

Understanding Your Property Taxes

2005 Edition

For Taxes Payable In 2006

AN EDUCATIONAL GUIDE FOR MINNESOTANS

Minnesota Center
for Public Finance
Research

Focusing on
Cities and Counties

(Research Arm of the Minnesota Taxpayers Association)

Understanding Your Property Taxes 2005

Minnesota Center for Public Finance Research

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For information contact:

Minnesota Center for Public Finance Research

c/o Minnesota Taxpayers Association

85 E. Seventh Place, Suite 250

St. Paul, MN 55101

email: question@mntax.org

Website: <http://www.mntax.org/>

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[Many of our Publications are now on the web at WWW.MNTAX.ORG]

Understanding Your Property Taxes

Do 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 2005 is that they rose by \$335 million from 2004. Preliminary estimates show an expected increase of another \$590 million statewide for 2006, to an all-time high of nearly \$6.3 billion. (We do believe, however, that changes made to the property tax system in 2001 have moderated these increases.)

Another reason to be concerned about your property taxes is that even though the 2001 changes were designed so that the property tax would be used largely to finance city and county expenditures, changes made in the marathon session of 2005 mean that school property taxes will become a bigger part of the bill for next year. In addition to voter-approved referenda, school boards were given new authority to levy up to \$140 million in property taxes statewide for more spending on K-12 education (see our *Understanding Education Finance* for more information on school funding). Furthermore, the large overall initial decrease in property taxes in 2001 allowed for a shifting of remaining taxes onto homeowners, so that local costs are now borne more by local voters.

This means that the property tax system is more accountable to voters, something MTA has encouraged, but it also means that taxpayers across the state must become 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 \$6.3 billion in property taxes in 2006, or about 20% 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. About 28% of that is paid to support elementary and secondary schools (grades K-12), including voter-approved referenda. This is smaller than in previous years (43% went to schools just six years ago), but significantly more than last year's 22%. The reduction of school property taxes in 2001 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. This policy was reversed in 2005, to allow schools to have more property tax revenue.

As for the rest of the property tax, about 10% will go to the state's general fund (this portion is paid only by business and cabin properties), 25% to cities and townships, 33% to counties, and 4% to special taxing districts next year. The really important percentage though is that nearly 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, and generally requires school boards to levy up to \$50 million statewide in order to receive matching funds for that for 2006.

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, still the latest year available. This relatively modest ranking doesn't tell the whole story. Our property tax comparison study for taxes payable in 2004 showed that the property tax burden on a \$150,000 home in Minneapolis ranked only 28th highest compared to other homes in the largest city in each state, about 12% below the U.S. average. On the other hand, our property tax burden on commercial property ranked 11th highest in the country (13th 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 two to three 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 within the last several 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.

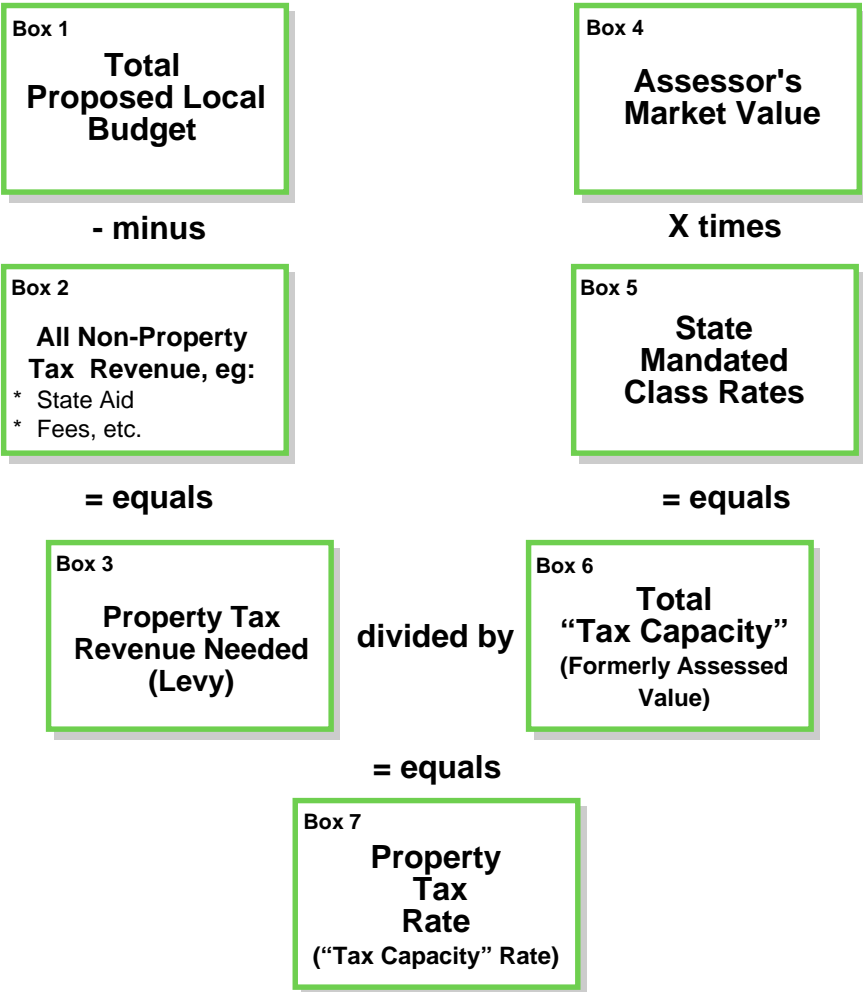
A: Concerned that property owners do not understand how, when, or by whom their property tax bills are determined, the state legislature passed a truth-in-taxation law in 1991 to alert taxpayers about possible tax increases and to encourage them to get more involved in controlling

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

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.

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 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 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 T-N-T 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?

Questions For Your Local Officials About Spending:	
Ask these questions	For these reasons
1. What is the dollar amount of proposed total spending for 2006?	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.
2. How does that amount compare to what was spent last year? What is the annual percentage growth?	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.
3. How does the growth compare to the rate of inflation? (The rate of growth in prices in 2006 is projected to be 2.7% and average wages are expected to rise 3.7%)*	
4. What are the major spending categories?	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.
5. Which categories are growing the fastest? Why?	
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.	Some spending is due to factors outside the control of your local officials, and some spending is a result of local choices—your choices.
*Minnesota Department of Finance, February Forecast, February, 2005 (Inflation number is from October Economic Update, October, 2005).	

A: The property you live in is located in a city or township, 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 this 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?

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

Questions For Your Local Officials About Revenue:	
Ask these questions	For these reasons
1. What sources of revenue were used to pay for what was spent last year (2005)? What percentage of total revenue came from each source?	This will help you understand the relative importance of the property taxes in financing local spending.
2. What is the projected change in each of the major revenue sources for 2006?	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.
3. Please explain the reasons for the major changes in these revenue sources.	This will help you understand why dependence on the property tax may be changing.
4. Did our community lose revenue because of cuts in state aid?	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.
If so, how much?	This will tell you how much pressure to raise taxes or cut spending is due to changes in state aid.
Have we made a good faith effort to cut our spending to adjust to the loss in aid?	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.
5. Did the Legislature transfer any aid from one jurisdiction to another? How much?	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.
6. Did our city gain aid? How much?	Because of the budget shortfall, the 2003 legislature decreased aid for all cities in 2004 and 2005. Additional aid was made available for 2006. In years when aid increases, city officials must decide whether to lower property taxes or use the extra aid for more spending.

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. See the box on the previous page for questions you can ask your local officials about revenue.

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?

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 dropped by half. Cities had some aid increases in the past, but in 2001 their total aid was cut by \$60 million, by another \$122 million in 2003 (after an increase in 2002), and still another \$27 million in 2004. Aids were nearly the same for 2005 as 2004, but have been increased for 2006 by about \$48 million. The aid cuts throughout this period, though significant, amounted only to about 5% to 10% of total city revenues for 2005, and are being partially restored for 2006.

Property tax changes are not automatic, though, just because state aid has been changed. As the state has had 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 is increased, like it will be for 2006, 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 (2005). That value is supposed to reflect its actual market value and is used to

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 2006?	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.

calculate the taxes you will pay in 2006. *This piece of the property tax puzzle is presented 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 represented by Box 4 on page 7.*

Suppose all property values in your community grew at the same rate between January 2004 and January 2005, and no new property was added to the tax rolls (and no improvements were made). In this case, your *share* of your community's property tax bill in 2006 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

More Questions About Market Values:	
Ask your local officials	For these reasons
1. What percentage of the projected growth in market value was from residential homes, commercial and industrial property, farms, and rental property?	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).
2. To what extent are you using market value increases to raise more property tax dollars?	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.
Ask Yourself	For these reasons
1. Have I made significant improvements to my property that would cause its value to increase faster than that of the average home?	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.
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.)	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.

property wealth to help 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 was being phased out over 6 years, and had only two years left, but the 2005 Legislature delayed its repeal for an additional two years. It provides that your market value is not allowed to increase more than 15% this year (or 25% of the total increase, whichever is greater) for tax purposes for taxes payable in 2006.

The market value increases remain on the books, though, and are brought 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 a 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 2008 (for taxes payable in 2009), since its repeal was delayed two years by the 2005 legislature.

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 2005, residential homes accounted for 61% of all taxable market value in the state, but because of the classification process, homes will account for only 48% of total property taxes paid. The percentages for 2006 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 52.6% of the tax.

Business property, on the other hand, comprised about 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. (Our "50-State Property Tax Comparison Study" provides 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 properties pay only about 24% of the local tax, excluding the statewide tax on business and cabin property.

In general, commercial and industrial properties, apartments, and public utility properties pay about \$1.2 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 2006 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 properties, it may cause your share of total market value, total tax capacity, and ultimately your 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 jurisdictions' 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).

