

920198

Revised and Released 3/10/92

**Governor Arne H. Carlson's
Local Government Trust Fund
Recommendations**

- Homestead Credit Guarantee
- Local Government Aids

501085

**Governor Arne H. Carlson's
Local Government Trust Fund
Recommendations**

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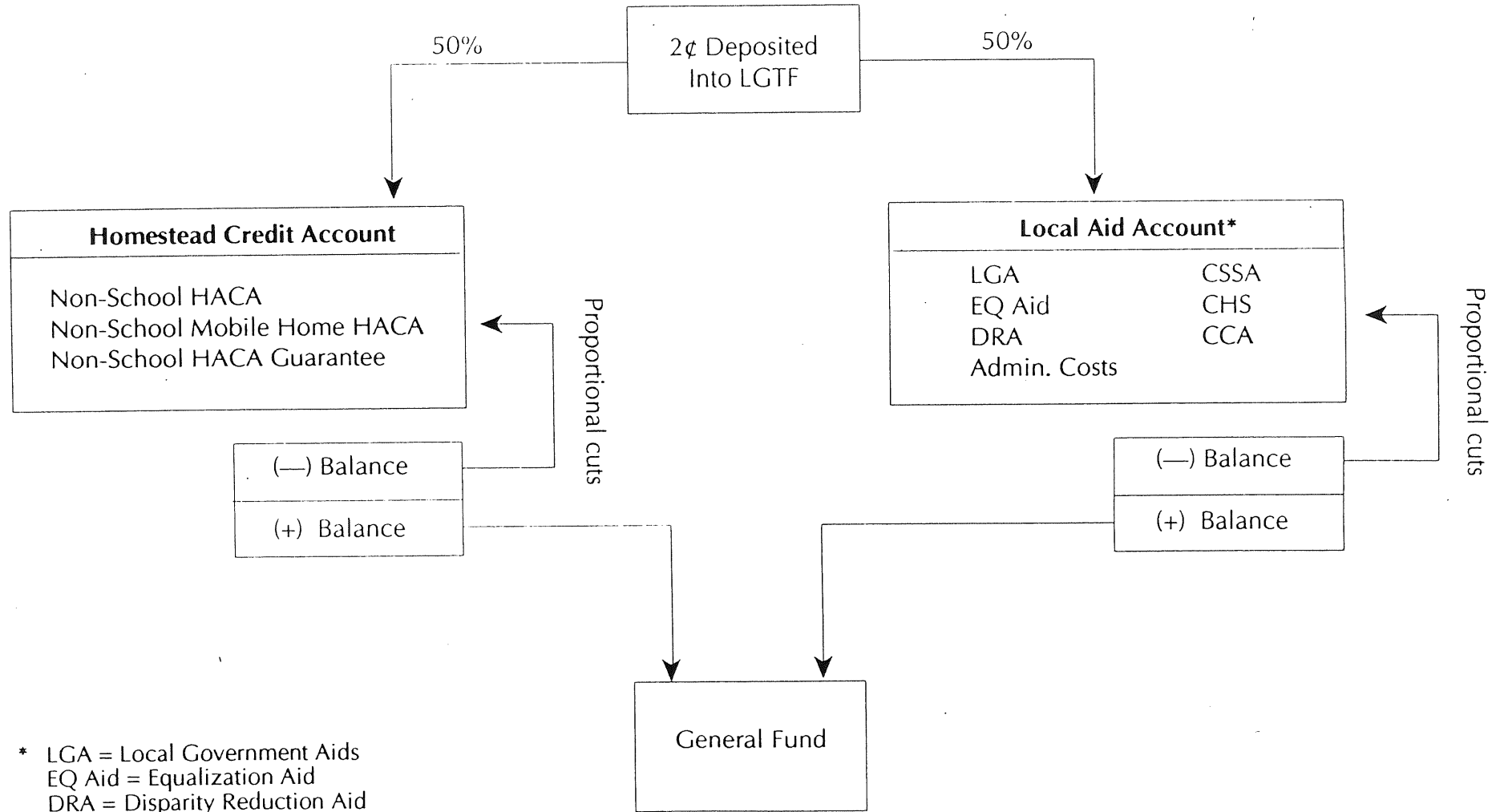
Highlights -- Governor Carlson's Budget Proposal to Guarantee Homestead Credit and Distribute Local Government Aids

Governor Carlson's budget proposal takes \$66 million from the Local Government Trust Fund (LGTF) to address the budget shortfall. (Due to a LGTF imbalance of \$5.6 million in 1992, the reduction shows as \$71.6 million.)

- No cut to the homestead credit -- Homestead and Agricultural Credit Aid (HACA). Homeowners and farmers will not be asked to bear the direct cost of the budget cuts through the loss of their homestead credit.
- County government receives full recognition for the very difficult vote they took on behalf of the administration and the legislature to extend the sales tax by .5¢. This proposal ensures they receive funding and protection through the LGTF.
- County community programs (Community Social Service Act, Community Corrections Act, and Community Health Services) will be in the LGTF.
- Programs that serve families, children, senior citizens and vulnerable individuals are funded at their current levels with a formula for future growth. The Governor has chosen to emphasize the partnership between the state and counties with regard to human needs. Social services, and public health are integral to the "safety net." Community corrections is a major element of every anti-crime initiative.
- Continue the 2¢ LGTF commitment.
- Townships will not receive any aid cuts.
- Special districts will not receive any HACA cuts including transit.
- 100% of the cut comes from city LGA.
- In aggregate, the LGA cut borne by the cities is 2.65% against total available revenue in the current year.
- Cuts to state agencies will average 8.7% for one year.
- City aids will be reduced from \$486.1 million to \$414.5 million under this proposal for FY 1993 and will increase to \$431.3 in FY 1994 as a result of an increase in Homestead Credit Aid.
- The reduction in aids to cities will reduce their 1992 budgets. 1992 property taxes will not increase as a result of this reduction.
- The reduction will be sustained in FY 1994 and FY 1995.
- Will the cut result in property tax increases in pay 1993? Unlike state controlled taxes (i.e. income, sales), the citizens of Minnesota have the opportunity to express their desires at truth in taxation hearings. It is through this process the public can directly control the level of property taxation. In the fall of 1992, we will have statewide "parcel-specific truth-in-taxation."

Local Government Trust Fund (LGTF) FY93

Exhibit 2

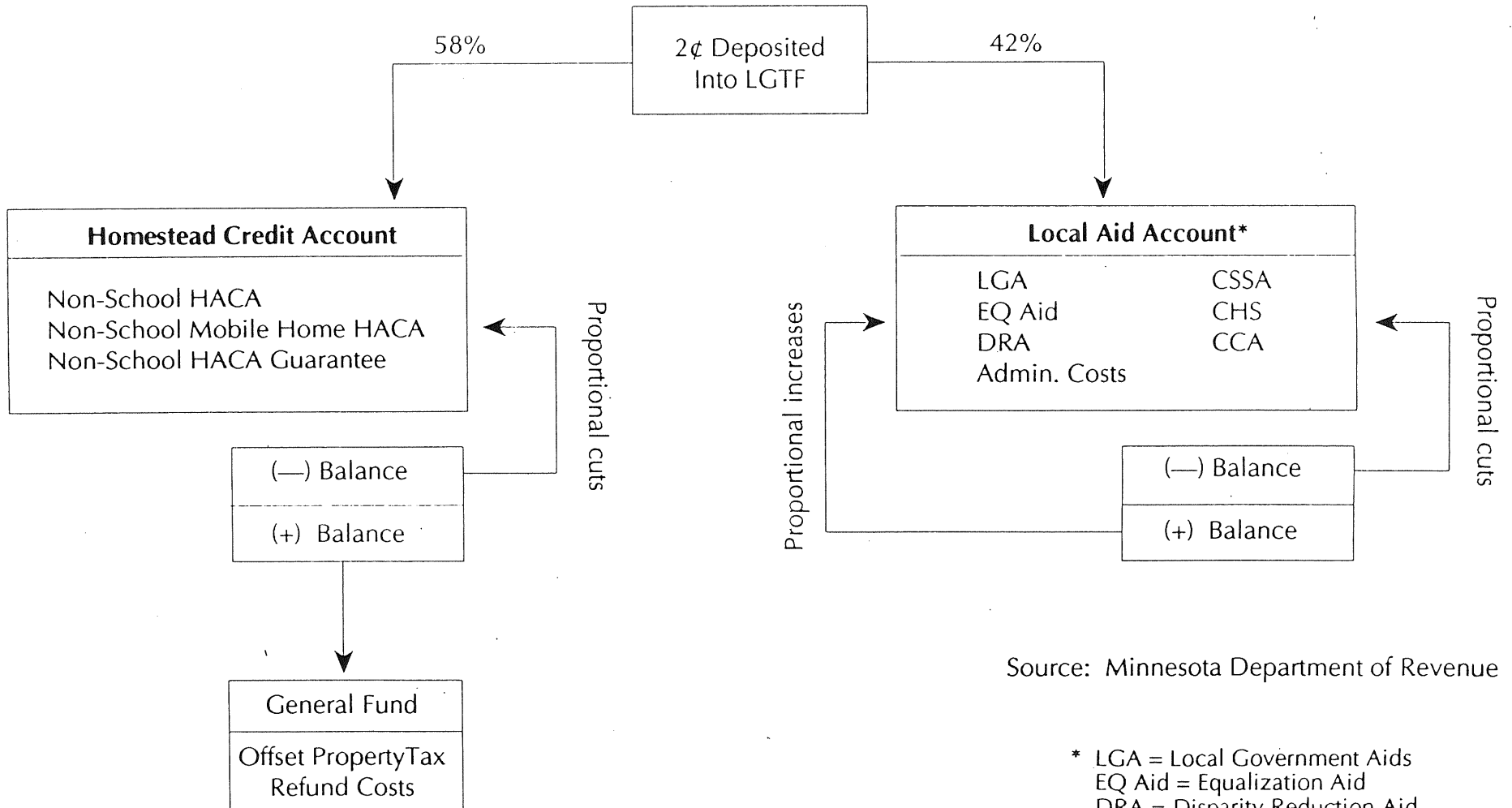


* LGA = Local Government Aids
EQ Aid = Equalization Aid
DRA = Disparity Reduction Aid
CSSA = Community Social Service Act
CHS = Community Health Services
CCA = Community Corrections Act

