

Special Study

Local Government Aid and Its Effect on Expenditures



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Summary of Report

As the state works to resolve its current budget crises, the Governor and Legislature are examining the effectiveness and efficiency of all state programs. One of the state programs that has been the target of much public debate due to its size, and questions about its effectiveness, is the Local Government Aid (LGA) program.

This special study examines the effect of Local Government Aid (LGA) on city spending.

The Office of the State Auditor (OSA) analyzed spending patterns for cities over 2,500 population (large cities) and found that those cities which received the highest levels of LGA per capita also spent significantly more per capita than those cities that received little to no LGA.

Rather than a lifeline that allows cities with little property wealth to support a minimum level of essential services, LGA, as it is currently structured, appears to provide the means for cities to spend well above the median and average on both essential and non-essential services.¹

The spending patterns of those cities that have high levels of LGA indicate that it is the ease of access to non-residential taxpayer revenues that drives spending decisions. Cities above the median in LGA per capita spend 42 percent more on total current expenditures than those below the median LGA per capita.

Those cities that receive the most LGA per capita appear to have enough resources to offer both essential and non-essential services at a level significantly above those cities that receive LGA per capita below the median.

When residents do not directly bear the full cost of programs, they are less likely to exert control of costs. Officials who do not need to go to the taxpayers to justify costs are less likely to look for more efficient ways of providing services.

The OSA found that while it is not feasible to totally eliminate LGA, or to make across the board reductions, it is possible to make adjusted reductions that would result in an overall reduction in LGA for large cities of 51 percent (which translates to a 43 percent reduction in total city LGA) and still allow virtually all cities to provide essential services at current levels, and non-essential services at the current per capita median level, without raising property taxes.

¹This report examines only the current expenditures of the governmental funds. It does not include capital outlays, debt service, or spending within enterprise funds. Services such as water and sewer are provided through enterprise funds and therefore not included in this study. The OSA grouped three current city services: general government, public safety, and streets and highways together to form *essential current services*. All other current services are called *non-essential current services* for the purposes of this study.

Background

The debate about LGA is not new, and the program has both many defenders and many critics. Most of the discussion surrounding the program has focused on the distribution of LGA, its role in city revenues, and its effect on property taxes. This report differs from other studies in that it focuses on the relationship between LGA and levels of spending.

Defenders of the LGA program argue that it helps cities with less property wealth provide a basic level of services at a rate local taxpayers can afford. The assertion is that without the program, property taxes in lower property wealth areas would be much higher and that some cities would not be able to provide even the core essential services.²

LGA is often pitted as a metro versus Greater Minnesota issue - that a reduction in LGA would result in Greater Minnesota cities having to raise taxes and cut services while there would be no effect felt among the metro suburban cities.

Critics of LGA cite several studies that have come to the same following conclusions: LGA is not an efficient or effective method of tax relief³. They argue that because much of the formula is “grandfathered”, it does not accurately target those cities that have the greatest need.

Critics argue that even when it is targeted to needy cities, it results in greater inequities among individual taxpayers. They assert that LGA has not kept property taxes as low as they should be given the level of aid.

Critics also point out that it seems to encourage spending. They argue that because the aid hides the true cost of programs, there is no incentive to hold down costs. And in light of the current state budget crises, with its \$1.2 billion dollar cost for the 2004-05 biennium, LGA is a very expensive program.

While the program certainly helps many cities, both in the metropolitan area and in Greater Minnesota, pay for services, it lacks a clear purpose.

Is it meant to equalize tax base? Is it meant to buy down property taxes? Is it meant to cover the cost of state mandated services or services used by non-residents? Is it meant to foster economic development? Is it meant to be needs based, or a general revenue sharing program?

As a 1995 report noted, “a distinguished group of national experts studied our state’s system and concluded that the allocation to cities is almost random. That is, those cities most in need – with little property to tax, or with especially serious crime or poverty - were barely more likely to receive as much state aid as did many more prosperous cities. The current program is wasteful; a more fair distribution could be achieved with less money.”⁴

² The OSA found that cities with higher than average levels of LGA did, in fact, have lower property taxes per capita by 28% percent as compared with those cities that received little or no LGA.

³ Examples: Helen Ladd, Andrew Reschovsky & John Yinger, *Measuring the Fiscal Condition of Cities in Minnesota*, March 1991; Minnesota Taxpayers Association, *Reforming Minnesota’s Local Property Tax and State Aid System - Ending the Fiscal Illusion*, December 1992; and, Minnesota CORE report, *Local Services Funding - Part II: State Aid to Cities*, January 1994.

⁴ John Brandl and Vin Weber, *An Agenda for Reform*, November 1995

Origin and Intent of LGA

The LGA program was created over 30 years ago as part of a major change in the relationship between the state and local governments. At the time, property taxes paid to local governments were rising rapidly. Cities with greater property wealth were able to improve and expand services, while others struggled to provide basic services. Taxpayers and city officials united to change the system which eventually resulted in sweeping reforms that are now known as the “Minnesota Miracle”.

These reforms centered on the allocation of state aid to local governments derived from new state sales taxes and increased income taxes. Local aid paid by the state was intended to buy down taxes and to provide tax relief to individual homeowners.

It was thought that by replacing property taxes with income and sales taxes, the state could make the tax system less regressive. Another element of the reforms was to place levy limits on local governments in an attempt to hold down the level of yearly property tax increases.

How LGA is Distributed

The original LGA formula was largely based on historical spending. The majority of the money distributed under the program is guaranteed (i.e., grandfathered). The method for distributing city LGA increases was changed significantly by the 1993 Legislature.⁵ Beginning with aids payable in 1994, the amount of LGA a city received was the sum of the following:

- ! the city’s aid base which is equal to the amount of LGA, equalization aid, and disparity reduction aid received by the city in 1992; plus,
- ! the city’s formula aid which is based on the relative difference between the city’s need and its ability to pay.

The city’s need is determined by four characteristics—city size, population decline, percent of the property in the city classified as commercial or industrial, and the age of the housing stock. Ability to pay is the city’s adjusted tax capacity. In 2000 about \$327 million of the city LGA was in the aid base and about \$67 million was distributed via the formula.

As part of the 2001 property tax reform legislation, significant changes were made to the LGA formula for 2002. Changes included:

- ! The elimination of city HACA and the appropriation for city LGA was increased by \$140 million over the regularly scheduled inflationary increase.
- ! The guaranteed portion of LGA was increased for cities in Greater Minnesota with a population more than 10,000. The increase for each city was equal to the lesser of (1) \$60 multiplied by its population over 5,000; or (2) \$2.5 million.

⁵Much of this discussion based on a Minnesota House Research report, Major State Aids and Taxes: 2001 Update.

Which Cities Receive LGA

This report focuses on those cities with a population greater than 2,500 (large cities) based on the 2000 census. These cities receive 85 percent of the LGA dollars and account for more than 90 percent of the population in Minnesota's cities. Table 1 shows the distribution of LGA by class for all Minnesota cities.

Table 1: LGA Distribution by Class for All Cities

Class	Population Range	2002 LGA by Class	Percent of LGA Total	Percent of Population
1st Class Cities	Over 100,000 (and Duluth)	\$214,756,351	38.0%	18.9%
2nd Class Cities	20,000 to 100,000	\$98,565,588	17.4%	41.9%
3rd Class Cities	10,000 to 20,000	\$75,146,319	13.3%	13.7%
4th Class Cities	2,500 to 10,000	\$90,335,225	16.0%	15.6%
4th Class Cities	Under 2,500	\$86,190,469	15.3%	9.9%

Another way to look at the distribution of LGA is to compare the amount that goes to the metropolitan core cities (Minneapolis and Saint Paul), the seven county metro area suburbs and Greater Minnesota. Table 2 shows LGA distribution comparing the three groups.

Table 2: Distribution of LGA by Metropolitan and Greater Minnesota Cities Over 2,500 in population

Location of City	Total LGA	Percent of Large City LGA	Percent of Large City Population	LGA Per Capita
Metropolitan Core Cities (Minneapolis & St. Paul)	\$185,121,199	38.7%	18.6%	\$276
Metropolitan Suburban Cities	\$50,285,744	10.5%	52.1%	\$27
Greater Minnesota Cities over 2500	\$243,396,540	50.8%	29.3%	\$231

Overall, 2002 LGA per capita varies from a low of zero (multiple cities) to a high of \$496 per capita (Virginia). 2001 City spending per capita varies from a low of \$156 per capita (East Bethel) to a high of \$1,092 per capita (Eveleth).

Analysis & Key Findings

The OSA analyzed the data using several different groupings. One method was to sort the cities by LGA per capita, determine the median or middle level, and look at the spending characteristics for those cities above the median and those below.

Table 3: Median for Cities Above and Below the Median LGA Per Capita

	2002 LGA Per Capita	2001 Essential Services Per Capita	2001 Non-essential Services Per Capita	2001 Total Current Expenditures Per Capita	2002 Tax Levy Per Capita
Above Median	\$240	\$372	\$169	\$538	\$185
Median	\$95	\$336	\$113	\$454	\$215
Below Median	\$17	\$288	\$81	\$378	\$257

The following analysis compares the median for those cities above the median in LGA per capita to the median for those cities below the median in LGA per capita.

- **Cities above the median in LGA per capita spend significantly more per capita on essential and non-essential services than those cities below the median.**

Cities above the median spent more than double of those below the median on non-essential services, and 29 percent more on essential services. These higher LGA per capita cities are able to spend more than the median on both types of services without sacrificing one type of service for another.

- **Cities above the median in LGA per capita spend 42 percent more on total current expenditures than those below the median LGA per capita.**

Those cities that receive the most LGA per capita appear to have enough resources to offer both essential and non-essential services at a level significantly above those cities that receive LGA per capita below the median.

- **Cities that received the most LGA per capita had much lower taxes per capita.**

One of the intents of LGA is to help reduce property taxes for homeowners. Table 3 clearly shows that for those cities above the median in per capita LGA, the program helps keep levies relatively low. The median tax levy per capita for cities that are above the median in LGA per capita is 28 percent less than for those cities that are below the median in LGA per capita.

Even though cities above the median LGA per capita spend 42 percent more on total current expenditures, they do it with 28 percent less property tax revenue per capita.

- **Cities above the median in LGA per capita spend a greater percentage of resources on non-essential services than cities below the median LGA per capita.**

An analysis of actual dollar expenditures for these two groups shows that those cities above the median in LGA per capita spent 33 percent of their resources on non-essential services compared to 27 percent for those cities below the median in LGA per capita.

This indicates that higher LGA cities have more resources left after paying for essential services (which they already spend more on than lower LGA per capita cities), and can offer a higher level of non-essential services than those cities that receive less than the median LGA per capita.

Further Analysis and Findings

The OSA analysis also included looking at the top and bottom 25 cities based on LGA per capita as well as cities in the top and bottom 25 percent of LGA per capita.

Table 4: Top 25 cities in LGA per capita compared to bottom 25 cities in LGA per capita

	2002 LGA Per Capita	2001 Essential Services Per Capita	2001 Non-essential Services Per Capita	2001 Total Current Expenditures Per Capita	2002 Tax Levy Per Capita
Median for Top 25 cities	\$348	\$426	\$226	\$629	\$162
Median	\$95	\$336	\$113	\$454	\$215
Median for Bottom 25 cities	\$1	\$327	\$65	\$447	\$313

- ! **There is a strong correlation between high per capita spending and high levels of per capita LGA between these two groups.**

The top 25 cities in LGA per capita spent 30.5 percent more on essential services (\$426 to \$327) and 246 percent more on nonessential services (\$226 to \$65) than the bottom 25 cities in LGA per capita (of which 3 received no LGA at all).

- ! **Greater Minnesota cities receive the highest per capita amounts of LGA. All of the top 25 cities in LGA per capita are Greater Minnesota cities and all but one of the bottom 25 cities in LGA per capita are metro cities.**

The median level of LGA per capita for the top 25 cities is \$348 LGA per capita compared to \$1 LGA per capita for the bottom 25 cities.

! Those cities that receive the most LGA per capita have per capita tax levies that are significantly lower than those that receive the lowest LGA per capita.

The top 25 cities in LGA per capita had an average tax levy of \$162 per capita compared to \$313 for the bottom 25 cities. This means, on average, the bottom 25 cities in LGA per capita have a per capita tax levy that's 93 percent more than the top 25 cities in LGA per capita.

The OSA also took a broader look at the top and bottom quartile and found similar results.

Table 5: Top 25 percent of cities in LGA per capita compared to bottom 25 percent in LGA per capita

	2002 LGA Per Capita	2001 Essential Services Per Capita	2001 Non-essential Services Per Capita	2001 Total Current Expenditures Per Capita	2002 Tax Levy Per Capita
Median for Top 25 Percent of Cities	\$310	\$389	\$223	\$601	\$164
Median	\$95	\$336	\$113	\$454	\$215
Median for Bottom 25 Percent of Cities	\$1	\$288	\$70	\$374	\$290

! One of the key findings in this report is that the top quarter of cities ranked by LGA per capita are predominantly in Greater Minnesota (50 of the 52 cities) and spend 35 percent more on essential and over 3-times more on non-essential services than those cities in the bottom quartile (bottom 25 percent) ranked by LGA per capita.

The top quartile of cities in LGA per capita spend \$389 per capita on essential services compared to \$288 for the bottom quartile. This means that those cities which receive the most LGA spend 35 percent more on essential services than those that receive the least LGA per capita. The top quartile of cities in LGA per capita spends \$223 per capita on non-essential services compared to \$70 for the bottom quartile, a difference of 220 percent.

Table 6: Clusters sorted from top to bottom based on LGA Per Capita

Cluster Name	2002 LGA Per Capita (Rank)	2001 Essential Services Per Capita (Rank)	2001 Non-essential Services Per Capita (Rank)	2001 Total Current Expenditures Per Capita (Rank)	2002 Tax Levy Per Capita (Rank)
GM Low Income Rural	1	3	2	3	16
GM Regional Centers	2	5	5	4	15
GM Established	3	6	4	5	14
Metro Central Cities	4	1	1	1	8
GM Major Cities	5	2	3	2	13
GM Sub-Regional Centers	6	4	6	6	3
GM Moderate Growth	7	11	10	9	12
GM High Income	8	12	12	12	6
Metro Small Cities	9	9	11	10	11
Metro Old	10	10	7	8	9
GM Urban Fringe Cities	11	14	14	14	1
Metro Diversified	12	8	8	7	5
Metro High Growth	13	16	15	16	10
Metro Large Cities	14	13	9	11	4
Metro Extremely High Growth	15	15	13	15	7
Metro High Income	16	7	16	13	2

Analysis and Finding in Clusters

The previous analysis focuses on city spending based on whether they fall above or below the median LGA per capita. While this analysis provides an overall view of patterns at the top and bottom, another meaningful comparison is to group cities into clusters that have similar characteristics. The League of Minnesota Cities and the Minnesota House Research department developed 16 clusters of cities that share similar demographic characteristics. The clusters are based on 2000 population, population change from 1990 to 2000, 1999 median household income, and 2002 commercial-industrial tax base per capita. These characteristics used to create these groups are particularly relevant to LGA because they are similar to those used to determine need in the LGA formula. A more detailed analysis is contained in Appendix 1.

- **Those clusters that receive the highest level of LGA per capita also rank among the highest in spending.**

The top six clusters ranked by LGA per capita also ranked in the top six of spending categories. See table 6.

- **Even within clusters of similar cities there is wide variation in both LGA per capita and spending per capita.**

Although overall, LGA seems to be going to the groups of cities one would expect, the wide variation within clusters seems to indicate that the grandfathering of aid has skewed how the aid is distributed.

Possible Options for Policy Makers

Reductions in LGA – Across the board 25% or 50%

The OSA looked at the effect reducing LGA across the board by 25 percent or 50 percent would have on cities over 2,500.

The LGA was reduced by the given percentage and the dollars that were reduced per capita were subtracted from non-essential services expenditures.

This exercise shows that across the board cuts, even at 25%, affect most dramatically those cities that have lower expenditures for non-essential services.

The detail shows that across the board reductions penalize most those cities which keep their spending on non-essential services at, or below, the median.

Appendices 3 and 4 provide detail for each city on the impact of each of these hypothetical reductions.

Reductions in LGA – Adjusted

It appears that across the board reductions in LGA are not practical due to the impact on individual cities and their relative ability to make cuts in non-essential services (assuming no cuts are made in essential services). Instead, any approach to reducing LGA that does not require cuts in essential services needs to be adjusted for each city based on their relative spending on non-essential services. The OSA has produced such an adjustment as an example of a way that it could be done.

The OSA examined an adjustment that would reduce the level of LGA a city receives by the per capita amount it spent above the median on non-essential services. LGA would be reduced by the same per capita amount. The value of the per capita reduction would be multiplied by its population to determine the dollar total. The adjustment assumes a dollar per capita reduction in LGA results in a dollar per capita reduction in non-essential services. This approach would have the greatest affect on those cities that had higher levels of non-essential expenditures.

Overall, this adjustment would result in a 51% reduction in large city LGA (43 percent of overall city LGA) and still allow virtually all cities to fund essential services at, or above, the median level of per capita funding without raising property taxes.

See appendix 5 for a city-by-city breakdown of the adjustment.

Conclusion

- **Cities receiving the most LGA per capita spend significantly more on essential and non-essential services compared to those cities that receive little or no LGA per capita.** The uniformly high spending pattern of these cities leads to the conclusion that the presence of non-residential taxpayer money affects city spending decisions. When residents do not directly bear the full cost of programs they are less likely to voice opposition to higher spending. Also, city officials may be more prone to increase spending if it does not directly impact local taxpayers.
- **If policy makers decide to deal with LGA during the current budget crisis, the OSA encourages them to look at reforming the program for the long term.** Good public policy would dictate that reforms to LGA should look at clarifying its purpose and creating measurable results. Priorities should be set to determine how much funding is really needed to meet those redefined purposes without encouraging and rewarding increased spending.
- **LGA cannot be totally eliminated without forcing deep cuts in essential services, or large increases in local property taxes.** The simple adjustment developed by the OSA, as an example in this report, shows that LGA can be significantly reduced without cutting essential services or forcing a local property tax increase. The OSA did not do a detailed analysis for cities under 2,500 in population. These cities appear to be more dependent on LGA and further analysis should be done on this group of cities.

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Summary of Cluster Data

CITY	Number of cities	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
		General Government	Public Safety	Streets and Highways					
Greater MN Low Income Rural	7	108	197	140	445	228	673	159	371
Greater MN Regional Centers	22	81	212	107	400	198	598	172	284
Greater MN Established	28	91	192	107	390	205	595	177	283
Metro Central Cities	2	142	381	104	627	340	967	251	276
Greater MN Major Cities	3	102	279	103	484	206	690	189	225
Greater MN Sub-Regional Centers	15	113	183	115	410	154	564	293	199
Greater MN Moderate Growth	19	81	148	72	301	129	430	199	169
Greater MN High Income	12	83	137	79	299	103	402	266	95
Metro Small Cities	19	83	167	58	308	112	420	224	73
Metro Old Cities	13	66	184	56	306	141	447	234	72
Greater MN Urban Fringe	7	89	120	67	276	79	355	301	39
Metro Diversified	9	106	183	72	360	133	493	283	24
Metro High Growth	18	82	124	60	266	68	334	232	17
Metro Large Cities	12	74	151	58	282	130	413	285	11
Metro Extremely High Growth	12	68	133	72	273	79	352	252	10
Metro High Income	10	103	176	83	361	33	394	299	2
All Cities Over 2,500 Pop. - Median		85	158	76	336	113	454	215	95
All Cities Over 2,500 Pop. - Avg.		94	212	81	387	175	561	241	133

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

See Table 6 for rankings of summary cluster data.

