,464	334,568	724	360,931	781	0	0	0	0
345	New London-Spicer	1,627	1,562,426,100	1,139,293	1,177,948	724	1,659,540	1,020	0	0	0	0
347	Willmar	4,187	2,451,807,100	501,710	3,031,156	724	3,140,010	750	0	0	0	0
356	Lancaster	204	51,358,400	358,148	147,406	724	694,290	3,410	0	0	0	0
361	International Falls	943	800,747,600	711,017	682,587	724	736,473	781	0	0	0	0
362	Littlefork-Big Falls	387	99,509,860	494,705	280,441	724	0	0	38,735	100	21,775	16,960
363	South Koochiching	207	80,040,360	458,421	149,578	724	0	0	20,660	100	10,762	9,898
378	Dawson-Boyd	640	218,294,645	476,210	463,505	724	294,492	460	0	0	0	0
381	Lake Superior	1,408	2,362,690,600	1,504,707	1,019,247	724	0	0	140,780	100	140,780	0
390	Lake of the Woods	426	384,459,800	857,404	308,714	724	10,336	24	32,304	76	31,475	829
391	Cleveland	690	497,054,251	1,238,919	499,415	724	870,804	1,262	0	0	0	0
402	Hendricks	169	116,269,100	898,525	122,501	724	554,863	3,279	0	0	0	0
403	Ivanhoe	130	113,304,700	550,023	94,410	724	298,609	2,290	0	0	0	0
404	Lake Benton	175	134,330,300	625,374	126,990	724	434,984	2,480	0	0	0	0
413	Marshall	2,793	1,487,351,300	526,571	2,021,987	724	0	0	279,280	100	167,114	112,166
414	Minneota	536	220,462,500	449,740	388,064	724	0	0	53,600	100	27,393	26,207
415	Lynd	200	117,830,800	731,868	144,655	724	149,458	748	0	0	0	0
423	Hutchinson	2,710	2,152,622,100	773,323	1,962,330	724	842,609	311	0	0	0	0
424	Lester Prairie	436	371,383,500	852,188	315,519	724	302,389	694	0	0	0	0
432	Mahnomen	633	165,989,600	193,416	458,437	724	0	0	63,320	100	13,917	49,403
435	Waubun-Ogema-White	772	252,471,300	350,752	559,218	724	0	0	77,240	100	30,786	46,454
441	Marshall County Central	497	318,201,400	1,081,582	359,683	724	351,098	707	0	0	0	0
447	Grygla	138	59,773,610	543,396	99,622	724	307,301	2,233	0	0	0	0
458	Truman	244	188,621,700	612,011	176,511	724	588,484	2,414	0	0	0	0
463	Eden Valley-Watkins	881	572,478,900	730,949	637,989	724	428,413	486	0	0	0	0
465	Litchfield	1,720	1,341,959,200	681,128	1,244,990	724	1,371,501	798	0	0	0	0
466	Dassel-Cokato	2,082	1,296,591,800	660,246	1,507,078	724	1,739,926	836	0	0	0	0
473	Isle	446	511,128,700	1,539,544	322,614	724	232,171	521	0	0	0	0
477	Princeton	3,543	2,890,903,321	788,787	2,564,842	724	0	0	354,260	100	317,540	36,720
480	Onamia	691	626,106,100	825,562	500,284	724	0	0	69,100	100	64,825	4,275

FY 27 Local Optional Revenue (LOR) Proposal, up to \$100 per pupil For Districts with Low or No Referendum  
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Dist Num		Adjusted Pupil Units	Referendum Market Value Tax Base Assmnt Year 2024	RMV tax base /pupil	BaselineLocal Optional Revenue	Local Opt /Pupil	Referendum Revenue	Referendum /Pupil	HF 3371 \$100 LOR for no Referendum	Proposed New LOR /pupil	Proposed LOR Levy	Proposed LOR Aid