Source: Minnesota Department of Revenue

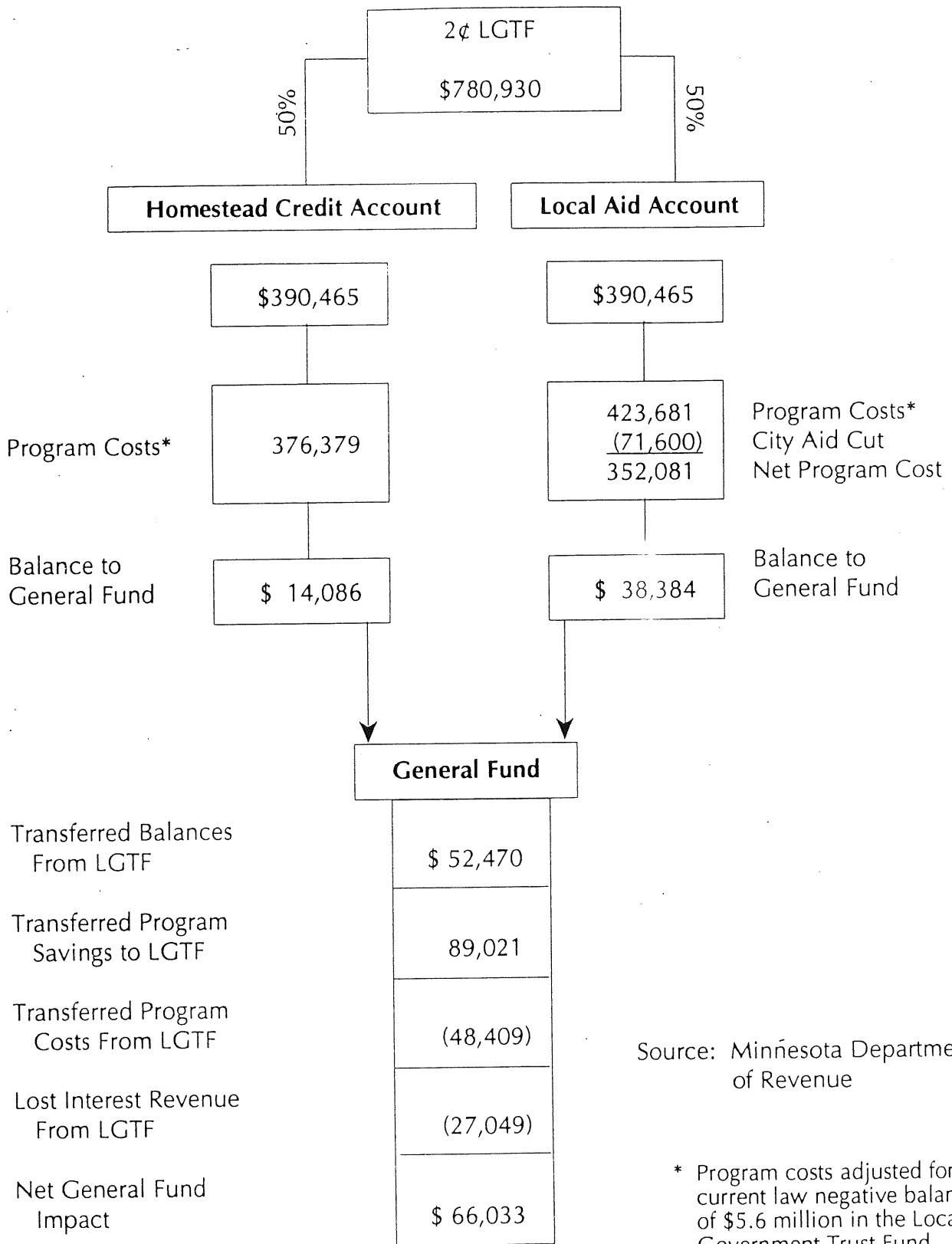
Local Government Trust Fund (LGTF) FY94

Exhibit 3



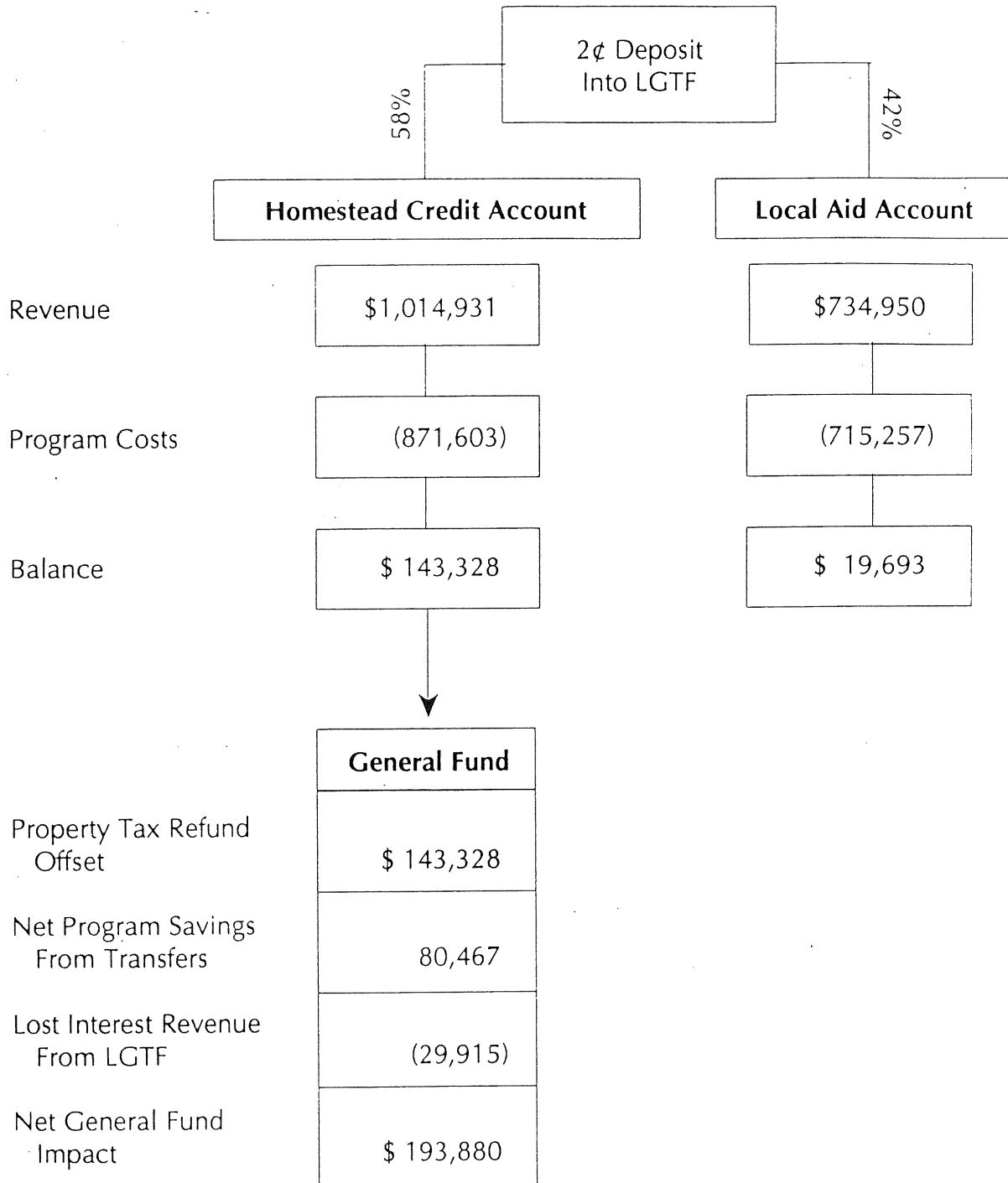
**Local Government Trust Fund (LGTF)
FY93
(\$000)**

Exhibit 4



Local Government Trust Fund (LGTF)
FY94/95 Biennium
(\$000)

Exhibit 5



Source: Minnesota Department of Revenue

**Summary of City
Aid Reduction
For FY 1993**

\$ (71.6) Million

	<u>Dollar Reduction</u>
Local Government Aid	\$ 70,755,578
Equalization Aid	799,900
Disparity Reduction Aid	<u>44,514</u>
 Total	 \$ 71,600,000
 Average Percent of Levy/Aid Base	 8.0%
 Average Percent of City State Aid	 14.7%
 Estimated Average Percent of City Total Revenue	 2.7%

Source: Minnesota Department of Revenue

**Analysis of
\$71.6 Million City Only Aid Reduction**

Aid Reduction as a Percent of City Total Revenue

<u>Range</u>	<u>Number</u>
From 0% to 2%	139
From 2% to 4%	286
From 4% to 6%	372
From 6% to 8%	55
Over 8%	6

Source: Minnesota Department of Revenue

Exhibit 8
State Block Grant Aid For CSSA, CHSA, & CCA as a
% of Program Related Levy/Aid Base
1979-1991

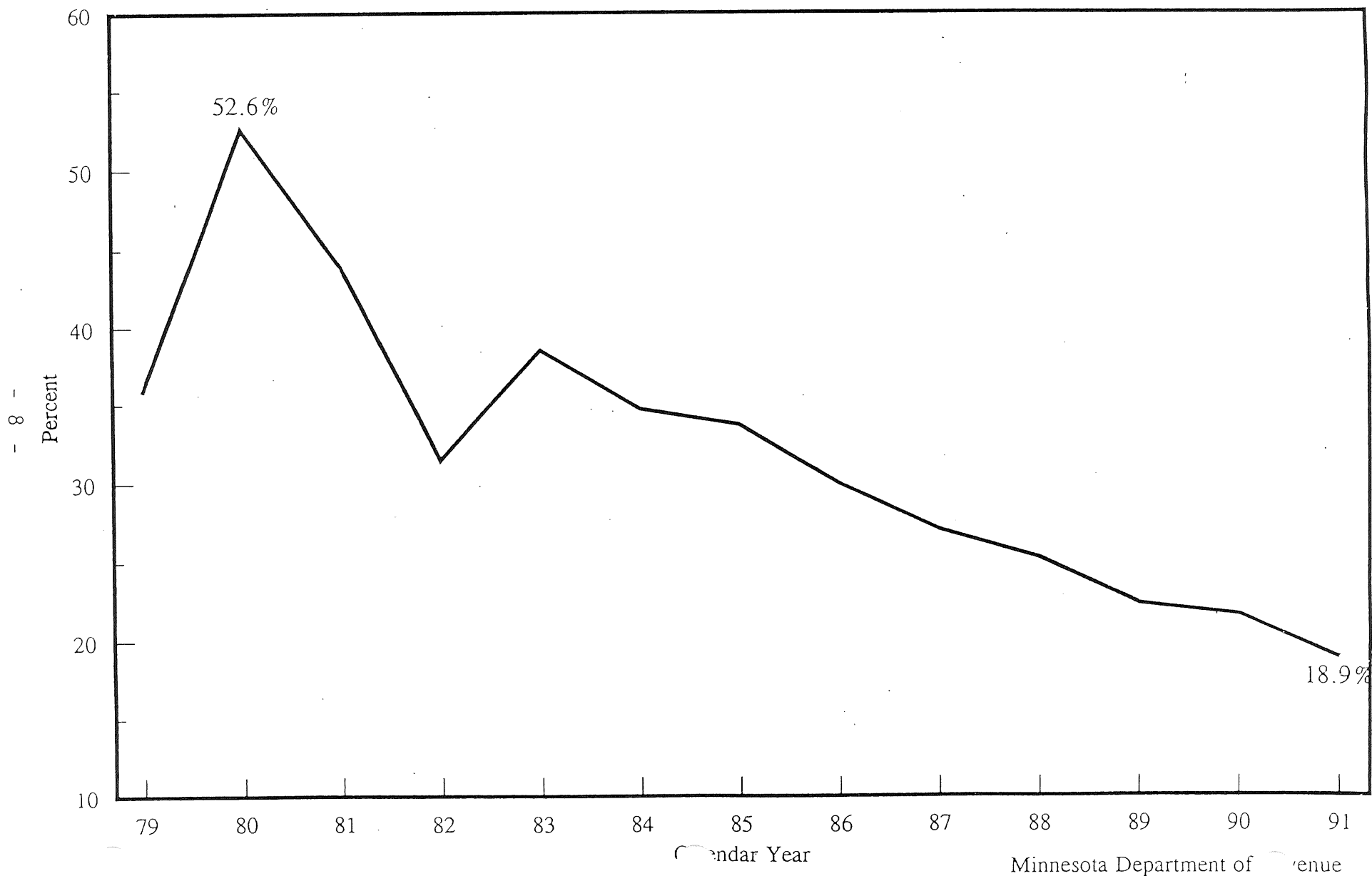
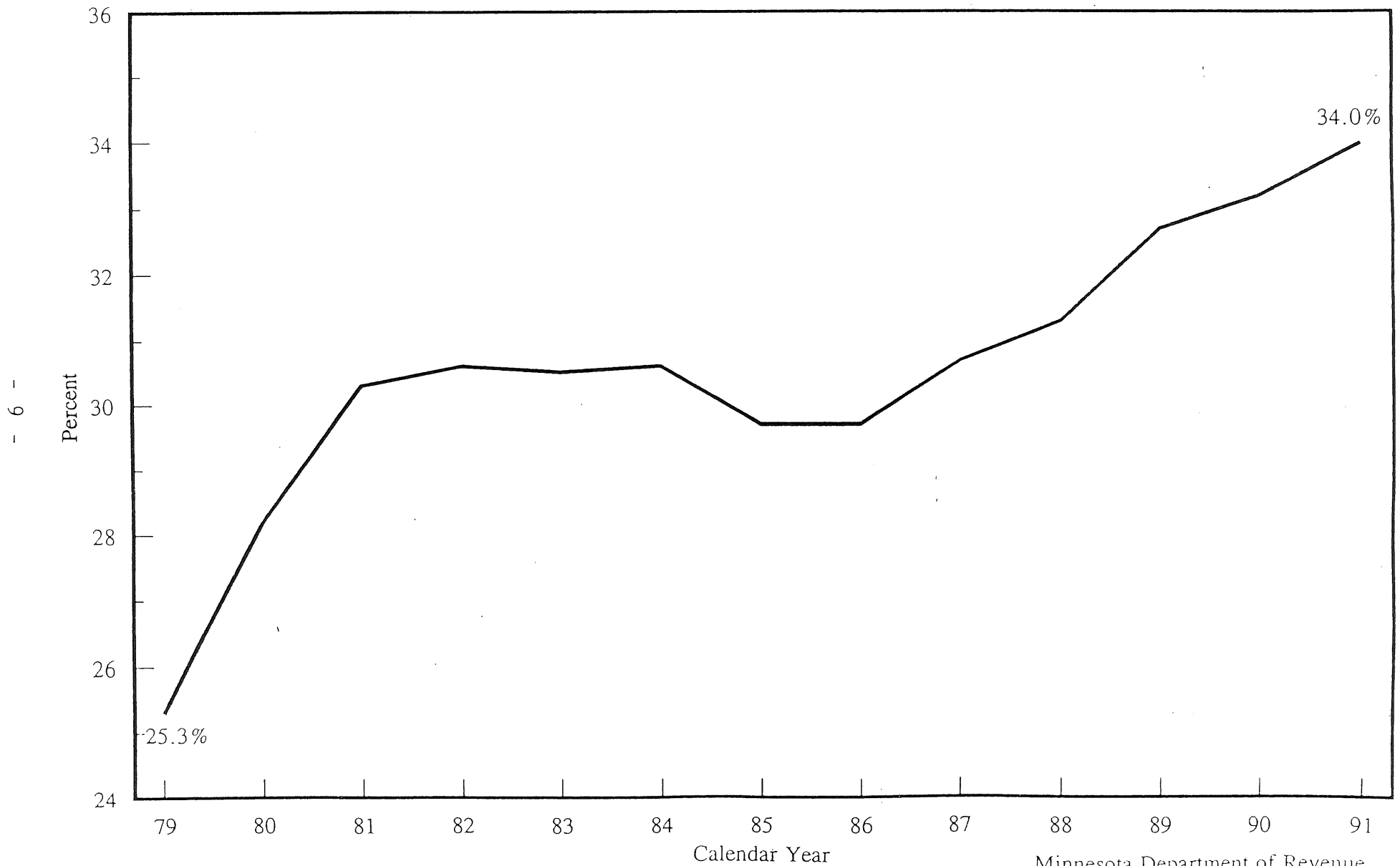


