

# Estimated School Bond Debt Taxes Under Current Law and Gov and Senate DSE Proposals

MREA

April 10, 2017

The attached printout shows estimated general school debt service property taxes on selected properties under current law and the Governor and Senate proposals for Debt Service Equalization (DSE). The tax amounts shown are estimated, but should provide a reasonable approximation of the change in school general debt service taxes that would result under these proposals relative to current law.

Restoring debt service equalization was recommendation #2 of the 2013-14 School Facilities Financing Working Group. Several of the working group recommendations have been enacted by previous legislatures including Long Term Facility Maintenance (LTFM) funding and enhanced equalization for any district which experiences a natural disaster.

The Working Group's Rationale for this recommendation is still valid: "The state share of debt service revenue has declined from 11.3 percent in FY 1995 to 3.1 percent in FY 2015. Currently, 80 percent of all debt service revenue is below the threshold to qualify for equalization, and the equalizing factor for Tier 1 equalization is so low that only 7 percent of the state's students are in districts where the tax base per student is low enough to qualify for Tier 1 equalization aid. A stronger state commitment to debt service equalization is needed to ensure that all districts have access to adequate, equitable and sustainable funding for major facilities projects regardless of local tax base."

These proposals are a long way from restoring DSE and show what can be done from two different perspectives

- The Governor's proposal focuses on districts with high debt service levies with reductions in the Tier II equalization factor from 26.2% to 22.3% in Pay '18 and 19% for Pay 19 and beyond
- The Senate proposal reduces the Tier I threshold from 15% to 10% and increases the Tier I equalization factor to 75% of Average ANTC for Pay '18 only.
- Both proposals use ANTC, not modified ANTC (with Ag valued at 50%) which is used for LTFM equalization calculations.
- Neither proposal indexes equalization to average ANTC.

## Description of columns in printout:

- **Total Tax Capacity (Net).** Total taxable tax capacity after subtracting fiscal disparity contribution, captured tax increment, and excluded power line tax capacity and adding fiscal disparity distribution tax capacity, based on the 2015 assessment (corresponding to taxes payable in 2016).
- **Current Law Debt Levy.** Projected current law school general debt service levy for taxes payable in 2018.
- **Current Law Debt Tax Rate.** Estimated current law school general debt service tax rate, calculated by dividing "current law debt levy" by "total tax capacity (net)."
- **Proposed Governor Debt Tax Rate.** Estimated proposed school general debt service tax rate, calculated by dividing "current law debt levy" minus "Governor aggregate DSE tax relief" by "total tax capacity (net)."
  
- **Debt Tax on a \$200,000 Homestead Under Current Law.** Estimated school general debt tax under current law for a residential homestead with a \$200,000 market value.
- **Debt Tax on a \$200,000 Homestead with Governor's proposal.** Estimated school general debt tax under proposed DSE for a residential homestead with a \$200,000 market value.
- **Debt Tax on \$200,000 Homestead: Difference.** Difference between estimated debt tax under current versus Governor's proposed DSE on \$200,000 homestead.
- **Proposed Senate Debt Tax Rate.** Estimated proposed school general debt service tax rate, calculated by dividing "current law debt levy" minus "Senate aggregate DSE tax relief" by "total tax capacity (net)."
  
- **Debt Tax on a \$200,000 Homestead Under Current Law.** Estimated school general debt tax under current law for a residential homestead with a \$200,000 market value.
- **Debt Tax on a \$200,000 Homestead with Senate's proposal.** Estimated school general debt tax under proposed DSE for a residential homestead with a \$200,000 market value.
- **Debt Tax on \$200,000 Homestead: Difference.** Difference between estimated debt tax under current versus Senate's proposed DSE on \$200,000 homestead.

# Estimated School Bond Debt Taxes Under Current Law and Gov and Senate DSE Proposals

2015 Tax Base, Projected Pay 2018 School Debt Levies, and Approximate School Debt Taxes for Selected Properties Under Current Law and Restored Debt Service Equalization

See cover page for additional explanation and column description

MDE Code	Name	Total Tax Capacity (Net)	Current Law Debt Levy	Current Law Debt Tax Rate	Governor Proposed Debt Tax Rate	Debt Tax on a \$200,000 Homestead Under:			Governor Aggregate DSE Tax Relief	Senate Proposed Debt Tax Rate	Debt Tax on a \$200,000 Homestead Under:			Senate Aggregate DSE Tax Relief
						Current	Governor DSE	Diff.			Current	Senate DSE	Diff.	
2854	Ada-Borup	7,879,324	494,365	6.274%	6.274%	113	113	0	-	6.274%	113	113	0	-
511	Adrian	7,357,846	567,360	7.711%	7.711%	139	139	0	-	7.711%	139	139	0	-
1	Aitkin	16,303,640	128,868	0.790%	0.790%	14	14	0	-	0.790%	14	14	0	-
745	Albany	8,373,097	2,331,970	27.851%	26.785%	503	484	(19)	(89,248)	25.401%	503	459	(44)	(205,106)
241	Albert Lea	19,024,532	2,965,373	15.587%	15.587%	282	282	0	-	15.074%	282	272	(9)	(97,613)
242	Alden	3,464,081	700,851	20.232%	20.232%	366	366	0	-	20.232%	366	366	0	-
206	Alexandria	42,020,081	6,411,538	15.258%	15.258%	276	276	0	-	15.258%	276	276	0	-
876	Annandale	15,324,371	2,457,963	16.040%	16.040%	290	290	0	-	16.040%	290	290	0	-
11	Anoka-Hennepin	210,572,409	7,627,174	3.622%	3.622%	65	65	0	-	3.622%	65	65	0	-
261	Ashby	2,482,568	538,866	21.706%	21.706%	392	392	0	-	21.706%	392	392	0	-
2396	Atwater-Cosmos-Grove City	13,691,306	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
492	Austin	17,110,341	2,452,133	14.331%	14.331%	259	259	0	-	14.160%	259	256	(3)	(29,377)
676	Badger	878,466	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
162	Bagley	4,544,316	271,956	5.985%	5.985%	108	108	0	-	5.985%	108	108	0	-
146	Barnesville	8,808,544	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
91	Barnum	3,076,122	438,789	14.264%	14.264%	258	258	0	-	14.264%	258	258	0	-
542	Battle Lake	12,495,415	602,409	4.821%	4.821%	87	87	0	-	4.821%	87	87	0	-
726	Becker	22,943,061	3,676,066	16.023%	16.023%	290	290	0	-	16.023%	290	290	0	-
2364	Belgrade-Brooten-Elrosa	7,154,571	265,215	3.707%	3.707%	67	67	0	-	3.707%	67	67	0	-
716	Belle Plaine	10,515,238	3,128,295	29.750%	28.487%	538	515	(23)	(132,817)	29.750%	538	538	0	-
31	Bemidji	31,947,832	3,004,286	9.404%	9.404%	170	170	0	-	9.404%	170	170	0	-
777	Benson	14,172,322	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
786	Bertha-Hewitt	1,452,056	400,775	27.600%	24.967%	499	451	(48)	(38,236)	22.545%	499	408	(91)	(73,413)
727	Big Lake	12,988,437	4,257,565	32.780%	29.569%	593	534	(58)	(417,068)	27.938%	593	505	(88)	(628,822)
2534	Bird Is.-Olivia-Lake Lillian	12,472,659	429,784	3.446%	3.446%	62	62	0	-	3.446%	62	62	0	-
32	Blackduck	3,044,224	312,826	10.276%	10.276%	186	186	0	-	10.276%	186	186	0	-
756	Blooming Prairie	7,491,013	1,328,849	17.739%	17.739%	321	321	0	-	17.739%	321	321	0	-
271	Bloomington	117,412,400	9,769,971	8.321%	8.321%	150	150	0	-	8.321%	150	150	0	-
2860	Blue Earth Area	17,386,116	478,753	2.754%	2.754%	50	50	0	-	2.754%	50	50	0	-
314	Braham	3,872,160	811,846	20.966%	20.966%	379	379	0	-	19.548%	379	353	(26)	(54,918)

