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Senate

State of Minnesota

September 10, 2001

To Members of the Senate Tax Committee,

I'm sending you a revised explanation of 2001 law changes affecting city Local Government Aid (LGA). In my summary sent to you on August 30, 2001 the explanation (at the top of the third page) of how the city aid limits are calculated for taxes payable in 2002 was in error. However, the aid amounts in the attached table were correct.

The explanation for the calculation of maximum city LGA for taxes payable in 2002 should read as follows:

The 2001 Tax bill also adjusted aid caps for individual cities. Total LGA for each first class city is limited to 102.5% of its total 2001 aid (LGA plus HACA). The limit for all other cities is limited to their 2001 LGA plus new base adjustment aid plus 40 percent of their levy-HACA aid base for taxes payable in 2001.

Please attach this new summary to the city aid list sent to you earlier.

I apologize for the error and if you have any questions or need additional information, please let me know.

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Senate

State of Minnesota

Revised September 10, 2001

To Members of the Senate Tax Committee,

As you know, the 2001 Omnibus Tax Bill contained many changes affecting state aids to city governments. For your information, I am providing you with a brief explanation of funding and formula changes to city aid as contained in the 2001 Omnibus Tax Bill. Also attached is a table showing certified city LGA for taxes payable in 2002.

Funding Changes to City Aid:

The 2001 Omnibus Tax Bill provided significant funding changes for city Homestead Agricultural Credit Aid (HACA) and city Local Government Aid (LGA). For taxes payable in 2001, cities received \$201 million in HACA and \$412 million in LGA. For taxes payable in 2002, city HACA will be eliminated and LGA will amount to \$565 million, an increase of approximately \$153 million. Of this increase, approximately \$13 million is the inflation adjustment per current law and \$140 million is the increase provided in the 2001 Tax Bill. As a result, total net city aid (HACA plus LGA) will decline by \$47 million for taxes payable in 2002 relative to the amount distributed in 2001. Cities above 2,500 population will also be subject to levy limits for taxes payable in 2002 and 2003, however, all cities will have the authority to levy-back, in full, for reductions in HACA or LGA.

It is important to note that changes in city aid was only one of several major policy changes contained in the 2001 Omnibus Tax Bill. Other major changes included the state take-over of the general education levy, fold-in of \$415 per student referendum revenue into the basic formula, increased funding for school referendum equalization aid, a new statewide property tax on business and seasonal properties, changes in the state's property classification rate system, and the use of property tax credits for homesteads and farm land properties. Property tax simulations made at the end of the 2001 legislative session modeled the impact of changes in city aid along with all other major policy changes. The model runs show that for the vast majority of taxpayers, including those in cities where property taxes are assumed to increase as a result of cuts in city aid, will still benefit from significant property tax relief for taxes payable in 2002.

The tax bill also earmarked \$14 million in additional LGA for taxes payable in 2003. The intent is to use this additional funding to redesign the LGA formula which may be addressed in the 2002 legislative session. Cities will also receive rental housing tax base replacement aid in calendar years 2003 (estimated \$ 5.6 million) and 2004 (estimated \$8.3million). The purpose of



this aid is to partially compensate cities for the loss in tax capacity resulting from the reduction in the apartment property classification rate to 1.25 percent. This aid will be incorporated into LGA as a permanent adjustment to the city aid base.

Adjustments to LGA Formula:

For taxes payable in 2001 total city LGA was \$412 million. Of this amount, \$328 million was grandfathered aid, or technically defined as city "base" aid. City base aid is not subject to the LGA formula, but is distributed based on the amount of aid a city received in 1994. Under old and new law, only the increase in LGA above the base aid is distributed by formula. For taxes payable in 2001, this amounted to \$84 million.

The formula used to distribute the increased aid is basically considered a "need-capacity" type formula. Under this type of formula, city aid is equal to the difference between the amount of revenue the city "needs" and the amount of revenue the city can raise from its own tax base. Specifically the LGA formula, under old and new law, is:

$$\text{Aid} = (\text{Need} - \text{Revenue Capacity}) * \text{Need Increase Percentage}$$

Where:

- **Need** is a function of city population, percent of housing built before 1940, percent of total property market value classified as commercial or industrial, and percent population decline in the last ten years. The relative weight of each need factor differs depending on whether the city is above or below 2,500 in population.
- **Revenue Capacity** is the amount of property tax revenue the city can raise by multiplying its tax capacity by the statewide average city tax rate.
- **Need Increase Percentage** is the percentage used to adjust the aid increase to all cities, as calculated by formula, to equal the amount available for distribution. For taxes payable in 2001, the need increase percentage equaled 16.4%.

Under old law, increases in LGA to individual cities were also capped. First class cities (Minneapolis, St Paul, and Duluth) could not receive a percentage increase greater than the percentage increase in aid to all cities. All other cities could not receive an increase greater than 10 percent of net levy plus its LGA for the previous year. A city's aid payment could also be reduced to partially offset the increase in state general education aid that resulted from the loss in property tax revenue associated with the use of tax increment financing.

For taxes payable in 2002, LGA (\$565 million) will be distributed in the following manner:

- **\$328 million** in base aid – grandfathered distribution per old law;
- **\$25 million** will be base adjustment aid to cities greater than 5,000 population and located outside the seven county metropolitan area. Specifically, these cities will receive the lesser of \$2.5 million or \$60 times the population over 5,000. This is a new provision contained in the 2001 Tax Bill.

- **\$212 million** will be distributed per the old law "need-capacity" formula with a need increase percentage of 51.6%.
- The 2001 Tax bill also adjusted aid caps for individual cities. Total LGA for each first class city is limited to 102.5% of its total 2001 aid (LGA plus HACA). The limit for all other cities is limited to their 2001 LGA plus new base adjustment aid plus 40 percent of their levy-HACA aid base for taxes payable in 2001.
- The TIF aid offset was eliminated because of the state eliminated the general education levy.

City Certified LGA for Taxes Payable in 2002:

The attached table shows, for each Minnesota city, the change in LGA as certified by the Department of Revenue for taxes payable in 2002. For example, the table shows the following information for the city of Ada. The city's estimated population, using new census 2000 data, is 1,657. Its LGA for taxes payable in 2001 was \$495,439 and its HACA was \$122,239. Total city aid (LGA plus HACA) in 2001 was \$617,678. For taxes payable in 2002 city HACA is eliminated and its certified LGA is \$664,719. This represents an increase of \$169,280 or 34.2 percent in LGA. However, because of the elimination of HACA, total net city aid (LGA + HACA) will increase by \$47,041 or 7.6%. The change in total aid for the city of Ada represents an estimated 12 percent of its taxable tax capacity. In other words, if the city of Ada (which is not subject to levy limits because its population is less than 2,500) used its aid increase for property tax relief, its city tax rate would be reduced by an estimated 12 percentage points.

Correspondingly, for cities which will lose aid the table shows a positive percentage, indicating that the lost aid would result in an increase in the city tax rate. However, as mentioned above, taxpayers in cities which will increase property taxes to offset reductions in state aid will still tend to benefit from other policy changes affecting school levies, property classification rates, or homestead property tax credit.

If you have any questions or need additional information, please let me know.

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**Change in City Local Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 (00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity
											(aid chg. / tax cap.)
ADA CITY OF	1,657	495,439	122,239	617,678	(122,239)	664,719	169,280	34.2%	47,041	7.62%	-12.0%
ADAMS CITY OF	800	142,160	31,852	174,012	(31,852)	197,020	54,860	38.6%	23,008	13.22%	-11.4%
ADRIAN CITY OF	1,234	258,246	64,623	322,869	(64,623)	359,712	101,466	39.3%	36,843	11.41%	-13.1%
AFTON	2,839	3,510	115,947	119,457	(115,947)	3,508	(2)	-0.1%	(115,949)	-97.06%	4.0%
AITKIN CITY OF	1,984	354,661	47,284	401,945	(47,284)	449,137	94,476	26.6%	47,192	11.74%	-6.9%
AKELEY CITY OF	412	69,822	6,852	76,674	(6,852)	76,829	7,007	10.0%	155	0.20%	-0.1%
ALBANY CITY OF	1,796	271,393	81,295	352,688	(81,295)	436,559	165,166	60.9%	83,871	23.78%	-11.9%
ALBERT LEA CITY OF	18,356	4,454,177	760,084	5,214,261	(760,084)	6,383,540	1,929,363	43.3%	1,169,279	22.42%	-16.6%
ALBERTA CITY OF	142	11,720	6,690	18,410	(6,690)	16,582	4,862	41.5%	(1,828)	-9.93%	3.4%
ALBERTVILLE CITY OF	3,621	89,699	138,220	227,919	(138,220)	55,718	(33,981)	-37.9%	(172,201)	-75.55%	6.3%
ALDEN CITY OF	652	134,942	47,499	182,441	(47,499)	161,103	26,161	19.4%	(21,338)	-11.70%	13.0%
ALDRICH CITY OF	53	2,059	496	2,555	(496)	3,257	1,198	58.2%	702	27.46%	-4.4%
ALEXANDRIA CITY OF	8,820	1,351,666	381,904	1,733,570	(381,904)	1,655,462	303,816	22.5%	(78,088)	-4.50%	1.4%
ALPHA CITY OF	126	28,014	8,280	36,294	(8,280)	33,476	5,462	19.5%	(2,818)	-7.76%	14.6%
ALTURA CITY OF	417	46,791	15,433	62,224	(15,433)	51,706	4,915	10.5%	(10,518)	-16.90%	8.1%
ALVARADO CITY OF	371	25,807	1,992	27,799	(1,992)	31,565	5,778	22.4%	3,786	13.82%	-5.1%
AMBOY CITY OF	575	101,885	42,425	144,310	(42,425)	129,918	28,033	27.5%	(14,392)	-9.97%	9.7%
ANDOVER	26,588	119,901	490,001	609,902	(490,001)	119,827	(74)	-0.1%	(490,075)	-80.35%	3.3%
ANNANDALE CITY OF	2,684	341,139	127,277	468,416	(127,277)	369,026	47,867	14.0%	(79,390)	-16.95%	7.8%
ANOKA	18,078	1,442,824	734,470	2,177,294	(734,470)	1,723,710	280,886	19.5%	(453,584)	-20.83%	5.5%
APPLE VALLEY CITY OF	45,527	404,124	2,774,994	3,179,118	(2,774,994)	403,875	(249)	-0.1%	(2,775,243)	-87.30%	9.3%
APPLETON CITY OF	2,871	528,655	131,389	660,044	(131,389)	836,835	308,180	58.3%	178,791	26.78%	-20.2%
ARCO CITY OF	100	18,955	7,647	26,602	(7,647)	25,843	8,888	36.3%	(759)	-2.85%	6.7%
ARDEN HILLS	9,652	11,736	100,015	111,751	(100,015)	11,729	(7)	-0.1%	(100,022)	-89.50%	1.3%
ARGYLE CITY OF	656	160,931	29,474	190,405	(29,474)	191,600	30,669	19.1%	1,195	0.63%	-0.9%
ARLINGTON CITY OF	2,048	383,318	146,481	509,779	(146,461)	570,803	207,285	57.1%	60,824	11.93%	-12.5%
ASHBY CITY OF	472	74,905	23,269	98,174	(23,269)	100,706	25,801	34.4%	2,532	2.58%	-2.1%
ASKOV CITY OF	368	42,117	7,995	50,112	(7,995)	59,968	17,851	42.4%	9,858	19.67%	-10.4%
ATWATER CITY OF	1,079	213,170	77,861	291,031	(77,861)	289,866	76,696	36.0%	(1,165)	-0.40%	0.3%
AUDUBON CITY OF	445	37,425	25,161	62,586	(25,161)	59,872	22,447	60.0%	(2,714)	-4.34%	1.8%
AURORA CITY OF	1,850	551,930	187,583	739,513	(187,583)	753,598	201,668	36.5%	14,085	1.90%	-3.4%
AUSTIN CITY OF	23,314	5,018,968	1,321,124	6,340,092	(1,321,124)	7,567,420	2,548,452	50.8%	1,227,328	19.38%	-14.9%
AVOCA CITY OF	146	24,716	3,299	28,015	(3,299)	29,297	4,581	18.5%	1,282	4.58%	-5.6%
AVON CITY OF	1,242	109,538	58,495	169,031	(59,495)	173,986	64,450	58.8%	4,955	2.93%	-0.9%
BABBITT CITY OF	1,670	158,946	33,722	192,668	(33,722)	261,391	102,445	64.5%	66,723	35.67%	-14.9%
BACKUS CITY OF	311	37,989	15,472	53,461	(15,472)	37,584	(405)	-1.1%	(15,677)	-29.70%	22.4%
BADGER CITY OF	470	77,942	15,902	93,844	(15,902)	102,152	24,210	31.1%	8,308	8.85%	-9.4%
BAGLEY CITY OF	1,235	333,385	43,086	376,471	(43,086)	454,032	120,647	36.2%	77,561	20.60%	-24.5%
BALATON CITY OF	637	139,133	62,368	201,501	(62,368)	208,026	68,893	49.5%	6,525	3.24%	-5.4%
BARNESVILLE CITY OF	2,173	300,858	92,936	393,794	(92,936)	413,844	112,986	37.6%	20,050	5.09%	-3.4%
BARNUM CITY OF	525	82,329	28,091	110,420	(28,091)	109,194	26,865	32.6%	(1,226)	-1.11%	1.0%
BARRETT CITY OF	355	51,596	19,090	70,686	(19,090)	62,396	10,800	20.9%	(8,290)	-11.73%	6.7%
BARRY CITY OF	25	1,619	1,636	3,255	(1,636)	2,308	689	42.6%	(947)	-29.09%	8.1%
BATTLE LAKE CITY OF	686	112,451	42,800	155,251	(42,800)	119,895	7,444	6.6%	(35,358)	-22.77%	9.0%
BAUDETTE CITY OF	1,104	254,435	57,004	311,439	(57,004)	310,345	55,910	22.0%	(1,094)	-0.35%	0.3%
BAXTER CITY OF	5,555	352,806	201,529	554,335	(201,529)	352,589	(217)	-0.1%	(201,746)	-36.39%	3.5%
BAYPORT	3,182	100,952	177,122	278,074	(177,122)	211,614	110,662	109.6%	(66,460)	-23.90%	4.2%
BEARDSLEY CITY OF	262	62,289	15,896	78,185	(15,896)	82,188	19,899	31.9%	4,003	5.12%	-10.5%