Exhibit 9
County Levies For CSSA, CHSA, & CCA as a % of
Total County Certified Levies
1979-1991



\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
AITKIN	AITKIN CITY OF	395,950	248,062	31,757	3.6%
	HILL CITY CITY OF	207,286	45,538	16,625	3.3%
	MCGRATH CITY OF	2,252	920	181	0.9%
	MCGREGOR CITY OF	120,474	63,317	9,662	2.8%
	PALISADE CITY OF	12,949	3,269	1,039	1.1%
ANOKA	TAMARACK CITY OF	10,157	4,757	815	2.8%
	ANDOVER CITY OF	1,975,490	91,271	91,271	1.0%
	ANOKA CITY OF	3,977,924	1,044,511	319,044	4.3%
	BETHEL CITY OF	108,271	15,423	8,684	7.0%
	BLAINE CITY OF	6,591,757	1,084,851	528,683	2.5%
	CENTERVILLE CITY OF	339,299	6,462	6,462	0.8%
	CIRCLE PINES CITY OF	908,838	240,586	72,892	4.5%
	COLUMBIA HEIGHTS CITY OF	5,232,083	1,923,545	419,632	3.5%
	COON RAPIDS CITY OF	9,519,817	2,191,224	763,524	2.9%
	EAST BETHEL CITY OF	818,445	82,640	65,642	3.8%
	FRIDLEY CITY OF	6,230,425	1,478,960	499,703	3.2%
	HAM LAKE CITY OF	971,236	158,899	77,897	3.6%
	HILLTOP CITY OF	210,964	49,867	16,920	--
	LEXINGTON CITY OF	406,896	118,471	32,635	3.6%
	LINO LAKES CITY OF	1,952,699	137,030	137,030	1.9%
	RAMSEY CITY OF	1,758,711	275,897	141,055	2.4%
	SPRING LAKE PARK CITY OF	1,160,988	204,964	93,115	3.6%
BECKER	ST FRANCIS CITY OF	507,136	25,136	25,136	2.5%
	AUDUBON CITY OF	113,730	25,433	9,122	3.7%
	CALLAWAY CITY OF	46,413	29,298	3,722	3.8%
	DETROIT LAKES CITY OF	2,067,170	1,051,472	165,794	3.1%
	FRAZEE CITY OF	215,468	119,269	17,281	2.2%
	LAKE PARK CITY OF	170,930	91,078	13,709	5.5%
	OGEMA CITY OF	38,143	22,846	3,059	3.2%
	WOLF LAKE CITY OF	967	491	78	0.2%
	BEMIDJI CITY OF	3,076,727	2,062,456	246,765	3.5%
	BLACKDUCK CITY OF	194,364	101,915	15,589	3.9%
BELTRAMI	FUNKLEY CITY OF	49	49	4	0.3%
	KELLIHER CITY OF	36,755	21,438	2,948	1.4%
	SOLWAY CITY OF	10,100	3,107	810	4.4%
	TENSTRIKE CITY OF	6,926	1,314	555	5.9%
	TURTLE RIVER CITY OF	500	7	7	0.1%
	WILTON CITY OF	3,750	0	0	0.0%
	FOLEY CITY OF	519,180	245,547	41,640	3.2%
	GILMAN CITY OF	4,458	741	358	0.6%
BENTON	RICE CITY OF	133,761	13,060	10,728	2.1%
	RONNEBY CITY OF	3,606	728	289	4.1%
	SAUK RAPIDS CITY OF	1,822,237	911,503	146,150	3.3%
	BARRY CITY OF	7,150	1,105	573	4.5%
	BEARDSLEY CITY OF	91,700	46,965	7,355	4.9%
BIG STONE	CLINTON CITY OF	202,667	135,952	16,255	6.1%
	CORRELL CITY OF	5,789	3,529	464	4.2%
	GRACEVILLE CITY OF	213,028	128,787	17,086	3.9%
	JOHNSON CITY OF	5,829	2,474	468	4.8%
	ODESSA CITY OF	54,471	40,866	4,369	4.8%
	ORTONVILLE CITY OF	1,104,080	537,325	88,551	2.4%
	AMBOY CITY OF	197,240	78,184	15,819	4.4%
	EAGLE LAKE CITY OF	246,183	108,674	19,745	4.0%
BLUE EARTH	GOOD THUNDER CITY OF	203,078	69,786	16,288	5.2%
	LAKE CRYSTAL CITY OF	528,288	227,719	42,371	4.2%
	MADISON LAKE CITY OF	180,085	63,721	14,443	3.7%
	MANKATO CITY OF	10,877,666	4,518,975	872,428	3.8%
	MAPLETON CITY OF	387,690	165,703	31,094	4.9%
	PEMBERTON CITY OF	52,742	10,625	4,230	5.5%
	SKYLINE CITY OF	32,228	3,297	2,585	4.5%
	ST CLAIR CITY OF	110,232	57,872	8,841	5.5%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
BROWN	VERNON CENTER CITY OF	104,556	32,018	8,386	3.8%
	COBDEN CITY OF	2,653	737	213	3.5%
	COMFREY CITY OF	216,096	109,393	17,332	6.1%
	EVAN CITY OF	10,273	2,915	824	4.8%
	HANSKA CITY OF	136,261	60,264	10,929	4.3%
	NEW ULM CITY OF	4,313,261	2,341,662	345,939	4.4%
CARLTON	SLEEPY EYE CITY OF	1,101,503	724,204	88,345	4.5%
	SPRINGFIELD CITY OF	805,309	327,357	64,589	5.4%
	BARNUM CITY OF	165,745	68,398	13,293	1.8%
	CARLTON CITY OF	268,637	115,325	21,546	4.8%
	CLOQUET CITY OF	4,449,401	2,063,797	356,858	5.0%
	CROMWELL CITY OF	53,088	10,651	4,258	2.5%
	KETTLE RIVER CITY OF	55,615	25,765	4,461	4.4%
	MOOSE LAKE CITY OF	328,294	159,077	26,330	4.6%
	SCANLON CITY OF	315,637	195,058	25,315	5.4%
	THOMSON CITY OF	49,016	16,115	3,931	7.6%
CARVER	WRENSHALL CITY OF	88,502	62,186	7,098	4.6%
	WRIGHT CITY OF	22,250	304	304	1.0%
	CARVER CITY OF	236,977	18,824	18,824	5.3%
	CHANHASSEN CITY OF	3,240,900	0	0	0.0%
	CHASKA CITY OF	1,472,042	280,680	118,063	1.1%
	COLOGNE CITY OF	166,251	28,728	13,334	5.3%
	HAMBURG CITY OF	163,741	31,212	13,133	5.9%
	MAYER CITY OF	91,179	23,854	7,313	3.9%
	NEW GERMANY CITY OF	71,589	14,638	5,742	3.5%
	NORWOOD CITY OF	317,873	68,100	25,495	5.1%
CASS	VICTORIA CITY OF	829,464	0	0	0.0%
	WACONIA CITY OF	1,081,199	245,925	86,716	2.7%
	WATERTOWN CITY OF	401,743	154,476	32,221	2.6%
	YOUNG AMERICA CITY OF	318,273	74,419	25,527	4.0%
	BACKUS CITY OF	76,439	33,369	6,131	3.1%
	BENA CITY OF	20,963	15,076	1,681	3.5%
	BOY RIVER CITY OF	3,803	1,782	305	5.5%
	CASS LAKE CITY OF	380,661	274,166	30,530	3.7%
	CHICKAMAW BEACH CITY OF	10,000	0	0	0.0%
	EAST GULL LAKE CITY OF	165,300	0	0	0.0%
CHIPPEWA	FEDERAL DAM CITY OF	6,694	2,667	537	3.6%
	HACKENSACK CITY OF	67,232	13,452	5,392	3.7%
	LAKE SHORE CITY OF	310,847	0	0	0.0%
	LONGVILLE CITY OF	51,457	6,457	4,127	2.9%
	PILLAGER CITY OF	116,712	16,790	9,361	8.2%
	PINE RIVER CITY OF	263,546	127,419	21,137	4.4%
	REMER CITY OF	92,078	42,842	7,385	2.5%
	WALKER CITY OF	471,935	171,302	37,851	4.3%
	CLARA CITY CITY OF	425,874	188,255	34,157	3.9%
	MAYNARD CITY OF	136,759	91,774	10,969	1.0%
CHISAGO	MILAN CITY OF	141,470	73,551	11,346	6.5%
	MONTEVIDEO CITY OF	1,964,405	965,018	157,552	4.9%
	WATSON CITY OF	94,630	34,325	7,590	--
	BRANCH CITY OF	356,387	13,897	13,897	3.4%
	CENTER CITY CITY OF	84,494	38,267	6,777	2.7%
	CHISAGO CITY CITY OF	585,818	217,042	46,985	3.4%
	HARRIS CITY OF	125,684	20,852	10,080	7.9%
	LINDSTROM CITY OF	587,667	130,615	47,133	3.3%
	NORTH BRANCH CITY OF	483,033	172,498	38,741	1.4%
	RUSH CITY CITY OF	378,032	176,669	30,320	2.8%
CLAY	SHAFFER CITY OF	63,951	12,550	5,129	6.6%
	STACY CITY OF	102,074	36,251	8,187	4.7%
	TAYLORS FALLS CITY OF	261,310	73,664	20,958	3.8%
	WYOMING CITY OF	438,315	104,405	35,154	3.9%
	BARNESVILLE CITY OF	400,438	177,694	32,117	4.9%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
CLEARWATER	COMSTOCK CITY OF	12,477	10,052	1,001	6.4%
	DILWORTH CITY OF	668,008	413,983	53,577	3.6%
	FELTON CITY OF	43,545	27,073	3,492	5.2%
	GEORGETOWN CITY OF	23,491	8,042	1,884	4.1%
	GLYNDON CITY OF	236,514	80,127	18,969	4.6%
	HAWLEY CITY OF	275,879	144,422	22,126	3.6%
	HITTERDAL CITY OF	62,671	38,577	5,026	4.9%
	MOORHEAD CITY OF	6,882,711	3,966,384	552,018	3.6%
	SABIN CITY OF	92,209	23,637	7,395	3.7%
	ULEN CITY OF	151,778	81,666	12,173	5.5%
	BAGLEY CITY OF	391,168	245,885	31,373	5.3%
	CLEARBROOK CITY OF	129,354	88,037	10,375	3.2%
	GONVICK CITY OF	111,290	57,870	8,926	3.9%
	LEONARD CITY OF	2,533	1,452	203	3.1%
	SHEVLIN CITY OF	13,588	6,917	1,090	1.8%
COOK COTTONWOOD	GRAND MARAIS CITY OF	661,996	209,419	53,094	4.1%
	BINGHAM LAKE CITY OF	45,357	16,212	3,638	5.4%
