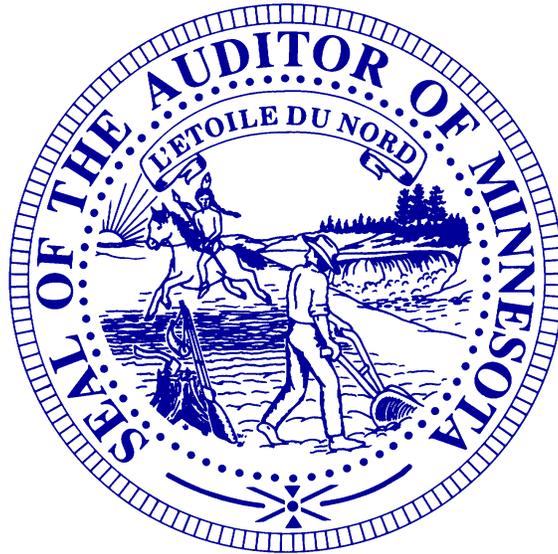


STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Minnesota City Finances

2004 Revenues, Expenditures, and Debt
“The State Auditor’s Big Book of Cities”

Description of the Office of the State Auditor

The Office of the State Auditor serves as a watchdog for Minnesota taxpayers by helping to ensure financial integrity, accountability, and cost-effectiveness in local governments throughout the state.

Through financial, compliance, and special audits, the State Auditor oversees and ensures that local government funds are used for the purposes intended by law and that local governments hold themselves to the highest standards of financial accountability.

The State Auditor performs approximately 250 financial and compliance audits per year and has oversight responsibilities for over 4,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits for local governments;

Government Information - collects and analyzes financial information for cities, towns, counties, and special districts;

Legal/Special Investigations - provides legal analysis and counsel to the Office and responds to outside inquiries about Minnesota local government law; as well as investigates allegations of misfeasance, malfeasance, and nonfeasance in local government.

Pension Oversight - monitors investment, financial, and actuarial reporting for over 700 public pension funds;

Tax Increment Financing (TIF) - promotes compliance and accountability in local governments' use of TIF through financial and compliance audits;

The State Auditor serves on the State Executive Council, State Board of Investment, Land Exchange Board, Public Employee's Retirement Association Board, Minnesota Housing Finance Agency, and the Rural Finance Authority Board.

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December 21, 2005

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Scope of Report

This publication is intended to facilitate the understanding of city financial operations by citizens, local government officials, and other policy makers. The report summarizes, through data tables and charts, the financial operations of Minnesota cities for calendar year 2004. These cities are required to annually submit annual financial reports to the Office of the State Auditor.

For the third year, this publication combines both cities over and under 2,500 in population. The return to this format should allow readers to examine the trends in all cities rather than just for those over or under 2,500 in population.

The data presented in this report is divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, and Debt Service Funds. The first section provides an overview of all cities and compares cities over and under 2,500 in population. The second section of the report presents a detailed overview of the financial operations of cities over 2,500 in population. The third section provides a detailed overview of the financial operations of cities under 2,500 in population.

Following the overviews, Tables 6 through 9 present a summary of the activities in the governmental funds of cities over 2,500 in population. Tables 10 through 12 present a summary of the activities in the governmental funds of cities under 2,500 in population. Tables 13 through 15 present the data by individual city.

The enterprise or proprietary funds of cities are presented separately from the governmental funds. Minnesota cities operate many types of public service enterprises. The enterprises furnish a variety of services and operate wholly or in large part with revenues derived from the sale of goods or services. Tables containing detailed information about the financial operations of the municipal public service enterprises can be found online at www.auditor.state.mn.us.

Table 16 lists the bonded and other long-term debt outstanding as of December 31, 2004, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 17 and 18 present an analysis of the 2003 and 2004 unreserved fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 17 details the actual unreserved fund balances, the percentage change in unreserved fund balances from 2003 to 2004, and a comparison to 2004 total current expenditures. Table 18 presents the fund balance data sorted by unreserved fund balances as a percent of total current expenditures. This table also classifies the fund balances based on standards set by the Office of the State Auditor. An analysis of unreserved fund balances for cities using a cash basis of accounting is not provided. Those cities using a cash basis of accounting report a single cash balance for all governmental funds at the end of the fiscal year. Cities using an accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that are reserved and unreserved. Because of the accounting differences, a comparative analysis of unreserved fund balances is not appropriate for cities that use a cash basis of accounting. Appendix B provides a more detailed discussion of fund balances.

Accounting Difference for Cities Over and Under 2,500 in Population

For cities in Minnesota, the classification as over or under 2,500 in population helps to determine the type of governmental accounting to which they must adhere. All cities over 2,500 in population must have an annual audit that follows Generally Accepted Accounting Principles (GAAP), which is a modified accrual basis of accounting. Accrual Basis Accounting recognizes an economic transaction or event as revenues in the operating statement when the revenues are both measurable and available to liquidate liabilities of the current period. Available means collectible in the current period or soon enough thereafter to be used to pay liabilities of the current period. Similarly, expenditures are generally recognized when an event or transaction is expected to draw on current spendable resources.

Cities under 2,500 may opt to use a cash basis of accounting. In 2004, 259 of the 644 small cities (40.2 percent) opted to use a cash basis of accounting. Cash basis accounting provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be allowed under Minnesota Statutes, it does not facilitate as accurate a reporting of financial position as generally accepted accounting principals.

