

House Research Department
5/30/03
Run: comp526co

LGA under Special Session Tax Bill (Special Session Tax bill) in 2003, 2004, 2005, and under a fully phased-in formula

The attached run compares the 2003 certified LGA amounts with LGA in 2003 and 2004 under the delete everything amendment to HF 7. This LGA under this amendment is a modification of the LGA under HF 1597 as it left the floor. Modifications include:

- Total LGA funding is increased by \$29.2 million over the HF 1597 appropriation
- The “ability to raise revenue” measure is modified by removing the local sales tax revenues and the taconite aids (taconite aids will be added back into this measure over a 5 year period); and
- The maximum loss in 2004 for cities with an adjusted net tax capacity of \$700 per capita or more is reduced from 18% to 14 % of revenue base (2003 levy plus aids).

It also shows a hypothetical LGA in 2005 and in a future year when the new LGA formula is completely phased in. The 2005 and fully phased-in formula amounts are based on the following assumptions:

- *LGA appropriation remains at \$437,052,000 into the future*
- *The values for each city’s need factors do not change from the amount used in estimating 2004 LGA*
- *the tax base and tax effort rate (average city tax rate) remain the same*
- *the limits on increases and decreases in 2005 are based on projected 2004 LGA and levies under the Special Session Tax Bill*
- *the “ability to raise revenue” measure includes 25% of taconite aids in 2005, and 100% of taconite aids when the formula is fully phased in (the taconite aids are added over a 5 year period)*

The columns contain the following information:

- **Column 1:** 2003 certified LGA before 2003 reductions
- **Column 2:** 2003 LGA under the Special Session Tax Bill (after cuts)
- **Column 3:** 2004 LGA under the Special Session Tax Bill
- **Column 4:** 2005 LGA under the Special Session Tax Bill
- **Column 5:** LGA under full formula, after all cities are entirely phased onto the formula , without any limitations on increases and decreases
- **Column 6:** Change in LGA from the 2003 certified amount to the 2004 amount under the Special Session Tax Bill
- **Share of appropriation:** Shows the percent of the appropriation under current law in 2003 (column 1) and under the fully phased-in formula (column 5) going to each group of cities

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Note: The cities are grouped by county to help legislators determine the impact on cities in their districts. The data is also available by city groups to allow comparisons between similar cities.

LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

Cityname	Certified 2003 LGA	2003 LGA under	2004 LGA under	2005 LGA* under	LGA* under full formula	Chge in LGA 2003 to 2004	Share of Appropriation	
	(1)	(2)	(3)	(4)	(5)	(6=3-1)1)	curr. law/comp.	
Metro								
ANOKA								
Andover	119,842	0	0	0	0	-119,842		
Anoka	1,845,568	1,232,342	1,186,196	1,165,981	1,165,889	-659,372		
Bethel	17,312	6,604	6,604	28,568	28,566	-10,708		
Blaine	1,168,776	0	0	0	0	-1,168,776		
Centerville	13,413	0	0	0	0	-13,413		
Circle Pines	252,709	132,240	16,975	0	0	-235,734		
Columbia Heights	2,651,999	1,955,300	1,603,205	1,217,057	1,216,961	-1,048,794		
Coon Rapids	2,998,456	1,460,247	682,872	450,000	450,000	-2,315,584		
East Bethel	96,293	0	0	0	0	-96,293		
Fridley	2,045,663	1,312,554	942,058	292,405	215,122	-1,103,605		
Ham Lake	176,931	0	0	0	0	-176,931		
Hilltop	92,328	72,604	72,604	67,988	63,266	-19,724		
Lexington	354,159	281,656	281,656	363,491	418,087	-72,503		
Lino Lakes	157,735	0	0	0	0	-157,735		
Oak Grove	213,248	72,735	72,735	200,000	200,000	-140,513		
Ramsey	303,932	0	0	0	0	-303,932		
Spring Lake Park	232,337	0	0	0	0	-232,337		
St. Francis	318,873	197,454	197,454	200,000	200,000	-121,419		
Group	13,059,574	6,723,736	5,062,359	3,985,490	3,957,891	-7,997,215	2.23%	0.91%
CARVER								
Carver	85,359	26,573	26,573	130,465	130,455	-58,786		
Chanhassen	20,475	0	0	0	0	-20,475		
Chaska	1,038,950	720,545	559,631	288,998	50,000	-479,319		
Cologne	98,227	54,621	54,621	107,663	107,655	-43,606		
Hamburg	49,056	36,510	36,510	34,987	34,984	-12,546		
Mayer	36,275	499	499	2,712	2,712	-35,776		
New Germany	19,015	10,604	10,604	13,925	13,924	-8,411		
Norwood Young	358,563	264,541	264,541	267,419	267,398	-94,022		
Victoria	4,377	0	0	0	0	-4,377		
Waconia	311,113	46,865	0	0	0	-311,113		
Watertown	283,475	181,945	130,634	121,698	121,689	-152,841		
Group	2,304,885	1,342,703	1,083,613	967,867	728,817	-1,221,272	0.39%	0.17%
DAKOTA								
Apple Valley	413,540	0	0	0	0	-413,540		
Burnsville	642,509	0	0	0	0	-642,509		
Coates	222	0	0	0	0	-222		
Eagan	126,794	0	0	0	0	-126,794		
Farmington	593,986	144,186	0	0	0	-593,986		

* Hypothetical; see assumptions on

LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

Cityname	Certified 2003 LGA	2003 LGA under	2004 LGA under	2005 LGA* under	LGA* under full formula	Chge in LGA 2003 to 2004	Share of Appropriation
	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.
Hampton	19,505	15,260	15,260	14,285	14,254	-4,245	
Hastings	1,685,141	936,919	552,860	543,438	543,396	-1,132,281	
Inver Grove Heights	537,015	0	0	0	0	-537,015	
Lakeville	499,158	0	0	0	0	-499,158	
Lilydale	5,295	0	0	0	0	-5,295	
Mendota	6,111	1,442	1,442	2,516	2,516	-4,669	
Mendota Heights	13,302	0	0	0	0	-13,302	
Miesville	165	0	0	0	0	-165	
New Trier	1,677	587	587	763	763	-1,090	
Randolph	8,739	5,626	5,626	9,918	13,781	-3,113	
Rosemount	402,142	0	0	0	0	-402,142	
South St. Paul	3,424,934	2,639,855	2,243,094	2,005,228	2,005,070	-1,181,840	
Sunfish Lake	575	0	0	0	0	-575	
Vermillion	6,055	3,208	3,208	6,487	6,486	-2,847	
West St. Paul	1,553,461	1,021,396	609,995	599,599	599,552	-943,466	
Group	9,940,326	4,768,479	3,432,072	3,182,234	3,185,818	-6,508,254	1.69% 0.73%
HENNEPIN							
Bloomington	295,805	0	0	0	0	-295,805	
Brooklyn Center	2,501,033	1,319,687	820,291	806,312	806,248	-1,680,742	
Brooklyn Park	2,794,710	662,672	0	0	0	-2,794,710	
Champlin	467,521	0	0	0	0	-467,521	
Corcoran	27,446	0	0	0	0	-27,446	
Crystal	2,185,714	1,465,272	1,465,272	1,463,494	1,463,379	-720,442	
Dayton	26,717	0	0	0	0	-26,717	
Deephaven	0	0	0	0	0	0	
Eden Prairie	172,335	0	0	0	0	-172,335	
Edina	0	0	0	0	0	0	
Excelsior	242,802	141,425	141,425	238,904	238,885	-101,377	
Golden Valley	79,322	0	0	0	0	-79,322	
Greenfield	2,090	0	0	0	0	-2,090	
Greenwood	0	0	0	0	0	0	
Hopkins	1,149,477	418,455	50,000	50,000	50,000	-1,099,477	
Independence	0	0	0	0	0	0	
Long Lake	151,516	64,986	64,986	154,085	192,023	-86,530	
Loretto	18,016	8,906	8,906	8,005	0	-9,110	
Maple Grove	179,785	0	0	0	0	-179,785	
Maple Plain	240,798	156,477	156,477	235,820	368,733	-84,321	
Medicine Lake	808	0	0	0	0	-808	
Medina	4,599	0	0	0	0	-4,599	
Minneapolis	117,571,329	91,823,055	84,273,424	82,837,203	82,830,698	-33,297,90	
Mnetonka	149,032	0	0	0	0	-149,032	

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LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.	
Minnetonka Beach	695	0	0	0	0	-695		
Minnetrista	4,842	0	0	0	0	-4,842		
Mound	296,870	92,939	0	0	0	-296,870		
New Hope	1,360,275	650,276	555,628	546,159	546,116	-804,647		
Orono	9,284	0	0	0	0	-9,284		
Osseo	464,425	347,533	347,533	443,559	644,277	-116,892		
Plymouth	74,579	0	0	0	0	-74,579		
Richfield	3,876,769	2,618,850	2,607,829	2,563,386	2,563,184	-1,268,940		
Robbinsdale	2,124,684	1,663,619	1,585,325	1,558,307	1,558,185	-539,359		
Rogers	24,184	0	0	0	0	-24,184		
Shorewood	8,418	0	0	0	0	-8,418		
Spring Park	79,440	27,695	27,695	97,058	131,992	-51,745		
St. Anthony Village	198,563	0	0	0	0	-198,563		
St. Bonifacius	143,656	71,066	71,066	158,639	268,003	-72,590		
St. Louis Park	2,138,763	587,989	0	0	0	-2,138,763		
Tonka Bay	1,801	0	0	0	0	-1,801		
Wayzata	5,987	0	0	0	0	-5,987		
Woodland	0	0	0	0	0	0		
Group	139,074,090	102,120,90	92,175,857	91,160,931	91,661,723	-46,898,233	23.70%	20.97%
RAMSEY								
Arden Hills	11,730	0	0	0	0	-11,730		
Falcon Heights	213,738	112,547	112,547	193,441	193,426	-101,191		
Gem Lake	0	0	0	0	0	0		
Lauderdale	324,784	248,711	248,711	305,308	473,455	-76,073		
Little Canada	94,686	0	0	118,555	118,545	-94,686		
Maplewood	717,385	0	0	0	0	-717,385		
Mounds View	879,570	553,155	423,291	133,084	73,806	-456,279		
New Brighton	748,231	166,951	0	0	0	-748,231		
North Oaks	9,517	0	0	0	0	-9,517		
North St. Paul	1,138,829	879,278	879,278	1,049,677	1,404,857	-259,551		
Roseville	84,882	0	0	0	0	-84,882		
Shoreview	31,925	0	0	0	0	-31,925		
St. Paul	76,129,865	63,082,166	56,488,168	53,695,832	53,691,615	-19,641,69		
Vadnais Heights	15,817	0	0	0	0	-15,817		
White Bear Lake	876,258	382,424	370,529	364,215	364,186	-505,729		
Group	81,277,217	65,425,232	58,522,524	55,860,112	56,319,890	-22,754,693	13.85%	12.89%
SCOTT								
Belle Plaine	542,440	324,131	313,920	308,570	308,545	-228,520		
Elko	4,413	0	0	0	0	-4,413		
Jordan	545,174	378,056	345,961	340,065	340,038	-199,213		

