

# Understanding Your Property Taxes

2004 Edition

For Taxes Payable In 2005

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**AN EDUCATIONAL GUIDE FOR MINNESOTANS**

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Minnesota Center  
for Public Finance  
Research

Focusing on  
Cities and Counties

(Research Arm of the Minnesota Taxpayers Association)

**Understanding Your Property Taxes 2004**

**Minnesota Center for Public Finance Research**

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# Understanding Your Property Taxes

**D**o rising property taxes irritate you? That isn't all bad. Taxes that are irritating are difficult to ignore. When taxes have our attention, chances are higher that we will follow their trail to check up on how those tax dollars are being spent.

It is increasingly important for taxpayers to follow that spending trail. Changes made to the property tax system in the 2001 legislative session have altered those taxes more than any time since 1971. Because of those changes, property taxes statewide dropped by about \$449 million from 2001 to 2002. This drop was *after* taking into account market value increases. (The main reason for this drop is that the general education portion of school finances was removed from the property tax.)

Why should you be concerned if property taxes dropped? Because they didn't stay down. The latest estimate for property taxes statewide in 2004 is that they rose by \$328 million over 2003. Preliminary estimates show an expected increase of another \$470 million statewide for 2005, to an all-time high of nearly \$6.1 billion.

Another reason to be concerned about your property taxes is that the 2001 changes were designed so that the property tax is now used largely to finance city and county expenditures. Other than voter-approved referenda, hardly any property taxes for schools remain. Furthermore, the large overall initial decrease in property taxes allowed for a shifting of remaining taxes onto homeowners, so that local costs will be borne more by local voters.

This means that the property tax system is more accountable to voters, but it also means that taxpayers across the state must get educated about how the property tax system works. The questions we have been asking in this publication since 1991 are still relevant, namely: Do you know how the property tax works? Do you know who's responsible for the decisions that affect your tax bill? Do you know how to get control of your tax bill?

Too many of us let public officials, our neighbors, and others worry about the details and decisions that ultimately determine our tax bill. But even after the significant reform accomplished during the 2001 legislative session, don't assume that your interests are being represented. Learn how

the new property tax system works and get involved in the local budgeting and tax process. Efforts have been made by the state and local governments to provide taxpayers more and better information regarding their proposed property tax bill as part of the truth-in-taxation (T-N-T) process. Budget hearings will be held in the late fall for taxpayers to question their local officials about the proposed budget and level of property taxes. There still is no better time than now to learn about your property taxes.

This booklet is designed to help you learn the basics about your property tax bill. In an easy question-and-answer format it explains how the property tax is calculated, gives you good questions to ask your local government officials, and provides you with important and helpful appendices.

## OVERVIEW

As mentioned earlier, Minnesotans are expected to pay about \$6.1 billion in property taxes in 2005, or about 22% of total state and local own-source revenues, based on preliminary reports of city and county levies, and assuming all proposed school district referenda pass in November. Only about 22% of that is paid to support elementary and secondary schools (grades K-12), including voter-approved referenda. This is much smaller than in previous years (43% went to schools just five years ago). The reduction was a deliberate policy decision by the Governor and legislature to lessen the dependence of school financing on the local property tax and more towards the state general fund.

As for the rest of the property tax, about 11% goes to the state's general fund (paid only by business and cabin properties), 23% goes to cities and townships, 31% goes to counties, , and 3% goes to special taxing districts. The really important percentage though is that 100% of the local property tax bill on places of residence is now either under your direct control through voter-approved levies, or indirectly through your local elected officials. The state still sets the rate for the statewide property tax on business and cabin property.

Nationally, Minnesota's overall local property tax burden per \$1,000 of income ranked 26th highest, about 2% below the U.S. average burden, for Fiscal Year 2002, the latest year available. This relatively modest ranking doesn't tell the whole story. Our recently updated property tax comparison study for taxes payable in 2002 showed that the property tax burden on a \$70,000 home in Minneapolis ranked only 42nd highest compared to homes in the largest city in each state, about 45% below the U.S. average. On the other hand, our property tax burden on commercial property ranked 9th highest in the country (24th highest for industrial property). These differential effects are explained by Minnesota's "classification system" which increases taxes on some types of property so that other properties pay less. Changes made to the property tax system in 2001 narrowed these disparities at the

local level and resulted in lower rankings, but business property is still taxed over 3 times higher than most residential property when the state property tax is included.

For over 25 years our state legislature tried to keep homeowners' property taxes down by raising state income, sales, and business property taxes. Most significant state tax increases were enacted to drive property taxes down. But in spite of billions of dollars in permanent state tax increases, property taxes continued to rise, and in some parts of the state were rising dramatically. Our published studies showing the price to be paid for continuing a classification system that tried to hide governments' costs from voters played at least a small part in persuading the Legislature to undertake the reforms it did during the 1997 through 2000 sessions, culminating in the most sweeping property tax reforms in 30 years in 2001. The continuous upward tax spiral of the 1980s and early 1990s proved that permanent property tax relief does not result from higher state taxes, but from increased taxpayer involvement and vigilance, which hopefully, the reforms put in place in the last five years will serve to encourage. Only you can control your property tax bill, and now, the voter has more control than ever.

As mentioned above, Minnesota has a "truth-in-taxation" process to equip you for the job of monitoring and reacting to local budget decisions before they become final. The property tax impacts of your local governments' budgets will be mailed to you in November. Being armed with that information and this booklet can help you get control of your property tax bill. Read on!

## **UNDERSTANDING YOUR PROPERTY TAXES**

**Q: All right, I'm ready to learn. Start by telling me more about this "truth in-taxation" process.**

A: Concerned that property owners do not understand how, when, or by whom their property tax bills are determined, the state legislature passed a truth-in-taxation law in 1991 to alert taxpayers about possible tax increases and to encourage them to get more involved in controlling their own tax bill.

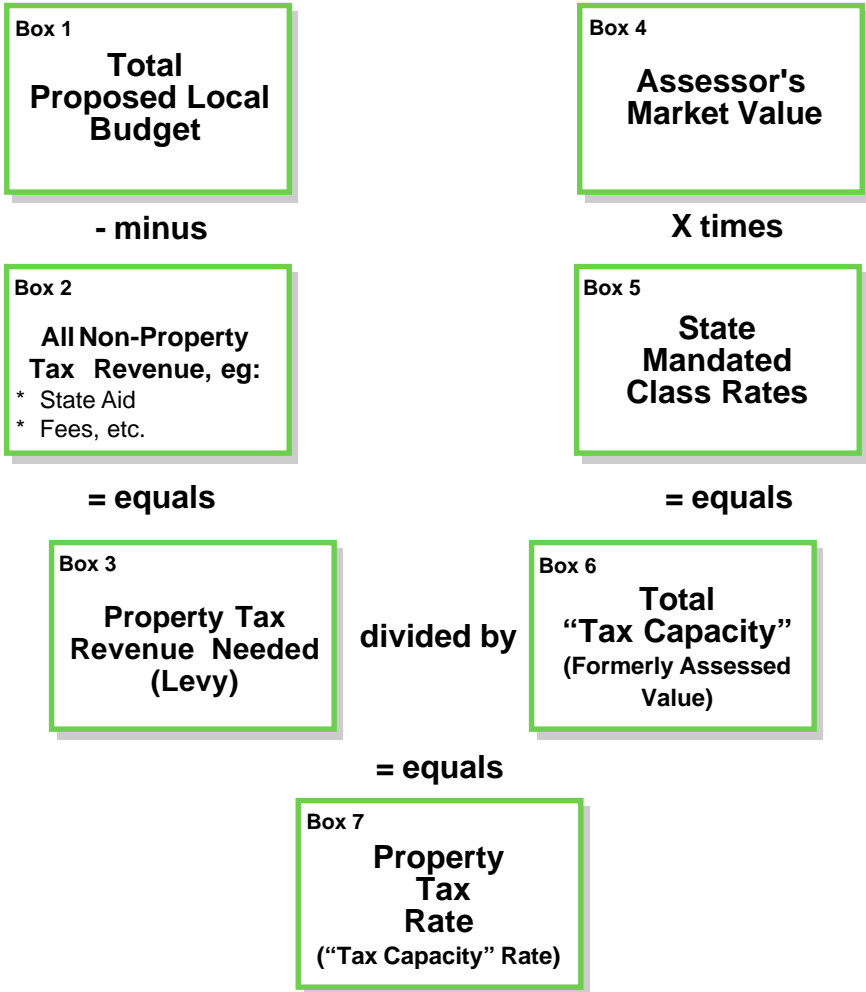
**Q: How does it work?**

A: After November 10th but before November 25th all property owners receive a truth-in-taxation statement in the mail. Landlords must at least post their notice so their tenants can see it (renters pay property taxes too, it's part of their rent). These notices will show how the property tax on your home will change if the budget decisions being proposed by your city, county, school district, and other special taxing districts are finally approved. Most importantly, the notice tells you the time and place where you can react to the proposed budgets and taxes for your

local governments required to hold such meetings. These are called truth-in-taxation meetings, and are required for most local jurisdictions.

If you don't approve of the proposed tax increases, go to the truth-in-taxation meetings and express your opinion. You might start by asking your local public officials why they need a bigger share of your income to

## How Your City and County Property Taxes Are Determined



### YOUR PROPERTY TAX EQUALS:

Your Property's Market Value X Class Rate(s) X "Tax Capacity" Rate --  
Market Value Credit (0.4% of MV up to \$304 in '05, phased out > \$76,000)  
*See Appendix D on page 41 for an example.*

balance their budgets. They may or may not have good reasons. *See Appendix A on pages 37 and 38 for a sample of a truth-in-taxation statement and help in its interpretation, and see Appendix B on page 39 for ideas about getting involved.*

One more point about the notice. By the time you get it the local budget process is nearly complete. Though you still can convince your public officials to knock down proposed taxes, it is much easier to get results if you get involved in the budget process earlier in the year, long before you receive your notice. Most city and county officials begin planning their budgets in the winter or spring before. The notices and meetings are at the very end of the budget process.

**Q: OK, so I get a warning notice about what’s going to happen to my property tax bill in 2005 and I get a chance to go to several meetings or call my elected officials to express my opinion or try to reduce the tax. But the property tax is too complicated for me to understand. How can I get involved when I don’t understand what’s going on?**

A: Minnesota still does have one of the most complicated property tax systems in the country. But you don’t have to be an expert to let your local officials know that you want them to make sound judgements about local spending and your property tax bill. We’ll try to help you understand the basics with this booklet. The diagram on page 7 shows the basics of how the property tax bill is determined. We’ll refer back to it throughout this booklet. Also, there are several helpful appendices at the back of this booklet for more information.

**Q: So how is my property tax bill determined and what kinds of questions should I ask my local officials about local government budgets when I go to the budget meetings?**

A: The property you live in is located in a city or town, a county, a school district, and one or more other special taxing districts (for example, a watershed district)—these are all called “jurisdictions”. Each jurisdiction determines how much money it will have to spend to provide the services it thinks you want or that it is required to provide by law (called mandates). Some questions to ask your local officials about their budgets are in the box on the next page. The proposed local budget of each jurisdiction determines its revenue needs. *This proposed local budget is represented by Box 1 of the diagram on page 7.*

**Q: OK, I understand that governments have to spend money to provide services and these are some good questions to ask. How does all this get translated to my property tax bill?**

<b>Questions For Your Local Officials About Spending:</b>	
<b>Ask these questions</b>	<b>For these reasons</b>
<b>1. What is the dollar amount of proposed total spending for 2005?</b>	<b>This is the total amount of spending that your local officials feel will be necessary in order to provide you, the taxpayer, with the goods and services they think you demand, or that is required of them by the state.</b>
<b>2. How does that amount compare to what was spent last year? What is the annual percentage growth?</b>	<b>These will tell you how fast total spending is growing. It will allow you to compare changes in local spending to changes in other measures such as inflation, or your own income.</b>
<b>3. How does the growth compare to the rate of inflation? (The rate of growth in prices in 2005 is projected to be 2.7% and average wages are expected to rise 4.3%)*</b>	
<b>4. What are the major spending categories?</b>	<b>These will help you understand where your local tax dollars are going, and what programs or factors are the leading causes of the changes in total spending.</b>
<b>5. Which categories are growing the fastest? Why?</b>	
<b>6. How much of the proposed total spending is driven by mandates (not under local control) and how much is being spent to satisfy local preferences.</b>	<b>Some spending is due to factors outside the control of your local officials, and some spending is a result of local choices--your choices.</b>
<b>*Minnesota Department of Finance, November Forecast, November, 2004.</b>	

A: Once you've received answers from your officials on spending, the next thing to understand is that whatever your government spends it must pay for with "revenue". Local revenue comes from many sources besides the property tax. The main sources are state aid, fees, reserves, non-property taxes, and property taxes. The property tax is just one source of local revenue. The part of total spending that cannot be covered by aids, reserves, fees, or other local revenue sources must be paid for with property taxes.