MDE Cdc	Name	Total Tax Capacity (Net)	Current Law Debt Levy	Current Law Debt Tax Rate	Governor Proposed Debt Tax	Debt Tax on a \$200,000 Homestead Under:			Governor Aggregate DSE Tax Relief	Senate Proposed Debt Tax	Debt Tax on a \$200,000 Homestead Under:			Senate Aggregate DSE Tax Relief
						Current	Governor	Diff.			Current	Senate DSE	Diff.	
181	Brainerd	53,980,951	6,658,900	12.336%	12.336%	223	223	0	-	12.336%	223	223	0	-
2908	Brandon-Evansville	5,692,224	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
846	Breckenridge	11,466,289	818,196	7.136%	7.136%	129	129	0	-	7.136%	129	129	0	-
286	Brooklyn Center	7,006,712	2,042,423	29.150%	26.861%	527	486	(41)	(160,371)	23.808%	527	430	(97)	(374,269)
787	Browerville	1,848,706	185,089	10.012%	10.012%	181	181	0	-	10.012%	181	181	0	-
801	Browns Valley	1,713,656	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
877	Buffalo	30,456,920	5,992,086	19.674%	19.674%	356	356	0	-	18.878%	356	341	(14)	(242,566)
2159	Buffalo Lake-Hector	13,825,055	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
191	Burnsville	70,074,931	13,078,637	18.664%	18.664%	337	337	0	-	18.664%	337	337	0	-
836	Butterfield	4,016,377	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
531	Byron	8,289,787	3,127,105	37.722%	34.163%	682	618	(64)	(295,050)	32.791%	682	593	(89)	(408,771)
299	Caledonia	5,755,964	1,860,649	32.326%	32.234%	584	583	(2)	(5,276)	32.326%	584	584	0	-
911	Cambridge-Isanti	20,809,359	6,040,350	29.027%	26.634%	525	481	(43)	(497,991)	24.756%	525	447	(77)	(888,802)
852	Campbell-Tintah	8,778,248	257,226	2.930%	2.930%	53	53	0	-	2.930%	53	53	0	-
891	Canby	8,262,301	493,530	5.973%	5.973%	108	108	0	-	5.973%	108	108	0	-
252	Cannon Falls	9,915,913	2,275,728	22.950%	22.950%	415	415	0	-	22.950%	415	415	0	-
93	Carlton	4,435,428	64,658	1.458%	1.458%	26	26	0	-	1.458%	26	26	0	-
115	Cass Lake-Bena	8,064,129	1,937,549	24.027%	23.551%	434	426	(9)	(38,359)	24.027%	434	434	0	-
2754	Cedar Mountain	9,000,516	742,933	8.254%	8.254%	149	149	0	-	8.254%	149	149	0	-
12	Centennial	30,569,268	6,500,471	21.265%	21.265%	384	384	0	-	19.034%	384	344	(40)	(681,935)
112	Chaska	73,713,866	19,052,837	25.847%	25.734%	467	465	(2)	(83,504)	25.847%	467	467	0	-
227	Chatfield	6,807,535	1,375,730	20.209%	19.762%	365	357	(8)	(30,421)	20.209%	365	365	0	-
2144	Chisago Lakes Area	19,661,152	3,085,290	15.692%	15.692%	284	284	0	-	15.595%	284	282	(2)	(19,192)
695	Chisholm	2,655,642	246,343	9.276%	9.276%	168	168	0	-	9.276%	168	168	0	-
771	Chokio-Alberta	6,848,658	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2311	Clearbrook-Gonvick	8,429,843	845,802	10.033%	10.033%	181	181	0	-	10.033%	181	181	0	-
391	Cleveland	4,923,720	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
592	Climax	3,226,267	65,769	2.039%	2.039%	37	37	0	-	2.039%	37	37	0	-
2888	Clinton-Graceville-Beardsley	11,790,770	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
94	Cloquet	10,095,557	3,474,114	34.412%	31.574%	622	571	(51)	(286,557)	29.518%	622	534	(88)	(494,121)
13	Columbia Heights	19,895,623	2,112,930	10.620%	10.620%	192	192	0	-	10.620%	192	192	0	-
81	Comfrey	4,626,387	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
166	Cook County	16,166,154	1,024,660	6.338%	6.338%	115	115	0	-	6.338%	115	115	0	-
95	Cromwell-Wright	1,846,223	534,577	28.955%	26.709%	523	483	(41)	(41,467)	27.780%	523	502	(21)	(21,700)
593	Crookston	11,718,548	1,070,420	9.134%	9.134%	165	165	0	-	9.134%	165	165	0	-
182	Crosby-Ironton	19,030,320	1,661,158	8.729%	8.729%	158	158	0	-	8.729%	158	158	0	-
466	Dassel-Cokato	10,233,187	894,351	8.740%	8.740%	158	158	0	-	8.740%	158	158	0	-
378	Dawson-Boyd	7,897,671	229,859	2.910%	2.910%	53	53	0	-	2.910%	53	53	0	-
317	Deer River	8,421,262	1,169,849	13.892%	13.892%	251	251	0	-	13.892%	251	251	0	-
879	Delano	14,087,981	5,350,212	37.977%	35.691%	686	645	(41)	(322,011)	37.224%	686	673	(14)	(106,056)