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.		
New Market	10,978	0	0	0	0	-10,978			
New Prague	702,911	491,565	405,009	398,107	398,076	-297,902			
Prior Lake	44,590	0	0	0	0	-44,590			
Savage	69,993	0	0	0	0	-69,993			
Shakopee	165,687	0	0	0	0	-165,687			
Group	2,086,186	1,193,752	1,064,890	1,046,742	1,046,659	-1,021,296	0.36%	0.24%	
WASHINGTON									
Afton	3,508	0	0	0	0	-3,508			
Bayport	241,768	123,143	123,143	180,187	180,172	-118,625			
Birchwood Village	1,245	0	0	0	0	-1,245			
Cottage Grove	965,966	35,588	0	0	0	-965,966			
Dellwood	1,119	0	0	0	0	-1,119			
Forest Lake	321,915	0	0	0	0	-321,915			
Grant	3,840	0	0	0	0	-3,840			
Hugo	31,481	0	0	0	0	-31,481			
Lake Elmo	12,151	0	0	0	0	-12,151			
Lake St. Croix	33,655	3,874	3,874	47,836	55,972	-29,781			
Lakeland	83,347	46,340	46,340	107,971	152,024	-37,007			
Lakeland Shores	441	0	0	0	0	-441			
Landfall	37,742	0	0	44,395	73,908	-37,742			
Mahtomedi	163,614	0	0	0	0	-163,614			
Marine on St. Croix	2,329	0	0	0	0	-2,329			
Newport	368,865	259,507	259,507	407,736	417,458	-109,358			
Oak Park Heights	15,951	0	0	0	0	-15,951			
Oakdale	618,601	0	0	0	0	-618,601			
Pine Springs	540	0	0	0	0	-540			
St. Marys Point	0	0	0	0	0	0			
St. Paul Park	571,780	446,692	379,131	274,383	204,073	-192,649			
Stillwater	1,402,487	656,743	656,743	750,413	750,354	-745,744			
Willernie	41,239	32,977	32,977	43,949	43,946	-8,262			
Woodbury	103,639	0	0	0	0	-103,639			
Group	5,027,223	1,604,864	1,501,715	1,856,870	1,877,907	-3,525,508	0.86%	0.43%	
Region total	252,769,501	183,179,66	162,843,030	158,060,246	158,778,705	-89,926,471	43.07%	36.33%	

* Hypothetical; see assumptions on

LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

Cityname	Certified 2003 LGA	2003 LGA under bill	2004 LGA under bill	2005 LGA* under bill	LGA* under full formula	Chge in LGA 2003 to 2004	Share of Appropriation	
	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.	
Non-metro								
AITKIN								
Aitkin	471,200	401,362	401,362	439,729	673,234	-69,838		
Hill City	69,808	49,365	49,365	58,109	58,104	-20,443		
McGrath	2,501	1,896	1,896	2,350	4,437	-605		
McGregor	93,695	74,286	74,286	81,712	81,705	-19,409		
Palisade	14,671	10,656	10,656	14,112	14,159	-4,015		
Tamarack	4,961	3,663	3,663	3,415	2,985	-1,298		
Group	656,836	541,228	541,228	599,427	834,624	-115,608	0.11%	0.19%
BECKER								
Audubon	63,151	47,973	47,973	62,136	81,180	-15,178		
Callaway	40,246	36,263	36,263	34,251	29,556	-3,983		
Detroit Lakes	1,602,154	1,304,119	1,185,546	1,003,205	1,003,127	-416,608		
Frazee	309,093	260,570	260,570	286,907	390,685	-48,523		
Lake Park	170,812	155,300	155,300	164,974	188,732	-15,512		
Ogema	35,749	33,062	33,062	31,275	23,851	-2,687		
Wolf Lake	725	518	518	704	3,398	-207		
Group	2,221,930	1,837,805	1,719,232	1,583,452	1,720,529	-502,698	0.38%	0.39%
BELTRAMI								
Bemidji	3,941,903	3,439,575	3,239,725	3,048,460	3,006,512	-702,178		
Blackduck	177,474	150,273	150,273	165,213	166,112	-27,201		
Funkley	50	45	45	43	0	-5		
Kelliher	82,489	75,298	75,298	81,156	91,488	-7,191		
Solway	7,411	6,763	6,763	6,392	3,385	-648		
Tenstrike	1,344	537	537	2,235	4,625	-807		
Turtle River	103	0	0	0	0	-103		
Wilton	477	0	0	632	9,405	-477		
Group	4,211,251	3,672,491	3,472,641	3,304,131	3,281,527	-738,610	0.72%	0.75%
BENTON								
Foley	598,149	504,975	504,975	557,631	716,772	-93,174		
Gilman	1,005	112	112	1,098	13,776	-893		
Rice	39,424	21,169	21,169	54,267	72,004	-18,255		
Ronneby	2,374	1,861	1,861	2,454	2,454	-513		
Sauk Rapids	2,045,713	1,689,094	1,689,094	1,764,187	1,764,073	-356,619		
Group	2,686,665	2,217,211	2,217,211	2,379,637	2,569,079	-469,454	0.46%	0.59%
BIG STONE								
Barry	2,494	2,082	2,082	1,957	1,639	-412		
Beardsley	81,197	71,878	71,878	67,818	59,866	-9,319		

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.		
Clinton	192,254	182,028	182,028	172,415	110,824	-10,226			
Correll	8,797	8,212	8,212	7,912	7,912	-585			
Graceville	221,698	207,613	207,613	196,528	153,389	-14,085			
Johnson	4,588	4,290	4,290	4,843	5,930	-298			
Odessa	52,937	49,867	49,867	47,220	28,529	-3,070			
Ortonville	949,057	816,151	816,151	768,698	711,219	-132,906			
Group	1,513,022	1,342,121	1,342,121	1,267,391	1,079,308	-170,901	0.26%	0.25%	
BLUE EARTH									
Amboy	129,048	118,438	118,438	115,928	115,919	-10,610			
Eagle Lake	299,110	251,904	251,904	280,199	428,116	-47,206			
Good Thunder	124,808	107,391	107,391	117,942	117,932	-17,417			
Lake Crystal	664,918	548,299	548,299	635,330	784,136	-116,619			
Madison Lake	131,968	100,853	100,853	127,931	142,617	-31,115			
Mankato	9,560,719	8,046,009	7,443,382	7,077,726	7,077,299	-2,117,337			
Mapleton	404,276	346,797	346,797	386,468	477,828	-57,479			
Pemberton	18,158	12,261	12,261	19,944	28,489	-5,897			
Skyline	3,789	3,706	3,600	3,411	0	-189			
St. Clair	131,023	116,217	116,217	137,377	155,064	-14,806			
Vernon Center	53,389	45,897	45,897	52,982	52,978	-7,492			
Group	11,521,206	9,697,772	9,095,039	8,955,238	9,380,378	-2,426,167	1.96%	2.15%	
BROWN									
Cobden	2,477	2,138	2,138	2,288	3,469	-339			
Comfrey	156,089	126,598	126,598	118,794	84,231	-29,491			
Evan	8,158	7,606	7,606	8,414	13,825	-552			
Hanska	108,611	95,959	95,959	90,650	90,642	-12,652			
New Ulm	4,296,407	3,683,397	3,405,856	3,356,599	3,356,376	-890,551			
Sleepy Eye	1,242,166	1,094,695	1,094,695	1,166,350	1,183,751	-147,471			
Springfield	769,683	659,616	659,616	723,838	766,701	-110,067			
Group	6,583,591	5,670,009	5,392,468	5,466,933	5,498,995	-1,191,123	1.12%	1.26%	
CARLTON									
Barnum	107,993	98,776	98,776	100,362	100,354	-9,217			
Carlton	209,454	186,894	186,894	180,133	180,119	-22,560			
Cloquet	3,537,033	3,025,140	2,751,257	2,453,578	2,357,790	-785,776			
Cromwell	21,236	12,574	12,574	20,661	41,342	-8,662			
Kettle River	38,921	31,079	31,079	29,133	19,417	-7,842			
Moose Lake	393,439	336,357	336,357	366,021	941,035	-57,082			
Scanlon	252,881	237,745	237,745	225,101	119,472	-15,136			
Thomson	16,359	12,970	12,970	12,152	4,291	-3,389			
Wrenshall	63,984	59,613	59,613	56,414	19,045	-4,371			