	JEFFERS CITY OF	107,879	67,855	8,652	4.1%
	MT LAKE CITY OF	762,499	364,767	61,155	6.1%
CROW WING	STORDEN CITY OF	166,295	58,609	13,337	7.2%
	WESTBROOK CITY OF	290,043	178,150	23,262	4.2%
	WINDOM CITY OF	1,472,473	631,956	118,098	5.0%
	BAXTER CITY OF	806,974	118,564	64,722	3.0%
	BRAINERD CITY OF	3,630,892	1,870,922	291,211	4.3%
	BREEZY POINT CITY OF	312,868	0	0	0.0%
	CROSBY CITY OF	791,458	308,354	63,478	4.5%
	CROSSLAKE CITY OF	439,058	0	0	0.0%
	CUYUNA CITY OF	38,149	19,313	3,060	8.6%
	DEERWOOD CITY OF	219,630	62,803	17,615	4.6%
	EMILY CITY OF	155,616	4,901	4,901	1.6%
	FIFTY LAKES CITY OF	95,423	0	0	0.0%
	FORT RIPLEY CITY OF	4,359	160	160	1.1%
	GARRISON CITY OF	30,512	5,512	2,447	1.0%
	IRONTON CITY OF	248,688	93,738	19,946	5.6%
DAKOTA	JENKINS CITY OF	33,419	9,771	2,680	6.2%
	MANHATTAN BEACH CITY OF	2,001	0	0	0.0%
	NISSWA CITY OF	349,474	0	0	0.0%
	PEQUOT LAKES CITY OF	267,889	72,793	21,486	5.4%
	RIVERTON CITY OF	24,505	9,658	1,965	7.4%
	TROMMALD CITY OF	17,767	8,265	1,425	7.0%
	APPLE VALLEY CITY OF	8,508,514	346,439	346,439	1.7%
	BURNSVILLE CITY OF	12,266,315	317,566	317,566	1.1%
	COATES CITY OF	13,230	0	0	0.0%
	EAGAN CITY OF	10,401,369	0	0	0.0%
	FARMINGTON CITY OF	1,736,558	337,598	139,278	2.7%
	HAMPTON CITY OF	63,517	13,207	5,094	6.8%
	HASTINGS CITY OF	4,725,575	1,154,020	379,008	4.4%
	INVER GROVE HT CITY	4,921,229	407,471	394,700	3.0%
	LAKEVILLE CITY OF	5,459,565	443,534	437,877	2.6%
DODGE	LILYDALE CITY OF	175,000	0	0	0.0%
	MENDOTA CITY OF	73,248	5,462	5,462	5.7%
	MENDOTA HEIGHTS CITY OF	2,509,328	0	0	0.0%
	MIESVILLE CITY OF	13,250	0	0	0.0%
	NEW TRIER CITY OF	5,152	1,638	413	2.5%
	RANDOLPH CITY OF	33,400	7,226	2,679	2.3%
	ROSEMOUNT CITY OF	3,035,972	370,551	243,496	3.5%
	SOUTH ST PAUL CITY OF	6,327,919	2,279,237	507,522	3.5%
	SUNFISH LAKE CITY OF	193,802	0	0	0.0%
	VERMILLION CITY OF	83,900	810	810	1.0%
	WEST ST PAUL CITY OF	4,945,873	1,038,748	396,677	4.5%
	CLAREMONT CITY OF	168,555	83,085	13,519	5.1%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
DOUGLAS	DODGE CENTER CITY OF	677,993	292,269	54,377	4.4%
	HAYFIELD CITY OF	511,598	161,766	41,032	4.9%
	KASSON CITY OF	928,403	373,007	74,461	4.2%
	MANTORVILLE CITY OF	241,748	114,170	19,389	1.9%
	WEST CONCORD CITY OF	224,954	104,259	18,042	4.9%
	ALEXANDRIA CITY OF	2,674,726	1,087,432	214,523	4.3%
	BRANDON CITY OF	95,279	48,448	7,642	4.4%
	CARLOS CITY OF	48,874	28,551	3,920	3.0%
	EVANSVILLE CITY OF	126,928	82,062	10,180	5.6%
	FORADA CITY OF	11,349	884	884	2.2%
	GARFIELD CITY OF	23,068	5,911	1,850	3.2%
	KENSINGTON CITY OF	66,007	32,736	5,294	5.7%
	MILLERVILLE CITY OF	992	562	80	0.1%
	MILTONA CITY OF	47,462	11,934	3,807	6.6%
	NELSON CITY OF	11,991	4,814	962	2.2%
FARIBAULT	OSAKIS CITY OF	432,153	234,933	34,660	5.2%
	BLUE EARTH CITY OF	1,360,080	614,445	109,083	3.0%
	BRICELYN CITY OF	153,830	66,655	12,338	5.6%
	DELAVAN CITY OF	117,310	40,538	9,409	6.2%
	EASTON CITY OF	97,145	33,495	7,791	6.2%
	ELMORE CITY OF	270,028	139,797	21,657	5.7%
	FROST CITY OF	107,790	40,954	8,645	6.9%
	KIESTER CITY OF	203,093	115,777	16,289	6.1%
	MINN LAKE CITY OF	289,730	138,079	23,237	5.9%
	WALTERS CITY OF	32,414	22,282	2,600	4.1%
	WELLS CITY OF	812,812	557,084	65,190	4.8%
FILLMORE	WINNEBAGO CITY OF	532,404	285,544	42,701	4.3%
	CANTON CITY OF	96,471	60,617	7,737	5.4%
	CHATFIELD CITY OF	763,318	262,757	61,221	5.6%
	FOUNTAIN CITY OF	101,215	27,913	8,118	4.6%
	HARMONY CITY OF	424,561	212,479	34,051	4.9%
	LANESBORO CITY OF	322,644	173,672	25,877	5.7%
	MABEL CITY OF	265,296	157,925	21,278	4.3%
	OSTRANDER CITY OF	76,547	19,136	6,139	6.5%
	PETERSON CITY OF	39,056	16,482	3,132	4.4%
	PRESTON CITY OF	603,182	264,221	48,377	6.7%
	RUSHFORD CITY OF	454,269	165,992	36,434	3.9%
	RUSHFORD VILLAGE CITY OF	138,510	25,279	11,109	6.8%
	SPRING VALLEY CITY OF	927,349	464,971	74,377	5.7%
	WHALAN CITY OF	17,513	6,330	1,405	5.3%
FREEBORN	WYKOFF CITY OF	154,264	89,160	12,373	1.2%
	ALBERT LEA CITY OF	5,882,714	3,641,572	471,815	3.5%
	ALDEN CITY OF	187,526	109,522	15,040	4.1%
	CLARKS GROVE CITY OF	103,302	63,469	8,285	3.8%
	CONGER CITY OF	38,216	24,084	3,065	4.3%
	EMMONS CITY OF	89,766	67,335	7,200	4.6%
	FREEBORN CITY OF	62,901	30,422	5,045	3.2%
	GENEVA CITY OF	90,570	36,619	7,264	4.4%
	GLENVILLE CITY OF	155,081	53,026	12,438	4.6%
	HARTLAND CITY OF	74,647	45,569	5,987	4.4%
	HAYWARD CITY OF	56,979	34,140	4,570	3.0%
	HOLLANDALE CITY OF	71,295	31,899	5,718	3.4%
	MANCHESTER CITY OF	7,326	5,307	588	3.6%
	MYRTLE CITY OF	8,562	4,538	687	3.3%
GOODHUE	TWIN LAKES CITY OF	46,362	35,958	3,718	3.0%
	BELLECHESTER CITY OF	22,283	10,910	1,787	6.2%
	CANNON FALLS CITY OF	1,229,252	340,964	98,590	3.7%
	DENNISON CITY OF	26,347	16,021	2,113	2.5%
	GOODHUE CITY OF	204,090	72,438	16,369	4.2%
	KENYON CITY OF	686,404	186,881	55,052	3.3%
	PINE ISLAND CITY OF	914,812	184,253	73,371	3.9%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
GRANT	RED WING CITY OF	8,999,318	38,442	38,442	0.2%
	WANAMINGO CITY OF	272,367	106,627	21,845	4.7%
	ZUMBROTA CITY OF	786,024	346,801	63,042	4.1%
	ASHBY CITY OF	117,003	52,637	9,384	5.9%
	BARRETT CITY OF	96,385	34,508	7,730	5.1%
	ELBOW LAKE CITY OF	498,652	231,305	39,994	4.5%
	HERMAN CITY OF	175,247	113,313	14,055	3.4%
HENNEPIN	HOFFMAN CITY OF	130,387	73,314	10,458	4.1%
	NORCROSS CITY OF	38,942	18,974	3,123	6.2%
	WENDELL CITY OF	61,113	34,751	4,901	3.7%
	BLOOMINGTON CITY OF	24,143,612	0	0	0.0%
	BROOKLYN CENTER CITY OF	7,774,391	1,647,162	623,534	3.9%
	BROOKLYN PARK CITY OF	11,618,189	1,442,889	931,821	3.3%
	CHAMPLIN CITY OF	3,086,190	431,653	247,524	2.1%
	CORCORAN CITY OF	726,235	16,203	16,203	0.8%
	CRYSTAL CITY OF	5,713,512	1,687,778	458,244	4.2%
	DAYTON CITY OF	750,650	32,431	32,431	2.6%
	DEEPHAVEN CITY OF	950,272	0	0	0.0%
	EDEN PRAIRIE CITY OF	12,887,800	0	0	0.0%
	EDINA CITY OF	10,456,761	0	0	0.0%
	EXCELSIOR CITY OF	778,519	115,700	62,440	3.7%
	FORT SNELLING	0	0	0	--
	GOLDEN VALLEY CITY OF	7,224,974	18,589	18,589	0.1%
	GREENFIELD CITY OF	349,800	0	0	0.0%
	GREENWOOD CITY OF	238,136	0	0	0.0%
	HOPKINS CITY OF	5,421,779	762,287	434,846	2.9%
	INDEPENDENCE CITY OF	713,480	0	0	0.0%
	LONG LAKE CITY OF	705,992	48,244	48,244	3.1%
	LORETTO CITY OF	101,345	16,732	8,128	4.6%
	MAPLE GROVE CITY OF	8,288,562	122,916	122,916	0.4%
	MAPLE PLAIN CITY OF	589,824	39,320	39,320	3.5%
	MEDICINE LAKE CITY OF	115,000	0	0	0.0%
	MEDINA CITY OF	872,000	0	0	0.0%
	MINNEAPOLIS CITY OF	182,774,398	59,905,192	14,659,165	2.7%
	MINNETONKA BEACH CITY OF	319,400	0	0	0.0%
	MINNETONKA CITY OF	13,094,988	0	0	0.0%
	MINNETRISTA CITY OF	1,124,805	0	0	0.0%
	MOUND CITY OF	1,971,477	276,184	158,120	3.5%
	MSP INTERNATIONAL AIRPORT	0	0	0	--