	<b>Total</b>	<b>926,677</b>	<b>857,882,158,509</b>	<b>925,762</b>	<b>611,942,148</b>	<b>660</b>	<b>1,098,174,026</b>	<b>1,185</b>	<b>13,231,268</b>	<b>14</b>	<b>10,926,580</b>	<b>2,304,688</b>
482	Little Falls	2,358	1,755,166,000	679,928	1,707,047	724	528,407	224	0	0	0	0
484	Pierz	1,288	528,453,900	557,558	932,657	724	0	0	128,820	100	81,619	47,201
485	Royalton	957	465,015,500	494,382	692,578	724	0	0	95,660	100	53,742	41,918
486	Swanville	408	211,249,100	519,806	295,392	724	187,680	460	0	0	0	0
487	Upsala	371	203,182,400	640,146	268,604	724	76,626	207	0	0	0	0
492	Austin	5,387	2,316,960,405	428,798	3,899,956	724	2,761,751	513	0	0	0	0
495	Grand Meadow	472	209,184,975	551,067	341,728	724	400,410	848	0	0	0	0
497	Lyle	316	104,762,800	441,404	228,451	724	342,266	1,085	0	0	0	0
499	LeRoy-Ostrander	300	179,993,300	511,345	217,345	724	744,612	2,480	0	0	0	0
500	Southland	564	352,662,000	696,410	408,191	724	1,017,556	1,805	0	0	0	0
505	Fulda	345	210,477,200	565,191	249,925	724	793,960	2,300	0	0	0	0
507	Nicollet	303	291,927,700	909,432	219,372	724	691,176	2,281	0	0	0	0
508	St. Peter	2,246	1,412,969,950	689,523	1,625,814	724	920,696	410	0	0	0	0
511	Adrian	637	247,377,900	489,857	461,188	724	700,910	1,100	0	0	0	0
514	Ellsworth	150	67,443,600	474,287	108,890	724	341,531	2,271	0	0	0	0
518	Worthington	4,325	1,500,181,000	380,931	3,131,445	724	2,162,600	500	0	0	0	0
531	Byron	2,477	1,420,003,487	719,426	1,793,058	724	1,733,620	700	0	0	0	0
533	Dover-Eyota	1,179	533,399,468	587,315	853,741	724	0	0	117,920	100	78,700	39,220
534	Stewartville	2,125	1,167,671,731	646,194	1,538,500	724	523,621	246	0	0	0	0
535	Rochester	18,137	21,344,757,467	1,046,671	13,131,333	724	39,306,022	2,167	0	0	0	0
542	Battle Lake	430	884,740,213	1,970,468	311,030	724	171,840	400	0	0	0	0
544	Fergus Falls	3,358	2,175,503,111	878,991	2,430,902	724	0	0	335,760	100	335,375	385
545	Henning	394	390,903,903	847,948	285,401	724	210,759	535	0	0	0	0
547	Parkers Prairie	564	348,020,000	585,892	408,046	724	654,199	1,161	0	0	0	0
548	Pelican Rapids	972	1,134,521,801	1,030,260	703,438	724	306,054	315	0	0	0	0
549	Perham-Dent	1,815	2,118,270,603	1,198,795	1,314,060	724	0	0	181,500	100	181,500	0
550	Underwood	583	337,839,300	1,210,026	421,802	724	0	0	58,260	100	58,260	0
553	New York Mills	884	370,147,401	500,470	639,726	724	0	0	88,360	100	50,252	38,108
561	Goodridge	294	52,588,500	359,702	212,711	724	478,139	1,627	0	0	0	0
564	Thief River Falls	1,783	1,345,946,523	710,562	1,290,892	724	1,604,700	900	0	0	0	0
577	Willow River	454	392,014,956	841,595	328,551	724	0	0	45,380	100	43,400	1,980