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.		
Wright	8,884	6,908	6,908	9,000	11,406	-1,976			
Group	4,650,184	4,008,056	3,734,173	3,452,555	3,794,271	-916,011	0.79%	0.87%	
CASS									
Backus	35,829	26,995	26,995	30,901	30,899	-8,834			
Bena	22,323	21,559	21,559	22,384	22,935	-764			
Boy River	1,986	1,758	1,758	2,025	4,114	-228			
Cass Lake	411,068	379,686	379,686	359,133	263,300	-31,382			
Chickamaw Beach	0	0	0	0	0	0			
East Gull Lake	1,052	0	0	0	0	-1,052			
Federal Dam	2,740	1,984	1,984	1,847	0	-756			
Hackensack	13,854	7,840	7,840	10,562	10,561	-6,014			
Lake Shore	0	0	0	0	0	0			
Longville	6,664	0	0	0	0	-6,664			
Pillager	89,148	78,808	78,808	89,707	110,416	-10,340			
Pine River	230,267	192,213	192,213	197,265	197,249	-38,054			
Remer	65,640	53,285	53,285	50,003	48,375	-12,355			
Walker	209,975	134,445	134,445	142,115	142,103	-75,530			
Group	1,090,546	898,573	898,573	905,942	829,952	-191,973	0.19%	0.19%	
CHIPPEWA									
Clara City	373,840	312,330	312,330	353,485	353,457	-61,510			
Maynard	150,424	139,413	139,413	131,892	99,411	-11,011			
Milan	115,040	105,888	105,888	100,136	77,519	-9,152			
Montevideo	1,668,823	1,382,367	1,382,367	1,417,188	1,417,077	-286,456			
Watson	57,271	52,665	52,665	49,801	45,805	-4,606			
Group	2,365,398	1,992,663	1,992,663	2,052,502	1,993,269	-372,735	0.40%	0.46%	
CHISAGO									
Center City	64,541	55,384	55,384	52,157	39,540	-9,157			
Chisago City	352,759	228,242	228,242	256,161	256,141	-124,517			
Harris	92,085	82,760	82,760	124,112	130,132	-9,325			
Lindstrom	172,854	92,546	92,546	167,028	232,902	-80,308			
North Branch	455,347	218,747	218,747	446,009	456,570	-236,600			
Rush City	435,588	364,559	364,559	405,413	727,101	-71,029			
Shafer	45,800	34,846	34,846	58,619	79,010	-10,954			
Stacy	138,738	126,225	126,225	141,563	256,744	-12,513			
Taylors Falls	139,532	111,504	111,504	132,507	132,496	-28,028			
Wyoming	110,532	4,629	4,629	38,968	38,965	-105,903			
Group	2,007,776	1,319,442	1,319,442	1,822,537	2,349,601	-688,334	0.34%	0.54%	
CLAY									

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LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

Cityname	Certified 2003 LGA	2003 LGA under bill	2004 LGA under bill	2005 LGA* under bill	LGA* under full formula	Chge in LGA 2003 to 2004	Share of Appropriation		
	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.		
Barnesville	434,120	372,565	372,565	403,047	681,242	-61,555			
Comstock	13,228	12,562	12,562	13,381	15,525	-666			
Dilworth	678,701	591,934	525,905	467,528	467,491	-152,796			
Felton	37,811	35,745	35,745	33,854	19,975	-2,066			
Georgetown	9,110	7,155	7,155	9,097	9,096	-1,955			
Glyndon	204,206	170,023	170,023	195,692	238,737	-34,183			
Hawley	358,772	303,451	303,451	333,975	538,517	-55,321			
Hitterdal	56,584	49,648	49,648	46,819	38,499	-6,936			
Moorhead	8,336,696	7,119,433	6,844,564	6,755,706	6,755,304	-1,492,132			
Sabin	63,245	55,782	55,782	61,501	69,775	-7,463			
Ulen	131,351	122,727	122,727	127,168	132,286	-8,624			
Group	10,323,824	8,841,025	8,500,127	8,447,768	8,966,447	-1,823,697	1.76%	2.05%	
CLEARWATER									
Bagley	471,858	419,965	419,965	396,372	385,905	-51,893			
Clearbrook	151,691	133,713	133,713	127,241	127,231	-17,978			
Gonvick	82,476	74,181	74,181	70,057	54,081	-8,295			
Leonard	2,565	2,236	2,236	2,542	4,183	-329			
Shevlin	15,413	12,919	12,919	14,366	22,195	-2,494			
Group	724,003	643,014	643,014	610,578	593,595	-80,989	0.12%	0.14%	
COOK									
Grand Marais	289,545	233,663	233,663	219,186	175,986	-55,882			
Group	289,545	233,663	233,663	219,186	175,986	-55,882	0.05%	0.04%	
COTTONWOOD									
Bingham Lake	28,472	24,519	24,519	24,810	24,808	-3,953			
Jeffers	115,094	107,223	107,223	101,468	99,192	-7,871			
Mountain Lake	762,035	652,358	652,358	711,743	751,690	-109,677			
Storden	90,599	78,651	78,651	74,121	59,685	-11,948			
Westbrook	294,650	267,707	267,707	252,975	206,605	-26,943			
Windom	1,126,792	951,436	951,436	940,367	940,294	-175,356			
Group	2,417,642	2,081,894	2,081,894	2,105,484	2,082,274	-335,748	0.41%	0.48%	
CROW WING									
Baxter	127,743	0	0	0	0	-127,743			
Brainerd	4,014,561	3,488,947	3,488,947	3,719,696	3,761,437	-525,614			
Breezy Point	769	0	0	0	0	-769			
Crosby	742,201	604,556	604,556	703,306	608,617	-137,645			
Crosslake	1,779	0	0	0	0	-1,779			
Cuyuna	19,867	15,057	15,057	14,064	0	-4,810			
Deerwood	72,214	48,714	48,714	45,103	33,303	-23,500			

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.
Emily	5,949	0	0	0	0	-5,949	
Fifty Lakes	475	0	0	0	0	-475	
Fort Ripley	270	0	0	0	0	-270	
Garrison	5,856	0	0	0	0	-5,856	
Ironton	155,356	138,480	138,480	130,712	78,218	-16,876	
Jenkins	10,047	4,789	4,789	4,370	4,370	-5,258	
Manhattan Beach	0	0	0	0	0	0	
Nisswa	0	0	0	0	0	0	
Pequot Lakes	130,448	102,667	102,667	209,677	221,584	-27,781	
Riverton	10,046	7,908	7,908	7,406	0	-2,138	
Trommald	10,853	9,512	9,512	8,969	2,282	-1,341	
Group	5,308,434	4,420,630	4,420,630	4,843,303	4,709,811	-887,804	0.90% 1.08%
DODGE							
Claremont	155,626	135,510	135,510	149,010	148,999	-20,116	
Dodge Center	666,028	565,782	565,782	653,081	714,268	-100,246	
Hayfield	341,391	281,443	281,443	325,846	341,911	-59,948	
Kasson	747,312	586,242	586,242	695,244	714,167	-161,070	
Mantorville	209,764	181,303	181,303	198,582	198,566	-28,461	
West Concord	215,049	194,146	194,146	196,452	196,437	-20,903	
Group	2,335,170	1,944,426	1,944,426	2,218,215	2,314,348	-390,744	0.40% 0.53%
DOUGLAS							
Alexandria	1,791,628	1,415,486	1,415,486	1,561,971	1,561,848	-376,142	
Brandon	92,790	82,175	82,175	83,793	83,786	-10,615	
Carlos	48,189	45,522	45,522	43,113	41,655	-2,667	
Evansville	123,861	113,447	113,447	107,254	93,715	-10,414	
Forada	1,115	0	0	0	0	-1,115	
Garfield	21,677	16,528	16,528	21,655	32,186	-5,149	
Kensington	55,014	50,905	50,905	48,154	47,589	-4,109	
Millerville	1,238	1,064	1,064	1,146	13,196	-174	
Miltona	17,135	11,788	11,788	19,712	31,245	-5,347	
Nelson	15,833	13,536	13,536	16,589	26,114	-2,297	
Osakis	470,253	406,463	406,463	434,482	434,448	-63,790	
Group	2,638,733	2,156,914	2,156,914	2,337,869	2,365,782	-481,819	0.45% 0.54%
FARIBAULT							
Blue Earth	1,180,153	986,051	986,051	1,093,254	1,195,733	-194,102	
Bricelyn	123,154	109,648	109,648	104,603	104,595	-13,506	
Delavan	64,099	55,222	55,222	52,017	45,371	-8,877	
Easton	49,554	43,426	43,426	40,948	34,619	-6,128	
Elmore	231,461	214,680	214,680	203,107	193,161	-16,781	

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LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.
Frost	63,592	55,620	55,620	52,440	47,483	-7,972	
Kiester	181,075	174,110	172,021	162,967	129,666	-9,054	
Minnesota Lake	188,979	171,412	171,412	161,963	117,055	-17,567	
Walters	26,812	25,534	25,471	24,130	13,874	-1,341	
Wells	915,038	810,494	810,494	860,478	916,693	-104,544	
Winnebago	569,012	489,545	489,545	487,769	487,731	-79,467	
Group	3,592,929	3,135,742	3,133,590	3,243,676	3,285,981	-459,339	0.61% 0.75%
FILLMORE							
Canton	95,807	90,182	90,182	85,392	63,476	-5,625	
Chatfield	606,425	511,004	511,004	590,109	637,787	-95,421	
Fountain	49,482	39,623	39,623	53,847	55,299	-9,859	
Harmony	342,582	294,256	294,256	281,729	281,707	-48,326	
Lanesboro	262,686	232,294	232,294	219,160	176,063	-30,392	
Mabel	246,434	222,285	222,285	209,963	175,748	-24,149	
Ostrander	38,775	35,292	35,292	33,353	31,251	-3,483	
Peterson	33,595	30,359	30,359	34,440	43,402	-3,236	
Preston	514,202	449,252	449,252	437,341	437,307	-64,950	
Rushford	417,312	345,882	345,882	410,876	480,080	-71,430	
Rushford Village	62,947	56,097	56,097	68,886	78,212	-6,850	
Spring Valley	787,165	647,371	647,371	697,574	697,520	-139,794	
Whalan	13,056	11,387	11,387	10,734	8,711	-1,669	
Wykoff	137,599	125,819	125,819	118,939	99,025	-11,780	
Group	3,608,067	3,091,103	3,091,103	3,252,343	3,265,588	-516,964	0.61% 0.75%
FREEBORN							
Albert Lea	6,404,930	5,656,246	5,358,383	5,132,626	4,750,858	-1,046,547	
Alden	157,890	143,750	143,750	135,856	121,535	-14,140	
Clarks Grove	114,658	105,534	105,534	111,917	141,622	-9,124	
Conger	31,992	28,309	28,309	26,709	18,917	-3,683	
Emmons	93,757	84,792	84,792	80,104	64,220	-8,965	
Freeborn	49,012	39,714	39,714	48,111	52,461	-9,298	
Geneva	58,485	51,928	51,928	59,403	59,398	-6,557	
Glenville	133,211	121,389	121,389	131,442	143,321	-11,822	
Hartland	56,784	50,870	50,870	48,031	41,222	-5,914	
Hayward	40,194	32,619	32,619	30,609	26,476	-7,575	
Hollandale	44,336	33,703	33,703	40,737	40,734	-10,633	
Manchester	8,609	8,054	8,054	8,591	15,949	-555	
Myrtle	9,242	8,012	8,012	8,844	10,435	-1,230	
Twin Lakes	38,992	36,017	36,017	34,067	13,672	-2,975	
Group	7,242,092	6,400,937	6,103,074	5,897,047	5,500,820	-1,139,018	1.23% 1.26%