	NEW HOPE CITY OF	5,255,716	926,657	421,527	3.2%
	ORONO CITY OF	1,961,381	0	0	0.0%
	OSSEO CITY OF	502,497	52,511	40,302	4.0%
	PLYMOUTH CITY OF	10,240,735	0	0	0.0%
	RICHFIELD CITY OF	9,864,139	3,015,710	791,139	3.4%
	ROBBINSDALE CITY OF	3,950,992	1,444,054	316,884	3.3%
	ROGERS CITY OF	198,923	0	0	0.0%
	SHOREWOOD CITY OF	1,864,577	0	0	0.0%
	SPRING PARK CITY OF	531,521	0	0	0.0%
	ST ANTHONY CITY OF	1,726,000	127,316	127,316	4.7%
	ST BONIFACIUS CITY OF	278,974	4,254	4,254	0.8%
	ST LOUIS PARK CITY OF	12,574,684	1,805,307	1,008,535	3.6%
	TONKA BAY CITY OF	415,485	0	0	0.0%
	WAYZATA CITY OF	1,597,700	0	0	0.0%
	WOODLAND CITY OF	143,349	0	0	0.0%
HOUSTON	BROWNSVILLE CITY OF	78,917	29,699	6,329	2.6%
	CALEDONIA CITY OF	695,443	420,972	55,777	4.4%
	EITZEN CITY OF	63,487	12,770	5,092	3.3%
	HOKAH CITY OF	238,096	135,220	19,096	5.3%
	HOUSTON CITY OF	267,113	163,986	21,423	3.8%
	LACRESCENT CITY OF	856,685	258,065	68,709	3.2%
	SPRING GROVE CITY OF	459,002	254,909	36,814	4.8%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
HUBBARD	ARELEY CITY OF	84,825	50,660	6,803	5.2%
	LAPORTE CITY OF	9,199	4,504	738	1.9%
	NEVIS CITY OF	81,471	47,856	6,534	3.4%
ISANTI	PARK RAPIDS CITY OF	708,225	420,383	56,802	3.2%
	BRAHAM CITY OF	399,418	178,486	32,035	4.3%
	CAMBRIDGE CITY OF	1,228,832	304,229	98,557	4.1%
ITASCA	ISANTI CITY OF	446,058	199,481	35,775	5.4%
	BIGFORK CITY OF	128,333	75,948	10,293	3.7%
	BOVEY CITY OF	491,658	267,995	39,433	4.5%
	CALUMET CITY OF	245,111	132,855	19,659	5.0%
	COLERAINE CITY OF	679,804	310,232	54,523	5.0%
	DEER RIVER CITY OF	347,357	143,045	27,859	2.7%
	EFFIE CITY OF	953	953	76	0.6%
	GRAND RAPIDS CITY OF	3,133,136	1,230,254	251,289	3.0%
	KEEWATIN CITY OF	679,045	343,287	54,462	5.2%
	LAPRAIRIE CITY OF	118,693	35,673	9,520	4.8%
	MARBLE CITY OF	409,202	228,943	32,819	5.0%
	NASHWAUK CITY OF	764,852	422,547	61,344	3.5%
	SQUAW LAKE CITY OF	7,930	2,803	636	2.4%
	TACONITE CITY OF	238,644	112,490	19,140	5.7%
	WARBA CITY OF	18,612	7,657	1,493	3.0%
JACKSON	ZEMPLE CITY OF	5,426	1,181	435	6.7%
	ALPHA CITY OF	38,975	22,029	3,126	5.1%
	HERON LAKE CITY OF	233,588	126,091	18,735	6.0%
	JACKSON CITY OF	1,404,801	793,651	112,670	3.2%
	LAKEFIELD CITY OF	706,587	427,508	56,671	3.6%
	OKABENA CITY OF	81,962	31,341	6,574	6.7%
KANABEC	WILDER CITY OF	14,646	8,871	1,175	4.1%
	GRASSTON CITY OF	22,272	13,764	1,786	4.5%
	MORA CITY OF	679,292	377,010	54,482	3.3%
	OGILVIE CITY OF	123,991	88,865	9,945	3.9%
	QUAMBA CITY OF	4,388	1,775	352	4.9%
KANDIYOHI	ATWATER CITY OF	416,963	163,505	33,442	5.0%
	BLOMKEST CITY OF	35,380	17,521	2,838	4.6%
	KANDIYOHI CITY OF	96,820	39,354	7,765	4.2%
	LAKE LILLIAN CITY OF	77,568	40,385	6,221	3.8%
	NEW LONDON CITY OF	267,726	115,125	21,473	3.4%
	PENNOCK CITY OF	85,357	51,474	6,846	4.9%
	PRINSBURG CITY OF	145,441	74,431	11,665	6.7%
	RAYMOND CITY OF	179,110	96,180	14,365	4.4%
	REGAL CITY OF	3,701	322	297	3.7%
	SPICER CITY OF	352,835	83,399	28,299	5.5%
	SUNBURG CITY OF	29,202	12,220	2,342	3.5%
	WILLMAR CITY OF	4,516,659	2,092,832	362,252	3.6%
KITTSO	DONALDSON CITY OF	9,365	1,527	751	4.5%
	HALLOCK CITY OF	384,931	244,786	30,873	3.8%
	HALMA CITY OF	12,252	5,123	983	6.3%
	HUMBOLDT CITY OF	10,665	5,409	855	5.8%
	KARLSTAD CITY OF	303,378	117,357	24,332	3.3%
	KENNEDY CITY OF	113,510	33,366	9,104	3.2%
	LAKE BRONSON CITY OF	85,834	46,533	6,884	4.8%
	LANCASTER CITY OF	90,419	52,355	7,252	4.5%
	ST VINCENT CITY OF	11,091	7,103	890	6.2%
KOOCHICHING	BIG FALLS CITY OF	65,798	48,130	5,277	2.8%
	INTL FALLS CITY OF	3,755,259	2,031,887	301,185	4.0%
	ISLAND VIEW CITY OF	0	0	0	--
	LITTLEFORK CITY OF	154,232	84,292	12,370	3.6%
	MIZPAH CITY OF	4,334	2,169	348	3.3%
	NORTHOME CITY OF	72,076	41,643	5,781	4.5%
LAC QUI PARLE	RANIER CITY OF	24,161	15,686	1,938	3.3%
	BELLINGHAM CITY OF	75,000	57,292	6,015	4.2%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
LAKE	BOYD CITY OF	122,510	62,922	9,826	6.1%
	DAWSON CITY OF	696,721	309,907	55,880	4.8%
	LOUISBURG CITY OF	8,891	2,883	713	4.5%
	MADISON CITY OF	778,117	420,989	62,408	5.8%
	MARIETTA CITY OF	75,929	58,588	6,090	3.3%
	NASSAU CITY OF	13,533	5,220	1,085	4.0%
	BEAVER BAY CITY OF	71,713	35,029	5,752	5.3%
	SILVER BAY CITY OF	1,044,562	258,654	83,778	5.0%
	TWO HARBORS CITY OF	1,461,508	859,053	117,218	4.3%
	BAUDETTE CITY OF	325,893	201,217	26,138	5.5%
LAKE OF THE WOODS	WILLIAMS CITY OF	41,400	21,262	3,320	1.1%
	CLEVELAND CITY OF	154,897	58,031	12,423	5.6%
LE SUEUR	ELYSIAN CITY OF	195,847	100,565	15,708	4.3%
	HEIDELBERG CITY OF	3,649	505	293	3.5%
	KASOTA CITY OF	78,181	48,387	6,270	2.7%
	KILKENNY CITY OF	36,072	25,261	2,893	4.2%
	LECENTER CITY OF	491,710	242,350	39,437	4.8%
	LESUEUR CITY OF	1,073,994	566,068	86,138	3.8%
	MONTGOMERY CITY OF	963,662	380,680	77,289	5.8%
	WATERVILLE CITY OF	516,449	296,628	41,421	5.1%
	ARCO CITY OF	25,405	15,502	2,038	4.1%
	HENDRICKS CITY OF	197,788	122,356	15,863	2.9%
LINCOLN	IVANHOE CITY OF	195,303	125,017	15,664	5.3%
	LAKE BENTON CITY OF	271,013	167,891	21,736	5.2%
	TYLER CITY OF	331,497	160,024	26,587	4.3%
	BALATON CITY OF	349,268	103,451	28,013	5.9%
	COTTONWOOD CITY OF	308,869	138,500	24,772	4.8%
	FLORENCE CITY OF	11,505	7,860	923	4.4%
	GARVIN CITY OF	58,388	36,709	4,683	6.6%
	GHENT CITY OF	68,702	36,087	5,510	4.3%
	LYND CITY OF	84,457	40,008	6,774	1.5%
	MARSHALL CITY OF	3,005,724	1,304,156	241,070	3.1%
MCLEOD	MINNEOTA CITY OF	397,766	202,874	31,902	3.0%
	RUSSELL CITY OF	148,274	79,809	11,892	5.2%
	TAUNTON CITY OF	20,135	5,729	1,615	4.8%
	TRACY CITY OF	875,828	495,680	70,245	3.0%
	BISCAY CITY OF	11,920	2,347	956	2.3%
	BROWNTON CITY OF	308,430	113,956	24,737	5.6%
	GLENCOE CITY OF	1,472,605	628,431	118,108	4.8%
	HUTCHINSON CITY OF	3,994,419	1,259,931	320,367	3.6%
	LESTER PRAIRIE CITY OF	445,652	125,243	35,743	5.5%
	PLATO CITY OF	112,917	27,526	9,056	4.3%
MAHNOMEN	SILVER LAKE CITY OF	244,907	118,237	19,642	3.5%
	STEWART CITY OF	266,180	141,209	21,349	5.3%
	WINSTED CITY OF	547,011	255,608	43,872	4.1%
	BEJOU CITY OF	18,012	15,825	1,445	3.7%
	MAHNOMEN CITY OF	397,642	247,175	31,892	4.2%
	WAUBUN CITY OF	71,430	27,991	5,729	5.5%
	ALVARADO CITY OF	25,691	16,273	-2,061	0.8%
	ARGYLE CITY OF	196,665	127,829	15,773	2.7%
	GRYGLA CITY OF	60,916	33,194	4,886	1.9%
	HOLT CITY OF	9,444	6,939	757	5.0%
MARSHALL	MIDDLE RIVER CITY OF	38,893	24,445	3,119	4.1%
	NEWFOLDEN CITY OF	88,597	54,094	7,106	4.2%
	OSLO CITY OF	152,359	72,521	12,220	3.1%
	STEPHEN CITY OF	183,913	79,467	14,750	3.9%
	STRANDQUIST CITY OF	12,574	9,780	1,008	3.7%
	VIKING CITY OF	25,169	20,112	2,019	4.9%
	WARREN CITY OF	356,825	213,120	28,619	3.8%
	CEYLON CITY OF	181,539	86,250	14,560	10.6%
	DUNNELL CITY OF	65,246	30,627	5,233	3.8%
MARTIN					