*Non-property tax revenues are depicted in Box 2 on page 7. The total amount of property tax revenue that each jurisdiction needs is the*

*difference between amounts in Box 1 and Box 2 and is called the property tax “levy”, represented by Box 3 on page 7.*

**Q. But my local officials have told me before that my property taxes must rise because the state aid to local governments is falling. Are they right?**

<b>Questions For Your Local Officials About Revenue:</b>	
<b>Ask these questions</b>	<b>For these reasons</b>
<b>1. What sources of revenue were used to pay for what was spent last year (2004)? What percentage of total revenue came from each source?</b>	This will help you understand the relative importance of the property taxes in financing local spending.
<b>2. What is the projected change in each of the major revenue sources for 2005?</b>	This will help you determine how much of the change in property taxes is due to changes in spending versus changes in the mix of revenue sources.
<b>3. Please explain the reasons for the major changes in these revenue sources.</b>	This will help you understand why dependence on the property tax may be changing.
<b>4. Did our community lose revenue because of cuts in state aid?</b>	Cuts in state aid mean a loss of revenues to your community. They can be offset by cutting spending or raising property taxes, or other revenue sources.
<b>If so, how much?</b>	This will tell you how much pressure to raise taxes or cut spending is due to changes in state aid.
<b>Have we made a good faith effort to cut our spending to adjust to the loss in aid?</b>	A cut in aid should never be an excuse to tax more before inefficiencies are wrung out of spending - be sure spending cuts and reforms were considered as an alternative to higher taxes.
<b>5. Did the Legislature transfer any aid from one jurisdiction to another? How much?</b>	A dollar of aid transferred from your city to your schools should be expected to have little detrimental effect on YOU. The resulting city tax increase should be offset by a drop in school taxes.
<b>6. Did our city gain aid? How much? (Does not apply for 2004 and 2005. See explanation to the right.)</b>	Because of the budget shortfall, the 2003 legislature decreased aid for all cities, but some will still receive more than in 2001, though not more than in 2003. In years when aid increases, city officials must decide whether to lower property taxes or use the extra aid for more spending.

- A. A chief source of non-property tax revenue comes from state aids. *See the spending tables in the back of this booklet for the relative mix of state aids and property taxes for cities and counties for 2002, the latest year available as of this writing.*

Since 1980, state budget deficits forced legislatures and governors to cut aids to local government. In some cases, state aid to one type of jurisdiction (cities for example) has been decreased in order to provide more aid to other types of jurisdictions (schools for example). This has placed pressure on some local governments to raise property taxes to offset the loss of state aid.

During the 1990s, the state enjoyed some large budget surpluses which actually allowed the legislature to provide more money for state aids, primarily with the specific intention of lessening local governments' reliance on property taxes. Most of this aid increase went to schools, to the degree that the school portion of most property tax bills will drop by half. Cities have had some aid increases in the past, but in 2001, their total aid was cut by \$60 million, another \$122 million in 2003 (after an increase in 2002), and still another \$27 million for 2004. Aids are almost the same for 2005 as 2004. These are significant aid cuts, but still amount to only 5% to 10% of total city revenues for 2005.

Property tax changes are not automatic, though, just because state aid has been changed. Just as the state may have to cut its spending to balance its budget, so too may local governments. When state aids decrease in response to state budget cuts, ask your local officials to look for ways to cut their budgets as well. Also, when aid is decreased for one type of jurisdiction and increased by the same amount for another (that is, shifted from one to another), you should expect the resulting tax increase in the losing jurisdiction to be somewhat offset by a tax decrease in the jurisdiction getting the aid increase. When state aid has been increased, like it was for 2002, taxpayers cannot assume that property taxes will automatically fall. Local government officials may decide that a decrease in one portion of a taxpayer's property tax bill (such as happened for schools in 2002) may give them "room" to increase taxes in their jurisdiction. Legislators assumed that aid decreases to cities would be replaced with increased property taxes, but taxpayers must be watchful to make sure that proposed property tax levies are set at an appropriate level.

- Q: So, total spending explains the level of total revenue, and the share of spending financed from the property tax depends on what's available from the other sources. Does this mean that every time spending rises or revenue from other sources falls my property tax bill rises?**

A: Generally, yes, unless in the case of other revenue losses, spending cuts are made. But there are other factors that affect your tax bill. They include the total “market value” and “tax capacity” of all property in your community and your own property’s share of each.

**Q: Can you explain how these things affect my tax bill?**

A: OK, let’s start with the “market value” of all property in your community. Your share of total property taxes collected is affected by the growth in the value of property in your community. Your county assessor estimated the value of your property as of January of this year (2004). That value is supposed to reflect its actual market value and is used to calculate the taxes you will pay in 2005. *This piece of the property tax puzzle is represented by Box 4 on page 7. If you feel the assessor has placed an unfair or unrealistic value on your property, see appendix C on page 40 for the ways to appeal the assessment.*

Suppose all property values in your community grew at the same rate between January 2003 and January 2004, and no new property was added

Questions For Your Local Officials About Market Values:	
Ask these questions	For these reasons
1. What is the projected growth rate in total market value for property taxes to be paid in 2005?	If the growth in total market value in your community is less than the growth in the portion of spending that is financed with property taxes, property tax rates will rise, but ...
2. What percentage of the projected growth in market value is from new construction?	New construction or greater growth in the value of other properties relative to yours may reduce your property tax burden.

to the tax rolls (and no improvements were made). In this case, your *share* of your community’s property tax bill in 2005 will be the same as it was this year, all else constant. (However, the *amount* you pay will rise if your community raises more revenue from the property tax.)

But if there is a lot of new construction in your community, or the value of other properties grows faster than yours, your share of the total property tax bill could fall because there are more taxpayers or more property wealth

to help you pay for the spending decisions of your community (city, county, school district, etc.).

**Q: We live in an area where home values are rising rapidly. Is there any protection for us from tax bills growing faster than we are able to pay for them because of value increases?**

A. In 1993, the Legislature did pass a measure known as "Limited Market Value" to provide some time for homeowners, cabin owners, and farmers to adjust their budgets to rapidly rising values. That provision is being phased out over 6 years, and has only two years left if the 2005 Legislature does not delay its repeal. It provides that your market value is not allowed to increase more than 15% this year (or 25% of the increase, whichever is greater) for tax purposes for taxes payable in 2005.

The market value increases remain on the books, though, and are brought

<b>More Questions About Market Values:</b>	
<b>Ask your local officials</b>	<b>For these reasons</b>
<b>1. What percentage of the projected growth in market value was from residential homes, commercial and industrial property, farms, and rental property?</b>	<b>If the growth in market values of other classes of property is greater than that of your property class, your property tax share will fall (all else constant).</b>
<b>2. To what extent are you using market value increases to raise more property tax dollars?</b>	<b>Too many times, local officials will advertise that they have "held the line" on property taxes by keeping the rate the same or cutting it slightly. What isn't generally told the public is that when market values are rising, rates can be cut and they will still collect more property tax dollars.</b>
<b>Ask Yourself</b>	<b>For these reasons</b>
<b>1. Have I made significant improvements to my property that would cause its value to increase faster than that of the average home?</b>	<b>Major improvements to your property will cause the market value of your property to rise faster than that of other properties. This will increase your property tax bill and your share of total property taxes collected.</b>
<b>2. Is the assessed value of my home reasonably accurate? (If you think it is overstated, you may appeal the assessment by contacting your county assessor's office, see appendix C on page 40 for more information.)</b>	<b>While strict standards of assessment are imposed on county assessors, the assessment of property values is still partly an art. Errors in judgement or simple mistakes can result in an over-assessment and a tax bill that is higher than it should be.</b>

back in if your next year increase is lower than 15%. For example, if one year your market value increases 18% and the next year it increased only 10%, you would be taxed only on an 15% increase the first year, but 13% the next (the 10% your home actually increased, plus the extra 3% from the year before). If your market value really shot up, say 80% in one year, that is when the 25% would take effect. Instead of a limit of 15% per year, your increase would be limited to 25% of the 80%, or 20%. It is set to expire after assessment year 2006 (for taxes payable in 2007, and is being phased out rather than abruptly eliminated).

For example, for taxes payable in 2005, your market value will be allowed to grow by 15% or 25% of the increase, whichever is greater.

**Q: I understand the role of "market value" better now, but what is "tax capacity"?**

- A. State policymakers have not been willing to let market values alone determine the share of property taxes you pay. They have decided that certain "classes" of property (such as homes, apartments, and commercial property) should pay more or less than the share that would result if only market values were used.

So market values are transformed by something called "classification rates" into what are called "tax capacities." The market value of your property is multiplied by the appropriate classification rate (say 1%) to arrive at its "tax capacity." By changing these rates, the state can change the share of tax capacity for each property class and consequently change the share of property taxes paid by each class. In effect, the classification system shifts property taxes from "more-favored" classes to "less-favored" classes. *This part of property tax policy is represented by Box 5 in the diagram on page 7.*

For example, in 2004, residential homes accounted for 60% of all taxable market value in the state, but because of the classification process, homes accounted for only 45% of total property taxes paid. The percentages for 2005 are expected to be very similar, but when only the local tax is considered (excluding the statewide tax on businesses and cabins), residential homes paid about 52.5% of the tax.

Business property, on the other hand, comprised 14% of all market value in the state in 2004 but paid 33% of total property taxes. In some instances, commercial businesses pay among the highest property taxes in the nation. (See our "50-State Property Tax Comparison Study" for details.) This high ranking for business property was part of the motivation for reforming our property tax system in the last several

sessions. The 1997-99 changes reduced that rank from 1st to 5th highest for commercial property. The changes made in 2001 lowered that rank even further to 9th highest in 2002. Also, the changes mean that business property pay only about 24% of the local tax, excluding the statewide tax on business and cabin property.

In general, commercial and industrial property, apartments, and public utility property pay about \$1 billion more in property taxes per year because of Minnesota's classification system. Other classes, particularly lower-valued homes and farm land, benefit from classification. Homes valued under \$417,000 and farm homesteads are also subsidized another several hundred million dollars through the new market value credit, which no other classes of property receive.

Your property's share of "total tax capacity" represented by Box 6 on page 7, determines your share of the total property tax burden for cities and counties. (The market value credit mentioned above lowers the shares of residential homestead and farm property taxes beyond the effect of classification.) For a listing of selected 2005 classification rates, how they have changed from 2001, and an example of their use, see appendix D on page 41.

**Q: So in general, local spending, market values AND classification rates affect my tax bill. But what about my specific property?**

A: That's the final piece. Generally, the values of individual properties in a community don't grow uniformly. Market conditions and property improvements cause the value of some property to grow faster or slower than that of others. If your property value, for whatever reason, grows faster than that of other property, it may cause your share of total market value, total tax capacity, and ultimately the total property tax bill to rise. (Even with no spending increases or changes in classification rates.)

**Q: Let's see if I have this straight. My city, county, and other taxing authorities each determine what they need or want to spend. Then if they can't get enough revenue to cover that spending from other sources, they turn to the property tax. Next, my share of the total property tax bill is determined by the market value of my property and the state-set classification rates which determine my "tax capacity". Correct?**

A: That's it! And each jurisdiction's actual tax rate (tax per dollar of tax capacity) is determined by dividing its total property tax levy by its total tax capacity. Your final property tax bill is equal to each jurisdiction's tax rate multiplied by your property's tax capacity minus any education credits. *This is represented by Box 7 on page 7.*

**Q: My property tax bill seems to depend on a lot of factors outside my control, like my property value and the classification rates. How can I get control of my property tax bill?**

A: There are three possibilities, but only the third will work in the long run:

1. *Reduce your share of the property tax by getting the legislature to shift your share to other classes of property (by changing classification rates).*

This won't work in the long run. High-valued homes, apartments, commercial and industrial property, and certain other property types already subsidize other property classes by over \$1 billion per year. Property taxes for some of these classes are among the highest in the nation, though recent changes have lowered their ranking. And ultimately, higher property taxes on other classes of property come right back to you through higher prices or lower wages or both. Besides being unfair, these high burdens actually discourage new construction and the creation of new jobs. Remember, new construction, besides creating jobs, helps you shoulder the burden of the property tax!

2. *Pay higher non-property taxes.*

Your property tax could be lower if you pay more local fees, or other local taxes, or if you are willing to pay higher state income or sales taxes so that the state could afford to pay more state aid to reduce local reliance on the property tax. This is what the state did for over 25 years. The legislature raised income and sales taxes to "buy down" property taxes. Most feel we have reached the limit of this strategy, and it has actually been reversed in the last 9 years. You already pay among the highest state taxes and fees in the country (10th highest in the country in state and local tax collections per \$1,000 of income for fiscal year 2002, the latest year available). A tax is a tax — it all comes from your pocketbook.

3. *Get your local officials to reduce that part of spending which is controllable, and your state or federal officials to reduce or eliminate unnecessary spending mandates.*

This is the only course of action that can be successful in the long run. But you have to get involved to make it happen. The local budgets that will affect your 2005 tax bill are being built right now. **DON'T WAIT for your "Truth-in-Taxation" notice to get involved. DO IT NOW!**

**Q: But how can I know how much my local governments should be spending?**

A: You can review available information from your local governments, then ask a lot of questions at your local budget hearings. To help you, we've provided the latest available city and county spending information from the State Auditor (in the back of this booklet.) School district "Profiles" are available from the Department of Education ([www.education.state.mn.us](http://www.education.state.mn.us)).