The 2000 census decreased the number of cities classified as under 2,500 in population from 668 to 646. From 1991 to 2000, cities were classified as over or under 2,500 in population based on the 1990 census. This was true even if their estimated population changed. From 2001 through 2011, cities will be classified based on the 2000 census. Due to population growth, the following cities are no longer classified as under 2,500 in population: Albertville, Annandale, Appleton, Becker, Byron, Centerville, Chisago City, Cokato, Cold Spring, Greenfield, Lindstrom, Milaca, Montgomery, Perham, Rogers, Roseau, Spring Valley, St. Francis, Victoria, Wabasha, Watertown, Wyoming, Zimmerman, and Zumbrota. Two cities, Lauderdale and Osseo, lost population between the 1990 and 2000 census and are now included with the group of cities under 2,500 in population. Tables that present data for 1999 through 2000 were not adjusted to reflect the change in the number of cities classified as under 2,500 in population.

In June of 2002, the city of Pleasant Lake and the town of Rockville merged with the city of Rockville. The merger between the local governments increased the city of Rockville's population from 810 to 2,585. Because of the change in population, the city of Rockville is now classified as over 2,500.

In addition to this publication, an enhanced version of the report is available on the State Auditor's web site. The enhanced version provides additional tables and analysis of the data that were not included in the printed copy to save money. Also, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the State Auditor's web site. The database allows users to customize the presentation of data to their individual needs. For example, a user can select a group of cities they want to compare, the criteria on which to compare them, and the time frame in which to compare them. The query can then be viewed on screen or saved to a file for downloading. The State Auditor's web site address is www.auditor.state.mn.us.

Comparison and Overview

2004 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities amounted to \$4 billion in 2004. This represents an increase of 4.2 percent from 2003 revenues. Total revenues of cities over 2,500 in population increased 4.3 percent, while revenues of cities under 2,500 in population increased 3.7 percent.

There are significant differences in how city services are funded between the two city types. Cities under 2,500 are much more dependent on intergovernmental revenues than cities over 2,500. In 2004, intergovernmental revenues accounted for 38.2 percent of total revenues for cities less than 2,500 in population compared to 27.3 percent for cities over 2,500 in population. Among all cities, intergovernmental revenues accounted for 28.3 percent of total revenues.

Large cities make up for the difference in intergovernmental revenues by taking advantage of other tax revenue streams such as tax increments from tax increment financing (TIF) districts, franchise, lodging, and local sales taxes. As a whole, tax revenue from all sources accounted for 41.4 percent of large city revenues in 2004, compared to 30.1 percent of small city revenues. Large cities also utilize tax increment financing to a much greater extent than small cities. Revenue derived from TIF districts accounted for 2.8 percent of small city total revenues compared to 6.5 percent for large cities.

Property taxes account for a similar share of total revenues for these two groups of cities. For large cities, property taxes accounted for 29.3 percent of total revenues compared to 26.9 percent for small cities. For all cities, property taxes accounted for 29.1 percent of total revenues.

On a per capita basis, large cities had total revenues of about \$76 more than small cities (\$973 to \$897).

Expenditures

Total expenditures of the governmental funds for all cities totaled \$4.78 billion in 2004. This represented an increase of 3.0 percent over 2003 and reflects an increase of 2.8 percent among large cities and 4.7 percent among small cities.

The spending priorities of cities under 2,500 in population differ from those cities over 2,500 in population. For example, cities under 2,500 tend to direct a greater percentage of their resources to general government (14.6%) and less to culture and recreation (6.9%) than cities over 2,500 (9.1% and 13% respectively). In addition, streets and highways are usually the largest category of spending for cities under 2,500 (21.6% in 2004) compared to public safety for those cities over 2,500. In 2004, however, large cities spent slightly more on streets and highways than on public safety (22.6% and 22.5% respectively), the result of a few cities with large capital outlay expenditures for streets and highways. Woodbury, Moorhead, Lakeville, and Maplewood all had significant increases in street and highway expenditures in 2004.

Long-Term Debt

Another area where small and large cities (under and over 2,500 in population) differ is in their use of debt. Overall, small cities tend to carry a greater debt burden than large cities. In 2004, small cities carried long-term debt of \$948.7 million, or \$2,344 per capita, compared to \$7.18 billion, or \$1,917 per capita for large cities.

Unreserved Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unreserved fund balances. Small cities maintain significantly higher fund balances than large cities. In 2004, unreserved fund balances as a percent of current expenditures averaged 95.9 percent for small cities compared to 58.6 percent for large cities. The State Auditor's Office recommends that most cities keep their fund balance at between 35 and 50 percent of total current expenditures. Under the Auditor's guidelines, the average fund balance of small cities would be classified as "High" and that of large cities as "Moderately High".

Among the 259 small cities that use an accrual basis of accounting, 123 (47.4%) had an unreserved fund balance greater than 100 percent of total current expenditures. Among the 209 large cities, 42 cities (20.1%) had an unreserved fund balance greater than 100 percent of total current expenditures. Unreserved fund balances as a percent of total current expenditures among small cities ranged from -220.7 percent in Danvers to 1473.9 percent in Skyline. Among large cities, the range was from -16.9 percent in Independence to 449.8 percent in Albertville.

The State Auditor has concerns about the financial health of cities maintaining a fund balance below 20 percent of total current expenditures. These cities may not have enough reserves to carry them through financial downturns or unexpected contingencies. The Auditor also has concerns about cities that maintain fund balances far exceeding what is needed to carry them through financial downturns. Taxpayers in cities that have either low or high unreserved fund balances should press their local officials to explain the city's fund balance policy. It is also important to note that this analysis does not include the unreserved fund balances of capital project or debt service funds. These are the funds where one might expect to see higher fund balances, because they should be used to account for future capital projects or reserves to pay debt service.