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
MEEKER	FAIRMONT CITY OF	3,698,340	1,974,945	296,620	4.9%
	GRANADA CITY OF	75,271	44,943	6,037	5.8%
	NORTHROP CITY OF	53,083	17,685	4,257	6.4%
	SHERBURN CITY OF	513,903	207,395	41,217	7.0%
	TRIMONT CITY OF	321,178	142,276	25,760	3.9%
	TRUMAN CITY OF	393,627	221,046	31,570	4.0%
	WELCOME CITY OF	245,796	121,029	19,714	5.0%
	CEDAR MILLS CITY OF	1,533	493	123	0.7%
	COSMOS CITY OF	174,848	98,906	14,023	4.0%
	DARWIN CITY OF	8,513	3,259	683	2.5%
	DASSEL CITY OF	422,143	143,559	33,857	5.2%
	EDEN VALLEY CITY OF	233,585	127,369	18,734	2.9%
	GROVE CITY CITY OF	181,999	110,193	14,597	3.8%
	KINGSTON CITY OF	8,132	1,576	652	8.4%
MILLE LACS	LITCHFIELD CITY OF	1,709,070	868,427	137,074	4.3%
	WATKINS CITY OF	260,541	74,934	20,896	2.9%
	BOCK CITY OF	5,347	3,968	429	--
	FORESTON CITY OF	51,927	24,079	4,165	3.1%
	ISLE CITY OF	166,955	62,866	13,390	2.9%
	MILACA CITY OF	635,791	309,048	50,993	4.1%
	ONAMIA CITY OF	115,288	65,258	9,247	2.3%
	PEASE CITY OF	11,349	5,597	910	8.0%
	PRINCETON CITY OF	1,090,333	336,022	87,449	5.0%
	WAHKON CITY OF	39,942	16,176	3,203	1.9%
MORRISON	BOWLUS CITY OF	30,298	11,903	2,430	3.4%
	BUCKMAN CITY OF	23,389	4,468	1,876	2.9%
	ELMDALE CITY OF	13,357	1,242	1,071	5.8%
	FLENSBURG CITY OF	28,504	15,797	2,286	4.8%
	GENOLA CITY OF	5,850	0	0	0.0%
	HARDING CITY OF	2,058	641	165	2.1%
	HILLMAN CITY OF	2,427	1,470	195	3.7%
	LASTRUP CITY OF	11,988	3,603	961	1.9%
	LITTLE FALLS CITY OF	2,419,075	1,428,105	194,019	4.0%
	MOTLEY CITY OF	128,131	58,812	10,277	4.8%
MOWER	PIERZ CITY OF	155,697	69,462	12,487	--
	RANDALL CITY OF	92,811	44,086	7,444	3.4%
	ROYALTON CITY OF	128,542	42,727	10,310	3.4%
	SOBIESKI CITY OF	8,602	1,942	690	3.9%
	SWANVILLE CITY OF	70,301	51,609	5,638	4.7%
	UPSALA CITY OF	86,782	51,422	6,960	4.3%
	ADAMS CITY OF	193,320	109,510	15,505	4.1%
	AUSTIN CITY OF	7,684,039	4,020,859	616,288	4.2%
	BROWNSDALE CITY OF	113,754	66,608	9,123	4.8%
	DEXTER CITY OF	106,763	55,188	8,563	4.6%
	ELKTON CITY OF	29,290	12,013	2,349	3.4%
	GRAND MEADOW CITY OF	218,561	131,444	17,529	4.4%
	LEROY CITY OF	212,325	98,528	17,029	5.3%
	LYLE CITY OF	162,465	76,411	13,030	2.7%
MURRAY	MAPLEVIEW CITY OF	72,543	53,960	5,818	3.5%
	RACINE CITY OF	41,572	12,673	3,334	5.8%
	ROSE CREEK CITY OF	80,591	52,905	6,464	4.6%
	SARGEANT CITY OF	12,970	3,421	1,040	5.6%
	TAOPI CITY OF	4,228	903	339	7.4%
	WALTHAM CITY OF	43,695	18,396	3,504	5.2%
	AVOCA CITY OF	26,716	19,135	2,143	3.8%
	CHANDLER CITY OF	66,015	32,066	5,295	0.4%
	CURRIE CITY OF	67,600	38,174	5,422	5.1%
	DOVRAY CITY OF	12,494	6,719	1,002	6.3%
	FULDA CITY OF	427,850	225,739	34,315	5.6%
	HADLEY CITY OF	5,783	2,324	464	6.0%
	IONA CITY OF	52,148	27,776	4,182	6.9%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
NICOLLET	LAKE WILSON CITY OF	86,895	50,959	6,969	3.8%
	SLAYTON CITY OF	816,203	483,356	65,462	5.4%
	COURTLAND CITY OF	93,856	23,800	7,528	--
	LAFAYETTE CITY OF	173,279	74,174	13,898	6.4%
	NICOLLET CITY OF	154,249	77,935	12,371	6.2%
NOBLES	NORTH MANKATO CITY OF	3,229,211	1,444,505	258,994	4.2%
	ST PETER CITY OF	2,037,459	1,044,839	163,412	4.0%
	ADRIAN CITY OF	353,005	185,777	28,312	4.9%
	BIGELOW CITY OF	30,229	17,757	2,424	3.8%
	BREWSTER CITY OF	111,653	31,471	8,955	4.2%
	DUNDEE CITY OF	10,854	6,689	871	3.7%
	ELLSWORTH CITY OF	159,035	84,912	12,755	4.3%
	KINBRAE CITY OF	4,196	862	337	6.9%
	LISMORE CITY OF	74,519	49,654	5,977	5.1%
	ROUND LAKE CITY OF	108,260	27,198	8,683	3.3%
	RUSHMORE CITY OF	110,490	42,987	8,862	6.1%
	WILMONT CITY OF	74,963	34,680	6,012	3.8%
	WORTHINGTON CITY OF	3,681,420	1,750,144	295,263	4.5%
NORMAN	ADA CITY OF	679,285	371,303	54,481	3.9%
	BORUP CITY OF	11,823	6,446	948	3.5%
	GARY CITY OF	79,515	47,375	6,377	5.1%
	HALSTAD CITY OF	201,387	85,951	16,152	3.9%
	HENDRUM CITY OF	81,263	37,736	6,518	5.9%
	PERLEY CITY OF	18,024	8,928	1,446	4.3%
	SHELLY CITY OF	66,616	40,532	5,343	4.5%
	TWIN VALLEY CITY OF	236,357	133,929	18,957	2.5%
OLMSTED	BYRON CITY OF	639,590	165,271	51,297	5.2%
	DOVER CITY OF	83,059	47,179	6,662	4.6%
	EYOTA CITY OF	282,327	79,645	22,644	5.8%
	ORONOCO CITY OF	108,204	51,154	8,678	4.5%
	ROCHESTER CITY OF	20,855,167	5,376,647	1,672,659	2.5%
OTTER TAIL	STEWARTVILLE CITY OF	893,672	519,557	71,676	3.3%
	BATTLE LAKE CITY OF	222,975	90,339	17,883	5.2%
	BLUFFTON CITY OF	14,387	1,540	1,154	1.8%
	CLITHERALL CITY OF	13,525	11,272	1,085	3.7%
	DALTON CITY OF	44,934	26,585	3,604	4.0%
	DEER CREEK CITY OF	65,724	24,923	5,271	4.1%
	DENT CITY OF	18,190	10,756	1,459	2.5%
	ELIZABETH CITY OF	30,587	17,879	2,453	2.5%
	ERHARD CITY OF	18,162	10,254	1,457	4.2%
	FERGUS FALLS CITY OF	4,210,291	2,364,817	337,680	4.2%
	HENNING CITY OF	254,352	126,363	20,400	4.9%
	NEW YORK MILLS CITY OF	340,739	222,798	27,328	5.0%
	OTTERTAIL CITY OF	58,965	0	0	0.0%
	PARKERS PRAIRIE CITY OF	216,156	102,608	17,336	5.3%
	PELICAN RAPIDS CITY OF	463,542	193,409	37,178	4.5%
	PERHAM CITY OF	499,351	205,667	40,050	4.2%
	RICHVILLE CITY OF	9,751	2,135	782	10.0%
	UNDERWOOD CITY OF	85,590	54,238	6,865	5.5%
	URBANK CITY OF	5,219	1,484	419	3.7%
PENNINGTON	VERGAS CITY OF	25,158	6,440	2,018	2.4%
	VINING CITY OF	14,055	7,927	1,127	2.2%
	GOODRIDGE CITY OF	26,667	21,136	2,139	4.3%
	ST HILAIRE CITY OF	59,728	18,810	4,790	3.5%
	THIEF RIVER FALLS CITY OF	2,395,047	1,079,587	192,091	3.7%
	ASKOV CITY OF	55,126	30,669	4,421	3.8%
PINE	BROOK PARK CITY OF	21,786	15,781	1,747	2.5%
	BRUNO CITY OF	24,408	20,103	1,958	5.3%
	DENHAM CITY OF	4,500	0	0	0.0%
	FINLAYSON CITY OF	35,579	16,144	2,854	4.0%
	HENRIETTE CITY OF	3,815	1,007	306	2.6%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
PIPESTONE	HINCKLEY CITY OF	329,174	123,795	26,401	3.1%
	KERRICK CITY OF	6,494	2,842	521	5.2%
	PINE CITY CITY OF	671,287	322,213	53,840	3.7%
	ROCK CREEK CITY OF	89,667	15,675	7,192	4.6%
	RUTLEDGE CITY OF	9,043	627	627	3.5%
	SANDSTONE CITY OF	384,897	235,433	30,870	2.8%
	STURGEON LAKE CITY OF	29,627	3,622	2,376	2.4%
	WILLOW RIVER CITY OF	37,017	23,608	2,969	4.6%
	EDGERTON CITY OF	297,602	126,668	23,869	5.2%
	HATFIELD CITY OF	8,418	672	672	0.6%
	HOLLAND CITY OF	58,635	33,954	4,703	5.7%
	IHLEN CITY OF	17,603	11,652	1,412	5.4%
	JASPER CITY OF	154,854	103,446	12,420	4.1%
	PIPESTONE CITY OF	1,290,870	745,175	103,532	2.8%
	RUTHTON CITY OF	68,799	44,195	5,518	4.7%
	TROSKY CITY OF	4,891	1,124	392	3.6%
POLK	WOODSTOCK CITY OF	40,321	23,465	3,234	6.5%
	BELTRAMI CITY OF	22,427	9,547	1,799	4.4%
	CLIMAX CITY OF	85,663	35,211	6,870	5.9%
	CROOKSTON CITY OF	3,020,678	1,747,576	242,269	4.2%
	EAST GRAND FORKS CITY OF	2,904,921	1,410,448	232,985	2.4%
	ERSKINE CITY OF	151,402	48,621	12,143	4.8%
	FERTILE CITY OF	235,630	92,122	18,898	4.1%
	FISHER CITY OF	58,629	20,871	4,702	2.9%
	FOSSTON CITY OF	451,147	258,560	36,184	3.3%
	GULLY CITY OF	10,011	6,212	803	1.9%
	LENGBY CITY OF	31,820	20,145	2,552	4.5%
	MCINTOSH CITY OF	179,929	98,239	14,431	3.3%
	MENTOR CITY OF	22,844	5,852	1,832	3.0%
	NIELSVILLE CITY OF	30,631	15,223	2,457	6.0%
	TRAIL CITY OF	7,479	3,520	600	4.9%
	WINGER CITY OF	67,777	30,855	5,436	4.3%
POPE	CYRUS CITY OF	70,803	40,927	5,679	5.1%
	FARWELL CITY OF	19,428	15,195	1,558	5.5%
	GLENWOOD CITY OF	1,102,578	444,566	88,431	5.6%
	LONG BEACH CITY OF	8,247	0	0	0.0%
	LOWRY CITY OF	82,174	42,421	6,591	6.1%
	SEDAN CITY OF	2,709	1,109	217	3.6%
	STARBUCK CITY OF	348,015	178,171	27,912	4.8%
	VILLARD CITY OF	64,080	29,047	5,139	5.2%
	WESTPORT CITY OF	2,673	1,767	214	2.5%
RAMSEY	ARDEN HILLS CITY OF	1,529,678	0	0	0.0%
	FALCON HEIGHTS CITY OF	810,184	171,127	64,980	2.7%
	GEM LAKE CITY OF	84,000	0	0	0.0%
	LAUDERDALE CITY OF	443,638	31,372	31,372	4.2%
	LITTLE CANADA CITY OF	1,848,093	64,140	64,140	1.4%
	MAPLEWOOD CITY OF	7,820,273	655,883	627,214	3.5%
	MOUNDS VIEW CITY OF	2,158,409	561,182	173,112	3.4%
	NEW BRIGHTON CITY OF	3,776,640	652,558	302,900	2.8%
	NORTH OAKS CITY OF	494,947	0	0	0.0%
	NORTH ST PAUL CITY OF	1,831,275	657,516	146,875	3.0%
	ROSEVILLE CITY OF	6,939,544	0	0	0.0%
	SHOREVIEW CITY OF	4,272,892	0	0	0.0%
	ST PAUL CITY OF	122,415,018	38,874,845	9,818,125	3.4%
	STATE FAIR GROUNDS	0	0	0	--
	VADNAIS HEIGHTS CITY OF	1,420,678	0	0	0.0%
RED LAKE	WHITE BEAR LK CITY OF	3,901,593	729,800	312,922	2.9%
	BROOKS CITY OF	21,289	7,995	1,707	4.1%
	OKLEE CITY OF	146,355	83,398	11,738	3.2%
	PLUMMER CITY OF	127,657	45,397	10,239	4.9%
	RED LAKE FALLS CITY OF	656,078	313,377	52,620	4.8%