Table 1. 2002 Composition of Revenues for Minnesota Cities, by Area and Size of Population

CITY	Number of Cities	Property Taxes and TIF	Taxes		Licenses and Permits			Aids and Credits		Transfers from Other Local Gov'ts		User Fees and Fines	Misc. and Interest	Total Per Capita Revenues	Average 2002 Population
			Other than Prop.	Prop.	Special Assessments	Federal Aid	State Aids	Other	Local Gov'ts						
<b>ALL CITIES</b>															
<b>All Cities</b>	<b>883</b>	<b>25.7%</b>	<b>4.6%</b>	<b>3.6%</b>	<b>3.9%</b>	<b>27.6%</b>	<b>1.8%</b>	<b>10.4%</b>	<b>13.7%</b>	<b>\$965.86</b>	<b>4,744</b>				
Cities under 2,500	642	23.0%	0.3%	2.0%	3.6%	37.2%	1.4%	9.6%	15.0%	876.49	609				
2,500 to 5,000	79	26.8%	0.9%	3.8%	3.2%	28.1%	0.9%	10.8%	14.2%	925.50	3,531				
5,000 to 10,000	46	26.6%	1.2%	7.8%	2.6%	30.0%	1.6%	11.0%	14.8%	892.23	7,197				
10,000 to 20,000	40	26.4%	1.9%	8.3%	1.4%	27.5%	1.4%	11.9%	15.8%	894.86	14,800				
20,000 to 50,000	32	30.8%	1.2%	8.4%	1.6%	20.1%	2.5%	11.1%	17.2%	766.50	30,399				
50,000 to 100,000	12	30.1%	6.8%	8.1%	4.4%	19.3%	2.0%	9.2%	15.2%	866.94	67,550				
100,000 and over	2	19.2%	10.0%	2.7%	5.6%	34.5%	1.6%	9.9%	8.3%	1,595.38	335,350				
<b>Cities Outside All Metropolitan Areas</b>															
<b>All Non-Metro Cities</b>	<b>551</b>	<b>22.4%</b>	<b>1.5%</b>	<b>6.9%</b>	<b>1.7%</b>	<b>3.8%</b>	<b>39.4%</b>	<b>1.4%</b>	<b>9.6%</b>	<b>\$909.31</b>	<b>1,441</b>				
Cities under 2,500	487	23.7%	0.4%	4.9%	1.2%	4.3%	39.7%	1.2%	9.9%	878.08	555				
2,500 to 5,000	32	22.0%	1.5%	6.5%	1.5%	6.0%	36.6%	1.0%	10.4%	926.71	3,388				
5,000 to 10,000	14	24.8%	1.1%	7.8%	2.1%	4.9%	38.5%	1.0%	8.4%	928.17	7,307				
10,000 to 20,000	13	23.8%	2.2%	8.4%	2.2%	2.0%	38.4%	1.9%	9.8%	999.91	14,189				
20,000 to 50,000	5	16.0%	2.9%	8.3%	1.9%	2.9%	43.4%	1.8%	9.4%	901.40	25,698				

Table 1. (cont'd.) 2002 Composition of Revenues for Minnesota Cities, by Area and Size of Population

CITY	Number of Cities	Property Taxes and TIF	Taxes Other than Prop.	Transfers										Total Per Capita Revenues	Average 2002 Population
				Special Assessments	Licenses and Permits	Federal Aid	State Aids and Credits	Transfers from Other Local Gov'ts	User Fees and Fines	Misc. and Interest					
<b>Metropolitan Areas Outside Twin Cities</b>															
<b>All Cities</b>	<b>136</b>	<b>20.6%</b>	<b>6.5%</b>	<b>7.5%</b>	<b>1.9%</b>	<b>4.7%</b>	<b>35.5%</b>	<b>1.7%</b>	<b>8.7%</b>	<b>13.0%</b>	<b>\$1,032.19</b>	<b>3,922</b>			
Cities under 2,500	99	21.3%	0.4%	7.8%	1.8%	3.2%	38.0%	2.1%	9.3%	16.2%	914.59	652			
2,500 to 5,000	18	29.3%	0.7%	8.0%	1.8%	0.7%	36.6%	0.9%	8.7%	13.3%	884.82	3,336			
5,000 to 10,000	10	20.1%	2.5%	7.8%	1.6%	3.1%	43.9%	2.0%	7.4%	11.5%	1,141.72	6,771			
10,000 to 50,000*	6	18.0%	0.8%	9.7%	2.4%	1.8%	37.9%	2.4%	10.5%	16.5%	944.28	16,897			
50,000 to 100,000	3	19.7%	12.3%	6.3%	1.8%	7.3%	31.4%	1.5%	8.2%	11.3%	1,108.06	79,519			
<b>Twin Cities Metropolitan Area Cities</b>															
<b>All Cities</b>	<b>166</b>	<b>35.9%</b>	<b>5.1%</b>	<b>6.2%</b>	<b>4.5%</b>	<b>3.2%</b>	<b>22.8%</b>	<b>1.9%</b>	<b>10.9%</b>	<b>9.7%</b>	<b>\$969.37</b>	<b>16,382</b>			
Cities under 2,500	56	37.3%	0.2%	7.9%	6.6%	0.3%	22.9%	1.3%	8.7%	14.8%	824.70	936			
2,500 to 5,000	29	40.8%	0.5%	10.9%	7.0%	1.9%	15.4%	0.9%	12.4%	10.3%	947.02	3,773			
5,000 to 10,000	22	41.3%	0.4%	7.7%	6.6%	0.6%	14.7%	1.7%	15.4%	11.5%	764.53	7,321			
10,000 to 20,000	22	39.6%	1.9%	7.3%	5.4%	1.0%	17.6%	1.0%	13.3%	12.9%	760.81	15,398			
20,000 to 50,000	26	43.8%	0.9%	8.6%	5.3%	1.2%	14.7%	2.6%	11.6%	11.2%	735.78	31,219			
50,000 to 100,000	9	44.5%	3.4%	9.1%	5.2%	2.6%	12.0%	2.4%	9.7%	11.0%	766.39	63,560			
100,000 and over	2	25.9%	10.0%	2.7%	2.8%	5.6%	34.5%	1.6%	9.9%	7.0%	1,595.38	335,350			

\* Moorhead is the only city in this area with 20,000 to 50,000, so it is combined with cities from 10,000 to 20,000

Table 2. 2002 Composition of Revenues for Minnesota Counties by Metropolitan Status

County	Number of Counties in Group	All Taxes		Property Tax Levy		Special Assessments		Licenses and Permits		State Aids & Credits		Transfers from Local Gov'ts.		User Fees and Fines		Misc. and Interest		Total Per Capita Revenue
		35.7%	34.7%	0.6%	0.5%	31.4%	10.5%	0.8%	10.2%	6.9%	888.20							
7 County Metro Area	7	38.5%	34.4%	0.0%	0.4%	25.7%	12.8%	1.2%	12.0%	6.7%	847.55							
3 Twin City Exurban Counties	3	34.4%	37.9%	0.9%	1.3%	34.3%	8.1%	0.3%	10.6%	5.4%	737.89							
Greater Twin City Area	10	38.2%	34.6%	0.1%	0.5%	26.2%	12.6%	1.2%	11.9%	6.7%	840.82							
Non-Twin City Metropolitan Areas	11	36.3%	37.6%	0.8%	0.6%	36.4%	8.0%	1.0%	7.8%	6.0%	872.58							
All Metropolitan Counties	21	37.8%	35.2%	0.2%	0.5%	28.1%	11.6%	1.1%	11.0%	6.5%	847.38							
All Non-Metropolitan Counties	66	31.0%	33.6%	1.6%	0.4%	38.7%	8.1%	0.2%	8.3%	7.6%	994.40							

Table 3. 2002 Per-Capita Expenditures for Groups of Minnesota Cities by Area and Size of Population

Population Range of Cities	Number of Cities	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing Develop.	Miscellaneous Expend.	Miscellaneous	Six Categories Total	Six Categories Rank	Total Per Capita		Percent of Revenues from	
											Capital Outlay	Prop. Tax Aid	State Aid	Prop. Taxes
All Cities	863	\$100.42	\$207.77	\$81.36	\$93.40	\$71.20	\$78.75	\$632.91	-	\$317.34	\$301.74	\$266.83	31.24%	27.63%
Cities under 2,500	642	140.69	145.08	107.30	56.85	42.02	79.07	570.91	3	321.25	220.20	325.81	25.12%	37.17%
2,500 to 5,000	79	117.09	176.27	96.33	66.98	48.95	92.63	593.24	2	488.96	287.66	293.78	31.08%	28.07%
5,000 to 10,000	46	90.64	168.14	80.27	70.09	39.40	82.20	530.73	5	416.86	271.76	267.62	30.46%	29.99%
10,000 to 20,000	40	88.13	171.23	79.20	81.60	37.28	72.84	530.28	6	326.94	266.80	229.99	31.99%	27.59%
20,000 to 50,000	32	71.50	166.10	69.68	67.93	36.52	61.81	473.44	7	283.39	230.62	154.44	37.91%	20.19%
50,000 to 100,000	12	84.94	190.30	70.44	78.32	45.11	67.47	536.58	4	327.44	305.01	167.65	35.18%	19.34%
100,000 and over	2	146.40	390.75	92.76	202.79	224.92	114.55	1,172.16	1	243.91	412.92	550.44	25.88%	34.50%

Table 4. 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous Expend.	Six Category Total		Six Category Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
							State Aid	Prop. Tax			State Aid	Prop. Taxes		
<b>Average</b>	<b>\$95.53</b>	<b>\$173.16</b>	<b>\$104.54</b>	<b>\$84.68</b>	<b>\$73.47</b>	<b>\$109.97</b>	<b>\$641.34</b>	<b>-</b>	<b>\$367.17</b>	<b>\$204.15</b>	<b>\$338.88</b>	<b>22.03%</b>	<b>36.57%</b>	
Appleton	103.21	133.16	133.96	80.46	1.33	137.32	589.44	18	233.67	176.53	396.69	21.15%	47.52%	
Benson	130.59	198.19	120.44	90.81	70.49	150.36	760.89	8	187.43	122.31	447.15	13.71%	50.11%	
Blue Earth	92.02	146.87	130.73	78.76	107.36	251.55	807.30	6	170.65	251.83	427.49	18.96%	32.18%	
Breckenridge	96.68	253.55	108.92	110.74	82.91	56.56	709.35	9	172.53	109.05	419.76	12.44%	47.88%	
Cannon Falls	107.95	179.31	162.75	131.52	43.03	284.63	909.19	3	630.26	514.85	280.01	31.68%	17.23%	
Glenwood	113.34	170.10	162.75	118.57	23.19	44.43	632.37	14	184.81	255.89	420.83	28.14%	46.27%	
Goodview	72.97	104.05	52.56	7.09	0.00	43.36	280.03	32	390.32	267.33	148.06	47.57%	26.34%	
Granite Falls	114.54	204.79	101.98	37.57	79.02	127.85	665.75	11	558.56	178.14	669.02	17.40%	65.33%	
Jackson	117.88	188.05	149.72	75.88	38.45	65.26	615.24	16	76.08	155.65	411.17	21.16%	55.90%	
Le Sueur	73.72	155.93	103.15	180.90	310.11	178.65	1,003.46	2	811.63	233.63	308.73	18.60%	24.57%	
Long Prairie	77.97	160.42	125.04	12.21	63.57	57.98	497.21	26	1,716.82	162.93	370.43	14.99%	34.07%	
Luverne	77.02	164.63	116.95	118.59	0.00	71.48	548.67	19	216.37	180.37	322.79	22.59%	40.43%	
Milaca	119.57	120.92	56.69	40.90	35.19	57.36	430.63	29	423.80	151.29	274.12	20.33%	36.83%	
Montgomery	85.76	185.65	95.47	32.68	59.36	188.37	647.30	12	338.78	267.25	290.39	26.09%	28.35%	
Mora	74.86	197.23	80.20	75.84	36.67	71.93	536.73	21	53.38	147.61	231.96	27.90%	43.84%	
Olivia	125.97	146.31	105.96	75.86	60.20	109.93	624.22	15	527.09	237.87	439.17	27.85%	51.42%	
Park Rapids	154.64	190.76	121.85	36.27	112.23	249.22	864.97	5	573.47	315.45	415.93	23.24%	30.65%	
Perham	78.83	183.28	78.82	103.48	40.42	155.32	640.15	13	903.20	336.59	207.34	27.95%	17.22%	
Pine City	135.05	105.80	122.93	24.83	178.89	101.32	668.82	10	640.43	156.83	227.70	25.28%	36.71%	
Pine Island	69.11	128.32	98.95	68.88	73.63	60.22	499.12	25	680.79	137.71	239.44	23.84%	41.46%	

Outside All Metropolitan Areas, Cities with Population 2,500 to 5,000 (32 cities)

Table 4. (cont'd.) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous Expend.	Six Category Total		Six Rank	Total Capital Outlay	Per Capita State Aid		Percent of Revenues from:	
							Category	Total			Prop.	Tax	State Aid	Prop. Taxes
<b>Outside All Metropolitan Areas, Cities with Population 2,500 to 5,000 (32 cities, cont'd.)</b>														
Pipestone	88.40	118.53	96.43	133.98	23.19	153.85	614.38	17	154.98	203.88	373.17	25.17%	46.07%	
Princeton	103.87	212.56	87.40	36.48	7.83	88.15	536.29	22	211.00	301.42	203.68	31.98%	21.61%	
Roseau	126.79	757.70	86.21	117.29	390.90	149.42	1,628.32	1	208.48	273.51	435.56	13.22%	21.05%	
Sleepy Eye	111.46	83.70	76.23	88.17	41.72	144.11	545.40	20	233.58	147.37	386.80	17.16%	46.45%	
Spring Valley	77.63	263.59	88.50	142.30	201.83	98.88	872.72	4	511.33	241.96	357.85	16.94%	25.06%	
St. Charles	52.55	112.38	48.85	117.22	52.46	17.61	401.06	31	233.08	127.20	217.02	22.25%	37.96%	
St. James	55.27	138.39	149.96	45.09	18.44	31.56	438.71	28	271.23	105.82	298.61	17.88%	50.46%	
Staples	98.32	136.19	72.94	26.82	26.83	52.10	413.20	30	117.16	125.40	361.50	17.48%	50.38%	
Two Harbors	112.07	173.70	140.02	181.74	104.81	93.38	805.72	7	206.89	122.42	515.17	10.76%	45.26%	
Wadena	59.63	130.26	72.23	91.55	65.93	97.01	516.60	24	323.78	178.32	280.69	23.16%	36.45%	
Windom	96.81	136.05	85.09	79.45	46.25	33.47	477.12	27	158.83	149.49	283.40	24.90%	47.21%	
Zumbrota	97.63	115.49	89.66	100.08	30.00	99.50	532.38	23	70.84	246.12	258.79	36.57%	38.46%	
<b>Average</b>	<b>\$95.37</b>	<b>\$176.91</b>	<b>\$109.38</b>	<b>\$101.14</b>	<b>\$40.57</b>	<b>\$95.93</b>	<b>\$619.30</b>	<b>-</b>	<b>\$367.17</b>	<b>\$230.52</b>	<b>\$357.00</b>	<b>24.84%</b>	<b>38.46%</b>	
<b>Outside All Metropolitan Areas, Cities with Population 5,000 to 10,000 (14 cities)</b>														
Alexandria	100.87	186.72	88.24	88.94	48.29	54.63	567.70	10	351.96	226.10	373.54	23.73%	39.21%	
Baxter	170.14	173.00	49.61	54.91	61.96	62.30	571.93	9	556.12	329.91	145.47	31.45%	13.87%	
Detroit Lakes	88.55	139.35	136.86	121.01	7.89	108.10	601.76	5	839.93	232.98	253.99	19.16%	20.89%	
Glencoe	109.38	176.03	55.28	62.36	40.05	99.64	542.72	12	177.10	271.39	278.38	36.89%	37.84%	
Grand Rapids	132.03	219.34	203.34	169.99	52.47	139.72	916.89	1	474.40	490.34	464.20	33.90%	32.09%	
International Falls	113.77	244.65	200.85	59.66	17.18	217.40	853.49	2	368.07	197.89	664.77	17.28%	58.03%	
Litchfield	111.34	154.47	99.51	101.75	15.81	59.02	541.89	13	299.53	176.38	301.05	24.10%	41.14%	