578	Pine City	1,726	1,383,596,168	698,758	1,249,972	724	266,655	154	0	0	0	0
581	Edgerton	418	223,437,800	1,067,038	302,922	724	213,729	511	0	0	0	0
592	Climax-Shelly	176	45,708,500	328,838	127,279	724	157,817	898	0	0	0	0
593	Crookston	1,099	656,254,700	542,270	795,531	724	574,782	523	0	0	0	0
595	East Grand Forks	2,201	1,069,053,800	506,613	1,593,669	724	0	0	220,120	100	126,722	93,398
599	Fertile-Beltrami	490	297,884,700	705,554	354,615	724	240,854	492	0	0	0	0

FY 27 Local Optional Revenue (LOR) Proposal, up to \$100 per pupil For Districts with Low or No Referendum  
February 2026 Forecast Data

Dist Num		Adjusted Pupil Units	Referendum Market Value Tax Base Assmnt Year 2024	RMV tax base /pupil	BaselineLocal Optional Revenue	Local Opt /Pupil	Referendum Revenue	Referendum /Pupil	HF 3371 \$100 LOR for no Referendum	Proposed New LOR /pupil	Proposed LOR Levy	Proposed LOR Aid
	<b>Total</b>	<b>926,677</b>	<b>857,882,158,509</b>	<b>925,762</b>	<b>611,942,148</b>	<b>660</b>	<b>1,098,174,026</b>	<b>1,185</b>	<b>13,231,268</b>	<b>14</b>	<b>10,926,580</b>	<b>2,304,688</b>
600	Fisher	233	84,512,800	862,376	168,547	724	329,389	1,415	0	0	0	0
601	Fosston	596	325,991,800	654,668	431,497	724	259,852	436	0	0	0	0
621	Mounds View	12,355	14,282,444,035	1,109,979	8,944,796	724	27,360,449	2,215	0	0	0	0
622	North St. Paul-Maplewood	11,442	12,410,717,675	932,279	8,283,892	724	11,975,487	1,047	0	0	0	0
623	Roseville	7,874	8,860,909,807	1,315,300	5,701,066	724	16,563,328	2,103	0	0	0	0
624	White Bear Lake	9,047	12,081,847,456	1,322,676	6,549,738	724	15,109,772	1,670	0	0	0	0
625	Saint Paul	33,966	34,434,031,258	696,927	24,591,094	724	77,500,518	2,282	0	0	0	0
630	Red Lake Falls	446	159,913,200	374,329	322,614	724	757,520	1,700	0	0	0	0
635	Milroy	0	0	0	0	0	0	0	0	0	0	0
640	Wabasso	419	213,524,300	537,574	303,501	724	137,963	329	0	0	0	0
656	Faribault	3,286	3,549,046,800	773,702	2,379,136	724	3,414,258	1,039	0	0	0	0
659	Northfield	4,094	3,829,825,900	947,133	2,963,911	724	9,257,046	2,261	0	0	0	0
671	Hills-Beaver Creek	377	209,075,600	569,378	272,803	724	366,706	973	0	0	0	0
676	Badger	225	74,995,000	436,525	163,045	724	583,980	2,593	0	0	0	0
682	Roseau	1,195	593,754,500	479,298	865,470	724	1,466,565	1,227	0	0	0	0
690	Warroad	1,076	574,756,100	510,259	779,169	724	537,013	499	0	0	0	0
695	Chisholm	722	325,378,810	389,489	522,438	724	181,396	251	0	0	0	0
696	Ely	485	602,433,400	1,237,131	351,401	724	164,610	339	0	0	0	0
698	Floodwood	189	375,634,708	2,271,068	136,981	724	384,806	2,034	0	0	0	0
700	Hermantown	2,270	2,019,717,084	982,162	1,643,335	724	0	0	226,980	100	226,980	0
701	Hibbing	2,363	1,321,535,134	526,928	1,710,812	724	0	0	236,300	100	141,492	94,808