**Change in City Local Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 (00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
BEAVER BAY CITY OF	175	39,033	14,578	53,611	(14,578)	35,920	(3,113)	-8.0%	(17,691)	-33.00%	21.7%
BEAVER CREEK CITY OF	250	51,600	14,779	66,379	(14,779)	61,671	10,071	19.5%	(4,708)	-7.09%	7.8%
BECKER CITY OF	2,673	2,574	233,793	236,367	(233,793)	2,572	(2)	-0.1%	(233,795)	-98.91%	1.7%
BEJOU CITY OF	94	17,873	804	18,677	(804)	19,017	1,144	6.4%	340	1.82%	-2.7%
BELGRADE CITY OF	750	125,646	45,995	171,641	(45,995)	172,979	47,333	37.7%	1,338	0.78%	-0.6%
BELLE PLAINE	3,789	379,888	163,133	543,021	(163,133)	515,752	135,864	35.8%	(27,269)	-5.02%	1.6%
BELLECHESTER CITY OF	172	16,656	4,068	20,724	(4,068)	15,608	(1,048)	-6.3%	(5,116)	-24.69%	10.3%
BELLINGHAM CITY OF	205	67,714	6,922	74,636	(6,922)	76,292	8,578	12.7%	1,656	2.22%	-3.5%
BELTRAMI CITY OF	101	13,408	5,460	18,868	(5,460)	21,647	8,239	61.4%	2,779	14.73%	-10.1%
BELVIEW CITY OF	412	95,585	29,582	125,167	(29,582)	125,341	29,756	31.1%	174	0.14%	-0.3%
BEMIDJI CITY OF	11,917	2,641,941	229,793	2,871,734	(229,793)	3,820,026	1,178,085	44.6%	948,292	33.02%	-23.8%
BENA CITY OF	110	17,829	2,400	20,229	(2,400)	21,605	3,776	21.2%	1,376	6.80%	-11.7%
BENSON CITY OF	3,376	943,593	104,709	1,048,302	(104,709)	1,109,320	165,727	17.6%	61,018	5.82%	-8.0%
BERTHA CITY OF	470	144,124	14,501	158,625	(14,501)	158,659	14,535	10.1%	34	0.02%	0.0%
BETHEL	443	19,017	7,832	26,849	(7,832)	16,360	(2,657)	-14.0%	(10,489)	-39.07%	5.5%
BIG FALLS CITY OF	264	61,283	7,944	69,227	(7,944)	80,316	19,033	31.1%	11,089	16.02%	-27.4%
BIG LAKE CITY OF	6,063	382,829	169,400	552,229	(169,400)	595,995	213,166	55.7%	43,766	7.93%	-1.5%
BIGELOW CITY OF	231	27,227	3,421	30,648	(3,421)	35,631	8,404	30.9%	4,983	16.26%	-11.5%
BIGFORK CITY OF	469	94,001	18,556	112,557	(18,556)	110,308	16,307	17.3%	(2,249)	-2.00%	2.0%
BINGHAM LAKE CITY OF	167	23,744	8,888	32,632	(8,888)	29,066	5,322	22.4%	(3,566)	-10.93%	7.6%
BIRCHWOOD	968	7,463	54,020	61,483	(54,020)	1,245	(6,218)	-83.3%	(60,238)	-97.98%	7.8%
BIRD ISLAND CITY OF	1,195	271,172	101,326	372,498	(101,326)	387,012	115,840	42.7%	14,514	3.90%	-4.5%
BISCAY CITY OF	114	5,233	4,332	9,565	(4,332)	5,635	402	7.7%	(3,930)	-41.09%	14.8%
BIWABIK CITY OF	954	368,442	108,430	474,872	(108,430)	464,653	98,211	26.8%	(10,219)	-2.15%	5.0%
BLACKDUCK CITY OF	696	135,401	38,509	173,910	(38,509)	183,756	48,355	35.7%	9,846	5.66%	-5.4%
BLAINE (JT)	44,942	1,525,494	1,661,971	3,187,465	(1,661,971)	1,168,630	(356,864)	-23.4%	(2,018,835)	-63.34%	7.9%
BLOMKEST CITY OF	186	21,000	6,330	27,330	(6,330)	24,094	3,094	14.7%	(3,236)	-11.84%	6.1%
BLOOMING PRAIRIE CITY	1,933	374,316	151,388	525,704	(151,388)	566,853	192,537	51.4%	41,149	7.83%	-6.4%
BLOOMINGTON	85,172	105,796	3,728,548	3,834,344	(3,728,548)	105,731	(65)	-0.1%	(3,728,613)	-97.24%	4.5%
BLUE EARTH CITY OF	3,621	862,672	334,189	1,196,861	(334,189)	1,174,880	312,208	36.2%	(21,981)	-1.84%	2.0%
BLUFFTON CITY OF	210	5,784	2,350	8,134	(2,350)	13,739	7,955	137.5%	5,605	68.91%	-10.6%
BOCK CITY OF	106	5,451	401	5,852	(401)	7,606	2,155	39.5%	1,754	29.97%	-8.2%
BORUP CITY OF	91	9,956	1,094	11,050	(1,094)	11,949	1,993	20.0%	899	8.14%	-6.6%
BOVEY CITY OF	662	309,517	68,029	377,546	(68,029)	364,721	55,204	17.8%	(12,825)	-3.40%	10.5%
BOWLUS CITY OF	260	20,887	7,303	28,190	(7,303)	29,458	8,571	41.0%	1,268	4.50%	-1.7%
BOY RIVER CITY OF	38	2,032	969	3,001	(969)	2,463	431	21.2%	(538)	-17.93%	10.1%
BOYD CITY OF	210	73,746	21,626	95,372	(21,626)	96,070	22,324	30.3%	698	0.73%	-2.8%
BRAHAM CITY OF	1,276	240,398	40,657	281,055	(40,657)	345,679	105,281	43.8%	64,624	22.99%	-17.6%
BRAINERD CITY OF	13,178	2,492,654	558,127	3,050,781	(558,127)	4,005,088	1,512,434	60.7%	954,307	31.28%	-20.6%
BRANDON CITY OF	450	71,161	19,139	90,300	(19,139)	93,208	22,047	31.0%	2,908	3.22%	-2.4%
BRECKENRIDGE CITY OF	3,559	1,153,987	128,129	1,282,116	(128,129)	1,344,873	190,886	16.5%	62,757	4.89%	-6.2%
BREEZY POINT CITY OF	979	769	116,336	117,105	(116,336)	769	-	0.0%	(116,336)	-99.34%	6.9%
BREWSTER CITY OF	502	51,079	16,851	67,930	(16,851)	86,108	35,029	68.6%	18,178	26.76%	-11.0%
BRICELYN CITY OF	379	87,790	36,949	124,739	(36,949)	125,239	37,449	42.7%	500	0.40%	-0.6%
BROOK PARK CITY OF	156	20,286	2,842	23,108	(2,842)	24,171	3,905	19.3%	1,063	4.60%	-2.9%
BROOKLYN CENTER	29,172	2,182,339	1,380,402	3,562,741	(1,380,402)	2,265,267	82,928	3.8%	(1,297,474)	-36.42%	9.3%
BROOKLYN PARK	67,388	2,272,185	2,888,776	5,160,961	(2,888,776)	2,302,645	30,460	1.3%	(2,858,316)	-55.38%	9.0%
BROOKS CITY OF	141	12,022	3,707	15,729	(3,707)	19,035	7,013	58.3%	3,306	21.02%	-11.5%

**Change in City Local Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 ('00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)	
BROOKSTON CITY OF	98	6,697	2,121	8,818	(2,121)	9,519	2,822	42.1%	701	7.95%	-2.7%	
BROOTEN CITY OF	649	130,299	26,246	156,545	(26,246)	183,237	52,938	40.6%	26,692	17.05%	-16.7%	
BROWERVILLE CITY OF	735	106,247	16,263	122,510	(16,263)	161,973	55,726	52.4%	39,463	32.21%	-22.5%	
BROWNS VALLEY CITY OF	690	263,806	54,635	318,441	(54,635)	345,447	81,641	30.9%	27,006	8.48%	-30.5%	
BROWNSDALE CITY OF	718	91,651	25,192	116,843	(25,192)	117,968	26,317	28.7%	1,125	0.96%	-0.7%	
BROWNSVILLE CITY OF	517	42,845	22,309	65,154	(22,309)	51,375	8,530	19.9%	(13,779)	-21.15%	7.2%	
BROWNTON CITY OF	807	151,424	72,513	223,937	(72,513)	211,461	60,037	39.6%	(12,476)	-5.57%	6.3%	
BRUNO CITY OF	102	22,631	1,565	24,196	(1,565)	25,454	2,823	12.5%	1,258	5.20%	-5.8%	
BUCKMAN CITY OF	208	8,054	8,270	16,324	(8,270)	12,718	4,664	57.9%	(3,606)	-22.09%	5.2%	
BUFFALO CITY OF	10,097	753,533	238,432	991,965	(238,432)	1,274,194	520,661	69.1%	282,229	28.45%	-5.8%	
BUFFALO LAKE CITY OF	768	126,590	72,200	198,790	(72,200)	172,439	45,849	36.2%	(26,351)	-13.26%	10.8%	
BUHL CITY OF	983	424,173	103,126	527,299	(103,126)	522,313	98,140	23.1%	(4,986)	-0.95%	2.1%	
BURNSVILLE CITY OF	60,220	396,850	3,332,787	3,729,637	(3,332,787)	396,606	(244)	-0.1%	(3,333,031)	-89.37%	8.0%	
BURTRUM CITY OF	146	16,386	3,888	20,274	(3,888)	20,156	3,770	23.0%	(118)	-0.58%	0.5%	
BUTTERFIELD CITY OF	564	104,387	37,868	142,255	(37,868)	152,271	47,884	45.9%	10,016	7.04%	-10.2%	
BYRON CITY OF	3,500	232,688	187,120	419,808	(187,120)	269,090	36,402	15.6%	(150,718)	-35.90%	10.7%	
CALEDONIA CITY OF	2,965	548,482	119,554	668,036	(119,554)	711,865	163,383	29.8%	43,829	6.56%	-4.4%	
CALLAWAY CITY OF	200	33,914	4,876	38,790	(4,876)	40,106	6,192	18.3%	1,316	3.39%	-2.9%	
CALUMET CITY OF	383	153,415	44,539	197,954	(44,539)	172,562	19,147	12.5%	(25,392)	-12.83%	39.5%	
CAMBRIDGE CITY OF	5,520	444,868	225,830	670,698	(225,830)	587,518	142,650	32.1%	(83,180)	-12.40%	2.7%	
CAMPBELL CITY OF	241	42,159	6,006	48,165	(6,006)	54,112	11,953	28.4%	5,947	12.35%	-13.4%	
CANBY CITY OF	1,903	534,956	144,682	679,638	(144,682)	721,448	186,492	34.9%	41,810	6.15%	-10.4%	
CANNON FALLS CITY OF	3,795	463,739	280,667	744,406	(280,667)	639,541	175,802	37.9%	(104,865)	-14.09%	5.2%	
CANTON CITY OF	343	74,202	18,232	92,434	(18,232)	96,969	22,767	30.7%	4,535	4.91%	-6.1%	
CARLOS CITY OF	329	37,658	9,982	47,640	(9,982)	50,102	12,444	33.0%	2,462	5.17%	-2.0%	
CARLTON CITY OF	810	154,671	53,526	208,197	(53,526)	221,428	66,757	43.2%	13,231	6.36%	-5.5%	
CARVER CITY OF	1,266	46,220	65,650	111,870	(65,650)	73,803	27,583	59.7%	(38,067)	-34.03%	4.4%	
CASS LAKE CITY OF	860	325,989	27,090	353,079	(27,090)	409,739	83,750	25.7%	56,660	16.05%	-33.8%	
CEDAR MILLS CITY OF	53	1,021	346	1,367	(346)	2,020	999	97.8%	653	47.77%	-2.9%	
CENTER CITY CITY OF	582	60,330	16,072	76,402	(16,072)	57,171	(3,159)	-5.2%	(19,231)	-25.17%	5.2%	
CENTERVILLE	3,202	31,338	110,052	141,390	(110,052)	9,315	(22,023)	-70.3%	(132,075)	-93.41%	7.0%	
CEYLON CITY OF	413	108,585	44,827	153,412	(44,827)	150,467	41,882	38.6%	(2,945)	-1.92%	7.0%	
CHAMPLIN	22,193	625,702	935,877	1,561,579	(935,877)	467,462	(158,240)	-25.3%	(1,094,117)	-70.06%	10.8%	
CHANDLER CITY OF	276	38,145	10,191	48,336	(10,191)	52,241	14,096	37.0%	3,905	8.08%	-4.0%	
CHANHASSEN (JT) CITY OF	20,321	20,485	1,069,392	1,089,877	(1,069,392)	20,472	(13)	-0.1%	(1,069,405)	-98.12%	6.7%	
CHASKA CITY OF	17,449	569,192	324,678	893,870	(324,678)	914,604	345,412	60.7%	20,734	2.32%	-0.2%	
CHATFIELD CITY OF	2,394	400,436	148,235	548,671	(148,235)	604,568	204,132	51.0%	55,897	10.19%	-5.6%	
CHICKAMAW BEACH CITY OF	148	0	3,634	3,634	(3,634)	0		#DIV/0!	(3,634)	-100.00%	3.8%	
CHISAGO CITY CITY OF	2,622	328,295	122,919	451,214	(122,919)	329,206	911	0.3%	(122,008)	-27.04%	8.5%	
CHISHOLM CITY OF	4,960	1,713,884	532,740	2,246,624	(532,740)	2,367,138	653,254	38.1%	120,514	5.36%	-10.6%	
CHOKIO CITY OF	443	112,394	23,490	135,884	(23,490)	139,135	26,741	23.8%	3,251	2.39%	-2.8%	
CIRCLE PINES	4,663	276,892	215,332	492,224	(215,332)	252,677	(24,215)	-8.7%	(239,547)	-48.67%	11.3%	
CLARA CITY CITY OF	1,393	260,446	97,267	357,713	(97,267)	366,154	105,708	40.6%	8,441	2.36%	-1.9%	
CLAREMONT CITY OF	620	106,811	46,006	152,817	(46,006)	156,487	49,676	46.5%	3,670	2.40%	-2.7%	
CLARISSA CITY OF	609	174,001	36,284	210,285	(36,284)	220,599	46,598	26.8%	10,314	4.90%	-7.5%	
CLARKFIELD CITY OF	944	283,681	130,748	414,429	(130,748)	374,735	91,054	32.1%	(39,694)	-9.58%	19.5%	
CLARKS GROVE CITY OF	734	88,712	17,916	106,628	(17,916)	110,646	21,934	24.7%	4,018	3.77%	-2.2%	
CLEAR LAKE CITY OF	266	50,802	13,137	63,939	(13,137)	58,589	7,787	15.3%	(5,350)	-8.37%	3.9%	