Table 4. (cont'd.) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing Develop.	Miscellaneous and Econ.	Six Category Total	Six Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
										Prop.	State Aid	Prop.	State Aid
Outside All Metropolitan Areas, Cities with Population 5,000 to 10,000 (14 cities, cont'd.)													
Little Falls	70.46	168.08	68.90	57.57	70.88	162.56	588.46	7	604.84	244.17	377.65	23.16%	35.81%
Montevideo	82.68	152.10	97.75	95.87	21.37	132.74	582.51	8	141.25	229.29	431.83	26.11%	49.17%
Morris	97.99	161.14	109.65	79.62	17.86	140.38	606.63	4	163.11	168.08	450.51	21.72%	58.22%
Redwood Falls	106.74	179.20	100.28	242.06	25.52	44.22	698.02	3	246.51	212.42	380.18	25.29%	46.27%
St. Peter	54.25	163.73	99.02	118.73	95.94	31.73	563.41	11	279.44	115.58	250.04	17.18%	37.17%
Thief River Falls	57.92	206.73	94.22	118.36	18.54	103.58	599.36	6	288.63	162.23	431.71	17.42%	46.35%
Waseca	81.69	150.66	115.74	60.31	36.91	44.36	489.67	14	80.55	207.21	265.70	34.54%	44.29%
Average	\$95.92	\$196.76	\$108.81	\$113.64	\$34.40	\$87.03	\$636.57	-	\$391.16	\$223.62	\$360.66	23.79%	36.37%
Outside All Metropolitan Areas, Cities with Population 10,000 to 20,000 (13 cities)													
Albert Lea	69.82	245.71	117.36	150.39	40.12	42.81	666.21	6	188.28	80.78	415.73	9.84%	50.66%
Bemidji	95.88	236.82	104.56	54.68	18.00	128.15	638.10	8	234.69	125.01	469.27	13.12%	49.26%
Brainerd	72.73	262.89	100.23	91.66	44.61	136.55	708.67	3	354.36	127.85	454.89	13.56%	48.25%
Fairmont	69.62	203.56	100.13	100.39	58.61	75.99	608.29	9	598.24	171.98	525.34	16.16%	49.38%
Fergus Falls	93.63	166.99	71.66	150.72	78.77	88.23	650.00	7	85.51	167.27	374.86	19.76%	44.27%
Hutchinson	103.19	209.37	115.27	141.53	35.58	104.65	709.59	2	305.01	336.56	265.77	35.14%	27.75%
Marshall	89.54	194.94	120.08	173.98	40.74	75.17	694.45	4	777.24	256.33	429.40	20.44%	34.25%
New Ulm	128.42	133.28	109.04	162.28	18.17	117.55	668.72	5	949.45	229.27	392.46	22.57%	38.63%
North Mankato	64.86	116.27	89.43	65.83	9.88	114.64	460.90	13	461.16	201.21	242.00	28.66%	34.47%
Northfield	109.89	165.67	74.87	100.88	5.00	77.47	533.60	10	485.36	204.31	302.65	24.08%	35.67%
Red Wing	129.80	238.82	189.16	146.79	80.71	96.67	881.94	1	325.06	694.86	255.81	48.79%	17.96%
Willmar	112.98	164.78	111.86	71.34	10.95	38.75	510.66	12	293.32	108.58	306.42	15.35%	43.31%
Worthington	88.10	215.36	96.58	47.67	9.44	68.28	525.43	11	130.87	180.60	320.79	24.92%	44.27%

Table 4. (cont'd.) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita		Percent of Revenues from	
										Prop.	State Aid	Prop. Taxes	State Aid
<b>Average</b>	<b>\$58.39</b>	<b>\$193.24</b>	<b>\$101.07</b>	<b>\$104.56</b>	<b>\$57.15</b>	<b>\$82.69</b>	<b>\$602.10</b>	-	<b>\$323.94</b>	<b>\$144.57</b>	<b>\$391.50</b>	<b>16.04%</b>	<b>43.43%</b>
Austin	64.62	170.57	127.64	133.43	27.88	40.57	594.72	5	387.02	176.53	396.69	19.34%	43.47%
Faribault	61.12	175.67	62.49	111.55	142.59	67.62	621.05	2	204.89	122.31	447.15	13.57%	49.61%
Mankato	24.24	244.56	122.53	84.72	46.82	61.46	584.33	3	495.45	251.83	427.49	27.45%	46.59%
Owatonna	72.84	161.79	100.56	162.51	36.05	137.64	671.40	1	304.69	109.05	419.76	11.05%	42.54%
Winona	80.69	214.42	82.31	48.47	45.61	110.95	582.45	4	191.16	514.85	280.01	64.49%	35.07%
<b>Average</b>	<b>\$112.59</b>	<b>\$162.73</b>	<b>\$112.37</b>	<b>\$77.75</b>	<b>\$43.70</b>	<b>\$100.84</b>	<b>\$609.98</b>	-	<b>\$327.58</b>	<b>\$259.39</b>	<b>\$323.63</b>	<b>29.32%</b>	<b>36.58%</b>
Becker (St. Cloud area)	194.10	169.13	151.14	274.58	42.77	664.40	1,496.12	1	549.94	1,531.50	41.72	49.01%	1.34%
Byron (Rochester area)	37.84	59.98	67.23	36.46	151.76	31.13	384.40	16	955.30	208.01	102.31	47.39%	23.31%
Caledonia (LaCrosse, WI, area)	123.56	135.33	108.39	54.96	37.13	62.75	522.13	9	142.67	102.04	274.05	18.52%	49.73%
Chisholm (Duluth area)	140.54	220.07	126.89	133.87	38.47	66.73	726.57	5	147.20	117.62	776.23	11.68%	77.05%
Cold Spring (St. Cloud area)	59.86	190.26	106.36	31.69	0.00	125.37	513.55	10	561.28	245.22	188.23	24.21%	18.59%
Dilworth (Moorhead area)	87.32	144.50	70.93	29.89	0.00	62.76	395.41	14	397.40	93.46	241.70	14.21%	36.74%
Ely (Duluth area)	148.24	277.74	317.10	95.88	53.11	141.01	1,033.09	2	6.80	289.87	606.35	23.97%	53.86%
Eveleth (Duluth area)	102.71	247.97	179.90	125.92	79.65	80.62	816.78	4	382.68	98.12	805.08	8.49%	69.64%
Kasson (Rochester area)	63.32	138.56	59.71	83.99	28.99	25.87	400.44	13	141.09	168.82	193.31	28.35%	32.47%
Melrose (St. Cloud area)	120.71	152.40	94.52	27.47	47.89	20.22	463.20	12	724.68	113.59	291.40	18.17%	46.61%
Mountain Iron (Duluth area)	209.07	168.66	185.49	113.56	10.03	181.06	867.87	3	216.30	342.48	531.44	31.53%	48.92%
Plainview (Rochester area)	84.56	132.75	75.63	72.21	77.63	21.95	464.72	11	115.33	177.54	222.21	33.27%	41.64%
Proctor (Duluth area)	148.95	211.79	81.34	27.16	85.03	70.85	625.12	8	185.43	195.31	300.35	25.44%	43.03%

Table 4. (cont'd) 2012 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing Develop.	Miscellaneous	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita			Percent of Revenues from Prop. Taxes	State Aid
										Prop.	Tax	Aid		
<b>Metropolitan Areas Outside 7 County Metro, Cities with Population 2,500 to 5,000 (18 cities, cont'd)</b>														
Rockville (S. Oudaree)	132.82	35.37	42.13	12.77	0.00	15.65	239.74	17	20.10	187.65	69.91	55.72%	20.76%	
Sauk Centre (S. Oudaree)	114.59	154.47	93.10	69.43	44.05	153.86	629.50	7	70.24	308.34	349.99	29.28%	33.15%	
St. Augusta (S. Oudaree)	62.76	35.58	80.43	4.87	7.89	0.00	192.53	18	118.20	74.79	83.21	38.90%	43.28%	
Wabasha (Rochester area)	116.15	248.57	99.17	130.16	42.88	64.60	701.52	6	292.74	241.77	315.13	27.49%	35.82%	
Zimmerman (S. Oudaree)	115.09	153.99	57.72	23.48	1.76	39.71	391.75	15	63.81	266.13	88.07	45.55%	15.07%	
<b>Average</b>	<b>\$92.17</b>	<b>\$200.00</b>	<b>\$81.02</b>	<b>\$88.00</b>	<b>\$74.39</b>	<b>\$95.34</b>	<b>\$920.92</b>	<b>-</b>	<b>\$531.84</b>	<b>\$229.41</b>	<b>\$501.45</b>	<b>20.09%</b>	<b>43.92%</b>	
Big Lake (S. Oudaree)	67.22	126.65	44.30	34.22	51.07	48.34	371.79	9	528.68	185.90	118.84	30.23%	19.33%	
Crookston (Grand Forks, ND, area)	114.49	218.48	66.26	150.17	64.80	93.15	707.35	3	257.93	228.35	523.41	18.80%	43.06%	
East Grand Forks (Grand Forks, ND, area)	112.91	354.26	130.86	167.84	62.23	94.97	923.08	2	1,177.484	190.40	2,056.64	6.51%	70.29%	
Hermantown (Duluth area)	70.49	153.11	42.17	7.77	24.30	90.86	388.70	7	630.83	215.35	127.24	37.23%	22.00%	
La Crescent (LaCrosse, WI, area)	70.69	126.65	60.44	57.46	0.00	63.89	379.14	8	172.56	216.35	152.77	39.81%	28.11%	
Lake City (Rochester area)	128.74	158.34	62.24	99.51	60.80	60.19	559.82	4	513.24	208.10	256.00	22.80%	28.06%	
St. Joseph (S. Oudaree)	73.80	161.32	50.28	20.28	15.27	115.22	466.17	6	915.25	107.80	184.23	13.55%	23.15%	
Stewartville (Rochester area)	44.18	79.97	64.47	64.52	36.64	74.82	364.60	10	201.70	165.27	208.73	27.78%	35.09%	
Virginia (Duluth area)	77.75	312.78	170.24	194.25	281.57	152.84	1,189.43	1	426.66	180.35	782.88	12.04%	52.26%	
Waite Park (S. Oudaree)	55.27	202.49	75.24	18.50	46.41	129.49	527.39	5	766.55	576.92	137.89	50.15%	11.99%	
<b>Average</b>	<b>\$92.60</b>	<b>\$200.43</b>	<b>\$83.39</b>	<b>\$80.55</b>	<b>\$43.39</b>	<b>\$95.37</b>	<b>\$996.72</b>	<b>-</b>	<b>\$278.52</b>	<b>\$170.18</b>	<b>\$357.52</b>	<b>18.02%</b>	<b>37.66%</b>	
Cloquet (Duluth area)	70.83	210.26	89.68	97.03	113.37	38.68	619.85	3	199.86	275.21	355.33	30.82%	39.79%	
Elk River (S. Oudaree)	116.24	187.35	71.11	76.83	22.65	43.94	518.13	4	375.82	308.81	207.34	32.36%	21.73%	
Hubbing (Duluth area)	75.01	216.86	118.04	146.55	26.41	128.68	711.54	1	120.68	95.81	787.16	9.00%	74.41%	