\$71.6 Million Aid Reduction: Cities Only					
		(1)		(2)	
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
REDWOOD	BELVIEW CITY OF	130,936	78,350	10,502	4.1%
	CLEMENTS CITY OF	49,583	26,015	3,977	4.1%
	DELHI CITY OF	20,406	12,132	1,637	5.3%
	LAMBERTON CITY OF	313,018	157,937	25,105	5.3%
	LUCAN CITY OF	83,859	45,644	6,726	4.8%
	MILROY CITY OF	102,633	33,371	8,232	5.1%
	MORGAN CITY OF	437,038	217,627	35,052	5.4%
	NORTH REDWOOD CITY OF	34,527	5,276	2,769	3.2%
	REDWOOD FALLS CITY OF	1,914,096	872,754	153,517	4.3%
	REVERE CITY OF	38,130	19,622	3,058	7.1%
	SANBORN CITY OF	146,806	60,437	11,774	4.9%
	SEAFORTH CITY OF	21,185	12,738	1,699	4.3%
	VESTA CITY OF	99,879	53,808	8,011	5.2%
	WABASSO CITY OF	211,119	128,019	16,933	3.4%
RENVILLE	WALNUT GROVE CITY OF	216,458	118,784	17,361	5.3%
	WANDA CITY OF	22,158	8,559	1,777	4.5%
	BIRD ISLAND CITY OF	414,593	200,491	33,252	5.2%
	BUFFALO LAKE CITY OF	305,168	95,854	24,476	5.6%
	DANUBE CITY OF	209,292	88,236	16,786	6.0%
	FAIRFAX CITY OF	443,408	204,399	35,563	4.6%
	FRANKLIN CITY OF	193,764	116,556	15,541	5.2%
	HECTOR CITY OF	564,264	189,663	45,256	5.5%
	MORTON CITY OF	184,040	80,065	14,761	3.2%
	OLIVIA CITY OF	912,075	515,374	73,152	5.8%
	RENVILLE CITY OF	561,245	242,487	45,014	5.5%
	SACRED HEART CITY OF	242,474	140,848	19,447	5.8%
	DUNDAS CITY OF	96,944	26,679	7,775	3.8%
	FARIBAULT CITY OF	5,267,100	3,149,004	422,440	3.4%
RICE	LONSDALE CITY OF	269,785	70,156	21,638	1.8%
	MORRISTOWN CITY OF	188,547	83,881	15,122	4.2%
	NERSTRAND CITY OF	54,905	20,758	4,404	4.4%
	NORTHFIELD CITY OF	3,573,699	1,329,000	286,624	3.1%
ROCK	BEAVER CREEK CITY OF	83,860	41,471	6,726	6.0%
	HARDWICK CITY OF	41,076	26,859	3,294	4.3%
	HILLS CITY OF	133,857	85,858	10,736	5.1%
	KENNETH CITY OF	15,037	9,517	1,206	4.8%
ROSEAU	LUVERNE CITY OF	1,351,065	870,550	108,360	4.2%
	MAGNOLIA CITY OF	26,136	9,290	2,096	2.8%
	STEEN CITY OF	19,300	8,630	1,548	3.5%
	BADGER CITY OF	98,819	61,865	7,926	4.8%
	GREENBUSH CITY OF	249,383	130,838	20,001	5.5%
	ROOSEVELT CITY OF	4,714	3,130	378	2.4%
	ROSEAU CITY OF	727,150	223,101	58,320	3.3%
	STRATHCONA CITY OF	3,272	2,202	262	8.8%
ST LOUIS	WARROAD CITY OF	357,787	73,287	28,696	1.5%
	AURORA CITY OF	995,848	424,650	79,871	5.4%
	BABBITT CITY OF	633,092	72,991	50,776	4.3%
	BIWABIK CITY OF	688,014	294,976	55,181	1.9%
	BROOKSTON CITY OF	9,011	3,976	723	4.7%
	BUHL CITY OF	663,218	368,023	53,192	5.2%
	CHISHOLM CITY OF	3,056,678	1,383,176	245,157	6.1%
	COOK CITY OF	166,863	40,358	13,383	3.4%
	DULUTH CITY OF	27,988,122	16,248,631	2,244,748	2.8%
	ELY CITY OF	1,766,313	857,055	141,665	6.0%
	EVELETH CITY OF	2,230,718	1,045,705	178,912	3.5%
	FLOODWOOD CITY OF	264,857	128,200	21,242	5.1%
	FRANKLIN CITY OF	18,571	5,397	1,489	5.5%
	GILBERT CITY OF	1,071,798	552,693	85,962	5.4%
	HERMANTOWN CITY OF	1,386,200	448,679	111,178	4.0%
	HIBBING CITY OF	8,491,782	3,763,613	681,071	5.1%
	HOYT LAKES CITY OF	1,494,513	223,487	119,865	4.8%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Aid Reduction as a % of Est. Total City Revenue	
SCOTT	IRON JUNCTION CITY OF	7,452	3,278	598	5.7%
	KINNEY CITY OF	183,272	69,728	14,699	6.5%
	LEONIDAS CITY OF	73,656	42,030	5,907	4.8%
	MCKINLEY CITY OF	108,003	71,555	8,662	1.0%
	MEADOWLANDS CITY OF	36,789	14,182	2,951	2.0%
	MT IRON CITY OF	1,488,481	176,949	119,382	5.5%
	ORR CITY OF	71,122	52,657	5,704	2.7%
	PROCTOR CITY OF	876,223	379,235	70,276	5.1%
	TOWER CITY OF	201,359	112,944	16,150	0.8%
	VIRGINIA CITY OF	6,116,770	2,995,834	490,587	4.6%
	WINTON CITY OF	37,029	22,999	2,970	6.0%
	BELLE PLAINE CITY OF	811,209	259,235	65,062	4.7%
	ELKO CITY OF	69,000	1,733	1,733	1.3%
	JORDAN CITY OF	780,146	247,211	62,571	3.9%
	NEW MARKET CITY OF	72,249	6,229	5,795	3.3%
	NEW PRAGUE CITY OF	1,290,612	444,117	103,512	4.5%
	PRIOR LAKE CITY OF	2,830,859	26,989	26,989	0.4%
	SAVAGE CITY OF	2,331,452	50,231	50,231	0.7%
	SHERBURNE	SHAKOPEE CITY OF	2,757,938	142,925	142,925
BECKER CITY OF		4,612,262	0	0	0.0%
BIG LAKE CITY OF		744,725	239,149	59,730	3.1%
CLEAR LAKE CITY OF		74,084	41,718	5,942	2.9%
ELK RIVER CITY OF		2,308,945	227,109	185,186	2.8%
SIBLEY	ZIMMERMAN CITY OF	391,014	56,432	31,361	2.0%
	ARLINGTON CITY OF	708,441	250,611	56,820	3.9%
	GAYLORD CITY OF	707,574	323,196	56,750	4.2%
	GIBBON CITY OF	300,100	130,870	24,069	5.1%
	GREEN ISLE CITY OF	143,233	43,545	11,488	5.8%
STEARNS	HENDERSON CITY OF	278,080	138,858	22,303	2.1%
	NEW AUBURN CITY OF	53,851	26,846	4,319	3.4%
	WINTHROP CITY OF	446,449	262,924	35,807	5.0%
	ALBANY CITY OF	468,257	184,412	37,556	4.4%
	AVON CITY OF	272,848	72,604	21,883	3.4%
	BELGRADE CITY OF	239,777	90,780	19,231	4.4%
	BROOTEN CITY OF	173,372	100,190	13,905	4.4%
	COLD SPRING CITY OF	684,280	235,486	54,882	4.6%
	ELROSA CITY OF	37,467	6,159	3,005	3.6%
	FREEPORT CITY OF	172,729	57,321	13,853	5.4%
	GREENWALD CITY OF	24,349	7,166	1,953	4.8%
	HOLDINGFORD CITY OF	262,033	102,016	21,016	1.0%
	KIMBALL CITY OF	191,511	36,618	15,360	4.6%
	LAKE HENRY CITY OF	9,096	3,490	730	1.8%
	MEIRE GROVE CITY OF	18,997	5,380	1,524	5.5%
	MELROSE CITY OF	747,252	451,488	59,932	3.1%
	NEW MUNICH CITY OF	47,493	28,631	3,809	3.6%
	PAYNESVILLE CITY OF	849,247	217,619	68,113	4.7%
	PLEASANT LAKE CITY OF	11,700	0	0	0.0%
	STEELE	RICHMOND CITY OF	227,165	92,129	18,219
ROCKVILLE CITY OF		95,653	24,915	-7,672	4.5%
ROSCOE CITY OF		15,454	4,197	1,239	3.7%
SARTELL CITY OF		992,560	206,461	79,607	3.0%
SAUK CENTRE CITY OF		1,321,462	686,677	105,986	4.9%
SPRING HILL CITY OF		11,059	2,122	887	5.8%
ST ANTHONY CITY OF		5,542	490	444	7.1%
ST CLOUD CITY OF		16,647,270	5,446,044	1,335,171	3.6%
ST JOSEPH CITY OF		541,122	360,704	43,400	3.7%
ST MARTIN CITY OF		31,220	14,175	2,504	3.1%
ST ROSA CITY OF		6,844	2,811	549	1.7%
ST STEPHEN CITY OF		91,079	16,580	7,305	3.7%
WAITE PARK CITY OF		1,483,893	303,424	119,014	3.3%
BLOOMING PRAIRIE CITY OF		588,148	250,433	47,172	3.8%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
STEVENS	ELLENDALE CITY OF	108,274	68,883	8,684	3.9%
	MEDFORD CITY OF	228,706	89,106	18,343	4.3%
	OWATONNA CITY OF	6,017,878	2,631,554	482,655	3.5%
	ALBERTA CITY OF	25,361	9,331	2,034	4.9%
	CHOKIO CITY OF	142,569	90,817	11,435	5.7%
	DONNELLY CITY OF	47,293	20,388	3,793	0.9%
SWIFT	HANCOCK CITY OF	195,733	91,713	15,698	5.6%