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CLEARBROOK CITY OF	551	112,811	14,375	127,186	(14,375)	154,129	41,318	36.6%	26,943	21.18%	-26.6%
CLEARWATER CITY OF	858	41,299	29,363	70,662	(29,363)	73,946	32,647	79.1%	3,284	4.65%	-0.6%
CLEMENTS CITY OF	191	30,488	10,342	40,830	(10,342)	36,389	-5,901	19.4%	(4,441)	-10.88%	13.7%
CLEVELAND CITY OF	673	81,540	55,034	136,574	(55,034)	107,904	26,364	32.3%	(28,670)	-20.99%	13.1%
CLIMAX CITY OF	243	42,200	21,335	63,535	(21,335)	56,701	14,501	34.4%	(6,834)	-10.76%	15.2%
CLINTON CITY OF	453	158,963	41,117	200,080	(41,117)	188,256	29,293	18.4%	(11,824)	-5.91%	17.7%
CLITHERALL CITY OF	118	12,611	893	13,504	(893)	13,501	890	7.1%	(3)	-0.02%	0.0%
CLONTARF CITY OF	173	4,140	6,205	10,345	(6,205)	8,715	4,575	110.5%	(1,630)	-15.76%	4.3%
CLOQUET CITY OF	11,201	2,509,649	707,810	3,217,459	(707,810)	3,360,290	850,641	33.9%	142,831	4.44%	-2.8%
COATES CITY OF	163	222	3,042	3,264	(3,042)	222	-	0.0%	(3,042)	-93.20%	2.7%
COBDEN CITY OF	61	1,561	834	2,395	(834)	2,360	799	51.2%	(35)	-1.46%	0.2%
COHASSET CITY OF	2,481	0	60,815	60,815	(60,815)	0	-	#DIV/0!	(60,815)	-100.00%	1.0%
COKATO CITY OF	2,727	409,519	96,551	506,070	(96,551)	545,856	136,337	33.3%	39,786	7.86%	-3.7%
COLD SPRING CITY OF	2,975	323,516	190,678	514,194	(190,678)	426,050	102,534	31.7%	(88,144)	-17.14%	6.7%
COLERAINE CITY OF	1,110	367,872	131,891	499,763	(131,891)	473,338	105,466	28.7%	(26,425)	-5.29%	7.6%
COLOGNE CITY OF	1,012	51,756	41,132	92,888	(41,132)	88,915	37,159	71.8%	(3,973)	-4.28%	0.8%
COLUMBIA HEIGHTS	18,520	2,388,458	1,004,583	3,393,041	(1,004,583)	2,588,641	200,183	8.4%	(804,400)	-23.71%	10.1%
COMFREY CITY OF	367	131,248	50,298	181,546	(50,298)	153,560	22,312	17.0%	(27,986)	-15.42%	26.1%
COMSTOCK CITY OF	123	11,670	1,332	13,002	(1,332)	12,840	1,170	10.0%	(162)	-1.25%	0.5%
CONGER CITY OF	133	28,268	6,043	34,311	(6,043)	32,360	4,092	14.5%	(1,951)	-5.69%	5.3%
COOK CITY OF	622	79,830	40,520	120,350	(40,520)	124,471	44,641	55.9%	4,121	3.42%	-2.2%
COON RAPIDS	61,607	3,305,344	2,442,077	5,747,421	(2,442,077)	2,782,129	(523,215)	-15.8%	(2,965,292)	-51.59%	9.0%
CORCORAN	5,630	43,960	215,149	259,109	(215,149)	27,442	(16,518)	-37.6%	(231,667)	-89.41%	6.3%
CORRELL CITY OF	47	5,786	770	6,556	(770)	8,233	2,447	42.3%	1,677	25.58%	-21.7%
COSMOS CITY OF	582	119,093	41,600	160,693	(41,600)	153,531	34,438	28.9%	(7,162)	-4.46%	4.8%
COTTAGE GROVE	30,582	1,074,628	1,424,504	2,499,132	(1,424,504)	965,845	(108,783)	-10.1%	(1,533,287)	-61.35%	10.2%
COTTONWOOD CITY OF	1,148	181,278	61,186	242,464	(61,186)	260,943	79,665	43.9%	18,479	7.62%	-4.3%
COURTLAND CITY OF	538	32,361	24,459	56,820	(24,459)	42,685	10,324	31.9%	(14,135)	-24.88%	6.5%
CROMWELL CITY OF	143	16,059	13,518	29,577	(13,518)	22,513	6,454	40.2%	(7,064)	-23.88%	13.1%
CROOKSTON CITY OF	8,192	2,198,352	525,704	2,724,056	(525,704)	2,957,069	758,717	34.5%	233,013	8.55%	-12.0%
CROSBY CITY OF	2,299	445,199	123,258	568,457	(123,258)	730,869	285,670	64.2%	162,412	28.57%	-24.6%
CROSSLAKE CITY OF	1,893	1,780	153,905	155,685	(153,905)	1,779	(1)	-0.1%	(153,906)	-98.86%	3.1%
CRYSTAL	22,698	2,156,954	1,091,917	3,248,871	(1,091,917)	2,032,824	(124,130)	-5.8%	(1,216,047)	-37.43%	11.2%
CURRIE CITY OF	225	51,111	12,990	64,101	(12,990)	69,918	18,807	36.8%	5,817	9.07%	-14.2%
CUYUNA CITY OF	231	19,877	8,267	28,144	(8,267)	19,865	(12)	-0.1%	(8,279)	-29.42%	7.6%
CYRUS CITY OF	303	52,987	11,095	64,082	(11,095)	68,920	15,933	30.1%	4,838	7.55%	-7.6%
DAKOTA CITY OF	329	10,762	16,181	26,943	(16,181)	16,094	5,332	49.5%	(10,849)	-40.27%	8.8%
DALTON CITY OF	258	32,190	7,621	39,811	(7,621)	43,269	11,079	34.4%	3,458	8.69%	-5.4%
DANUBE CITY OF	529	109,832	53,926	163,758	(53,926)	140,823	30,991	28.2%	(22,935)	-14.01%	19.0%
DANVERS CITY OF	108	12,953	5,196	18,149	(5,196)	10,595	(2,358)	-18.2%	(7,554)	-41.62%	17.3%
DARFUR CITY OF	137	17,010	8,390	25,400	(8,390)	23,634	6,624	38.9%	(1,766)	-6.95%	7.5%
DARWIN CITY OF	276	11,624	2,958	14,582	(2,958)	12,139	515	4.4%	(2,443)	-16.75%	2.4%
DASSEL CITY OF	1,233	190,102	98,751	288,853	(98,751)	285,926	95,824	50.4%	(2,927)	-1.01%	0.6%
DAWSON CITY OF	1,539	427,460	143,989	571,449	(143,989)	589,912	162,452	38.0%	18,463	3.23%	-4.2%
DAYTON (JT)	4,699	51,027	200,114	251,141	(200,114)	26,714	(24,313)	-47.6%	(224,427)	-89.36%	8.1%
DEEPHAVEN	3,853	0	221,990	221,990	(221,990)	0	-	#DIV/0!	(221,990)	-100.00%	3.8%
DEER CREEK CITY OF	328	37,583	16,065	53,628	(16,065)	51,863	14,300	38.1%	(1,765)	-3.29%	2.4%
DEER RIVER CITY OF	903	182,008	66,799	248,807	(66,799)	262,594	80,586	44.3%	13,787	5.54%	-6.6%

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DEERWOOD CITY OF	590	73,185	35,836	109,021	(35,836)	65,129	(8,056)	-11.0%	(43,892)	-40.26%	13.6%
DEGRAFF CITY OF	133	6,926	1,033	7,959	(1,033)	12,300	5,374	77.6%	4,341	54.54%	-15.6%
DELANO CITY OF	3,837	404,838	119,338	524,176	(119,338)	492,103	87,265	21.6%	(32,073)	-6.12%	1.5%
DELANO CITY OF	223	50,361	27,172	77,533	(27,172)	64,196	13,835	27.5%	(13,337)	-17.20%	25.7%
DELHI CITY OF	69	14,422	2,921	17,343	(2,921)	16,695	2,273	15.8%	(648)	-3.74%	3.5%
DELLWOOD	1,033	1,120	43,505	44,625	(43,505)	1,119	(1)	-0.1%	(43,506)	-97.49%	2.3%
DENHAM CITY OF	40	0	340	340	(340)	0		#DIV/0!	(340)	-100.00%	1.1%
DENNISON CITY OF	168	19,828	4,964	24,792	(4,964)	25,186	5,358	27.0%	394	1.59%	-0.5%
DENT CITY OF	192	16,122	2,760	18,882	(2,760)	21,661	5,539	34.4%	2,779	14.72%	-5.7%
DETROIT LAKES CITY OF	7,348	1,296,008	324,354	1,620,362	(324,354)	1,546,644	250,636	19.3%	(73,718)	-4.55%	1.7%
DEXTER CITY OF	333	64,832	30,889	95,721	(30,889)	82,883	18,051	27.8%	(12,838)	-13.41%	18.0%
DILWORTH CITY OF	3,001	521,418	78,541	599,959	(78,541)	677,971	156,553	30.0%	78,012	13.00%	-7.9%
DODGE CENTER CITY OF	2,226	413,946	112,299	526,245	(112,299)	656,969	243,023	58.7%	130,724	24.84%	-16.1%
DONALDSON CITY OF	41	1,887	1,997	3,884	(1,997)	3,575	1,688	89.5%	(309)	-7.96%	1.3%
DONNELLY CITY OF	254	31,230	12,207	43,437	(12,207)	41,040	9,810	31.4%	(2,397)	-5.52%	3.8%
DORAN CITY OF	59	6,427	1,633	8,060	(1,633)	9,791	3,364	52.3%	1,731	21.48%	-19.5%
DOVER CITY OF	438	59,930	12,520	72,450	(12,520)	71,575	11,645	19.4%	(875)	-1.21%	0.6%
DOVRAY CITY OF	67	8,797	1,874	10,671	(1,874)	9,827	1,030	11.7%	(844)	-7.91%	4.2%
DULUTH CITY OF	86,918	21,121,432	5,369,695	26,491,127	(5,369,695)	29,635,152	8,513,720	40.3%	3,144,025	11.87%	-10.1%
DUMONT CITY OF	122	21,940	3,859	25,799	(3,859)	27,190	5,250	23.9%	1,391	5.39%	-3.3%
DUNDAS CITY OF	547	44,392	21,386	65,778	(21,386)	42,970	(1,422)	-3.2%	(22,808)	-34.67%	6.7%
DUNDEE CITY OF	102	10,789	2,034	12,823	(2,034)	15,180	4,391	40.7%	2,357	18.38%	-19.3%
DUNNELL CITY OF	197	39,324	10,262	49,586	(10,262)	54,019	14,695	37.4%	4,433	8.94%	-14.5%
EAGAN CITY OF	63,557	71,469	2,098,466	2,169,935	(2,098,466)	71,425	(44)	-0.1%	(2,098,510)	-96.71%	4.0%
EAGLE BEND CITY OF	595	151,581	38,370	189,951	(38,370)	192,735	41,154	27.1%	2,784	1.47%	-2.4%
EAGLE LAKE CITY OF	1,787	189,831	69,321	259,152	(69,321)	281,711	91,880	48.4%	22,559	8.70%	-3.6%
EAST BETHEL	10,941	144,207	179,438	323,645	(179,438)	96,281	(47,926)	-33.2%	(227,364)	-70.25%	4.2%
EAST GRAND FORKS CITY OF	7,501	1,711,080	461,630	2,172,710	(461,630)	2,384,154	673,074	39.3%	211,444	9.73%	-7.5%
EAST GULL LAKE CITY OF	978	1,053	37,986	39,039	(37,986)	1,052	(1)	-0.1%	(37,987)	-97.31%	1.6%
EASTON CITY OF	214	38,162	22,028	60,190	(22,028)	45,413	7,251	19.0%	(14,777)	-24.55%	25.9%
ECHO CITY OF	278	81,373	25,730	107,103	(25,730)	102,174	20,801	25.6%	(4,929)	-4.60%	9.4%
EDEN PRAIRIE	54,901	59,682	1,145,440	1,205,122	(1,145,440)	59,645	(37)	-0.1%	(1,145,477)	-95.05%	1.8%
EDEN VALLEY CITY OF	866	159,923	42,152	202,075	(42,152)	221,788	61,865	38.7%	19,713	9.76%	-8.1%
EDGERTON CITY OF	1,033	175,933	71,008	246,941	(71,008)	254,807	78,874	44.8%	7,866	3.19%	-2.0%
EDINA	47,425	0	980,074	980,074	(980,074)	0		#DIV/0!	(980,074)	-100.00%	1.6%
EFFIE CITY OF	91	1,556		1,556		1,555	(1)	-0.1%	(1)	-0.06%	0.0%
EITZEN CITY OF	229	18,241	31,883	50,124	(31,883)	23,656	5,415	29.7%	(26,468)	-52.81%	35.7%
ELBA CITY OF	214	5,657	2,208	7,865	(2,208)	9,583	3,926	69.4%	1,718	21.84%	-3.1%
ELBOW LAKE CITY OF	1,275	300,798	62,334	363,132	(62,334)	429,904	129,106	42.9%	66,772	18.39%	-20.4%
ELGIN CITY OF	826	91,931	48,826	140,757	(48,826)	136,334	44,403	48.3%	(4,423)	-3.14%	1.7%
ELIZABETH CITY OF	172	25,506	5,201	30,707	(5,201)	30,511	5,005	19.6%	(196)	-0.64%	0.6%
ELK RIVER CITY OF	16,447	328,087	601,393	929,480	(601,393)	937,155	609,068	185.6%	7,675	0.83%	-0.1%
ELKO	472	2,149	21,818	23,967	(21,818)	2,120	(29)	-1.3%	(21,847)	-91.15%	7.9%
ELKTON CITY OF	149	14,955	8,460	23,415	(8,460)	16,925	1,970	13.2%	(6,490)	-27.72%	17.6%
ELLENDALE CITY OF	590	89,930	27,553	117,483	(27,553)	116,204	26,274	29.2%	(1,279)	-1.09%	0.7%
ELLSWORTH CITY OF	540	109,924	30,515	140,439	(30,515)	157,230	47,306	43.0%	16,791	11.96%	-19.0%
ELMDALE CITY OF	107	3,482	5,494	8,976	(5,494)	5,960	2,478	71.2%	(3,016)	-33.60%	7.9%
ELMORE CITY OF	735	182,039	68,041	250,080	(68,041)	239,435	57,396	31.5%	(10,645)	-4.26%	7.9%

**Change in City and Local Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 ('00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
ELROSA CITY OF	166	9,542	12,304	21,846	(12,304)	15,995	6,453	67.6%	(5,851)	-26.78%	9.8%
ELY CITY OF	3,724	1,089,814	319,182	1,408,996	(319,182)	1,578,185	488,371	44.8%	169,189	12.01%	-15.2%
ELYSIAN CITY OF	486	107,319	46,750	154,069	(46,750)	101,993	(5,326)	-5.0%	(52,076)	-33.80%	19.3%
EMILY CITY OF	847	5,952	83,856	89,808	(83,856)	5,948	(4)	-0.1%	(83,860)	-93.38%	9.6%
EMMONS CITY OF	432	79,562	14,898	94,460	(14,898)	96,379	16,817	21.1%	1,919	2.03%	-1.9%
ERHARD CITY OF	150	13,587	2,828	16,415	(2,828)	18,349	4,762	35.0%	1,934	11.78%	-5.2%
ERSKINE CITY OF	437	71,010	24,293	95,303	(24,293)	98,546	27,536	38.8%	3,243	3.40%	-3.5%
EVAN CITY OF	91	4,440	3,830	8,270	(3,830)	7,490	3,050	68.7%	(780)	-9.43%	4.0%
EVANSVILLE CITY OF	566	102,792	15,929	118,721	(15,929)	123,044	20,252	19.7%	4,323	3.64%	-2.7%
EVELETH CITY OF	3,865	1,364,975	351,069	1,716,044	(351,069)	1,776,976	412,001	30.2%	60,932	3.55%	-7.1%
EXCELSIOR	2,393	190,831	150,108	340,939	(150,108)	216,076	25,245	13.2%	(124,863)	-36.62%	6.3%
EYOTA CITY OF	1,644	151,536	92,582	244,118	(92,582)	268,834	117,298	77.4%	24,716	10.12%	-4.4%
FAIRFAX CITY OF	1,295	280,602	107,255	387,857	(107,255)	395,938	115,336	41.1%	8,081	2.08%	-2.5%
FAIRMONT CITY OF	10,889	2,535,880	523,817	3,059,697	(523,817)	3,721,192	1,185,312	46.7%	661,495	21.62%	-16.4%
FALCON HEIGHTS	5,572	229,863	169,155	399,018	(169,155)	239,923	10,060	4.4%	(159,095)	-39.87%	6.4%
FARBALUT CITY OF	20,818	3,980,080	728,682	4,708,762	(728,682)	6,446,016	2,465,936	62.0%	1,737,254	36.89%	-22.2%
FARMINGTON CITY OF	12,365	482,777	403,552	886,329	(403,552)	496,117	13,340	2.8%	(390,212)	-44.03%	6.2%
FARWELL CITY OF	57	17,326	2,045	19,371	(2,045)	19,314	1,988	11.5%	(57)	-0.29%	0.7%
FEDERAL DAM CITY OF	101	3,887	1,176	5,063	(1,176)	2,739	(1,148)	-29.5%	(2,324)	-45.90%	5.1%
FELTON CITY OF	216	31,484	8,047	39,531	(8,047)	37,428	5,944	18.9%	(2,103)	-5.32%	4.5%
FERGUS FALLS CITY OF	13,471	2,924,021	456,524	3,380,545	(456,524)	4,248,291	1,324,270	45.3%	867,746	25.67%	-14.3%
FERTILE CITY OF	893	131,506	59,118	190,624	(59,118)	201,752	70,246	53.4%	11,128	5.84%	-6.4%
FIFTY LAKES CITY OF	392	475	31,526	32,001	(31,526)	475	-	0.0%	(31,526)	-98.52%	4.2%
FINLAYSON CITY OF	314	19,644	5,984	25,628	(5,984)	28,033	8,389	42.7%	2,405	9.38%	-2.0%
FISHER CITY OF	435	35,249	15,980	51,229	(15,980)	51,737	16,488	46.8%	508	0.99%	-0.4%
FLENSBURG CITY OF	244	21,740	7,422	29,162	(7,422)	25,610	3,870	17.8%	(3,552)	-12.18%	5.4%
FLOODWOOD CITY OF	503	154,019	56,486	210,505	(56,486)	190,925	36,906	24.0%	(19,580)	-9.30%	18.6%
FLORENCE CITY OF	61	9,710	1,993	11,703	(1,993)	11,903	2,193	22.6%	200	1.71%	-3.2%
FOLEY CITY OF	2,154	377,044	65,858	442,902	(65,858)	554,012	176,968	46.9%	111,110	25.09%	-16.1%
FORADA CITY OF	197	1,116	5,011	6,127	(5,011)	1,115	(1)	-0.1%	(5,012)	-81.80%	4.2%
FOREST LAKE	14,440	418,776	472,374	891,150	(472,374)	321,875	(96,901)	-23.1%	(569,275)	-63.88%	14.5%
FORESTON CITY OF	389	35,144	4,914	40,058	(4,914)	47,914	12,770	36.3%	7,856	19.61%	-5.5%
FORT RIPLEY CITY OF	74	270	1,181	1,451	(1,181)	270	-	0.0%	(1,181)	-81.39%	3.6%
FOSSTON CITY OF	1,575	355,540	102,722	458,262	(102,722)	460,908	105,368	29.6%	2,646	0.58%	-0.8%
FOUNTAIN CITY OF	343	35,706	35,744	71,450	(35,744)	44,542	8,836	24.7%	(26,908)	-37.66%	21.5%
FOXHOME CITY OF	143	14,900	2,829	17,729	(2,829)	20,086	5,186	34.8%	2,357	13.29%	-9.6%
FRANKLIN CITY OF	498	136,369	37,136	173,505	(37,136)	171,381	35,012	25.7%	(2,124)	-1.22%	2.6%
FRAZEE CITY OF	1,377	202,105	33,178	235,283	(33,178)	283,466	81,361	40.3%	48,183	20.48%	-19.6%
FREEBORN CITY OF	305	37,874	14,572	52,446	(14,572)	51,170	13,296	35.1%	(1,276)	-2.43%	2.0%
FREEPORT CITY OF	454	72,720	54,253	126,973	(54,253)	94,220	21,500	29.6%	(32,753)	-25.80%	15.3%
FRIDLEY	27,449	1,696,465	1,084,405	2,780,870	(1,084,405)	1,556,948	(139,517)	-8.2%	(1,223,922)	-44.01%	7.0%
FROST CITY OF	251	48,990	22,056	71,046	(22,056)	61,624	12,634	25.8%	(9,422)	-13.26%	28.6%
FULDA CITY OF	1,283	291,931	90,001	381,932	(90,001)	403,932	112,001	38.4%	22,000	5.76%	-8.4%
FUNKLEY CITY OF	15	50	-	50	-	50	-	0.0%	-	0.00%	0.0%
GARFIELD CITY OF	281	12,081	5,861	17,942	(5,861)	19,538	7,457	61.7%	1,596	8.90%	-1.7%
GARRISON CITY OF	213	5,679	4,783	10,462	(4,783)	5,676	(3)	-0.1%	(4,786)	-45.75%	3.2%
GARVIN CITY OF	159	43,352	13,723	57,075	(13,723)	54,607	11,255	26.0%	(2,468)	-4.32%	16.1%
GARY CITY OF	215	56,376	11,924	68,300	(11,924)	71,194	14,818	26.3%	2,894	4.24%	-9.3%