Table 4. (cont'd) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing Develop.	Miscellaneous Expend.	Six Category Total	Six Rank	Total Capital Outlay	Per Capita State Aid		Percent of Revenues from Prop. Taxes	State Aid
										Prop.	Tax		
Metropolitan Areas Outside 7 County Metro, Cities with Population 10,000 to 50,000 (6 cities, cont'd)													
Moorhead (Fargo, ND, Moorhead area)	77.99	249.99	91.85	81.50	31.20	120.20	662.73	2	21000	78.51	369.18	7.86%	36.91%
Sartell (St. Cloud area)	55.66	133.76	35.71	11.48	56.14	161.85	454.60	5	61770	163.57	72.48	18.50%	7.98%
Sauk Rapids (St. Cloud area)	91.31	109.60	66.72	35.49	54.26	58.05	415.43	6	30736	219.53	199.37	32.12%	29.17%
Metropolitan Areas Outside 7 County Metro, Cities with Population 50,000 and more (3 cities)													
<b>Average</b>	<b>\$108.72</b>	<b>\$279.61</b>	<b>\$103.34</b>	<b>\$102.72</b>	<b>\$55.53</b>	<b>\$110.35</b>	<b>\$760.26</b>	-	<b>\$351.23</b>	<b>\$218.64</b>	<b>\$348.28</b>	<b>19.73%</b>	<b>31.43%</b>
Duluth	166.66	322.50	120.27	81.74	100.33	172.04	933.54	1	27990	164.88	509.94	12.42%	38.40%
Rochester	55.67	253.84	96.95	149.39	13.83	75.71	645.38	3	35703	254.70	214.00	27.74%	23.30%
St. Cloud	106.39	257.75	89.07	62.67	54.71	75.29	645.87	2	44281	240.44	321.26	22.22%	29.69%
Twin Cities Metropolitan Area, Cities with Population 2,500 to 5,000 (29 cities)													
<b>Average</b>	<b>\$140.96</b>	<b>\$191.17</b>	<b>\$79.25</b>	<b>\$43.42</b>	<b>\$27.59</b>	<b>\$70.85</b>	<b>\$553.23</b>	-	<b>\$572.31</b>	<b>\$386.18</b>	<b>\$146.73</b>	<b>40.78%</b>	<b>15.39%</b>
Afton	137.33	107.31	124.04	2.85	0.79	2.09	374.40	23	89.36	288.09	29.46	69.19%	7.08%
Albertville	116.46	72.65	44.90	13.34	22.79	54.95	325.09	27	699.72	326.11	44.54	32.11%	4.39%
Annandale	108.23	162.21	82.05	17.89	1.29	98.38	470.05	14	413.92	262.93	197.32	22.23%	16.68%
Bayport	175.10	249.27	62.89	105.74	0.00	29.19	621.88	3	61.50	420.34	136.84	39.03%	12.71%
Belle Plaine	144.82	121.84	68.21	44.64	11.13	122.71	513.35	10	438.39	353.07	162.31	33.19%	15.28%
Centerville	133.35	209.64	59.71	21.77	1.83	37.17	463.48	15	306.55	402.16	70.80	42.66%	7.51%
Chicago City	84.14	153.41	68.74	46.95	9.09	49.35	411.68	19	136.53	357.48	161.31	43.07%	19.43%
Circle Pines	77.33	198.75	25.99	66.61	159.08	42.51	570.28	9	2,368.40	280.40	95.88	46.72%	15.98%
Cokato	76.76	100.41	83.51	78.23	0.75	7.20	346.87	24	168.44	196.83	233.84	32.13%	38.17%
Dayton	131.18	89.86	46.53	17.80	19.70	80.18	355.26	22	67.37	355.33	120.97	53.63%	17.76%
Deerhaven	102.68	229.25	105.25	13.31	0.00	24.83	475.32	12	699.68	309.20	19.77	33.12%	2.12%

Table 4. (cont'd) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous Expand.	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita		Percent of Revenues from State Aid
										Prop. Tax	State Aid	
Twin Cities Metropolitan Area, Cities with Population 2,500 to 5,000 (23 cities cont'd.)												
Delano	174.14	159.38	53.66	49.28	8.62	51.59	486.66	11	686.01	222.58	157.41	22.89%
Grant	56.38	60.53	62.42	0.52	0.00	5.37	185.23	29	2.37	127.72	7.72	59.48%
Greenfield	133.94	53.59	95.15	1.04	0.00	123.33	407.05	20	588.16	288.82	195.56	31.43%
Independence	126.61	246.13	112.63	10.53	22.25	87.00	605.16	5	105.06	455.60	27.59	59.59%
Isanti	81.66	138.65	45.47	10.25	13.90	31.64	321.58	28	92.24	184.20	197.77	27.09%
Jordan	134.45	195.13	51.00	19.64	25.05	162.32	587.59	6	335.01	311.65	158.59	32.09%
Lindstrom	73.34	155.48	46.70	32.95	0.00	28.62	337.08	25	147.67	192.10	86.68	27.72%
Medina	153.40	283.29	106.42	14.99	8.31	14.90	581.29	7	264.28	348.78	156.52	34.38%
Minnetrista	131.08	290.75	104.60	13.40	0.00	34.49	574.32	8	130.06	404.18	24.25	42.13%
Newport	143.47	208.34	73.24	44.83	0.00	136.98	606.81	4	532.91	434.29	439.29	42.16%
North Oaks	98.94	193.20	7.28	26.68	0.00	0.03	326.12	26	34.27	207.26	10.31	56.00%
Northwood Young America	113.85	94.21	86.61	38.01	5.26	49.67	387.61	21	1,218.22	200.07	387.34	17.53%
Oakdale	581.92	883.27	317.36	262.86	351.67	210.76	2,617.83	1	1,373.97	1,788.99	639.65	46.44%
Rockford	100.61	99.31	52.71	37.68	33.84	99.79	423.95	18	204.00	369.61	130.31	53.30%
Victoria	197.89	82.85	72.73	67.69	0.00	52.23	473.39	13	1,427.42	380.54	25.40	52.34%
Watertown	124.23	118.00	82.73	22.01	0.36	91.18	438.51	17	367.21	210.82	125.34	28.16%
Wayzata	182.40	269.61	119.75	117.39	0.00	162.84	882.00	2	2,160.33	888.13	189.81	64.11%
Wyoming	85.21	158.38	42.01	21.38	5.08	126.70	438.75	16	459.70	281.08	72.87	49.88%

Table 4. (cont'd.) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous Expend.	Six Category Total	Six Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
										Prop.	State Aid		Prop. Taxes
<b>Average</b>	<b>\$91.20</b>	<b>\$139.84</b>	<b>\$61.47</b>	<b>\$42.83</b>	<b>\$23.95</b>	<b>\$67.95</b>	<b>\$427.24</b>	-	<b>\$367.70</b>	<b>\$315.75</b>	<b>\$112.56</b>	<b>41.30%</b>	<b>14.72%</b>
Arden Hills	79.98	103.55	35.05	46.82	8.57	30.15	304.13	14	49.93	243.07	21.01	58.37%	5.05%
Cambridge	102.74	140.39	137.47	15.32	133.90	188.71	718.52	3	639.59	564.24	246.58	38.80%	16.96%
Corcoran	70.51	92.26	120.45	9.04	0.00	5.87	298.13	16	123.50	251.04	48.39	55.23%	10.65%
Falcon Heights	82.50	98.04	26.32	31.19	1.77	29.42	269.23	19	31.42	164.62	88.84	42.72%	23.05%
Hugo	84.98	82.20	53.14	5.30	16.49	54.24	296.36	17	356.51	241.32	105.22	47.41%	20.67%
Lake Elmo	101.36	102.57	33.64	14.60	0.00	8.30	260.48	21	263.12	207.78	202.38	33.48%	32.60%
Little Canada	43.59	118.86	23.85	37.60	0.00	43.67	267.58	20	308.02	217.06	41.20	50.83%	9.65%
Mahtomedi	104.39	64.65	59.07	29.16	3.34	40.39	301.00	15	85.87	283.93	51.80	46.93%	8.56%
Monticello	140.74	83.07	136.39	171.70	33.81	173.86	739.57	2	496.91	794.06	49.29	50.92%	3.16%
Mound	87.01	188.10	55.90	34.87	87.78	14.04	467.70	9	136.82	265.24	69.91	52.70%	13.89%
New Prague	115.78	245.77	86.81	35.37	24.66	103.60	611.99	5	446.66	330.97	185.64	34.25%	19.21%
North Branch	62.22	110.42	45.22	12.46	15.84	98.32	344.48	13	598.64	187.07	140.83	30.80%	23.19%
Oak Grove	108.72	52.30	44.24	7.36	3.14	12.01	227.78	22	197.58	248.74	176.76	43.89%	31.19%
Orono	120.28	325.46	68.29	12.37	9.89	90.20	626.48	4	182.42	374.53	64.31	45.13%	7.75%
Otsego	67.93	88.17	65.56	13.03	1.99	51.82	288.49	18	599.28	125.81	37.34	20.62%	6.12%
Rogers	155.59	222.25	72.04	54.49	0.00	244.48	748.85	1	1,564.44	700.94	32.28	37.55%	1.73%
Shorewood	132.01	132.91	53.20	23.82	0.00	3.55	345.50	12	451.24	350.28	22.63	68.82%	4.45%
Spring Lake Park	93.42	167.69	26.99	84.51	28.92	70.79	472.32	8	310.63	321.46	121.88	46.65%	17.69%
St. Anthony	77.30	275.36	62.14	34.01	64.98	71.87	585.66	7	747.40	404.12	390.71	36.71%	35.49%
St. Francis	64.19	159.68	51.64	27.86	34.81	95.14	433.32	10	105.25	224.26	92.11	30.07%	12.35%
St. Paul Park	84.60	138.49	52.58	26.14	56.92	30.97	389.69	11	193.05	214.07	166.70	37.33%	29.07%
Waconia	62.21	147.93	76.21	183.10	14.53	108.98	592.95	6	482.08	327.91	203.57	24.76%	15.37%

Table 4. (cont'd.) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture, Rec., Environ.	Housing, and Econ. Develop.	Miscellaneous Expend.	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita			Percent of Revenues from:	
										Prop.	Tax	Aid	Prop. Taxes	State Aid
<b>Average</b>	<b>\$84.57</b>	<b>\$156.18</b>	<b>\$63.04</b>	<b>\$64.46</b>	<b>\$36.44</b>	<b>\$62.62</b>	<b>\$467.31</b>	-	<b>\$295.22</b>	<b>\$301.12</b>	<b>\$134.04</b>	<b>39.58%</b>	<b>17.62%</b>	
Anoka	63.23	202.15	77.01	71.99	34.42	24.70	473.50	11	300.82	316.00	169.16	45.63%	24.42%	
Buffalo	64.86	162.79	62.00	99.64	8.62	113.64	511.54	8	342.24	190.17	150.92	27.02%	21.44%	
Chaska	144.67	148.91	62.82	43.22	49.79	172.85	622.26	2	501.35	267.44	284.80	22.64%	24.10%	
Columbia Heights	100.38	208.63	55.68	101.49	68.71	39.17	574.07	3	306.22	275.10	369.11	30.62%	41.09%	
East Bethel	64.79	50.74	39.29	7.47	0.00	6.89	169.19	22	85.91	170.58	51.85	58.61%	17.82%	
Farmington	79.86	139.82	85.00	74.22	69.42	74.38	522.71	7	447.62	309.29	85.12	34.96%	9.62%	
Forest Lake	135.90	139.33	65.62	22.93	163.46	14.30	541.56	6	130.77	265.56	90.25	41.18%	13.99%	
Ham Lake	49.11	68.06	53.91	13.98	0.34	22.62	208.01	21	91.37	164.91	43.67	43.39%	11.49%	
Hastings	69.82	173.56	71.45	81.03	7.89	51.30	455.05	13	363.96	331.79	181.04	39.57%	21.59%	
Hopkins	64.87	228.36	49.90	98.49	31.37	94.84	567.85	4	255.14	468.08	116.39	54.89%	13.65%	
Lino Lakes	117.36	131.10	96.43	59.48	12.11	58.61	475.09	10	163.08	347.97	56.25	52.31%	8.46%	
Mendota Heights	73.67	185.84	36.45	41.20	33.05	59.90	430.11	15	254.93	379.80	42.64	58.90%	6.61%	
Mounds View	62.56	147.06	23.05	72.19	34.87	22.73	362.45	18	120.25	314.58	204.25	45.19%	29.34%	
North St. Paul	40.98	160.55	61.41	57.38	0.00	16.27	336.60	19	96.98	145.26	127.84	36.55%	32.17%	
Prior Lake	99.35	146.37	57.22	85.64	3.44	76.73	468.74	12	379.16	318.38	49.48	35.45%	5.51%	
Ramsey	90.28	112.31	63.95	33.54	40.42	70.72	411.22	16	155.84	330.63	92.86	50.26%	14.11%	
Robbinsdale	72.84	220.77	64.77	92.80	77.98	26.37	555.51	5	60.10	316.22	213.99	44.09%	29.84%	
Rosemount	72.20	113.36	69.69	71.62	58.68	105.55	491.10	9	839.79	399.50	72.66	31.15%	5.67%	
St. Michael	71.41	97.92	64.72	49.25	8.97	93.39	385.65	17	527.90	222.09	101.37	27.97%	12.77%	
Stillwater	100.22	214.58	90.15	142.57	37.22	112.28	697.01	1	501.35	416.53	162.78	41.12%	16.07%	
Vadnais Heights	86.87	90.42	44.05	38.74	21.67	43.54	325.30	20	324.99	258.04	57.02	39.00%	8.62%	
West St. Paul	85.02	209.06	62.75	32.33	16.88	38.91	444.95	14	137.25	261.21	107.14	48.93%	20.07%	