Table 1. 2003 Total Revenues for Minnesota Cities, by Area and Size of Population

CITY	Number of Cities	Property Taxes		Special Assessments		Licenses and Permits		Federal Aid		State Aids and Credits		Transfers from Other Local Gov'ts.		User Fees and Fines		Misc. and Interest		Total Per Capita Revenues		Average 2003 Population	
		TIF	Other than Prop.	Special	Assessments	and Permits	Aid	Credits	Local Gov'ts.	Fines	Misc.	Interest	Total Per Capita Revenues	Average 2003 Population							
ALL CITIES																					
All Cities	853	34.2%	4.9%	7.3%	3.9%	4.5%	23.8%	1.8%	11.0%	8.6%	\$944.31	4,769									
Cities under 2,500	640	28.0%	0.4%	5.9%	2.2%	5.1%	33.4%	1.2%	10.7%	13.2%	883.06	603									
2,500 to 5,000	78	29.9%	1.0%	7.4%	4.0%	4.9%	28.8%	1.0%	12.6%	10.5%	930.56	3,496									
5,000 to 10,000	47	33.3%	1.6%	7.9%	4.1%	2.8%	26.2%	1.7%	13.2%	9.2%	891.79	7,119									
10,000 to 20,000	41	34.3%	2.0%	9.5%	4.3%	3.3%	24.8%	1.2%	11.2%	9.4%	824.73	14,730									
20,000 to 50,000	32	41.2%	1.3%	10.3%	5.1%	1.5%	18.1%	2.4%	13.1%	7.0%	766.89	29,670									
50,000 to 100,000	13	37.5%	6.7%	8.5%	4.0%	5.4%	17.2%	2.0%	9.9%	8.6%	847.75	66,494									
100,000 and over	2	30.1%	11.1%	3.3%	3.3%	6.9%	27.0%	1.9%	9.3%	7.1%	1,506.49	328,285									
Cities Outside All Metropolitan Areas																					
All Non-Metro Cities	556	24.0%	1.4%	7.4%	2.0%	6.0%	36.7%	1.3%	10.1%	11.2%	\$918.74	1,434									
Cities under 2,500	492	26.5%	0.4%	5.5%	1.4%	5.9%	34.5%	1.2%	11.0%	13.7%	880.03	553									
2,500 to 5,000	32	20.3%	1.4%	5.3%	1.6%	8.5%	39.6%	0.8%	10.6%	11.8%	1,022.64	3,398									
5,000 to 10,000	12	27.2%	1.1%	8.8%	1.8%	4.9%	36.9%	1.3%	9.2%	8.7%	953.73	6,936									
10,000 to 20,000	15	25.0%	2.3%	9.0%	2.7%	6.5%	33.8%	1.0%	9.6%	10.1%	942.77	13,627									
20,000 to 50,000	5	18.0%	1.9%	9.8%	2.2%	3.3%	43.3%	2.8%	9.6%	9.1%	852.24	25,847									

Table 1. (cont'd) 2003 Composition of Revenues for Minnesota Cities, by Area and Size of Population

CITY	Number of Cities	Transfers										Total Per Capita Revenues	Average 2003 Population	
		Property Taxes and TIF	Other than Prop	Special Assessments	Licenses and Permits	Federal Aid	State Aids and Credits	Gov'ts	User Fees and Fines	Misc and Interest	Transfers from Other Local Gov'ts			
Metropolitan Areas Outside Twin Cities Seven-County Area														
All Cities	159	24.2%	6.8%	9.0%	3.0%	4.7%	30.0%	1.6%	11.4%	9.4%	\$1,001.37	4,075		
Cities under 2,500	106	25.7%	0.3%	8.0%	2.9%	4.3%	32.8%	1.6%	10.9%	13.4%	892.55	722		
2,500 to 5,000	26	30.8%	1.1%	8.5%	3.8%	2.6%	27.0%	1.2%	14.7%	10.4%	892.15	3,380		
5,000 to 10,000	16	27.9%	2.8%	8.8%	3.7%	2.8%	29.6%	0.7%	15.0%	8.8%	1,057.62	7,113		
10,000 to 50,000*	8	23.5%	1.5%	14.0%	4.3%	2.4%	32.8%	1.5%	12.5%	7.4%	866.87	15,952		
50,000 to 100,000	3	20.5%	14.2%	7.5%	1.8%	7.2%	29.2%	2.2%	8.4%	9.2%	1,109.36	80,691		
Twin Cities Seven-County Metropolitan Area Cities														
All Cities	138	39.9%	5.4%	6.8%	4.8%	4.0%	18.3%	2.0%	11.2%	7.6%	\$937.99	19,001		
Cities under 2,500	42	42.9%	0.2%	4.0%	6.9%	0.7%	26.7%	0.7%	8.8%	8.9%	855.69	892		
2,500 to 5,000	20	45.2%	0.4%	9.7%	8.2%	1.5%	12.2%	1.0%	13.4%	8.5%	843.37	3,806		
5,000 to 10,000	19	44.7%	0.6%	6.2%	6.6%	1.1%	13.4%	3.3%	14.0%	10.1%	717.15	7,241		
10,000 to 20,000	19	45.1%	2.0%	7.5%	5.3%	1.0%	16.0%	1.9%	11.6%	9.5%	721.49	16,040		
20,000 to 50,000	26	46.9%	1.2%	10.5%	5.7%	1.0%	11.9%	2.1%	14.0%	6.6%	749.71	30,283		
50,000 to 100,000	10	47.4%	2.4%	9.2%	5.3%	4.3%	10.2%	2.0%	10.8%	8.3%	745.99	62,235		
100,000 and over	2	30.1%	11.1%	3.3%	3.3%	6.9%	27.0%	1.9%	9.3%	7.1%	1,506.49	328,256		

* 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. 2003 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	Federal Aid	Transfers from Local Gov'ts	User Fees and Fines	Misc. Interest	Total Per Capita Revenue
All Counties	87	37.5%	34.7%	0.8%	0.6%	29.9%	10.2%	1.2%	11.1%	5.4%	\$883.72
7 County Metro Area	7	40.9%	34.8%	0.0%	0.5%	23.3%	12.6%	1.7%	13.5%	4.8%	\$835.69
3 Twin City Exurban Counties	3	35.6%	36.3%	1.7%	1.3%	33.9%	7.6%	0.1%	10.3%	5.1%	\$736.93
Greater Twin City Area	10	40.6%	34.9%	0.1%	0.5%	23.9%	12.3%	1.6%	13.3%	4.8%	\$829.38
Non-Twin City Metropolitan Areas	11	38.1%	37.4%	0.8%	0.6%	34.5%	7.4%	0.6%	8.4%	5.3%	\$863.79
All Metropolitan Counties	21	40.1%	35.4%	0.3%	0.5%	26.2%	11.3%	1.4%	12.3%	4.9%	\$836.53
All Non-Metropolitan Counties	66	31.8%	33.0%	2.0%	0.6%	38.0%	7.9%	0.6%	8.6%	6.4%	\$1,006.85

Table 3. 2003 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 and Econ. Develop.	Miscellaneous	Six Category Total	Six Category Rank	Total Capital Outlay	Per Capita Prop. Tax	State Aid	Percent of Revenues from Prop. Taxes	State Aid
All Cities	853	\$103.03	\$224.39	\$84.90	\$89.14	\$76.34	\$78.54	\$652.33	-	\$323.70	\$322.93	\$24.71	34.20%	23.80%
Cities under 2,500	640	141.92	141.84	107.73	58.26	42.61	78.70	571.06	3	379.01	\$246.92	\$294.91	27.96%	33.40%
2,500 to 5,000	78	112.20	178.06	86.12	65.71	38.46	93.58	574.12	2	427.88	\$277.90	\$267.80	29.86%	28.76%
5,000 to 10,000	47	95.73	166.40	82.10	69.09	40.41	84.77	538.50	6	514.76	\$236.53	\$233.49	33.25%	26.18%
10,000 to 20,000	41	83.81	183.00	81.21	83.94	39.09	68.97	540.02	5	292.78	\$282.52	\$204.74	34.26%	24.82%
20,000 to 50,000	32	70.79	181.98	74.15	71.62	51.62	60.61	510.77	7	289.99	\$316.02	\$139.07	41.21%	18.13%
50,000 to 100,000	13	81.42	201.91	82.89	74.22	52.43	64.91	557.79	4	281.28	\$318.30	\$145.76	37.55%	17.19%
100,000 and over	2	209.98	450.71	93.99	176.99	231.69	121.68	1,265.05	1	312.50	\$453.01	\$407.21	30.07%	27.03%

Table 4. 2003 Per Capita Expenditures for the 213 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	
										Prop.	State Aid	Prop. Taxes	State Aid
Average	\$99.61	\$181.44	\$96.54	\$88.26	\$69.76	\$111.07	\$646.69	-	\$446.18	\$207.88	\$404.84	22.60%	38.14%
Appleton	86.91	145.91	89.63	69.87	1.50	44.37	438.20	27	9.04	133.44	350.75	22.43%	58.95%
Benson	140.44	182.56	124.64	68.02	35.57	150.64	701.88	11	512.57	97.96	399.38	11.56%	47.13%
Blue Earth	85.29	158.34	133.51	81.81	202.13	274.89	995.97	3	158.57	273.13	366.39	20.08%	26.93%
Breckenridge	99.23	250.52	123.82	87.35	139.57	67.79	768.27	7	382.85	102.68	520.84	10.72%	54.36%
Cannon Falls	116.49	200.96	106.15	130.83	9.95	286.39	850.77	4	363.24	518.43	407.22	31.75%	24.94%
Glenwood	109.20	156.37	80.38	111.73	26.39	99.49	583.56	19	190.28	259.76	360.27	27.43%	38.05%
Goodview	76.24	107.35	60.89	6.24	0.00	44.09	294.82	32	227.16	247.65	86.89	44.95%	15.77%
Granite Falls	116.70	656.86	104.37	46.16	47.91	129.62	1,101.61	2	618.25	172.58	791.52	10.86%	49.82%
Jackson	147.60	176.34	97.25	80.43	157.36	18.80	677.78	13	20.63	177.36	491.90	22.01%	61.05%
Le Sueur	75.67	146.74	93.01	200.29	46.91	189.98	752.61	8	220.79	256.55	267.20	22.33%	23.26%
Long Prairie	90.63	132.86	68.60	16.88	9.82	67.27	386.06	30	1,323.51	169.57	474.96	10.55%	29.55%
Luverne	87.53	175.72	96.28	177.53	9.91	87.13	634.10	17	56.81	174.70	312.30	21.81%	38.99%
Milaca	108.65	109.20	58.55	33.30	14.83	56.57	381.11	31	421.29	165.14	218.82	30.40%	40.28%
Montgomery	107.46	205.00	136.64	32.95	63.84	178.69	724.58	10	920.78	273.09	246.64	25.30%	22.85%
Mora	68.50	170.44	94.31	79.54	29.93	61.49	504.21	25	643.88	136.52	211.55	26.08%	40.41%
Olivia	125.96	150.13	101.34	87.53	78.35	135.22	678.53	12	746.36	235.57	719.05	19.40%	59.22%
Park Rapids	150.93	202.61	119.98	39.95	19.43	258.67	791.57	6	547.67	305.25	264.83	22.96%	19.92%
Perham	119.54	159.21	74.31	111.05	50.76	138.23	663.10	14	1,463.25	334.62	193.59	26.89%	15.56%
Pine City	147.90	63.33	115.23	29.17	34.17	107.70	497.51	26	98.59	144.17	194.46	24.58%	33.15%
Pine Island	92.59	129.20	91.07	69.13	63.47	85.63	531.10	21	398.68	170.70	182.99	30.45%	32.65%