	MORRIS CITY OF	1,709,174	958,163	137,082	4.1%
	APPLETON CITY OF	706,253	361,773	56,644	3.5%
	BENSON CITY OF	1,007,455	753,477	80,802	3.3%
	CLONTARF CITY OF	8,459	2,194	678	3.8%
	DANVERS CITY OF	26,352	10,188	2,114	3.2%
TODD	DEGRAFF CITY OF	9,170	2,042	735	4.3%
	HOLLOWAY CITY OF	48,514	12,573	3,891	7.9%
	KERKHOVEN CITY OF	167,627	105,079	13,444	3.6%
	MURDOCK CITY OF	82,978	45,484	6,655	3.5%
	BERTHA CITY OF	153,246	127,169	12,291	4.6%
	BROWERVILLE CITY OF	164,547	71,780	13,197	0.5%
TRAVERSE	BURTRUM CITY OF	21,300	12,374	1,708	5.5%
	CLARISSA CITY OF	208,293	144,723	16,706	5.2%
	EAGLE BEND CITY OF	196,904	124,414	15,792	5.1%
	GREY EAGLE CITY OF	105,226	55,932	8,440	1.3%
	HEWITT CITY OF	54,600	27,200	4,379	5.4%
	LONG PRAIRIE CITY OF	688,037	490,455	55,183	2.9%
WABASHA	STAPLES CITY OF	1,066,810	613,892	85,562	5.3%
	WEST UNION CITY OF	4,927	1,384	395	4.2%
	BROWNS VALLEY CITY OF	336,367	214,174	26,978	1.9%
	DUMONT CITY OF	38,105	16,384	3,056	5.4%
	TINTAH CITY OF	15,904	8,145	1,276	4.2%
	WHEATON CITY OF	651,850	312,078	52,281	3.3%
WADENA	ELGIN CITY OF	200,127	64,066	16,051	5.6%
	HAMMOND CITY OF	20,064	8,760	1,609	6.8%
	KELLOGG CITY OF	78,857	39,255	6,325	3.6%
	LAKE CITY CITY OF	1,309,838	650,410	105,054	3.4%
	MAZEPPA CITY OF	144,648	66,540	11,601	4.9%
	MILLVILLE CITY OF	10,025	4,886	804	3.4%
WASECA	MINNEISKA CITY OF	15,139	5,598	1,214	5.5%
	PLAINVIEW CITY OF	863,543	314,763	69,259	4.2%
	WABASHA CITY OF	956,179	374,769	76,689	4.8%
	ZUMBRO FALLS CITY OF	31,380	7,916	2,517	3.4%
	ALDRICH CITY OF	3,283	451	263	2.7%
	MENAHGA CITY OF	348,355	158,304	27,939	5.6%
WASHINGTON	NIMROD VILLAGE OF	5,793	1,017	465	6.2%
	SEBEKA CITY OF	231,449	150,184	18,563	4.8%
	VERNDALE CITY OF	113,275	55,206	9,085	5.3%
	WADENA CITY OF	952,676	506,484	76,408	2.0%
	JANESVILLE CITY OF	484,787	224,908	38,882	4.9%
	NEW RICHLAND CITY OF	325,053	123,180	26,070	4.6%
WASHINGTON	WALDORF CITY OF	83,293	48,480	6,680	5.3%
	WASECA CITY OF	2,365,624	1,298,473	189,732	4.2%
	AFTON CITY OF	520,113	1,603	1,603	0.2%
	BAYPORT CITY OF	986,123	23,147	23,147	1.6%
	BIRCHWOOD CITY OF	202,917	0	0	0.0%
	COTTAGE GROVE CITY OF	5,649,455	906,464	453,107	3.2%
WASHINGTON	DELLWOOD CITY OF	257,229	0	0	0.0%
	FOREST LAKE CITY OF	1,524,872	296,269	122,300	3.9%
	HUGO CITY OF	914,790	24,252	24,252	1.6%
	LAKE ELMO CITY OF	856,273	0	0	0.0%
	LAKE ST CROIX BEACH CITY	175,535	7,000	7,000	3.3%
	LAKELAND CITY OF	240,000	0	0	0.0%
	LAKELAND SHORE CITY OF	39,500	0	0	0.0%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
WATONWAN	LANDFALL CITY OF	42,259	0	0	0.0%
	MAHTOMEDI CITY OF	1,273,663	130,200	102,152	3.9%
	MARINE-ON-STCROIX CITY	240,638	0	0	0.0%
	NEWPORT CITY OF	1,055,347	161,835	84,643	4.4%
	OAK PARK HEIGHTS CITY OF	1,199,554	0	0	0.0%
	OAKDALE CITY OF	3,782,461	570,198	303,367	2.6%
	PINE SPRINGS CITY OF	20,000	0	0	0.0%
	ST MARYS POINT CITY OF	32,313	0	0	0.0%
	ST PAUL PARK CITY OF	1,097,478	418,669	88,022	3.9%
	STILLWATER CITY OF	4,227,782	711,517	339,083	3.3%
	WILLERNIE CITY OF	132,321	36,024	10,613	5.5%
	WOODBURY CITY OF	4,891,432	0	0	0.0%
	BUTTERFIELD CITY OF	170,950	74,000	13,711	4.2%
	DARFUR CITY OF	39,572	11,471	3,174	4.8%
	LASALLE CITY OF	13,853	5,650	1,111	5.0%
	LEWISVILLE CITY OF	56,895	29,403	4,563	5.2%
	MADELIA CITY OF	641,458	288,303	51,447	4.4%
	ODIN CITY OF	26,661	11,545	2,138	5.6%
	ORMSBY CITY OF	28,028	9,499	2,248	4.1%
WILKIN	ST JAMES CITY OF	1,197,416	709,555	96,037	4.5%
	BRECKENRIDGE CITY OF	1,274,391	945,514	102,211	3.5%
	CAMPBELL CITY OF	54,788	34,459	4,394	5.3%
	DORAN CITY OF	10,084	5,277	809	4.4%
	FOXHOME CITY OF	17,350	10,118	1,392	4.2%
	KENT CITY OF	21,569	14,425	1,730	5.5%
	NASHUA CITY OF	5,935	392	392	4.5%
	ROTHSAY CITY OF	103,177	48,992	8,275	4.7%
	TENNEY CITY OF	2,408	1,681	193	5.6%
	WOLVERTON CITY OF	39,666	17,804	3,181	3.2%
WINONA	ALTURA CITY OF	74,171	39,469	5,949	4.6%
	DAKOTA CITY OF	44,142	4,461	3,540	4.2%
	ELBA CITY OF	6,880	1,714	552	2.7%
	GOODVIEW CITY OF	789,131	167,635	63,291	4.6%
	LEWISTON CITY OF	283,722	94,970	22,756	6.5%
	MINN CITY CITY OF	42,301	11,985	3,393	5.5%
	ROLLINGSTONE CITY OF	161,188	46,799	12,928	5.3%
	ST CHARLES CITY OF	699,424	278,620	56,096	4.3%
	STOCKTON CITY OF	58,347	11,903	4,680	3.7%
	UTICA CITY OF	41,594	20,603	3,336	5.1%
WRIGHT	WINONA CITY OF	8,643,936	4,356,769	693,275	4.2%
	ALBERTVILLE CITY OF	397,961	47,789	31,918	2.0%
	ANNANDALE CITY OF	523,045	201,750	41,950	2.3%
	BUFFALO CITY OF	1,272,513	511,406	102,060	2.6%
	CLEARWATER CITY OF	171,467	17,643	13,752	3.7%
	COKATO CITY OF	527,141	262,246	42,279	4.1%
	DELANO CITY OF	637,371	355,264	51,119	--
	HANOVER CITY OF	143,436	14,366	11,504	3.3%
	HOWARD LAKE CITY OF	372,348	140,457	29,864	3.6%
	MAPLE LAKE CITY OF	384,536	123,824	30,841	3.1%
YELLOW MEDICINE	MONTICELLO CITY OF	2,791,263	0	0	0.0%
	MONTROSE CITY OF	209,678	65,001	16,817	1.1%
	OTSEGO CITY OF	457,033	32,529	32,529	--
	ROCKFORD CITY OF	665,095	264,460	53,343	4.3%
	SOUTH HAVEN CITY OF	32,402	21,484	2,599	2.7%
	ST MICHAEL CITY OF	377,911	112,150	30,310	3.8%
	WAVERLY CITY OF	275,204	78,133	22,072	2.4%
	CANBY CITY OF	725,243	408,946	58,167	5.8%
	CLARKFIELD CITY OF	472,625	227,738	37,906	5.3%
	ECHO CITY OF	118,257	70,906	9,485	4.7%
	GRANITE FALLS CITY OF	774,516	503,620	62,119	4.7%
	HANLEY FALLS CITY OF	112,785	48,812	9,046	3.6%

\$71.6 Million Aid Reduction: Cities Only					
		(1)	(2)		
County Name	City Name	Final Pay 1992 Revenue Base: Levy + Aid	Total LGA, Eq. Aid, and DRA	Total Aid Reduction	Aid Reduction as a % of Est. Total City Revenue
	HAZEL RUN CITY OF	11,665	7,928	936	6.3%
	PORTER CITY OF	54,032	32,879	4,334	3.9%
	ST LEO CITY OF	13,489	8,153	1,082	4.3%
	WOOD LAKE CITY OF	133,787	79,196	10,730	4.9%
STATE TOTAL FOR CITIES		\$1,070,663,857	\$313,155,506	\$71,600,000	2.7%

Notes:

- 1). Levy + Aid Base = City Spread Levy + Fiscal Disparities Distribution Levy + Local Government Aid + Equalization Aid + Homestead and Agricultural Credit Aid + Disparity Reduction Aid + Taconite Aid.
- 2). -- in the Aid Reduction as a Percent of city Revenue column indicates that the city reported no revenues. City Total Revenue figures reflect the 1990 State Auditor's Report inflated at an annual rate of 6%.

Min Department of Revenue
3/9/92