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LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.	
GOODHUE								
Bellechester	15,697	13,782	13,782	15,758	19,201	-1,915		
Cannon Falls	631,386	401,144	401,144	565,375	565,330	-230,242		
Dennison	22,331	18,771	18,771	21,893	21,892	-3,560		
Goodhue	145,033	122,372	122,372	145,315	145,837	-22,661		
Kenyon	420,941	330,822	330,822	395,191	447,135	-90,119		
Pine Island	527,092	452,414	452,414	493,495	778,660	-74,678		
Red Wing	737,273	0	200,000	1,267,842	1,267,795	-537,273		
Wanamingo	207,147	165,130	165,130	195,587	202,328	-42,017		
Zumbrota	568,017	454,771	454,771	500,061	500,022	-113,246		
Group	3,274,917	1,959,206	2,159,206	3,600,517	3,948,200	-1,115,711	0.56%	0.90%
GRANT								
Ashby	103,226	89,017	89,017	94,898	98,170	-14,209		
Barrett	67,136	46,031	46,031	59,968	59,963	-21,105		
Elbow Lake	428,455	363,109	363,109	341,686	341,491	-65,346		
Herman	160,750	145,861	145,861	137,824	88,092	-14,889		
Hoffman	139,679	127,715	127,715	129,970	129,960	-11,964		
Norcross	24,531	22,165	22,165	20,938	8,380	-2,366		
Wendell	50,660	45,698	45,698	43,165	31,589	-4,962		
Group	974,437	839,596	839,596	828,449	757,645	-134,841	0.17%	0.17%
HOUSTON								
Brownsville	59,130	51,711	51,711	61,709	62,072	-7,419		
Caledonia	742,099	659,654	659,654	697,829	725,032	-82,445		
Eitzen	25,022	19,980	19,980	28,278	28,300	-5,042		
Hokah	209,361	194,988	194,988	184,520	137,163	-14,373		
Houston	308,309	261,762	261,762	265,758	265,737	-46,547		
La Crescent	445,618	286,024	286,024	430,505	491,190	-159,594		
Spring Grove	434,218	381,797	381,797	360,086	344,208	-52,421		
Group	2,223,757	1,855,916	1,855,916	2,028,685	2,053,702	-367,841	0.38%	0.47%
HUBBARD								
Akeley	76,627	69,479	69,479	65,648	49,106	-7,148		
Laporte	9,531	8,498	8,498	9,545	16,808	-1,033		
Nevis	71,679	61,015	61,015	57,431	41,588	-10,664		
Park Rapids	733,375	580,030	560,725	551,169	551,126	-172,650		
Group	891,212	719,022	699,717	683,793	658,628	-191,495	0.15%	0.15%
ISANTI								
Braham	341,484	300,944	300,944	301,566	301,542	-40,540		
Cambridge	637,130	260,623	260,623	557,849	557,805	-376,507		

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.		
Isanti	389,914	311,664	311,664	422,992	525,596	-78,250			
Group	1,368,528	873,231	873,231	1,282,407	1,384,943	-495,297	0.23%	0.32%	
ITASCA									
Bigfork	111,211	101,186	101,186	95,625	77,767	-10,025			
Bovey	358,629	332,754	332,754	314,823	103,477	-25,875			
Calumet	172,685	158,347	158,347	149,713	39,252	-14,338			
Cohasset	0	0	0	0	0	0			
Coleraine	475,026	425,605	425,605	401,854	212,780	-49,421			
Deer River	258,396	210,195	210,195	232,086	232,068	-48,201			
Effie	1,555	753	753	2,514	12,194	-802			
Grand Rapids	1,862,090	1,362,849	1,271,823	1,250,148	1,250,049	-590,267			
Keewatin	527,913	469,933	469,933	443,537	158,888	-57,980			
La Prairie	58,833	39,766	39,766	56,704	65,703	-19,067			
Marble	314,241	294,138	294,138	278,426	109,264	-20,103			
Nashwauk	579,228	532,468	532,468	503,507	129,129	-46,760			
Squaw Lake	9,442	7,843	7,843	8,950	15,107	-1,599			
Taconite	138,457	125,178	125,178	118,255	24,285	-13,279			
Warba	11,079	9,160	9,160	11,946	12,985	-1,919			
Zemple	1,208	652	652	592	0	-556			
Group	4,879,993	4,070,827	3,979,801	3,868,680	2,442,948	-900,192	0.83%	0.56%	
JACKSON									
Alpha	32,582	29,085	29,085	27,456	19,702	-3,497			
Heron Lake	231,629	211,864	211,864	200,386	200,370	-19,765			
Jackson	1,265,799	1,117,592	1,014,658	932,566	865,746	-251,141			
Lakefield	718,282	664,055	664,055	628,141	552,233	-54,227			
Okabena	52,149	47,573	47,573	44,966	39,502	-4,576			
Wilder	14,740	13,676	13,676	12,939	12,731	-1,064			
Group	2,315,181	2,083,845	1,980,911	1,846,454	1,690,284	-334,270	0.39%	0.39%	
KANABEC									
Grasston	22,357	20,496	20,496	19,378	11,297	-1,861			
Mora	701,795	603,644	592,919	582,814	582,769	-108,876			
Ogilvie	128,022	115,437	115,437	109,036	108,370	-12,585			
Quamba	5,626	5,450	5,450	7,567	15,131	-176			
Group	857,800	745,027	734,302	718,795	717,567	-123,498	0.15%	0.16%	
KANDIYOHI									
Atwater	295,349	259,219	259,219	244,452	236,706	-36,130			
Blomkest	24,518	20,078	20,078	18,852	17,344	-4,440			
Kandiyohi	80,894	70,033	70,033	78,285	91,961	-10,861			

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.		
Lake Lillian	54,500	47,225	47,225	44,500	32,592	-7,275			
New London	237,375	196,225	196,225	221,333	244,921	-41,150			
Pennock	91,523	74,809	74,809	85,514	93,981	-16,714			
Prinsburg	107,065	94,516	94,516	89,163	64,428	-12,549			
Raymond	176,910	167,726	167,726	162,546	162,533	-9,184			
Regal	391	0	0	575	1,897	-391			
Spicer	139,718	80,881	80,881	127,793	127,783	-58,837			
Sunburg	20,951	17,467	17,467	20,820	24,085	-3,484			
Willmar	4,544,634	3,944,322	3,944,322	4,145,377	4,145,151	-600,312			
Group	5,773,828	4,972,501	4,972,501	5,239,210	5,243,382	-801,327	0.98%	1.20%	
KITTSOON									
Donaldson	3,876	2,549	2,549	3,770	3,926	-1,327			
Hallock	428,271	385,297	385,297	363,883	350,033	-42,974			
Halma	9,699	9,023	9,023	8,538	6,083	-676			
Humboldt	10,240	9,760	9,760	10,051	11,769	-480			
Karlstad	227,780	203,180	203,180	191,791	188,727	-24,600			
Kennedy	67,770	55,488	55,488	54,343	54,338	-12,282			
Lake Bronson	73,033	63,540	63,540	59,888	53,402	-9,493			
Lancaster	88,590	77,184	77,184	72,755	69,875	-11,406			
St. Vincent	13,868	12,891	12,891	13,470	17,782	-977			
Group	923,127	818,912	818,912	778,489	755,935	-104,215	0.16%	0.17%	
KOOCHICHING									
Big Falls	79,943	70,723	70,723	66,726	50,266	-9,220			
International Falls	3,205,974	2,807,287	2,597,737	2,553,466	2,553,265	-608,237			
Littlefork	177,315	159,695	159,695	158,140	158,128	-17,620			
Mizpah	4,363	3,771	3,771	4,066	12,822	-592			
Northome	70,078	62,802	62,802	59,298	49,275	-7,276			
Ranier	24,930	20,673	20,673	19,427	19,160	-4,257			
Group	3,562,603	3,124,951	2,915,401	2,861,123	2,842,916	-647,202	0.61%	0.65%	
LAC QUI									
Bellingham	77,809	72,530	72,530	68,640	55,846	-5,279			
Boyd	94,000	86,930	86,930	82,230	57,024	-7,070			
Dawson	583,682	513,445	513,445	484,261	483,612	-70,237			
Louisburg	5,553	5,041	5,041	4,763	4,345	-512			
Madison	783,377	702,713	702,713	663,544	644,827	-80,664			
Marietta	73,179	67,407	67,407	63,748	39,321	-5,772			
Nassau	11,359	10,003	10,003	11,285	14,521	-1,356			
Group	1,628,959	1,458,069	1,458,069	1,378,471	1,299,496	-170,890	0.28%	0.30%	