**Change in City L Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 (00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
GAYLORD CITY OF	2,279	447,502	175,566	623,068	(175,566)	646,578	199,076	44.5%	23,510	3.77%	-3.8%
GEM LAKE	419	0	9,045	9,045	(9,045)	0	-	#DIV/0!	(9,045)	-100.00%	1.9%
GENEVA CITY OF	449	48,118	24,243	72,361	(24,243)	57,684	9,566	19.9%	(14,677)	-20.28%	10.2%
GENOLA CITY OF	71	690	901	1,591	(901)	217	(473)	-68.6%	(1,374)	-86.36%	2.2%
GEORGETOWN CITY OF	125	8,676	6,832	15,508	(6,832)	8,542	(134)	-1.5%	(6,966)	-44.92%	20.2%
GHENT CITY OF	315	47,092	14,269	61,361	(14,269)	60,717	13,625	28.9%	(644)	-1.05%	0.8%
GIBBON CITY OF	808	165,447	93,284	258,731	(93,284)	217,630	52,183	31.5%	(41,101)	-15.89%	21.1%
GILBERT CITY OF	1,847	694,416	178,530	872,946	(178,530)	923,601	229,185	33.0%	50,655	5.80%	-13.0%
GILMAN CITY OF	215	2,704	1,509	4,213	(1,509)	2,192	(512)	-18.9%	(2,021)	-47.97%	3.1%
GLENCOE CITY OF	5,453	814,888	291,219	1,106,107	(291,219)	1,106,497	291,609	35.8%	390	0.04%	0.0%
GLENVILLE CITY OF	720	84,102	35,781	119,883	(35,781)	137,220	53,118	63.2%	17,337	14.46%	-10.0%
GLENWOOD CITY OF	2,594	583,569	232,892	816,461	(232,892)	820,394	236,825	40.6%	3,933	0.48%	-0.5%
GLYNDON CITY OF	1,049	116,544	58,780	175,324	(58,780)	198,782	82,238	70.6%	23,458	13.38%	-8.8%
GOLDEN VALLEY	20,281	44,562	1,760,024	1,804,586	(1,760,024)	44,535	(27)	-0.1%	(1,760,051)	-97.53%	8.4%
GONVICK CITY OF	294	67,967	21,512	89,479	(21,512)	83,612	15,645	23.0%	(5,867)	-6.56%	11.0%
GOOD THUNDER CITY OF	592	92,164	60,030	152,194	(60,030)	129,061	36,897	40.0%	(23,133)	-15.20%	15.5%
GOODHUE CITY OF	778	94,573	46,391	140,964	(46,391)	141,172	46,599	49.3%	208	0.15%	-0.1%
GOODRIDGE CITY OF	98	24,981	1,986	26,967	(1,986)	27,558	2,577	10.3%	591	2.19%	-5.9%
GOODVIEW CITY OF	3,373	220,786	222,465	443,251	(222,465)	243,956	23,170	10.5%	(199,295)	-44.96%	12.0%
GRACEVILLE CITY OF	605	167,894	35,348	203,242	(35,348)	219,793	51,899	30.9%	16,551	8.14%	-14.5%
GRANADA CITY OF	317	59,027	12,517	71,544	(12,517)	74,377	15,350	26.0%	2,833	3.96%	-6.4%
GRAND MARAIS CITY OF	1,353	254,193	111,332	365,525	(111,332)	279,637	25,444	10.0%	(85,888)	-23.50%	10.5%
GRAND MEADOW CITY OF	945	168,040	56,334	224,374	(56,334)	230,431	62,391	37.1%	6,057	2.70%	-2.4%
GRAND RAPIDS CITY OF	7,764	1,530,280	498,184	2,028,464	(498,184)	1,840,623	310,343	20.3%	(187,841)	-9.26%	4.5%
GRANITE FALLS CITY OF	3,070	644,804	75,026	719,830	(75,026)	822,084	177,280	27.5%	102,254	14.21%	-9.5%
GRANT	4,026	3,842	54,060	57,902	(54,060)	3,840	(2)	-0.1%	(54,062)	-93.37%	1.2%
GRASSTON CITY OF	105	17,317	4,163	21,480	(4,163)	22,325	5,008	28.9%	845	3.93%	-3.4%
GREEN ISLE CITY OF	334	51,538	32,378	83,916	(32,378)	61,409	9,871	19.2%	(22,507)	-26.82%	21.7%
GREENBUSH CITY OF	784	165,645	35,274	200,919	(35,274)	213,319	47,674	28.8%	12,400	6.17%	-7.1%
GREENFIELD	2,544	24,452	82,006	106,458	(82,006)	2,090	(22,362)	-91.5%	(104,368)	-98.04%	5.6%
GREENWALD CITY OF	201	11,750	9,033	20,783	(9,033)	12,510	760	6.5%	(8,273)	-39.81%	11.7%
GREENWOOD	729	0	39,001	39,001	(39,001)	0	-	#DIV/0!	(39,001)	-100.00%	3.0%
GREY EAGLE CITY OF	335	69,613	14,571	84,184	(14,571)	89,589	19,976	28.7%	5,405	6.42%	-5.8%
GROVE CITY CITY OF	608	133,564	38,031	171,595	(38,031)	171,871	38,307	28.7%	276	0.16%	-0.2%
GRYGLA CITY OF	228	40,133	5,557	45,690	(5,557)	48,331	8,198	20.4%	2,641	5.78%	-5.2%
GULLY CITY OF	106	8,905	1,547	10,452	(1,547)	11,359	2,454	27.6%	907	8.68%	-6.4%
HACKENSACK CITY OF	285	13,861	14,264	28,125	(14,264)	13,852	(9)	-0.1%	(14,273)	-50.75%	6.5%
HADLEY CITY OF	81	5,757	671	6,428	(671)	7,690	1,933	33.6%	1,262	19.63%	-6.3%
HALLOCK CITY OF	1,196	336,549	67,147	403,696	(67,147)	412,015	75,466	22.4%	8,319	2.06%	-2.8%
HALMA CITY OF	78	7,079	2,714	9,793	(2,714)	9,125	2,046	28.9%	(668)	-6.82%	9.3%
HALSTAD CITY OF	622	115,969	42,612	158,581	(42,612)	159,416	43,447	37.5%	835	0.53%	-0.6%
HAM LAKE	12,710	177,018	208,681	385,699	(208,681)	176,909	(109)	-0.1%	(208,790)	-54.13%	2.5%
HAMBURG CITY OF	538	40,801	45,630	86,431	(45,630)	46,220	5,419	13.3%	(40,211)	-46.52%	19.6%
HAMMOND CITY OF	198	14,042	3,678	17,720	(3,678)	20,725	6,683	47.6%	3,005	16.96%	-9.7%
HAMPTON CITY OF	434	19,263	19,280	38,543	(19,280)	14,073	(5,190)	-26.9%	(24,470)	-63.49%	11.6%
HANCOCK CITY OF	717	129,172	40,978	170,150	(40,978)	184,654	55,482	43.0%	14,504	8.52%	-9.8%
HANLEY FALLS CITY OF	323	56,989	20,651	77,640	(20,651)	77,855	20,866	36.6%	215	0.28%	-0.5%
HANOVER (JT)	1,355	32,608	38,400	71,008	(38,400)	19,396	(13,212)	-40.5%	(51,612)	-72.68%	5.4%

**Change in City Local Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 (00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change In LGA CY02 - CY01	% Change In LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
HANSKA CITY OF	443	79,120	32,166	111,286	(32,166)	106,540	27,420	34.7%	(4,746)	-4.26%	4.3%
HARDING CITY OF	105	837	558	1,395	(558)	660	(177)	-21.1%	(735)	-52.69%	2.3%
HARDWICK CITY OF	222	35,875	6,532	42,407	(6,532)	43,778	7,903	22.0%	1,371	3.23%	-3.5%
HARMONY CITY OF	1,080	265,993	80,481	346,474	(80,481)	346,431	80,438	30.2%	(43)	-0.01%	0.0%
HARRIS CITY OF	1,121	56,353	27,085	83,438	(27,085)	88,624	32,271	57.3%	5,186	6.22%	-1.0%
HARTLAND CITY OF	288	54,451	13,051	67,502	(13,051)	59,225	4,774	8.8%	(8,277)	-12.26%	11.1%
HASTINGS (JT) CITY OF	18,204	1,479,812	1,036,172	2,515,984	(1,036,172)	1,439,978	(39,834)	-2.7%	(1,076,006)	-42.77%	11.1%
HATFIELD CITY OF	47	2,104	1,845	3,949	(1,845)	2,864	760	36.1%	(1,085)	-27.48%	5.5%
HAWLEY CITY OF	1,882	237,666	51,858	289,524	(51,858)	336,669	99,003	41.7%	47,145	16.28%	-9.5%
HAYFIELD CITY OF	1,325	224,260	143,717	367,977	(143,717)	330,813	106,553	47.5%	(37,164)	-10.10%	8.1%
HAYWARD CITY OF	249	41,555	10,325	51,880	(10,325)	41,301	(254)	-0.6%	(10,579)	-20.39%	12.1%
HAZEL RUN CITY OF	64	10,519	1,667	12,186	(1,667)	12,511	1,992	18.9%	325	2.67%	-2.8%
HECTOR CITY OF	1,166	242,991	117,747	360,738	(117,747)	337,166	94,175	38.8%	(23,572)	-6.53%	6.6%
HEIDELBERG CITY OF	72	517	1,508	2,025	(1,508)	517	-	0.0%	(1,508)	-74.47%	2.3%
HENDERSON CITY OF	910	181,066	55,397	236,463	(55,397)	263,690	82,624	45.6%	27,227	11.51%	-11.2%
HENDRICKS CITY OF	725	151,702	31,108	182,810	(31,108)	204,334	52,632	34.7%	21,524	11.77%	-14.0%
HENDRUM CITY OF	315	49,856	12,056	61,912	(12,056)	70,696	20,840	41.8%	8,784	14.19%	-17.8%
HENNING CITY OF	719	164,063	35,900	199,963	(35,900)	209,544	45,481	27.7%	9,581	4.79%	-4.6%
HENRIETTE CITY OF	101	2,714	694	3,408	(694)	4,711	1,997	73.6%	1,303	38.23%	-8.3%
HERMAN CITY OF	452	136,263	31,446	167,709	(31,446)	158,838	22,575	16.6%	(8,871)	-5.29%	8.4%
HERMANTOWN CITY OF	7,448	533,913	439,245	973,158	(439,245)	508,519	(25,394)	-4.8%	(464,639)	-47.75%	9.4%
HERON LAKE CITY OF	768	163,421	42,982	206,403	(42,982)	234,241	70,820	43.3%	27,838	13.49%	-17.4%
HEWITT CITY OF	267	37,354	13,503	50,857	(13,503)	54,975	17,621	47.2%	4,118	8.10%	-12.1%
HIBBING CITY OF	17,071	4,717,185	1,216,387	5,933,572	(1,216,387)	6,961,841	2,244,656	47.6%	1,028,269	17.33%	-20.8%
HILL CITY CITY OF	479	58,367	53,606	111,973	(53,606)	64,759	6,392	11.0%	(47,214)	-42.17%	32.3%
HILLMAN CITY OF	29	2,140	202	2,342	(202)	3,271	1,131	52.9%	929	39.67%	-13.6%
HILLS CITY OF	565	106,802	16,455	123,257	(16,455)	122,950	16,148	15.1%	(307)	-0.25%	0.2%
HILLTOP	766	69,159	30,625	99,784	(30,625)	91,221	22,062	31.9%	(8,563)	-8.58%	4.9%
HINCKLEY CITY OF	1,291	153,354	52,789	206,143	(52,789)	236,106	82,752	54.0%	29,963	14.54%	-3.5%
HITTERDAL CITY OF	201	45,635	10,692	56,327	(10,692)	55,078	9,443	20.7%	(1,249)	-2.22%	4.0%
HOFFMAN CITY OF	672	101,202	22,380	123,582	(22,380)	133,996	32,794	32.4%	10,414	8.43%	-6.1%
HOKAH CITY OF	614	167,694	44,778	212,472	(44,778)	208,831	41,137	24.5%	(3,641)	-1.71%	2.0%
HOLDINGFORD CITY OF	736	123,258	55,436	178,694	(55,436)	168,551	45,293	36.7%	(10,143)	-5.68%	4.8%
HOLLAND CITY OF	215	38,521	8,573	47,094	(8,573)	48,599	10,078	26.2%	1,505	3.20%	-3.3%
HOLLANDALE CITY OF	292	37,095	13,214	50,309	(13,214)	43,062	5,967	16.1%	(7,247)	-14.40%	8.4%
HOLLOWAY CITY OF	112	16,067	6,159	22,226	(6,159)	22,519	6,452	40.2%	293	1.32%	-0.7%
HOLT CITY OF	89	9,002	1,167	10,169	(1,167)	10,995	1,993	22.1%	826	8.12%	-7.7%
HOPKINS	17,145	870,486	991,844	1,862,330	(991,844)	854,766	(15,720)	-1.8%	(1,007,564)	-54.10%	9.0%
HOUSTON CITY OF	1,020	223,199	43,548	266,747	(43,548)	307,498	84,299	37.8%	40,751	15.28%	-14.6%
HOWARD LAKE CITY OF	1,853	225,375	71,233	296,608	(71,233)	380,980	155,605	69.0%	84,372	28.45%	-11.8%
HOYT LAKES CITY OF	2,082	319,232	132,125	451,357	(132,125)	479,827	160,595	50.3%	28,470	6.31%	-3.0%
HUGO	6,363	31,496	226,794	258,290	(226,794)	31,477	(19)	-0.1%	(226,813)	-87.81%	4.8%
HUMBOLDT CITY OF	61	8,066	1,668	9,734	(1,668)	9,938	1,872	23.2%	204	2.10%	-1.5%
HUTCHINSON CITY OF	13,080	1,580,966	941,213	2,522,179	(941,213)	2,305,717	724,751	45.8%	(216,462)	-8.58%	3.1%
IHLEN CITY OF	107	15,497	3,390	18,887	(3,390)	19,634	4,137	26.7%	747	3.96%	-4.3%
INDEPENDENCE	3,236	0	183,348	183,348	(183,348)	0	-	#DIV/0!	(183,348)	-100.00%	5.3%
INTL FALLS CITY OF	6,703	2,383,577	531,883	2,915,460	(531,883)	3,230,389	846,812	35.5%	314,929	10.80%	-10.8%
INVER GROVE HEIGHTS CITY	29,751	492,427	987,925	1,480,352	(987,925)	454,165	(38,262)	-7.8%	(1,026,187)	-69.32%	5.8%