Appendix 1 -- City Cluster Comparisons

To provide a more detailed analysis, and to truly understand how LGA plays out among similar cities, the tables that follow group Minnesota's 208 cities over 2,500 in population into 16 groups⁶. The groups of cities are based on four city characteristics: population in 2000; population change from 1990 to 2000; median household income in 1999; and commercial/industrial tax base per capita in 2002. Cities in the seven-county metropolitan area and in greater Minnesota were analyzed in separate groups. Each cluster represents a grouping of cities with similar qualities and growth patterns that help make comparisons meaningful. The characteristics used to group the cities are similar to those used to determine need in the LGA formula.

The sixteen groups of cities are:

Metropolitan Cities: Central Cities, Large Cities, Old Cities, Diversified, Extremely High Growth, High Growth, High Income, and Small Cities.

Greater Minnesota Cities: Major Cities, Regional Centers, Sub-Regional Centers, Urban Fringe, High Income, Moderate Growth, Established, and Low Income Rural.

We have provided a table for each cluster and a brief analysis of finding for each group.

For the purpose of this report, we have classified current expenditures into essential and non-essential:

- **Essential expenditures** consist of the categories of general government, public safety, and streets and highways;
- **Non-essential expenditures** reflect all other current expenditures.

While one can argue about what is essential or non-essential, we feel that all cities need to at least provide for the provision of government administration, public safety, and streets and highways.

All expenditure data is presented in 2001 per capita dollars. The dollars listed for LGA per capita is based on the 2002 distribution. The data presented for tax levy per capita is based on the payable 2002 total tax levy.

⁶ The clusters used in this report were originally developed by the House Research Department in 1988 and 1996. The League of Minnesota Cities recently updated the clusters for its recent report, *State of the Cities Report 2003*, using demographic data from the 2000 Census and 2002 municipal tax data.

Metro Central Cities

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
MINNEAPOLIS	147.04	395.73	124.72	667.49	342.72	1,010.21	318.77	291.72
ST. PAUL	135.86	361.53	75.97	573.35	336.07	909.43	159.64	256.05
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

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Metro Central Cities

The cluster designated as “Metro Central Cities” refers to the cities of Minneapolis and St. Paul.

These two cities stand in clear contrast to all other municipalities in Minnesota, not just in population size, but in their high population density (more than 6,200) and their older housing stock (50 percent is pre-1940).

As very large cities, Minneapolis and St. Paul face much greater levels of need and complexity in delivering public services. Need is high due to several factors, including an older infrastructure, higher crime rates, heavy use of streets and highways (by industry, by residents, and by commuters), more rental property, and large numbers of low income residents, some attracted to the central cities by the availability of public services.

Findings:

- ! The central cities have the second highest average LGA per capita of any cluster at \$276. This is more than double the average for all clusters.
- ! The central cities have the highest per capita expenditures in all categories except streets and highways. At \$627 per capita on essential services, the central cities spend more per capita than any other cluster and exceed the state average by 62 percent.
- ! The central cities also have the highest per capita spending on non-essential services at \$340 per capita. This is almost double of the state average.
- ! St. Paul has a tax levy per capita that is just about half that of Minneapolis.
- ! This cluster accounts for 37 percent of all LGA in total dollars.

Metro Large Cities

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
COON RAPIDS	41.14	135.10	64.82	241.06	75.37	316.43	188.40	45.02
BROOKLYN PARK	80.49	171.52	68.71	320.72	170.22	490.94	218.93	33.83
BLAINE	72.63	130.09	40.80	243.52	130.01	373.53	200.82	25.41
APPLE VALLEY	58.04	142.95	64.11	265.10	92.61	357.71	288.88	8.67
BURNSVILLE	69.42	187.61	49.50	306.52	111.88	418.40	293.40	6.56
MAPLE GROVE	77.08	139.90	50.42	267.40	134.95	402.35	285.22	3.43
BLOOMINGTON	73.57	195.17	54.43	323.17	250.33	573.49	339.77	1.24
MINNETONKA	69.74	134.26	44.70	248.71	120.30	369.01	347.05	1.23
PLYMOUTH	62.61	112.16	50.76	225.53	147.12	372.65	236.52	1.12
EAGAN	55.47	127.92	50.01	233.40	65.24	298.63	258.17	1.11
EDEN PRAIRIE	169.48	128.21	67.68	365.37	81.81	447.17	429.71	1.07
EDINA	55.48	188.41	90.87	334.76	117.19	451.95	346.67	0.00
Group Median	69.58	137.50	52.59	266.25	118.75	387.94	287.05	2.34
Group Average	73.60	151.07	57.78	282.45	130.33	412.78	285.35	10.78
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

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Metro Large Cities

The cluster designated “Metro Large Cities” are those cities in the seven-county metropolitan area (excluding Minneapolis and Saint Paul) with a population over 45,000.

The cities in this group generally have a low percentage of pre-1940's housing, a high commercial/industrial market value per capita, and relatively high population densities.

Findings:

- ! This group of cities receives the third lowest average LGA per capita at \$11. This is considerably lower than the average of \$133 for all cities. More than half of the cities in this cluster receive LGA at less than \$4 per capita.
- ! As is the case with most clusters that receive little LGA, this group spends 27 percent less than the average on essential services and 26 percent less than the average on non-essential services. Because the spending for this cluster is below the average for all clusters, it appears the relatively modest level of LGA that these cities receive seems to have little effect on spending.
- ! This group has the fourth highest tax levy per capita at \$285. This is about 18% above the average of \$241. In this category the tax levy range is somewhat large with Coon Rapids levying \$188 per capita and Eden Prairie levying \$429 per capita.

Metro Old Cities

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
SOUTH ST. PAUL	66.26	239.46	78.94	384.67	146.31	530.97	198.74	162.27
COLUMBIA HEIGHTS	80.19	189.60	52.57	322.36	183.36	505.72	204.93	139.71
ANOKA	57.26	193.01	80.31	330.58	110.14	440.72	191.91	95.30
RICHFIELD	52.74	256.07	56.47	365.28	254.07	619.35	254.72	92.49
CRYSTAL	58.82	158.49	34.71	252.02	91.13	343.15	204.31	89.36
HASTINGS	73.26	208.44	76.75	358.44	107.63	466.07	300.87	77.82
BROOKLYN CENTER	75.91	194.38	73.41	343.70	163.05	506.75	260.17	77.63
WEST ST. PAUL	74.35	209.33	64.62	348.30	62.01	410.32	253.25	57.01
NEW HOPE	72.27	198.02	40.97	311.26	92.98	404.24	301.64	51.99
HOPKINS	72.61	215.78	53.80	342.19	120.36	462.54	332.70	49.55
WHITE BEAR LAKE	46.04	144.89	40.19	231.12	76.57	307.70	154.66	31.87
NEW BRIGHTON	83.82	125.16	47.39	256.37	117.43	373.80	202.89	31.56
SHOREVIEW	55.47	69.83	39.31	164.60	209.76	374.36	205.09	1.21
Group Median	72.27	194.38	53.80	330.58	117.43	440.72	205.09	77.63
Group Average	65.81	184.45	56.20	306.46	140.87	447.33	234.43	72.09
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Metro Old Cities

The cities in the cluster designated “Metro Old Cities” tend to have high population densities, slow population growth, low median household income, and little housing built in the last ten years.

The characteristics of the group of cities lend itself to the need-based part of the LGA formula. As a result, it ranks second in the metro area and ninth overall in LGA per capita.

Findings:

- ! Although this cluster receives a relatively high level of LGA compared to other metro clusters, it still receives about 46 percent less than the average for all clusters. The average LGA per capita for this cluster is \$72 and the average for all clusters is \$133.
- ! This cluster on average spends about 20 percent less on essential and non-essential services than the average for all clusters.
- ! For this group of cities, LGA per capita seems to have little effect on lowering taxes levied per capita (average tax levy for this cluster is \$234 per capita, while the average for all clusters is \$241).

Metro Diversified

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
FRIDLEY	96.64	179.99	100.62	377.26	94.69	471.94	181.23	56.68
ST. LOUIS PARK	110.96	194.18	76.50	381.64	217.95	599.59	296.35	42.89
FOREST LAKE	142.10	146.80	85.05	373.95	73.07	447.03	222.40	21.87
MAPLEWOOD	75.43	194.74	60.44	330.61	101.11	431.72	250.64	20.45
GOLDEN VALLEY	130.61	217.45	91.04	439.10	87.99	527.10	500.00	2.18
OAK PARK HEIGHTS	231.24	243.36	38.16	512.76	89.62	602.38	472.38	1.23
ROSEVILLE	85.98	154.52	48.75	289.26	160.24	449.50	243.25	1.22
ARDEN HILLS	71.33	114.59	29.59	215.52	65.36	280.87	208.01	1.21
WAYZATA	226.86	259.63	131.55	618.04	135.83	753.88	564.50	1.21
Group Median	110.96	194.18	76.50	377.26	94.69	471.94	250.64	2.18
Group Average	105.51	182.61	72.38	360.49	132.62	493.11	283.17	23.80
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Metro Diversified Cities

The cluster designated “Metro Diversified Cities” is made up of cities that have high commercial/industrial market value per capita, as well as high population densities, slow population growth, and little housing built in the last ten years.

Because of the group’s high percentage of commercial/industrial property, this group generally falls outside of the needs-based portion of the LGA formula.

Findings:

- ! Diversified cities receive on average \$24 dollars of LGA per capita, or about 18 percent of the state average of \$133. This cluster ranks 12th overall in LGA per capita.

Metro Extremely High Growth

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
ST. FRANCIS	58.66	151.12	39.62	249.40	173.19	422.59	202.01	53.17
WACONIA	67.20	119.09	71.94	258.23	140.42	398.65	268.29	42.96
FARMINGTON	70.53	127.28	93.40	291.20	173.68	464.88	227.91	37.36
LAKEVILLE	42.86	137.25	58.77	238.88	59.99	298.87	211.78	11.15
LINO LAKES	136.68	127.33	65.30	329.30	76.60	405.90	291.55	9.07
ANDOVER	42.79	81.84	65.83	190.46	38.46	228.92	173.81	4.37
SAVAGE	69.06	138.07	82.31	289.43	86.59	376.02	262.94	3.09
CENTERVILLE	132.24	194.64	59.09	385.97	51.52	437.48	371.64	2.80
VICTORIA	217.56	74.38	161.13	453.08	57.53	510.61	407.84	1.00
WOODBURY	52.44	154.81	74.40	281.66	81.08	362.74	293.85	0.90
GREENFIELD	140.38	76.23	73.34	289.94	20.14	310.08	276.75	0.79
ROGERS	152.85	219.63	72.55	445.04	70.23	515.27	321.57	0.46
Group Median	69.79	132.29	72.25	289.69	73.42	402.28	272.52	3.73
Group Average	68.27	132.73	71.67	272.68	79.48	352.15	251.91	9.96
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Metro Extremely High Growth Cities

The cluster designated “Metro Extremely High Growth Cities” are those cities with extremely high population growth rate (population on average grew 95 percent between 1990 and 2000). Other characteristics of these cities include a small percentage of pre-1940's housing units, low elderly population, low poverty rate, and high home ownership.

This group would generally be considered low-need under the LGA formula.

Findings:

- ! This group of cities receives the second lowest average LGA per capita at \$10 – just 8 percent of the state average.
- ! The cities in this group are low spenders for both essential and non-essential services. This cluster averaged \$273 per capita on essential services and \$79 on non-essential services. They spent about 29 percent below the average on essential services, and about 55 percent below the average on non-essential services.
- ! Overall, LGA appears to not play much of a role in influencing this cluster's expenditures due to the low amount of LGA received. However, in this cluster, the top four cities in LGA per capita spent 22 percent *less* on essential services, and 23 percent *more* on non-essential services, than the bottom four cities.

Metro High Growth

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
CHASKA	152.04	116.47	56.18	324.69	94.71	419.39	92.90	49.76
COTTAGE GROVE	52.27	154.18	50.04	256.48	55.23	311.72	231.46	31.41
OAK GROVE	92.68	56.36	37.30	186.34	18.24	204.58	240.66	30.67
ROSEMOUNT	102.56	110.09	70.17	282.82	92.96	375.78	394.75	25.85
OAKDALE	90.38	134.81	35.73	260.93	123.65	384.58	208.60	22.99
CHAMPLIN	46.72	113.88	75.88	236.49	47.50	283.98	189.94	20.79
MAHTOMEDI	99.23	93.83	52.36	245.42	47.86	293.28	236.80	17.91
RAMSEY	80.33	104.45	73.60	258.38	78.74	337.11	208.39	16.28
INVER GROVE HEIGHTS	57.86	152.37	76.06	286.29	27.69	313.98	260.31	15.06
HAM LAKE	49.63	67.16	43.28	160.07	33.52	193.59	157.38	13.49
EAST BETHEL	57.01	50.50	36.18	143.70	12.74	156.43	158.50	8.69
SHAKOPEE	103.22	165.69	72.97	341.87	72.61	414.48	273.75	7.47
HUGO	85.04	79.42	56.53	221.00	24.08	245.08	243.18	4.37
PRIOR LAKE	98.28	145.26	68.08	311.62	103.63	415.24	263.97	2.71
VADNAIS HEIGHTS	110.61	92.27	21.67	224.55	34.72	259.27	157.88	1.20
MENDOTA HEIGHTS	79.02	176.11	44.93	300.07	88.11	388.18	293.04	1.16
MEDINA	151.71	237.06	100.09	488.86	45.67	534.53	333.93	1.13
CHANHASSEN	69.98	106.52	82.45	258.94	121.08	380.02	295.60	0.97
Group Median	87.71	111.99	56.36	258.66	51.54	325.55	238.73	14.28
Group Average	82.02	124.30	59.58	265.89	68.42	334.31	232.24	16.96
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Metro High Growth Cities

The cluster designated “Metro High Growth Cities” are relatively large cities with high population growth (cities on average grew by about half).

This group is very similar to the “Metro Extremely High Growth” cluster, but this cluster has a slightly slower rate of growth and a bit more commercial/industrial property on average.

Findings:

- ! This group of cities received the 4th lowest LGA per capita at \$17. The average for the top four cities in the group was \$35 and \$1 for the bottom four.
- ! This cluster ranked last in spending on essential services per capita and second to last on non-essential services per capita.

Metro High Income

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
CORCORAN	77.20	89.27	101.35	267.83	20.18	288.00	228.63	4.84
NORTH OAKS	86.35	167.37	6.83	260.55	81.18	341.73	208.78	2.38
LAKE ELMO	98.78	87.25	41.48	227.51	17.97	245.48	211.54	1.73
AFTON	122.04	109.76	94.93	326.73	10.63	337.36	295.03	1.22
ORONO	117.79	338.44	71.23	527.46	57.80	585.27	379.47	1.22
SHOREWOOD	131.23	118.44	61.72	311.40	19.61	331.01	352.88	1.12
MINNETRISTA	122.48	271.30	111.56	505.33	27.11	532.44	417.94	1.08
GRANT	40.86	77.66	69.05	187.57	6.68	194.24	130.32	0.94
DEEPHAVEN	100.78	213.57	210.53	524.88	52.06	576.94	313.42	0.00
INDEPENDENCE	108.71	287.88	120.09	516.69	33.85	550.53	436.13	0.00
Group Median	104.75	142.91	83.08	319.06	23.64	339.54	304.23	1.17
Group Average	102.64	176.08	82.58	361.30	32.61	393.91	298.80	1.57
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid
All amounts are on a Per Capita Basis
Expenditures are for the Year Ended December 31, 2001

Metro High Income Cities

The cluster designated “Metro High Income Cities” are smaller cities with high median household income. These cities tend to have little commercial/industrial property, slower population growth, low poverty, and a high level of home ownership.

Findings:

- ! These cities receive on average the lowest LGA per capita at \$2. The aid ranges from a high of \$5 in Corcoran to \$0 in Independence and Deephaven.
- ! These cities spend \$361 per capita on essential services and \$33 on non-essential services. Their spending on essential services ranks 7th among all clusters, but their spending per capita on non-essential services is the lowest of any group.

Metro Small Cities

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
NEW PRAGUE	97.92	187.90	93.05	378.87	101.29	480.16	350.31	141.80
ROBBINSDALE	68.59	212.73	64.52	345.84	217.52	563.37	186.29	140.80
BELLE PLAINE	170.32	141.72	65.70	377.74	68.27	446.02	299.00	125.06
JORDAN	129.19	167.19	49.60	345.98	92.80	438.78	211.84	121.01
NORWOOD YOUNG AMERICA	117.68	70.78	79.94	268.40	42.83	311.23	162.66	111.87
ST. PAUL PARK	81.58	140.53	49.73	271.83	34.31	306.14	138.21	106.65
NEWPORT	151.48	183.93	76.48	411.89	92.35	504.23	313.06	94.87
STILLWATER	82.59	226.80	98.51	407.90	184.75	592.65	337.82	89.83
WATERTOWN	123.73	119.49	87.76	330.97	41.57	372.54	122.58	88.32
NORTH ST. PAUL	39.32	150.80	66.20	256.31	61.66	317.97	117.63	80.81
BAYPORT	111.99	201.69	72.17	385.86	108.54	494.40	329.30	66.57
MOUNDS VIEW	81.57	123.27	22.86	227.70	183.22	410.93	152.87	61.92
CIRCLE PINES	60.54	168.28	25.61	254.43	95.23	349.66	243.11	54.11
FALCON HEIGHTS	73.90	99.62	24.21	197.73	40.66	238.39	123.72	43.00
SPRING LAKE PARK	89.32	169.48	27.10	285.90	120.35	406.26	268.93	32.35
MOUND	80.69	172.52	65.22	318.43	75.38	393.81	239.60	31.40
ST. ANTHONY	78.31	272.24	59.14	409.70	116.82	526.52	279.90	17.63
LITTLE CANADA	40.83	107.80	25.48	174.10	39.20	213.30	171.35	7.93
DAYTON	103.06	94.50	62.62	260.17	69.37	329.54	331.89	5.68
Group Median	82.59	167.19	64.52	318.43	92.35	406.26	239.60	80.81
Group Average	82.70	167.18	58.02	307.90	112.40	420.30	224.43	72.88
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Metro Small Cities

The cluster designated “Metro Small Cities” are cities with small population size, having a slow growth rate, higher percentage of pre-1940's housing, and smaller commercial/industrial tax bases.

Findings:

- ! This group of cities receives \$73 of LGA per capita or about 45 percent less than the average for all clusters. There is a fairly wide range of per capita LGA amounts in this group with a 25-fold difference between the top and bottom.
- ! Metro small cities spent about 20 percent less than the average on essential services per capita and 36 percent less than the average per capita on non-essential services.
- ! The top four cities in LGA per capita in this cluster spent 24 percent more than the bottom four cities on essential services, and 111 percent more on non-essential services.
- ! Within this cluster there is a wide variance in per capita spending on non-essential services. Expenditures for non-essential range from a high of \$218 in Robbinsdale to a low of \$34 in St. Paul Park, a six-fold difference.