Overview of Cities Over 2,500 in Population

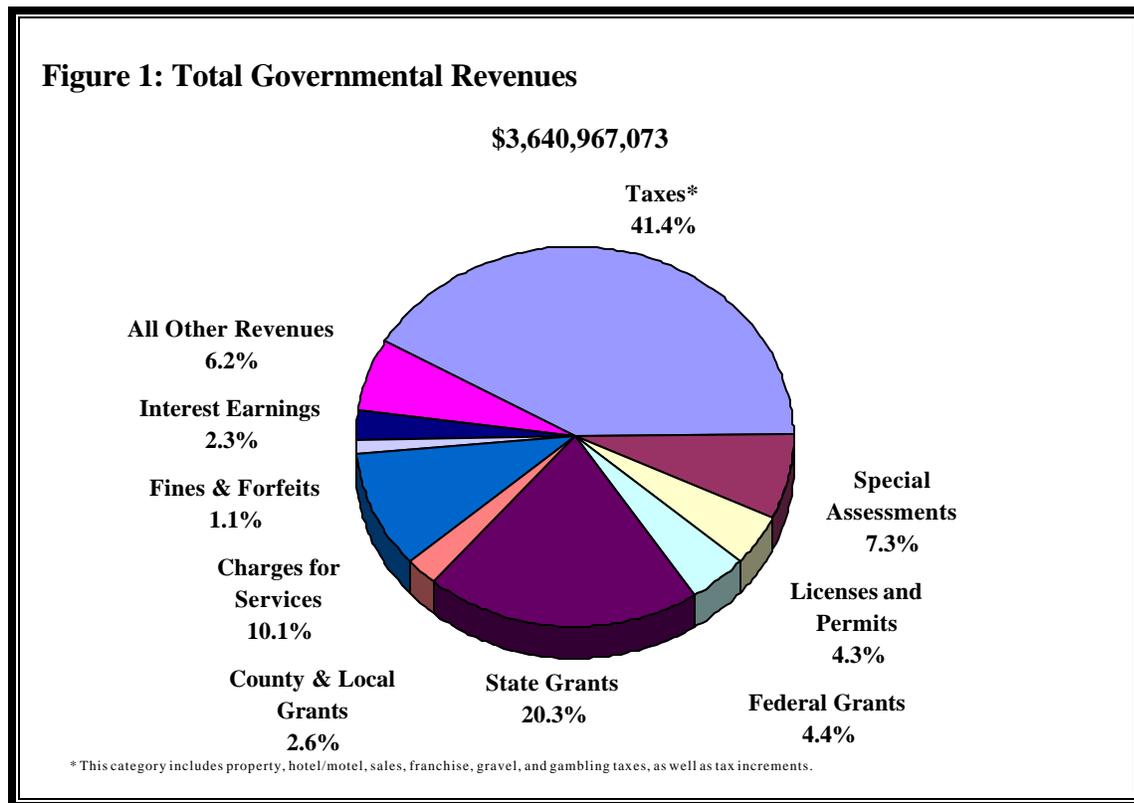
Total Governmental Revenues

In 2004, cities over 2,500 in population raised total governmental revenues of \$3.64 billion to finance city services. This represents an increase of 4.3 percent from the amount raised in 2003. The primary funding sources for cities were taxes and state aid. These two sources accounted for 61.7 percent of all city revenues.

The sources of large city revenue that grew at the greatest rate between 2003 and 2004 were: “all other revenues” (12.4%), licenses and permits (9.8%), and property taxes (8.9%). Those sources of revenue showing the greatest declines were: “all other” fees and service charges (-26.3%), county grants (-17.3%), and state aid (-7.4%). The dramatic increase in the library revenues (113%) is due to the fact that Minneapolis library revenues were not reported separately in 2003, which account for 50.5% of total library revenue.

The shares of total governmental revenues generally change very little from year-to-year. Two exceptions are property taxes and interest earnings. Over the past five years, property taxes have steadily increased as a percent of total revenues, increasing from 22.9 percent in 2000 to 29.3 percent in 2004 (a 40.6% change), while interest earnings decreased from 7.5 percent to 2.3 percent (a -66.5% change). To further examine five-year trends in revenues, refer to Table 4.

Figure 1 shows the relative shares of total governmental revenues by source. Underlying data for this figure is detailed in Table 4.