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						Current	Governor	Diff.			Current	Senate DSE	Diff.	
22	Detroit Lakes	23,512,951	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2164	Dilworth-Glyndon-Felton	10,257,561	970,812	9.464%	9.464%	171	171	0	-	9.464%	171	171	0	-
533	Dover-Eyota	5,035,356	1,600,010	31.776%	28.240%	574	510	(64)	(178,038)	26.841%	574	485	(89)	(248,458)
709	Duluth	72,097,023	19,156,388	26.570%	26.570%	480	480	0	-	26.570%	480	480	0	-
2759	Eagle Valley	1,660,880	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2580	East Central	4,842,809	1,152,781	23.804%	22.353%	430	404	(26)	(70,255)	23.804%	430	430	0	-
595	East Grand Forks	12,345,318	1,641,099	13.293%	13.293%	240	240	0	-	13.293%	240	240	0	-
272	Eden Prairie	98,886,580	4,576,086	4.628%	4.628%	84	84	0	-	4.628%	84	84	0	-
463	Eden Valley-Watkins	5,338,483	1,382,975	25.906%	25.100%	468	454	(15)	(43,011)	24.412%	468	441	(27)	(79,738)
581	Edgerton	5,170,382	58,829	1.138%	1.138%	21	21	0	-	1.138%	21	21	0	-
273	Edina	96,114,162	14,696,607	15.291%	15.291%	276	276	0	-	15.291%	276	276	0	-
728	Elk River	69,852,343	24,621,595	35.248%	32.622%	637	590	(47)	(1,834,602)	33.532%	637	606	(31)	(1,198,364)
514	Ellsworth	3,471,430	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
696	Ely	6,994,270	305,556	4.369%	4.369%	79	79	0	-	4.369%	79	79	0	-
99	Esko	5,064,979	1,188,310	23.461%	22.517%	424	407	(17)	(47,851)	19.976%	424	361	(63)	(176,514)
2154	Eveleth-Gilbert	5,134,078	67,470	1.314%	1.314%	24	24	0	-	1.314%	24	24	0	-
2752	Fairmont Area	14,588,192	2,518,502	17.264%	17.264%	312	312	0	-	17.264%	312	312	0	-
656	Faribault	24,772,801	2,461,836	9.938%	9.938%	180	180	0	-	9.938%	180	180	0	-
192	Farmington	32,013,262	14,934,433	46.651%	43.101%	843	779	(64)	(1,136,538)	41.933%	843	758	(85)	(1,510,197)
544	Fergus Falls	19,322,481	3,174,273	16.428%	16.428%	297	297	0	-	16.428%	297	297	0	-
599	Fertile-Beltrami	5,052,793	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2198	Fillmore Central	8,099,931	600,469	7.413%	7.413%	134	134	0	-	7.413%	134	134	0	-
600	Fisher	4,876,471	244,531	5.015%	5.015%	91	91	0	-	5.015%	91	91	0	-
698	Floodwood	4,462,927	597,044	13.378%	13.378%	242	242	0	-	13.378%	242	242	0	-
51	Foley	6,954,061	4,127,305	59.351%	56.605%	1,073	1,023	(50)	(190,971)	59.351%	1,073	1,073	0	-
831	Forest Lake	51,375,656	8,265,617	16.089%	16.089%	291	291	0	-	16.089%	291	291	0	-
601	Fosston	3,753,228	965,707	25.730%	25.730%	465	465	0	-	25.730%	465	465	0	-
323	Franconia	281,192	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
23	Frazee-Vergas	7,584,820	933,613	12.309%	12.309%	222	222	0	-	12.309%	222	222	0	-
14	Fridley	13,126,446	3,396,824	25.878%	25.878%	468	468	0	-	24.040%	468	435	(33)	(241,278)
505	Fulda	7,941,791	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2365	Gibbon-Fairfax-Winthrop	17,681,407	319,802	1.809%	1.809%	33	33	0	-	1.809%	33	33	0	-
2859	Glencoe-Silver Lake	14,281,686	1,436,540	10.059%	10.059%	182	182	0	-	10.059%	182	182	0	-
2886	Glenville-Emmons	5,980,212	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
253	Goodhue	4,595,641	491,163	10.688%	10.688%	193	193	0	-	10.688%	193	193	0	-
561	Goodridge	2,110,668	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2536	Granada-Huntley-East Chain	8,087,383	553,624	6.846%	6.846%	124	124	0	-	6.846%	124	124	0	-
495	Grand Meadow	4,617,819	972,377	21.057%	21.057%	381	381	0	-	21.057%	381	381	0	-
318	Grand Rapids	42,796,294	2,964,570	6.927%	6.927%	125	125	0	-	6.927%	125	125	0	-
2683	Greenbush-Middle River	2,682,839	30,240	1.127%	1.127%	20	20	0	-	1.127%	20	20	0	-