Greater MN Major Cities

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
DULUTH	157.72	332.11	121.18	611.01	270.74	881.75	105.23	344.09
ST. CLOUD	99.92	248.81	87.67	436.39	119.66	556.05	215.76	209.03
ROCHESTER	50.19	249.18	94.57	393.93	202.56	596.49	251.67	119.79
Group Median	99.92	249.18	94.57	436.39	202.56	596.49	215.76	209.03
Group Average	102.19	279.39	102.53	484.10	206.27	690.38	188.98	224.56
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Greater Minnesota Major Cities

The cluster designated “Greater Minnesota Major Cities” comprise the cities of Duluth, Saint Cloud and Rochester. These cities are major economic centers for Greater Minnesota. Their characteristics include large population, high population density, fairly high population growth overall, and a high commercial/industrial tax base.

Findings:

- ! Out of the sixteen clusters, this group receives the fifth highest LGA per capita at \$225. This is about 69 percent above the average for all clusters.
- ! There is a wide variation between these three cities in the level of LGA per capita. Duluth at \$344 receives almost three times the level of Rochester. Both in expenditures per capita and in LGA per capita, Duluth resembles a “Metro Central City” more than a Greater Minnesota city.
- ! This group ranks second among all clusters in spending on essential services per capita, and third on non-essential services per capita.
- ! In terms of property taxes per capita, the city of Rochester levies more than double that of the city of Duluth. Rochester has a tax levy per capita of \$252 compared to Duluth’s \$105.

Greater MN Regional Centers

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
VIRGINIA	69.78	376.14	154.13	600.04	406.96	1,007.00	149.69	496.07
HIBBING	70.24	260.07	117.84	448.15	270.74	718.89	138.36	409.04
WINONA	81.63	214.35	82.77	378.75	122.40	501.15	117.12	362.41
ALBERT LEA	64.14	223.44	117.06	404.64	206.50	611.14	74.88	347.61
FAIRMONT	64.28	182.56	96.15	342.98	160.77	503.75	139.45	339.93
AUSTIN	147.89	157.64	120.69	426.22	152.41	578.64	98.39	323.73
BEMIDJI	98.75	248.75	115.82	463.32	127.02	590.34	96.59	316.41
FERGUS FALLS	92.33	166.74	82.96	342.04	237.55	579.60	159.84	311.34
LITTLE FALLS	64.86	155.07	78.37	298.30	137.05	435.35	201.20	309.05
NEW ULM	124.90	126.28	120.78	371.96	230.46	602.42	226.50	307.47
FARIBAULT	52.54	173.20	64.71	290.46	257.88	548.34	88.37	304.55
WORTHINGTON	81.54	188.98	98.71	369.23	159.36	528.59	163.05	302.18
BRAINERD	60.63	229.61	82.73	372.97	250.45	623.42	120.76	298.42
CLOQUET	62.46	287.36	94.57	444.39	229.47	673.86	222.99	295.54
MANKATO	21.85	258.41	137.35	417.61	132.68	550.28	193.32	286.60
MOORHEAD	73.24	252.73	91.78	417.75	198.02	615.77	87.94	254.57
WILLMAR	107.87	162.98	116.51	387.36	94.94	482.30	104.16	236.38
OWATONNA	68.48	154.03	98.32	320.83	254.42	575.25	197.00	224.47
MARSHALL	86.62	168.42	132.58	387.63	221.73	609.36	198.89	199.56
NORTHFIELD	111.37	151.08	71.39	333.85	140.50	474.35	188.02	180.04
HUTCHINSON	102.59	194.74	124.37	421.70	228.70	650.39	341.64	174.87
RED WING	117.10	326.17	173.91	617.18	293.57	910.75	672.26	44.63
Group Median	77.39	191.86	107.27	387.50	214.12	584.97	154.76	303.36
Group Average	81.15	211.58	107.33	400.06	197.53	597.59	172.15	283.52
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid
All amounts are on a Per Capita Basis

Greater Minnesota Regional Centers

The cluster designated “Greater Minnesota Regional Centers” are larger cities with high commercial/industrial market value per capita. This group generally has moderate growth, higher median household income, and a large percentage of pre-1940’s housing.

Findings:

- ! Regional centers receive the second highest LGA per capita of the sixteen clusters. This group receives LGA per capita of \$284 or 114 percent more than the average for all clusters of \$133.
- ! There is a wide variance in LGA per capita among cities in this group. Virginia receives \$503 LGA per capita compared to \$45 in Red wing – an eleven-fold difference. Virginia receives more LGA per capita than any other city in the state. Red Wing is a unique city within this cluster because it is home to a power plant. Due to the method that power plants are assessed (the value of attached machinery and distribution system), the tax capacity of the city is so high that it has very little need for state revenue.
- ! Regional centers spend on average \$400 per capita on essential services and \$198 on non-essential services. This is about 3 percent above the average for essential services and 13 percent above the average for non-essential services.
- ! While Virginia and Red Wing are at opposite ends of LGA per capita for this group, their spending is very similar. Virginia spends \$600 per capita on essential services compared to \$617 for Red Wing. This level of spending is more than 50 percent above the average. On non-essential services, Virginia spends \$407 per capita compared to \$294 for Red Wing.
- ! The clear difference between the two cities is in tax levy per capita. The city of Virginia levied \$150 per capita compared to \$672 in the city of Red Wing – almost 4 ½ times the per capita amount. Because of the power plant Red Wing is able to tax and spend at a higher level. Virginia, however, is able to spend at a high level only because of the outside aid it receives.

Greater MN Sub-Regional Centers

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
INTERNATIONAL FALLS	156.65	276.95	156.79	590.39	217.64	808.03	226.09	489.01
APPLETON	88.60	155.83	116.62	361.05	139.34	500.39	208.36	294.35
LONG PRAIRIE	82.09	137.30	128.62	348.00	62.79	410.79	119.11	244.87
GRAND RAPIDS	150.94	207.69	215.08	573.71	272.71	846.42	423.41	235.25
DETROIT LAKES	70.50	156.77	138.31	365.58	177.53	543.11	201.15	206.69
PARK RAPIDS	139.06	187.38	115.08	441.52	234.98	676.49	242.03	206.36
MORA	76.26	188.07	84.90	349.23	166.82	516.06	109.18	205.24
PINE CITY	178.85	120.29	126.68	425.82	40.02	465.84	145.06	195.40
ROSEAU	125.26	162.57	79.91	367.74	204.28	572.02	283.49	182.06
ALEXANDRIA	113.99	203.67	75.62	393.28	142.27	535.55	218.21	179.03
PERHAM	87.30	208.88	81.67	377.85	210.50	588.35	247.12	168.89
PRINCETON	106.67	198.21	87.20	392.08	79.15	471.23	275.01	153.04
CAMBRIDGE	155.88	125.76	103.93	385.58	36.14	421.72	551.25	102.80
WAITE PARK	45.51	173.40	98.78	317.69	139.57	457.27	417.93	72.57
BAXTER	104.56	157.47	48.11	310.14	101.90	412.04	418.14	60.63
Group Median	106.67	173.40	103.93	377.85	142.27	516.06	242.03	195.40
Group Average	112.62	182.51	114.98	410.12	153.60	563.71	293.34	199.16
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Greater Minnesota Sub-Regional Centers

The cluster designated “Greater Minnesota Sub-Regional Centers” are medium-sized cities that tend to have a lower population density, an older housing stock, moderate population growth, and the highest commercial/industrial tax base per capita of any group in greater Minnesota.

Findings:

- ! Sub-regional centers receive average LGA per capita of \$199. This is about 50 percent more than the average. There is a 8-fold difference between the top and bottom city in this group. The city of International Falls receives \$489 LGA per capita compared to \$60 in the city of Baxter.
- ! On average this group spends about 6 percent more than the average for essential services and 12 percent less on non-essential services. There is a wide range in expenditures for this group. The top spending city of International Falls spends 90 percent more on essential services than the lowest spending city of Baxter. International Falls spends more than double that of Baxter for non-essential services.
- ! The highest spending city (when essential and non-essential services are grouped together) is the city of Grand Rapids, which receives a high level of LGA (77 percent above average) and has a high per capita tax levy (76 percent above average). Like many cities that have high per capita tax levies, Grand Rapids has a high percentage of commercial/industrial property.

Greater MN Urban Fringe

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
BIG LAKE	73.43	145.64	40.03	259.10	70.05	329.15	195.97	86.44
ZIMMERMAN	141.10	179.85	95.24	416.19	80.02	496.22	248.65	59.14
NORTH BRANCH	72.43	105.47	41.03	218.93	45.26	264.19	189.98	55.06
SARTELL	50.55	134.14	87.75	272.44	67.23	339.66	182.27	32.25
ST. MICHAEL	88.33	68.87	58.31	215.51	44.48	259.99	242.15	14.21
ALBERTVILLE	125.26	81.09	43.17	249.53	89.30	338.83	337.75	13.94
BECKER	206.07	219.87	171.59	597.54	351.39	948.93	1,519.00	0.89
Group Median	88.33	134.14	58.31	259.10	70.05	338.83	242.15	32.25
Group Average	88.73	119.75	67.19	275.67	79.05	354.72	300.77	38.83
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Greater Minnesota Urban Fringe

The cluster designated “Greater Minnesota Urban Fringe” are cities with extremely high population growth and high median household income. This cluster has a low population density, the highest median income for a greater Minnesota cluster, and the lowest percentage of commercial/industrial property among greater Minnesota clusters.

This group has the highest population growth of any of the sixteen clusters.

Findings:

- ! This group receives the lowest level of LGA per capita among the Greater Minnesota city clusters. It closely resembles the metro high growth group but receives more than twice the amount of LGA per capita (\$39 to \$17). Within the group, LGA per capita ranges from \$86 in Big Lake to \$1 in Becker.
- ! Expenditures in this group are skewed by the city of Becker. Again, this is a situation where there is a large power plant that provides an enormous source of revenues for the city. The city of Becker levies \$1,519 per capita in taxes, most of which is borne by the power plant. As a result, it spends 44 percent more on essential services than the next highest city in this cluster, and 293 percent more on non-essential services.

Greater MN High Income

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
NORTH MANKATO	62.99	106.91	97.49	267.38	93.57	360.95	220.13	192.89
SAUK RAPIDS	83.65	108.01	89.81	281.47	111.17	392.64	128.23	181.96
CANNON FALLS	91.95	182.21	113.21	387.38	209.96	597.34	439.11	165.00
DELANO	156.16	165.39	53.35	374.90	90.59	465.49	209.64	124.05
BUFFALO	55.41	167.71	61.38	284.50	139.00	423.50	120.07	117.50
BYRON	37.94	55.67	64.19	157.80	74.00	231.79	254.90	74.42
ST. AUGUSTA	83.78	54.47	36.03	174.29	5.61	179.90	91.04	66.04
HERMANTOWN	69.36	154.83	37.45	261.65	31.93	293.58	207.29	62.79
ELK RIVER	86.09	190.13	74.19	350.41	94.71	445.13	294.49	53.92
WYOMING	107.66	152.87	54.76	315.30	24.71	340.01	281.09	34.80
OTSEGO	81.10	85.73	62.91	229.74	15.92	245.66	166.93	8.13
MONTICELLO	125.65	117.60	147.52	390.77	242.58	633.35	773.87	0.97
Group Median	83.71	135.24	63.55	282.98	92.08	376.80	214.88	70.23
Group Average	83.00	137.36	78.74	299.10	102.52	401.61	265.59	95.35
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Greater Minnesota High Income Cities

The cluster designated “Greater Minnesota High Income Cities” are cities with very high median household incomes. This group of cities is characterized by high population growth, low population density, and moderate percentage of commercial/industrial market value.

Findings:

- ! Greater Minnesota High Income Cities have an average LGA per capita of \$95, which is about 71 percent of the average for all clusters. Again, within this group, there is wide variation for the amount of LGA per capita. The top four cities in this category receive on average \$177 in LGA per capita compared to \$31 for the bottom four.

- ! The per capita spending was fairly similar for the top and bottom four cities in LGA per capita. The top four cities spent \$301 on essential services compared to \$333 for the bottom four. On non-essential services, the top four cities spent \$114 versus \$108 for the bottom four cities.

Greater MN Moderate Growth

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
SAUK CENTRE	111.86	209.38	99.15	420.38	179.98	600.36	240.01	303.97
REDWOOD FALLS	103.36	203.65	96.13	403.15	282.55	685.70	246.25	245.82
LE SUEUR	75.82	178.67	112.68	367.17	423.48	790.65	185.51	227.31
LAKE CITY	120.37	170.20	56.59	347.15	194.20	541.36	141.40	210.96
ZUMBROTA	96.46	125.69	125.83	347.98	167.50	515.47	229.96	202.70
GLENCOE	98.82	158.60	59.15	316.57	92.11	408.68	237.23	200.53
COKATO	65.55	114.36	65.67	245.58	131.43	377.01	183.09	197.63
ST. CHARLES	54.36	122.61	46.83	223.80	156.62	380.43	125.50	184.64
PLAINVIEW	80.66	154.67	70.24	305.57	128.91	434.48	206.00	181.80
STEWARTVILLE	45.46	79.99	61.02	186.48	73.21	259.69	127.80	164.45
KASSON	66.85	134.69	91.65	293.19	108.32	401.51	178.58	159.72
ST. JOSEPH	56.64	138.02	53.70	248.36	31.13	279.50	119.05	158.94
ANNANDALE	82.72	148.61	81.59	312.92	29.68	342.60	187.91	143.34
COLD SPRING	53.22	178.88	74.69	306.79	45.55	352.34	232.32	128.48
CHISAGO CITY	97.24	164.82	67.23	329.30	102.76	432.06	322.66	120.77
ROCKFORD	97.57	78.64	56.62	232.84	56.72	289.56	169.28	98.78
LA CRESCENT	78.82	166.20	54.83	299.86	73.30	373.16	236.84	80.62
GOODVIEW	69.70	105.84	68.27	243.82	9.49	253.31	268.56	72.20
LINDSTROM	72.32	143.02	50.52	265.87	88.52	354.39	210.68	51.87
Group Median	78.82	148.61	67.23	305.57	102.76	380.43	206.00	164.45
Group Average	80.92	147.52	72.49	300.94	128.72	429.65	198.96	168.81
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid
All amounts are on a Per Capita Basis

Greater Minnesota Moderate Growth Cities

The cluster designated “Greater Minnesota Moderate Growth Cities” are cities with higher than average median household income and higher population growth rate.

Findings:

- ! This group of cities had an average LGA per capita of \$169 or 27 percent above the average for all clusters. Within the group itself, the top four LGA cities received \$245 compared to \$77 for the bottom four cities.
- ! This cluster, on average, spent less than the average for both essential and non-essential services. There was a wide variation in spending within the cluster. The top four LGA cities spent on average 45 percent more on essential services than the bottom four cities (\$384 to \$264), and 357 percent more on non-essential services (\$267 to \$58).

Greater MN Established

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
TWO HARBORS	103.84	169.34	144.53	417.72	314.96	732.67	214.26	394.05
BRECKENRIDGE	102.78	265.69	117.44	485.91	226.24	712.16	114.48	377.99
JACKSON	144.15	159.95	112.53	416.64	163.53	580.17	168.42	368.58
CROOKSTON	98.19	263.75	71.89	433.83	281.91	715.74	181.51	362.12
OLIVIA	117.13	144.12	95.86	357.11	142.80	499.91	211.34	345.76
MORRIS	90.55	154.60	128.93	374.08	240.62	614.70	152.76	338.12
SLEEPY EYE	114.40	110.14	72.47	297.00	224.71	521.72	180.93	335.30
BLUE EARTH	85.14	146.72	147.14	379.01	221.45	600.46	236.82	327.54
PIPESTONE	89.60	113.87	92.05	295.52	228.27	523.79	164.81	324.00
EAST GRAND FORKS	95.29	353.31	159.30	607.90	264.29	872.19	256.75	316.41
GLENWOOD	100.66	173.23	112.06	385.95	243.05	629.00	267.23	315.41
SPRING VALLEY	69.15	183.79	101.95	354.88	260.45	615.34	267.71	307.93
MONTEVIDEO	80.25	215.55	95.60	391.39	192.96	584.35	246.27	306.68
LUVERNE	80.43	150.65	93.28	324.36	113.72	438.08	119.30	295.59
PROCTOR	122.24	178.13	83.07	383.44	121.94	505.38	187.02	279.64
GRANITE FALLS	103.87	502.69	102.41	708.98	306.79	1,015.77	163.95	268.92
ST. JAMES	55.11	156.15	123.37	334.62	93.94	428.57	124.11	259.01
THIEF RIVER FALLS	71.44	206.70	97.72	375.85	299.88	675.73	176.94	256.01
WABASHA	88.22	268.24	96.62	453.09	181.19	634.27	218.58	255.90
MELROSE	126.64	141.55	87.81	356.00	84.71	440.70	130.21	252.13
WINDOM	81.98	171.78	97.30	351.06	170.40	521.46	162.52	248.96
MONTGOMERY	75.45	179.92	98.49	353.86	152.07	505.93	250.03	240.82
CALEDONIA	111.65	149.87	94.34	355.86	109.72	465.58	101.72	240.09
LITCHFIELD	89.93	156.05	95.51	341.49	238.85	580.34	184.67	232.95
DILWORTH	87.58	143.50	66.50	297.58	33.95	331.53	148.53	222.87
WASECA	76.16	142.59	118.42	337.18	120.04	457.21	221.18	207.51
ST. PETER	48.35	158.31	104.68	311.34	240.81	552.15	96.38	206.81
MOUNTAIN IRON	202.33	166.59	176.86	545.79	201.93	747.71	32.87	177.73
Group Median	90.24	163.27	98.10	365.59	211.69	580.26	178.94	287.62
Group Average	90.80	192.17	107.28	390.25	204.65	594.89	177.29	282.82
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid
All amounts are on a Per Capita Basis
Expenditures are for the Year Ended December 31, 2001

Greater Minnesota Established Cities

The cluster designated “Greater Minnesota Established Cities” are cities with low, stable, or declining, population growth and an average median household income.

Findings:

- ! This group of cities has an average LGA per capita of \$283, which is the third highest out of the sixteen clusters. The top four cities in this cluster receive 73 percent more LGA per capita than the bottom four cities (\$376 to \$204).
- ! The top four LGA cities in the group spend on average 26 percent more on essential services than the bottom four LGA cities (\$437 to \$373).
- ! The top four LGA cities spent 65 percent more on non-essential services than the bottom four LGA cities (\$256 to \$166).
- ! Interestingly, the top four LGA cities in this group have a tax levy per capita that is 21 percent higher than that of the bottom four LGA cities (\$173 to \$143). Overall, the cluster has a tax levy per capita that is about 27 percent less than the average for all clusters.