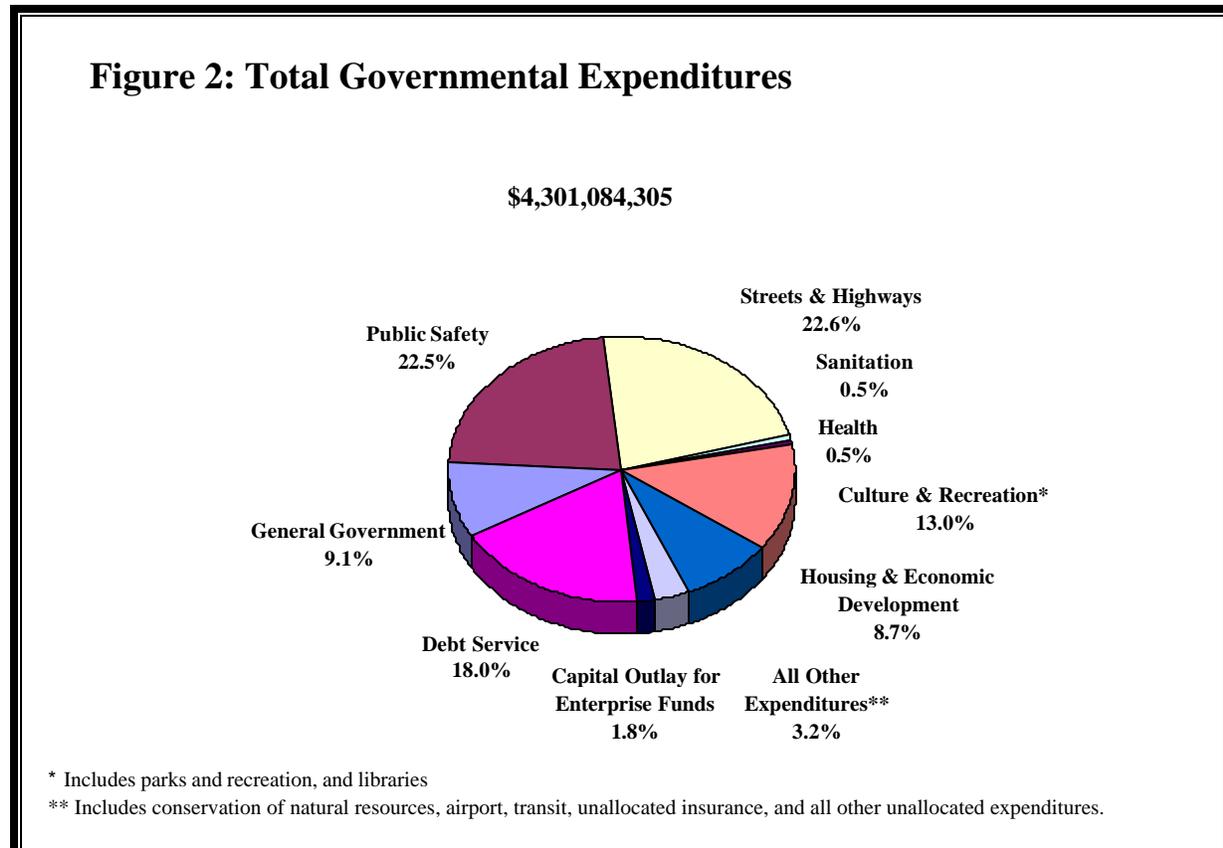
Total Governmental Expenditures

Cities provide a variety of services to their citizens. Most expenditures for those services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Permanent, and Debt Service funds. In 2004, cities over 2,500 in population expended \$4.3 billion from these various Governmental Funds to provide city services. This represents an increase of 2.8 percent over 2003 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures account for 54.1 percent of total government expenditures, while capital outlay accounts for 27.9 percent, and debt service accounts for 18 percent.

The largest category of current expenditures was public safety while streets and highways dominated capital outlay expenditures. Public safety current expenditures accounted for 38.8 percent of all current expenditures, more than double that of any other category. Streets and highways accounted for 58.4 percent of all capital expenditures, over three times greater than any other category of capital outlay.

Two areas showed very large increases in 2004. Library capital expenditures increased by 200.7% due to a \$69 million increase in Minneapolis. Health capital outlay expenditures increased by 398.1% due to a sizeable capital outlay in St. Peter for a new health center.

Figure 2 shows the relative shares of total governmental expenditures by function. The underlying data for this figure is detailed in Table 5.

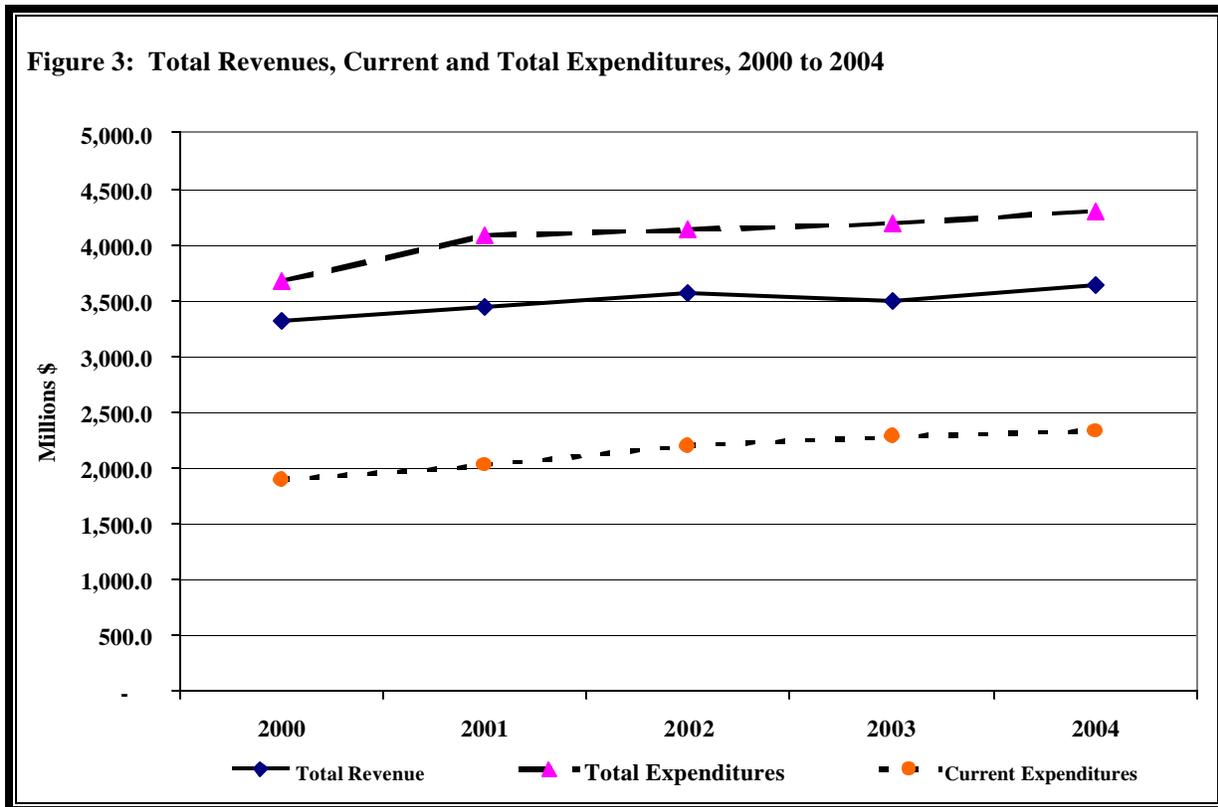


Total Revenues, Current and Total Expenditures

During the five-year period of 2000 to 2004, total governmental revenues increased every year but 2003. Current and total expenditures increased every year. Figure 3 below shows the yearly increases in revenues set against the current and total expenditures for large cities in Minnesota. Generally, revenues have kept pace with expenditures, with the exception of 2003.