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

Table 4. (cont'd.) 2003 Per Capita Expenditures for the 213 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	Six Category Total	Six Rank	Total Capital Outlay	Prop. Tax	Per Capita State Aid	Percent of Revenues from: State Aid
Pipestone	82.85	123.40	121.07	141.59	22.68	136.05	627.63	18	403.29	229.66	326.67	20.58%
Princeton	115.95	190.69	53.49	34.32	13.67	101.26	509.38	24	365.62	336.03	154.65	42.76%
Roseau	103.09	490.13	70.91	106.88	601.21	136.67	1,508.89	1	3,225.92	262.81	3,094.20	5.77%
Sleepy Eye	114.74	114.43	90.49	89.76	47.28	120.51	577.22	20	131.92	130.61	357.84	16.51%
Spring Valley	80.26	273.24	85.81	133.38	46.98	109.18	728.86	9	138.78	305.76	334.48	26.95%
St. Charles	62.23	115.79	52.82	129.62	11.16	22.80	394.42	29	108.55	141.87	181.62	22.93%
St. James	52.65	171.88	164.15	63.95	37.60	36.30	526.54	23	319.60	94.99	286.72	16.88%
Staples	106.25	138.83	77.02	27.29	31.96	48.52	429.87	28	202.34	129.02	347.79	15.51%
Two Harbors	125.39	163.71	139.67	187.74	138.67	95.27	850.44	5	83.79	152.21	442.26	13.90%
Wadena	64.99	129.29	68.97	78.10	172.33	123.95	637.63	16	487.95	183.79	523.68	18.13%
Windom	77.83	186.18	88.30	91.62	53.98	29.63	527.54	22	429.89	120.17	260.66	20.38%
Zumbrota	97.86	144.30	71.57	104.15	109.60	112.33	639.82	15	112.57	259.82	243.62	40.25%
Average	\$102.00	\$184.77	\$108.39	\$106.78	\$39.02	\$103.79	\$644.76	--	\$485.90	\$259.76	\$352.36	27.24%
Baxter	106.91	153.99	35.59	47.59	68.60	76.37	489.05	12	1,098.62	363.76	89.92	37.58%
Detroit Lakes	91.95	156.55	130.24	122.03	82.71	97.48	680.96	4	186.14	234.56	252.38	26.13%
Glencoe	111.88	179.83	69.02	71.90	6.12	119.68	558.42	8	259.89	265.85	322.51	34.33%
Grand Rapids	178.57	199.90	214.93	180.90	33.36	119.63	927.29	1	463.87	510.51	437.68	37.45%
International Falls	119.22	336.95	192.99	72.74	12.86	181.85	916.61	2	355.64	206.25	502.84	17.12%
Litchfield	98.20	156.91	80.93	105.65	6.13	93.12	540.95	9	190.54	184.50	260.28	24.69%
Little Falls	66.12	148.73	62.23	40.27	35.11	154.98	507.45	11	1,662.77	263.19	482.73	22.54%
Montevideo	86.75	160.67	95.92	94.68	41.49	129.12	608.63	7	225.34	237.45	388.18	27.49%
Morris	90.89	165.50	105.91	93.31	35.51	124.46	615.58	6	227.10	175.24	475.40	19.62%
Redwood Falls	116.58	188.36	105.33	252.58	40.56	52.47	755.88	3	466.17	232.61	518.17	24.13%
Thief River Falls	68.16	216.63	88.44	152.25	14.58	85.02	625.07	5	321.60	178.73	311.06	20.54%
Waseca	93.94	161.34	103.46	66.46	71.93	36.03	533.16	10	167.32	220.32	268.09	32.14%

Outside All Metropolitan Areas, Cities with Population 5,000 to 10,000 (12 cities)

Table 4. (cont'd.) 2003 Per Capita Expenditures for the 213 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.	State Aid		Prop. Taxes
Average	\$93.09	\$207.70	\$108.13	\$107.47	\$44.34	\$82.30	\$643.03	-	\$326.92	\$235.87	\$319.10	25.02%	33.85%
Albert Lea	79.25	249.73	115.54	143.60	29.67	30.18	647.97	7	268.93	93.97	425.91	10.73%	48.64%
Alexandria	106.03	212.83	95.86	96.23	91.40	54.65	656.99	6	397.43	241.53	222.57	25.13%	23.16%
Bemidji	77.83	231.96	84.38	52.20	24.56	107.03	577.97	10	114.20	184.89	358.37	23.19%	44.94%
Brainerd	54.90	275.31	145.47	71.00	85.41	160.94	793.04	2	641.33	145.71	519.31	12.86%	45.83%
Fairmont	68.75	225.44	101.65	101.93	42.42	78.78	618.97	8	297.40	153.07	461.23	17.09%	51.50%
Fergus Falls	93.16	175.23	63.58	133.89	46.30	95.71	607.88	9	219.97	183.66	442.78	19.50%	47.01%
Hutchinson	106.63	212.57	122.04	139.97	41.16	94.26	716.62	4	412.59	305.17	267.87	28.91%	25.37%
Marshall	82.58	211.91	112.75	165.57	74.59	79.29	726.69	3	115.65	290.66	270.82	30.89%	28.78%
New Ulm	122.67	137.21	110.22	163.03	3.22	126.30	662.66	5	207.50	280.65	331.01	31.53%	37.19%
North Mankato	63.43	106.68	81.50	64.69	12.26	133.56	462.13	15	178.13	221.11	206.95	35.12%	32.87%
Northfield	116.74	153.88	71.77	86.57	54.84	71.28	555.08	12	327.05	209.58	223.46	25.40%	27.08%
Red Wing	127.28	344.18	184.65	143.42	74.82	100.64	974.99	1	245.79	754.72	168.28	47.65%	10.62%
St. Peter	54.33	166.00	97.27	119.06	87.19	37.98	561.83	11	452.45	119.48	191.80	14.43%	23.16%
Willmar	115.03	175.27	118.14	70.21	8.88	35.48	523.02	13	716.69	112.02	335.95	12.06%	36.16%
Worthington	95.20	215.76	97.19	48.97	10.71	40.19	508.03	14	179.74	196.28	338.77	28.67%	49.48%
Average	\$55.98	\$210.13	\$103.57	\$103.31	\$59.19	\$49.46	\$581.62	-	\$314.77	\$153.71	\$369.14	18.00%	43.23%
Austin	70.11	180.39	120.71	136.89	21.18	35.09	564.37	4	340.39	91.82	497.41	9.69%	52.48%
Faribault	46.59	187.03	57.32	114.90	111.22	78.86	595.91	2	245.86	134.47	369.37	15.15%	41.62%
Mankato	17.22	263.50	129.58	79.72	61.63	65.13	616.79	1	461.63	198.22	338.71	22.44%	38.34%
Owatonna	74.55	166.06	105.84	156.01	23.28	48.96	574.69	3	195.83	200.45	268.62	23.85%	31.96%
Winona	84.17	226.02	91.37	48.09	78.29	18.56	546.51	5	266.38	126.48	382.76	17.82%	53.91%

Table 4. (cont'd.) 2003 Per Capita Expenditures for the 213 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	Six Category Total	Six Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
										Prop.	State Aid	Prop. Taxes	State Aid
Average	\$110.96	\$161.59	\$84.06	\$63.27	\$20.44	\$91.07	\$531.39	-	\$489.83	\$275.04	\$241.09	30.83%	27.02%
Annamdale (Twin Cities area)	100.53	135.58	66.20	25.81	0.00	104.44	432.57	14	365.62	264.81	167.41	23.33%	14.75%
Becker (St. Cloud area)	197.77	236.64	154.16	309.01	38.24	637.34	1,573.15	1	2,375.38	1,490.78	25.95	42.82%	0.75%
Byron (Rochester area)	39.65	63.37	57.99	35.94	34.40	57.33	288.68	24	300.26	230.13	80.53	47.61%	16.66%
Caledonia (LaCrosse, WI, area)	115.22	161.71	77.78	74.43	9.54	58.52	497.19	9	62.76	107.78	306.43	19.63%	55.82%
Chicago City (Twin Cities area)	78.61	129.19	57.58	52.71	8.21	41.04	367.34	20	333.45	399.07	123.76	57.35%	17.78%
Chisholm (Duluth area)	147.40	230.00	131.75	116.74	24.70	65.36	715.96	6	211.18	173.41	774.71	15.44%	68.96%
Cokato (Twin Cities area)	63.15	131.06	64.22	87.87	29.15	10.81	386.25	17	93.37	213.10	198.73	35.15%	32.78%
Cold Spring (St. Cloud area)	63.64	182.67	71.63	31.31	17.81	69.31	436.38	12	1,393.39	250.37	147.25	21.02%	12.36%
Delano (Twin Cities area)	174.81	68.19	55.97	55.58	9.20	96.46	460.21	10	958.07	286.11	149.98	26.87%	14.08%
Dilworth (Fargo, ND, Moorhead area)	86.95	132.61	66.48	28.96	0.00	76.35	391.35	16	476.54	97.33	213.11	15.76%	34.50%
Ely (Duluth area)	132.98	248.14	201.84	91.35	58.08	126.64	859.03	3	0.04	267.14	536.31	26.14%	52.49%
Eveleth (Duluth area)	103.05	294.76	175.33	117.29	51.80	98.22	840.44	4	162.46	122.20	679.00	11.41%	63.40%
Isanti (Twin Cities area)	55.01	173.82	72.24	21.08	12.51	29.80	364.46	21	654.39	230.37	167.12	33.57%	24.35%
Lindstrom (Twin Cities area)	85.65	155.03	39.99	29.21	1.36	26.11	337.35	22	187.44	187.17	65.00	38.87%	13.50%
Melrose (St. Cloud area)	112.80	139.90	79.14	31.70	37.74	41.56	442.84	11	450.79	139.95	244.38	23.03%	40.21%
Mountain Iron (Duluth area)	218.12	173.25	181.95	110.16	21.68	180.23	885.40	2	316.15	343.40	525.14	29.52%	45.15%
Plainville (Rochester area)	91.16	154.96	63.14	78.27	29.77	17.01	434.32	13	32.75	192.31	200.08	34.63%	36.03%
Proctor (Duluth area)	151.31	230.73	73.33	31.74	30.46	75.44	593.00	8	288.42	212.16	282.74	30.25%	40.31%
Rockford (Twin Cities area)	86.75	111.10	51.62	40.81	2.70	90.57	383.55	18	192.04	290.94	115.04	40.55%	16.03%
Rockville (St. Cloud area)	136.22	42.06	34.45	12.49	0.00	0.00	225.22	25	27.48	189.93	78.18	56.11%	23.09%
Rush City (Twin Cities area)	86.28	82.89	50.75	16.97	28.20	57.66	322.76	23	443.02	232.26	162.98	43.85%	30.77%
Sauk Centre (St. Cloud area)	125.90	181.70	93.48	60.39	26.00	178.17	665.64	7	782.03	322.35	310.01	28.59%	27.50%
St. Augusta (St. Cloud area)	89.76	52.54	30.53	4.55	0.00	4.59	181.97	26	2,209.21	85.12	71.10	10.17%	29.94%
Wabasha (Rochester area)	136.04	401.56	85.36	111.68	46.00	54.56	835.21	5	256.68	257.08	290.66	25.95%	8.34%
Wyoming (Twin Cities area)	92.21	130.32	44.37	21.34	2.56	90.07	380.86	19	37.75	294.21	41.44	50.36%	7.09%
Zimmerman (St. Cloud area)	128.49	140.55	59.01	29.06	3.96	38.42	399.49	15	218.43	255.92	69.38	42.64%	11.56%