Greater MN Low Income Rural

CITY	Essential Services			Total Essential Services	Total Nonessential Services	Total Current Expenditures	Tax Levy Payable 2002	2002 Local Government Aid
	General Government	Public Safety	Streets and Highways					
CHISHOLM	128.21	207.22	128.06	463.50	247.87	711.37	170.14	480.25
EVELETH	98.63	297.52	218.76	614.92	476.84	1,091.76	123.16	465.91
ELY	149.28	247.34	232.29	628.91	260.32	889.23	257.20	428.85
STAPLES	90.56	134.72	74.00	299.28	53.05	352.33	162.23	349.55
BENSON	125.94	184.59	119.06	429.58	225.05	654.63	89.33	327.62
WADENA	59.42	131.35	86.99	277.76	178.23	455.99	151.30	245.82
MILACA	103.39	157.98	111.44	372.81	76.84	449.65	155.94	230.72
Group Median	103.39	184.59	119.06	429.58	225.05	654.63	155.94	349.55
Group Average	108.05	196.95	140.08	445.08	228.12	673.20	159.49	370.89
All Cities Over 2,500 Pop. - Median	85.09	158.40	76.49	335.97	112.80	453.97	215.01	95.08
All Cities Over 2,500 Pop. - Avg.	93.51	212.34	80.89	386.74	174.73	561.47	241.42	133.03

Sorted on Local Government Aid

All amounts are on a Per Capita Basis

Expenditures are for the Year Ended December 31, 2001

Greater Minnesota Low Income Rural Cities

The cluster designated “Greater Minnesota Low Income Rural Cities” are cities with below average median household income.

Findings:

- ! The Greater Minnesota Low Income Rural Cities cluster receives LGA per capita of \$371, which is the highest amount of any cluster. The top three cities in this group receive 71 percent more LGA per capita than the bottom three cities (\$461 to \$269).
- ! This cluster has the third highest per capita spending on essential services and the second highest on non-essential services. The top three LGA cities in the cluster spent 59 percent more on essential services and 92 percent more on non-essential services than the bottom three LGA cities (\$559 to \$352) and (\$322 to \$168).
- ! This cluster had the lowest tax levy per capita of any other cluster at \$159. The top three LGA cities in this cluster had a per capita tax levy that was 37 percent higher than the bottom three LGA cities (\$182 to \$132).

Appendix 2 -- Methodology

City Clusters

A cluster analysis provides a way to compare cities with similar characteristics. The clusters used in this report were originally developed by the House Research Department in 1988 and 1996. The League of Minnesota Cities recently updated the clusters for its recent report, *State of the Cities Report 2003*. Four characteristics were used to define the clusters: population in 2000; population change from 1990 to 2000; median household income in 1999; and commercial/industrial tax base per capita in 2002.

Population

The 2001 populations are from "Minnesota Populations, 2001," issued by the Office of the State Demographer. Population classes correspond to the legal definitions of the 1st, 2nd, 3rd, and 4th class cities. The 4th class cities are further divided between those over and under 2,500 in population.

2002 Local Government Aid (LGA)

Used reports from the Revenue Department for payments made in 2002. Changes made to the LGA formula since 2001 affected, in some cases significantly, the amount of LGA a city receives. Using the 2002 LGA allows this report to better analyze how a reduction in LGA would affect cities.

Tax Levy, Payable 2002

The Tax Levy, payable 2002, was set by cities in December 2001. Property taxes levied are required to be paid by the property owners in the city. Local Government Aid and property tax levies are compared to one another to analyze the effect, if any, LGA has had on the property tax levy.

Current Expenditures

Cities with populations greater than 2,500 are required by Minnesota Statute to submit annual audited financial statements prepared according to national standards. The current expenditure amounts are taken from the annual audits. Current expenditures are used in this report because it is the amount cities spend for current operations, (i.e., salaries and wages, street maintenance, snowplowing, supplies, etc.).

Charges for Services

In the past, arguments have been made that charges for services should be excluded from the current expenditures for cities. The arguments state the current expenditure numbers are inflated because of the cost of providing the service to other local government. In our analysis, subtracting the charges for services from the current expenditures did not affect the conclusion in this report.

Enterprise Funds

The analysis in this report includes the financial operations of the governmental funds for each city. The governmental funds are the General Fund, Special Revenue Funds, Capital Projects Funds, and Debt Service Funds. The operations of the enterprise funds are not included in this analysis. During our analysis we found that including the enterprise funds did not alter the conclusions contained in this report.

Appendix 3

Results of 25 Percent Reduction in LGA on Non-Essential Services

Assuming a dollar per capita reduction in LGA results in a dollar per capita reduction in non-essential services.

CITY	2001 Per Capita Essential Services	2001 Per Capita Non-Essential Services	2001 Per Capita Total Current Expenditures	Adjusted Non-essential Services	Adjusted Per Capita Total Current Expenditures	2002 Per Capita LGA	Reduced 25 % 2002 Per Capita LGA	Amount of Lost LGA Per Capita	Per Capita 2002 Total Tax Levy
VIRGINIA	600.04	406.96	1,007.00	282.94	882.98	496	372	124	150
INTERNATIONAL FALLS	590.39	217.64	808.03	95.39	685.78	489	367	122	226
CHISHOLM	463.50	247.87	711.37	127.81	591.30	480	360	120	170
EVELETH	614.92	476.84	1,091.76	360.36	975.28	466	349	116	123
ELY	628.91	260.32	889.23	153.11	782.02	429	322	107	257
HIBBING	448.15	270.74	718.89	168.48	616.63	409	307	102	138
TWO HARBORS	417.72	314.96	732.67	216.44	634.16	394	296	99	214
BRECKENRIDGE	485.91	226.24	712.16	131.75	617.66	378	283	94	114
JACKSON	416.64	163.53	580.17	71.39	488.03	369	276	92	168
WINONA	378.75	122.40	501.15	31.80	410.55	362	272	91	117
CROOKSTON	433.83	281.91	715.74	191.38	625.21	362	272	91	182
STAPLES	299.28	53.05	352.33	(34.33)	264.95	350	262	87	162
ALBERT LEA	404.64	206.50	611.14	119.60	524.24	348	261	87	75
OLIVIA	357.11	142.80	499.91	56.36	413.47	346	259	86	211
DULUTH	611.01	270.74	881.75	184.72	795.73	344	258	86	105
FAIRMONT	342.98	160.77	503.75	75.78	418.77	340	255	85	139
MORRIS	374.08	240.62	614.70	156.09	530.17	338	254	85	153
SLEEPY EYE	297.00	224.71	521.72	140.89	437.89	335	251	84	181
BENSON	429.58	225.05	654.63	143.14	572.73	328	246	82	89
BLUE EARTH	379.01	221.45	600.46	139.56	518.57	328	246	82	237
PIPESTONE	295.52	228.27	523.79	147.27	442.79	324	243	81	165
AUSTIN	426.22	152.41	578.64	71.48	497.70	324	243	81	98
BEMIDJI	463.32	127.02	590.34	47.92	511.24	316	237	79	97
EAST GRAND FORKS	607.90	264.29	872.19	185.19	793.09	316	237	79	257
GLENWOOD	385.95	243.05	629.00	164.20	550.14	315	237	79	267
FERGUS FALLS	342.04	237.55	579.60	159.72	501.76	311	234	78	160
LITTLE FALLS	298.30	137.05	435.35	59.79	358.09	309	232	77	201
SPRING VALLEY	354.88	260.45	615.34	183.47	538.35	308	231	77	268
NEW ULM	371.96	230.46	602.42	153.60	525.56	307	231	77	227
MONTEVIDEO	391.39	192.96	584.35	116.29	507.68	307	230	77	246
FARIBAULT	290.46	257.88	548.34	181.75	472.21	305	228	76	88
SAUK CENTRE	420.38	179.98	600.36	103.99	524.37	304	228	76	240
WORTHINGTON	369.23	159.36	528.59	83.82	453.05	302	227	76	163
BRAINERD	372.97	250.45	623.42	175.85	548.82	298	224	75	121
LUVERNE	324.36	113.72	438.08	39.82	364.19	296	222	74	119
CLOQUET	444.39	229.47	673.86	155.59	599.98	296	222	74	223
APPLETON	361.05	139.34	500.39	65.75	426.81	294	221	74	208
MINNEAPOLIS	667.49	342.72	1,010.21	269.79	937.28	292	219	73	319
MANKATO	417.61	132.68	550.28	61.03	478.63	287	215	72	193
PROCTOR	383.44	121.94	505.38	52.03	435.47	280	210	70	187
GRANITE FALLS	708.98	306.79	1,015.77	239.56	948.54	269	202	67	164
ST. JAMES	334.62	93.94	428.57	29.19	363.81	259	194	65	124
ST. PAUL	573.35	336.07	909.43	272.06	845.41	256	192	64	160
THIEF RIVER FALLS	375.85	299.88	675.73	235.88	611.73	256	192	64	177
WABASHA	453.09	181.19	634.27	117.21	570.30	256	192	64	219
MOORHEAD	417.75	198.02	615.77	134.38	552.12	255	191	64	88
MELROSE	356.00	84.71	440.70	21.67	377.67	252	189	63	130
WINDOM	351.06	170.40	521.46	108.16	459.22	249	187	62	163
WADENA	277.76	178.23	455.99	116.77	394.54	246	184	61	151
REDWOOD FALLS	403.15	282.55	685.70	221.10	624.24	246	184	61	246
LONG PRAIRIE	348.00	62.79	410.79	1.57	349.57	245	184	61	119
MONTGOMERY	353.86	152.07	505.93	91.86	445.72	241	181	60	250
CALEDONIA	355.86	109.72	465.58	49.70	405.56	240	180	60	102
WILLMAR	387.36	94.94	482.30	35.85	423.21	236	177	59	104
GRAND RAPIDS	573.71	272.71	846.42	213.90	787.61	235	176	59	423
LITCHFIELD	341.49	238.85	580.34	180.61	522.11	233	175	58	185
MILACA	372.81	76.84	449.65	19.16	391.97	231	173	58	156
LE SUEUR	367.17	423.48	790.65	366.65	733.82	227	170	57	186
OWATONNA	320.83	254.42	575.25	198.31	519.14	224	168	56	197
DILWORTH	297.58	33.95	331.53	(21.77)	275.82	223	167	56	149
LAKE CITY	347.15	194.20	541.36	141.46	488.62	211	158	53	141
ST. CLOUD	436.39	119.66	556.05	67.40	503.79	209	157	52	216
WASECA	337.18	120.04	457.21	68.16	405.33	208	156	52	221
ST. PETER	311.34	240.81	552.15	189.11	500.44	207	155	52	96
DETROIT LAKES	365.58	177.53	543.11	125.86	491.43	207	155	52	201
PARK RAPIDS	441.52	234.98	676.49	183.38	624.90	206	155	52	242
MORA	349.23	166.82	516.06	115.51	464.74	205	154	51	109
ZUMBROTA	347.98	167.50	515.47	116.82	464.80	203	152	51	230
GLENCOE	316.57	92.11	408.68	41.97	358.55	201	150	50	237
MARSHALL	387.63	221.73	609.36	171.84	559.47	200	150	50	199
COKATO	245.58	131.43	377.01	82.02	327.60	198	148	49	183
PINE CITY	425.82	40.02	465.84	(8.83)	416.99	195	147	49	145
NORTH MANKATO	267.38	93.57	360.95	45.35	312.73	193	145	48	220
ST. CHARLES	223.80	156.62	380.43	110.46	334.27	185	138	46	126
ROSEAU	367.74	204.28	572.02	158.77	526.51	182	137	46	283
SAUK RAPIDS	281.47	111.17	392.64	65.68	347.15	182	136	45	128
PLAINVIEW	305.57	128.91	434.48	83.46	389.03	182	136	45	206

Appendix 3

Results of 25 Percent Reduction in LGA on Non-Essential Services

Assuming a dollar per capita reduction in LGA results in a dollar per capita reduction in non-essential services.

CITY	2001 Per Capita Essential Services	2001 Per Capita Non-Essential Services	2001 Per Capita Total Current Expenditures	Adjusted Non-essential Services	Adjusted Per Capita Total Current Expenditures	2002 Per Capita LGA	Reduced 25 % 2002 Per Capita LGA	Amount of Lost LGA Per Capita	Per Capita 2002 Total Tax Levy
NORTHFIELD	333.85	140.50	474.35	95.49	429.34	180	135	45	188
ALEXANDRIA	393.28	142.27	535.55	97.51	490.80	179	134	45	218
MOUNTAIN IRON	545.79	201.93	747.71	157.49	703.28	178	133	44	33
HUTCHINSON	421.70	228.70	650.39	184.98	606.67	175	131	44	342
PERHAM	377.85	210.50	588.35	168.28	546.13	169	127	42	247
CANNON FALLS	387.38	209.96	597.34	168.71	556.09	165	124	41	439
STEWARTVILLE	186.48	73.21	259.69	32.10	218.58	164	123	41	128
SOUTH ST. PAUL	384.67	146.31	530.97	105.74	490.41	162	122	41	199
KASSON	293.19	108.32	401.51	68.39	361.58	160	120	40	179
ST. JOSEPH	248.36	31.13	279.50	(8.60)	239.76	159	119	40	119
PRINCETON	392.08	79.15	471.23	40.89	432.97	153	115	38	275
ANNANDALE	312.92	29.68	342.60	(6.15)	306.77	143	108	36	188
NEW PRAGUE	378.87	101.29	480.16	65.84	444.71	142	106	35	350
ROBBINSDALE	345.84	217.52	563.37	182.32	528.17	141	106	35	186
COLUMBIA HEIGHTS	322.36	183.36	505.72	148.43	470.79	140	105	35	205
COLD SPRING	306.79	45.55	352.34	13.43	320.22	128	96	32	232
BELLE PLAINE	377.74	68.27	446.02	37.01	414.75	125	94	31	299
DELANO	374.90	90.59	465.49	59.58	434.48	124	93	31	210
JORDAN	345.98	92.80	438.78	62.55	408.53	121	91	30	212
CHISAGO CITY	329.30	102.76	432.06	72.57	401.87	121	91	30	323
ROCHESTER	393.93	202.56	596.49	172.61	566.54	120	90	30	252
BUFFALO	284.50	139.00	423.50	109.62	394.12	118	88	29	120
NORWOOD YOUNG AMERICA	268.40	42.83	311.23	14.86	283.26	112	84	28	163
ST. PAUL PARK	271.83	34.31	306.14	7.65	279.48	107	80	27	138
CAMBRIDGE	385.58	36.14	421.72	10.44	396.02	103	77	26	551
ROCKFORD	232.84	56.72	289.56	32.02	264.86	99	74	25	169
ANOKA	330.58	110.14	440.72	86.31	416.89	95	71	24	192
NEWPORT	411.89	92.35	504.23	68.63	480.52	95	71	24	313
RICHFIELD	365.28	254.07	619.35	230.94	596.23	92	69	23	255
STILLWATER	407.90	184.75	592.65	162.29	570.19	90	67	22	338
CRYSTAL	252.02	91.13	343.15	68.79	320.81	89	67	22	204
WATERTOWN	330.97	41.57	372.54	19.49	350.46	88	66	22	123
BIG LAKE	259.10	70.05	329.15	48.44	307.54	86	65	22	196
NORTH ST. PAUL	256.31	61.66	317.97	41.46	297.77	81	61	20	118
LA CRESCENT	299.86	73.30	373.16	53.15	353.00	81	60	20	237
HASTINGS	358.44	107.63	466.07	88.18	446.62	78	58	19	301
BROOKLYN CENTER	343.70	163.05	506.75	143.65	487.34	78	58	19	260
BYRON	157.80	74.00	231.79	55.39	213.19	74	56	19	255
WAITE PARK	317.69	139.57	457.27	121.43	439.12	73	54	18	418
GOODVIEW	243.82	9.49	253.31	(8.56)	235.26	72	54	18	269
BAYPORT	385.86	108.54	494.40	91.90	477.76	67	50	17	329
ST. AUGUSTA	174.29	5.61	179.90	(10.90)	163.39	66	50	17	91
HERMANTOWN	261.65	31.93	293.58	16.24	277.89	63	47	16	207
MOUNDS VIEW	227.70	183.22	410.93	167.74	395.45	62	46	15	153
BAXTER	310.14	101.90	412.04	86.74	396.88	61	45	15	418
ZIMMERMAN	416.19	80.02	496.22	65.24	481.43	59	44	15	249
WEST ST. PAUL	348.30	62.01	410.32	47.76	396.06	57	43	14	253
FRIDLEY	377.26	94.69	471.94	80.52	457.77	57	43	14	181
NORTH BRANCH	218.93	45.26	264.19	31.50	250.42	55	41	14	190
CIRCLE PINES	254.43	95.23	349.66	81.70	336.13	54	41	14	243
ELK RIVER	350.41	94.71	445.13	81.23	431.65	54	40	13	294
ST. FRANCIS	249.40	173.19	422.59	159.89	409.30	53	40	13	202
NEW HOPE	311.26	92.98	404.24	79.98	391.24	52	39	13	302
LINDSTROM	265.87	88.52	354.39	75.56	341.42	52	39	13	211
CHASKA	324.69	94.71	419.39	82.27	406.95	50	37	12	93
HOPKINS	342.19	120.36	462.54	107.97	450.16	50	37	12	333
COON RAPIDS	241.06	75.37	316.43	64.11	305.18	45	34	11	188
RED WING	617.18	293.57	910.75	282.41	899.59	45	33	11	672
FALCON HEIGHTS	197.73	40.66	238.39	29.91	227.64	43	32	11	124
WACONIA	258.23	140.42	398.65	129.68	387.91	43	32	11	268
ST. LOUIS PARK	381.64	217.95	599.59	207.22	588.87	43	32	11	296
FARMINGTON	291.20	173.68	464.88	164.34	455.54	37	28	9	228
WYOMING	315.30	24.71	340.01	16.01	331.31	35	26	9	281
BROOKLYN PARK	320.72	170.22	490.94	161.76	482.48	34	25	8	219
SPRING LAKE PARK	285.90	120.35	406.26	112.27	398.17	32	24	8	269
SARTELL	272.44	67.23	339.66	59.17	331.60	32	24	8	182
WHITE BEAR LAKE	231.12	76.57	307.70	68.60	299.73	32	24	8	155
NEW BRIGHTON	256.37	117.43	373.80	109.54	365.91	32	24	8	203
COTTAGE GROVE	256.48	55.23	311.72	47.38	303.86	31	24	8	231
MOUND	318.43	75.38	393.81	67.53	385.96	31	24	8	240
OAK GROVE	186.34	18.24	204.58	10.57	196.91	31	23	8	241
ROSEMOUNT	282.82	92.96	375.78	86.50	369.32	26	19	6	395
BLAINE	243.52	130.01	373.53	123.66	367.18	25	19	6	201
OAKDALE	260.93	123.65	384.58	117.90	378.84	23	17	6	209
FOREST LAKE	373.95	73.07	447.03	67.61	441.56	22	16	5	222
CHAMPLIN	236.49	47.50	283.98	42.30	278.79	21	16	5	190
MAPLEWOOD	330.61	101.11	431.72	96.00	426.61	20	15	5	251

Appendix 3

Results of 25 Percent Reduction in LGA on Non-Essential Services

Assuming a dollar per capita reduction in LGA results in a dollar per capita reduction in non-essential services.