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.		
LAKE									
Beaver Bay	36,523	30,633	30,633	28,807	5,116	-5,890			
Silver Bay	526,202	447,888	447,888	421,578	140,680	-78,314			
Two Harbors	1,445,892	1,251,158	1,164,107	1,144,268	1,144,178	-281,785			
Group	2,008,617	1,729,679	1,642,628	1,594,653	1,289,974	-365,989	0.34%	0.30%	
LAKE OF									
Baudette	319,370	280,638	280,638	294,862	295,228	-38,732			
Williams	41,675	35,720	35,720	33,636	26,664	-5,955			
Group	361,045	316,358	316,358	328,498	321,892	-44,687	0.06%	0.07%	
LESUEUR									
Cleveland	109,995	100,763	100,763	95,263	93,891	-9,232			
Elysian	102,949	74,278	74,278	69,131	10,125	-28,671			
Heidelberg	517	118	118	92	0	-399			
Kasota	100,469	90,805	90,805	96,283	146,038	-9,664			
Kilkenny	38,014	32,806	32,806	35,375	38,010	-5,208			
Le Center	542,275	462,097	462,097	503,645	700,760	-80,178			
Le Sueur	931,273	752,713	752,713	755,386	755,327	-178,560			
Montgomery	679,462	546,708	546,708	631,843	648,015	-132,754			
Waterville	538,113	446,511	446,511	465,194	465,157	-91,602			
Group	3,043,067	2,506,799	2,506,799	2,652,212	2,857,323	-536,268	0.52%	0.65%	
LINCOLN									
Arco	25,986	23,573	23,573	22,274	20,972	-2,413			
Hendricks	203,264	186,005	186,005	175,842	169,506	-17,259			
Ivanhoe	219,245	204,805	204,805	193,843	162,033	-14,440			
Lake Benton	251,933	236,990	236,990	224,393	167,581	-14,943			
Tyler	338,602	297,256	297,256	319,802	327,875	-41,346			
Group	1,039,030	948,629	948,629	936,154	847,967	-90,401	0.18%	0.19%	
LYON									
Balaton	203,950	181,090	181,090	170,893	166,203	-22,860			
Cottonwood	271,232	226,032	226,032	255,931	255,911	-45,200			
Florence	12,462	11,806	11,806	11,183	8,798	-656			
Garvin	52,633	48,221	48,221	45,589	31,133	-4,412			
Ghent	61,097	56,232	56,232	53,177	46,487	-4,865			
Lynd	63,536	58,578	58,578	60,744	60,739	-4,958			
Marshall	2,731,396	2,224,186	2,224,186	2,236,631	2,236,492	-507,210			
Minneota	410,229	368,462	368,462	363,717	363,688	-41,767			
Russell	113,378	97,861	97,861	92,192	62,862	-15,517			
Taunton	19,882	17,347	17,347	20,185	39,610	-2,535			

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Tracy	941,515	792,432	792,432	799,314	799,251	-149,083			
Group	4,881,310	4,082,247	4,082,247	4,109,556	4,071,174	-799,063	0.83%	0.93%	
MCLEOD									
Biscay	6,232	4,395	4,395	5,926	11,775	-1,837			
Brownston	209,972	184,611	184,611	175,803	175,789	-25,361			
Glencoe	1,156,012	919,743	919,743	997,504	997,425	-236,269			
Hutchinson	2,554,662	1,931,248	1,931,248	1,997,254	1,997,135	-623,414			
Lester Prairie	281,959	240,868	240,868	283,962	307,331	-41,091			
Plato	43,351	30,237	30,237	31,054	31,051	-13,114			
Silver Lake	187,980	156,715	156,715	147,316	132,630	-31,265			
Stewart	192,611	176,076	176,076	166,445	114,355	-16,535			
Winsted	562,674	457,213	457,213	547,706	560,177	-105,461			
Group	5,195,453	4,101,106	4,101,106	4,352,970	4,327,668	-1,094,347	0.89%	0.99%	
MAHNOMEN									
Bejou	19,313	18,257	18,257	18,585	18,622	-1,056			
Mahnomen	369,410	309,061	309,061	290,591	251,592	-60,349			
Waubun	61,098	56,052	56,052	61,300	69,234	-5,046			
Group	449,821	383,370	383,370	370,476	339,448	-66,451	0.08%	0.08%	
MARSHALL									
Alvarado	32,838	28,529	28,529	30,368	56,925	-4,309			
Argyle	200,173	173,469	173,469	164,648	164,635	-26,704			
Grygla	50,648	42,171	42,171	39,639	33,390	-8,477			
Holt	11,373	10,821	10,821	11,270	11,269	-552			
Middle River	51,696	46,462	46,462	51,716	62,615	-5,234			
Newfolden	85,707	74,988	74,988	70,703	68,230	-10,719			
Oslo	103,019	88,246	88,246	83,095	58,261	-14,773			
Stephen	150,951	126,590	126,590	139,320	140,872	-24,361			
Strandquist	14,708	13,493	13,493	14,015	14,279	-1,215			
Viking	26,717	25,008	25,008	23,672	13,651	-1,709			
Warren	444,601	383,994	383,994	411,633	567,783	-60,607			
Group	1,172,431	1,013,771	1,013,771	1,040,079	1,191,910	-158,660	0.20%	0.27%	
MARTIN									
Ceylon	146,715	137,036	137,036	129,700	111,962	-9,679			
Dunnell	52,633	48,566	48,566	46,241	46,237	-4,067			
Fairmont	3,746,947	3,250,216	3,250,216	3,288,299	3,288,068	-496,731			
Granada	76,934	72,313	72,313	75,552	76,997	-4,621			
Northrop	32,709	30,245	30,245	34,339	34,336	-2,464			
Sherburn	348,262	315,448	315,448	298,035	271,795	-32,814			

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Trimont	232,700	215,322	215,322	203,687	181,248	-17,378		
Truman	406,485	365,347	365,347	346,748	346,721	-41,138		
Welcome	217,888	197,791	197,791	186,897	184,154	-20,097		
Group	5,261,273	4,632,284	4,632,284	4,609,498	4,541,518	-628,989	0.90%	1.04%
MEEKER								
Cedar Mills	2,420	1,956	1,956	2,711	4,533	-464		
Cosmos	154,811	140,809	140,809	133,068	112,427	-14,002		
Darwin	13,521	10,992	10,992	14,014	34,910	-2,529		
Dassel	289,535	242,440	242,440	284,180	284,158	-47,095		
Eden Valley	220,554	182,872	182,872	179,894	179,880	-37,682		
Grove City	175,468	162,493	162,493	153,720	127,762	-12,975		
Kingston	7,828	7,123	7,123	8,023	13,878	-705		
Litchfield	1,548,184	1,314,923	1,314,923	1,415,630	1,415,519	-233,261		
Watkins	164,985	133,914	133,914	154,572	186,422	-31,071		
Group	2,577,306	2,197,522	2,197,522	2,345,812	2,359,489	-379,784	0.44%	0.54%
MILLE LACS								
Bock	8,548	7,113	7,113	7,876	15,067	-1,435		
Foreston	47,407	41,828	41,828	45,419	46,840	-5,579		
Isle	77,773	53,064	53,064	56,859	56,855	-24,709		
Milaca	580,941	501,214	501,214	554,114	562,237	-79,727		
Onamia	169,328	150,721	150,721	163,769	198,751	-18,607		
Pease	10,012	9,039	9,039	11,968	18,361	-973		
Princeton	625,116	450,882	450,882	594,912	641,492	-174,234		
Wahkon	16,899	13,228	13,228	12,383	0	-3,671		
Group	1,536,024	1,227,089	1,227,089	1,447,300	1,539,603	-308,935	0.26%	0.35%
MORRISON								
Bowlus	27,892	23,771	23,771	26,559	34,670	-4,121		
Buckman	12,307	9,439	9,439	12,313	14,021	-2,868		
Elmdale	5,747	4,684	4,684	5,630	5,630	-1,063		
Flensburg	25,344	22,900	22,900	23,559	23,558	-2,444		
Genola	217	0	0	988	988	-217		
Harding	660	69	69	727	2,919	-591		
Hillman	2,948	2,442	2,442	2,909	4,445	-506		
Lastrup	4,148	2,968	2,968	2,761	1,565	-1,180		
Little Falls	2,411,884	2,022,690	1,906,242	1,873,755	1,873,608	-505,642		
Motley	105,091	78,748	78,748	105,068	109,884	-26,343		
Pierz	219,904	178,065	178,065	207,777	320,723	-41,839		
Randall	89,849	73,867	73,867	84,855	94,881	-15,982		
Royalton	115,589	92,097	92,097	108,121	171,944	-23,492		

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Sobieski	3,173	2,398	2,398	3,791	14,419	-775			
Swanville	81,616	74,298	74,298	70,217	69,036	-7,318			
Upsala	72,695	63,623	63,623	60,580	60,575	-9,072			
Group	3,179,064	2,652,059	2,535,611	2,589,610	2,802,866	-643,453	0.54%	0.64%	
MOWER									
Adams	190,627	157,962	157,962	170,180	170,166	-32,665			
Austin	7,798,248	6,864,852	6,493,502	6,222,291	6,221,888	-1,304,746			
Brownsdale	124,785	116,401	116,401	125,661	147,985	-8,384			
Dexter	79,110	71,562	71,562	67,607	57,673	-7,548			
Elkton	17,087	15,512	15,512	14,658	13,550	-1,575			
Grand Meadow	239,500	199,370	199,370	211,078	211,061	-40,130			
Le Roy	207,104	177,460	177,460	217,369	217,352	-29,644			
Lyle	141,005	130,800	130,800	123,750	123,424	-10,205			
Mapleview	71,690	66,829	66,829	63,245	35,940	-4,861			
Racine	29,867	25,589	25,589	38,311	41,480	-4,278			
Rose Creek	76,157	70,336	70,336	66,528	49,725	-5,821			
Sargeant	5,914	4,784	4,784	6,367	11,811	-1,130			
Taopi	4,630	4,202	4,202	4,617	11,399	-428			
Waltham	36,251	33,466	33,466	32,590	32,587	-2,785			
Group	9,021,975	7,939,125	7,567,775	7,364,252	7,346,041	-1,454,200	1.54%	1.68%	
MURRAY									
Avoca	28,870	24,604	24,604	26,729	27,736	-4,266			
Chandler	55,562	47,148	47,148	55,628	55,623	-8,414			
Currie	70,980	65,161	65,161	61,612	55,915	-5,819			
Dovray	10,266	9,148	9,148	10,207	11,696	-1,118			
Fulda	420,552	371,764	371,764	380,337	380,307	-48,788			
Hadley	7,944	6,988	6,988	9,830	13,923	-956			
Iona	43,118	40,670	40,670	38,514	33,012	-2,448			
Lake Wilson	75,468	65,799	65,799	62,026	58,354	-9,669			
Slayton	823,191	742,545	742,545	701,385	674,332	-80,646			
Group	1,535,951	1,373,827	1,373,827	1,346,268	1,310,898	-162,124	0.26%	0.30%	
NICOLLET									
Courtland	48,112	34,527	34,527	45,865	51,505	-13,585			
Lafayette	124,322	111,703	111,703	108,183	108,175	-12,619			
Nicollet	145,441	139,264	139,264	150,797	150,785	-6,177			
North Mankato	2,297,327	1,809,236	1,562,566	1,396,950	1,396,872	-734,761			
St. Peter	2,083,020	1,792,057	1,689,739	1,660,942	1,660,812	-393,281			
Group	4,698,222	3,886,787	3,537,799	3,362,737	3,368,149	-1,160,423	0.80%	0.77%	