Table 4. 2003 Per Capita Expenditures for the 213 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	Category Total	Six Category Rank	Total Outlay	Per Capita		Percent of Revenues from: Prop. Taxes	State Aid
										Prop.	State Aid		
Average	\$91.29	\$181.15	\$90.62	\$76.74	\$55.33	\$102.42	\$597.55	-	\$627.63	\$294.75	\$312.81	27.87%	29.58%
Albertville (Twin Cities area)	110.43	104.18	47.07	13.13	17.16	42.61	334.59	15	573.95	294.98	15.08	25.39%	1.30%
Big Lake (St. Cloud area)	65.20	185.49	40.70	31.50	24.43	62.53	379.84	12	800.79	228.86	157.07	29.83%	20.48%
Cambridge (Twin Cities area)	200.79	133.12	152.64	15.71	152.53	184.03	838.81	3	689.70	557.97	160.99	36.43%	10.51%
Crookston (Grand Forks, ND, area)	114.89	234.87	84.52	154.09	83.94	85.84	758.14	5	231.01	221.99	502.95	19.89%	45.07%
East Grand Forks (Grand Forks, ND, area)	111.93	359.85	152.88	113.17	113.17	95.88	1,002.10	2	1,101.82	207.03	1,228.22	10.08%	59.77%
Herrnstown (Duluth area)	71.01	161.77	35.44	29.62	17.16	117.71	432.70	8	377.16	176.22	116.75	27.51%	18.22%
Kasson (Rochester area)	58.55	132.27	51.39	77.94	48.71	31.45	400.31	10	415.28	195.57	160.28	35.19%	28.84%
La Crescent (LaCrosse, WI, area)	89.65	128.15	53.14	56.55	0.00	71.37	398.86	11	135.51	243.72	123.06	43.65%	22.04%
Lake City (Rochester area)	136.01	207.61	63.65	95.40	45.94	57.54	606.15	7	71.92	223.21	218.28	33.33%	31.88%
Monticello (Twin Cities area)	134.44	130.83	194.89	168.43	9.58	152.65	790.82	4	677.10	728.78	134.10	44.72%	8.29%
North Branch (Twin Cities area)	60.46	120.34	43.03	24.97	11.94	102.18	362.91	13	1,081.18	227.31	86.83	45.22%	17.27%
Osseo (Twin Cities area)	53.48	84.07	51.74	9.86	1.02	64.94	265.11	16	901.15	122.35	178.72	15.43%	22.54%
St. Joseph (St. Cloud area)	65.93	147.28	51.38	37.45	13.39	110.94	426.37	9	619.56	129.96	189.03	15.71%	22.65%
Stewartville (Rochester area)	49.66	63.92	64.72	68.31	17.87	71.83	336.32	14	170.49	187.82	211.79	29.73%	33.52%
Virginia (Duluth area)	83.44	417.17	197.50	190.81	204.02	189.41	1,282.35	1	462.90	246.39	1,007.23	14.92%	60.98%
Waite Park (St. Cloud area)	65.64	235.90	84.91	18.33	101.15	118.58	624.50	6	1,099.62	590.97	218.09	45.67%	16.85%
Average	\$87.15	\$199.55	\$89.16	\$71.94	\$36.37	\$97.69	\$581.86	-	\$381.39	\$208.41	\$291.32	23.50%	32.85%
Buffalo (Twin Cities area)	57.17	137.46	59.67	88.53	22.97	97.82	463.62	5	274.91	197.43	149.35	25.96%	19.64%
Cloquet (Duluth area)	66.42	253.13	77.94	88.17	71.48	40.15	597.29	4	88.94	197.43	330.85	23.99%	40.20%
Elk River (St. Cloud area)	119.04	211.93	91.08	85.95	41.03	57.93	606.96	3	440.80	257.28	78.77	28.68%	8.78%
Hibbing (Duluth area)	72.05	279.01	116.61	137.92	19.67	129.32	754.58	1	68.74	349.33	674.29	34.46%	66.51%
Moorhead (Fargo, ND area)	115.63	249.09	92.81	71.13	44.43	115.05	688.14	2	458.51	169.90	427.02	20.16%	50.67%
Sartell (St. Cloud area)	41.35	135.49	74.67	11.88	14.36	143.38	421.14	7	410.98	100.07	85.56	9.79%	8.37%
Sauk Rapids (St. Cloud area)	86.18	106.56	78.21	33.57	36.43	76.91	417.86	8	660.24	167.16	107.15	18.70%	23.18%
St. Michael (Twin Cities area)	75.80	98.29	102.07	23.59	31.97	98.54	430.25	6	601.81	321.31	113.76	37.12%	13.14%
Average	\$104.32	\$283.46	\$99.50	\$96.29	\$42.51	\$118.01	\$744.09	-	\$353.05	\$227.14	\$324.01	20.47%	29.21%
Duluth	160.09	333.48	118.08	76.92	84.65	183.34	956.57	1	224.88	164.14	504.61	12.87%	39.57%
Rochester	53.25	258.47	95.47	140.78	16.38	70.23	634.58	2	440.72	288.67	194.79	29.65%	20.00%
St. Cloud	102.58	251.87	80.21	58.33	23.23	98.60	614.80	3	400.13	223.54	266.25	20.68%	24.64%

Table 4. 2003 Per Capita Expenditures for the 213 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 State Aid
										Prop.	State	
Average	\$131.62	\$192.26	\$73.60	\$36.30	\$14.54	\$71.47	\$519.79	-	\$330.23	\$381.23	\$102.88	45.20%
Afton	136.65	128.62	64.66	4.17	1.03	6.60	\$341.72	18	51.33	355.00	12.98	71.03%
Bayport	171.77	192.09	43.14	103.88	0.00	24.11	\$534.99	9	593.02	346.07	494.47	27.79%
Belle Plaine	180.25	129.04	93.15	56.58	9.16	126.86	\$565.05	6	240.33	392.65	148.35	35.25%
Centerville	131.37	220.04	78.76	17.16	1.03	36.79	\$466.16	13	263.27	406.95	45.09	42.04%
Circle Pines	77.94	212.66	25.14	63.86	71.65	72.35	\$523.60	10	230.71	284.95	66.06	49.95%
Dayton	105.89	125.57	59.65	31.53	24.46	73.33	\$420.43	15	27.30	409.46	10.81	67.95%
Deephaven	105.56	243.85	111.18	15.07	0.00	20.50	\$466.16	12	105.58	349.63	11.23	58.98%
Grant	40.92	89.19	63.99	0.60	0.00	1.31	\$166.01	20	19.77	146.26	3.64	65.72%
Greenfield	125.97	87.07	90.06	0.26	0.00	119.76	\$423.12	14	425.62	289.25	0.36	32.88%
Independence	125.64	280.33	112.30	5.60	6.84	63.21	\$593.92	7	99.34	482.01	0.43	72.95%
Jordan	103.97	177.41	50.57	21.35	18.81	134.18	\$506.29	11	306.74	292.74	119.11	37.97%
Medina	189.54	256.08	101.44	18.01	1.21	16.31	\$582.59	8	249.65	329.81	18.21	34.52%
Minnetrista	130.89	284.70	120.94	20.70	0.00	39.47	\$596.70	5	558.19	479.41	259.22	41.50%
Newport	157.52	223.74	71.10	61.19	31.59	122.89	\$668.03	3	309.26	436.84	196.27	43.71%
North Oaks	88.42	187.33	6.45	23.00	0.00	0.00	\$305.21	19	9.91	202.94	1.75	51.54%
Norwood Young America	116.35	92.35	91.31	43.88	0.30	73.01	\$417.20	16	899.86	243.85	119.17	43.07%
Oak Park Heights	203.01	271.81	37.32	36.64	5.28	56.13	\$610.18	4	283.90	502.20	15.81	39.03%
Osseo	152.97	231.83	60.41	16.25	128.00	249.82	\$839.28	2	618.56	485.48	186.59	35.94%
Watertown	122.64	74.87	78.52	25.54	4.50	80.56	\$366.62	17	315.01	224.28	80.98	37.98%
Wayzata	199.77	281.22	119.97	146.32	3.14	164.37	\$914.81	1	1,154.35	955.22	346.51	59.76%

Twin Cities Metropolitan Area, Cities with Population 2,500 to 5,000 (27 cities)

Table 4. (cont'd.) 2003 Per Capita Expenditures for the 213 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 Rank	Total Capital Outlay	Per Capita		Percent of Revenues from	
										Prop.	Aid		Prop.
Twin Cities Metropolitan Area, Cities with Population 5,000 to 10,000 (19 cities)													
Average	\$95.61	\$143.09	\$59.14	\$39.96	\$28.90	\$58.68	\$425.39	-	\$438.86	\$320.25	\$95.97	44.66%	13.38%
Arden Hills	77.60	111.04	102.12	45.09	7.01	29.34	372.20	12	284.02	259.71	85.01	47.86%	15.67%
Corcoran	78.72	115.40	110.22	6.64	0.00	4.95	315.92	14	85.60	268.29	16.10	67.67%	4.06%
Falcon Heights	76.07	119.80	33.43	26.28	4.19	31.13	290.89	15	329.33	176.19	67.35	26.64%	10.18%
Hugo	73.31	85.91	48.88	2.57	16.42	48.18	275.28	16	175.44	279.73	50.59	62.50%	11.30%
Lake Elmo	117.37	101.47	32.85	14.76	0.00	7.39	273.83	17	149.68	208.78	12.64	62.02%	3.76%
Little Canada	45.57	120.01	27.20	43.58	0.00	31.96	268.32	18	243.62	234.01	31.60	48.85%	6.60%
Mahtomed	100.42	103.15	66.28	29.98	42.77	33.50	375.10	11	194.75	302.89	89.79	50.60%	15.00%
Mound	93.37	185.04	65.54	36.56	8.63	45.56	434.89	8	555.11	303.18	54.74	49.66%	8.97%
New Prague	102.71	191.51	92.78	28.64	0.00	118.56	534.20	5	359.05	342.41	248.88	32.60%	23.70%
Oak Grove	99.08	88.25	32.20	6.56	11.57	12.30	249.96	19	120.92	245.95	94.18	49.81%	19.07%
Orono	122.83	255.76	54.92	11.91	1.09	46.73	493.24	6	461.60	392.98	139.87	43.55%	15.50%
Rogers	130.73	177.63	42.60	37.14	315.37	199.97	903.45	1	609.76	792.68	14.78	56.86%	1.07%
Shorewood	138.61	133.30	55.25	21.95	0.00	61.57	410.68	10	1,410.39	409.85	259.84	49.55%	31.42%
Spring Lake Park	88.24	184.04	26.24	75.50	29.52	72.07	475.61	7	316.41	344.15	51.07	51.59%	7.66%
St. Anthony	85.59	227.99	60.34	33.28	142.24	81.20	630.64	2	617.24	428.78	84.06	49.40%	9.68%
St. Francis	54.66	169.62	60.88	26.38	6.40	107.91	425.85	9	432.36	226.68	153.16	26.62%	17.98%
St. Paul Park	80.70	151.12	48.22	23.70	0.00	27.08	330.81	13	776.04	237.23	220.57	34.15%	31.75%
Victoria	168.84	80.08	76.12	133.06	0.00	145.79	603.89	3	1,189.60	428.34	16.81	52.63%	2.06%
Waconia	114.53	129.03	92.70	163.32	0.00	81.97	581.56	4	392.95	309.37	187.12	23.12%	13.99%