CITY	2001 Per Capita Essential Services	2001 Per Capita Non-Essential Services	2001 Per Capita Total Current Expenditures	Adjusted Non-essential Services	Adjusted Per Capita Total Current Expenditures	2002 Per Capita LGA	Reduced 25 % 2002 Per Capita LGA	Amount of Lost LGA Per Capita	Per Capita 2002 Total Tax Levy
MAHTOMEDI	245.42	47.86	293.28	43.38	288.81	18	13	4	237
ST. ANTHONY	409.70	116.82	526.52	112.41	522.11	18	13	4	280
RAMSEY	258.38	78.74	337.11	74.67	333.04	16	12	4	208
INVER GROVE HEIGHTS	286.29	27.69	313.98	23.92	310.21	15	11	4	260
ST. MICHAEL	215.51	44.48	259.99	40.93	256.44	14	11	4	242
ALBERTVILLE	249.53	89.30	338.83	85.82	335.35	14	10	3	338
HAM LAKE	160.07	33.52	193.59	30.15	190.22	13	10	3	157
LAKEVILLE	238.88	59.99	298.87	57.20	296.08	11	8	3	212
LINO LAKES	329.30	76.60	405.90	74.33	403.63	9	7	2	292
EAST BETHEL	143.70	12.74	156.43	10.56	154.26	9	7	2	158
APPLE VALLEY	265.10	92.61	357.71	90.44	355.55	9	7	2	289
OTSEGO	229.74	15.92	245.66	13.88	243.62	8	6	2	167
LITTLE CANADA	174.10	39.20	213.30	37.22	211.32	8	6	2	171
SHAKOPEE	341.87	72.61	414.48	70.74	412.62	7	6	2	274
BURNSVILLE	306.52	111.88	418.40	110.24	416.76	7	5	2	293
DAYTON	260.17	69.37	329.54	67.95	328.12	6	4	1	332
CORCORAN	267.83	20.18	288.00	18.97	286.79	5	4	1	229
HUGO	221.00	24.08	245.08	22.99	243.98	4	3	1	243
ANDOVER	190.46	38.46	228.92	37.37	227.83	4	3	1	174
MAPLE GROVE	267.40	134.95	402.35	134.09	401.50	3	3	1	285
SAVAGE	289.43	86.59	376.02	85.81	375.25	3	2	1	263
CENTERVILLE	385.97	51.52	437.48	50.82	436.78	3	2	1	372
PRIOR LAKE	311.62	103.63	415.24	102.95	414.57	3	2	1	264
NORTH OAKS	260.55	81.18	341.73	80.58	341.13	2	2	1	209
GOLDEN VALLEY	439.10	87.99	527.10	87.45	526.55	2	2	1	500
LAKE ELMO	227.51	17.97	245.48	17.54	245.05	2	1	0	212
BLOOMINGTON	323.17	250.33	573.49	250.02	573.18	1	1	0	340
MINNETONKA	248.71	120.30	369.01	119.99	368.70	1	1	0	347
OAK PARK HEIGHTS	512.76	89.62	602.38	89.31	602.07	1	1	0	472
AFTON	326.73	10.63	337.36	10.33	337.05	1	1	0	295
ORONO	527.46	57.80	585.27	57.50	584.96	1	1	0	379
ROSEVILLE	289.26	160.24	449.50	159.94	449.19	1	1	0	243
ARDEN HILLS	215.52	65.36	280.87	65.05	280.57	1	1	0	208
SHOREVIEW	164.60	209.76	374.36	209.46	374.06	1	1	0	205
WAYZATA	618.04	135.83	753.88	135.53	753.57	1	1	0	565
VADNAIS HEIGHTS	224.55	34.72	259.27	34.42	258.97	1	1	0	158
MENDOTA HEIGHTS	300.07	88.11	388.18	87.82	387.89	1	1	0	293
MEDINA	488.86	45.67	534.53	45.39	534.25	1	1	0	334
PLYMOUTH	225.53	147.12	372.65	146.84	372.37	1	1	0	237
SHOREWOOD	311.40	19.61	331.01	19.33	330.73	1	1	0	353
EAGAN	233.40	65.24	298.63	64.96	298.36	1	1	0	258
MINNETRISTA	505.33	27.11	532.44	26.84	532.17	1	1	0	418
EDEN PRAIRIE	365.37	81.81	447.17	81.54	446.91	1	1	0	430
VICTORIA	453.08	57.53	510.61	57.28	510.36	1	1	0	408
MONTICELLO	390.77	242.58	633.35	242.34	633.11	1	1	0	774
CHANHASSEN	258.94	121.08	380.02	120.84	379.78	1	1	0	296
GRANT	187.57	6.68	194.24	6.44	194.01	1	1	0	130
WOODBURY	281.66	81.08	362.74	80.86	362.52	1	1	0	294
BECKER	597.54	351.39	948.93	351.17	948.71	1	1	0	1,519
GREENFIELD	289.94	20.14	310.08	19.94	309.88	1	1	0	277
ROGERS	445.04	70.23	515.27	70.12	515.16	0	0	0	322
DEEPHAVEN	524.88	52.06	576.94	52.06	576.94	0	0	0	313
EDINA	334.76	117.19	451.95	117.19	451.95	0	0	0	347
INDEPENDENCE	516.69	33.85	550.53	33.85	550.53	0	0	0	436
Per Capita Average	387	175	561	141	528.21	133	100	33	241
Per Capita Median	336	113	454	83	421	95	71	24	215

Appendix 4

Results of 50 Percent Reduction in LGA on Non-Essential Services

Assuming a dollar per capita reduction in LGA results in a dollar per capita reduction in non-essential services.

CITY	2001 Per Capita Essential Services	2001 Per Capita Non-Essential Services	2001 Per Capita Total Current Expenditures	Adjusted Non-essential Services	Adjusted Per Capita Total Current Expenditures	2002 Per Capita LGA	Reduced 50 % 2002 Per Capita LGA	Amount of Lost LGA Per Capita	Per Capita 2002 Total Tax Levy
VIRGINIA	600.04	406.96	1,007.00	158.93	758.97	496	248	248	150
INTERNATIONAL FALLS	590.39	217.64	808.03	(26.86)	563.53	489	245	245	226
CHISHOLM	463.50	247.87	711.37	7.75	471.24	480	240	240	170
EVELETH	614.92	476.84	1,091.76	243.89	858.80	466	233	233	123
ELY	628.91	260.32	889.23	45.89	674.80	429	214	214	257
HIBBING	448.15	270.74	718.89	66.22	514.38	409	205	205	138
TWO HARBORS	417.72	314.96	732.67	117.93	535.65	394	197	197	214
BRECKENRIDGE	485.91	226.24	712.16	37.25	523.16	378	189	189	114
JACKSON	416.64	163.53	580.17	(20.75)	395.88	369	184	184	168
WINONA	378.75	122.40	501.15	(58.80)	319.95	362	181	181	117
CROOKSTON	433.83	281.91	715.74	100.85	534.68	362	181	181	182
STAPLES	299.28	53.05	352.33	(121.72)	177.56	350	175	175	162
ALBERT LEA	404.64	206.50	611.14	32.69	437.34	348	174	174	75
OLIVIA	357.11	142.80	499.91	(30.08)	327.03	346	173	173	211
DULUTH	611.01	270.74	881.75	98.69	709.71	344	172	172	105
FAIRMONT	342.98	160.77	503.75	(9.20)	333.79	340	170	170	139
MORRIS	374.08	240.62	614.70	71.56	445.64	338	169	169	153
SLEEPY EYE	297.00	224.71	521.72	57.07	354.07	335	168	168	181
BENSON	429.58	225.05	654.63	61.24	490.82	328	164	164	89
BLUE EARTH	379.01	221.45	600.46	57.68	436.69	328	164	164	237
PIPESTONE	295.52	228.27	523.79	66.27	361.79	324	162	162	165
AUSTIN	426.22	152.41	578.64	(9.45)	416.77	324	162	162	98
BEMIDJI	463.32	127.02	590.34	(31.18)	432.14	316	158	158	97
EAST GRAND FORKS	607.90	264.29	872.19	106.09	713.99	316	158	158	257
GLENWOOD	385.95	243.05	629.00	85.34	471.29	315	158	158	267
FERGUS FALLS	342.04	237.55	579.60	81.88	423.92	311	156	156	160
LITTLE FALLS	298.30	137.05	435.35	(17.48)	280.82	309	155	155	201
SPRING VALLEY	354.88	260.45	615.34	106.49	461.37	308	154	154	268
NEW ULM	371.96	230.46	602.42	76.73	448.69	307	154	154	227
MONTEVIDEO	391.39	192.96	584.35	39.62	431.01	307	153	153	246
FARIBAULT	290.46	257.88	548.34	105.61	396.07	305	152	152	88
SAUK CENTRE	420.38	179.98	600.36	28.00	448.38	304	152	152	240
WORTHINGTON	369.23	159.36	528.59	8.27	377.50	302	151	151	163
BRAINERD	372.97	250.45	623.42	101.24	474.21	298	149	149	121
LUVERNE	324.36	113.72	438.08	(34.07)	290.29	296	148	148	119
CLOQUET	444.39	229.47	673.86	81.70	526.09	296	148	148	223
APPLETON	361.05	139.34	500.39	(7.83)	353.22	294	147	147	208
MINNEAPOLIS	667.49	342.72	1,010.21	196.86	864.35	292	146	146	319
MANKATO	417.61	132.68	550.28	(10.62)	406.98	287	143	143	193
PROCTOR	383.44	121.94	505.38	(17.88)	365.56	280	140	140	187
GRANITE FALLS	708.98	306.79	1,015.77	172.33	881.31	269	134	134	164
ST. JAMES	334.62	93.94	428.57	(35.56)	299.06	259	130	130	124
ST. PAUL	573.35	336.07	909.43	208.05	781.40	256	128	128	160
THIEF RIVER FALLS	375.85	299.88	675.73	171.87	547.73	256	128	128	177
WABASHA	453.09	181.19	634.27	53.24	506.32	256	128	128	219
MOORHEAD	417.75	198.02	615.77	70.73	488.48	255	127	127	88
MELROSE	356.00	84.71	440.70	(41.36)	314.64	252	126	126	130
WINDOM	351.06	170.40	521.46	45.92	396.98	249	124	124	163
WADENA	277.76	178.23	455.99	55.32	333.08	246	123	123	151
REDWOOD FALLS	403.15	282.55	685.70	159.64	562.79	246	123	123	246
LONG PRAIRIE	348.00	62.79	410.79	(59.64)	288.35	245	122	122	119
MONTGOMERY	353.86	152.07	505.93	31.66	385.52	241	120	120	250
CALEDONIA	355.86	109.72	465.58	(10.32)	345.53	240	120	120	102
WILLMAR	387.36	94.94	482.30	(23.25)	364.11	236	118	118	104
GRAND RAPIDS	573.71	272.71	846.42	155.09	728.80	235	118	118	423
LITCHFIELD	341.49	238.85	580.34	122.38	463.87	233	116	116	185
MILACA	372.81	76.84	449.65	(38.52)	334.29	231	115	115	156
LE SUEUR	367.17	423.48	790.65	309.82	676.99	227	114	114	186
OWATONNA	320.83	254.42	575.25	142.19	463.02	224	112	112	197
DILWORTH	297.58	33.95	331.53	(77.48)	220.10	223	111	111	149
LAKE CITY	347.15	194.20	541.36	88.72	435.88	211	105	105	141
ST. CLOUD	436.39	119.66	556.05	15.14	451.54	209	105	105	216
WASECA	337.18	120.04	457.21	16.28	353.46	208	104	104	221
ST. PETER	311.34	240.81	552.15	137.40	448.74	207	103	103	96
DETROIT LAKES	365.58	177.53	543.11	74.18	439.76	207	103	103	201
PARK RAPIDS	441.52	234.98	676.49	131.79	573.31	206	103	103	242
MORA	349.23	166.82	516.06	64.20	413.43	205	103	103	109
ZUMBROTA	347.98	167.50	515.47	66.14	414.12	203	101	101	230
GLENCOE	316.57	92.11	408.68	(8.16)	308.42	201	100	100	237
MARSHALL	387.63	221.73	609.36	121.95	509.58	200	100	100	199
COKATO	245.58	131.43	377.01	32.61	278.19	198	99	99	183
PINE CITY	425.82	40.02	465.84	(57.68)	368.14	195	98	98	145
NORTH MANKATO	267.38	93.57	360.95	(2.87)	264.51	193	96	96	220
ST. CHARLES	223.80	156.62	380.43	64.30	288.11	185	92	92	126
ROSEAU	367.74	204.28	572.02	113.25	480.99	182	91	91	283
SAUK RAPIDS	281.47	111.17	392.64	20.19	301.66	182	91	91	128
PLAINVIEW	305.57	128.91	434.48	38.01	343.58	182	91	91	206

Appendix 4

Results of 50 Percent Reduction in LGA on Non-Essential Services

Assuming a dollar per capita reduction in LGA results in a dollar per capita reduction in non-essential services.

CITY	2001 Per Capita Essential Services	2001 Per Capita Non-Essential Services	2001 Per Capita Total Current Expenditures	Adjusted Non-essential Services	Adjusted Per Capita Total Current Expenditures	2002 Per Capita LGA	Reduced 50 % 2002 Per Capita LGA	Amount of Lost LGA Per Capita	Per Capita 2002 Total Tax Levy
NORTHFIELD	333.85	140.50	474.35	50.48	384.33	180	90	90	188
ALEXANDRIA	393.28	142.27	535.55	52.76	446.04	179	90	90	218
MOUNTAIN IRON	545.79	201.93	747.71	113.06	658.85	178	89	89	33
HUTCHINSON	421.70	228.70	650.39	141.26	562.96	175	87	87	342
PERHAM	377.85	210.50	588.35	126.06	503.91	169	84	84	247
CANNON FALLS	387.38	209.96	597.34	127.46	514.84	165	83	83	439
STEWARTVILLE	186.48	73.21	259.69	(9.01)	177.46	164	82	82	128
SOUTH ST. PAUL	384.67	146.31	530.97	65.17	449.84	162	81	81	199
KASSON	293.19	108.32	401.51	28.46	321.65	160	80	80	179
ST. JOSEPH	248.36	31.13	279.50	(48.34)	200.02	159	79	79	119
PRINCETON	392.08	79.15	471.23	2.63	394.71	153	77	77	275
ANNANDALE	312.92	29.68	342.60	(41.99)	270.93	143	72	72	188
NEW PRAGUE	378.87	101.29	480.16	30.39	409.26	142	71	71	350
ROBBINSDALE	345.84	217.52	563.37	147.13	492.97	141	70	70	186
COLUMBIA HEIGHTS	322.36	183.36	505.72	113.50	435.86	140	70	70	205
COLD SPRING	306.79	45.55	352.34	(18.69)	288.10	128	64	64	232
BELLE PLAINE	377.74	68.27	446.02	5.74	383.48	125	63	63	299
DELANO	374.90	90.59	465.49	28.57	403.46	124	62	62	210
JORDAN	345.98	92.80	438.78	32.30	378.27	121	61	61	212
CHISAGO CITY	329.30	102.76	432.06	42.38	371.68	121	60	60	323
ROCHESTER	393.93	202.56	596.49	142.66	536.59	120	60	60	252
BUFFALO	284.50	139.00	423.50	80.24	364.75	118	59	59	120
NORWOOD YOUNG AMERICA	268.40	42.83	311.23	(13.11)	255.29	112	56	56	163
ST. PAUL PARK	271.83	34.31	306.14	(19.02)	252.82	107	53	53	138
CAMBRIDGE	385.58	36.14	421.72	(15.26)	370.31	103	51	51	551
ROCKFORD	232.84	56.72	289.56	7.33	240.17	99	49	49	169
ANOKA	330.58	110.14	440.72	62.49	393.07	95	48	48	192
NEWPORT	411.89	92.35	504.23	44.91	456.80	95	47	47	313
RICHFIELD	365.28	254.07	619.35	207.82	573.11	92	46	46	255
STILLWATER	407.90	184.75	592.65	139.83	547.73	90	45	45	338
CRYSTAL	252.02	91.13	343.15	46.45	298.47	89	45	45	204
WATERTOWN	330.97	41.57	372.54	(2.59)	328.38	88	44	44	123
BIG LAKE	259.10	70.05	329.15	26.83	285.93	86	43	43	196
NORTH ST. PAUL	256.31	61.66	317.97	21.26	277.57	81	40	40	118
LA CRESCENT	299.86	73.30	373.16	32.99	332.85	81	40	40	237
HASTINGS	358.44	107.63	466.07	68.72	427.16	78	39	39	301
BROOKLYN CENTER	343.70	163.05	506.75	124.24	467.94	78	39	39	260
BYRON	157.80	74.00	231.79	36.79	194.58	74	37	37	255
WAITE PARK	317.69	139.57	457.27	103.29	420.98	73	36	36	418
GOODVIEW	243.82	9.49	253.31	(26.61)	217.21	72	36	36	269
BAYPORT	385.86	108.54	494.40	75.26	461.12	67	33	33	329
ST. AUGUSTA	174.29	5.61	179.90	(27.41)	146.88	66	33	33	91
HERMANTOWN	261.65	31.93	293.58	0.54	262.19	63	31	31	207
MOUNDS VIEW	227.70	183.22	410.93	152.26	379.97	62	31	31	153
BAXTER	310.14	101.90	412.04	71.58	381.73	61	30	30	418
ZIMMERMAN	416.19	80.02	496.22	50.46	466.65	59	30	30	249
WEST ST. PAUL	348.30	62.01	410.32	33.51	381.81	57	29	29	253
FRIDLEY	377.26	94.69	471.94	66.35	443.60	57	28	28	181
NORTH BRANCH	218.93	45.26	264.19	17.73	236.66	55	28	28	190
CIRCLE PINES	254.43	95.23	349.66	68.18	322.60	54	27	27	243
ELK RIVER	350.41	94.71	445.13	67.75	418.17	54	27	27	294
ST. FRANCIS	249.40	173.19	422.59	146.60	396.00	53	27	27	202
NEW HOPE	311.26	92.98	404.24	66.98	378.24	52	26	26	302
LINDSTROM	265.87	88.52	354.39	62.59	328.45	52	26	26	211
CHASKA	324.69	94.71	419.39	69.83	394.51	50	25	25	93
HOPKINS	342.19	120.36	462.54	95.58	437.77	50	25	25	333
COON RAPIDS	241.06	75.37	316.43	52.86	293.92	45	23	23	188
RED WING	617.18	293.57	910.75	271.25	888.43	45	22	22	672
FALCON HEIGHTS	197.73	40.66	238.39	19.16	216.89	43	21	21	124
WACONIA	258.23	140.42	398.65	118.94	377.17	43	21	21	268
ST. LOUIS PARK	381.64	217.95	599.59	196.50	578.15	43	21	21	296
FARMINGTON	291.20	173.68	464.88	155.00	446.20	37	19	19	228
WYOMING	315.30	24.71	340.01	7.31	322.61	35	17	17	281
BROOKLYN PARK	320.72	170.22	490.94	153.31	474.03	34	17	17	219
SPRING LAKE PARK	285.90	120.35	406.26	104.18	390.08	32	16	16	269
SARTELL	272.44	67.23	339.66	51.10	323.54	32	16	16	182
WHITE BEAR LAKE	231.12	76.57	307.70	60.64	291.76	32	16	16	155
NEW BRIGHTON	256.37	117.43	373.80	101.65	358.02	32	16	16	203
COTTAGE GROVE	256.48	55.23	311.72	39.53	296.01	31	16	16	231
MOUND	318.43	75.38	393.81	59.68	378.11	31	16	16	240
OAK GROVE	186.34	18.24	204.58	2.90	189.25	31	15	15	241
ROSEMOUNT	282.82	92.96	375.78	80.03	362.86	26	13	13	395
BLAINE	243.52	130.01	373.53	117.31	360.83	25	13	13	201
OAKDALE	260.93	123.65	384.58	112.16	373.09	23	11	11	209
FOREST LAKE	373.95	73.07	447.03	62.14	436.09	22	11	11	222
CHAMPLIN	236.49	47.50	283.98	37.10	273.59	21	10	10	190
MAPLEWOOD	330.61	101.11	431.72	90.89	421.50	20	10	10	251

Appendix 4

Results of 50 Percent Reduction in LGA on Non-Essential Services

Assuming a dollar per capita reduction in LGA results in a dollar per capita reduction in non-essential services.