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316	Greenway	6,695,581	624,325	9.324%	9.324%	169	169	0	-	9.324%	169	169	0	-
447	Grygla-Gatzke	1,721,148	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
768	Hancock	3,254,264	428,410	13.165%	13.165%	238	238	0	-	13.165%	238	238	0	-
200	Hastings	35,147,470	4,721,236	13.433%	13.433%	243	243	0	-	13.433%	243	243	0	-
150	Hawley	4,716,337	954,691	20.242%	20.242%	366	366	0	-	18.450%	366	333	(32)	(84,539)
203	Hayfield	9,337,528	571,132	6.117%	6.117%	111	111	0	-	6.117%	111	111	0	-
402	Hendricks	2,855,189	172,271	6.034%	6.034%	109	109	0	-	6.034%	109	109	0	-
545	Henning	4,470,629	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
264	Herman-Norcross	5,958,665	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
700	Hermantown	14,460,462	3,386,820	23.421%	23.145%	423	418	(5)	(40,016)	23.421%	423	423	0	-
330	Heron Lake-Okabena	6,244,325	280,714	4.496%	4.496%	81	81	0	-	4.496%	81	81	0	-
701	Hibbing	10,679,764	489,776	4.586%	4.586%	83	83	0	-	4.586%	83	83	0	-
2	Hill City	1,334,649	197,217	14.777%	14.777%	267	267	0	-	14.475%	267	262	(5)	(4,022)
671	Hills-Beaver Creek	6,616,612	813,727	12.298%	12.298%	222	222	0	-	12.298%	222	222	0	-
2165	Hinckley-Finlayson	6,762,156	1,468,680	21.719%	21.719%	393	393	0	-	21.719%	393	393	0	-
738	Holdingsford	4,256,361	926,941	21.778%	21.778%	394	394	0	-	21.235%	394	384	(10)	(23,117)
270	Hopkins	109,648,980	10,753,411	9.807%	9.807%	177	177	0	-	9.807%	177	177	0	-
294	Houston	3,262,134	125,990	3.862%	3.862%	70	70	0	-	3.862%	70	70	0	-
2687	Howard Lake-Waverly-Winsted	8,298,585	2,970,847	35.799%	35.079%	647	634	(13)	(59,820)	35.799%	647	647	0	-
423	Hutchinson	16,311,867	3,013,489	18.474%	18.474%	334	334	0	-	17.305%	334	313	(21)	(190,745)
361	International Falls	7,151,245	113,912	1.593%	1.593%	29	29	0	-	1.593%	29	29	0	-
199	Inver Grove-Pine Bend	28,609,993	4,631,495	16.188%	16.188%	293	293	0	-	16.188%	293	293	0	-
473	Isle	5,043,387	617,815	12.250%	12.250%	221	221	0	-	12.250%	221	221	0	-
403	Ivanhoe	4,216,005	840,104	19.927%	19.927%	360	360	0	-	19.927%	360	360	0	-
2895	Jackson County Central	20,099,101	1,428,286	7.106%	7.106%	128	128	0	-	7.106%	128	128	0	-
2835	Janesville-Waldorf-Pemberton	9,172,320	926,848	10.105%	10.105%	183	183	0	-	10.105%	183	183	0	-
717	Jordan	11,686,843	3,493,085	29.889%	28.068%	540	507	(33)	(212,837)	29.889%	540	540	0	-
204	Kasson-Mantorville	8,615,648	3,541,094	41.101%	38.111%	743	689	(54)	(257,543)	36.372%	743	657	(85)	(407,420)
36	Kelliher	1,108,837	336,171	30.317%	26.637%	548	481	(67)	(40,805)	25.506%	548	461	(87)	(53,353)
2172	Kenyon-Wanamingo	9,317,997	1,311,689	14.077%	14.077%	254	254	0	-	14.077%	254	254	0	-
775	Kerkhoven-Murdock-Sunburg	8,995,526	752,213	8.362%	8.362%	151	151	0	-	8.362%	151	151	0	-
739	Kimball	5,305,012	763,918	14.400%	14.400%	260	260	0	-	14.400%	260	260	0	-
2137	Kingsland	7,341,484	1,081,496	14.731%	14.731%	266	266	0	-	14.731%	266	266	0	-
2171	Kittson Central	9,259,917	384,826	4.156%	4.156%	75	75	0	-	4.156%	75	75	0	-
2853	Lac Qui Parle Valley	18,387,015	117,207	0.637%	0.637%	12	12	0	-	0.637%	12	12	0	-
300	LaCrescent-Hokah	6,886,163	678,864	9.858%	9.858%	178	178	0	-	9.858%	178	178	0	-
404	Lake Benton	5,263,710	286,689	5.447%	5.447%	98	98	0	-	5.447%	98	98	0	-
813	Lake City	10,921,303	1,435,417	13.143%	13.143%	238	238	0	-	13.143%	238	238	0	-
2071	Lake Crystal-Wellcome-Mem.	11,821,994	1,700,387	14.383%	14.383%	260	260	0	-	14.383%	260	260	0	-
390	Lake of the Woods	4,523,123	1,119,992	24.761%	24.761%	448	448	0	-	24.761%	448	448	0	-