Table 4. 2003 Per Capita Expenditures for the 213 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 Aid		
Average	\$79.61	\$166.62	\$61.08	\$71.81	\$37.29	\$52.97	\$469.38	-	\$250.65	\$325.17	\$115.74	45.07%	16.04%
Twin Cities Metropolitan Area, Cities with Population 10,000 to 20,000 (19 cities)													
Anoka	64.68	177.02	86.41	75.39	28.72	60.25	492.47	8	469.53	351.57	156.20	50.47%	22.42%
Columbia Heights	90.43	185.32	65.15	101.25	65.90	34.47	542.52	5	121.73	275.93	179.48	42.42%	27.59%
East Bethel	61.18	55.12	40.60	8.65	0.66	6.59	172.81	19	309.09	175.67	144.98	40.72%	33.61%
Farmington	82.98	135.22	55.19	70.44	65.71	75.28	484.82	9	150.35	324.75	69.70	45.58%	9.78%
Forest Lake	120.64	167.02	55.06	22.85	37.33	19.45	422.34	12	63.58	251.56	76.48	39.93%	12.14%
Ham Lake	48.38	72.81	47.06	20.59	1.51	14.87	205.22	18	101.73	168.44	32.87	47.46%	9.26%
Hastings	69.76	208.73	81.74	81.85	25.82	66.39	534.30	6	364.33	324.70	129.17	42.74%	17.00%
Hopkins	67.71	256.09	53.61	109.27	93.52	99.63	679.82	2	529.16	532.76	121.12	57.87%	13.16%
Lino Lakes	142.83	139.20	47.70	56.42	13.58	45.74	445.48	11	240.90	353.39	100.42	48.09%	13.67%
Mendota Heights	77.31	189.48	41.41	52.53	0.00	47.19	407.92	13	311.66	394.94	98.26	55.50%	13.81%
Mounds View	51.73	166.17	36.17	72.14	28.32	22.85	377.38	15	77.38	336.66	88.19	59.02%	15.46%
North St. Paul	41.60	164.81	39.01	54.56	9.11	29.37	338.46	16	421.28	177.84	108.76	40.35%	24.68%
Ramsey	95.28	111.30	53.01	25.87	45.54	50.44	381.44	14	120.54	346.59	30.60	53.78%	4.75%
Robbinsdale	63.54	231.11	70.23	103.67	85.79	22.13	581.47	4	85.70	339.58	205.34	42.99%	26.00%
Rosemount	71.83	120.48	87.47	74.19	46.49	94.47	494.93	7	482.59	428.85	99.28	33.78%	7.82%
South St. Paul	65.20	249.87	82.79	112.17	2.36	78.04	590.43	3	257.80	298.05	228.33	33.02%	25.30%
Stillwater	100.16	168.93	82.40	214.04	77.15	110.07	752.74	1	273.63	465.99	151.34	46.81%	15.20%
Vadnais Heights	79.25	85.09	40.52	34.45	17.30	48.34	304.95	17	207.54	278.24	9.08	48.21%	1.57%
West St. Paul	77.37	212.40	57.76	32.90	36.19	33.92	450.55	10	150.33	258.01	123.87	42.50%	20.40%

Table 4. (cont'd.) 2003 Per Capita Expenditures for the 213 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	Six-City Metropolitan Area, Cities with Population 20,000 to 50,000	Six-City Metropolitan Area, Cities with Population 20,000 to 50,000	Category	Rank	Total Capital Outlay	Per Capita		Percent of Revenues from:	
												Prop. Tax	State Aid	Prop. Taxes	State Aid
Average	\$71.35	\$174.56	\$68.54	\$66.44	\$50.67	\$60.17	\$491.74	--	--	\$254.77	\$351.68	\$89.29	46.91%	11.91%	
Andover	60.63	99.01	54.97	22.41	16.23	45.92	299.16	26	26	275.51	234.46	27.03	40.81%	4.70%	
Apple Valley	58.30	150.09	57.23	69.19	9.64	32.70	377.15	23	23	143.43	329.66	23.62	50.00%	3.58%	
Brooklyn Center	87.96	238.51	75.13	72.15	62.48	44.87	581.10	7	7	66.85	460.74	134.30	59.31%	17.29%	
Champlin	53.60	122.96	134.23	38.14	11.82	47.61	408.35	19	19	161.34	340.77	123.79	50.53%	18.36%	
Chanhassen	84.75	111.13	78.74	75.07	26.16	100.89	476.74	11	11	204.27	600.09	46.22	63.86%	4.92%	
Chaska	113.43	128.20	90.24	42.94	63.75	160.02	598.57	6	6	248.11	285.69	171.84	27.24%	16.39%	
Cottage Grove	50.42	170.67	77.22	50.31	19.93	26.31	394.85	20	20	639.71	271.98	130.72	29.15%	14.01%	
Crystal	63.08	195.82	38.66	74.07	33.70	31.03	436.36	17	17	84.44	296.90	137.09	51.18%	23.63%	
Edina	59.02	219.15	89.18	64.02	45.77	80.74	557.88	8	8	334.51	543.45	86.89	67.82%	10.84%	
Fridley	89.35	207.80	111.86	44.53	168.42	23.15	645.11	4	4	84.53	338.17	137.54	47.49%	19.31%	
Golden Valley	133.25	230.08	88.61	75.39	3.54	184.96	715.83	3	3	625.18	717.81	15.58	71.95%	1.56%	
Inver Grove Heights	55.42	159.00	70.30	39.31	0.00	67.64	391.66	22	22	101.53	323.83	62.20	50.38%	9.68%	
Lakeville	36.00	136.03	72.70	49.60	18.21	60.24	372.78	24	24	278.18	250.15	60.41	36.96%	8.93%	
Maplewood	77.73	235.45	68.71	62.04	16.39	49.68	510.00	9	9	251.72	326.22	67.20	47.17%	9.72%	
New Brighton	66.99	183.63	74.12	175.84	196.26	191.33	888.17	1	1	231.30	328.29	77.77	38.21%	9.05%	
New Hope	52.40	215.91	38.40	66.49	46.15	32.03	451.39	13	13	67.06	404.15	86.55	61.59%	13.19%	
Oakdale	109.38	151.84	45.44	33.99	51.18	30.37	422.21	18	18	226.65	304.21	94.39	46.09%	14.30%	
Prior Lake	90.69	140.17	58.17	73.53	2.58	86.84	451.98	12	12	385.54	293.08	124.20	37.20%	15.76%	
Richfield	50.30	261.99	41.72	87.90	371.46	49.55	862.92	2	2	277.82	356.99	238.16	35.82%	23.90%	
Roseville	87.57	200.89	47.86	88.61	70.23	10.81	505.95	10	10	261.11	320.64	30.25	51.90%	4.90%	
Savage	68.69	137.70	66.67	46.10	12.40	118.53	450.10	14	14	522.84	363.31	187.30	41.87%	21.59%	
Shakopee	85.85	168.48	63.17	34.60	34.82	58.70	445.62	15	15	197.42	290.95	80.39	37.27%	10.30%	
Shoreview	57.54	90.88	52.81	182.37	15.48	37.47	436.54	16	16	174.35	265.36	51.31	50.19%	9.70%	
St. Louis Park	116.44	216.18	85.47	107.50	30.89	42.87	599.35	5	5	189.90	409.37	106.11	56.36%	14.61%	
White Bear Lake	42.63	170.21	38.07	17.50	7.11	25.36	300.88	25	25	150.53	196.51	82.05	37.12%	15.50%	
Woodbury	57.99	153.10	62.43	50.09	15.17	53.61	392.38	21	21	375.29	343.05	43.99	39.17%	5.02%	

Table 4. (cont'd.) 2003 Per Capita Expenditures for the 213 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		Percent of Revenues from Prop. Taxes	State Aid
										Prop. Tax	State Aid		
Twin Cities Metropolitan Area, Cities with Population 50,000 to 100,000 (10 cities)													
Average	\$72.51	\$170.19	\$76.43	\$65.63	\$56.29	\$44.26	\$485.33	-	\$253.36	\$353.75	\$76.43	47.42%	10.25%
Blaine	66.74	137.25	38.57	37.54	29.40	47.85	356.35	9	88.15	260.84	33.64	47.15%	6.08%
Bloomington	86.77	267.80	185.45	96.02	131.25	45.84	813.13	1	288.76	522.37	120.88	47.86%	11.07%
Brooklyn Park	50.32	191.05	130.99	68.42	127.34	49.06	617.17	2	289.05	413.02	123.80	47.85%	14.34%
Burnsville	47.83	209.77	41.19	65.94	5.07	40.11	409.91	6	232.58	389.91	58.30	57.29%	8.57%
Coon Rapids	43.24	148.22	57.19	42.37	52.35	17.78	361.15	8	272.68	222.76	69.95	35.07%	11.01%
Eagan	68.86	145.10	44.91	54.09	22.22	13.23	348.40	10	155.16	272.17	33.05	56.54%	6.87%
Eden Prairie	158.97	135.47	66.47	69.26	3.95	31.77	465.88	4	198.98	417.02	33.41	54.52%	4.37%
Maple Grove	77.37	159.96	53.32	64.73	16.75	131.18	503.30	3	692.69	344.12	85.45	31.35%	7.78%
Minnetonka	63.18	151.61	46.59	72.86	56.21	6.99	397.44	7	206.22	371.08	42.44	63.37%	7.25%
Plymouth	61.90	117.81	46.99	70.87	74.07	57.68	429.32	5	130.76	265.62	124.47	46.42%	21.75%
Twin Cities Metropolitan Area, Cities with Population 100,000 and over (2 cities)													
Average	\$209.98	\$450.71	\$93.99	\$176.99	\$231.69	\$121.68	\$1,285.05	-	\$312.50	\$453.01	\$407.21	30.07%	27.03%
Minneapolis	277.78	482.10	104.35	203.28	292.90	139.01	1,499.42	1	325.42	604.62	444.83	34.60%	25.45%
St. Paul	119.13	408.65	80.11	141.77	149.67	98.47	997.81	2	295.20	249.85	356.80	21.12%	30.15%