Table 4. (cont'd.) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture Rec., and Environ.	Housing and Econ. Develop.	Miscellaneous Expend.	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita State Aid		Percent of Revenues from: Prop. Taxes	State Aid
										Prop. Tax	State Aid		
Twin Cities Metropolitan Area, Cities with Population 20,000 to 50,000 (26 cities)													
Average	\$73.32	\$153.90	\$63.70	\$61.59	\$33.46	\$56.16	\$442.13	-	\$279.12	\$322.25	\$108.30	43.80%	14.72%
Andover	53.56	79.66	68.08	25.22	25.15	63.75	315.42	24	207.82	207.18	54.36	36.81%	9.66%
Apple Valley	71.44	145.75	57.86	71.00	10.54	58.97	415.56	16	277.68	326.16	80.12	42.37%	10.41%
Blaine	125.57	137.66	42.35	46.80	20.03	56.46	427.87	14	130.02	230.87	105.40	38.11%	17.40%
Brooklyn Center	83.15	212.60	68.07	72.83	71.80	36.42	544.87	6	330.08	441.72	173.09	50.96%	19.96%
Champlin	53.27	118.84	74.11	36.66	8.63	46.93	337.44	23	195.58	334.31	56.74	53.51%	9.08%
Chanhassen	99.49	109.65	128.21	76.62	89.88	80.68	584.54	4	236.42	552.65	25.66	61.06%	2.83%
Cottage Grove	52.90	148.31	52.13	48.16	22.50	32.86	356.87	21	434.94	251.44	74.05	36.30%	10.69%
Crystal	63.86	163.43	35.64	68.56	21.10	56.77	409.37	17	153.76	289.12	135.33	43.43%	20.33%
Edina	62.73	161.98	87.48	62.88	24.50	85.77	485.35	11	232.49	506.86	48.82	66.33%	6.39%
Fridley	97.54	178.41	112.46	50.52	32.85	26.26	498.04	8	94.66	285.87	132.96	48.36%	22.49%
Golden Valley	130.27	212.18	84.95	72.30	15.54	165.63	680.87	1	606.59	652.17	150.61	58.64%	13.54%
Inver Grove Heights	56.84	154.80	69.79	31.79	6.73	65.83	385.78	18	117.80	333.20	148.00	47.75%	21.21%
Lakeville	47.13	144.64	57.99	47.68	11.98	59.47	368.89	20	354.10	231.89	125.62	32.87%	17.81%
Maplewood	78.89	150.36	64.71	60.03	15.61	47.06	416.68	15	236.05	276.79	114.54	41.66%	17.24%
New Brighton	86.93	137.91	51.74	92.39	23.78	103.24	495.98	9	602.55	238.48	93.73	33.79%	10.61%
New Hope	69.02	217.20	60.42	67.47	22.41	29.03	465.54	13	256.60	393.10	166.05	52.80%	22.17%
Oakdale	28.34	35.86	4.34	3.53	4.10	4.51	80.68	26	12.43	65.54	6.05	52.01%	4.80%
Richfield	51.78	246.05	54.06	79.54	151.60	23.52	606.55	3	558.54	404.28	193.76	36.73%	17.60%
Roseville	82.68	161.16	48.25	91.29	78.05	25.92	487.35	10	69.02	313.73	49.89	47.49%	7.56%
Savage	99.89	144.82	78.21	55.83	19.26	133.10	531.11	7	395.00	326.35	106.19	38.26%	12.45%

Table 4. (cont'd.) 2002 Per Capita Expenditures for the 210 Largest Minnesota Cities by Area and Size of Population

City	General Government	Health & Public Safety	Street Maintenance	Culture Rec., and Environ.	Housing Develop.	Miscellaneous and Econ. Develop.	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
										Prop. Tax	State Aid		Prop. Taxes
Twin Cities Metropolitan Area, Cities with Population 20,000 to 50,000 (26 cities, cont'd.)													
Shakopee	107.81	184.92	77.04	34.57	16.19	51.01	471.54	12	391.03	290.97	148.97	33.05%	16.92%
Shoreview	57.46	61.13	40.76	138.88	20.78	31.30	350.30	22	255.93	249.71	45.52	47.56%	8.67%
South St. Paul	63.96	241.42	79.61	118.48	0.32	75.12	578.91	5	191.95	282.50	336.61	30.69%	36.57%
St. Louis Park	97.49	197.97	77.89	101.85	96.37	49.27	620.84	2	234.30	392.16	145.12	45.17%	16.72%
White Bear Lake	45.50	119.74	39.20	17.77	21.77	24.89	268.86	25	165.87	183.48	84.81	34.62%	16.00%
Woodbury	53.33	141.96	63.71	45.31	12.73	64.80	381.84	19	482.73	320.38	99.70	37.69%	11.73%
Twin Cities Metropolitan Area, Cities with Population 50,000 to 100,000 (9 cities)													
Average	\$75.02	\$141.61	\$56.72	\$68.15	\$40.76	\$49.59	\$431.85	-	\$317.51	\$341.02	\$92.32	44.50%	12.05%
Bloomington	76.73	141.49	58.25	91.21	87.54	41.34	496.57	3	354.26	433.52	75.79	44.93%	7.86%
Brooklyn Park	73.21	182.27	72.90	87.10	76.72	44.38	536.57	1	412.29	390.89	158.71	48.21%	19.57%
Burnsville	51.47	173.47	37.15	66.53	7.37	52.17	388.17	6	250.68	359.80	91.99	51.98%	13.29%
Coon Rapids	44.32	137.31	73.15	43.11	22.76	20.72	341.38	8	241.63	233.21	109.56	39.69%	18.65%
Eagan	59.39	123.18	45.75	50.24	21.29	12.66	312.52	9	322.41	262.90	54.90	46.68%	9.54%
Eden Prairie	160.99	129.37	68.93	69.84	7.85	52.11	489.08	4	255.75	436.69	33.70	53.32%	4.11%
Maple Grove	90.08	132.09	55.65	66.47	6.74	169.95	521.00	2	722.22	332.58	105.11	29.57%	9.35%
Minnetonka	62.67	137.43	46.24	66.75	56.30	0.09	369.50	7	154.46	339.93	68.00	55.32%	11.07%
Plymouth	63.99	114.57	49.98	62.41	53.48	64.19	408.61	5	153.66	257.78	123.70	38.47%	18.46%
Twin Cities Metropolitan Area, Cities with Population 100,000 and over (2 cities)													
Average	\$146.40	\$343.95	\$92.76	\$202.79	\$224.92	\$114.55	\$1,125.36	-	\$243.91	\$412.92	\$550.44	25.88%	34.50%
Minneapolis	164.36	357.42	108.16	245.56	283.98	126.07	1,285.54	1	247.84	544.53	682.23	28.50%	35.71%
St. Paul	122.53	326.06	72.29	145.96	146.44	99.24	912.51	2	238.69	238.05	375.31	20.23%	31.90%

## Notes on Tables 3 and 4

1. Spending data shown vary for many reasons, most notably due to differences in "workload factors"; that is, local conditions such as crime rates, poverty levels, etc. A complete analysis of variations in spending from one community to another must take these factors into account.
2. Definition of Spending Categories:
  - General Government:** Mayor and city council; administration and finance, and other general government (city hall, elections, etc.).
  - Health and Public Safety:** Police and ambulance; fire department; other protection; various sanitation expenditures (pest control, street cleaning, etc.); and health. Protection services are adjusted for contracts with other jurisdictions. See point 4 to the right.
  - Street Maintenance and Repair:** Street maintenance and storm sewers; snow removal; street engineering; and street lighting (street construction is part of capital expenditures).
  - Culture and Recreation:** Libraries; parks and recreation.
  - Housing and Economic Development:** Housing and urban redevelopment, housing, and economic development.
  - Miscellaneous:** Interest and fiscal charges; unallocated pension contributions; unallocated insurance and judgments; airports, transit, conservation, cemeteries, and other expenditures not listed separately or specifically included.
3. **Six Category Total:** The sum of all categories listed above.
  - Garbage collection was not listed separately, nor included in the totals, because most cities have an enterprise fund with separate accounting for this service. The urban redevelopment, housing, and economic development category does not include expenditures made (and reported) separately through Housing and Redevelopment Authorities.
  - All capital outlay expenditures are included on these tables, but because of the sporadic nature of these expenditures over time and across cities, the per capita amount shown should be used with caution. The Health and Public Safety category and the Six-Category Total have been adjusted downward for cities which provide police and fire protection for other cities. Their expenses are higher because they provide police and fire protection for other cities. The amount reported as income from police and fire contracts was subtracted from their police and fire expenditures (and the total) to compensate for this.
5. Total Revenues used in calculating the last two columns exclude revenues from bonds, other debt, transfers from enterprise and government funds, and investment income.

Table 5. 2002 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government		Health & Public Safety		Highways		Public Welfare		Culture, Rec., Environ.		Total Current Expend.		Total Capital Outlay		Per Capita Prop. Tax		Percent of Total Revenues from	
	ment	Safety	ways	Welfare	Environ.	Misc.	Expend.	Outlay	Prop. Tax	Aid	State	State Aid	Prop. Tax	State Aid	Prop. Tax	State Aid		
<b>All Counties</b>	\$139.85	\$129.60	\$60.23	\$304.46	\$38.60	\$21.87	\$694.61	\$143.64	\$308.13	\$279.01	\$279.01	\$308.13	\$279.01	\$34.69%	31.41%			
7 County Metro Area	147.26	129.56	24.94	329.49	34.82	26.61	692.68	120.73	291.26	217.73	217.73	291.26	217.73	34.36%	25.69%			
3 Twin City Exurban Counties	115.87	138.38	62.70	195.78	26.27	10.90	549.90	110.31	279.53	252.87	252.87	279.53	252.87	37.88%	34.27%			
Greater Twin City Area	145.34	130.10	27.26	321.29	34.30	25.64	683.92	120.09	290.54	219.88	219.88	290.54	219.88	34.55%	26.15%			
Non-Twin City Metropolitan Areas	123.46	133.19	80.54	289.96	33.52	12.70	673.38	128.66	327.68	308.84	308.84	327.68	308.84	37.53%	35.39%			
<b>All Metropolitan Counties</b>	\$140.82	\$130.74	\$38.25	\$314.83	\$34.14	\$22.97	\$681.75	\$121.86	\$298.20	\$238.23	\$238.23	\$298.20	\$238.23	35.19%	28.11%			
<b>All Non-Metropolitan Counties</b>	\$137.32	\$126.62	\$117.41	\$277.49	\$50.20	\$19.01	\$728.06	\$200.29	\$333.97	\$365.07	\$365.07	\$333.97	\$365.07	33.59%	38.72%			
<b>Average</b>	\$147.26	\$129.56	\$24.94	\$329.49	\$34.82	\$26.61	\$692.68	\$120.73	\$291.26	\$217.73	\$217.73	\$291.26	\$217.73	14.24%	34.36%			
Anoka	108.55	127.40	24.42	239.17	43.97	30.42	573.93	4	77.37	193.74	248.46	193.74	248.46	10.53%	26.37%			
Carver	185.66	165.73	48.24	238.37	51.55	71.75	761.30	3	217.76	318.49	275.86	318.49	275.86	22.63%	33.10%			
Dakota	122.31	83.05	16.34	224.38	55.64	46.94	548.66	5	126.58	213.13	161.10	213.13	161.10	18.07%	30.42%			
Hennepin	151.34	133.04	24.91	426.10	25.89	6.58	767.87	2	128.33	362.69	183.85	362.69	183.85	14.02%	39.61%			
Ramsey	170.50	158.80	25.62	359.82	34.14	49.89	798.77	1	124.39	275.58	323.20	275.58	323.20	12.97%	28.73%			
Scott	182.42	95.61	35.70	173.09	28.75	18.03	533.59	6	166.38	254.11	227.20	254.11	227.20	23.27%	35.53%			
Washington	138.67	127.27	25.90	159.74	31.38	23.91	506.87	7	67.89	233.66	171.01	233.66	171.01	10.38%	35.72%			
<b>Average</b>	\$137.32	\$126.62	\$117.41	\$277.49	\$50.20	\$19.01	\$728.06	\$200.29	\$333.97	\$365.07	\$365.07	\$333.97	\$365.07	20.14%	33.59%			
Benton (St. Cloud)	113.65	135.51	84.12	222.70	24.03	2.29	582.31	8	159.34	321.68	291.05	321.68	291.05	21.17%	42.74%			
Carlton (Duluth-Superior)	166.97	149.46	103.90	297.73	36.65	30.52	785.22	3	91.37	374.17	403.54	374.17	403.54	8.91%	36.50%			
Chisago (Twin Cities)	151.45	138.29	94.47	234.38	19.56	18.06	656.20	5	211.26	359.22	299.52	359.22	299.52	23.15%	39.37%			
Clay (Moorhead)	80.99	106.22	75.01	345.63	20.23	15.02	643.11	7	194.53	305.73	351.81	305.73	351.81	23.68%	37.21%			
Dodge (Rochester)	125.83	130.06	90.08	146.24	40.87	20.60	553.67	9	103.89	308.13	294.18	308.13	294.18	12.76%	37.84%			