704	Proctor	1,940	1,685,822,578	954,491	1,404,270	724	0	0	193,960	100	193,960	0
707	Nett Lake	78	216,500	3,032	56,762	724	144,187	1,839	0	0	0	0
709	Duluth	8,866	11,549,679,230	1,051,543	6,418,984	724	5,734,351	647	0	0	0	0
712	Mountain Iron-Buhl	636	431,912,405	674,231	460,609	724	0	0	63,620	100	48,744	14,876
716	Belle Plaine	1,581	1,345,051,251	741,320	1,144,644	724	0	0	158,100	100	133,185	24,915
717	Jordan	1,938	1,703,619,900	934,166	1,402,822	724	0	0	193,760	100	193,760	0
719	Prior Lake-Savage	9,282	9,186,596,613	1,092,368	6,719,878	724	5,791,440	624	0	0	0	0
720	Shakopee	8,081	9,109,551,513	1,028,398	5,850,354	724	18,966,813	2,347	0	0	0	0
721	New Prague	4,085	3,295,509,403	893,925	2,957,221	724	3,090,787	757	0	0	0	0
726	Becker	3,090	2,411,377,534	905,512	2,237,160	724	3,393,871	1,098	0	0	0	0
727	Big Lake	3,321	2,708,621,701	684,272	2,404,114	724	2,416,135	728	0	0	0	0
728	Elk River	15,640	13,869,551,185	808,004	11,323,505	724	24,292,046	1,553	0	0	0	0
738	Holdingsford	1,132	613,362,700	719,909	819,858	724	226,480	200	0	0	0	0
739	Kimball	811	693,846,250	839,398	587,019	724	590,222	728	0	0	0	0
740	Melrose	1,442	970,989,303	751,191	1,044,153	724	288,440	200	0	0	0	0
741	Paynesville	972	784,008,501	799,845	703,728	724	447,120	460	0	0	0	0

**FY 27 Local Optional Revenue (LOR) Proposal, up to \$100 per pupil For Districts with Low or No Referendum  
February 2026 Forecast Data**

Dist Num		Adjusted Pupil Units	Referendum Market Value Tax Base Assmnt Year 2024	RMV tax base /pupil	BaselineLocal Optional Revenue	Local Opt /Pupil	Referendum Revenue	Referendum /Pupil	HF 3371 \$100 LOR for no Referendum	Proposed New LOR /pupil	Proposed LOR Levy	Proposed LOR Aid
	<b>Total</b>	<b>926,677</b>	<b>857,882,158,509</b>	<b>925,762</b>	<b>611,942,148</b>	<b>660</b>	<b>1,098,174,026</b>	<b>1,185</b>	<b>13,231,268</b>	<b>14</b>	<b>10,926,580</b>	<b>2,304,688</b>
742	St. Cloud	10,378	10,185,149,623	684,682	7,513,484	724	0	0	1,037,774	100	807,438	230,336
743	Sauk Centre	1,257	1,001,423,901	835,495	909,778	724	1,546,900	1,231	0	0	0	0
745	Albany	1,829	1,234,573,400	722,226	1,323,906	724	0	0	182,860	100	150,075	32,785
748	Sartell-St. Stephen	4,227	2,601,522,506	615,483	3,060,203	724	1,944,328	460	0	0	0	0
750	ROCORI	2,658	1,947,953,201	1,056,718	1,924,537	724	0	0	265,820	100	265,820	0
756	Blooming Prairie	948	434,390,200	530,391	686,642	724	434,733	458	0	0	0	0
761	Owatonna	5,281	3,622,406,900	675,192	3,823,516	724	3,036,633	575	0	0	0	0
763	Medford	886	378,459,800	770,166	641,319	724	0	0	88,580	100	77,524	11,056
768	Hancock	490	105,234,100	370,543	355,050	724	384,469	784	0	0	0	0
771	Chokio-Alberta	145	90,925,500	735,643	104,690	724	751,920	5,200	0	0	0	0