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Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
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City	Population 2000 (‘00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity
											(aid chg. / tax cap.)
IONA CITY OF	173	38,005	8,908	46,913	(8,908)	42,815	4,810	12.7%	(4,098)	-8.74%	13.8%
IRON JUNCTION CITY OF	93	5,052	1,382	6,434	(1,382)	7,640	2,588	51.2%	1,206	18.74%	-4.1%
IRONTON CITY OF	498	121,084	48,621	169,705	(48,621)	153,894	32,810	27.1%	(15,811)	-9.32%	11.1%
ISANTI CITY OF	2,324	303,169	80,589	383,758	(80,589)	530,794	227,625	75.1%	147,036	38.31%	-15.0%
ISLE CITY OF	707	74,538	35,392	109,930	(35,392)	77,218	2,680	3.6%	(32,712)	-29.76%	8.7%
IVANHOE CITY OF	679	159,147	37,022	196,169	(37,022)	216,832	57,685	36.2%	20,663	10.53%	-16.3%
JACKSON CITY OF	3,501	1,007,490	284,277	1,291,767	(284,277)	1,284,117	276,627	27.5%	(7,650)	-0.59%	0.8%
JANESVILLE CITY OF	2,109	354,197	134,633	488,830	(134,633)	512,667	158,470	44.7%	23,837	4.88%	-3.9%
JASPER CITY OF	597	136,967	15,727	152,694	(15,727)	168,434	31,467	23.0%	15,740	10.31%	-12.4%
JEFFERS CITY OF	396	86,386	18,159	104,545	(18,159)	110,582	24,196	28.0%	6,037	5.77%	-9.3%
JENKINS CITY OF	287	16,232	5,218	21,450	(5,218)	10,158	(6,074)	-37.4%	(11,292)	-52.64%	7.9%
JOHNSON CITY OF	32	3,323	1,147	4,470	(1,147)	4,682	1,359	40.9%	212	4.74%	-3.4%
JORDAN	3,833	354,366	163,101	517,467	(163,101)	496,161	141,795	40.0%	(21,306)	-4.12%	1.6%
KANDIYOHI CITY OF	555	53,940	16,157	70,097	(16,157)	75,655	21,715	40.3%	5,558	7.93%	-3.7%
KARLSTAD CITY OF	794	160,276	42,594	202,870	(42,594)	226,922	66,646	41.6%	24,052	11.86%	-13.7%
KASOTA CITY OF	680	77,005	10,695	87,700	(10,695)	96,310	19,305	25.1%	8,610	9.82%	-4.4%
KASSON CITY OF	4,398	524,594	276,047	800,641	(276,047)	734,215	209,621	40.0%	(66,426)	-8.30%	4.4%
KEEWATIN CITY OF	1,164	425,826	99,042	524,868	(99,042)	542,298	116,472	27.4%	17,430	3.32%	-9.3%
KELLIHER CITY OF	294	66,300	5,740	72,040	(5,740)	78,009	11,709	17.7%	5,969	8.29%	-10.2%
KELLOGG CITY OF	439	53,312	24,182	77,494	(24,182)	67,148	13,836	26.0%	(10,346)	-13.35%	8.1%
KENNEDY CITY OF	255	44,233	35,422	79,655	(35,422)	70,920	26,687	60.3%	(8,735)	-10.97%	18.1%
KENNETH CITY OF	61	12,089	2,303	14,392	(2,303)	14,329	2,240	18.5%	(63)	-0.44%	0.4%
KENSINGTON CITY OF	286	43,422	13,567	56,989	(13,567)	57,164	13,742	31.6%	175	0.31%	-0.2%
KENT CITY OF	120	17,266	3,681	20,947	(3,681)	20,853	3,587	20.8%	(94)	-0.45%	0.5%
KENYON CITY OF	1,661	269,517	154,338	423,855	(154,338)	418,128	148,611	55.1%	(5,727)	-1.35%	0.9%
KERKHOVEN CITY OF	759	137,225	26,913	164,138	(26,913)	181,076	43,851	32.0%	16,938	10.32%	-8.5%
KERRICK CITY OF	71	3,848	781	4,629	(781)	5,910	2,062	53.6%	1,281	27.67%	-7.3%
KETTLE RIVER CITY OF	168	30,104	9,535	39,639	(9,535)	38,361	8,257	27.4%	(1,278)	-3.22%	3.3%
KIESTER CITY OF	540	140,588	48,873	189,461	(48,873)	180,417	39,829	28.3%	(9,044)	-4.77%	9.5%
KILKENNY CITY OF	148	30,696	6,924	37,620	(6,924)	38,989	8,293	27.0%	1,369	3.64%	-5.1%
KIMBALL CITY OF	635	61,112	45,319	106,431	(45,319)	105,107	43,995	72.0%	(1,324)	-1.24%	0.6%
KINBRAE CITY OF	21	1,081	936	2,017	(936)	884	(197)	-18.2%	(1,133)	-56.17%	10.0%
KINGSTON CITY OF	120	4,441	2,073	6,514	(2,073)	7,919	3,478	78.3%	1,405	21.57%	-4.7%
KINNEY CITY OF	199	77,174	31,255	108,429	(31,255)	94,384	17,210	22.3%	(14,045)	-12.95%	40.0%
LACRESCENT CITY OF	4,923	341,930	239,487	581,417	(239,487)	403,997	62,067	18.2%	(177,420)	-30.52%	8.4%
LAFAYETTE CITY OF	529	94,855	30,847	125,702	(30,847)	126,210	31,355	33.1%	508	0.40%	-0.4%
LAKE BENTON CITY OF	703	204,283	60,042	264,325	(60,042)	247,582	43,299	21.2%	(16,743)	-6.33%	10.5%
LAKE BRONSON CITY OF	246	57,053	14,549	71,602	(14,549)	72,498	15,445	27.1%	896	1.25%	-2.8%
LAKE CITY CITY OF	4,950	835,989	233,832	1,069,821	(233,832)	1,076,738	240,749	28.8%	6,917	0.65%	-0.3%
LAKE CRYSTAL CITY OF	2,420	358,811	130,718	489,529	(130,718)	603,120	244,309	68.1%	113,591	23.20%	-14.9%
LAKE ELMO	6,863	12,157	184,662	196,819	(184,662)	12,150	(7)	-0.1%	(184,669)	-93.83%	3.3%
LAKE HENRY CITY OF	90	5,531	3,930	9,461	(3,930)	4,748	(783)	-14.2%	(4,713)	-49.82%	23.0%
LAKE LILLIAN CITY OF	257	49,644	17,507	67,151	(17,507)	52,633	2,989	6.0%	(14,518)	-21.62%	20.2%
LAKE PARK CITY OF	782	123,844	34,545	158,389	(34,545)	163,745	39,901	32.2%	5,356	3.38%	-2.7%
LAKE SAINT CROIX BEACH	1,140	28,773	37,061	65,834	(37,061)	27,549	(1,224)	-4.3%	(38,285)	-58.15%	1.9%
LAKE SHORE CITY OF	966	0	66,188	66,188	(66,188)	0	-	#DIV/0!	(66,188)	-100.00%	10.9%
LAKE WILSON CITY OF	270	57,989	28,115	86,104	(28,115)	77,448	19,459	33.6%	(8,656)	-10.05%	15.7%
LAKEFIELD CITY OF	1,721	538,937	192,440	731,377	(192,440)	706,450	167,513	31.1%	(24,927)	-3.41%	6.8%

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City	Population 2000 ('00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity
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LAKELAND	1,917	53,496	32,873	86,369	(32,873)	77,256	23,760	44.4%	(9,113)	-10.55%	0.7%
LAKELAND SHORES	355	441	3,903	4,344	(3,903)	441	-	0.0%	(3,903)	-89.85%	1.3%
LAKEVILLE CITY OF	43,128	499,403	1,749,565	2,248,968	(1,749,565)	499,096	(307)	-0.1%	(1,749,872)	-77.81%	6.3%
LAMBERTON CITY OF	859	205,278	72,035	277,313	(72,035)	292,789	87,511	42.6%	15,476	5.58%	-6.1%
LANCASTER CITY OF	363	67,477	16,890	84,367	(16,890)	85,380	17,903	26.5%	1,013	1.20%	-1.8%
LANDFALL	700	1,903	36,035	37,938	(36,035)	26,254	24,351	1279.6%	(11,684)	-30.80%	187.4%
LANESBORO CITY OF	788	217,025	54,297	271,322	(54,297)	265,132	48,107	22.2%	(6,190)	-2.28%	1.8%
LAPORTE CITY OF	145	7,975	1,799	9,774	(1,799)	9,276	1,301	16.3%	(498)	-5.10%	1.3%
LAPRAIRIE CITY OF	605	41,750	33,244	74,994	(33,244)	52,101	10,351	24.8%	(22,893)	-30.53%	8.9%
LASALLE CITY OF	90	8,482	2,014	10,496	(2,014)	13,518	5,036	59.4%	3,022	28.79%	-12.8%
LASTRUP CITY OF	99	5,979	2,773	8,752	(2,773)	3,701	(2,278)	-38.1%	(5,051)	-57.71%	10.2%
LAUDERDALE	2,364	76,128	88,253	164,381	(88,253)	306,601	230,473	302.7%	142,220	86.52%	-13.3%
LECENTER CITY OF	2,240	359,883	110,784	470,667	(110,784)	511,137	151,254	42.0%	40,470	8.60%	-5.4%
LENGBY CITY OF	79	23,728	7,400	31,128	(7,400)	28,392	4,664	19.7%	(2,736)	-8.79%	26.0%
LEONARD CITY OF	29	2,576	347	2,923	(347)	2,452	(124)	-4.8%	(471)	-16.11%	5.9%
LEONIDAS CITY OF	60	45,239	9,749	54,988	(9,749)	49,351	4,112	9.1%	(5,637)	-10.25%	44.1%
LEROY CITY OF	925	142,980	44,518	187,498	(44,518)	216,482	73,502	51.4%	28,984	15.46%	-11.6%
LESTER PRAIRIE CITY OF	1,377	174,668	105,047	279,715	(105,047)	282,844	108,176	61.9%	3,129	1.12%	-0.7%
LESUEUR CITY OF	3,922	691,866	155,339	847,205	(155,339)	909,452	217,586	31.4%	62,247	7.35%	-3.8%
LEWISTON CITY OF	1,484	170,804	58,189	228,993	(58,189)	299,007	128,203	75.1%	70,014	30.57%	-12.8%
LEWISVILLE CITY OF	274	38,493	10,223	48,716	(10,223)	52,230	13,737	35.7%	3,514	7.21%	-8.2%
LEXINGTON	2,214	207,589	85,293	292,882	(85,293)	351,732	144,143	69.4%	58,850	20.09%	-7.4%
LILYDALE CITY OF	552	727	7,173	7,900	(7,173)	727	-	0.0%	(7,173)	-90.80%	0.9%
LINDSTROM CITY OF	3,015	184,380	120,124	304,504	(120,124)	166,977	(17,403)	-9.4%	(137,527)	-45.16%	8.1%
LINO LAKES	16,791	157,812	446,409	604,221	(446,409)	157,715	(97)	-0.1%	(446,506)	-73.90%	4.7%
LISMORE CITY OF	238	60,251	15,193	75,444	(15,193)	77,070	16,819	27.9%	1,626	2.16%	-3.5%
LITCHFIELD CITY OF	6,562	1,119,078	322,750	1,441,828	(322,750)	1,532,100	413,022	36.9%	90,272	6.26%	-4.0%
LITTLE CANADA	9,771	89,120	416,459	505,579	(416,459)	77,770	(11,350)	-12.7%	(427,809)	-84.62%	7.6%
LITTLE FALLS CITY OF	7,719	1,799,146	261,565	2,060,711	(261,565)	2,418,646	619,500	34.4%	357,935	17.37%	-14.3%
LITTLEFORK CITY OF	680	120,824	20,539	141,363	(20,539)	167,737	46,913	38.8%	26,374	18.66%	-20.5%
LONG BEACH CITY OF	271	0	955	955	(955)	0	-	#DIV/0!	(955)	-100.00%	0.6%
LONG LAKE	1,842	92,081	165,093	257,174	(165,093)	129,723	37,642	40.9%	(127,451)	-49.56%	8.8%
LONG PRAIRIE CITY OF	3,040	627,234	60,976	688,210	(60,976)	746,120	118,886	19.0%	57,910	8.41%	-5.6%
LONGVILLE CITY OF	180	6,667	11,819	18,486	(11,819)	6,663	(4)	-0.1%	(11,823)	-63.96%	5.5%
LONSDALE CITY OF	1,491	129,335	102,161	231,496	(102,161)	203,307	73,972	57.2%	(28,189)	-12.18%	4.1%
LORETTO	570	18,160	18,266	36,426	(18,266)	17,907	(253)	-1.4%	(18,519)	-50.84%	4.1%
LOUISBURG CITY OF	26	4,477	1,509	5,986	(1,509)	5,454	977	21.8%	(532)	-8.89%	4.3%
LOWRY CITY OF	271	52,184	17,341	69,525	(17,341)	63,681	11,497	22.0%	(5,844)	-8.41%	8.0%
LUCAN CITY OF	226	53,935	17,316	71,251	(17,316)	63,635	9,700	18.0%	(7,616)	-10.69%	17.4%
LUPERNE CITY OF	4,617	1,075,764	173,227	1,248,991	(173,227)	1,365,046	289,282	26.9%	116,055	9.29%	-7.9%
LYLE CITY OF	566	99,996	38,950	138,946	(38,950)	135,491	35,495	35.5%	(3,455)	-2.49%	3.2%
LYND CITY OF	346	46,647	18,928	65,575	(18,928)	62,557	15,910	34.1%	(3,018)	-4.60%	5.2%
MABEL CITY OF	766	197,059	58,836	255,895	(58,836)	243,634	46,575	23.6%	(12,261)	-4.79%	6.2%
MADIELA CITY OF	2,340	432,455	101,026	533,481	(101,026)	616,491	184,036	42.6%	83,010	15.56%	-14.7%
MADISON CITY OF	1,768	566,058	171,271	737,329	(171,271)	752,359	186,301	32.9%	15,030	2.04%	-4.4%
MADISON LAKE CITY OF	837	88,495	53,444	141,939	(53,444)	139,438	50,943	57.6%	(2,501)	-1.76%	0.9%
MAGNOLIA CITY OF	221	15,657	6,715	22,372	(6,715)	23,577	7,920	50.6%	1,205	5.39%	-2.0%
MAHNOMEN CITY OF	1,202	316,376	69,354	385,730	(69,354)	414,782	98,406	31.1%	29,052	7.53%	-6.3%