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. 2003 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		Total Capital		Per Capita Prop. Tax		Percent of Total Revenues from:																																							
All Counties	\$140.55	\$172.45	\$58.01	\$297.71	\$38.74	\$20.28	\$727.73	\$130.33	\$306.28	\$264.25	\$29.90%	\$139.33	\$174.57	\$26.14	\$297.71	\$38.74	\$20.28	\$727.73	\$130.33	\$306.28	\$264.25	34.66%	\$148.84	\$169.85	\$112.14	\$265.45	\$49.01	\$11.67	\$756.97	\$200.01	\$332.70	\$382.47	33.04%	\$139.33	\$174.57	\$26.14	\$297.71	\$38.74	\$20.28	\$727.73	\$130.33	\$306.28	\$264.25	29.90%												
7 County Metro Area	139.33	174.57	26.14	326.17	35.39	29.26	730.87	100.30	290.59	194.70	23.30%	100.30	150.56	22.24	223.42	41.90	40.87	575.09	80.01	189.90	218.47	27.47%	139.33	174.57	26.14	297.71	38.74	20.28	727.73	130.33	306.28	264.25	34.66%	139.33	174.57	26.14	297.71	38.74	20.28	727.73	130.33	306.28	264.25	29.90%												
3 Twin City Exurban Counties	129.79	164.29	52.31	181.55	26.23	5.73	559.89	127.59	267.25	250.13	33.94%	127.59	187.61	43.12	212.84	60.99	61.42	764.74	150.49	303.22	216.18	34.39%	129.79	164.29	52.31	181.55	26.23	5.73	559.89	127.59	267.25	250.13	36.27%	129.79	164.29	52.31	181.55	26.23	5.73	559.89	127.59	267.25	250.13	33.94%												
Greater Twin City Area	138.72	173.92	27.81	316.94	34.80	27.76	719.96	102.04	289.10	198.23	23.90%	102.04	138.72	27.81	316.94	34.80	27.76	719.96	94.98	366.07	166.23	40.36%	138.72	173.92	27.81	316.94	34.80	27.76	719.96	102.04	289.10	198.23	34.86%	138.72	173.92	27.81	316.94	34.80	27.76	719.96	102.04	289.10	198.23	23.90%												
Non-Twin City Metropolitan Areas	132.23	171.62	73.34	283.90	34.77	7.60	703.46	109.66	323.03	297.94	34.49%	109.66	132.23	73.34	283.90	34.77	7.60	703.46	129.41	281.05	301.50	29.66%	132.23	171.62	73.34	283.90	34.77	7.60	703.46	109.66	323.03	297.94	37.40%	132.23	171.62	73.34	283.90	34.77	7.60	703.46	109.66	323.03	297.94	34.49%												
All Metropolitan Counties	\$137.37	\$173.44	\$37.27	\$310.07	\$34.80	\$23.57	\$716.53	\$103.63	\$296.15	\$218.96	35.40%	\$103.63	\$137.37	\$173.44	\$37.27	\$310.07	\$34.80	\$23.57	\$716.53	\$103.63	\$296.15	\$218.96	26.17%	\$137.37	\$173.44	\$37.27	\$310.07	\$34.80	\$23.57	\$716.53	\$103.63	\$296.15	\$218.96	35.40%	\$137.37	\$173.44	\$37.27	\$310.07	\$34.80	\$23.57	\$716.53	\$103.63	\$296.15	\$218.96	26.17%											
All Non-Metropolitan Counties	\$148.84	\$169.85	\$112.14	\$265.45	\$49.01	\$11.67	\$756.97	\$200.01	\$332.70	\$382.47	37.99%	\$200.01	\$148.84	\$169.85	\$112.14	\$265.45	\$49.01	\$11.67	\$756.97	\$200.01	\$332.70	\$382.47	37.99%	\$148.84	\$169.85	\$112.14	\$265.45	\$49.01	\$11.67	\$756.97	\$200.01	\$332.70	\$382.47	37.99%	\$148.84	\$169.85	\$112.14	\$265.45	\$49.01	\$11.67	\$756.97	\$200.01	\$332.70	\$382.47	37.99%											
Twin Cities Metropolitan Counties (7 counties)																																																								
Average	\$139.33	\$174.57	\$26.14	\$326.17	\$35.39	\$29.26	\$730.87	\$100.30	\$290.59	\$194.70	23.30%	\$100.30	\$139.33	\$174.57	\$26.14	\$326.17	\$35.39	\$29.26	\$730.87	\$100.30	\$290.59	\$194.70	23.30%	\$139.33	\$174.57	\$26.14	\$326.17	\$35.39	\$29.26	\$730.87	\$100.30	\$290.59	\$194.70	23.30%	\$139.33	\$174.57	\$26.14	\$326.17	\$35.39	\$29.26	\$730.87	\$100.30	\$290.59	\$194.70	23.30%											
Anoka	96.09	150.56	22.24	223.42	41.90	40.87	575.09	80.01	189.90	218.47	27.47%	80.01	96.09	150.56	22.24	223.42	41.90	40.87	575.09	80.01	189.90	218.47	27.47%	96.09	150.56	22.24	223.42	41.90	40.87	575.09	80.01	189.90	218.47	27.47%	96.09	150.56	22.24	223.42	41.90	40.87	575.09	80.01	189.90	218.47	27.47%	96.09	150.56	22.24	223.42	41.90	40.87	575.09	80.01	189.90	218.47	27.47%
Carver	187.61	198.76	43.12	212.84	60.99	61.42	764.74	3	150.49	303.22	24.52%	3	187.61	198.76	43.12	212.84	60.99	61.42	764.74	3	150.49	303.22	24.52%	187.61	198.76	43.12	212.84	60.99	61.42	764.74	3	150.49	303.22	24.52%	187.61	198.76	43.12	212.84	60.99	61.42	764.74	3	150.49	303.22	24.52%											
Dakota	126.51	120.63	17.26	222.42	49.17	53.20	589.18	4	80.82	210.89	17.17%	4	126.51	120.63	17.26	222.42	49.17	53.20	589.18	4	80.82	210.89	17.17%	126.51	120.63	17.26	222.42	49.17	53.20	589.18	4	80.82	210.89	17.17%	126.51	120.63	17.26	222.42	49.17	53.20	589.18	4	80.82	210.89	17.17%											
Hennepin	139.43	197.21	26.17	424.85	27.84	9.62	825.13	2	94.98	366.07	18.32%	2	139.43	197.21	26.17	424.85	27.84	9.62	825.13	2	94.98	366.07	18.32%	139.43	197.21	26.17	424.85	27.84	9.62	825.13	2	94.98	366.07	18.32%	139.43	197.21	26.17	424.85	27.84	9.62	825.13	2	94.98	366.07	18.32%											
Ramsey	161.93	211.19	29.77	353.22	34.32	46.83	837.26	1	129.41	281.05	31.81%	1	161.93	211.19	29.77	353.22	34.32	46.83	837.26	1	129.41	281.05	31.81%	161.93	211.19	29.77	353.22	34.32	46.83	837.26	1	129.41	281.05	31.81%	161.93	211.19	29.77	353.22	34.32	46.83	837.26	1	129.41	281.05	31.81%											
Scott	160.85	106.24	44.96	150.59	31.45	14.34	508.43	7	191.01	232.13	29.03%	7	160.85	106.24	44.96	150.59	31.45	14.34	508.43	7	191.01	232.13	29.03%	160.85	106.24	44.96	150.59	31.45	14.34	508.43	7	191.01	232.13	29.03%	160.85	106.24	44.96	150.59	31.45	14.34	508.43	7	191.01	232.13	29.03%											
Washington	142.63	124.93	22.82	209.00	36.35	27.59	563.32	6	58.63	167.84	25.34%	6	142.63	124.93	22.82	209.00	36.35	27.59	563.32	6	58.63	167.84	25.34%	142.63	124.93	22.82	209.00	36.35	27.59	563.32	6	58.63	167.84	25.34%	142.63	124.93	22.82	209.00	36.35	27.59	563.32	6	58.63	167.84	25.34%											
Metropolitan Counties Other than in the 7-County Twin Cities Area (14 Counties)																																																								
Average	\$131.75	\$170.19	\$69.22	\$263.88	\$33.10	\$7.23	\$675.37	\$113.17	\$312.12	\$288.58	37.20%	\$113.17	\$131.75	\$170.19	\$69.22	\$263.88	\$33.10	\$7.23	\$675.37	\$113.17	\$312.12	\$288.58	37.20%	\$131.75	\$170.19	\$69.22	\$263.88	\$33.10	\$7.23	\$675.37	\$113.17	\$312.12	\$288.58	37.20%	\$131.75	\$170.19	\$69.22	\$263.88	\$33.10	\$7.23	\$675.37	\$113.17	\$312.12	\$288.58	37.20%											
Benton (St. Cloud)	100.12	160.13	49.56	208.67	24.96	7.49	550.92	12	53.04	198.96	29.82%	12	100.12	160.13	49.56	208.67	24.96	7.49	550.92	12	53.04	198.96	29.82%	100.12	160.13	49.56	208.67	24.96	7.49	550.92	12	53.04	198.96	29.82%	100.12	160.13	49.56	208.67	24.96	7.49	550.92	12	53.04	198.96	29.82%											
Carlton (Duluth-Superior)	163.01	209.92	102.93	304.81	34.46	10.12	825.25	3	170.51	367.46	39.04%	3	163.01	209.92	102.93	304.81	34.46	10.12	825.25	3	170.51	367.46	39.04%	163.01	209.92	102.93	304.81	34.46	10.12	825.25	3	170.51	367.46	39.04%	163.01	209.92	102.93	304.81	34.46	10.12	825.25	3	170.51	367.46	39.04%											
Chicago (Twin Cities)	157.54	189.13	67.10	212.45	26.23	9.45	661.90	5	179.17	343.59	31.95%	5	157.54	189.13	67.10	212.45	26.23	9.45	661.90	5	179.17	343.59	31.95%	157.54	189.13	67.10	212.45	26.23	9.45	661.90	5	179.17	343.59	31.95%	157.54	189.13	67.10	212.45	26.23	9.45	661.90	5	179.17	343.59	31.95%											
Clay (Moorhead)	97.87	115.84	60.22	316.69	40.88	6.24	637.73	7	101.57	305.06	40.87%	7	97.87	115.84	60.22	316.69	40.88	6.24	637.73	7	101.57	305.06	40.87%	97.87	115.84	60.22	316.69	40.88	6.24	637.73	7	101.57	305.06	40.87%	97.87	115.84	60.22	316.69	40.88	6.24	637.73	7	101.57	305.06	40.87%											
Dodge (Rochester)	145.73	164.40	96.98	148.38	16.97	2.82	575.28	10	219.65	399.45	44.20%	10	145.73	164.40	96.98	148.38	16.97	2.82	575.28	10	219.65	399.45	44.20%	145.73	164.40	96.98	148.38	16.97	2.82	575.28	10	219.65	399.45	44.20%	145.73	164.40	96.																			