MDE Cdc	Name	Total Tax	Current Law	Law Debt	Governor	Debt Tax on a \$200,000			Governor	Senate	Debt Tax on a \$200,000			Senate
		Capacity				Debt Levy	Proposed	Homestead Under:			Proposed	Homestead Under:		
		(Net)		Debt Tax	Tax Rate	Debt Tax	Current	Governor	Diff.	DSE Tax Relief	Debt Tax	Current	Senate DSE	Diff.
2889	Lake Park-Audubon	11,634,594	1,333,600	11.462%	11.462%	207	207	0	-	11.462%	207	207	0	-
381	Lake Superior	20,354,021	2,594,990	12.749%	12.749%	230	230	0	-	12.749%	230	230	0	-
2167	Lakeview	7,927,431	1,333,286	16.819%	16.819%	304	304	0	-	16.819%	304	304	0	-
194	Lakeville	70,616,544	17,146,062	24.281%	23.881%	439	432	(7)	(281,882)	24.281%	439	439	0	-
356	Lancaster	1,283,468	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
229	Lanesboro	3,226,229	133,032	4.123%	4.123%	75	75	0	-	4.123%	75	75	0	-
306	Laporte	2,477,303	757,536	30.579%	30.098%	553	544	(9)	(11,918)	30.579%	553	553	0	-
499	LeRoy-Ostrander	5,076,648	519,501	10.233%	10.233%	185	185	0	-	10.233%	185	185	0	-
424	Lester Prairie	2,685,423	177,259	6.601%	6.601%	119	119	0	-	6.601%	119	119	0	-
2397	LeSueur-Henderson	9,644,305	1,344,325	13.939%	13.939%	252	252	0	-	13.939%	252	252	0	-
857	Lewiston-Altura	5,711,377	601,098	10.525%	10.525%	190	190	0	-	10.525%	190	190	0	-
465	Litchfield	11,876,657	2,342,425	19.723%	19.723%	357	357	0	-	19.723%	357	357	0	-
482	Little Falls	12,356,589	1,093,568	8.850%	8.850%	160	160	0	-	8.850%	160	160	0	-
362	Littlefork-Big Falls	1,301,245	440,081	33.820%	30.897%	611	558	(53)	(38,041)	28.762%	611	520	(91)	(65,814)
2753	Long Prairie-Grey Eagle	6,158,119	1,480,328	24.039%	23.773%	435	430	(5)	(16,377)	24.039%	435	435	0	-
2184	Luverne-Magnolia	14,593,119	980,143	6.716%	6.716%	121	121	0	-	6.716%	121	121	0	-
497	Lyle	2,513,520	544,901	21.679%	21.537%	392	389	(3)	(3,563)	21.679%	392	392	0	-
415	Lynd	2,735,018	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
238	Mabel-Canton	3,850,665	353,138	9.171%	9.171%	166	166	0	-	9.171%	166	166	0	-
2180	MACCRAY	13,801,979	631,663	4.577%	4.577%	83	83	0	-	4.577%	83	83	0	-
837	Madelia	6,525,635	744,615	11.411%	11.411%	206	206	0	-	11.411%	206	206	0	-
432	Mahnomen	3,431,148	440,671	12.843%	12.843%	232	232	0	-	12.843%	232	232	0	-
832	Mahtomedi	22,584,929	4,974,144	22.024%	21.735%	398	393	(5)	(65,215)	22.024%	398	398	0	-
77	Mankato	62,045,016	8,778,793	14.149%	14.149%	256	256	0	-	14.149%	256	256	0	-
881	Maple Lake	5,598,505	1,553,493	27.748%	26.238%	502	474	(27)	(84,554)	27.748%	502	502	0	-
2135	Maple River	13,188,425	470,193	3.565%	3.565%	64	64	0	-	3.565%	64	64	0	-
413	Marshall	18,247,445	2,865,429	15.703%	15.703%	284	284	0	-	15.703%	284	284	0	-
441	Marshall County Central Sch.	4,732,594	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2448	Martin County West	14,290,132	905,374	6.336%	6.336%	115	115	0	-	6.336%	115	115	0	-
4	McGregor	8,336,176	841,331	10.093%	10.093%	182	182	0	-	10.093%	182	182	0	-
763	Medford	4,170,242	929,842	22.297%	21.851%	403	395	(8)	(18,610)	19.800%	403	358	(45)	(104,142)
740	Melrose	9,533,182	693,561	7.275%	7.275%	132	132	0	-	7.275%	132	132	0	-
821	Menahga	3,263,731	554,024	16.975%	16.975%	307	307	0	-	16.692%	307	302	(5)	(9,251)
2711	Mesabi East	6,368,280	528,127	8.293%	8.293%	150	150	0	-	8.293%	150	150	0	-
912	Milaca	7,068,963	1,447,897	20.482%	20.482%	370	370	0	-	19.355%	370	350	(20)	(79,695)
635	Milroy	3,669,578	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
1	Minneapolis	455,460,309	63,972,893	14.046%	14.046%	254	254	0	-	14.046%	254	254	0	-
414	Minneota	6,323,456	701,969	11.101%	11.101%	201	201	0	-	11.101%	201	201	0	-
276	Minnetonka	86,075,507	6,637,061	7.711%	7.711%	139	139	0	-	7.711%	139	139	0	-
2149	Minnewaska	15,243,699	1,222,503	8.020%	8.020%	145	145	0	-	8.020%	145	145	0	-