**Change in City Local Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 ('00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
MIZPAH CITY OF	78	3,273	1,107	4,380	(1,107)	4,232	959	29.3%	(148)	-3.38%	1.6%
MONTEVIDEO CITY OF	5,346	1,259,040	319,294	1,578,334	(319,294)	1,681,210	422,170	33.5%	102,876	6.52%	-5.5%
MONTGOMERY CITY OF	2,794	475,264	214,792	690,056	(214,792)	679,341	204,077	42.9%	(10,715)	-1.55%	1.0%
MONTICELLO CITY OF	7,868	8,172	308,113	316,285	(308,113)	8,167	(5)	-0.1%	(308,118)	-97.42%	3.2%
MONTROSE CITY OF	1,143	103,998	55,657	159,655	(55,657)	181,806	77,808	74.8%	22,151	13.87%	-6.4%
MOORHEAD CITY OF	32,177	5,093,627	897,406	5,991,033	(897,406)	8,241,938	3,148,311	61.8%	2,250,905	37.57%	-21.1%
MOOSE LAKE CITY OF	2,239	264,413	67,274	331,687	(67,274)	371,093	106,680	40.3%	39,406	11.88%	-9.2%
MORA CITY OF	3,193	496,282	70,646	566,928	(70,646)	663,966	167,684	33.8%	97,038	17.12%	-8.3%
MORGAN CITY OF	903	263,402	109,330	372,732	(109,330)	347,610	84,208	32.0%	(25,122)	-6.74%	11.4%
MORRIS CITY OF	5,068	1,217,262	285,920	1,503,182	(285,920)	1,717,992	500,730	41.1%	214,810	14.29%	-14.6%
MORRISTOWN CITY OF	981	120,848	44,394	165,242	(44,394)	168,542	47,694	39.5%	3,300	2.00%	-1.3%
MORTON CITY OF	442	99,833	31,207	131,040	(31,207)	130,103	30,270	30.3%	(937)	-0.72%	1.0%
MOTLEY CITY OF	585	72,521	17,967	90,488	(17,967)	105,931	33,410	46.1%	15,443	17.07%	-7.1%
MOUND	9,435	341,484	503,024	844,508	(503,024)	296,833	(44,651)	-13.1%	(547,675)	-64.85%	8.8%
MOUNDS VIEW	12,738	761,467	389,318	1,150,785	(389,318)	789,466	27,999	3.7%	(381,319)	-31.40%	7.6%
MT IRON CITY OF	2,999	324,475	184,665	509,140	(184,665)	528,046	203,571	62.7%	18,906	3.71%	-1.6%
MT LAKE CITY OF	2,082	507,085	149,306	656,391	(149,306)	718,890	211,805	41.8%	62,499	9.52%	-16.6%
MURDOCK CITY OF	303	59,077	14,546	73,623	(14,546)	76,770	17,693	29.9%	3,147	4.27%	-3.8%
MYRTLE CITY OF	63	8,656	1,571	8,227	(1,571)	9,650	2,994	45.0%	1,423	17.30%	-7.3%
NASHUA CITY OF	69	401	1,888	2,289	(1,888)	401	-	0.0%	(1,888)	-82.46%	4.9%
NASHWAUK CITY OF	935	488,197	129,077	617,274	(129,077)	577,209	89,012	18.2%	(40,065)	-6.49%	16.2%
NASSAU CITY OF	83	8,505	1,988	10,493	(1,988)	10,993	2,488	29.3%	500	4.77%	-1.0%
NELSON CITY OF	172	10,040	2,532	12,572	(2,532)	15,728	5,686	56.6%	3,154	25.09%	-6.3%
NERSTRAND CITY OF	233	28,721	12,753	39,474	(12,753)	22,444	(4,277)	-16.0%	(17,030)	-43.14%	14.5%
NEVIS CITY OF	364	59,520	9,915	69,435	(9,915)	67,723	8,203	13.8%	(1,712)	-2.47%	1.3%
NEW AUBURN CITY OF	488	37,993	12,887	50,880	(12,887)	65,930	27,937	73.5%	15,240	30.07%	-18.3%
NEW BRIGHTON	22,206	847,951	838,023	1,685,974	(838,023)	701,012	(146,939)	-17.3%	(984,962)	-58.42%	6.6%
NEW GERMANY CITY OF	346	18,729	17,595	36,324	(17,595)	15,021	(3,708)	-19.8%	(21,303)	-58.65%	14.4%
NEW HOPE	20,873	1,243,254	859,666	2,202,922	(859,666)	1,087,076	(156,179)	-12.6%	(1,115,847)	-50.65%	8.3%
NEW LONDON CITY OF	1,066	159,611	37,405	197,016	(37,405)	227,332	67,721	42.4%	30,316	15.39%	-7.7%
NEW MARKET	332	7,644	22,715	30,359	(22,715)	6,375	(1,269)	-16.6%	(23,984)	-79.00%	9.4%
NEW MUNICH CITY OF	352	37,570	8,118	46,888	(8,118)	46,481	8,911	23.7%	(207)	-0.44%	0.2%
NEW PRAGUE	4,559	550,449	309,598	860,047	(309,598)	669,288	118,839	21.6%	(190,759)	-22.18%	6.4%
NEW RICHLAND CITY OF	1,197	183,980	89,061	273,041	(89,061)	277,138	93,158	50.6%	4,097	1.50%	-1.3%
NEW TRIER CITY OF	116	2,829	1,524	4,453	(1,524)	1,677	(1,252)	-42.7%	(2,776)	-62.34%	5.1%
NEW ULM CITY OF	13,584	2,924,246	673,523	3,597,769	(673,523)	4,165,314	1,241,068	42.4%	587,545	15.77%	-10.1%
NEW YORK MILLS CITY OF	1,158	270,553	60,798	331,351	(60,798)	360,651	90,098	33.3%	29,300	8.84%	-8.3%
NEWFOLDEN CITY OF	362	67,643	12,891	80,534	(12,891)	82,948	15,305	22.6%	2,414	3.00%	-4.1%
NEWPORT	3,715	207,127	264,727	471,854	(264,727)	353,384	148,257	70.6%	(118,470)	-25.11%	5.8%
NICOLLET CITY OF	889	105,009	41,470	146,479	(41,470)	144,060	39,051	37.2%	(2,419)	-1.65%	0.7%
NIELSVILLE CITY OF	91	17,998	7,748	25,746	(7,748)	21,880	3,882	21.6%	(3,866)	-15.02%	43.7%
NIMROD CITY OF	75	1,594	1,608	3,202	(1,608)	1,043	(551)	-34.6%	(2,159)	-67.43%	11.2%
NISSWA CITY OF	1,953	0	68,843	68,843	(68,843)	0	-	#DIV/0!	(68,843)	-100.00%	2.5%
NORCROSS CITY OF	59	20,399	5,089	25,488	(5,089)	24,709	4,301	21.1%	(788)	-3.09%	4.5%
NORTH BRANCH CITY OF	8,023	312,926	215,990	528,916	(215,990)	472,127	159,201	50.9%	(56,789)	-10.74%	1.4%
NORTH MANKATO CITY OF	11,798	1,696,278	605,865	2,302,143	(605,865)	2,325,057	628,779	37.1%	22,914	1.00%	-0.3%
NORTH OAKS	3,883	9,522	94,540	104,062	(94,540)	9,516	(6)	-0.1%	(94,546)	-90.86%	1.4%
NORTH SAINT PAUL	11,929	882,419	278,602	1,161,021	(278,602)	963,496	81,077	9.2%	(197,525)	-17.01%	3.7%

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Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 ('00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
NORTHFIELD CITY OF	17,147	1,796,280	713,269	2,509,549	(713,269)	3,152,280	1,356,000	75.5%	642,731	25.61%	-8.6%
NORTHOME CITY OF	230	51,085	10,611	61,696	(10,611)	66,889	15,804	30.9%	5,193	8.42%	-12.3%
NORTHROP CITY OF	262	22,497	12,885	35,382	(12,885)	30,128	7,631	33.9%	(5,254)	-14.65%	10.3%
NORWOOD YOUNG AMERICA	3,108	231,260	159,483	390,743	(159,483)	351,158	119,898	51.8%	(39,585)	-10.13%	3.1%
OAK GROVE	6,903	218,427	132,699	352,126	(132,699)	213,222	(6,205)	-2.8%	(138,904)	-39.45%	3.6%
OAK PARK HEIGHTS	3,957	4,884	79,620	84,504	(79,620)	4,881	(3)	-0.1%	(79,623)	-94.22%	1.7%
OAKDALE	26,653	729,862	990,981	1,720,843	(990,981)	616,524	(111,338)	-15.3%	(1,102,319)	-64.06%	6.3%
ODESSA CITY OF	113	48,455	8,325	54,780	(8,325)	52,031	5,576	12.0%	(2,749)	-5.02%	15.6%
ODIN CITY OF	125	14,588	6,784	21,372	(6,784)	19,382	4,794	32.9%	(1,990)	-9.31%	6.1%
OGEMA CITY OF	143	30,837	7,821	38,658	(7,821)	38,695	5,858	19.0%	(1,963)	-5.08%	7.9%
OGILVIE CITY OF	474	109,238	13,784	123,022	(13,784)	124,715	15,477	14.2%	1,893	1.38%	-1.8%
OKABENA CITY OF	185	38,584	21,873	60,457	(21,873)	53,663	15,099	39.1%	(8,774)	-11.20%	19.6%
OKLEE CITY OF	396	103,102	28,017	131,119	(28,017)	130,116	27,014	26.2%	(1,003)	-0.76%	1.4%
OLIVIA CITY OF	2,570	861,589	107,205	768,794	(107,205)	885,142	223,553	33.6%	116,348	15.13%	-15.4%
ONAMIA CITY OF	847	108,475	19,105	127,580	(19,105)	158,654	50,179	46.3%	31,074	24.36%	-16.5%
ORMSBY CITY OF	154	13,804	5,813	19,617	(5,813)	21,223	7,419	53.7%	1,606	8.19%	-4.6%
ORONO	7,538	9,289	309,693	318,982	(309,693)	9,283	(6)	-0.1%	(309,699)	-97.09%	2.3%
ORONOCO CITY OF	683	68,808	32,196	101,002	(32,196)	87,877	19,071	27.7%	(13,125)	-12.98%	3.2%
ORR CITY OF	249	58,617	12,408	72,025	(12,408)	64,604	4,987	8.4%	(7,421)	-10.30%	9.3%
ORTONVILLE CITY OF	2,158	705,230	290,527	995,757	(290,527)	961,923	256,693	36.4%	(33,834)	-3.40%	6.6%
OSAKIS CITY OF	1,567	303,254	92,885	396,139	(92,885)	446,033	142,779	47.1%	49,894	12.60%	-9.5%
OSLO CITY OF	347	84,531	26,827	111,358	(26,827)	103,834	19,303	22.8%	(7,524)	-6.76%	8.5%
OSSEO	2,434	146,818	139,315	287,931	(139,315)	430,945	282,329	190.0%	143,014	49.67%	-10.0%
OSTRANDER CITY OF	212	28,529	14,550	41,079	(14,550)	35,022	8,493	32.0%	(6,057)	-14.74%	8.2%
OTSEGO CITY OF	6,389	139,488	146,951	286,439	(146,951)	56,649	(82,839)	-59.4%	(229,790)	-80.22%	7.6%
OTTERTAIL CITY OF	451	1,003	20,587	21,570	(20,567)	1,002	(1)	-0.1%	(20,568)	-95.35%	5.1%
OWATONNA CITY OF	22,434	3,256,651	1,152,176	4,408,827	(1,152,176)	5,113,330	1,856,679	57.0%	704,503	15.98%	-8.1%
PALISADE CITY OF	118	7,093	4,243	11,336	(4,243)	14,748	7,655	107.9%	3,412	30.10%	-14.5%
PARK RAPIDS CITY OF	3,276	538,248	77,456	615,704	(77,456)	888,836	150,588	28.0%	73,132	11.88%	-5.0%
PARKERS PRAIRIE CITY OF	991	143,297	45,283	188,580	(45,283)	218,028	74,731	52.2%	29,448	15.62%	-9.8%
PAYNESVILLE CITY OF	2,287	354,862	138,400	493,262	(138,400)	577,093	222,231	62.8%	83,831	17.00%	-9.5%
PEASE CITY OF	163	9,887	1,160	9,847	(1,160)	10,449	1,762	20.3%	602	6.11%	-1.2%
PELICAN RAPIDS CITY OF	2,374	313,091	57,375	370,466	(57,375)	522,618	209,527	66.9%	152,152	41.07%	-23.8%
PEMBERTON CITY OF	246	15,190	13,762	28,952	(13,762)	19,888	4,698	30.9%	(9,064)	-31.31%	13.3%
PENNOCK CITY OF	504	85,606	25,675	91,281	(25,675)	88,673	23,067	35.2%	(2,608)	-2.86%	2.2%
PEQUOT LAKES CITY OF	947	92,343	42,152	134,495	(42,152)	112,915	20,572	22.3%	(21,580)	-16.05%	4.1%
PERHAM CITY OF	2,559	331,411	75,516	406,927	(75,516)	439,608	108,197	32.6%	32,681	8.03%	-2.8%
PERLEY CITY OF	121	12,773	2,469	15,242	(2,469)	17,671	4,898	38.3%	2,429	15.94%	-10.3%
PETERSON CITY OF	269	25,819	9,430	35,249	(9,430)	35,519	9,700	37.6%	270	0.77%	-0.4%
PIERZ CITY OF	1,277	115,740	34,629	150,369	(34,629)	199,909	84,169	72.7%	49,540	32.95%	-11.7%
PILLAGER CITY OF	420	65,845	25,974	91,819	(25,974)	87,022	21,177	32.2%	(4,797)	-5.22%	4.7%
PINE CITY CITY OF	3,043	418,088	113,374	532,462	(113,374)	600,072	180,984	43.2%	67,610	12.70%	-4.8%
PINE ISLAND CITY OF	2,937	415,903	217,831	633,734	(217,831)	805,863	189,960	45.7%	(27,871)	-4.40%	2.6%
PINE RIVER CITY OF	928	170,884	41,249	212,133	(41,249)	229,444	58,560	34.3%	17,311	8.16%	-5.7%
PINE SPRINGS	421	540	2,381	2,921	(2,381)	540		0.0%	(2,381)	-81.51%	0.7%
PIPESTONE CITY OF	4,280	982,530	212,784	1,195,314	(212,784)	1,427,528	444,998	45.3%	232,214	19.43%	-18.4%
PLAINVIEW CITY OF	3,190	429,352	131,303	560,655	(131,303)	583,033	153,681	35.6%	22,378	3.99%	-1.8%
PLATO CITY OF	336	33,423	43,271	76,694	(43,271)	38,422	4,999	15.0%	(38,272)	-49.90%	27.8%