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

County	General Health		High-ways		Public Welfare		Culture, Rec., Environ.		Total Curr. Exp.		Total Capital Outlay		Per Capita Prop. Tax		Percent of Total Revenues from:	
	Government	Public Safety	Highways	Public Welfare	Public Welfare	Public Welfare	Misc. Environ.	Misc. Environ.	Current Exp.	Rank	Capital Outlay	Prop. Tax Levy	State Aid	Prop. Tax	State Aid	State Aid
Metropolitan Counties Other than in the 7-County Twin Cities Area (14 Counties, cont'd.)																
Houston (Lacrosse, WI)	133.17	156.04	100.14	171.16	25.90	3.12	589.53	9	181.38	246.72	401.60	29.36%	47.79%			
Isanti (Twin Cities)	137.74	163.28	44.61	257.64	19.78	16.23	639.28	6	88.96	278.49	287.49	34.28%	35.39%			
Olmsted (Rochester)	135.15	196.95	42.51	391.70	22.73	1.42	790.47	4	77.32	339.80	292.54	36.65%	31.55%			
Polk (Grand Forks, ND)	148.05	194.24	78.31	414.87	66.82	1.45	903.73	1	229.31	391.33	599.25	29.30%	44.86%			
Sherburne (St. Cloud)	183.57	149.77	33.79	168.94	30.61	2.00	568.68	11	79.80	311.84	155.03	45.17%	22.47%			
St. Louis (Duluth)	152.44	193.02	131.10	342.79	36.82	20.05	876.21	2	121.73	366.61	359.86	35.17%	34.52%			
Stearns (St. Cloud)	82.95	139.35	36.14	185.60	43.42	2.00	489.46	13	88.92	255.77	189.54	42.49%	31.49%			
Wabasha (Rochester)	124.78	189.78	81.77	182.10	28.05	3.02	609.50	8	123.27	282.07	328.58	35.71%	41.60%			
Wright (Twin Cities)	114.41	153.32	48.24	141.25	28.45	0.41	486.08	14	117.41	228.62	223.86	35.27%	34.54%			
Non-Metropolitan Counties (66 Counties)																
Average	148.84	169.85	112.14	265.45	49.01	11.67	756.97	-	200.01	332.70	382.47	33.04%	37.99%			
Aitkin	206.15	283.23	230.24	303.38	143.03	11.72	1,177.75	8	107.05	524.11	608.61	33.61%	39.02%			
Becker	132.52	151.38	98.67	347.84	30.23	33.32	793.95	34	96.68	381.75	314.07	39.63%	32.61%			
Beltrami	170.69	191.47	95.39	346.98	52.12	9.75	866.40	22	135.21	300.13	349.91	26.89%	31.36%			
Big Stone	186.81	140.65	158.62	354.12	79.24	30.70	950.12	18	603.76	367.89	856.88	24.24%	56.47%			
Blue Earth	92.94	116.04	63.07	257.52	38.41	3.78	571.76	63	193.61	309.60	305.54	34.05%	33.61%			
Brown	107.60	190.38	77.22	276.59	42.52	1.11	695.42	48	115.76	268.00	389.73	29.72%	43.21%			
Cass	162.24	241.21	139.81	325.70	72.25	0.00	941.21	19	199.43	429.65	411.50	32.15%	30.79%			
Chippewa	175.06	120.88	113.62	300.15	79.19	3.51	792.41	35	192.59	335.99	474.35	32.93%	46.49%			
Clearwater	210.93	205.61	199.43	420.63	109.08	5.02	1,150.70	9	490.23	552.49	855.18	28.58%	44.23%			
Cook	468.03	432.11	427.03	235.01	151.97	148.32	1,862.47	1	1,041.60	788.03	1,042.32	22.31%	29.50%			
Cottonwood	133.51	130.74	164.19	341.56	84.98	0.32	855.29	27	177.58	418.51	511.55	37.15%	45.40%			
Crow Wing	192.44	161.83	53.36	275.27	37.55	2.23	722.69	46	98.10	317.04	277.25	37.01%	32.36%			

Table 5. (cont'd.) 2003 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	State Aid	State Aid	
Non-Metropolitan Counties (66 Counties, cont'd.)													
Douglas	145.08	223.80	96.72	219.53	64.20	0.84	750.17	43	126.03	357.32	276.93	39.43%	30.56%
Fairbault	134.30	118.71	138.50	251.95	80.45	41.94	765.84	40	150.48	321.04	369.25	36.14%	41.57%
Fillmore	126.74	170.67	85.76	140.16	36.85	22.41	582.59	62	429.15	251.83	367.80	26.66%	38.94%
Freeborn	134.08	146.06	77.37	304.97	41.13	5.34	708.95	47	373.51	269.49	355.52	31.18%	41.13%
Goodhue	158.51	261.26	55.15	173.54	17.70	3.06	669.22	51	93.49	476.88	214.79	50.78%	22.87%
Grant	239.18	230.77	250.35	339.71	47.48	33.42	1,140.92	10	190.08	428.40	695.61	29.26%	47.51%
Hubbard	136.56	132.74	169.44	279.69	87.14	1.07	806.64	30	211.08	359.26	465.84	30.51%	39.55%
Itasca	157.75	189.77	235.32	369.51	82.84	2.71	1,037.89	13	187.31	453.87	476.89	34.55%	36.30%
Jackson	185.65	123.40	160.21	279.99	106.57	5.29	861.10	24	546.58	516.37	643.53	37.42%	46.63%
Kanabec	164.68	241.45	131.80	248.84	15.51	0.00	802.27	31	162.35	356.89	381.74	33.79%	36.15%
Kandiyohi	133.52	258.31	73.76	335.32	31.87	25.03	857.82	26	208.21	423.40	948.56	32.84%	27.03%
Kittson	250.50	159.03	320.22	216.44	87.11	5.80	1,039.09	12	701.69	430.99	988.28	25.01%	57.34%
Koochiching	245.18	201.82	112.70	293.10	126.92	68.01	1,047.73	11	491.46	201.83	782.62	12.21%	47.36%
Lac Qui Parle	132.06	105.95	178.41	215.39	128.23	12.93	772.98	38	446.78	318.00	759.22	25.31%	60.42%
Lake	336.20	252.85	205.03	328.39	117.29	66.63	1,306.38	5	203.33	391.93	829.08	20.59%	43.56%
Lake Of The Woods	316.11	208.97	682.92	295.34	146.06	39.06	1,688.46	2	186.17	338.27	721.47	17.07%	36.40%
Le Sueur	119.73	150.95	99.07	207.63	36.84	0.01	614.23	59	112.66	293.29	300.47	37.19%	38.10%
Lincoln	153.22	140.55	190.07	505.47	186.37	43.83	1,219.51	6	341.35	477.75	643.12	37.50%	50.48%
Lyon	100.43	112.27	88.68	292.69	51.93	1.21	647.21	55	104.48	289.72	177.38	48.79%	29.87%
Mahnomen	248.04	489.93	255.86	538.38	60.99	38.41	1,631.60	3	301.01	520.43	855.62	25.85%	42.49%
Marshall	156.47	113.94	365.93	253.49	61.77	1.57	963.17	17	510.17	312.47	609.23	19.88%	38.76%
Martin	154.17	115.91	118.93	251.09	53.29	0.49	693.87	49	114.17	319.68	188.75	48.87%	28.86%
Moleok	128.19	166.00	72.29	223.32	27.20	0.08	617.08	58	141.75	340.00	284.90	40.52%	33.96%
Meeker	108.08	164.17	87.54	206.57	25.86	7.00	599.22	61	147.68	273.17	365.43	29.99%	40.12%

Table 5. (cont'd.) 2003 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. Rank	Total Capital Outlay	Per Capita			Percent of Total Revenues from:	
					Welfare	Public	Rec., Environ.				Prop. Tax	State Aid	State	Prop. Tax	State Aid
Non-Metropolitan Counties (66 Counties, cont'd.)															
Mille Lacs	148.02	207.57	62.57	300.10	15.10	3.19	736.56	44	132.26	348.52	352.92	36.25%	36.71%		
Morrison	136.21	143.35	78.81	245.55	24.55	1.80	630.28	57	174.91	307.27	323.35	33.62%	35.38%		
Mower	120.67	147.40	86.08	241.06	33.62	11.89	640.73	56	163.59	196.70	339.68	27.50%	47.49%		
Murray	185.04	130.88	236.89	499.45	133.20	10.37	1,195.82	7	243.56	393.83	471.05	34.82%	41.66%		
Nicollet	145.86	116.76	56.77	201.14	19.76	4.65	544.93	64	102.00	307.86	253.00	42.17%	34.66%		
Nobles	188.11	127.51	73.78	232.43	53.62	124.85	800.30	32	104.79	300.67	350.59	35.65%	41.57%		
Norman	138.84	130.99	307.32	240.88	62.14	28.35	908.52	21	281.34	392.55	696.62	25.42%	45.12%		
Other Tail	143.60	149.91	61.58	287.72	19.56	1.91	664.28	52	276.59	271.57	355.42	33.06%	43.26%		
Pennington	114.03	202.30	129.35	318.80	40.62	3.31	808.41	29	217.12	322.03	409.97	31.24%	39.77%		
Pine	111.18	202.17	126.66	252.60	75.87	0.00	768.49	39	315.16	312.76	415.86	30.30%	40.29%		
Pipestone	199.87	157.57	129.65	223.24	39.03	5.17	754.53	42	228.01	366.06	489.61	33.30%	44.54%		
Pope	200.03	171.91	127.13	220.36	41.57	1.40	762.40	41	253.90	323.95	475.21	30.33%	44.50%		
Red Lake	174.60	188.19	261.81	245.09	74.16	20.42	964.27	16	375.56	318.30	661.63	25.76%	53.54%		
Redwood	164.76	187.23	135.29	273.89	55.72	1.43	818.32	28	177.15	385.70	399.76	38.59%	39.99%		
Renville	192.19	167.93	187.61	300.16	83.91	0.00	931.80	20	79.58	426.42	429.42	35.06%	36.31%		
Rice	95.10	148.31	99.72	141.06	16.48	27.44	468.12	66	35.68	191.54	171.01	35.17%	31.40%		
Rock	141.66	93.33	154.41	218.57	73.76	0.00	681.72	50	489.52	293.99	620.90	26.06%	55.04%		
Roseau	108.53	118.25	187.07	168.97	32.18	45.54	660.56	53	267.86	202.84	462.32	18.18%	41.44%		
Sibley	169.99	183.92	146.06	226.52	114.18	24.35	865.01	23	275.77	396.79	443.31	35.66%	39.84%		
Steele	144.81	166.98	65.04	205.28	18.45	10.00	610.56	60	360.98	271.67	313.84	29.62%	34.22%		
Stevens	177.05	96.43	157.76	268.23	60.33	16.16	775.96	37	156.58	298.41	478.85	31.50%	50.59%		
Swift	148.70	126.24	145.08	274.58	90.81	5.06	790.47	36	142.15	325.85	457.42	28.95%	40.64%		
Todd	127.04	176.56	80.52	326.00	22.25	2.38	734.75	45	158.66	295.98	409.96	32.08%	44.43%		
Traverse	244.83	171.73	538.60	336.49	76.12	14.11	1,381.88	4	569.26	546.43	926.60	29.31%	49.70%		