Current expenditures have comprised between 49.1% and 54.4% of total expenditures over the period. The lowest percentage occurred in 2001, when cities spent a higher percentage on debt service. In 2004, current expenditures accounted for 54.1% of total expenditures, down slightly from 2003.

Figure 3 compares the trend in total current and total expenditures with the total governmental revenues of Minnesota's large cities.



Capital Outlay Expenditures

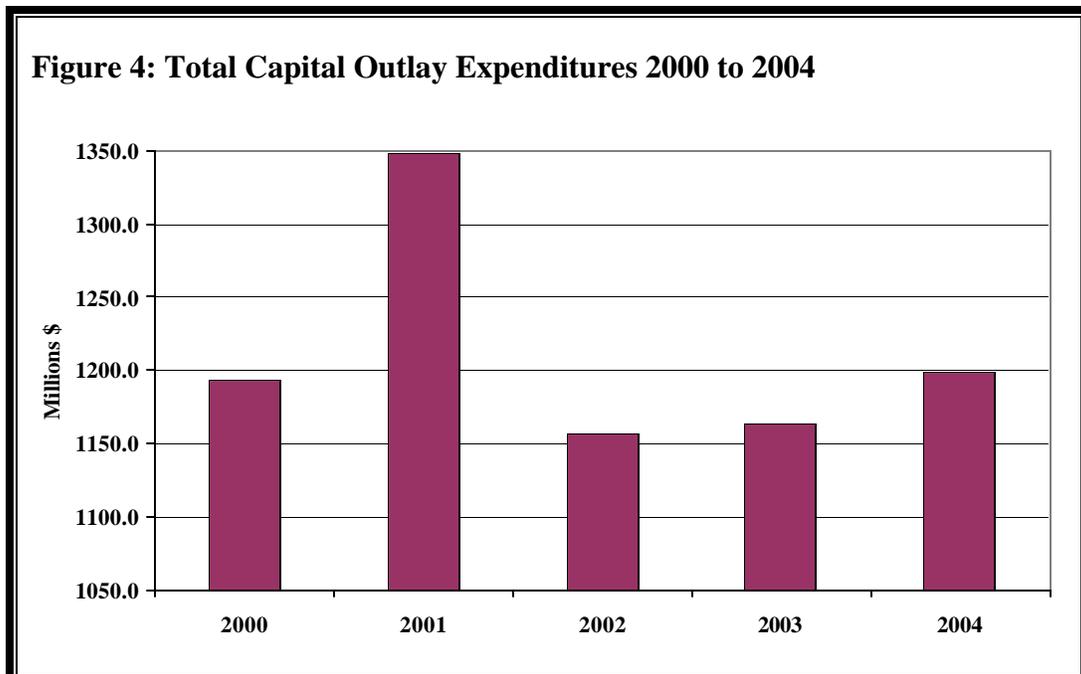
Cities over 2,500 in population expended \$1.20 billion on capital investments in 2004. This represents an increase of 3.0 percent from the level expended in 2003. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size but the associated costs are short-term. Some of the factors that influence the level of capital investments include: demands for public meeting places and facilities, the need to replace aging infrastructure, public safety concerns, infrastructure improvements for new developments, and damage to public facilities caused by disasters.

Table 1 shows total capital outlays in dollars and per capita for large cities. Figure 4 illustrates the trend in capital spending for the years 2000 through 2004.

Table 1: Total Capital Outlay Expenditures in Actual Dollars and Per Capita

Year	Total Capital Outlay (actual dollars)	Per Capita *
2000	\$1,193,100,841	\$343
2001	\$1,347,940,294	\$375
2002	\$1,156,396,425	\$317
2003	\$1,163,674,824	\$315
2004	\$1,198,430,759	\$320

* Per capita amounts are based on the total population of cities over 2,500 in population.