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City	Population 2000 ('00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
PLEASANT LAKE CITY OF	504	7,925	13,198	21,123	(13,198)	8,807	882	11.1%	(12,316)	-58.31%	4.9%
PLUMMER CITY OF	270	53,687	23,328	77,015	(23,328)	58,888	5,201	9.7%	(18,127)	-23.54%	23.3%
PLYMOUTH	65,894	74,616	1,852,470	1,927,086	(1,852,470)	74,570	(46)	-0.1%	(1,852,516)	-96.13%	2.8%
PORTER CITY OF	190	39,326	6,154	45,480	(6,154)	50,554	11,228	28.6%	5,074	11.16%	-10.1%
PRESTON CITY OF	1,426	355,016	124,067	479,083	(124,067)	503,869	148,853	41.9%	24,786	5.17%	-5.4%
PRINCETON CITY OF	3,933	468,071	180,234	648,305	(180,234)	617,836	149,765	32.0%	(30,469)	-4.70%	1.6%
PRINSBURG CITY OF	458	95,546	35,485	131,031	(35,485)	104,479	8,933	9.3%	(26,552)	-20.26%	15.0%
PRIOR LAKE	15,917	44,612	933,972	978,584	(933,972)	44,585	(27)	-0.1%	(933,999)	-95.44%	8.7%
PROCTOR CITY OF	2,852	546,791	203,393	750,184	(203,393)	794,743	247,952	45.3%	44,559	5.94%	-4.6%
QUAMBA CITY OF	98	3,265	1,191	4,456	(1,191)	4,862	1,597	48.9%	406	9.11%	-2.1%
RACINE CITY OF	355	20,296	10,770	31,066	(10,770)	30,971	10,675	52.6%	(95)	-0.31%	0.1%
RAMSEY	16,510	396,854	528,110	924,964	(528,110)	303,894	(92,960)	-23.4%	(621,070)	-67.15%	8.6%
RANDALL CITY OF	535	61,808	20,257	82,065	(20,257)	87,016	25,110	40.6%	4,853	5.91%	-3.5%
RANDOLPH CITY OF	318	12,082	9,660	21,742	(9,660)	7,401	(4,681)	-38.7%	(14,341)	-65.96%	9.2%
RANIER CITY OF	188	20,927	2,160	23,087	(2,160)	23,267	2,340	11.2%	180	0.78%	-0.3%
RAYMOND CITY OF	803	121,994	39,566	161,560	(39,566)	167,355	45,381	37.2%	5,795	3.59%	-3.0%
RED LAKE FALLS CITY OF	1,590	406,490	140,746	547,236	(140,746)	575,357	188,867	41.5%	28,121	5.14%	-10.2%
RED WING CITY OF	16,116	57,043	1,189,767	1,246,810	(1,189,767)	723,557	666,514	1168.4%	(523,253)	-41.97%	3.2%
REDWOOD FALLS CITY OF	5,459	1,096,323	355,654	1,451,977	(355,654)	1,342,422	246,099	22.4%	(109,555)	-7.55%	5.6%
REGAL CITY OF	40	1,317	1,450	2,767	(1,450)	391	(926)	-70.3%	(2,376)	-85.87%	16.8%
REMER CITY OF	372	57,168	14,366	71,534	(14,366)	87,933	10,765	18.8%	(3,601)	-5.03%	3.6%
RENNVILLE CITY OF	1,323	326,155	121,904	448,059	(121,904)	443,030	118,875	35.8%	(5,029)	-1.12%	1.8%
REVERE CITY OF	100	23,192	6,407	29,599	(6,407)	28,155	4,863	21.4%	(1,444)	-4.88%	8.3%
RICE CITY OF	711	28,276	24,132	52,408	(24,132)	36,330	8,054	28.5%	(16,078)	-30.68%	4.0%
RICHFIELD	34,439	3,784,180	1,906,663	5,670,843	(1,906,663)	3,225,539	(538,641)	-14.3%	(2,445,304)	-43.12%	13.6%
RICHMOND CITY OF	1,213	139,223	65,054	204,277	(65,054)	224,729	85,506	61.4%	20,452	10.01%	-4.1%
RICHVILLE CITY OF	124	5,947	1,910	7,857	(1,910)	6,622	675	11.4%	(1,235)	-15.72%	5.1%
RIVERTON CITY OF	115	9,974	5,234	15,208	(5,234)	9,968	(6)	-0.1%	(5,240)	-34.46%	9.1%
ROBBINSDALE	14,123	1,833,741	919,915	2,753,656	(919,915)	1,981,039	147,298	8.0%	(772,817)	-28.06%	12.7%
ROCHESTER CITY OF	85,806	7,075,935	4,371,889	11,447,824	(4,371,889)	10,700,664	3,624,729	51.2%	(747,160)	-6.53%	1.4%
ROCK CREEK CITY OF	1,119	58,213	34,767	92,980	(34,767)	96,380	38,167	65.6%	3,400	3.66%	-0.6%
ROCKFORD (JT)	3,484	338,396	116,911	453,307	(116,911)	361,034	24,638	7.3%	(92,273)	-20.36%	6.5%
ROCKVILLE CITY OF	749	45,233	21,286	66,519	(21,286)	85,329	40,096	88.6%	18,810	28.28%	-7.0%
ROGERS	3,588	1,992	21,989	23,981	(21,989)	1,991	(1)	-0.1%	(21,990)	-91.70%	0.8%
ROLLINGSTONE CITY OF	687	68,985	46,391	115,376	(46,391)	90,766	21,783	31.6%	(24,608)	-21.33%	9.2%
RONNEBY CITY OF	16	2,110	1,288	3,398	(1,288)	2,376	266	12.6%	(1,022)	-30.08%	8.2%
ROOSEVELT CITY OF	186	5,494	551	6,045	(551)	7,469	1,975	35.9%	1,424	23.56%	-4.2%
ROSCOE CITY OF	116	8,192	4,709	12,901	(4,709)	14,183	5,991	73.1%	1,282	9.94%	-4.6%
ROSE CREEK CITY OF	354	61,042	22,213	83,255	(22,213)	76,145	15,103	24.7%	(7,110)	-8.54%	8.0%
ROSEAU CITY OF	2,756	329,284	138,383	467,647	(138,383)	501,388	172,124	52.3%	33,741	7.22%	-3.4%
ROSEMOUNT CITY OF	14,619	394,966	577,831	972,797	(577,831)	394,723	(243)	-0.1%	(578,074)	-59.42%	5.7%
ROSEVILLE	33,680	151,663	1,782,154	1,933,817	(1,782,154)	41,381	(110,282)	-72.7%	(1,892,436)	-97.86%	7.2%
ROTHSAY CITY OF	497	85,096	21,702	86,798	(21,702)	95,652	30,556	46.9%	8,854	10.20%	-8.2%
ROUND LAKE CITY OF	424	45,751	25,909	71,660	(25,909)	74,524	28,773	62.9%	2,664	4.00%	-2.0%
ROYALTON CITY OF	816	75,485	29,912	105,397	(29,912)	117,900	42,415	56.2%	12,503	11.88%	-4.0%
RUSH CITY CITY OF	2,102	272,082	72,346	344,428	(72,346)	400,135	128,053	47.1%	55,707	16.17%	-11.0%
RUSHFORD CITY OF	1,686	255,893	103,014	358,907	(103,014)	405,304	149,311	58.3%	46,297	12.90%	-7.3%
RUSHFORD VILLAGE CITY OF	714	43,739	41,958	85,697	(41,958)	55,814	11,875	27.1%	(30,083)	-35.10%	8.6%

**Change in City Local Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 (100 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. in Total LGA + HACA CY02 - CY01	% Chg. in Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
RUSHMORE CITY OF	376	58,481	17,658	76,139	(17,658)	81,518	23,037	39.4%	5,379	7.06%	-7.3%
RUSSELL CITY OF	371	94,056	27,485	121,541	(27,485)	113,726	19,670	20.9%	(7,815)	-6.43%	9.3%
RUTHTON CITY OF	264	55,485	12,502	67,987	(12,502)	72,746	17,261	31.1%	4,759	7.00%	-6.6%
RUTLEDGE CITY OF	196	1,952	2,916	4,868	(2,916)	640	(1,312)	-67.2%	(4,228)	-86.85%	7.4%
SABIN CITY OF	421	36,325	42,106	78,431	(42,106)	62,290	25,965	71.5%	(16,141)	-20.58%	15.9%
SACRED HEART CITY OF	549	170,721	37,283	208,004	(37,283)	221,693	50,972	29.9%	13,689	6.58%	-13.3%
SANBORN CITY OF	434	80,997	29,100	110,097	(29,100)	112,125	31,128	38.4%	2,028	1.84%	-2.0%
SANDSTONE CITY OF	1,549	387,983	38,127	426,110	(38,127)	553,995	166,012	42.8%	127,885	30.01%	-30.8%
SARGEANT CITY OF	76	4,582	2,363	6,945	(2,363)	8,482	1,900	41.5%	(463)	-6.67%	1.6%
SARTELL CITY OF	9,641	328,256	289,466	617,722	(289,466)	333,210	4,954	1.5%	(284,512)	-46.06%	5.6%
SAUK CENTRE CITY OF	3,930	877,637	156,520	1,034,157	(156,520)	1,196,738	319,101	36.4%	162,581	15.72%	-12.3%
SAUK RAPIDS CITY OF	10,213	1,223,737	346,087	1,569,824	(346,087)	1,969,930	746,193	61.0%	400,106	25.49%	-10.1%
SAVAGE	21,115	70,027	600,725	670,752	(600,725)	69,984	(43)	-0.1%	(600,768)	-89.57%	4.4%
SCANLON CITY OF	636	230,324	59,306	289,630	(59,306)	248,649	18,325	8.0%	(40,981)	-14.15%	11.1%
SEAFORTH CITY OF	77	14,935	3,805	18,740	(3,805)	19,152	4,217	28.2%	412	2.20%	-3.0%
SEBEKA CITY OF	710	179,500	36,023	215,523	(36,023)	235,883	56,383	31.4%	20,360	9.45%	-10.6%
SEDAN CITY OF	85	2,021	618	2,637	(618)	4,314	2,293	113.5%	1,677	63.59%	-10.1%
SHAFER CITY OF	343	23,161	13,623	36,784	(13,623)	34,550	11,389	49.2%	(2,234)	-6.07%	1.6%
SHAKOPEE	20,568	242,314	534,979	777,293	(534,979)	165,688	(76,648)	-31.6%	(611,827)	-78.69%	3.4%
SHELLY CITY OF	266	49,381	9,299	58,680	(9,299)	61,415	12,034	24.4%	2,735	4.66%	-6.5%
SHERBURN CITY OF	1,062	263,436	116,525	379,961	(116,525)	352,131	88,695	33.7%	(27,830)	-7.32%	11.4%
SHEVLIN CITY OF	160	11,499	2,292	13,791	(2,292)	14,970	3,471	30.2%	1,179	8.55%	-3.5%
SHOREVIEW	25,924	31,941	1,011,401	1,043,342	(1,011,401)	31,921	(20)	-0.1%	(1,011,421)	-96.94%	5.6%
SHOREWOOD	7,400	8,422	427,094	435,516	(427,094)	8,417	(5)	-0.1%	(427,099)	-96.07%	5.1%
SILVER BAY CITY OF	2,068	362,261	112,219	474,480	(112,219)	530,846	168,587	46.5%	56,368	11.88%	-11.3%
SILVER LAKE CITY OF	761	147,870	75,341	223,211	(75,341)	184,676	36,806	24.9%	(38,535)	-17.26%	14.6%
SKYLINE CITY OF	330	3,791	15,034	18,825	(15,034)	3,789	(2)	-0.1%	(15,036)	-79.87%	9.0%
SLAYTON CITY OF	2,072	629,738	157,193	786,931	(157,193)	789,350	159,612	25.3%	2,419	0.31%	-0.4%
SLEEPY EYE CITY OF	3,515	913,161	159,787	1,072,948	(159,787)	1,177,895	264,734	29.0%	104,947	9.78%	-9.2%
SOBIESKI CITY OF	196	6,052	3,344	9,396	(3,344)	2,912	(3,140)	-51.9%	(6,484)	-69.01%	11.4%
SOLWAY CITY OF	69	5,616	2,177	7,793	(2,177)	7,918	2,302	41.0%	125	1.60%	-0.7%
SOUTH HAVEN CITY OF	204	27,276	4,678	31,954	(4,678)	33,653	6,377	23.4%	1,699	5.32%	-2.9%
SOUTH ST. PAUL CITY OF	20,167	2,889,970	1,209,234	4,079,204	(1,209,234)	3,273,550	403,580	14.1%	(805,654)	-19.75%	9.0%
SPICER CITY OF	1,126	113,756	88,153	201,909	(88,153)	130,313	16,557	14.6%	(71,596)	-35.46%	11.3%
SPRING GROVE CITY OF	1,304	326,228	81,748	407,976	(81,748)	436,378	110,150	33.8%	28,402	6.96%	-7.8%
SPRING HILL CITY OF	85	2,928	3,814	6,742	(3,814)	4,840	1,912	65.3%	(1,902)	-26.21%	9.0%
SPRING LAKE PARK (JT)	6,772	266,403	203,371	469,774	(203,371)	219,255	(47,148)	-17.7%	(250,519)	-53.33%	7.0%
SPRING PARK	1,717	37,940	98,695	136,635	(98,695)	14,243	(23,697)	-62.5%	(122,392)	-89.58%	6.8%
SPRING VALLEY CITY OF	2,518	640,450	215,857	856,307	(215,857)	783,995	143,545	22.4%	(72,312)	-8.44%	9.2%
SPRINGFIELD CITY OF	2,215	487,140	196,171	683,311	(196,171)	759,971	272,831	56.0%	76,660	11.22%	-15.1%
SQUAW LAKE CITY OF	99	5,869	1,586	7,455	(1,586)	8,704	2,835	48.3%	1,249	16.75%	-5.1%
ST ANTHONY (JT)	8,012	147,254	349,368	496,622	(349,368)	141,265	(5,989)	-4.1%	(355,357)	-71.55%	7.6%
ST ANTHONY CITY OF	90	2,744	1,531	4,275	(1,531)	4,645	1,901	89.3%	370	8.65%	-3.2%
ST AUGUSTA CITY OF	3,065	29,429	100,029	129,458	(100,029)	174,154	144,725	491.8%	44,696	34.53%	-4.0%
ST BONIFACIUS	1,873	61,509	50,251	111,760	(50,251)	117,782	56,273	91.5%	6,022	5.39%	-0.5%
ST CHARLES CITY OF	3,295	403,709	150,285	553,994	(150,285)	618,740	215,031	53.3%	64,746	11.69%	-5.8%
ST CLAIR CITY OF	827	79,504	26,401	105,905	(26,401)	123,788	44,284	55.7%	17,683	16.89%	-7.7%
ST CLOUD CITY OF	59,107	7,407,512	3,001,040	10,408,552	(3,001,040)	12,597,803	5,190,291	70.1%	2,189,251	21.03%	-7.8%

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City	Population 2000 ('00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change in LGA CY02 - CY01	% Change in LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
ST FRANCIS	4,910	290,260	108,373	398,633	(108,373)	283,385	(6,875)	-2.4%	(115,248)	-28.91%	4.7%
ST HILAIRE CITY OF	272	25,742	23,480	49,222	(23,480)	41,553	15,811	61.4%	(7,669)	-15.58%	12.8%
ST JAMES CITY OF	4,695	926,104	149,458	1,075,562	(149,458)	1,217,595	291,491	31.5%	142,033	13.21%	-11.3%
ST JOSEPH CITY OF	4,681	532,387	60,789	593,176	(60,789)	780,719	248,332	46.6%	187,543	31.62%	-14.6%
ST LEO CITY OF	106	11,766	2,939	14,705	(2,939)	12,293	527	4.5%	(2,412)	-16.40%	14.4%
ST LOUIS PARK	44,126	1,956,257	2,898,882	4,855,139	(2,898,882)	1,911,731	(44,526)	-2.3%	(2,943,408)	-60.62%	8.4%
ST MARTIN CITY OF	278	19,553	7,211	26,764	(7,211)	23,280	3,727	19.1%	(3,484)	-13.02%	3.4%
ST MARY'S POINT	344	0	6,027	6,027	(6,027)	0	-	#DIV/0!	(6,027)	-100.00%	1.7%
ST MICHAEL CITY OF	9,099	201,044	212,398	413,442	(212,398)	145,848	(55,196)	-27.5%	(267,594)	-64.72%	4.3%
ST PAUL	287,151	50,984,966	20,819,288	71,804,254	(20,819,288)	73,554,056	22,569,090	44.3%	1,749,802	2.44%	-1.4%
ST PAUL PARK	5,070	510,949	213,825	724,774	(213,825)	541,892	30,943	6.1%	(182,882)	-25.23%	9.9%
ST PETER CITY OF	9,747	1,455,618	438,235	1,893,853	(438,235)	2,018,281	562,663	36.7%	124,428	6.57%	-3.9%
ST ROSA CITY OF	44	2,977	2,070	5,047	(2,070)	2,975	(2)	-0.1%	(2,072)	-41.05%	6.7%
ST STEPHEN CITY OF	860	43,713	40,325	84,038	(40,325)	75,774	32,061	73.3%	(8,264)	-9.83%	2.6%
ST VINCENT CITY OF	117	10,705	2,501	13,206	(2,501)	13,352	2,647	24.7%	146	1.11%	-1.3%
STACY CITY OF	1,278	82,537	18,547	101,084	(18,547)	126,709	44,172	53.5%	25,625	25.35%	-8.1%
STAPLES CITY OF	3,104	826,822	148,563	975,185	(148,563)	1,091,982	263,360	31.8%	116,797	11.96%	-14.6%
STARBUCK CITY OF	1,314	229,392	43,602	272,994	(43,602)	339,103	109,711	47.8%	66,109	24.22%	-17.1%
STEEN CITY OF	182	12,884	4,751	17,445	(4,751)	19,205	6,511	51.3%	1,760	10.09%	-8.3%
STEPHEN CITY OF	708	117,369	21,111	138,480	(21,111)	153,159	35,790	38.5%	14,679	10.60%	-10.8%
STEWART CITY OF	564	161,599	62,020	223,619	(62,020)	188,936	28,339	17.5%	(33,681)	-15.06%	20.4%
STEWARTVILLE CITY OF	5,411	687,400	149,267	836,667	(149,267)	904,491	217,091	31.6%	67,824	8.11%	-3.8%
STILLWATER	15,143	1,117,507	1,026,412	2,143,919	(1,026,412)	1,400,432	282,925	25.3%	(743,487)	-34.68%	7.9%
STOCKTON CITY OF	682	28,190	14,407	42,597	(14,407)	62,103	33,913	120.3%	19,506	45.79%	-10.5%
STORDEN CITY OF	274	70,867	30,228	101,115	(30,228)	92,412	21,525	30.4%	(8,703)	-8.61%	20.4%
STRANDQUIST CITY OF	88	12,898	548	13,244	(548)	14,306	1,610	12.7%	1,062	8.02%	-8.6%
STRATHCONA CITY OF	29	2,698	438	3,136	(438)	3,496	798	29.6%	360	11.48%	-5.7%
STURGEON LAKE CITY OF	347	7,058	7,489	14,547	(7,489)	14,696	7,638	108.2%	149	1.02%	-0.1%
SUNBURG CITY OF	110	15,717	3,446	19,163	(3,446)	21,128	5,411	34.4%	1,965	10.25%	-9.4%
SUNFISH LAKE CITY OF	504	575	44,815	45,390	(44,815)	575	-	0.0%	(44,815)	-98.73%	4.4%
SWANVILLE CITY OF	351	62,067	5,182	67,229	(5,182)	81,632	19,565	31.5%	14,403	21.42%	-13.9%
TACONITE CITY OF	315	123,901	32,322	156,223	(32,322)	139,800	15,899	12.8%	(16,423)	-10.51%	21.2%
TAMARACK CITY OF	59	6,548	2,186	8,734	(2,186)	4,960	(1,588)	-24.3%	(3,774)	-43.21%	23.2%
TAOPI CITY OF	93	2,323	1,912	4,235	(1,912)	4,320	1,997	86.0%	85	2.01%	-0.7%
TAUNTON CITY OF	207	9,400	2,337	11,737	(2,337)	19,646	10,248	109.0%	7,911	67.40%	-23.1%
TAYLORS FALLS CITY OF	951	94,025	86,623	180,648	(86,623)	132,511	38,486	40.9%	(48,137)	-26.65%	10.8%
TENNEY CITY OF	8	1,729	152	1,881	(152)	1,726	(1)	-0.1%	(153)	-8.13%	1.3%
TENSTRIKE CITY OF	195	2,770	1,884	4,654	(1,884)	1,344	(1,426)	-51.5%	(3,310)	-71.12%	4.4%
THIEF RIVER FALLS CITY OF	8,410	1,458,793	515,615	1,974,408	(515,615)	2,153,571	694,778	47.6%	179,163	9.07%	-7.8%
THOMSON CITY OF	153	16,367	3,610	19,977	(3,610)	16,357	(10)	-0.1%	(3,620)	-18.12%	5.2%
TINTAH CITY OF	78	10,527	2,816	13,343	(2,816)	11,957	1,430	13.6%	(1,386)	-10.39%	10.7%
TONKA BAY	1,547	1,802	78,814	80,616	(78,814)	1,801	(1)	-0.1%	(78,815)	-97.77%	3.1%
TOWER CITY OF	479	130,524	40,900	171,424	(40,900)	149,355	18,831	14.4%	(22,069)	-12.87%	13.9%
TRACY CITY OF	2,268	654,781	189,661	824,442	(189,661)	894,376	239,595	36.6%	69,934	8.48%	-15.1%
TRAIL CITY OF	62	3,620	217	3,837	(217)	3,618	(2)	-0.1%	(219)	-5.71%	0.7%
TRIMONT CITY OF	754	175,034	71,347	246,381	(71,347)	235,081	60,047	34.3%	(11,300)	-4.59%	6.8%
TROMMALD CITY OF	125	9,345	2,368	11,713	(2,368)	10,357	1,012	10.8%	(1,356)	-11.58%	4.6%
TROSKY CITY OF	116	3,373	1,180	4,553	(1,180)	8,969	3,596	106.6%	2,418	53.06%	-9.9%