CITY	2001	2001	2001	Adjusted Non-essential Services	Adjusted Per Capita Total Current Expenditures	2002 Per Capita LGA	Reduced 50 %		Per Capita 2002 Total Tax Levy
	Per Capita Essential Services	Per Capita Non-Essential Services	Per Capita Total Current Expenditures				2002 Per Capita LGA	Amount of Lost LGA Per Capita	
MAHTOMEDI	245.42	47.86	293.28	38.90	284.33	18	9	9	237
ST. ANTHONY	409.70	116.82	526.52	108.01	517.70	18	9	9	280
RAMSEY	258.38	78.74	337.11	70.60	328.97	16	8	8	208
INVER GROVE HEIGHTS	286.29	27.69	313.98	20.15	306.45	15	8	8	260
ST. MICHAEL	215.51	44.48	259.99	37.38	252.89	14	7	7	242
ALBERTVILLE	249.53	89.30	338.83	82.33	331.86	14	7	7	338
HAM LAKE	160.07	33.52	193.59	26.78	186.85	13	7	7	157
LAKEVILLE	238.88	59.99	298.87	54.41	293.30	11	6	6	212
LINO LAKES	329.30	76.60	405.90	72.06	401.37	9	5	5	292
EAST BETHEL	143.70	12.74	156.43	8.39	152.09	9	4	4	158
APPLE VALLEY	265.10	92.61	357.71	88.28	353.38	9	4	4	289
OTSEGO	229.74	15.92	245.66	11.85	241.59	8	4	4	167
LITTLE CANADA	174.10	39.20	213.30	35.23	209.33	8	4	4	171
SHAKOPEE	341.87	72.61	414.48	68.88	410.75	7	4	4	274
BURNSVILLE	306.52	111.88	418.40	108.60	415.12	7	3	3	293
DAYTON	260.17	69.37	329.54	66.53	326.70	6	3	3	332
CORCORAN	267.83	20.18	288.00	17.76	285.58	5	2	2	229
HUGO	221.00	24.08	245.08	21.89	242.89	4	2	2	243
ANDOVER	190.46	38.46	228.92	36.28	226.74	4	2	2	174
MAPLE GROVE	267.40	134.95	402.35	133.23	400.64	3	2	2	285
SAVAGE	289.43	86.59	376.02	85.04	374.47	3	2	2	263
CENTERVILLE	385.97	51.52	437.48	50.12	436.08	3	1	1	372
PRIOR LAKE	311.62	103.63	415.24	102.27	413.89	3	1	1	264
NORTH OAKS	260.55	81.18	341.73	79.99	340.54	2	1	1	209
GOLDEN VALLEY	439.10	87.99	527.10	86.90	526.00	2	1	1	500
LAKE ELMO	227.51	17.97	245.48	17.10	244.61	2	1	1	212
BLOOMINGTON	323.17	250.33	573.49	249.71	572.87	1	1	1	340
MINNETONKA	248.71	120.30	369.01	119.69	368.39	1	1	1	347
OAK PARK HEIGHTS	512.76	89.62	602.38	89.01	601.77	1	1	1	472
AFTON	326.73	10.63	337.36	10.02	336.75	1	1	1	295
ORONO	527.46	57.80	585.27	57.19	584.65	1	1	1	379
ROSEVILLE	289.26	160.24	449.50	159.63	448.89	1	1	1	243
ARDEN HILLS	215.52	65.36	280.87	64.75	280.26	1	1	1	208
SHOREVIEW	164.60	209.76	374.36	209.15	373.76	1	1	1	205
WAYZATA	618.04	135.83	753.88	135.23	753.27	1	1	1	565
VADNAIS HEIGHTS	224.55	34.72	259.27	34.12	258.67	1	1	1	158
MENDOTA HEIGHTS	300.07	88.11	388.18	87.53	387.60	1	1	1	293
MEDINA	488.86	45.67	534.53	45.11	533.97	1	1	1	334
PLYMOUTH	225.53	147.12	372.65	146.56	372.09	1	1	1	237
SHOREWOOD	311.40	19.61	331.01	19.05	330.45	1	1	1	353
EAGAN	233.40	65.24	298.63	64.68	298.08	1	1	1	258
MINNETRISTA	505.33	27.11	532.44	26.57	531.90	1	1	1	418
EDEN PRAIRIE	365.37	81.81	447.17	81.27	446.64	1	1	1	430
VICTORIA	453.08	57.53	510.61	57.03	510.11	1	1	1	408
MONTICELLO	390.77	242.58	633.35	242.09	632.87	1	0	0	774
CHANHASSEN	258.94	121.08	380.02	120.59	379.53	1	0	0	296
GRANT	187.57	6.68	194.24	6.21	193.77	1	0	0	130
WOODBURY	281.66	81.08	362.74	80.64	362.29	1	0	0	294
BECKER	597.54	351.39	948.93	350.95	948.48	1	0	0	1,519
GREENFIELD	289.94	20.14	310.08	19.74	309.68	1	0	0	277
ROGERS	445.04	70.23	515.27	70.00	515.04	0	0	0	322
DEEPHAVEN	524.88	52.06	576.94	52.06	576.94	0	0	0	313
EDINA	334.76	117.19	451.95	117.19	451.95	0	0	0	347
INDEPENDENCE	516.69	33.85	550.53	33.85	550.53	0	0	0	436
Per Capita Average	387	175	561	108	495	133	67	67	241
Per Capita Median	336	113	454	61	392	95	48	48	215

Appendix 5

Results of a reduction of LGA based on the per capita amount spent above the median on non-essential services

No city would have non-essential per capita expenditures brought below the non-adjusted median.

CITY	2001 Per Capita Essential Services	2001 Per Capita Non-Essential Services	2001 Per Capita Total Current Expenditures	2001 Adjusted Non-essential Services	2001 Adjusted Total CE	2002 Per Capita LGA	Revised 2002 Per Capita LGA	Amount of Lost LGA Per Capita	Per Capita 2002 Total Tax Levy
EVELETH	614.92	476.84	1,091.76	113.00	727.92	466	102.07	363.84	123
VIRGINIA	600.04	406.96	1,007.00	113.00	713.04	496	202.11	293.96	150
MINNEAPOLIS	667.49	342.72	1,010.21	113.00	780.49	292	62.00	229.72	319
LE SUEUR	367.17	423.48	790.65	196.17	563.34	227	0.00	227.31	186
ST. PAUL	573.35	336.07	909.43	113.00	686.35	256	32.98	223.07	160
TWO HARBORS	417.72	314.96	732.67	113.00	530.72	394	192.09	201.96	214
GRANITE FALLS	708.98	306.79	1,015.77	113.00	821.98	269	75.13	193.79	0
THIEF RIVER FALLS	375.85	299.88	675.73	113.00	488.85	256	69.13	186.88	177
REDWOOD FALLS	403.15	282.55	685.70	113.00	516.15	246	76.27	169.55	246
CROOKSTON	433.83	281.91	715.74	113.00	546.83	362	193.21	168.91	182
GRAND RAPIDS	573.71	272.71	846.42	113.00	686.71	235	75.54	159.71	423
HIBBING	448.15	270.74	718.89	113.00	561.15	409	251.30	157.74	138
DULUTH	611.01	270.74	881.75	113.00	724.01	344	186.35	157.74	105
EAST GRAND FORKS	607.90	264.29	872.19	113.00	720.90	316	165.12	151.29	257
SPRING VALLEY	354.88	260.45	615.34	113.00	467.88	308	160.48	147.45	268
ELY	628.91	260.32	889.23	113.00	741.91	429	281.54	147.32	257
FARIBAULT	290.46	257.88	548.34	113.00	403.46	305	159.66	144.88	88
OWATONNA	320.83	254.42	575.25	113.00	433.83	224	83.04	141.42	197
BRAINERD	372.97	250.45	623.42	113.00	485.97	298	160.96	137.45	121
CHISHOLM	463.50	247.87	711.37	113.00	576.50	480	345.38	134.87	170
GLENWOOD	385.95	243.05	629.00	113.00	498.95	315	185.36	130.05	267
ST. PETER	311.34	240.81	552.15	113.00	424.34	207	79.00	127.81	96
MORRIS	374.08	240.62	614.70	113.00	487.08	338	210.50	127.62	153
LITCHFIELD	341.49	238.85	580.34	113.00	454.49	233	107.10	125.85	185
FERGUS FALLS	342.04	237.55	579.60	113.00	455.04	311	186.79	124.55	160
PARK RAPIDS	441.52	234.98	676.49	113.00	554.52	206	84.39	121.98	242
NEW ULM	371.96	230.46	602.42	113.00	484.96	307	190.01	117.46	227
CLOQUET	444.39	229.47	673.86	113.00	557.39	296	179.07	116.47	223
HUTCHINSON	421.70	228.70	650.39	113.00	534.70	175	59.18	115.70	342
PIPESTONE	295.52	228.27	523.79	113.00	408.52	324	208.73	115.27	165
BRECKENRIDGE	485.91	226.24	712.16	113.00	598.91	378	264.74	113.24	114
BENSON	429.58	225.05	654.63	113.00	542.58	328	215.57	112.05	89
SLEEPY EYE	297.00	224.71	521.72	113.00	410.00	335	223.58	111.71	181
MARSHALL	387.63	221.73	609.36	113.00	500.63	200	90.83	108.73	199
BLUE EARTH	379.01	221.45	600.46	113.00	492.01	328	219.09	108.45	237
INTERNATIONAL FALLS	590.39	217.64	808.03	113.00	703.39	489	384.36	104.64	226
ROBBINSDALE	345.84	217.52	563.37	113.00	458.84	141	36.27	104.52	186
PERHAM	377.85	210.50	588.35	113.00	490.85	169	71.38	97.50	247
CANNON FALLS	387.38	209.96	597.34	113.00	500.38	165	68.04	96.96	439
ALBERT LEA	404.64	206.50	611.14	113.00	517.64	348	254.11	93.50	75
RICHFIELD	365.28	254.07	619.35	161.58	526.86	92	0.00	92.49	255
ROSEAU	367.74	204.28	572.02	113.00	480.74	182	90.78	91.28	283
ROCHESTER	393.93	202.56	596.49	113.00	506.93	120	30.23	89.56	252
MOUNTAIN IRON	545.79	201.93	747.71	113.00	658.79	178	88.81	88.93	33
MOORHEAD	417.75	198.02	615.77	113.00	530.75	255	169.55	85.02	88
LAKE CITY	347.15	194.20	541.36	113.00	460.15	211	129.76	81.20	141
MONTEVIDEO	391.39	192.96	584.35	113.00	504.39	307	226.72	79.96	246
STILLWATER	407.90	184.75	592.65	113.00	520.90	90	18.09	71.75	338
COLUMBIA HEIGHTS	322.36	183.36	505.72	113.00	435.36	140	69.35	70.36	205
WABASHA	453.09	181.19	634.27	113.00	566.09	256	187.71	68.19	219
SAUK CENTRE	420.38	179.98	600.36	113.00	533.38	304	236.99	66.98	240
WADENA	277.76	178.23	455.99	113.00	390.76	246	180.59	65.23	151
DETROIT LAKES	365.58	177.53	543.11	113.00	478.58	207	142.16	64.53	201
MOUNDS VIEW	227.70	183.22	410.93	121.30	349.01	62	0.00	61.92	153
WINDOM	351.06	170.40	521.46	113.00	464.06	249	191.56	57.40	163
ZUMBROTA	347.98	167.50	515.47	113.00	460.98	203	148.21	54.50	230
MORA	349.23	166.82	516.06	113.00	462.23	205	151.42	53.82	109
ST. FRANCIS	249.40	173.19	422.59	120.02	369.42	53	0.00	53.17	202
JACKSON	416.64	163.53	580.17	113.00	529.64	369	318.04	50.53	168
BROOKLYN CENTER	343.70	163.05	506.75	113.00	456.70	78	27.58	50.05	260
FAIRMONT	342.98	160.77	503.75	113.00	455.98	340	292.16	47.77	139
WORTHINGTON	369.23	159.36	528.59	113.00	482.23	302	255.82	46.36	163
RED WING	617.18	293.57	910.75	248.94	866.12	45	0.00	44.63	672
ST. CHARLES	223.80	156.62	380.43	113.00	336.80	185	141.02	43.62	126
ST. LOUIS PARK	381.64	217.95	599.59	175.06	556.70	43	0.00	42.89	296
AUSTIN	426.22	152.41	578.64	113.00	539.22	324	284.31	39.41	98
MONTGOMERY	353.86	152.07	505.93	113.00	466.86	241	201.75	39.07	250
FARMINGTON	291.20	173.68	464.88	136.32	427.52	37	0.00	37.36	228
BROOKLYN PARK	320.72	170.22	490.94	136.39	457.11	34	0.00	33.83	219
SOUTH ST. PAUL	384.67	146.31	530.97	113.00	497.67	162	128.96	33.31	199
OLIVIA	357.11	142.80	499.91	113.00	470.11	346	315.96	29.80	211
ALEXANDRIA	393.28	142.27	535.55	113.00	506.28	179	149.76	29.27	218

Appendix 5

Results of a reduction of LGA based on the per capita amount spent above the median on non-essential services

No city would have non-essential per capita expenditures brought below the non-adjusted median.

CITY	2001 Per Capita Essential Services	2001 Per Capita Non-Essential Services	2001 Per Capita Total Current Expenditures	2001 Adjusted Non-essential Services	2001 Adjusted Total CE	2002 Per Capita LGA	Revised 2002 Per Capita LGA	Amount of Lost LGA Per Capita	Per Capita 2002 Total Tax Levy
NORTHFIELD	333.85	140.50	474.35	113.00	446.85	180	152.53	27.50	188
WACONIA	258.23	140.42	398.65	113.00	371.23	43	15.54	27.42	268
WAITE PARK	317.69	139.57	457.27	113.00	430.69	73	46.00	26.57	418
APPLETON	361.05	139.34	500.39	113.00	474.05	294	268.01	26.34	208
BUFFALO	284.50	139.00	423.50	113.00	397.50	118	91.51	26.00	120
LITTLE FALLS	298.30	137.05	435.35	113.00	411.30	309	285.00	24.05	201
MANKATO	417.61	132.68	550.28	113.00	530.61	287	266.92	19.68	193
COKATO	245.58	131.43	377.01	113.00	358.58	198	179.20	18.43	183
BLAINE	243.52	130.01	373.53	113.00	356.52	25	8.39	17.01	201
PLAINVIEW	305.57	128.91	434.48	113.00	418.57	182	165.89	15.91	206
BEMIDJI	463.32	127.02	590.34	113.00	576.32	316	302.39	14.02	97
OAKDALE	260.93	123.65	384.58	113.00	373.93	23	12.34	10.65	209
WINONA	378.75	122.40	501.15	113.00	491.75	362	353.01	9.40	117
PROCTOR	383.44	121.94	505.38	113.00	496.44	280	270.70	8.94	187
HOPKINS	342.19	120.36	462.54	113.00	455.19	50	42.19	7.36	333
SPRING LAKE PARK	285.90	120.35	406.26	113.00	398.90	32	25.00	7.35	269
WASECA	337.18	120.04	457.21	113.00	450.18	208	200.47	7.04	221
ST. CLOUD	436.39	119.66	556.05	113.00	549.39	209	202.37	6.66	216
NEW BRIGHTON	256.37	117.43	373.80	113.00	369.37	32	27.13	4.43	203
ST. ANTHONY	409.70	116.82	526.52	113.00	522.70	18	13.81	3.82	280
MAPLE GROVE	267.40	134.95	402.35	131.52	398.92	3	0.00	3.43	285
BLOOMINGTON	323.17	250.33	573.49	249.09	572.25	1	0.00	1.24	340
MINNETONKA	248.71	120.30	369.01	119.07	367.78	1	0.00	1.23	347
ROSEVILLE	289.26	160.24	449.50	159.02	448.28	1	0.00	1.22	243
SHOREVIEW	164.60	209.76	374.36	208.55	373.15	1	0.00	1.21	205
WAYZATA	618.04	135.83	753.88	134.62	752.67	1	0.00	1.21	565
PLYMOUTH	225.53	147.12	372.65	146.00	371.53	1	0.00	1.12	237
MONTICELLO	390.77	242.58	633.35	241.61	632.38	1	0.00	0.97	774
CHANHASSEN	258.94	121.08	380.02	120.11	379.05	1	0.00	0.97	296
BECKER	597.54	351.39	948.93	350.50	948.04	1	0.00	0.89	1,519
LUVERNE	324.36	113.72	438.08	113.00	437.36	296	294.87	0.72	119
CHASKA	324.69	94.71	419.39	94.71	394.51	50	49.76	0.00	93
CHISAGO CITY	329.30	102.76	432.06	102.76	371.68	121	120.77	0.00	323
STAPLES	299.28	53.05	352.33	53.05	177.56	350	349.55	0.00	162
CENTERVILLE	385.97	51.52	437.48	51.52	436.08	3	2.80	0.00	372
STEWARTVILLE	186.48	73.21	259.69	73.21	177.46	164	164.45	0.00	128
ST. AUGUSTA	174.29	5.61	179.90	5.61	146.88	66	66.04	0.00	91
CHAMPLIN	236.49	47.50	283.98	47.50	273.59	21	20.79	0.00	190
CIRCLE PINES	254.43	95.23	349.66	95.23	322.60	54	54.11	0.00	243
LAKEVILLE	238.88	59.99	298.87	59.99	293.30	11	11.15	0.00	212
COLD SPRING	306.79	45.55	352.34	45.55	288.10	128	128.48	0.00	232
SARTELL	272.44	67.23	339.66	67.23	323.54	32	32.25	0.00	182
ROCKFORD	232.84	56.72	289.56	56.72	240.17	99	98.78	0.00	169
ROGERS	445.04	70.23	515.27	70.23	515.04	0	0.46	0.00	322
CORCORAN	267.83	20.18	288.00	20.18	285.58	5	4.84	0.00	229
ROSEMOUNT	282.82	92.96	375.78	92.96	362.86	26	25.85	0.00	395
COON RAPIDS	241.06	75.37	316.43	75.37	293.92	45	45.02	0.00	188
SHOREWOOD	311.40	19.61	331.01	19.61	330.45	1	1.12	0.00	353
SAUK RAPIDS	281.47	111.17	392.64	111.17	301.66	182	181.96	0.00	128
SAVAGE	289.43	86.59	376.02	86.59	374.47	3	3.09	0.00	263
SHAKOPEE	341.87	72.61	414.48	72.61	410.75	7	7.47	0.00	274
CALEDONIA	355.86	109.72	465.58	109.72	345.53	240	240.09	0.00	102
CAMBRIDGE	385.58	36.14	421.72	36.14	370.31	103	102.80	0.00	551
ST. MICHAEL	215.51	44.48	259.99	44.48	252.89	14	14.21	0.00	242
ST. JAMES	334.62	93.94	428.57	93.94	299.06	259	259.01	0.00	124
ANNANDALE	312.92	29.68	342.60	29.68	270.93	143	143.34	0.00	188
WEST ST. PAUL	348.30	62.01	410.32	62.01	381.81	57	57.01	0.00	253
WHITE BEAR LAKE	231.12	76.57	307.70	76.57	291.76	32	31.87	0.00	155
WILLMAR	387.36	94.94	482.30	94.94	364.11	236	236.38	0.00	104
WOODBURY	281.66	81.08	362.74	81.08	362.29	1	0.90	0.00	294
ANDOVER	190.46	38.46	228.92	38.46	226.74	4	4.37	0.00	174
ANOKA	330.58	110.14	440.72	110.14	393.07	95	95.30	0.00	192
ALBERTVILLE	249.53	89.30	338.83	89.30	331.86	14	13.94	0.00	338
WYOMING	315.30	24.71	340.01	24.71	322.61	35	34.80	0.00	281
ZIMMERMAN	416.19	80.02	496.22	80.02	466.65	59	59.14	0.00	249
WATERTOWN	330.97	41.57	372.54	41.57	328.38	88	88.32	0.00	123
ARDEN HILLS	215.52	65.36	280.87	65.36	280.26	1	1.21	0.00	208
APPLE VALLEY	265.10	92.61	357.71	92.61	353.38	9	8.67	0.00	289
ST. JOSEPH	248.36	31.13	279.50	31.13	200.02	159	158.94	0.00	119
ST. PAUL PARK	271.83	34.31	306.14	34.31	252.82	107	106.65	0.00	138
BYRON	157.80	74.00	231.79	74.00	194.58	74	74.42	0.00	255
CRYSTAL	252.02	91.13	343.15	91.13	298.47	89	89.36	0.00	204

Appendix 5

Results of a reduction of LGA based on the per capita amount spent above the median on non-essential services

No city would have non-essential per capita expenditures brought below the non-adjusted median.