Table 5. (cont'd.) 2002 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Govern-ment		Health & Public Safety		High-ways		Public Welfare		Culture, Rec., Environ.		Misc.		Total Curr. Exp.		Total Capital Outlay		Per Capita Prop. Tax		Percent of Total Revenues from:		
Houston (Lacrosse, WI)	118.93	92.69	113.85	176.59	26.12	14.67	542.85	11	93.62	246.75	343.45	11.88%	31.31%								
Isanti (Twin Cities)	138.48	133.12	50.59	283.91	24.54	16.64	647.28	6	117.05	292.39	348.53	13.16%	32.87%								
Olmsted (Rochester)	133.05	137.38	49.52	375.78	23.92	9.58	729.23	4	68.46	343.46	280.23	7.80%	39.14%								
Polk (Grand Forks, ND)	122.60	121.98	89.45	392.26	85.55	11.60	823.45	2	322.59	368.41	562.20	24.32%	29.29%								
Sherburne (St. Cloud)	131.67	126.64	31.35	181.23	28.50	16.52	515.91	12	84.39	328.68	182.94	11.95%	46.54%								
St. Louis (Duluth)	145.45	157.48	136.87	357.67	38.61	18.06	854.14	1	143.99	365.65	367.11	13.70%	34.80%								
Stearns (St. Cloud)	89.88	114.48	36.94	192.37	33.03	1.76	468.46	13	124.24	262.68	220.56	19.34%	40.89%								
Wabasha (Rochester)	104.07	116.28	104.10	173.66	32.44	16.37	546.92	10	141.93	285.78	314.33	18.47%	37.19%								
Wright (Twin Cities)	91.92	140.23	52.40	147.98	29.93	5.67	468.12	14	62.06	238.86	198.83	10.23%	39.39%								
<b>Average</b>	<b>\$137.32</b>	<b>\$126.62</b>	<b>\$117.41</b>	<b>\$277.49</b>	<b>\$50.20</b>	<b>\$19.01</b>	<b>\$728.06</b>	<b>-</b>	<b>\$200.29</b>	<b>\$333.97</b>	<b>\$385.07</b>	<b>20.14%</b>	<b>33.59%</b>								
Aitkin	222.72	232.30	199.60	317.89	122.47	7.36	1,102.32	13	246.16	534.32	597.63	15.97%	34.67%								
Becker	121.55	141.85	104.59	363.63	33.58	30.96	796.16	31	146.66	389.99	361.73	13.74%	36.56%								
Beltrami	110.47	142.83	86.37	401.77	42.06	14.58	798.08	29	59.95	306.28	279.88	5.75%	29.40%								
Big Stone	174.34	119.75	244.07	362.54	59.98	23.01	973.69	17	259.14	367.82	691.71	19.09%	27.10%								
Blue Earth	92.78	93.07	78.90	248.96	40.34	14.61	588.66	61	134.25	310.55	282.32	15.60%	36.08%								
Brown	102.54	131.36	68.28	298.43	45.72	5.14	661.46	48	139.41	268.16	396.83	15.66%	30.11%								
Cass	162.22	170.76	142.42	406.41	84.13	0.00	965.93	18	182.09	435.63	500.16	12.98%	31.01%								
Chippewa	161.43	119.08	126.23	323.48	72.14	3.93	866.29	28	217.91	330.07	553.04	20.16%	30.54%								
Cleanwater	183.01	185.48	237.69	440.79	132.67	27.77	1,207.40	6	304.47	553.15	599.82	17.57%	31.93%								
Cook	429.25	360.59	405.62	221.14	243.78	290.66	1,951.04	1	264.81	795.42	736.54	9.71%	29.17%								
Cottonwood	115.97	101.39	177.31	351.74	77.45	29.81	863.67	23	170.39	415.76	503.64	15.41%	37.60%								
Crow Wing	166.48	125.57	64.95	283.30	36.54	20.22	697.07	44	102.49	324.07	286.97	12.01%	37.99%								

Table 5. (cont'd.) 2002 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government	Health & Public Safety	Highways	Public Welfare	Culture, Rec., Environ.	Misc.	Total Current Expend.	Curr. Exp. Rank	Total Capital Outlay	Per Capita			Percent of Total Revenues from:
										Prop. Tax	State Aid	Prop. Tax State Aid	
Non-Metropolitan Counties (66 Counties, cont'd.)													
Douglas	126.51	142.39	112.68	243.24	54.21	14.70	693.72	45	118.48	361.13	290.39	13.13%	40.02%
Fairbault	111.89	101.82	150.10	120.15	95.52	59.42	638.90	49	368.36	316.31	425.28	36.13%	31.02%
Fillmore	106.15	106.13	111.79	145.92	40.04	18.53	528.56	63	199.21	250.90	347.75	24.81%	31.25%
Freeborn	132.21	97.90	80.42	308.34	56.70	6.13	681.69	46	176.72	268.40	376.05	20.47%	31.08%
Goodhue	153.55	177.97	61.93	200.21	16.16	5.14	614.96	56	89.69	478.52	205.88	9.77%	52.14%
Grant	204.12	129.08	228.82	313.05	42.23	19.58	936.87	19	343.01	425.60	634.69	22.96%	28.49%
Hubbard	155.10	124.72	154.18	282.25	75.15	6.05	797.45	30	169.64	361.86	399.76	15.92%	33.96%
Itasca	152.41	143.37	220.49	401.91	74.40	21.68	1,014.26	15	367.97	455.81	474.08	28.44%	35.23%
Jackson	137.95	112.64	175.51	325.83	104.61	62.87	919.40	20	446.79	514.31	642.04	32.62%	37.54%
Kanabec	133.85	138.83	127.30	302.89	17.02	29.38	749.27	36	144.45	367.53	387.03	13.89%	35.33%
Kandiyohi	129.77	199.82	84.76	338.69	40.21	24.75	818.00	26	199.14	421.70	377.68	15.11%	32.00%
Kittson	226.31	162.42	361.97	240.57	128.96	22.82	1,143.05	10	777.84	415.98	1,126.65	40.21%	21.50%
Koochiching	243.52	136.78	130.80	330.53	127.72	56.06	1,025.41	14	263.85	201.60	578.11	18.48%	14.12%
Lac Qui Parle	129.31	83.16	241.34	234.83	94.25	8.72	791.62	32	315.29	313.61	611.92	28.26%	28.11%
Lake	306.26	223.24	248.19	349.37	121.90	13.12	1,262.07	5	701.64	396.60	927.51	33.91%	19.17%
Lake Of The Woods	299.78	178.40	572.73	300.59	105.46	34.64	1,491.60	3	706.69	334.73	1,195.98	29.67%	14.06%
Le Sueur	123.82	94.86	110.44	219.41	36.91	0.04	585.47	59	156.35	301.67	367.17	18.16%	35.04%
Lincoln	146.57	118.89	217.87	527.15	134.33	51.56	1,195.37	7	236.99	471.76	602.00	18.76%	37.34%
Lyon	79.33	103.64	87.42	306.43	49.07	9.01	634.91	50	242.63	284.03	248.07	38.93%	45.57%
Mahnomen	254.97	427.83	308.09	492.13	58.85	40.30	1,582.17	2	89.40	518.60	620.11	5.60%	32.48%
Marshall	145.92	140.30	274.97	256.69	107.67	54.38	979.94	16	596.74	315.71	888.38	37.88%	20.04%
Martin	129.48	131.44	111.26	141.10	63.89	10.90	588.08	58	158.71	316.82	263.99	21.51%	42.94%
Mcleod	119.96	130.98	67.07	210.89	28.60	40.63	598.14	57	123.07	342.97	309.60	14.14%	39.40%
Meeker	102.09	116.86	115.96	237.81	33.90	13.42	620.03	54	110.61	276.87	258.67	14.78%	36.99%

Table 5. (cont'd.) 2002 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government	Health & Public Safety	Highways	Public Welfare	Culture, Rec., Environ.	Misc.	Total			Per Capita		Percent of	
							Current Expend.	Rank	Total Capital Outlay	Prop. Tax Levy	State Aid	Prop. Tax	State Aid
<b>Non-Metropolitan Counties (66 Counties, cont'd.)</b>													
Mille Lacs	156.23	181.57	73.46	324.72	17.91	3.85	757.73	35	135.30	362.20	348.18	14.22%	38.06%
Morrison	120.20	96.80	74.93	240.82	27.54	6.77	567.08	62	188.00	309.13	260.19	22.22%	36.54%
Mower	98.90	95.64	98.89	276.56	48.38	12.04	630.41	53	196.13	196.29	325.33	25.08%	25.10%
Murray	165.03	107.99	199.80	484.37	135.53	12.29	1,105.01	11	345.60	390.14	483.67	30.06%	33.92%
Nicollet	158.11	62.69	49.48	216.77	24.24	4.81	516.10	64	143.11	309.94	296.60	18.95%	41.04%
Nobles	118.10	126.30	78.51	242.43	56.28	11.49	633.11	51	490.19	300.94	411.57	56.54%	34.71%
Norman	141.31	95.89	549.52	281.30	77.46	30.58	1,176.07	8	288.91	384.03	542.84	20.76%	29.65%
Otter Tail	152.68	107.63	57.79	282.17	18.13	12.27	630.68	52	151.40	270.37	328.34	19.65%	35.10%
Pennington	114.70	171.96	137.76	324.60	45.22	29.85	824.08	25	229.54	322.43	423.26	22.26%	31.26%
Pine	115.48	171.72	104.39	294.62	47.05	0.48	733.74	38	269.79	317.64	469.33	24.48%	28.83%
Pipestone	133.50	93.02	148.23	230.31	78.63	34.95	718.64	40	147.25	359.44	406.59	14.48%	35.36%
Pope	203.34	106.99	107.02	248.84	45.90	4.54	716.63	41	207.86	323.92	445.52	20.76%	32.35%
Red Lake	163.25	161.40	461.16	261.10	80.54	27.89	1,155.34	9	347.26	317.93	737.97	21.85%	20.01%
Redwood	129.06	110.41	159.88	283.74	56.59	8.50	748.19	37	110.72	380.31	368.02	11.53%	39.59%
Renville	210.13	86.33	146.32	323.98	73.20	10.26	860.23	24	283.67	420.90	534.90	22.55%	33.46%
Rice	96.30	105.37	34.25	150.47	17.60	24.02	428.00	66	45.37	195.00	209.30	8.05%	34.58%
Rock	137.05	87.01	147.81	232.52	70.90	0.30	675.58	47	149.24	289.43	387.71	16.58%	32.15%
Roseau	101.59	131.19	255.77	161.19	40.71	8.03	698.47	43	124.93	203.62	374.79	14.25%	23.22%
Sibley	161.14	113.42	144.56	244.65	82.59	63.37	809.73	27	294.89	392.40	427.31	25.86%	34.41%
Steele	138.32	109.49	71.73	202.68	24.58	35.31	582.11	60	274.59	274.62	265.29	37.38%	37.38%
Stevens	137.64	94.17	166.96	286.79	54.71	21.32	761.58	34	255.04	296.26	556.21	24.14%	28.05%
Swift	134.32	110.11	145.02	300.86	64.92	29.17	784.40	33	251.88	328.70	608.63	21.15%	27.60%
Todd	118.35	89.20	106.23	347.78	35.34	10.18	707.07	42	157.40	295.49	384.81	16.49%	30.96%
Traverse	253.79	158.14	519.07	365.63	89.93	11.34	1,397.89	4	240.13	536.23	725.15	15.57%	34.77%

Table 5. (cont'd.) 2002 Per Capita Expenditures (excl. Capital Outlays Except as Shown) for Minnesota Counties by Metropolitan Status

County	General Government	Health & Public Safety	Highways	Public Welfare	Culture, Rec., Environ.	Misc.	Total Current Exp.	Curr. Rank	Total Capital Outlay	Per Capita			Percent of Total Revenues from:
										Prop. Tax Levy	State Aid	Prop. Tax State Aid	
Non-Metropolitan Counties (66 Counties, cont'd.)													
Wadena	115.77	83.51	85.74	362.90	29.24	50.64	727.81	39	288.93	332.46	507.58	23.02%	28.45%
Waseca	160.57	105.01	86.82	221.41	38.91	3.94	616.67	55	122.09	321.99	359.91	14.35%	37.86%
Watsonwan	144.01	133.52	163.55	327.73	98.73	30.82	898.36	21	257.95	407.41	510.28	22.38%	35.34%
Wilkin	173.41	133.94	335.78	365.99	77.73	16.96	1,103.81	12	426.75	424.00	742.17	28.00%	27.82%
Winona	103.76	89.25	52.46	216.01	25.29	17.28	504.05	65	210.03	255.82	278.13	28.73%	35.00%
Yellow/Medicine	154.57	164.06	146.09	318.61	69.95	13.36	866.65	22	519.07	486.28	590.22	41.27%	38.67%

### Notes on Table 5: Definition of Spending

**General Government:** Treasurer, county attorney, recorder, veterans service officer, planning and zoning buildings and plant, commissioners, auditor, county administrator or other executive.

**Health and Public Safety:** Sheriff, court services (probation, jail), emergency services, coroner, health, sanitation.

**Highways:** Administration, operation and maintenance of highways.

**Public Welfare:** Minnesota Supplemental Assistance, MFIP, Work Readiness, food stamps, child support, Medical Assistance, Indo-chinese Refugee Program, fuel assistance, other social services, and administration of these programs.

**Culture, Recreation, Environment:** Historical Society, library, parks, Minnesota Extension, Agriculture Society, soil and water.

**Miscellaneous:** Economic development, interest and fiscal charges, and all other expenditures not elsewhere classified.

**Total Current Expenditures:** The sum of all listed above.

## Appendix A

### How To Read Your Truth in Taxation Notice

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Between November 10th and November 24th, look for your Truth-in-Taxation notice in the mail (Renters: your landlord must post a notice for all tenants to see). The required T-N-T meeting times for your local jurisdictions will be shown on the notice.

An abbreviated version of a sample truth-in-taxation statement appears on the next page. Here's what you need to know:

- o It is sent to property owners, even if their property taxes are remitted by their mortgage company.
  - o There should be a separate notice for each piece of property you own.
  - o Owners of mobile homes will not receive a notice since their property is assessed and taxed in the same year.
  - o It must be mailed to you in a separate mailing without any other material or notices.
  - o It shows county and city or town proposed taxes that you would have to pay in 2005 if they are approved, and proposed school district taxes, which would also be paid in 2005.
  - o It includes a table comparing the amount of taxes you paid to your county, city or town, school district, and special taxing districts in 2004 to what you will have to pay in 2005 if proposed budgets are approved, **with less detail this year**, in two columns:
    - o **Column 1** in the table will show the net property taxes you paid in 2004, excluding special assessments (levies for street repairs and other spending that is paid for by certain taxpayers who presumably benefit from the expenditures). Each jurisdiction is shown separately.
    - o **Column 2** shows the proposed property tax bill for 2005 if the budget assumptions used for the notice are adopted.
  - o The date, time, and place of the required Truth-in-Taxation hearings are in the space below the two columns of proposed tax information. All counties must hold such hearings on December 2, 2004, (except for Ramsey, which has a joint meeting December 14). Metropolitan special taxing districts must meet on December 1, 2003. If the meeting does not finish, continuation meetings can be held anytime between 5 and 14 business days after the first meeting, but always on or before December 20th. Counties must hold their continuation meetings, if necessary, on December 14, and metropolitan special taxing districts on December 8. Counties, school districts, cities over 500 population, and metropolitan special taxing districts are exempt from this public hearing requirement if their total proposed property tax levy does not exceed their previous year final property tax levy by more than the percentage increase in the implicit price deflator certified by the Department of Revenue.
- Your truth-in-taxation notice is not a bill. It's just a warning of what will happen to your tax bill if spending plans are approved. Watch for your notice in November.