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NOBLES								
Adrian	371,022	329,895	329,895	337,511	337,485	-41,127		
Bigelow	38,341	34,067	34,067	37,775	40,718	-4,274		
Brewster	87,154	78,214	78,214	89,567	115,602	-8,940		
Dundee	16,611	14,893	14,893	16,549	17,644	-1,718		
Ellsworth	154,453	144,660	144,660	136,937	129,103	-9,793		
Kinbrae	885	651	651	607	0	-234		
Lismore	76,358	69,664	69,664	65,846	54,725	-6,694		
Round Lake	76,417	65,423	65,423	72,850	97,498	-10,994		
Rushmore	81,411	71,737	71,737	81,271	81,265	-9,674		
Wilmont	72,196	66,786	66,786	69,722	69,717	-5,410		
Worthington	3,411,528	3,002,301	2,717,346	2,536,491	2,536,322	-694,182		
Group	4,386,376	3,878,291	3,593,336	3,445,126	3,480,079	-793,040	0.75%	0.80%
NORMAN								
Ada	671,780	577,744	577,744	544,155	525,888	-94,036		
Borup	12,502	11,659	11,659	12,245	16,680	-843		
Gary	70,968	66,191	66,191	62,643	47,806	-4,777		
Halstad	157,434	136,179	136,179	136,835	136,824	-21,255		
Hendrum	69,597	59,255	59,255	56,307	56,302	-10,342		
Perley	17,765	15,894	15,894	17,839	17,837	-1,871		
Shelly	63,512	59,597	59,597	58,270	58,266	-3,915		
Twin Valley	253,819	231,733	231,733	233,929	233,911	-22,086		
Group	1,317,377	1,158,252	1,158,252	1,122,223	1,093,514	-159,125	0.22%	0.25%
OLMSTED								
Byron	292,215	218,118	185,082	181,928	181,914	-107,133		
Dover	71,402	64,987	64,987	61,417	51,977	-6,415		
Eyota	265,108	236,005	236,005	274,849	348,257	-29,103		
Oronoco	86,162	74,689	74,689	82,120	82,113	-11,473		
Rochester	11,139,855	7,760,350	7,760,350	7,903,154	7,902,730	-3,379,505		
Stewartville	901,638	740,517	676,415	606,065	606,017	-225,223		
Group	12,756,380	9,094,666	8,997,528	9,109,533	9,173,008	-3,758,852	2.17%	2.10%
OTTERTAIL								
Battle Lake	131,809	109,665	109,665	103,075	99,262	-22,144		
Bluffton	13,401	11,621	11,621	14,542	29,368	-1,780		
Clitherall	13,726	12,678	12,678	13,004	17,567	-1,048		
Dalton	43,985	40,801	40,801	38,801	38,798	-3,184		
Deer Creek	51,901	43,629	43,629	47,966	55,702	-8,272		
Dent	23,293	18,895	18,895	22,343	33,973	-4,398		
Elizabeth	29,629	27,708	27,708	26,227	25,348	-1,921		

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Erhard	19,261	17,657	17,657	18,724	22,435	-1,604			
Fergus Falls	4,268,010	3,653,608	3,431,315	3,381,499	3,381,273	-836,695			
Henning	209,947	186,458	186,458	175,961	163,010	-23,489			
New York Mills	376,833	320,233	320,233	301,391	299,516	-56,600			
Ottertail	1,003	0	0	0	0	-1,003			
Parkers Prairie	222,967	189,900	189,900	220,004	227,541	-33,067			
Pelican Rapids	571,281	476,122	476,122	533,206	871,682	-95,159			
Perham	478,036	364,982	364,982	391,444	391,414	-113,054			
Richville	6,146	5,477	5,477	7,118	11,186	-669			
Underwood	81,568	75,734	75,734	71,656	64,987	-5,834			
Urbank	4,594	4,082	4,082	4,391	7,158	-512			
Vergas	24,399	15,420	15,420	24,415	35,661	-8,979			
Vining	12,009	10,361	10,361	10,058	10,057	-1,648			
Group	6,583,798	5,585,031	5,362,738	5,405,825	5,785,938	-1,221,060	1.12%	1.32%	
PENNINGTON									
Goodridge	28,267	26,085	26,085	24,672	17,593	-2,182			
St. Hilaire	44,837	37,613	37,613	41,702	54,575	-7,224			
Thief River Falls	2,169,558	1,821,345	1,821,345	2,003,415	2,020,656	-348,213			
Group	2,242,662	1,885,043	1,885,043	2,069,789	2,092,824	-357,619	0.38%	0.48%	
PINE									
Askov	57,911	51,806	51,806	57,745	57,741	-6,105			
Brook Park	25,186	23,228	23,228	21,969	20,521	-1,958			
Bruno	25,168	23,307	23,307	22,049	13,554	-1,861			
Denham	0	0	0	0	0	0			
Finlayson	30,367	21,214	21,214	29,935	39,780	-9,153			
Henriette	5,211	4,662	4,662	5,223	9,076	-549			
Hinckley	237,999	193,390	193,390	233,822	238,516	-44,609			
Kerrick	5,636	4,779	4,779	4,497	1,923	-857			
Pine City	603,740	506,408	506,408	517,993	517,952	-97,332			
Rock Creek	89,865	78,765	78,765	90,430	129,974	-11,100			
Rutledge	640	0	0	2,920	7,082	-640			
Sandstone	599,081	528,793	528,793	579,245	1,198,228	-70,288			
Sturgeon Lake	13,162	9,029	9,029	16,344	35,727	-4,133			
Willow River	36,942	32,869	32,869	35,213	37,933	-4,073			
Group	1,730,908	1,478,250	1,478,250	1,617,385	2,308,007	-252,658	0.29%	0.53%	
PIPESTONE									
Edgerton	260,477	232,382	232,382	246,114	246,095	-28,095			
Hatfield	2,786	2,198	2,198	2,931	4,559	-588			
Holland	48,609	44,767	44,767	42,337	37,586	-3,842			

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LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

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	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.		
Ihlen	19,533	18,107	18,107	17,130	14,000	-1,426			
Jasper	175,404	164,645	164,645	155,875	148,669	-10,759			
Pipestone	1,426,733	1,245,921	1,245,921	1,338,580	1,375,763	-180,812			
Ruthton	78,172	72,344	72,344	68,435	60,967	-5,828			
Trosky	7,539	6,915	6,915	7,938	15,824	-624			
Woodstock	37,567	34,375	34,375	32,497	28,358	-3,192			
Group	2,056,820	1,821,654	1,821,654	1,911,837	1,931,821	-235,166	0.35%	0.44%	
POLK									
Beltrami	23,498	21,697	21,697	21,456	21,455	-1,801			
Climax	56,428	51,736	51,736	48,915	39,127	-4,692			
Crookston	2,976,509	2,565,100	2,415,039	2,373,881	2,373,695	-561,470			
East Grand Forks	2,424,230	1,999,666	1,999,666	2,234,359	2,467,960	-424,564			
Erskine	98,295	85,510	85,510	89,083	89,076	-12,785			
Fertile	214,271	194,997	194,997	209,925	231,010	-19,274			
Fisher	51,384	44,301	44,301	52,581	63,166	-7,083			
Fosston	487,007	414,746	414,746	452,605	489,132	-72,261			
Gully	12,039	10,330	10,330	11,141	19,094	-1,709			
Lengby	29,564	27,976	27,976	26,498	18,492	-1,588			
McIntosh	180,475	163,294	163,294	163,594	163,581	-17,181			
Mentor	18,030	13,817	13,817	17,049	24,682	-4,213			
Nielsville	21,599	19,750	19,750	18,670	17,752	-1,849			
Trail	3,618	3,064	3,064	2,883	1,000	-554			
Winger	48,230	42,858	42,858	40,447	34,557	-5,372			
Group	6,645,177	5,658,842	5,508,781	5,763,087	6,053,779	-1,136,396	1.13%	1.39%	
POPE									
Cyrus	71,869	68,560	68,276	64,683	62,318	-3,593			
Farwell	19,816	18,788	18,788	17,797	13,631	-1,028			
Glenwood	805,436	695,914	620,520	609,945	609,897	-184,916			
Long Beach	0	0	0	0	0	0			
Lowry	64,289	56,195	56,195	52,981	39,603	-8,094			
Sedan	4,355	3,717	3,717	4,349	7,675	-638			
Starbuck	341,975	289,000	289,000	321,894	321,869	-52,975			
Villard	43,646	39,175	39,175	36,993	36,781	-4,471			
Westport	1,882	1,535	1,535	2,023	8,423	-347			
Group	1,353,268	1,172,884	1,097,206	1,110,665	1,100,197	-256,062	0.23%	0.25%	
RED LAKE									
Brooks	18,287	15,118	15,118	17,277	23,460	-3,169			
Oklee	128,245	118,954	118,954	112,542	85,982	-9,291			
Plummer	59,918	50,937	50,937	47,941	34,439	-8,981			