775	Kerkhoven-Murdock-Su	812	240,247,800	502,821	587,598	724	0	0	81,160	100	46,374	34,786
777	Benson	746	484,501,200	685,680	539,959	724	488,954	656	0	0	0	0
786	Bertha-Hewitt	512	239,259,200	392,537	370,949	724	235,686	460	0	0	0	0
787	Browerville	587	320,437,700	516,668	424,988	724	0	0	58,700	100	34,464	24,236
801	Browns Valley	179	30,574,300	347,435	129,451	724	131,497	735	0	0	0	0
803	Wheaton Area	369	139,101,800	394,056	267,446	724	895,016	2,423	0	0	0	0
811	Wabasha-Kellogg	794	758,384,700	1,446,195	574,711	724	664,704	837	0	0	0	0
813	Lake City	1,244	1,279,291,450	1,028,039	900,946	724	1,290,928	1,037	0	0	0	0
815	Prinsburg	0	74,201,400	2,603,558	0	0	0	0	0	0	0	0
818	Verndale	520	147,661,600	501,227	376,770	724	0	0	52,040	100	29,641	22,399
820	Sebeka	449	247,092,200	523,279	325,366	724	59,622	133	0	0	0	0
821	Menahga	1,186	461,781,400	448,854	858,519	724	0	0	118,580	100	60,483	58,097
829	Waseca	1,911	1,167,821,560	646,420	1,383,274	724	0	0	191,060	100	140,346	50,714
831	Forest Lake	5,977	8,650,977,855	1,132,704	4,327,630	724	5,897,711	987	0	0	0	0
832	Mahtomedi	3,489	3,323,097,800	1,349,427	2,526,326	724	7,484,763	2,145	0	0	0	0
833	South Washington Cou	20,397	18,286,837,000	802,774	14,767,109	724	43,120,367	2,114	0	0	0	0
834	Stillwater Area	9,176	15,513,015,700	1,415,473	6,643,569	724	17,455,426	1,902	0	0	0	0
836	Butterfield-Odin	217	86,477,600	391,656	157,253	724	389,726	1,794	0	0	0	0
837	Madelia	666	301,834,300	479,864	481,894	724	496,584	746	0	0	0	0
840	St. James	1,201	509,442,413	400,379	869,669	724	604,816	504	0	0	0	0
846	Breckenridge	535	423,153,200	638,625	387,195	724	368,178	688	0	0	0	0
850	Rothsay	338	106,156,800	580,092	245,002	724	88,021	260	0	0	0	0
852	Campbell-Tintah	128	71,618,800	560,047	92,875	724	298,772	2,329	0	0	0	0
857	Lewiston-Altura	610	397,028,000	735,509	441,785	724	476,182	780	0	0	0	0
858	St. Charles	974	673,751,911	679,871	705,466	724	0	0	97,440	100	75,280	22,160
861	Winona Area	2,446	3,821,693,409	1,205,582	1,771,049	724	3,003,126	1,228	0	0	0	0
876	Annandale	2,020	1,968,410,517	1,039,287	1,462,335	724	1,674,475	829	0	0	0	0

FY 27 Local Optional Revenue (LOR) Proposal, up to \$100 per pupil For Districts with Low or No Referendum  
February 2026 Forecast Data

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	<b>Total</b>	<b>926,677</b>	<b>857,882,158,509</b>	<b>925,762</b>	<b>611,942,148</b>	<b>660</b>	<b>1,098,174,026</b>	<b>1,185</b>	<b>13,231,268</b>	<b>14</b>	<b>10,926,580</b>	<b>2,304,688</b>
877	Buffalo-Hanover-Monti	5,438	5,290,303,304	864,513	3,936,822	724	4,078,200	750	0	0	0	0
879	Delano	2,596	2,446,264,302	994,740	1,879,214	724	1,701,961	656	0	0	0	0