MDE Cdc	Name	Total Tax Capacity (Net)	Current Law Debt Levy	Current Law Debt Tax Rate	Governor Proposed Debt Tax	Debt Tax on a \$200,000 Homestead Under:			Governor Aggregate DSE Tax Relief	Senate Proposed Debt Tax	Debt Tax on a \$200,000 Homestead Under:			Senate Aggregate DSE Tax Relief
						Current	Governor	Diff.			Current	Senate DSE	Diff.	
129	Montevideo	8,512,735	1,060,488	12.458%	12.458%	225	225	0	-	12.458%	225	225	0	-
882	Monticello	34,156,519	2,710,807	7.936%	7.936%	143	143	0	-	7.936%	143	143	0	-
152	Moorhead	36,586,744	7,553,645	20.646%	20.576%	373	372	(1)	(25,509)	19.994%	373	361	(12)	(238,624)
97	Moose Lake	4,238,642	953,792	22.502%	22.502%	407	407	0	-	22.502%	407	407	0	-
332	Mora	7,000,344	1,256,748	17.953%	17.953%	325	325	0	-	15.482%	325	280	(45)	(172,946)
2769	Morris Area	10,777,423	2,364,040	21.935%	21.935%	396	396	0	-	21.935%	396	396	0	-
621	Mounds View	90,173,927	10,759,473	11.932%	11.932%	216	216	0	-	11.932%	216	216	0	-
712	Mountain Iron-Buhl	3,741,670	988,470	26.418%	26.418%	478	478	0	-	26.418%	478	478	0	-
173	Mountain Lake	7,184,671	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2169	Murray County Central	11,814,325	13,814	0.117%	0.117%	2	2	0	-	0.117%	2	2	0	-
2168	N.R.H.E.G.	10,618,296	410,982	3.871%	3.871%	70	70	0	-	3.871%	70	70	0	-
319	Nashwauk-Keewatin	3,709,013	90,349	2.436%	2.413%	44	44	(0)	(864)	2.436%	44	44	0	-
707	Nett Lake	114,605	61,331	53.515%	53.515%	967	967	0	-	53.515%	967	967	0	-
308	Nevis	5,867,967	336,997	5.743%	5.743%	104	104	0	-	5.743%	104	104	0	-
345	New London-Spicer	13,815,382	167,603	1.213%	-3.209%	22	-58	(80)	(610,961)	-2.626%	22	-47	(69)	(530,434)
721	New Prague Area	21,988,263	7,492,119	34.073%	34.073%	616	616	0	-	34.073%	616	616	0	-
88	New Ulm-Hanska	21,604,368	2,742,477	12.694%	12.694%	229	229	0	-	12.452%	229	225	(4)	(52,243)
553	New York Mills	3,139,110	613,132	19.532%	19.532%	353	353	0	-	19.532%	353	353	0	-
507	Nicollet	5,931,914	561,769	9.470%	9.470%	171	171	0	-	9.470%	171	171	0	-
2215	Norman County East	3,086,333	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2527	Norman County West	5,050,899	0	0.000%	-6.756%	0	-122	(122)	(341,259)	-6.046%	0	-109	(109)	(305,393)
138	North Branch	15,653,454	4,454,448	28.457%	28.457%	514	514	0	-	28.457%	514	514	0	-
622	North St. Paul-Maplewood	85,065,777	12,199,382	14.341%	14.341%	259	259	0	-	14.341%	259	259	0	-
659	Northfield	24,855,731	4,882,713	19.644%	19.644%	355	355	0	-	19.644%	355	355	0	-
118	Northland Community	15,072,124	1,765,919	11.716%	11.716%	212	212	0	-	11.716%	212	212	0	-
108	Norwood Young America	9,586,940	1,026,415	10.706%	10.706%	194	194	0	-	10.706%	194	194	0	-
333	Ogilvie	2,205,516	631,184	28.618%	25.499%	517	461	(56)	(68,804)	28.618%	517	517	0	-
480	Onamia	6,757,308	944,982	13.985%	13.985%	253	253	0	-	13.985%	253	253	0	-
278	Orono	35,947,177	4,589,471	12.767%	12.767%	231	231	0	-	12.767%	231	231	0	-
2903	Ortonville-Bellingham	6,494,614	746,255	11.490%	11.490%	208	208	0	-	11.490%	208	208	0	-
213	Osakis	4,554,366	1,109,308	24.357%	22.755%	440	411	(29)	(72,944)	22.303%	440	403	(37)	(93,528)
279	Osseo	157,041,149	16,020,546	10.201%	10.201%	184	184	0	-	10.201%	184	184	0	-
761	Owatonna	27,152,048	6,353,725	23.401%	22.645%	423	409	(14)	(205,172)	22.125%	423	400	(23)	(346,248)
309	Park Rapids	20,839,171	2,823,596	13.549%	13.549%	245	245	0	-	13.549%	245	245	0	-
547	Parkers Prairie	3,837,229	318,119	8.290%	8.290%	150	150	0	-	8.290%	150	150	0	-
741	Paynesville	8,176,896	769,968	9.416%	9.416%	170	170	0	-	9.416%	170	170	0	-
548	Pelican Rapids	16,366,496	2,200,973	13.448%	13.448%	243	243	0	-	13.448%	243	243	0	-
186	Pequot Lakes	30,563,644	3,148,559	10.302%	10.302%	186	186	0	-	10.302%	186	186	0	-
549	Perham	18,320,235	2,681,799	14.638%	14.638%	265	265	0	-	14.638%	265	265	0	-
484	Pierz	4,644,512	266,030	5.728%	5.728%	104	104	0	-	5.728%	104	104	0	-