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Red Lake Falls	587,560	513,703	513,703	491,260	491,222	-73,857			
Group	794,010	698,712	698,712	669,020	635,103	-95,298	0.14%	0.15%	
REDWOOD									
Belview	122,963	107,217	107,217	101,069	83,139	-15,746			
Clements	37,553	34,098	34,098	32,220	29,416	-3,455			
Delhi	16,391	15,226	15,226	14,406	11,669	-1,165			
Lamberton	291,024	267,967	267,967	253,416	244,384	-23,057			
Lucan	62,994	58,655	58,655	55,505	38,628	-4,339			
Milroy	56,053	48,900	48,900	46,097	44,996	-7,153			
Morgan	343,487	308,801	308,801	291,627	231,324	-34,686			
Redwood Falls	1,380,613	1,118,156	1,013,738	929,451	929,378	-366,875			
Revere	27,397	25,361	25,361	23,991	17,426	-2,036			
Sanborn	110,635	103,618	103,618	104,572	104,564	-7,017			
Seaforth	19,225	17,339	17,339	16,378	13,528	-1,886			
Vesta	87,115	79,737	79,737	75,381	72,312	-7,378			
Wabasso	191,545	159,109	159,109	157,697	157,684	-32,436			
Walnut Grove	188,948	172,651	172,651	163,204	163,080	-16,297			
Wanda	15,217	13,141	13,141	16,466	17,024	-2,076			
Group	2,951,160	2,529,976	2,425,558	2,281,480	2,158,552	-525,602	0.50%	0.49%	
RENVILLE									
Bird Island	382,553	335,680	335,680	336,049	336,022	-46,873			
Buffalo Lake	184,160	151,561	151,561	188,704	188,689	-32,599			
Danube	141,459	128,268	128,268	121,195	110,682	-13,191			
Fairfax	405,156	349,454	349,454	362,136	362,107	-55,702			
Franklin	170,769	155,454	155,454	146,916	100,026	-15,315			
Hector	332,957	288,938	288,938	282,403	282,381	-44,019			
Morton	127,937	114,459	114,459	114,272	114,263	-13,478			
Olivia	886,805	774,726	697,678	674,738	655,826	-189,127			
Renville	446,954	380,423	380,423	386,504	386,474	-66,531			
Sacred Heart	220,356	203,695	203,695	192,677	152,106	-16,661			
Group	3,299,106	2,882,658	2,805,610	2,805,594	2,688,576	-493,496	0.56%	0.62%	
RICE									
Dundas	53,547	35,832	35,832	75,512	77,075	-17,715			
Faribault	6,489,121	5,679,236	5,419,849	5,343,656	5,343,311	-1,069,272			
Lonsdale	201,043	141,571	141,571	211,454	238,756	-59,472			
Morristown	176,819	157,608	157,608	169,457	226,830	-19,211			
Nerstrand	25,134	21,427	21,427	20,170	14,087	-3,707			
Northfield	3,291,252	2,652,529	2,398,414	2,036,964	2,036,861	-892,838			

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Group	10,236,916	8,688,203	8,174,701	7,857,213	7,936,920	-2,062,215	1.74%	1.82%	
ROCK									
Beaver Creek	59,262	53,199	53,199	50,236	38,644	-6,063			
Hardwick	45,825	44,132	43,534	41,243	39,533	-2,291			
Hills	127,865	119,278	119,278	119,449	119,440	-8,587			
Kenneth	14,731	14,003	13,994	13,257	7,725	-737			
Luverne	1,420,284	1,243,693	1,166,121	1,120,753	1,120,665	-254,163			
Magnolia	24,511	22,404	22,404	24,552	44,012	-2,107			
Steen	18,022	16,325	16,325	18,144	26,500	-1,697			
Group	1,710,500	1,513,034	1,434,855	1,387,634	1,396,519	-275,645	0.29%	0.32%	
ROSEALL									
Badger	103,543	92,665	92,665	87,488	84,354	-10,878			
Greenbush	213,612	196,017	196,017	185,336	159,795	-17,595			
Roosevelt	8,070	7,237	7,237	8,174	18,884	-833			
Roseau	514,305	389,556	389,556	478,033	477,995	-124,749			
Strathcona	3,696	3,473	3,473	3,288	1,921	-223			
Warroad	464,983	374,622	374,622	432,570	664,896	-90,361			
Group	1,308,209	1,063,570	1,063,570	1,194,889	1,407,845	-244,639	0.22%	0.32%	
ST LOUIS									
Aurora	743,122	675,419	675,419	638,263	380,933	-67,703			
Babbitt	257,427	158,855	158,855	204,633	0	-98,572			
Biwabik	456,587	405,827	405,827	382,998	148,864	-50,760			
Brookston	9,252	8,418	8,418	7,955	7,912	-834			
Buhl	516,588	443,503	443,503	417,674	161,375	-73,085			
Chisholm	2,316,022	2,142,843	2,142,843	2,020,241	1,714,435	-173,179			
Cook	121,370	98,878	98,878	120,663	131,589	-22,492			
Duluth	30,402,254	26,674,679	25,914,690	25,515,648	25,513,840	-4,487,564			
Ely	1,547,233	1,350,982	1,350,982	1,395,892	1,233,227	-196,251			
Eveleth	1,815,686	1,646,443	1,646,443	1,632,929	1,345,951	-169,243			
Floodwood	189,661	163,810	163,810	154,327	98,587	-25,851			
Gilbert	904,347	783,630	783,630	738,413	389,919	-120,717			
Hermantown	877,096	669,246	669,246	818,316	844,059	-207,850			
Hibbing	6,880,433	6,263,083	6,263,083	6,204,031	5,043,107	-617,350			
Hoyt Lakes	477,752	364,829	364,829	340,941	0	-112,923			
Iron Junction	7,659	7,104	7,104	7,619	8,337	-555			
Kinney	92,978	80,873	80,873	76,224	0	-12,105			
Leonidas	48,606	45,154	45,154	42,724	0	-3,452			
McKinley	76,264	67,548	67,548	63,735	0	-8,716			
Meadowlands	17,046	12,466	12,466	11,614	10,621	-4,580			

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Mountain Iron	542,198	430,584	430,584	531,999	218,664	-111,614			
Orr	65,362	52,945	52,945	49,677	25,554	-12,417			
Proctor	781,779	670,626	670,626	737,432	874,298	-111,153			
Tower	148,994	116,881	116,881	109,431	74,553	-32,113			
Virginia	4,597,192	4,152,897	3,555,986	3,259,785	2,383,694	-1,041,206			
Winton	36,078	33,351	33,351	31,547	29,778	-2,727			
Group	53,928,986	47,520,874	46,163,974	45,514,711	40,639,297	-7,765,012	9.19%	9.30%	
SHERBURNE									
Becker	2,573	0	0	0	0	-2,573			
Big Lake	646,706	445,146	445,146	623,203	647,763	-201,560			
Clear Lake	55,394	46,245	46,245	43,475	11,543	-9,149			
Elk River	937,272	293,134	293,134	804,007	803,997	-644,138			
Zimmerman	203,675	112,334	112,334	205,297	267,634	-91,341			
Group	1,845,620	896,859	896,859	1,675,982	1,730,937	-948,761	0.31%	0.40%	
SIBLEY									
Arlington	594,771	498,908	498,908	552,682	607,544	-95,863			
Gaylord	688,027	584,646	584,646	639,277	722,284	-103,381			
Gibbon	218,020	197,680	197,680	192,902	192,887	-20,340			
Green Isle	53,036	28,504	28,504	32,846	32,844	-24,532			
Henderson	261,970	228,468	228,468	228,648	228,630	-33,502			
New Auburn	72,240	66,683	66,683	77,306	88,103	-5,557			
Winthrop	466,181	419,440	419,440	396,131	391,778	-46,741			
Group	2,354,245	2,024,329	2,024,329	2,119,792	2,264,070	-329,916	0.40%	0.52%	
STEARNS									
Albany	452,170	373,528	373,528	422,755	501,278	-78,642			
Avon	176,732	116,586	116,586	175,876	221,346	-60,146			
Belgrade	166,775	142,514	142,514	157,725	157,713	-24,261			
Brooten	182,464	162,913	162,913	153,790	141,156	-19,551			
Cold Spring	475,478	362,922	362,922	427,850	566,950	-112,556			
Elrosa	15,925	12,755	12,755	15,668	24,795	-3,170			
Freeport	95,665	87,091	87,091	82,308	71,725	-8,574			
Greenwald	12,536	10,076	10,076	12,562	23,818	-2,460			
Holdingford	169,929	134,712	134,712	131,379	131,368	-35,217			
Kimball	107,814	81,205	81,205	112,621	125,112	-26,609			
Lake Henry	5,256	3,305	3,305	5,325	5,896	-1,951			
Meire Grove	10,765	9,465	9,465	11,886	14,058	-1,300			
Melrose	785,923	668,141	621,281	591,553	591,506	-164,642			
New Munich	49,334	46,353	46,353	49,600	60,654	-2,981			
Paynesville	568,064	473,648	473,648	525,885	684,487	-94,416			

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Richmond	223,576	175,812	175,812	219,378	240,098	-47,764		
Rockville	150,834	122,227	122,227	186,625	873,019	-28,607		
Roscoe	15,684	14,421	14,421	16,176	18,459	-1,263		
Sartell	431,602	200,422	200,422	199,052	199,037	-231,180		
Sauk Centre	1,178,162	985,610	926,596	910,805	910,733	-251,566		
Spring Hill	4,988	3,389	3,389	3,283	3,282	-1,599		
St. Anthony	4,932	4,542	4,542	4,854	11,556	-390		
St. Augusta	178,702	151,139	151,139	176,762	224,699	-27,563		
St. Cloud	12,899,693	10,488,381	10,212,033	10,080,601	10,080,006	-2,687,660		
St. Joseph	789,884	663,607	592,531	504,430	439,542	-197,353		
St. Martin	21,771	14,835	14,835	21,189	24,172	-6,936		
St. Rosa	2,976	1,490	1,490	1,341	0	-1,486		
St. Stephen	76,383	64,941	64,941	83,742	106,526	-11,442		
Waite Park	607,155	314,270	314,270	417,634	417,601	-292,885		
Group	19,861,172	15,890,300	15,437,002	15,702,655	16,870,592	-4,424,170	3.38%	3.86%
STEELE								
Blooming Prairie	563,443	499,062	499,062	562,707	594,157	-64,381		
Ellendale	115,453	103,566	103,566	97,793	92,078	-11,887		
Medford	146,453	102,288	102,288	153,536	157,773	-44,165		
Owatonna	5,177,853	4,240,532	4,190,298	4,136,713	4,136,470	-987,555		
Group	6,003,202	4,945,448	4,895,214	4,950,749	4,980,478	-1,107,988	1.02%	1.14%
STEVENS								
Alberta	16,726	13,828	13,828	20,141	20,310	-2,898		
Chokio	143,726	135,923	135,923	128,737	92,697	-7,803		
Donnelly	40,402	34,732	34,732	37,858	46,546	-5,670		
Hancock	182,383	154,459	154,459	175,548	178,764	-27,924		
Morris	1,770,412	1,548,228	1,548,228	1,648,197	1,749,038	-222,184		
Group	2,153,649	1,887,170	1,887,170	2,010,481	2,087,355	-266,479	0.37%	0.48%
SWIFT								
Appleton	866,111	777,800	663,554	622,760	622,711	-202,557		
Benson	1,141,123	996,755	939,318	889,588	822,104	-201,805		
Clontarf	10,033	9,635	9,635	11,038	18,551	-398		
Danvers	10,597	8,518	8,518	8,504	8,503	-2,079		
De Graff	13,646	12,203	12,203	13,702	21,545	-1,443		
Holloway	21,551	19,359	19,359	18,281	13,964	-2,192		
Kerkhoven	180,738	165,314	165,314	156,277	148,603	-15,424		
Murdock	70,712	63,227	63,227	62,298	62,294	-7,485		
Group	2,314,511	2,052,811	1,881,128	1,782,448	1,718,275	-433,383	0.39%	0.39%