CITY	2001 Per Capita Essential Services	2001 Per Capita Non-Essential Services	2001 Per Capita Total Current Expenditures	2001 Adjusted Non-essential Services	2001 Adjusted Total CE	2002 Per Capita LGA	Revised 2002 Per Capita LGA	Amount of Lost LGA Per Capita	Per Capita 2002 Total Tax Levy
BURNSVILLE	306.52	111.88	418.40	111.88	415.12	7	6.56	0.00	293
BELLE PLAINE	377.74	68.27	446.02	68.27	383.48	125	125.06	0.00	299
BIG LAKE	259.10	70.05	329.15	70.05	285.93	86	86.44	0.00	196
BAXTER	310.14	101.90	412.04	101.90	381.73	61	60.63	0.00	418
VADNAIS HEIGHTS	224.55	34.72	259.27	34.72	258.67	1	1.20	0.00	158
VICTORIA	453.08	57.53	510.61	57.53	510.11	1	1.00	0.00	408
BAYPORT	385.86	108.54	494.40	108.54	461.12	67	66.57	0.00	329
COTTAGE GROVE	256.48	55.23	311.72	55.23	296.01	31	31.41	0.00	231
DELANO	374.90	90.59	465.49	90.59	403.46	124	124.05	0.00	210
DAYTON	260.17	69.37	329.54	69.37	326.70	6	5.68	0.00	332
HASTINGS	358.44	107.63	466.07	107.63	427.16	78	77.82	0.00	301
INDEPENDENCE	516.69	33.85	550.53	33.85	550.53	0	0.00	0.00	436
MINNETRISTA	505.33	27.11	532.44	27.11	531.90	1	1.08	0.00	418
HUGO	221.00	24.08	245.08	24.08	242.89	4	4.37	0.00	243
HERMANTOWN	261.65	31.93	293.58	31.93	262.19	63	62.79	0.00	207
HAM LAKE	160.07	33.52	193.59	33.52	186.85	13	13.49	0.00	157
MENDOTA HEIGHTS	300.07	88.11	388.18	88.11	387.60	1	1.16	0.00	293
GREENFIELD	289.94	20.14	310.08	20.14	309.68	1	0.79	0.00	277
MOUND	318.43	75.38	393.81	75.38	378.11	31	31.40	0.00	240
GRANT	187.57	6.68	194.24	6.68	193.77	1	0.94	0.00	130
GOODVIEW	243.82	9.49	253.31	9.49	217.21	72	72.20	0.00	269
MILACA	372.81	76.84	449.65	76.84	334.29	231	230.72	0.00	156
MELROSE	356.00	84.71	440.70	84.71	314.64	252	252.13	0.00	130
NEW HOPE	311.26	92.98	404.24	92.98	378.24	52	51.99	0.00	302
LONG PRAIRIE	348.00	62.79	410.79	62.79	288.35	245	244.87	0.00	119
LINO LAKES	329.30	76.60	405.90	76.60	401.37	9	9.07	0.00	292
LAKE ELMO	227.51	17.97	245.48	17.97	244.61	2	1.73	0.00	212
LITTLE CANADA	174.10	39.20	213.30	39.20	209.33	8	7.93	0.00	171
LA CRESCENT	299.86	73.30	373.16	73.30	332.85	81	80.62	0.00	237
MAHTOMEDI	245.42	47.86	293.28	47.86	284.33	18	17.91	0.00	237
MEDINA	488.86	45.67	534.53	45.67	533.97	1	1.13	0.00	334
KASSON	293.19	108.32	401.51	108.32	321.65	160	159.72	0.00	179
JORDAN	345.98	92.80	438.78	92.80	378.27	121	121.01	0.00	212
MAPLEWOOD	330.61	101.11	431.72	101.11	421.50	20	20.45	0.00	251
INVER GROVE HEIGHTS	286.29	27.69	313.98	27.69	306.45	15	15.06	0.00	260
GOLDEN VALLEY	439.10	87.99	527.10	87.99	526.00	2	2.18	0.00	500
NEW PRAGUE	378.87	101.29	480.16	101.29	409.26	142	141.80	0.00	350
DEEPHAVEN	524.88	52.06	576.94	52.06	576.94	0	0.00	0.00	313
EAGAN	233.40	65.24	298.63	65.24	298.08	1	1.11	0.00	258
EDINA	334.76	117.19	451.95	117.19	451.95	0	0.00	0.00	347
EDEN PRAIRIE	365.37	81.81	447.17	81.81	446.64	1	1.07	0.00	430
PINE CITY	425.82	40.02	465.84	40.02	368.14	195	195.40	0.00	145
EAST BETHEL	143.70	12.74	156.43	12.74	152.09	9	8.69	0.00	158
PRINCETON	392.08	79.15	471.23	79.15	394.71	153	153.04	0.00	275
OTSEGO	229.74	15.92	245.66	15.92	241.59	8	8.13	0.00	167
PRIOR LAKE	311.62	103.63	415.24	103.63	413.89	3	2.71	0.00	264
DILWORTH	297.58	33.95	331.53	33.95	220.10	223	222.87	0.00	149
RAMSEY	258.38	78.74	337.11	78.74	328.97	16	16.28	0.00	208
LINDSTROM	265.87	88.52	354.39	88.52	328.45	52	51.87	0.00	211
ELK RIVER	350.41	94.71	445.13	94.71	418.17	54	53.92	0.00	294
ORONO	527.46	57.80	585.27	57.80	584.65	1	1.22	0.00	379
GLENCOE	316.57	92.11	408.68	92.11	308.42	201	200.53	0.00	237
NORTH ST. PAUL	256.31	61.66	317.97	61.66	277.57	81	80.81	0.00	118
NEWPORT	411.89	92.35	504.23	92.35	456.80	95	94.87	0.00	313
NORTH BRANCH	218.93	45.26	264.19	45.26	236.66	55	55.06	0.00	190
NORTH MANKATO	267.38	93.57	360.95	93.57	264.51	193	192.89	0.00	220
NORTH OAKS	260.55	81.18	341.73	81.18	340.54	2	2.38	0.00	209
FRIDLEY	377.26	94.69	471.94	94.69	443.60	57	56.68	0.00	181
FALCON HEIGHTS	197.73	40.66	238.39	40.66	216.89	43	43.00	0.00	124
NORWOOD YOUNG AMERICA	268.40	42.83	311.23	42.83	255.29	112	111.87	0.00	163
OAK GROVE	186.34	18.24	204.58	18.24	189.25	31	30.67	0.00	241
OAK PARK HEIGHTS	512.76	89.62	602.38	89.62	601.77	1	1.23	0.00	472
FOREST LAKE	373.95	73.07	447.03	73.07	436.09	22	21.87	0.00	222
AFTON	326.73	10.63	337.36	10.63	336.75	1	1.22	0.00	295
Per Capita Average	387	175	561	135	494.95	133	65	39	241
Per Capita Median	336	113	454	112	392	95	70	0	215

Assumptions: For every per capita dollar that LGA is reduced, a city would make a per capita dollar cut in non-essential services and no increase in the tax levy.

Appendix 6: Cities over 2,500 population with per capita expenditures and revenues listed by city name

City	Cluster Name	Essential Services			Total Essential Services	Total Non-essential Services	Total Current Expenditures	2002 LGA	2002 Total Tax Levy
		General Government	Public Safety	Streets and Highways					
AFTON	Metro High Income	122.04	109.76	94.93	326.73	10.63	337.36	1.22	295.03
ALBERT LEA	Greater MN Regional Centers	64.14	223.44	117.06	404.64	206.50	611.14	347.61	74.88
ALBERTVILLE	Greater MN Urban Fringe	125.26	81.09	43.17	249.53	89.30	338.83	13.94	337.75
ALEXANDRIA	Greater MN Sub-Regional Centers	113.99	203.67	75.62	393.28	142.27	535.55	179.03	218.21
ANDOVER	Metro Extremely High Growth	42.79	81.84	65.83	190.46	38.46	228.92	4.37	173.81
ANNANDALE	Greater MN Moderate Growth	82.72	148.61	81.59	312.92	29.68	342.60	143.34	187.91
ANOKA	Metro Old Cities	57.26	193.01	80.31	330.58	110.14	440.72	95.30	191.91
APPLE VALLEY	Metro Large Cities	58.04	142.95	64.11	265.10	92.61	357.71	8.67	288.88
APPLETON	Greater MN Sub-Regional Centers	88.60	155.83	116.62	361.05	139.34	500.39	294.35	208.36
ARDEN HILLS	Metro Diversified	71.33	114.59	29.59	215.52	65.36	280.87	1.21	208.01
AUSTIN	Greater MN Regional Centers	147.89	157.64	120.69	426.22	152.41	578.64	323.73	98.39
BAXTER	Greater MN Sub-Regional Centers	104.56	157.47	48.11	310.14	101.90	412.04	60.63	418.14
BAYPORT	Metro Small Cities	111.99	201.69	72.17	385.86	108.54	494.40	66.57	329.30
BECKER	Greater MN Urban Fringe	206.07	219.87	171.59	597.54	351.39	948.93	0.89	1,519.00
BELLE PLAINE	Metro Small Cities	170.32	141.72	65.70	377.74	68.27	446.02	125.06	299.00
BEMIDJI	Greater MN Regional Centers	98.75	248.75	115.82	463.32	127.02	590.34	316.41	96.59
BENSON	Greater MN Low Income Rural	125.94	184.59	119.06	429.58	225.05	654.63	327.62	89.33
BIG LAKE	Greater MN Urban Fringe	73.43	145.64	40.03	259.10	70.05	329.15	86.44	195.97
BLAINE	Metro Large Cities	72.63	130.09	40.80	243.52	130.01	373.53	25.41	200.82
BLOOMINGTON	Metro Large Cities	73.57	195.17	54.43	323.17	250.33	573.49	1.24	339.77
BLUE EARTH	Greater MN Established	85.14	146.72	147.14	379.01	221.45	600.46	327.54	236.82
BRAINERD	Greater MN Regional Centers	60.63	229.61	82.73	372.97	250.45	623.42	82.72	120.76
BRECKENRIDGE	Greater MN Established	102.78	265.69	117.44	485.91	226.24	712.16	377.99	114.48
BROOKLYN CENTER	Metro Old Cities	75.91	194.38	73.41	343.70	163.05	506.75	77.63	260.17
BROOKLYN PARK	Metro Large Cities	80.49	171.52	68.71	320.72	170.22	490.94	33.83	218.93
BUFFALO	Greater MN High Income	55.41	167.71	61.38	284.50	139.00	423.50	117.50	120.07
BURNSVILLE	Metro Large Cities	69.42	187.61	49.50	306.52	111.88	418.40	6.56	293.40
BYRON	Greater MN High Income	37.94	55.67	64.19	157.80	74.00	231.79	74.42	254.90
CALEDONIA	Greater MN Established	111.65	149.87	94.34	355.86	109.72	465.58	240.09	101.72
CAMBRIDGE	Greater MN Sub-Regional Centers	155.88	125.76	103.93	385.58	36.14	421.72	102.80	551.25
CANNON FALLS	Greater MN High Income	91.95	182.21	113.21	387.38	209.96	597.34	165.00	439.11
CENTERVILLE	Metro Extremely High Growth	132.24	194.64	59.09	385.97	51.52	437.48	2.80	371.64
CHAMPLIN	Metro High Growth	46.72	113.88	75.88	236.49	47.50	283.98	20.79	189.94
CHANHASSEN	Metro High Growth	69.98	106.52	82.45	258.94	121.08	380.02	0.97	295.60
CHASKA	Metro High Growth	152.04	116.47	56.18	324.69	94.71	419.39	49.76	92.90
CHISAGO CITY	Greater MN Moderate Growth	97.24	164.82	67.23	329.30	102.76	432.06	120.77	322.66
CHISHOLM	Greater MN Low Income Rural	128.21	207.22	128.06	463.50	247.87	711.37	480.25	170.14
CIRCLE PINES	Metro Small Cities	60.54	168.28	25.61	254.43	95.23	349.66	54.11	243.11
CLOQUET	Greater MN Regional Centers	62.46	287.36	94.57	444.39	229.47	673.86	295.54	222.99
COKATO	Greater MN Moderate Growth	65.55	114.36	65.67	245.58	131.43	377.01	197.63	183.09
COLD SPRING	Greater MN Moderate Growth	53.22	178.88	74.69	306.79	45.55	352.34	128.48	232.32
COLUMBIA HEIGHTS	Metro Old Cities	80.19	189.60	52.57	322.36	183.36	505.72	139.71	204.93
COON RAPIDS	Metro Large Cities	41.14	135.10	64.82	241.06	75.37	316.43	45.02	188.40
CORCORAN	Metro High Income	77.20	89.27	101.35	267.83	20.18	288.00	4.84	228.63
COTTAGE GROVE	Metro High Growth	52.27	154.18	50.04	256.48	55.23	311.72	31.41	231.46
CROOKSTON	Greater MN Established	98.19	263.75	71.89	433.83	281.91	715.74	362.12	181.51
CRYSTAL	Metro Old Cities	58.82	158.49	34.71	252.02	91.13	343.15	89.36	204.31
DAYTON	Metro Small Cities	103.06	94.50	62.62	260.17	69.37	329.54	5.68	331.89
DEEPHAVEN	Metro High Income	100.78	213.57	210.53	524.88	52.06	576.94	0.00	313.42
DELANO	Greater MN High Income	156.16	165.39	53.35	374.90	90.59	465.49	124.05	209.64
DETROIT LAKES	Greater MN Sub-Regional Centers	70.50	156.77	138.31	365.58	177.53	543.11	206.69	201.15
DILWORTH	Greater MN Established	87.58	143.50	66.50	297.58	33.95	331.53	222.87	148.53
DULUTH	Greater MN Major Cities	157.72	332.11	121.18	611.01	270.74	881.75	344.09	105.23
EAGAN	Metro Large Cities	55.47	127.92	50.01	233.40	65.24	298.63	1.11	258.17
EAST BETHEL	Metro High Growth	57.01	50.50	36.18	143.70	12.74	156.43	8.69	158.50
EAST GRAND FORKS	Greater MN Established	95.29	353.31	159.30	607.90	264.29	872.19	316.41	256.75
EDEN PRAIRIE	Metro Large Cities	169.48	128.21	67.68	365.37	81.81	447.17	1.07	429.71
EDINA	Metro Large Cities	55.48	188.41	90.87	334.76	117.19	451.95	0.00	346.67
ELK RIVER	Greater MN High Income	86.09	190.13	74.19	350.41	94.71	445.13	53.92	294.49
ELY	Greater MN Low Income Rural	149.28	247.34	232.29	628.91	260.32	889.23	428.85	257.20
EVELETH	Greater MN Low Income Rural	98.63	297.52	218.76	614.92	476.84	1,091.76	465.91	123.16
FAIRMONT	Greater MN Regional Centers	64.28	182.56	96.15	342.98	160.77	503.75	339.93	139.45
FALCON HEIGHTS	Metro Small Cities	73.90	99.62	24.21	197.73	40.66	238.39	43.00	123.72
FARIBAULT	Greater MN Regional Centers	52.54	173.20	64.71	290.46	257.88	548.34	304.55	88.37
FARMINGTON	Metro Extremely High Growth	70.53	127.28	93.40	291.20	173.68	464.88	37.36	227.91
FERGUS FALLS	Greater MN Regional Centers	92.33	166.74	82.96	342.04	237.55	579.60	311.34	159.84
FOREST LAKE	Metro Diversified	142.10	146.80	85.05	373.95	73.07	447.03	21.87	222.40
FRIDLEY	Metro Diversified	96.64	179.99	100.62	377.26	94.69	471.94	56.68	181.23
GLENCOE	Greater MN Moderate Growth	98.82	158.60	59.15	316.57	92.11	408.68	200.53	237.23
GLENWOOD	Greater MN Established	100.66	173.23	112.06	385.95	243.05	629.00	315.41	267.23
GOLDEN VALLEY	Metro Diversified	130.61	217.45	91.04	439.10	87.99	527.10	2.18	500.00
GOODVIEW	Greater MN Moderate Growth	69.70	105.84	68.27	243.82	9.49	253.31	72.20	268.56
GRAND RAPIDS	Greater MN Sub-Regional Centers	150.94	207.69	215.08	573.71	272.71	846.42	235.25	423.41
GRANITE FALLS	Greater MN Established	103.87	502.69	102.41	708.98	306.79	1,015.77	268.92	163.95
GRANT	Metro High Income	40.86	77.66	69.05	187.57	6.68	194.24	0.94	130.32
GREENFIELD	Metro Extremely High Growth	140.38	76.23	73.34	289.94	20.14	310.08	0.79	276.75
HAM LAKE	Metro High Growth	49.63	67.16	43.28	160.07	33.52	193.59	13.49	157.38
HASTINGS	Metro Old Cities	73.26	208.44	76.75	358.44	107.63	466.07	77.82	300.87
HERMANTOWN	Greater MN High Income	69.36	154.83	37.45	261.65	31.93	293.58	62.79	207.29
HIBBING	Greater MN Regional Centers	70.24	260.07	117.84	448.15	270.74	718.89	409.04	138.36

Appendix 6: Cities over 2,500 population with per capita expenditures and revenues listed by city name