881	Maple Lake	792	812,987,503	1,040,424	573,698	724	620,917	784	0	0	0	0
882	Monticello	4,281	4,075,733,708	899,244	3,099,589	724	6,635,860	1,550	0	0	0	0
883	Rockford	1,628	1,889,334,001	1,100,369	1,178,962	724	2,601,292	1,597	0	0	0	0
885	St. Michael-Albertville	7,323	3,951,038,402	665,494	5,302,142	724	2,013,935	275	0	0	0	0
891	Canby	609	274,767,100	482,725	441,206	724	411,954	676	0	0	0	0
911	Cambridge-Isanti	5,314	4,101,779,700	730,894	3,847,046	724	3,645,130	686	0	0	0	0
912	Milaca	1,591	1,207,281,600	620,455	1,151,884	724	509,502	320	0	0	0	0
914	Ulen-Hitterdal	326	177,700,900	765,952	236,024	724	476,863	1,463	0	0	0	0
2071	Lake Crystal-Wellcome	1,029	774,808,912	646,320	744,706	724	47,100	46	55,760	54	40,954	14,807
2125	Triton	986	804,019,125	627,552	713,719	724	739,350	750	0	0	0	0
2134	United South Central	778	459,268,670	479,204	563,562	724	1,094,158	1,406	0	0	0	0
2135	Maple River	1,038	563,844,500	544,251	751,222	724	277,890	268	0	0	0	0
2137	Kingsland	580	518,746,620	759,734	419,775	724	488,192	842	0	0	0	0
2142	St. Louis County	1,943	2,254,336,809	1,004,159	1,407,022	724	0	0	194,340	100	194,340	0
2143	Waterville-Elysian-Mor	740	942,994,775	1,066,254	536,050	724	834,231	1,127	0	0	0	0
2144	Chisago Lakes Area	3,494	3,674,520,800	1,006,497	2,529,946	724	786,240	225	0	0	0	0
2149	Minnewaska	1,331	1,414,836,400	901,744	963,499	724	377,854	284	0	0	0	0
2155	Wadena-Deer Creek	1,171	692,961,101	498,426	848,021	724	659,782	563	0	0	0	0
2159	Buffalo Lake-Hector-St	459	364,830,100	645,946	332,606	724	704,802	1,534	0	0	0	0
2164	Dilworth-Glyndon-Feltd	1,682	727,378,997	617,469	1,217,768	724	0	0	168,200	100	118,021	50,179
2165	Hinckley-Finlayson	882	775,028,706	733,512	638,713	724	0	0	88,220	100	73,535	14,685
2167	Lakeview	775	265,437,000	560,703	561,100	724	0	0	77,500	100	49,380	28,120
2168	NRHEG	809	601,179,085	777,521	585,716	724	0	0	80,900	100	71,479	9,421
2169	Murray County Central	766	458,847,800	618,894	554,294	724	1,003,464	1,311	0	0	0	0
2170	Staples-Motley	909	1,054,012,230	708,475	658,058	724	179,248	197	0	0	0	0
2171	Kittson Central	267	440,768,500	1,613,355	193,018	724	1,211,964	4,546	0	0	0	0
2172	Kenyon-Wanamingo	687	646,547,300	823,627	497,533	724	731,566	1,065	0	0	0	0
2174	Pine River-Backus	934	1,340,880,856	1,269,533	676,071	724	0	0	93,380	100	93,380	0
2176	Warren-Alvarado-Oslo	644	316,365,200	541,350	466,256	724	1,223,600	1,900	0	0	0	0
2180	MACCRAY	786	393,840,440	559,591	568,774	724	975,885	1,242	0	0	0	0
2184	Luverne	1,187	774,774,400	726,669	859,388	724	549,985	463	0	0	0	0
2190	Yellow Medicine East	662	553,159,550	578,256	479,143	724	918,883	1,388	0	0	0	0