Table 5. (cont'd.) 2003 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		Curr. Exp. Rank	Total Capital Outlay	Per Capita		Percent of Total Revenues from: Prop. Tax State Aid
							Current Expend.	Total			Prop. Tax Levy	State Aid	
Wadena	164.70	136.88	90.44	374.41	28.88	0.00	795.31	33	176.83	333.97	450.48	32.27%	43.52%
Waseca	178.00	142.53	79.84	210.55	44.94	0.00	655.87	54	160.37	323.81	320.58	38.40%	38.02%
Watsonwan	180.95	177.30	226.79	298.29	108.86	9.45	1,001.63	15	152.35	415.69	487.66	35.18%	41.27%
Wilkon	173.88	190.20	232.98	323.09	52.88	30.37	1,003.39	14	628.51	428.33	740.18	26.77%	46.28%
Winona	119.55	145.71	53.99	200.84	18.47	0.20	538.77	65	147.32	256.83	264.54	37.59%	38.71%
Yellow/Medicine	144.06	163.40	171.60	317.14	62.81	1.77	860.78	25	237.95	491.19	471.55	42.40%	40.70%

Non-Metropolitan Counties (66 Counties, cont'd.)

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

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 2006 if they are approved, and proposed school district taxes, which would also be paid in 2006.
- 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 2005 to what you will have to pay in 2006 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 2005, 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 2006 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 1, 2005, (except for Ramsey, which has a joint meeting December 13). Metropolitan special taxing districts must meet on December 7, 2005. If the meeting does not finish, continuation meetings can be held anytime between 5 and 14 business days after the first meeting, but on or before December 19th. Counties must hold their continuation meetings, if necessary, on December 20, and metropolitan special taxing districts on December 14. 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

TAXPAYER COPY STATEMENT OF PROPERTY TAXES PAYABLE IN 2006

PLEASE SAVE THIS TAX STATEMENT
FOR FUTURE REFERENCE

SPRUCE COUNTY, MINNESOTA
Phone: (555) 555-5555

Owner(s): John J. and Mary A. Johnson

Property I.D.: 01-025-23-140012

Property Class(es):	2005		2006	
	Res.	Hold.	Res.	Hold.
Improvements				
Excluded: \$		N/A	\$	5,000
New Improvements/ Expired Exclusions:** \$		0	\$	0
Estimated Market Value: \$	105,000	\$	115,000	
Taxable Market Value: \$	100,000	\$	110,000	

Taxpayer(s): John J. and Mary A. Johnson
123 Spruce Street
Spruceville, MN 55555

1. Use this amount on Form M1PR to see if you're eligible for a property tax refund. File by August 15. If box is checked, you owe delinquent taxes and are not eligible. \$ 1,212.60
2. Use this amount for the special property tax refund on schedule 1 of Form M1PR. \$ 1,104.34

Your Property Tax And How It Is Reduced By The State

3. Your property tax before reduction by state-paid aids and credits \$ 2,425.06 \$ 2,626.17
4. Aid paid by the state of Minnesota to reduce your property tax \$ 1,008.34 \$ 1,142.17
5. Credits paid by the state of Minnesota to reduce your property tax:
 - A. Homestead and agricultural credits \$ 282.40 \$ 273.40
 - B. Taxolite tax relief \$ 0.00 \$ 0.00
 - C. Other credits \$ 0.00 \$ 0.00
6. Your property tax after reduction by state-paid aids and credits \$ 1,104.34 \$ 1,212.60

Where Your Property Tax Dollars Go

7. County \$ 562.66 \$ 616.00
8. City or town \$ 138.26 \$ 142.85
9. State general tax \$ 0.00 \$ 0.00
10. School district:
 - A. Voter approved levies \$ 188.94 \$ 207.46
 - B. Other local levies \$ 190.90 \$ 209.61
11. Special taxing districts:
 - A. Metropolitan special taxing districts \$ 27.56 \$ 30.19
 - B. Other special taxing districts \$ 4.00 \$ 4.49
 - C. Tax increment \$ 0.00 \$ 0.00
 - D. Fiscal disparity \$ 0.00 \$ 0.00
12. Non-school voter approved referenda levies \$ 0.00 \$ 0.00
13. Total property tax before special assessments \$ 1,104.34 \$ 1,212.60
14. Special assessments added to this property tax bill:
 - A. City street curbing \$ 30.00 \$ 30.00
 - B.
 - C.
15. Your total property tax and special assessments \$ 1,134.34 \$ 1,242.60

Pay this amount no later than May 15, 2006: \$ 621.30
 Pay this amount no later than October 16, 2006: \$ 621.30

You may be eligible for one or even two refunds to reduce your property tax. Read the back of this form to find out how to apply.

2nd Half Pay Stub - Payable 2006	1st Half Pay Stub - Payable 2006
To avoid penalty, pay on or before October 16, 2006.	To avoid penalty, pay on or before May 15, 2006. If your tax is \$50.00 or less, pay the entire tax by May 16th.
Owner(s): John J. and Mary A. Johnson 123 Spruce Street Spruceville, MN 55555	Owner(s): John J. and Mary A. Johnson 123 Spruce Street Spruceville, MN 55555
Property I.D. number: 01-025-23-140012	Property I.D. number: 01-025-23-140012
Total Property tax for 2006: \$ 1,242.60	Total Property tax for 2006: \$ 1,242.60
Second half payment due October 17: \$ 621.30	First half payment due May 16: \$ 621.30
Penalty, if any: \$	Penalty, if any: \$
If penalty, total: \$	If penalty, total: \$
Make Check Payable To: John J. Johnson, County Treasurer P.O. Box 123 Spruceville, MN 55555 Phone: (555) 555-5555	Make Check Payable To: John J. Johnson, County Treasurer P.O. Box 123 Spruceville, MN 55555 Phone: (555) 555-5555
Your canceled check is proof of your payment	Your canceled check is proof of your payment

Appendix B

How To Be More Effective in Monitoring Local Budget Preparations

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 2006 for the 2007 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.

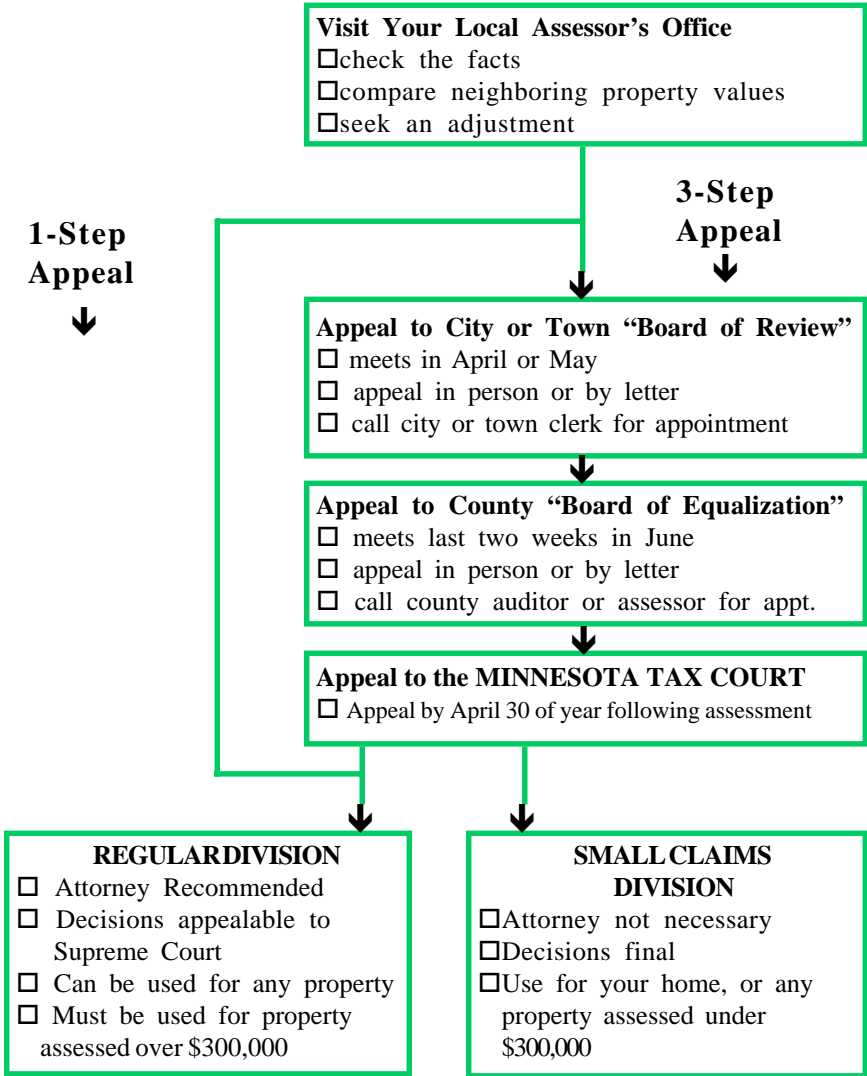
- o Contact various community organizations for educational material that will help you understand the issues facing your local officials. Seek out your local officials and ask questions about budgeting plans. Don't be shy--you are not expected to know everything.

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.

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	2004-2006 CLASSIFICATION RATE
Residential Homesteads			
First \$500,000* of market value	1.0%	1.0%	1.0%
Value over \$500,000*	1.65%	1.25%	1.25%
Residential Non-Homestead (1 unit)			
First \$500,000* of market value	1.2%	1.0%	1.0%
Value over \$500,000*	1.65%	1.25%	1.25%
Commercial and Industrial			
First \$150,000 of market value	2.4%	1.5%	1.5%
Value over \$150,000	3.4%	2.0%	2.0%
Farm Homesteads			
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%
Farms Non-Homestead			
House, garage, one acre	Same as residential non-homestead		
Land	1.2%	1.0%	1.0%
Residential Rental (apartments)			
2-3 units	1.65%	1.5%/1.25%	1.25%
4 or more units	2.4%	1.8%/1.5%	1.25%
Seasonal Cabins (non-commercial)			
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 \$81. Units of governments, including schools and libraries may subscribe to receive our publications for \$135 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 FAX: (651) 224-1209

 **Clip and Mail**

Name:

Company:

Address:

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

Telephone:

Comments:



MN Center for Public Finance Research

Research and Education

85 East 7th Place, Suite 250

Saint Paul, MN 55101

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

Educational Arm of the Minnesota Taxpayers Association