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TODD								
Bertha	161,758	149,063	149,063	140,975	109,735	-12,695		
Browerville	166,796	144,185	144,185	160,498	179,913	-22,611		
Burtrum	20,754	20,044	20,044	20,762	21,317	-710		
Clarissa	221,199	207,299	207,299	196,239	134,689	-13,900		
Eagle Bend	196,175	182,649	182,649	172,840	140,879	-13,526		
Grey Eagle	91,309	82,070	82,070	77,505	49,733	-9,239		
Hewitt	52,838	47,769	47,769	50,445	50,441	-5,069		
Long Prairie	783,731	694,222	690,383	678,617	678,564	-93,348		
Staples	1,146,494	1,034,031	934,452	871,341	867,329	-212,042		
West Union	3,227	2,462	2,462	3,055	6,520	-765		
Group	2,844,281	2,563,794	2,460,376	2,372,277	2,239,120	-383,905	0.48%	0.51%
TRAVERSE								
Browns Valley	349,539	324,094	324,094	306,617	211,472	-25,445		
Dumont	27,165	24,939	24,939	23,581	18,184	-2,226		
Tintah	11,649	10,139	10,139	9,557	7,792	-1,510		
Wheaton	595,512	502,750	502,750	510,135	510,095	-92,762		
Group	983,865	861,922	861,922	849,890	747,543	-121,943	0.17%	0.17%
WABASHA								
Elgin	142,366	125,171	125,171	146,706	181,934	-17,195		
Hammond	22,042	21,577	21,577	23,367	38,146	-465		
Kellogg	65,687	54,929	54,929	61,997	77,501	-10,758		
Lake City	1,106,926	907,782	907,782	897,513	897,443	-199,144		
Mazeppa	138,697	124,975	124,975	142,684	142,673	-13,722		
Millville	17,053	15,364	15,364	17,616	24,620	-1,689		
Minneiska	9,789	8,043	8,043	7,554	5,769	-1,746		
Plainview	601,964	512,742	511,998	503,273	503,233	-89,966		
Wabasha	672,365	558,756	558,756	609,377	609,329	-113,609		
Zumbro Falls	30,670	25,798	25,798	28,538	33,945	-4,872		
Group	2,807,559	2,355,137	2,354,393	2,438,625	2,514,593	-453,166	0.48%	0.58%
WADENA								
Aldrich	3,557	2,947	2,947	3,311	6,946	-610		
Menahga	301,536	251,407	251,407	265,281	265,261	-50,129		
Nimrod	1,707	1,251	1,251	2,263	3,421	-456		
Sebeka	235,282	207,178	207,178	195,414	147,464	-28,104		
Verndale	115,649	103,537	103,537	106,163	106,155	-12,112		
Wadena	1,093,262	931,500	931,500	1,011,270	1,083,245	-161,762		
Group	1,750,993	1,497,820	1,497,820	1,583,702	1,612,492	-253,173	0.30%	0.37%

* Hypothetical; see assumptions on

LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

Cityname	Certified 2003 LGA	2003 LGA under bill	2004 LGA under bill	2005 LGA* under bill	LGA* under full formula	Chge in LGA 2003 to 2004	Share of Appropriation	
	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.	
WASECA								
Janesville	544,195	455,853	455,853	510,863	656,276	-88,342		
New Richland	283,710	251,263	251,263	273,839	295,538	-32,447		
Waldorf	64,389	57,565	57,565	54,346	31,809	-6,824		
Waseca	2,240,781	1,952,568	1,952,568	2,163,401	2,536,303	-288,213		
Group	3,133,075	2,717,249	2,717,249	3,002,449	3,519,926	-415,826	0.53%	0.81%
WATONWAN								
Butterfield	149,060	140,537	140,537	133,084	125,449	-8,523		
Darfur	21,739	19,191	19,191	21,972	28,820	-2,548		
La Salle	13,371	12,268	12,268	13,795	16,324	-1,103		
Lewisville	50,210	46,437	46,437	51,069	53,524	-3,773		
Madelia	655,140	569,843	569,843	615,120	826,391	-85,297		
Odin	19,746	17,800	17,800	19,074	21,148	-1,946		
Ormsby	21,407	18,433	18,433	21,055	23,975	-2,974		
St. James	1,277,565	1,128,919	1,128,919	1,191,965	1,236,331	-148,646		
Group	2,208,238	1,953,428	1,953,428	2,067,134	2,331,962	-254,810	0.38%	0.53%
WILKIN								
Breckenridge	1,385,943	1,222,848	1,157,960	1,105,828	991,539	-227,983		
Campbell	53,902	50,305	50,305	47,610	43,421	-3,597		
Doran	10,492	9,656	9,656	9,942	9,941	-836		
Foxhome	21,451	20,124	20,124	21,243	21,241	-1,327		
Kent	21,755	20,643	20,643	19,555	16,941	-1,112		
Nashua	401	83	83	63	0	-318		
Rothsay	99,695	89,793	89,793	97,275	102,645	-9,902		
Tenney	1,728	1,438	1,438	1,352	0	-290		
Wolverton	30,016	24,223	24,223	22,722	17,230	-5,793		
Group	1,625,383	1,439,113	1,374,225	1,325,590	1,202,958	-251,158	0.28%	0.28%
WINONA								
Altura	50,354	43,701	43,701	41,183	38,031	-6,653		
Dakota	14,107	10,008	10,008	19,664	24,964	-4,099		
Elba	10,665	8,466	8,466	10,175	26,312	-2,199		
Goodview	269,342	175,951	111,650	32,583	32,581	-157,692		
Lewiston	288,013	239,538	239,538	275,488	342,013	-48,475		
Minnesota City	25,931	22,955	22,955	26,570	33,522	-2,976		
Rollingstone	89,539	74,868	74,868	89,924	94,480	-14,671		
St. Charles	600,488	501,617	501,617	554,276	626,716	-98,871		
Stockton	63,289	54,140	54,140	66,047	125,720	-9,149		
Utica	24,259	21,821	21,821	24,669	28,266	-2,438		
Winona	9,776,048	8,732,447	8,557,397	8,434,125	8,433,566	-1,218,651		

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LGA under Special Session Tax Bill in 2003, 2004, 2005, and Fully Phased in Formula

Cityname	Certified 2003 LGA	2003 LGA under bill	2004 LGA under bill	2005 LGA* under bill	LGA* under full formula	Chge in LGA 2003 to 2004	Share of Appropriation	
	(1)	(2)	(3)	(4)	(5)	(6=3-1)	curr. law/comp.	
Group	11,212,035	9,885,512	9,646,161	9,574,704	9,806,171	-1,565,874	1.91%	2.24%
WRIGHT								
Albertville	61,953	0	0	7,930	7,930	-61,953		
Annandale	403,723	317,658	317,658	359,951	359,922	-86,065		
Buffalo	1,298,364	1,011,763	1,011,763	1,208,250	1,263,229	-286,601		
Clearwater	71,066	41,764	41,764	88,211	96,564	-29,302		
Cokato	538,265	435,796	435,796	449,150	449,115	-102,469		
Delano	510,917	365,476	291,974	222,268	222,251	-218,943		
Hanover	52,103	0	0	87,903	131,002	-52,103		
Howard Lake	384,770	295,413	295,413	367,722	424,679	-89,357		
Maple Lake	313,933	252,632	252,632	295,602	345,845	-61,301		
Monticello	18,194	0	0	0	0	-18,194		
Montrose	194,220	160,688	160,688	196,761	262,368	-33,532		
Otsego	136,441	855	855	106,702	106,694	-135,586		
Rockford	439,518	320,199	320,199	353,265	353,238	-119,319		
South Haven	34,360	25,902	25,902	31,483	31,480	-8,458		
St. Michael	145,866	0	0	0	0	-145,866		
Waverly	100,842	77,538	77,538	72,496	47,735	-23,304		
Group	4,704,535	3,305,684	3,232,182	3,847,694	4,102,052	-1,472,353	0.80%	0.94%
YELLOW								
Canby	753,047	684,061	684,061	646,409	635,822	-68,986		
Clarkfield	374,391	351,880	351,880	333,160	276,067	-22,511		
Echo	102,857	93,633	93,633	88,490	62,980	-9,224		
Granite Falls	840,001	697,747	641,151	574,640	574,594	-198,850		
Hanley Falls	76,510	73,160	72,685	68,860	61,092	-3,825		
Hazel Run	13,013	12,432	12,362	11,919	11,918	-651		
Porter	51,175	47,531	47,531	44,972	29,322	-3,644		
St. Leo	12,882	11,711	11,711	12,446	13,032	-1,171		
Wood Lake	127,782	116,702	116,702	110,313	94,234	-11,080		
Group	2,351,658	2,088,857	2,031,716	1,891,209	1,759,061	-319,942	0.40%	0.40%
Region total	334,079,449	281,653,84	274,208,546	278,991,754	278,273,295	-59,870,903	56.93%	63.67%
State Total	586,848,950	464,833,51	437,051,576	437,052,000	437,052,000	-149,797,37	100.00%	100.00

* Hypothetical; see assumptions on