2198	Fillmore Central	596	499,646,701	736,290	431,649	724	799,081	1,340	0	0	0	0
2215	Norman County East	190	138,684,700	364,768	137,705	724	297,461	1,564	0	0	0	0
2310	Sibley East	1,207	819,356,800	630,954	873,723	724	0	0	120,680	100	86,527	34,153

FY 27 Local Optional Revenue (LOR) Proposal, up to \$100 per pupil For Districts with Low or No Referendum  
February 2026 Forecast Data

Dist Num		Adjusted Pupil Units	Referendum Market Value Tax Base Assmnt Year 2024	RMV tax base /pupil	BaselineLocal Optional Revenue	Local Opt /Pupil	Referendum Revenue	Referendum /Pupil	HF 3371 \$100 LOR for no Referendum	Proposed New LOR /pupil	Proposed LOR Levy	Proposed LOR Aid
	<b>Total</b>	<b>926,677</b>	<b>857,882,158,509</b>	<b>925,762</b>	<b>611,942,148</b>	<b>660</b>	<b>1,098,174,026</b>	<b>1,185</b>	<b>13,231,268</b>	<b>14</b>	<b>10,926,580</b>	<b>2,304,688</b>
2311	Clearbrook-Gonvick	534	763,136,500	1,572,829	386,471	724	194,351	364	0	0	0	0
2342	West Central Area	766	481,681,200	570,848	554,584	724	1,219,909	1,593	0	0	0	0
2358	Tri-County	199	131,569,400	508,383	143,786	724	491,734	2,476	0	0	0	0
2364	Belgrade-Brooten-Elros	666	422,091,100	526,824	482,329	724	562,160	844	0	0	0	0
2365	GFW	549	546,168,200	742,480	397,766	724	576,244	1,049	0	0	0	0
2396	A.C.G.C.	935	649,299,100	800,813	676,650	724	471,646	505	0	0	0	0
2397	Le Sueur-Henderson	947	906,401,150	833,702	685,918	724	274,831	290	0	0	0	0
2448	Martin County West	641	554,624,011	918,556	464,374	724	439,314	685	0	0	0	0
2534	Bird Island-Olivia-Lake	662	436,361,200	640,201	478,926	724	420,053	635	0	0	0	0
2536	Granada Huntley East C	347	200,674,001	601,180	251,373	724	1,009,935	2,909	0	0	0	0
2580	East Central	759	541,173,000	657,242	549,226	724	0	0	75,860	100	56,657	19,203
2609	Win-E-Mac	513	343,803,600	631,238	371,448	724	772,179	1,505	0	0	0	0
2683	Greenbush Middle Rive	224	180,664,400	512,378	162,466	724	478,208	2,131	0	0	0	0
2687	Howard Lake-Waverly-	1,347	1,291,085,601	692,996	975,445	724	854,363	634	0	0	0	0
2689	Pipestone Area	1,196	663,924,700	465,390	865,614	724	567,025	474	0	0	0	0
2711	Mesabi East	895	670,057,823	748,710	647,980	724	0	0	89,500	100	76,147	13,353
2752	Fairmont Area	1,879	1,306,154,605	679,157	1,360,541	724	565,733	301	0	0	0	0
2753	Long Prairie-Grey Eagle	1,085	841,521,600	573,556	785,685	724	497,542	458	0	0	0	0
2754	Cedar Mountain	389	203,193,300	532,826	281,310	724	394,724	1,016	0	0	0	0
2769	Morris Area	1,108	621,143,100	526,839	802,482	724	333,263	301	0	0	0	0
2805	Zumbrota-Mazeppa	1,379	1,018,517,800	747,591	998,686	724	1,826,913	1,324	0	0	0	0
2835	Janesville-Waldorf-Perr	659	555,572,501	700,949	476,971	724	863,568	1,311	0	0	0	0
2853	Lac qui Parle Valley	900	458,647,285	421,473	651,455	724	509,287	566	0	0	0	0