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TRUMAN CITY OF	1,259	293,175	86,188	381,343	(88,168)	389,294	96,119	32.0%	7,951	2.08%	-2.7%
TURTLE RIVER CITY OF	75	103	221	324	(221)	103	-	0.0%	(221)	-68.21%	0.7%
TWIN LAKES CITY OF	166	36,890	10,286	49,176	(10,286)	36,433	(457)	-1.2%	(10,743)	-21.85%	29.5%
TWIN VALLEY CITY OF	865	182,010	59,338	241,348	(59,338)	240,701	58,691	32.2%	(647)	-0.27%	0.5%
TWO HARBORS CITY OF	3,613	1,085,535	259,739	1,345,274	(259,739)	1,430,800	345,265	31.8%	85,526	6.36%	-7.9%
TYLER CITY OF	1,218	233,544	71,876	305,420	(71,876)	323,274	89,730	38.4%	17,854	5.85%	-6.9%
ULEN CITY OF	532	103,136	37,547	140,683	(37,547)	128,375	25,239	24.5%	(12,308)	-8.75%	15.5%
UNDERWOOD CITY OF	319	66,514	10,038	76,552	(10,038)	80,585	14,071	21.2%	4,033	5.27%	-4.2%
UPSALA CITY OF	424	61,244	10,510	71,754	(10,510)	71,344	10,100	16.5%	(410)	-0.57%	0.3%
URBANK CITY OF	59	3,044	1,802	4,846	(1,802)	4,482	1,436	47.2%	(364)	-7.51%	2.1%
UTICA CITY OF	230	25,767	9,022	33,809	(9,022)	26,499	712	2.6%	(7,310)	-21.62%	9.3%
VADNAIS HEIGHTS	13,069	15,825	378,315	395,140	(379,315)	15,815	(10)	-0.1%	(379,325)	-98.00%	4.2%
VERGAS CITY OF	311	15,399	5,488	20,887	(5,488)	19,532	4,133	26.6%	(1,355)	-6.49%	1.2%
VERMILLION CITY OF	437	8,828	28,147	36,975	(28,147)	2,395	(6,433)	-72.9%	(34,580)	-93.52%	18.0%
VERNDALE CITY OF	575	73,863	14,068	87,931	(14,068)	114,368	40,505	54.8%	26,437	30.07%	-20.7%
VERNON CENTER CITY OF	359	40,163	29,351	69,514	(29,351)	55,543	15,380	38.3%	(13,971)	-20.10%	13.0%
VESTA CITY OF	339	64,943	22,448	87,391	(22,448)	87,228	22,265	34.3%	(163)	-0.19%	0.3%
VICTORIA CITY OF	4,025	4,379	190,075	194,454	(190,075)	4,376	(3)	-0.1%	(190,078)	-97.75%	5.1%
VIKING CITY OF	92	23,330	2,692	26,222	(2,692)	26,034	2,704	11.6%	(188)	-0.72%	1.6%
VILLARD CITY OF	244	35,591	14,718	50,306	(14,715)	45,982	10,391	29.2%	(4,324)	-8.60%	7.3%
VINING CITY OF	88	10,324	1,556	11,880	(1,556)	11,870	1,546	15.0%	(10)	-0.08%	0.0%
VIRGINIA CITY OF	9,157	3,612,515	998,892	4,611,407	(998,892)	4,529,571	917,056	25.4%	(61,836)	-1.77%	3.4%
WABASHA CITY OF	2,599	494,536	170,089	664,625	(170,089)	669,941	175,405	35.5%	5,316	0.80%	-0.5%
WABASSO CITY OF	643	155,803	27,840	183,443	(27,840)	192,408	36,805	23.7%	9,965	4.89%	-5.0%
WACONIA CITY OF	6,814	313,344	224,704	538,048	(224,704)	313,614	270	0.1%	(224,434)	-41.71%	5.5%
WADENA CITY OF	4,284	727,896	151,348	879,244	(151,348)	1,057,043	329,147	45.2%	177,799	20.22%	-12.7%
WANKON CITY OF	314	17,022	9,764	26,786	(9,764)	16,897	(125)	-0.7%	(9,889)	-36.92%	6.8%
WAITE PARK CITY OF	6,568	400,725	350,624	751,349	(350,624)	482,160	61,435	20.3%	(269,189)	-35.83%	5.6%
WALDORF CITY OF	242	55,010	19,363	74,373	(19,363)	60,983	5,973	10.8%	(13,380)	-18.00%	22.9%
WALKER CITY OF	1,069	193,542	97,833	291,375	(97,833)	190,036	(3,506)	-1.8%	(101,339)	-34.78%	12.0%
WALNUT GROVE CITY OF	599	149,270	38,682	187,952	(38,682)	190,329	41,059	27.5%	2,377	1.26%	-1.7%
WALTERS CITY OF	88	23,409	6,708	30,115	(6,706)	27,332	3,923	16.8%	(2,783)	-9.24%	30.2%
WALTHAM CITY OF	196	23,620	12,590	36,210	(12,590)	35,122	11,502	48.7%	(1,088)	-3.00%	3.5%
WANAMINGO CITY OF	1,007	142,281	62,636	204,897	(62,636)	209,323	67,062	47.1%	4,428	2.16%	-1.3%
WANDA CITY OF	103	10,703	4,633	15,336	(4,633)	14,979	4,276	40.0%	(357)	-2.33%	2.0%
WARBA CITY OF	183	7,890	2,990	10,880	(2,990)	10,308	2,418	30.6%	(572)	-5.26%	1.0%
WARREN CITY OF	1,678	331,396	46,176	377,572	(46,176)	423,849	92,453	27.9%	46,277	12.26%	-15.0%
WARROAD CITY OF	1,722	325,256	39,820	365,076	(39,820)	443,821	118,565	36.5%	70,745	21.57%	-12.3%
WASECA CITY OF	8,493	1,668,208	325,324	1,993,532	(325,324)	2,015,115	346,907	20.8%	21,583	1.08%	-0.7%
WATERTOWN CITY OF	3,029	215,535	67,958	283,493	(67,958)	282,620	67,085	31.1%	(873)	-0.31%	0.1%
WATERVILLE CITY OF	1,833	392,442	116,285	508,727	(116,285)	552,753	160,311	40.8%	44,026	8.85%	-7.0%
WATKINS CITY OF	880	107,797	89,747	177,544	(89,747)	165,958	58,161	54.0%	(11,586)	-6.53%	5.6%
WATSON CITY OF	209	44,962	16,765	61,727	(16,765)	57,768	12,804	28.5%	(3,861)	-6.42%	12.4%
WAUBUN CITY OF	403	40,081	19,788	59,869	(19,788)	61,969	21,888	54.6%	2,100	3.51%	-2.6%
WAVERLY CITY OF	732	92,883	58,587	149,250	(58,587)	98,747	6,064	6.6%	(50,503)	-33.84%	12.5%
WAYZATA	4,113	4,963	287,547	292,510	(287,547)	4,960	(3)	-0.1%	(287,550)	-98.30%	3.8%
WELCOME CITY OF	721	158,487	43,719	202,176	(43,719)	217,559	59,102	37.3%	15,383	7.61%	-9.3%
WELLS CITY OF	2,494	743,767	85,706	829,473	(85,706)	882,220	138,453	18.6%	52,747	6.36%	-8.7%

**Change in City Local Government Aid (LGA) and
Homestead Agricultural Credit Aid (HACA)
per 2001 Omnibus Tax Bill
Certified Aid for CY2002 vs Aids Payable for CY2001**

City	Population 2000 ('00 CENSUS)	LGA CY2001	HACA CY2001	Total LGA+HACA CY2001	HACA CY2002 Eliminated	Certified City LGA CY2002	\$ Change In LGA CY02 - CY01	% Change In LGA CY02 - CY01	\$ Chg. In Total LGA + HACA CY02 - CY01	% Chg. In Total LGA + HACA CY02 - CY01	Estimated Aid Change as a Pct. of City Tax Capacity (aid chg. / tax cap.)
WENDELL CITY OF	177	41,926	8,784	50,710	(8,784)	51,716	9,790	23.4%	1,006	1.98%	-2.5%
WEST CONCORD CITY OF	836	149,177	53,902	203,079	(53,902)	213,707	64,530	43.3%	10,628	5.23%	-4.6%
WEST SAINT PAUL CITY OF	19,405	1,338,270	1,009,895	2,348,165	(1,009,895)	1,118,800	(219,470)	-16.4%	(1,229,365)	-52.35%	11.1%
WEST UNION CITY OF	87	2,444	1,432	3,876	(1,432)	3,313	869	35.6%	(563)	-14.53%	2.9%
WESTBROOK CITY OF	755	227,845	56,348	284,193	(56,348)	284,819	56,974	25.0%	626	0.22%	-0.5%
WESTPORT CITY OF	72	1,986	314	2,300	(314)	2,127	141	7.1%	(173)	-7.52%	1.7%
WHELAN CITY OF	64	9,017	3,547	12,564	(3,547)	14,075	5,058	56.1%	1,511	12.03%	-8.2%
WHEATON CITY OF	1,619	427,737	151,442	579,179	(151,442)	599,969	172,232	40.3%	20,790	3.59%	-5.1%
WHITE BEAR LAKE (JI)	24,325	895,264	871,566	1,766,830	(871,566)	784,304	(110,960)	-12.4%	(982,526)	-55.61%	7.0%
WILDER CITY OF	69	11,641	2,852	14,493	(2,852)	15,853	4,212	36.2%	1,360	9.38%	-8.0%
WILLERNIE	549	50,216	31,185	81,401	(31,185)	41,446	(8,770)	-17.5%	(39,955)	-49.08%	16.4%
WILLIAMS CITY OF	210	29,969	7,680	37,649	(7,680)	40,873	10,904	36.4%	3,224	8.56%	-8.2%
WILLMAR CITY OF	18,351	2,737,417	661,395	3,398,812	(661,395)	4,352,393	1,614,976	59.0%	953,581	28.06%	-12.8%
WILLOW RIVER CITY OF	309	30,129	3,415	33,544	(3,415)	36,156	6,027	20.0%	2,612	7.79%	-2.4%
WILMONT CITY OF	332	50,918	16,426	67,344	(16,426)	71,171	20,253	39.8%	3,827	5.68%	-4.8%
WILTON CITY OF	186	1,109	10	1,119	(10)	0	(1,109)	-100.0%	(1,119)	-100.00%	1.6%
WINDOM CITY OF	4,490	621,775	353,234	1,175,009	(353,234)	1,119,069	297,294	36.2%	(55,940)	-4.76%	3.9%
WINGER CITY OF	205	37,221	20,485	57,706	(20,485)	48,149	10,928	28.4%	(9,557)	-16.56%	21.6%
WINNEBAGO CITY OF	1,487	395,783	112,580	508,363	(112,580)	548,639	152,856	38.6%	40,276	7.92%	-12.1%
WINONA CITY OF	27,069	5,892,338	1,478,329	7,380,667	(1,478,329)	9,821,348	3,939,010	67.0%	2,460,681	33.43%	-21.1%
WINSTED CITY OF	2,094	336,256	107,176	443,434	(107,176)	533,708	197,450	58.7%	90,274	20.36%	-10.6%
WINTHROP CITY OF	1,367	337,454	111,432	448,886	(111,432)	476,036	138,582	41.1%	27,150	6.05%	-7.1%
WINTON CITY OF	185	28,329	4,595	32,924	(4,595)	36,597	8,268	29.2%	3,673	11.16%	-12.2%
WOLF LAKE CITY OF	31	1,131	182	1,313	(182)	866	(265)	-23.4%	(447)	-34.04%	4.6%
WOLVERTON CITY OF	122	21,243	6,260	27,503	(6,260)	30,063	8,820	41.5%	2,560	9.31%	-7.3%
WOOD LAKE CITY OF	436	98,272	28,779	127,051	(28,779)	127,571	29,299	29.8%	520	0.41%	-0.7%
WOODBURY	46,483	43,253	1,335,779	1,379,032	(1,335,779)	43,226	(27)	-0.1%	(1,335,806)	-96.87%	3.2%
WOODLAND	480	0	32,886	32,886	(32,886)	0		#DIV/0!	(32,886)	-100.00%	2.1%
WOODSTOCK CITY OF	132	29,567	4,821	34,388	(4,821)	36,624	7,057	23.9%	2,236	6.50%	-10.8%
WORTHINGTON CITY OF	11,283	2,224,006	712,771	2,936,777	(712,771)	3,406,166	1,182,160	53.2%	469,369	15.98%	-11.6%
WRENSHALL CITY OF	308	66,745	7,173	73,918	(7,173)	63,978	(2,769)	-4.1%	(9,942)	-13.45%	7.9%
WRIGHT CITY OF	93	3,043	6,710	9,753	(6,710)	8,635	5,592	183.8%	(1,116)	-11.46%	3.7%
WYKOFF CITY OF	460	107,968	28,068	136,036	(28,068)	136,702	28,734	26.6%	666	0.49%	-0.6%
WYOMING CITY OF	3,048	143,326	95,893	239,219	(95,893)	114,980	(28,346)	-19.6%	(124,239)	-51.94%	6.8%
ZEMPLE CITY OF	75	1,209	1,589	2,798	(1,589)	1,208	(1)	-0.1%	(1,590)	-56.83%	4.0%
ZIMMERMAN CITY OF	2,651	112,849	118,508	231,357	(118,508)	180,492	67,643	59.9%	(50,865)	-21.99%	4.3%
ZUMBRO FALLS CITY OF	177	18,689	23,540	40,229	(23,540)	30,173	13,484	80.8%	(10,056)	-25.00%	18.4%
ZUMBROTA CITY OF	2,789	439,004	178,676	617,680	(178,676)	583,182	144,178	32.8%	(34,498)	-5.59%	2.7%
TOTAL	3,938,047	411,514,641	201,080,697	612,595,338	(201,080,697)	564,990,952	153,476,111	37.3%	(47,604,586)	-7.77%	2.1%

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August 30, 2001