City	Cluster Name	Essential Services			Total Essential Services	Total Non-essential Services	Total Current Expenditures	2002 LGA	2002 Total Tax Levy
		General Government	Public Safety	Streets and Highways					
HOPKINS	Metro Old Cities	72.61	215.78	53.80	342.19	120.36	462.54	49.55	332.70
HUGO	Metro High Growth	85.04	79.42	56.53	221.00	24.08	245.08	4.37	243.18
HUTCHINSON	Greater MN Regional Centers	102.59	194.74	124.37	421.70	228.70	650.39	174.87	341.64
INDEPENDENCE	Metro High Income	108.71	287.88	120.09	516.69	33.85	550.53	0.00	436.13
INTERNATIONAL FALLS	Greater MN Sub-Regional Centers	156.65	276.95	156.79	590.39	217.64	808.03	489.01	226.09
INVER GROVE HEIGHTS	Metro High Growth	57.86	152.37	76.06	286.29	27.69	313.98	15.06	260.31
JACKSON	Greater MN Established	144.15	159.95	112.53	416.64	163.53	580.17	368.58	168.42
JORDAN	Metro Small Cities	129.19	167.19	49.60	345.98	92.80	438.78	121.01	211.84
KASSON	Greater MN Moderate Growth	66.85	134.69	91.65	293.19	108.32	401.51	159.72	178.58
LA CRESCENT	Greater MN Moderate Growth	78.82	166.20	54.83	299.86	73.30	373.16	80.62	236.84
LAKE CITY	Greater MN Moderate Growth	120.37	170.20	56.59	347.15	194.20	541.36	210.96	141.40
LAKE ELMO	Metro High Income	98.78	87.25	41.48	227.51	17.97	245.48	1.73	211.54
LAKEVILLE	Metro Extremely High Growth	42.86	137.25	58.77	238.88	59.99	298.87	11.15	211.78
LE SUEUR	Greater MN Moderate Growth	75.82	178.67	112.68	367.17	423.48	790.65	227.31	185.51
LINDSTROM	Greater MN Moderate Growth	72.32	143.02	50.52	265.87	88.52	354.39	51.87	210.68
LINO LAKES	Metro Extremely High Growth	136.68	127.33	65.30	329.30	76.60	405.90	9.07	291.55
LITCHFIELD	Greater MN Established	89.93	156.05	95.51	341.49	238.85	580.34	232.95	184.67
LITTLE CANADA	Metro Small Cities	40.83	107.80	25.48	174.10	39.20	213.30	7.93	171.35
LITTLE FALLS	Greater MN Regional Centers	64.86	155.07	78.37	298.30	137.05	435.35	309.05	201.20
LONG PRAIRIE	Greater MN Sub-Regional Centers	82.09	137.30	128.62	348.00	62.79	410.79	244.87	119.11
LUVERNE	Greater MN Established	80.43	150.65	93.28	324.36	113.72	438.08	295.59	119.30
MAHTOMEDI	Metro High Growth	99.23	93.83	52.36	245.42	47.86	293.28	17.91	236.80
MANKATO	Greater MN Regional Centers	21.85	258.41	137.35	417.61	132.68	550.28	286.60	193.32
MAPLE GROVE	Metro Large Cities	77.08	139.90	50.42	267.40	134.95	402.35	3.43	285.22
MAPLEWOOD	Metro Diversified	75.43	194.74	60.44	330.61	101.11	431.72	20.45	250.64
MARSHALL	Greater MN Regional Centers	86.62	168.42	132.58	387.63	221.73	609.36	199.56	198.89
MEDINA	Metro High Growth	151.71	237.06	100.09	488.86	45.67	534.53	1.13	333.93
MELROSE	Greater MN Established	126.64	141.55	87.81	356.00	84.71	440.70	252.13	130.21
MENDOTA HEIGHTS	Metro High Growth	79.02	176.11	44.93	300.07	88.11	388.18	1.16	293.04
MILACA	Greater MN Low Income Rural	103.39	157.98	111.44	372.81	76.84	449.65	230.72	155.94
MINNEAPOLIS	Metro Central Cities	147.04	395.73	124.72	667.49	342.72	1,010.21	291.72	318.77
MINNETONKA	Metro Large Cities	69.74	134.26	44.70	248.71	120.30	369.01	1.23	347.05
MINNETRISTA	Metro High Income	122.48	271.30	111.56	505.33	27.11	532.44	1.08	417.94
MONTEVIDEO	Greater MN Established	80.25	215.55	95.60	391.39	192.96	584.35	306.68	246.27
MONTGOMERY	Greater MN Established	75.45	179.92	98.49	353.86	152.07	505.93	240.82	250.03
MONTICELLO	Greater MN High Income	125.65	117.60	147.52	390.77	242.58	633.35	0.97	773.87
MOORHEAD	Greater MN Regional Centers	73.24	252.73	91.78	417.75	198.02	615.77	254.57	87.94
MORA	Greater MN Sub-Regional Centers	76.26	188.07	84.90	349.23	166.82	516.06	205.24	109.18
MORRIS	Greater MN Established	90.55	154.60	128.93	374.08	240.62	614.70	338.12	152.76
MOUND	Metro Small Cities	80.69	172.52	65.22	318.43	75.38	393.81	31.40	239.60
MOUNDS VIEW	Metro Small Cities	81.57	123.27	22.86	227.70	183.22	410.93	61.92	152.87
MOUNTAIN IRON	Greater MN Established	202.33	166.59	176.86	545.79	201.93	747.71	177.73	32.87
NEW BRIGHTON	Metro Old Cities	83.82	125.16	47.39	256.37	117.43	373.80	31.56	202.89
NEW HOPE	Metro Old Cities	72.27	198.02	40.97	311.26	92.98	404.24	51.99	301.64
NEW PRAGUE	Metro Small Cities	97.92	187.90	93.05	378.87	101.29	480.16	141.80	350.31
NEW ULM	Greater MN Regional Centers	124.90	126.28	120.78	371.96	230.46	602.42	307.47	226.50
NEWPORT	Metro Small Cities	151.48	183.93	76.48	411.89	92.35	504.23	94.87	313.06
NORTH BRANCH	Greater MN Urban Fringe	72.43	105.47	41.03	218.93	45.26	264.19	55.06	189.98
NORTH MANKATO	Greater MN High Income	62.99	106.91	97.49	267.38	93.57	360.95	192.89	220.13
NORTH OAKS	Metro High Income	86.35	167.37	6.83	260.55	81.18	341.73	2.38	208.78
NORTH ST. PAUL	Metro Small Cities	39.32	150.80	66.20	256.31	61.66	317.97	80.81	117.63
NORTHFIELD	Greater MN Regional Centers	111.37	151.08	71.39	333.85	140.50	474.35	180.04	188.02
NORWOOD YOUNG AMERICA	Metro Small Cities	117.68	70.78	79.94	268.40	42.83	311.23	111.87	162.66
OAK GROVE	Metro High Growth	92.68	56.36	37.30	186.34	18.24	204.58	30.67	240.66
OAK PARK HEIGHTS	Metro Diversified	231.24	243.36	38.16	512.76	89.62	602.38	1.23	472.38
OAKDALE	Metro High Growth	90.38	134.81	35.73	260.93	123.65	384.58	22.99	208.60
OLIVIA	Greater MN Established	117.13	144.12	95.86	357.11	142.80	499.91	345.76	211.34
ORONO	Metro High Income	117.79	338.44	71.23	527.46	57.80	585.27	1.22	379.47
OTSEGO	Greater MN High Income	81.10	85.73	62.91	229.74	15.92	245.66	8.13	166.93
OWATONNA	Greater MN Regional Centers	68.48	154.03	98.32	320.83	254.42	575.25	224.47	197.00
PARK RAPIDS	Greater MN Sub-Regional Centers	139.06	187.38	115.08	441.52	234.98	676.49	206.36	242.03
PERHAM	Greater MN Sub-Regional Centers	87.30	208.88	81.67	377.85	210.50	588.35	168.89	247.12
PINE CITY	Greater MN Sub-Regional Centers	178.85	120.29	126.68	425.82	40.02	465.84	195.40	145.06
PIPESTONE	Greater MN Established	89.60	113.87	92.05	295.52	228.27	523.79	324.00	164.81
PLAINVIEW	Greater MN Moderate Growth	80.66	154.67	70.24	305.57	128.91	434.48	181.80	206.00
PLYMOUTH	Metro Large Cities	62.61	112.16	50.76	225.53	147.12	372.65	1.12	236.52
PRINCETON	Greater MN Sub-Regional Centers	106.67	198.21	87.20	392.08	79.15	471.23	153.04	275.01
PRIOR LAKE	Metro High Growth	98.28	145.26	68.08	311.62	103.63	415.24	2.71	263.97
PROCTOR	Greater MN Established	122.24	178.13	83.07	383.44	121.94	505.38	279.64	187.02
RAMSEY	Metro High Growth	80.33	104.45	73.60	258.38	78.74	337.11	16.28	208.39
RED WING	Greater MN Regional Centers	117.10	326.17	173.91	617.18	293.57	910.75	44.63	672.26
REDWOOD FALLS	Greater MN Moderate Growth	103.36	203.65	96.13	403.15	282.55	685.70	245.82	246.25
RICHFIELD	Metro Old Cities	52.74	256.07	56.47	365.28	254.07	619.35	92.49	254.72
ROBBINSDALE	Metro Small Cities	68.59	212.73	64.52	345.84	217.52	563.37	140.80	186.29
ROCHESTER	Greater MN Major Cities	50.19	249.18	94.57	393.93	202.56	596.49	119.79	251.67
ROCKFORD	Greater MN Moderate Growth	97.57	78.64	56.62	232.84	56.72	289.56	98.78	169.28
ROGERS	Metro Extremely High Growth	152.85	219.63	72.55	445.04	70.23	515.27	0.46	321.57
ROSEAU	Greater MN Sub-Regional Centers	125.26	162.57	79.91	367.74	204.28	572.02	182.06	283.49
ROSEMOUNT	Metro High Growth	102.56	110.09	70.17	282.82	92.96	375.78	25.85	394.75
ROSEVILLE	Metro Diversified	85.98	154.52	48.75	289.26	160.24	449.50	1.22	243.25

Appendix 6: Cities over 2,500 population with per capita expenditures and revenues listed by city name

City	Cluster Name	Essential Services			Total Essential Services	Total Non-essential Services	Total Current Expenditures	2002 LGA	2002 Total Tax Levy
		General Government	Public Safety	Streets and Highways					
SARTELL	Greater MN Urban Fringe	50.55	134.14	87.75	272.44	67.23	339.66	32.25	182.27
SAUK CENTRE	Greater MN Moderate Growth	111.86	209.38	99.15	420.38	179.98	600.36	303.97	240.01
SAUK RAPIDS	Greater MN High Income	83.65	108.01	89.81	281.47	111.17	392.64	181.96	128.23
SAVAGE	Metro Extremely High Growth	69.06	138.07	82.31	289.43	86.59	376.02	3.09	262.94
SHAKOPEE	Metro High Growth	103.22	165.69	72.97	341.87	72.61	414.48	7.47	273.75
SHOREVIEW	Metro Old Cities	55.47	69.83	39.31	164.60	209.76	374.36	1.21	205.09
SHOREWOOD	Metro High Income	131.23	118.44	61.72	311.40	19.61	331.01	1.12	352.88
SLEEPY EYE	Greater MN Established	114.40	110.14	72.47	297.00	224.71	521.72	335.30	180.93
SOUTH ST. PAUL	Metro Old Cities	66.26	239.46	78.94	384.67	146.31	530.97	162.27	198.74
SPRING LAKE PARK	Metro Small Cities	89.32	169.48	27.10	285.90	120.35	406.26	32.35	268.93
SPRING VALLEY	Greater MN Established	69.15	183.79	101.95	354.88	260.45	615.34	307.93	267.71
STAPLES	Greater MN Low Income Rural	90.56	134.72	74.00	299.28	53.05	352.33	349.55	162.23
STEWARTVILLE	Greater MN Moderate Growth	45.46	79.99	61.02	186.48	73.21	259.69	164.45	127.80
STILLWATER	Metro Small Cities	82.59	226.80	98.51	407.90	184.75	592.65	89.83	337.82
ST. ANTHONY	Metro Small Cities	78.31	272.24	59.14	409.70	116.82	526.52	17.63	279.90
ST. AUGUSTA	Greater MN High Income	83.78	54.47	36.03	174.29	5.61	179.90	66.04	91.04
ST. CHARLES	Greater MN Moderate Growth	54.36	122.61	46.83	223.80	156.62	380.43	184.64	125.50
ST. CLOUD	Greater MN Major Cities	99.92	248.81	87.67	436.39	119.66	556.05	209.03	215.76
ST. FRANCIS	Metro Extremely High Growth	58.66	151.12	39.62	249.40	173.19	422.59	53.17	202.01
ST. JAMES	Greater MN Established	55.11	156.15	123.37	334.62	93.94	428.57	259.01	124.11
ST. JOSEPH	Greater MN Moderate Growth	56.64	138.02	53.70	248.36	31.13	279.50	158.94	119.05
ST. LOUIS PARK	Metro Diversified	110.96	194.18	76.50	381.64	217.95	599.59	42.89	296.35
ST. MICHAEL	Greater MN Urban Fringe	88.33	68.87	58.31	215.51	44.48	259.99	14.21	242.15
ST. PAUL	Metro Central Cities	135.86	361.53	75.97	573.35	336.07	909.43	256.05	159.64
ST. PAUL PARK	Metro Small Cities	81.58	140.53	49.73	271.83	34.31	306.14	106.65	138.21
ST. PETER	Greater MN Established	48.35	158.31	104.68	311.34	240.81	552.15	206.81	96.38
THIEF RIVER FALLS	Greater MN Established	71.44	206.70	97.72	375.85	299.88	675.73	256.01	176.94
TWO HARBORS	Greater MN Established	103.84	169.34	144.53	417.72	314.96	732.67	394.05	214.26
VADNAIS HEIGHTS	Metro High Growth	110.61	92.27	21.67	224.55	34.72	259.27	1.20	157.88
VICTORIA	Metro Extremely High Growth	217.56	74.38	161.13	453.08	57.53	510.61	1.00	407.84
VIRGINIA	Greater MN Regional Centers	69.78	376.14	154.13	600.04	406.96	1,007.00	496.07	149.69
WABASHA	Greater MN Established	88.22	268.24	96.62	453.09	181.19	634.27	255.90	218.58
WACONIA	Metro Extremely High Growth	67.20	119.09	71.94	258.23	140.42	398.65	42.96	268.29
WADENA	Greater MN Low Income Rural	59.42	131.35	86.99	277.76	178.23	455.99	245.82	151.30
WAITE PARK	Greater MN Sub-Regional Centers	45.51	173.40	98.78	317.69	139.57	457.27	72.57	417.93
WASECA	Greater MN Established	76.16	142.59	118.42	337.18	120.04	457.21	207.51	221.18
WATERTOWN	Metro Small Cities	123.73	119.49	87.76	330.97	41.57	372.54	88.32	122.58
WAYZATA	Metro Diversified	226.86	259.63	131.55	618.04	135.83	753.88	1.21	564.50
WEST ST. PAUL	Metro Old Cities	74.35	209.33	64.62	348.30	62.01	410.32	57.01	253.25
WHITE BEAR LAKE	Metro Old Cities	46.04	144.89	40.19	231.12	76.57	307.70	31.87	154.66
WILLMAR	Greater MN Regional Centers	107.87	162.98	116.51	387.36	94.94	482.30	236.38	104.16
WINDOM	Greater MN Established	81.98	171.78	97.30	351.06	170.40	521.46	248.96	162.52
WINONA	Greater MN Regional Centers	81.63	214.35	82.77	378.75	122.40	501.15	362.41	117.12
WOODBURY	Metro Extremely High Growth	52.44	154.81	74.40	281.66	81.08	362.74	0.90	293.85
WORTHINGTON	Greater MN Regional Centers	81.54	188.98	98.71	369.23	159.36	528.59	302.18	163.05
WYOMING	Greater MN High Income	107.66	152.87	54.76	315.30	24.71	340.01	34.80	281.09
ZIMMERMAN	Greater MN Urban Fringe	141.10	179.85	95.24	416.19	80.02	496.22	59.14	248.65
ZUMBROTA	Greater MN Moderate Growth	96.46	125.69	125.83	347.98	167.50	515.47	202.70	229.96
Cities Over 2,500 - Median		85.09	158.40	76.49	335.97	112.80	453.97	95.08	215.01
Cities Over 2,500 - Average		93.51	212.34	80.89	386.74	174.73	561.47	133.03	241.42

Appendix 7 -- Glossary

AVERAGE

The value obtained by dividing the sum set of numbers by the number of items in the set.

CAPITAL OUTLAY EXPENDITURES

These expenditures include the purchase, construction or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the cities.

CAPITAL PROJECTS FUND

A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

CHARGES FOR SERVICES

These revenues reflect fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

CULTURE AND RECREATION EXPENDITURES

These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

CURRENT EXPENDITURES

These expenditures reflect the expenses relating to current operations in governmental funds.

DEBT SERVICE EXPENDITURES

These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND

A fund to account for the collection of resources and payment of principal and interest from long-term debt.

DISPARITY REDUCTION AID

These revenues are a general purpose state aid paid to some Minnesota cities.

ENTERPRISE FUND

A fund established to account for operations financed and operated in a manner similar to

private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

EQUALIZATION AID

These revenues are a general purpose state aid paid to some Minnesota cities.

EXPENDITURES

This category reflects expenses relating to operations in governmental funds.

GENERAL FUND

The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT EXPENDITURES

These expenditures reflect the costs associated with running a local government, such as the mayor, the city council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, supplies, and city hall maintenance.

GENERAL ADMINISTRATION EXPENDITURES

These expenditures are technically known as General Government Expenditures. They reflect the costs associated with running a local government, such as the mayor, the city council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, supplies, and city hall maintenance.

GOVERNMENTAL FUNDS

The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service, and capital projects.

HEALTH EXPENDITURES

These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HOUSING AND ECONOMIC DEVELOPMENT EXPENDITURES

These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

LOCAL GOVERNMENT AID (LGA)

These revenues are a general purpose state aid paid to most Minnesota cities in July and December each year.

MEDIAN

The value located exactly in the middle of the count of number, where there are the same number of items above it as are below it; if there are an even number of values in the series, the median is the average of the middle two items.

MEAN

The value obtained by dividing the sum set of numbers by the number of items in the set.

MISCELLANEOUS EXPENDITURES

These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

NET TAX LEVY

This item may also be referred to as Tax Levy. It is a city's net property taxes, after state property tax relief aids or grants, required to be paid by the property owners of the city.

PUBLIC SAFETY EXPENDITURES

These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

REVENUES

This category reflects receipts in governmental funds that increase the amount of available resources without creating a liability or a future payment. Borrowing and

transfers between funds are not revenues.

SANITATION EXPENDITURES

These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

SPECIAL REVENUE FUNDS

A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREETS AND HIGHWAYS EXPENDITURES

These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

TAXABLE TAX CAPACITY

The tax capacity less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

TAX CAPACITY

The value assigned to the property used to calculate the property taxes.

TAX LEVY

These revenues are a city's net property taxes, after state property tax relief aids or grants, required to be paid by the property owners of the city.