***Don't wait to get involved!***

## Appendix A continued

# How To Read Your Truth in Taxation Notice

Metro

Residential Homestead

Example

## Your Proposed Property Tax for 2005

### County of Spruce

— This is Not a Bill • Do Not Pay —

Your local units of government have proposed the amount of property taxes that they will need for 2005. Column (1) below shows your actual 2004 property taxes. **Column (2) below shows what your 2005 property taxes will be if your local jurisdictions approve the property tax amounts they are now considering.** Any upcoming referendums, legal judgments, natural disasters, voter approved levy limit increases, or special assessments could change these amounts.

Your county commissioners, school board, city council (if your property is located in a city over 500 population), and metropolitan special taxing districts will soon be holding public meetings to discuss their proposed 2005 budgets and proposed 2005 property taxes. (The school board will discuss the 2004 budget). **You are invited to attend these meetings to express your opinion. The meeting places and times for these meetings are listed on the bottom of this notice.** Also shown are the addresses and telephone numbers for these local units of government if you have comments or questions concerning the proposed property tax amounts shown on this notice. No meeting is required if a local unit of government is not increasing its property taxes for 2005 or if its increase is not above the rate of inflation. There is also no public hearing on the state general tax.

**Owner(s):** John J. and Mary A. Johnson  
123 Spruce Street  
Spruceville, Minnesota 55555

**Legal description:** Lot 1, Block 1, Spruce Acres Subd.

**Property address:** 123 Spruce Street  
Spruceville, Minnesota 55555

<b>Taxes payable in 2004</b>	<b>Taxes payable in 2005</b>
----------------------------------	----------------------------------

*Your taxable market value for property tax payable in 2005 was sent to you in the spring of 2004. The period to discuss possible changes has passed and changes can no longer be made to your property valuation. It is included here for your information only.*

**Property classification:** Res. Hstd.      Res. Hstd.

**Taxable market value:** \$100,000      \$110,000

		(1) Actual 2004 Property Tax		(2) Proposed 2005 Property Tax	Percent Change
<b>TOTAL excluding special assessments</b>	<b>\$</b>	<b>1,104.34</b>	<b>\$</b>	<b>1,212.60</b>	<b>9.8%</b>
County of Spruce:	\$	562.66	\$	618.00	
City of Spruceville:		130.28		142.85	
State General Tax:		0.00		0.00	
School District 999:					
Voter Approved Levies:		188.94		207.46	
Other Local Levies:		190.90		209.61	
Metro Special Taxing Districts:		27.56		30.19	
Other Special Taxing Districts:		4.00		4.49	
Tax Increment Tax:		0.00		0.00	
Fiscal Disparity Tax:		0.00		0.00	

Budget and Tax Hearings: Locations and Dates	Mailing Addresses and Telephone Numbers:
<p><b>Spruce County</b> Spruce County Courthouse December 2, 2004 – 7:00 p.m.</p> <p><b>City of Spruceville</b> Spruceville City Hall December 8, 2004 – 6:30 p.m.</p> <p><b>School District 999</b> High School Cafeteria December 3, 2004 – 7:00 p.m.</p> <p><b>Metropolitan Special Taxing Districts</b> Mears Park Centre December 1, 2004 – 7:30 p.m.</p>	<p>County of Spruce Attention: County Board 123 Spruce Street Spruceville, MN 55555 Tel.: (555) 123-4567</p> <p>City of Spruceville Mayor's Office 321 Spruce Street Spruceville, MN 55555 Tel.: (555) 123-9867</p> <p>Attention: School Board of District #999 Spruce High School 150-1st Street North Spruceville, MN 55555 Tel.: (555) 123-5432</p> <p>Metro Council Mears Park Centre 230 East Fifth Street St. Paul, MN 55101 Tel.: (555) 123-9182</p>

— This is Not a Bill • Do Not Pay —

## Appendix B

## How To Be More Effective in Monitoring Local Budget Preparations

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Because your property is located in several taxing jurisdictions, a city, a county, a school district, and other special districts, it is very difficult for you to be “on top” of budget developments of all those “taxing authorities.”

Here are some ideas on how to be more effective in monitoring the budget developments that will affect your tax bill next year.

- o Check with your local officials about how you and your neighbors can get more involved in the budgeting decisions early in the budget building process. Most large jurisdictions start building their budgets early in the year preceding the budget year (e.g. early 2005 for the 2006 budget). You can get in on the ground floor early next year.

- o You might want to organize a neighborhood budget committee. The committee might be broken down into separate task forces--one for your city budget, one for your county budget, and one for the school budget.

Each task force could designate one or more persons to attend the budget meet-

ings and get more involved in the details of budgeting. They could regularly report developments back to the task force, and each task force could report to the full committee at certain intervals.

The task forces could also be used as a way to get educated about the issues and mechanics of spending programs. Invite experts to address your group about local issues and options.

- o Some jurisdictions use citizen advisory committees as a study group or sounding board on budget decisions. Ask your local officials how you can be appointed to such committees.

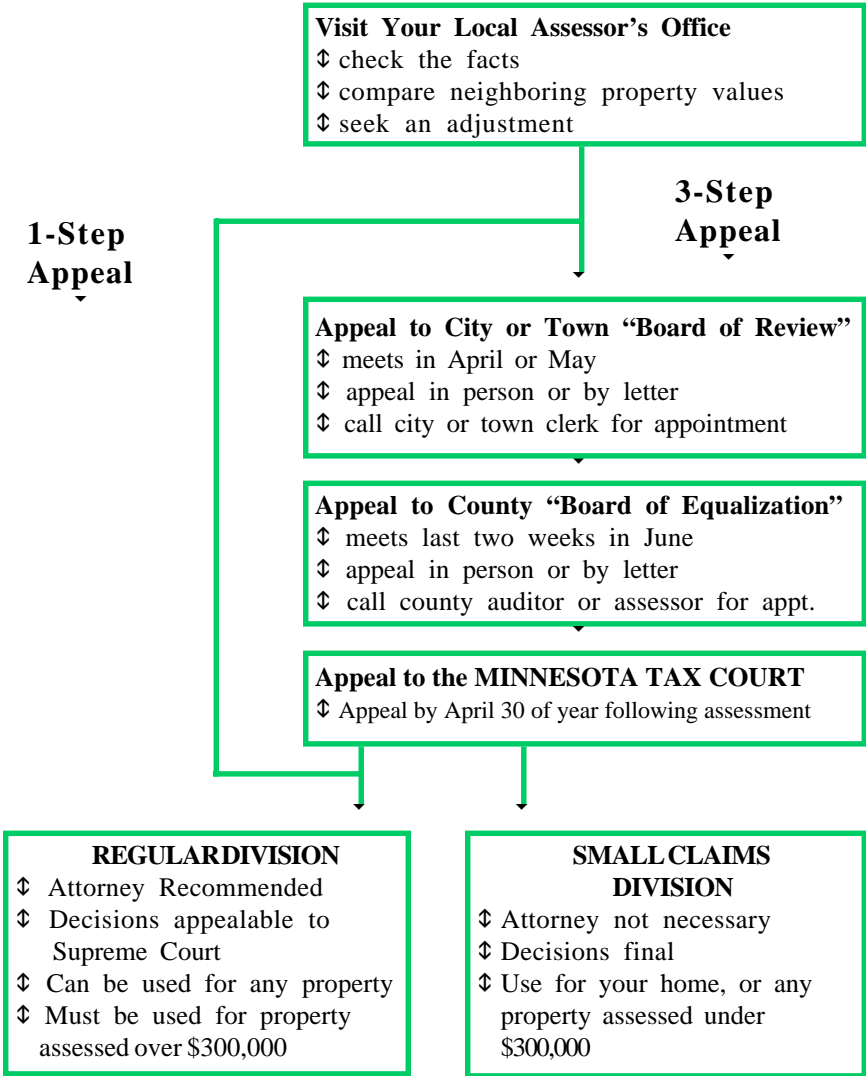
- o Contact various community organizations for educational material that will help you understand the issues facing your local officials. Seek out your local officials and ask questions about budgeting plans. Don't be shy--you are not expected to know everything.

**GET INVOLVED!** If you don't, the budgeting process will be dominated and controlled by special interest groups that generally lobby for more spending. And more spending means higher taxes.

Appendix C

# Do You Think Your Property is Over-assessed?

The diagram below shows the steps in contesting your property valuation:



For more information about the tax court write to Minnesota Tax Court, 520 Lafayette Road, St. Paul, MN 55155, call 651-296-2806, or go to [www.taxcourt.state.mn.us](http://www.taxcourt.state.mn.us).

Appendix D

## Property Tax Classification Rates What They Are, How They Work

The legislature is not content to let the distribution of property tax burdens be determined by market values alone, so they devised a set of “classification rates” for various “classes” of property.

The classification rates on selected properties for taxes payable in 2001, 2002, 2003, and 2005 are shown below:

PROPERTY CLASS	Taxes Payable 2001 CLASSIFICATION RATE	Taxes Payable 2002-2003 CLASSIFICATION RATE	2004-2005 CLASSIFICATION RATE
<b>Residential Homesteads</b>			
First \$500,000* of market value	1.0%	1.0%	1.0%
Value over \$500,000*	1.65%	1.25%	1.25%
<b>Residential Non-Homestead (1 unit)</b>			
First \$500,000* of market value	1.2%	1.0%	1.0%
Value over \$500,000*	1.65%	1.25%	1.25%
<b>Commercial and Industrial</b>			
First \$150,000 of market value	2.4%	1.5%	1.5%
Value over \$150,000	3.4%	2.0%	2.0%
<b>Farm Homesteads</b>			
House, garage, one acre	Same as residential homesteads		
Land value up to \$600,000	0.35%	0.55%	0.55%
Land value \$115,000 to \$600,000	0.8%	0.55%	0.55%
Land Value over \$600,000	1.0%	1.0%	1.0%
<b>Farms Non-Homestead</b>			
House, garage, one acre	Same as residential non-homestead		
Land	1.2%	1.0%	1.0%
<b>Residential Rental (apartments)</b>			
2-3 units	1.65%	1.5%/1.25%	1.25%
4 or more units	2.4%	1.8%/1.5%	1.25%
<b>Seasonal Cabins (non-commercial)</b>			
First \$500,000* of market value	1.2%	1.0%	1.0%
Value over \$500,000*	1.65%	1.25%	1.25%

\*Market value amount was \$76,000 for 2001

### How To Use Classification Rates:

Example: Suppose your home is valued at \$150,000 and your local tax rate is 1.35 (135% of tax capacity, see diagram on page 7 for how your tax rate is determined.)

**Your Home's Tax Capacity**  
\$150,000 times .01= \$1,500

**Your Property Tax**  
\$1,500.00  
x 1.35  
\$2,025.00 (Gross)  
-\$237.40 (MVCr)  
\$1,787.60 (Net)

**Your Market Value Credit (MVCr)**  
0.4% of market value, maximum of \$304  
(phased out by 0.09% per \$ of value > \$76,000)  
0.4% \* \$150,000 = \$600. Max = \$304  
phaseout = 0.09% \* \$74,000 = \$66.60  
MVCr = \$304 - 66.60 = \$237.40



### About the Center for Public Finance Research...

The **Center for Public Finance Research** is the 501c3 supporting research and education organization for the Minnesota Taxpayers Association. The Center's mission is to provide objective research and analysis on state and local tax and spending issues in support of effective, efficient, and accountable government. The Center seeks to equip citizens to be influential voices for good government and sound fiscal policies by increasing public understanding of what government does. You can support the CPFR by making a tax deductible donation to the address below.

The Minnesota Taxpayers Association was founded in 1926 for the purpose of disseminating factual information that will help keep all Minnesotans educated and informed about state tax and spending policies. For over seventy-five years, the Association has advocated the adoption of sound fiscal policies, through its publications, meetings, and research efforts.

The Association is a non-profit, non-partisan group supported by membership dues.

To support the goals of the Minnesota Taxpayers Association, we encourage you to join by calling (651)224-7477 or (800)322-8297. A portion of your membership dues may be deductible as a charitable contribution.

#### Membership

You can automatically receive publications and newsletters and support the work of this association by joining the Minnesota Taxpayers Association.

Membership in the Minnesota Taxpayers Association is open to business and individuals, and annual dues start at \$77.00. Units of governments, including schools and libraries may subscribe to receive our publications for \$129 per year.

To join please complete and return the form below to: Minnesota Taxpayers Association, 85 East 7th Place, Suite 250, Saint Paul, Minnesota 55101. A member of our staff will contact you.

Web site: <http://www.mntax.org/> E-mail: [question@mntax.org](mailto:question@mntax.org) FAX: (651) 224-1209

**Clip and Mail**

**Name:**

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**Company:**

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**Address:**

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**City** **State** **Zip:**

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**Telephone:**

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**Comments:**

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**Minnesota Taxpayers Association**

**Our Goal is Fiscal Responsibility**

85 East 7th Place, Suite 250  
Saint Paul, MN 55101

Ph. 651-224-7477 or 800-322-8297