MDE Cdc	Name	Total Tax	Current Law	Law Debt	Governor	Debt Tax on a \$200,000			Governor	Senate	Debt Tax on a \$200,000			Senate
		Capacity				Debt Levy	Proposed	Homestead Under:			Homestead Under:			
		(Net)		Debt Tax	Tax Rate	Debt Tax	Current	Governor	Diff.	DSE Tax Relief	Debt Tax	Current	Senate DSE	Diff.
116	Pillager	9,798,464	1,072,348	10.944%	10.944%	198	198	0	-	10.944%	198	198	0	-
578	Pine City	8,088,488	1,471,639	18.194%	18.194%	329	329	0	-	17.930%	329	324	(5)	(21,339)
255	Pine Island	6,951,738	2,400,668	34.533%	31.981%	624	578	(46)	(177,466)	33.032%	624	597	(27)	(104,390)
25	Pine Point	0	0		#DIV/0!	0	#DIV/0!	####	-	#DIV/0!	0	#DIV/0!	####	-
2174	Pine River-Backus	13,806,482	441,470	3.198%	3.198%	58	58	0	-	3.198%	58	58	0	-
2689	Pipestone Area	19,131,732	1,557,653	8.142%	8.142%	147	147	0	-	8.142%	147	147	0	-
2899	Plainview-Elgin-Millville	10,025,308	498,209	4.970%	4.970%	90	90	0	-	4.970%	90	90	0	-
477	Princeton	14,753,838	3,332,836	22.590%	22.590%	408	408	0	-	20.523%	408	371	(37)	(304,974)
815	Prinsburg	1,557,998	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
719	Prior Lake	52,155,006	13,101,208	25.120%	24.821%	454	449	(5)	(155,869)	25.120%	454	454	0	-
704	Proctor	10,492,558	1,081,420	10.307%	10.307%	186	186	0	-	10.307%	186	186	0	-
195	Randolph	4,756,181	578,441	12.162%	12.162%	220	220	0	-	12.162%	220	220	0	-
38	Red Lake	13,948	7,132	51.130%	51.125%	924	924	(0)	(1)	51.130%	924	924	0	-
2906	Red Lake County Central	5,439,735	305,908	5.624%	5.624%	102	102	0	-	5.624%	102	102	0	-
630	Red Lake Falls	1,948,175	179,639	9.221%	9.221%	167	167	0	-	9.221%	167	167	0	-
2884	Red Rock Central	13,723,265	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
256	Red Wing	34,493,467	2,033,066	5.894%	5.894%	107	107	0	-	5.894%	107	107	0	-
2897	Redwood Falls Area	13,037,099	1,640,781	12.585%	12.585%	227	227	0	-	12.585%	227	227	0	-
2890	Renville County West	13,212,987	611,853	4.631%	4.631%	84	84	0	-	4.631%	84	84	0	-
280	Richfield	42,754,780	4,306,568	10.073%	10.073%	182	182	0	-	10.073%	182	182	0	-
281	Robbinsdale	93,392,317	18,681,363	20.003%	20.003%	362	362	0	-	20.003%	362	362	0	-
535	Rochester	130,120,336	11,768,249	9.044%	9.044%	163	163	0	-	9.044%	163	163	0	-
883	Rockford	10,319,871	3,848,519	37.292%	35.410%	674	640	(34)	(194,251)	37.292%	674	674	0	-
750	ROCORI Area	13,343,201	2,370,680	17.767%	17.767%	321	321	0	-	17.767%	321	321	0	-
682	Roseau	5,016,579	1,694,791	33.784%	30.476%	611	551	(60)	(165,945)	29.921%	611	541	(70)	(193,795)
196	Rosemount-Apple Valley-Eagan	167,521,995	7,665,530	4.576%	4.576%	83	83	0	-	4.576%	83	83	0	-
623	Roseville	62,189,916	3,045,873	4.898%	4.898%	89	89	0	-	4.898%	89	89	0	-
850	Rothsay	3,782,567	1,234,912	32.647%	32.647%	590	590	0	-	32.647%	590	590	0	-
2907	Round Lake-Brewster	6,169,125	32,588	0.528%	0.528%	10	10	0	-	0.528%	10	10	0	-
485	Royalton	3,414,650	1,350,017	39.536%	36.916%	715	667	(47)	(89,468)	34.636%	715	626	(89)	(167,314)
2902	RTR Public Schools	8,925,199	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
139	Rush City	4,565,949	1,304,920	28.579%	26.143%	517	473	(44)	(111,239)	26.306%	517	476	(41)	(103,794)
239	Rushford-Peterson	5,547,825	1,322,541	23.839%	23.839%	431	431	0	-	23.839%	431	431	0	-
282	Saint Anthony-New Brighton	10,299,728	1,734,912	16.844%	16.844%	304	304	0	-	16.844%	304	304	0	-
858	Saint Charles	6,234,926	729,065	11.693%	11.693%	211	211	0	-	11.693%	211	211	0	-
75	Saint Clair	4,421,247	779,038	17.620%	17.620%	319	319	0	-	17.620%	319	319	0	-
742	Saint Cloud	75,911,529	20,226,822	26.645%	26.645%	482	482	0	-	26.645%	482	482	0	-
15	Saint Francis	28,198,053	1,741,941	6.178%	6.178%	112	112	0	-	6.178%	112	112	0	-
840	Saint James	10,341,884	1,495,331	14.459%	14.459%	261	261	0	-	14.459%	261	261	0	-



MDE Cdc	Name	Total Tax Capacity (Net)	Current Law Debt Levy	Current Law Debt Tax Rate	Governor Proposed Debt Tax	Debt Tax on a \$200,000 Homestead Under:			Governor Aggregate DSE Tax Relief	Senate Proposed Debt Tax	Debt Tax on a \$200,000 Homestead Under:			Senate Aggregate DSE Tax Relief
						Current	Governor	Diff.			Current	Senate DSE	Diff.	
2142	Saint Louis County	30,978,438	3,045,860	9.832%	9.832%	178	178	0	-	9.832%	178	178	0	-
283	Saint Louis Park	58,553,991	6,571,328	11.223%	11.223%	203	203	0	-	11.223%	203	203	0	-
885	Saint Michael-Albertville	19,000,520	8,081,951	42.535%	39.860%	769	721	(48)	(508,347)	37.167%	769	672	(97)	(1,020,105)
625	Saint Paul	247,071,379	31,399,788	12.709%	12.709%	230	230	0	-	12.709%	230	230	0	-
508	Saint Peter	11,429,466	2,402,835	21.023%	21.023%	380	380	0	-	20.078%	380	363	(17)	(108,078)
748	Sartell	15,002,398	4,450,945	29.668%	26.631%	536	481	(55)	(455,670)	24.787%	536	448	(88)	(732,309)
743	Sauk Centre	9,529,328	819,167	8.596%	8.596%	155	155	0	-	8.596%	155	155	0	-
47	Sauk Rapids	16,984,331	4,546,970	26.772%	23.768%	484	430	(54)	(510,079)	21.923%	484	396	(88)	(823,466)
820	Sebeka	2,630,199	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
720	Shakopee	51,620,537	19,551,830	37.876%	36.287%	685	656	(29)	(820,503)	37.876%	685	685	0	-
2310	Sibley East	12,248,457	2,563,444	20.929%	20.929%	378	378	0	-	20.929%	378	378	0	-
84	Sleepy Eye	8,982,947	349,813	3.894%	3.894%	70	70	0	-	3.894%	70	70	0	-
363	South Koochiching	1,529,327	214,419	14.021%	14.021%	253	253	0	-	13.981%	253	253	(1)	(610)
6	South St. Paul	15,340,592	2,538,518	16.548%	16.548%	299	299	0	-	15.922%	299	288	(11)	(95,969)
833	South Washington	105,596,862	29,612,864	28.043%	26.375%	507	477	(30)	(1,761,585)	27.165%	507	491	(16)	(927,190)
500	Southland	9,021,303	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
297	Spring Grove	2,494,149	30,080	1.206%	1.206%	22	22	0	-	1.206%	22	22	0	-
16	Spring Lake Park	36,761,425	9,193,117	25.008%	24.496%	452	443	(9)	(188,068)	25.008%	452	452	0	-
85	Springfield	6,692,406	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
2170	Staples-Motley	9,261,841	204,337	2.206%	2.206%	40	40	0	-	2.206%	40	40	0	-
2856	Stephen-Argyle Central	10,617,777	166,278	1.566%	1.566%	28	28	0	-	1.566%	28	28	0	-
534	Stewartville	10,258,875	2,162,434	21.079%	21.079%	381	381	0	-	19.379%	381	350	(31)	(174,333)
834	Stillwater	92,578,036	4,594,260	4.963%	4.963%	90	90	0	-	4.963%	90	90	0	-
486	Swanville	2,126,066	432,689	20.352%	20.237%	368	366	(2)	(2,442)	20.352%	368	368	0	-
564	Thief River Falls	12,559,097	3,132,904	24.945%	24.197%	451	437	(14)	(93,967)	24.945%	451	451	0	-
2904	Tracy Area	13,728,906	238,748	1.739%	1.739%	31	31	0	-	1.739%	31	31	0	-
2905	Tri-City United	13,406,410	3,865,165	28.831%	27.373%	521	495	(26)	(195,491)	28.831%	521	521	0	-
2358	Tri-County	2,569,381	207,369	8.071%	8.071%	146	146	0	-	8.071%	146	146	0	-
2125	Triton	11,333,847	886,081	7.818%	7.818%	141	141	0	-	7.818%	141	141	0	-
458	Truman	6,876,868	95,613	1.390%	1.390%	25	25	0	-	1.390%	25	25	0	-
914	Ulen-Hitterdal	3,877,365	543,641	14.021%	14.021%	253	253	0	-	14.021%	253	253	0	-
550	Underwood	3,278,012	611,074	18.642%	18.642%	337	337	0	-	17.748%	337	321	(16)	(29,301)
2134	United South Central	13,655,982	2,101,368	15.388%	15.388%	278	278	0	-	15.388%	278	278	0	-
487	Upsala	1,681,758	670,554	39.872%	36.498%	721	660	(61)	(56,743)	35.409%	721	640	(81)	(75,068)
818	Verndale	1,414,142	378,367	26.756%	25.194%	484	455	(28)	(22,082)	21.722%	484	393	(91)	(71,187)
706	Virginia	6,245,909	85,217	1.364%	1.364%	25	25	0	-	1.364%	25	25	0	-
811	Wabasha-Kellogg	6,274,238	769,327	12.262%	12.262%	222	222	0	-	12.262%	222	222	0	-
640	Wabasso	9,127,751	692,722	7.589%	7.589%	137	137	0	-	7.589%	137	137	0	-
110	Waconia	24,967,956	6,941,717	27.803%	26.660%	503	482	(21)	(285,252)	27.803%	503	503	0	-
2155	Wadena-Deer Creek	4,322,585	511,994	11.845%	11.845%	214	214	0	-	11.606%	214	210	(4)	(10,312)