2856	Stephen-Argyle	314	360,110,600	1,140,312	227,046	724	555,386	1,771	0	0	0	0
2859	Glencoe-Silver Lake	1,448	1,413,359,503	784,589	1,048,207	724	849,873	587	0	0	0	0
2860	Blue Earth Area	1,128	709,854,200	576,180	816,933	724	940,511	834	0	0	0	0
2884	Red Rock Central	407	281,952,700	565,716	294,378	724	284,620	700	0	0	0	0
2886	Glenville-Emmons	285	247,767,885	673,648	206,630	724	648,101	2,271	0	0	0	0
2888	Clinton-Graceville-Bear	377	204,760,800	488,923	272,658	724	544,228	1,445	0	0	0	0
2889	Lake Park Audubon	668	1,037,784,300	1,387,041	483,487	724	129,941	195	0	0	0	0
2890	Renville County West	540	331,848,900	517,382	391,105	724	841,588	1,558	0	0	0	0
2895	Jackson County Central	1,187	777,726,445	673,940	859,533	724	546,112	460	0	0	0	0
2897	Redwood Area	1,130	684,120,800	552,066	818,120	724	519,800	460	0	0	0	0
2898	Westbrook-Walnut Gro	518	217,247,200	394,421	375,177	724	751,390	1,450	0	0	0	0
2899	Plainview-Elgin-Millville	1,502	956,419,025	668,918	1,087,448	724	0	0	150,200	100	114,172	36,028
2902	Russell Tyler Ruthton	702	323,427,600	555,145	507,958	724	0	0	70,160	100	44,260	25,900
2903	Ortonville	567	315,906,085	536,525	410,218	724	340,374	601	0	0	0	0

FY 27 Local Optional Revenue (LOR) Proposal, up to \$100 per pupil For Districts with Low or No Referendum  
February 2026 Forecast Data

Dist Num		Adjusted Pupil Units	Referendum Market Value Tax Base Assmnt Year 2024	RMV tax base /pupil	BaselineLocal Optional Revenue	Local Opt /Pupil	Referendum Revenue	Refer-endum /Pupil	HF 3371 \$100 LOR for no Referendum	Proposed New LOR /pupil	Proposed LOR Levy	Proposed LOR Aid
	<b>Total</b>	<b>926,677</b>	<b>857,882,158,509</b>	<b>925,762</b>	<b>611,942,148</b>	<b>660</b>	<b>1,098,174,026</b>	<b>1,185</b>	<b>13,231,268</b>	<b>14</b>	<b>10,926,580</b>	<b>2,304,688</b>
2904	Tracy Area	0	0	0	0	0	0	0	0	0	0	0
2905	Tri-City United	2,082	1,665,209,000	655,336	1,507,368	724	0	0	208,200	100	155,047	53,153
2906	Red Lake County Centra	327	405,530,500	1,143,628	236,603	724	256,391	785	0	0	0	0
2907	Round Lake-Brewster	596	180,288,750	644,810	431,214	724	455,491	765	0	0	0	0
2908	Brandon-Evansville	598	467,883,100	726,752	432,807	724	303,144	507	0	0	0	0
2909	Rock Ridge	2,419	1,372,017,064	582,350	1,751,066	724	458,736	190	0	0	0	0
2910	Ada-Borup-West	697	307,790,000	453,032	504,338	724	199,250	286	0	0	0	0
2913	Tracy-Milroy	738	573,347,000	653,998	534,225	724	0	0	73,788	100	54,838	18,950
2918	Carlton-Wrenshall	629	1,033,422,485	1,101,730	455,396	724	0	0	62,900	100	62,900	0
3000	State Referendum Grov	0	0	0	0	0	0	0	0	0	0	0
3999	State District Adjustme	1,451	0	0	1,050,688	724	1,885,535	1,299	0	0	0	0