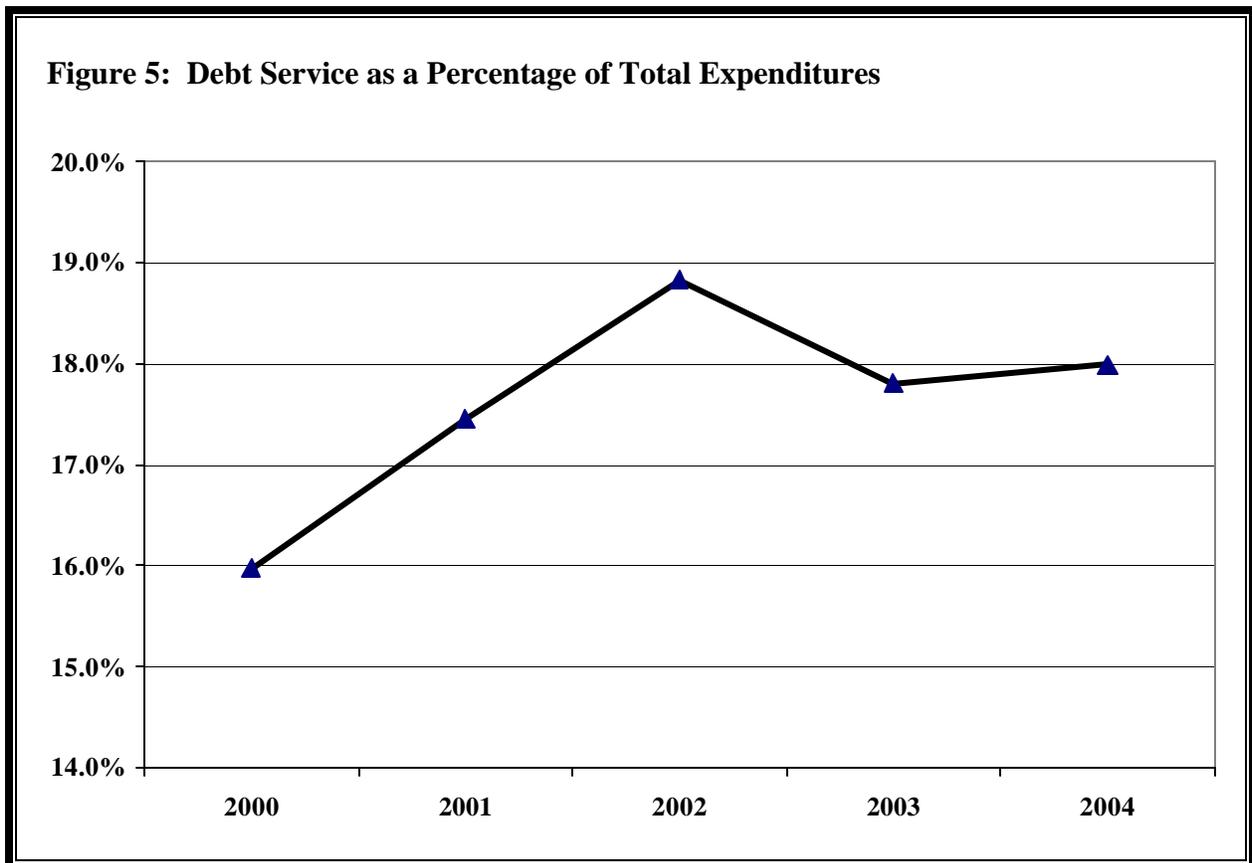


Debt Service

Debt Service includes expenditures for the principal and interest payments of loans incurred by cities. In 2004, large cities expended a total of \$773.7 million on debt service, 18.0% of total expenditures. This level of debt service is a 3.8% increase over the 2003 level.

The level of debt service increased as population decreased among the larger cities in 2004. In the first class cities, those with populations over 100,000, debt service accounted for only 16.2% of total expenditures.¹ While fourth class cities, those with populations between 2,500 and 10,000, allocated 20.2% of total expenditures to servicing debt.

Figure 5 shows the trend in the percentage of total expenditures allocated to debt service.



¹ There are only three first class cities in the state: Duluth, Minneapolis, and St. Paul.

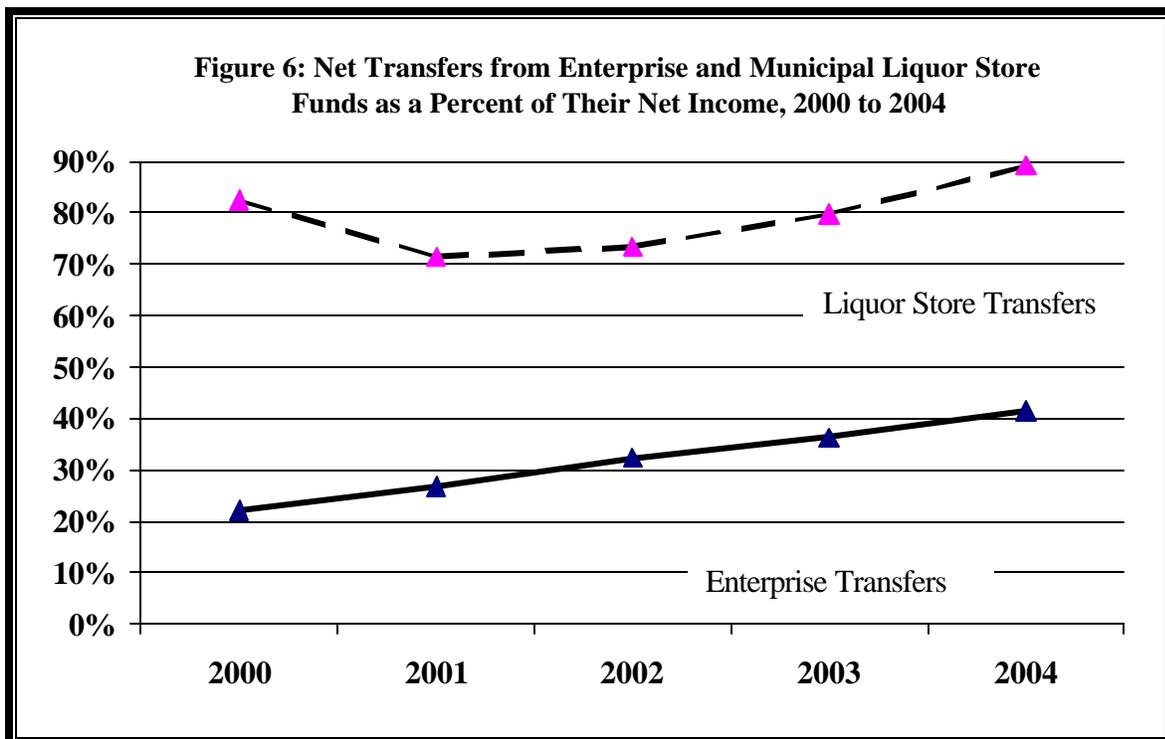
Municipal Enterprises

In addition to Governmental Funds, many cities establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises may earn a net profit, most have the objective of breaking even. Enterprise fund accounting is also used to provide more detailed financial information on operations where there are public policy, accountability, management control, and other concerns. The most common enterprises created by large cities are for recreation, sewer, and water activities.

In aggregate, large city municipal enterprises posted modest decreases in both net income and net transfers between 2003 and 2004. The net income of large city municipal enterprises decreased 16.7 percent and transfers from enterprise funds to other governmental funds decreased 4.7 percent. An example of this type of transfer is when city officials transfer excess reserves from the water utility enterprise fund to the General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, saw a decrease of 1.5 percent in profits between 2003 and 2004. However, 2004 net transfers from municipal liquor operations increased 10.2 percent over the level transferred in 2003.