MDE Cdc	Name	Total Tax Capacity (Net)	Current Law Debt Levy	Current Law Debt Tax Rate	Governor Proposed Debt Tax	Debt Tax on a \$200,000 Homestead Under:			Governor Aggregate DSE Tax Relief	Senate Proposed Debt Tax	Debt Tax on a \$200,000 Homestead Under:			Senate Aggregate DSE Tax Relief
						Current	Governor	Diff.			Current	Senate DSE	Diff.	
113	Walker-Hackensack-Akeley	19,367,354	1,277,265	6.595%	6.595%	119	119	0	-	6.595%	119	119	0	-
2176	Warren-Alvarado-Oslo	11,904,546	282,289	2.371%	2.371%	43	43	0	-	2.371%	43	43	0	-
690	Warroad	4,268,571	1,830,642	42.887%	39.076%	775	706	(69)	(162,645)	42.887%	775	775	0	-
829	Waseca	10,839,921	2,724,277	25.132%	24.689%	454	446	(8)	(47,955)	24.228%	454	438	(16)	(97,934)
111	Watertown-Mayer	11,461,943	4,781,177	41.713%	40.905%	754	739	(15)	(92,648)	41.713%	754	754	0	-
2143	Waterville-Elysian-Morristw.	8,755,645	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
435	Waubun	5,406,977	775,445	14.342%	14.342%	259	259	0	-	14.342%	259	259	0	-
284	Wayzata	127,917,796	16,200,601	12.665%	12.665%	229	229	0	-	12.665%	229	229	0	-
2342	West Central Area	13,285,418	134,591	1.013%	1.013%	18	18	0	-	1.013%	18	18	0	-
197	West Saint Paul	61,321,812	4,278,628	6.977%	6.977%	126	126	0	-	6.977%	126	126	0	-
2898	Westbrook-Walnut Grove	9,961,980	0	0.000%	0.000%	0	0	0	-	0.000%	0	0	0	-
277	Westonka	34,336,020	2,558,535	7.451%	7.451%	135	135	0	-	7.451%	135	135	0	-
803	Wheaton Area	10,699,365	296,574	2.772%	2.772%	50	50	0	-	2.772%	50	50	0	-
624	White Bear Lake	72,370,038	4,950,892	6.841%	6.841%	124	124	0	-	6.841%	124	124	0	-
347	Willmar	23,624,408	3,728,949	15.784%	15.784%	285	285	0	-	15.134%	285	274	(12)	(153,596)
577	Willow River	3,139,702	393,376	12.529%	12.529%	226	226	0	-	12.529%	226	226	0	-
177	Windom	9,978,651	1,082,018	10.843%	10.843%	196	196	0	-	10.843%	196	196	0	-
2609	Win-E-Mac	4,776,732	748,509	15.670%	15.670%	283	283	0	-	15.670%	283	283	0	-
861	Winona Area Public	29,630,458	2,187,726	7.383%	7.383%	133	133	0	-	7.383%	133	133	0	-
518	Worthington	17,766,536	1,546,205	8.703%	8.703%	157	157	0	-	8.703%	157	157	0	-
100	Wrenshall	3,209,089	357,338	11.135%	11.135%	201	201	0	-	11.135%	201	201	0	-
2190	Yellow Medicine East	16,744,452	947,189	5.657%	5.657%	102	102	0	-	5.657%	102	102	0	-
2805	Zumbrota-Mazeppa	7,957,841	1,359,577	17.085%	17.085%	309	309	0	-	17.085%	309	309	0	-