Figure 6 examines the five-year trend for large cities in net transfers from Enterprise and Municipal Liquor Store Funds as a percent of their net income. The chart helps illustrate that the primary purpose of municipal liquor stores is to provide additional revenues to cities, whereas other types of municipal enterprises primarily exist to provide a particular service for the city and citizens.



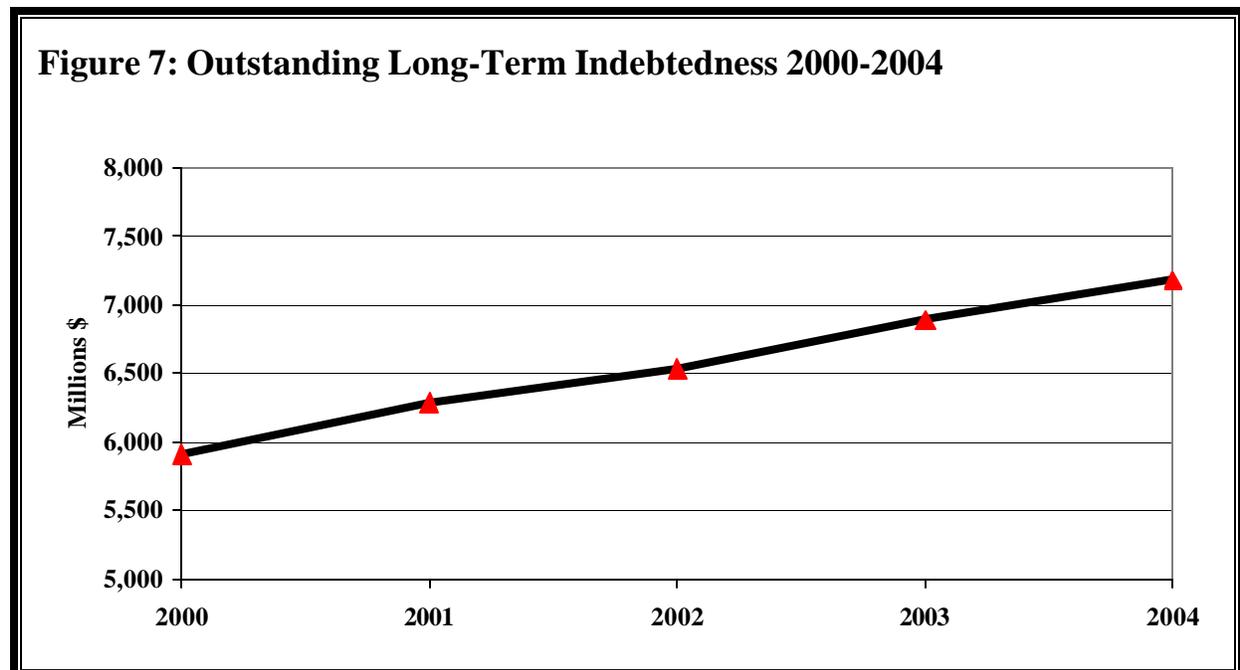
Outstanding Long-Term Indebtedness

Cities over 2,500 carried long-term debt of \$7.18 billion, \$1,917 per capita, at the end of 2004. This represented an increase of 4.2 percent over the 2003 level. Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases; they are restricted by law from borrowing for current expenses. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 2 looks at outstanding bonded indebtedness for 2003 and 2004. Figure 7 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population.

Table 2: Two-Year Summary of Outstanding Bonded Indebtedness

	2004 Amount		2003 Amount	
General Obligation	\$	848,622,184	\$	776,424,187
G.O. Tax Increment		885,013,802		918,035,443
Revenue Tax Increment		209,014,433		192,544,954
Special Assessment		1,543,808,813		1,400,332,912
G.O. Revenue		1,888,139,032		1,741,883,409
Revenue		982,124,810		991,673,904
All Other		34,685,000		28,665,498
Total Bonded Indebtedness	\$	6,391,408,074	\$	6,049,560,307



Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.29 billion in 2004.² This represents an increase of 7.5 percent over the level reported in 2003. Most of this increase reflects large special revenue holdings in Brooklyn Center (\$25.8 million) and Ramsey (\$16.2 million), which increased the total unreserved fund balance for all cities.

Cities maintain cash reserves for several reasons. Cities should have relatively large fund balances at the end of the year because they must rely on them to meet expenditures during the first five months of the next fiscal year, until they receive the first property tax and state aid payments. Additional reasons include contingency funds for unforeseen needs and setting aside resources for future capital investments.

Comparing cities' unreserved fund balances to their total current expenditures helps put the fund balances into perspective and provides insight on the relative financial health of Minnesota's cities. City unreserved fund balances as a percent of total current expenditures averaged 55.6 percent in 2004 compared to 52.9 percent in 2003. If cities in this category are divided into their class number, it is interesting to note that as population decreases, the average increases. Class 1 (first class) cities average 35.8 percent of their unreserved fund balances as a percent of total current expenditures, while class 4 cities (populations 2,500 to 10,000) average 81.3 percent.

Figure 8 on the following page shows the five-year trend of the fund balances as a percent of total current expenditures for large cities. One line includes both total unreserved general and special revenue funds, and the other includes only total unreserved general funds.

Interestingly, the general revenue fund balance has remained about 31% of current expenditures since 2001, rising very slightly in 2004. Cities have managed to maintain general fund growth at the same rate as the increase in current expenditures, even as local government aid has decreased.

Appendix B provides an in-depth discussion of city fund balances.

² Although this section discusses only two types of fund balances, Minnesota cities actually report three different classifications of fund balances in the General and Special Revenue Funds. The *unreserved, undesignated fund balances* include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made, nor has the governing body passed a resolution designating those funds for a specific purpose. The *unreserved, designated fund balances* include all funds remaining at the close of the fiscal year for which no legally binding commitment has been made; however, these funds have been designated by the governing body for a specific future use. The *reserved fund balances* include all funds remaining at the close of the fiscal year for which there is a legally binding external commitment of those funds, such as a signed contract for services or equipment.

Figure 8: Unreserved Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures 2000-2004

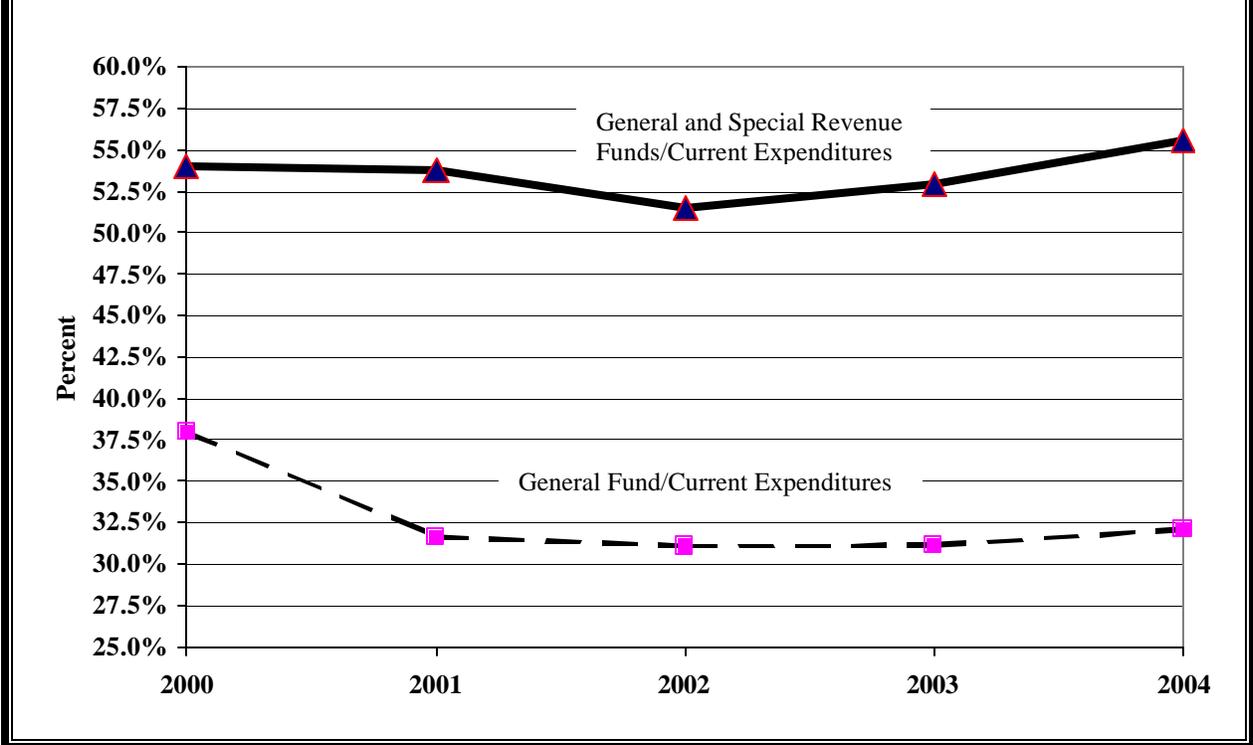


Table 25 shows the following levels of city unreserved fund balances. The State Auditor recommends an acceptable unreserved fund balance of 35 to 50 percent of total current expenditures for the General Fund and Special Revenue Funds.

Levels of Fund Balance	Range of Unreserved Fund Balance as a Percentage of Total Current Expenditures	Number of Cities
Extremely Low Fund Balance	Below 20 %	10
Low Fund Balance	20% to 35%	20
Acceptable Fund Balance	35% to 50%	36
Moderately High Fund Balance	50% to 65%	36
High Fund Balance	65% to 100%	66
Very High Fund Balance	100% to 150%	22
Extremely High Fund Balance	Above 150%	19

Property Taxes, Local Government Aid³ and Fund Balances of All GAAP Cities

GAAP cities, or those following Generally Accepted Accounting Principals (GAAP), consist of all cities over 2,500 in population and those cities under 2,500 who opt to use the GAAP basis of accounting. Cities that follow the GAAP basis report their fund balances as reserved, unreserved designated, and unreserved undesignated for each fund they have.

This section examines the five-year trends in property taxes, local government aid/HACA and MVC⁴ (hereafter referred to as LGA), current expenditures, and fund balances of the 468 cities (both large and small) that report on a GAAP basis. However, as the GAAP cities include the largest populations and financial centers, the trends for property taxes, local government aid, and current expenditures are very similar to the statewide trends.

Figures 9 and 10 on page 16 illustrate the five-year trends in property taxes, local government aid, current expenditures, and fund balances. Figure 9 demonstrates the trends in terms of percentages of total revenues and expenditures, while figure 10 presents the trends in actual dollar amounts.

From 2000 to 2004, property taxes increased as a percent of total revenues. Cities have become more reliant on property taxes as a source of revenue as local government aid has decreased. Local government aid held steady from 2000 to 2002, and then declined as a percent of total revenue in 2003 and 2004. At the same time, fund balances first decreased and then increased as a percent of current expenditures. The growth in the fund balance trend line means that cities increased the balances in 2003 and 2004 over and above the increase in current expenditures.

Because of their size, Minneapolis and St. Paul can influence the trend lines for the GAAP cities as a whole. Therefore, a closer look at the GAAP cities yields some interesting observations. Table 3 presents a breakdown of the trends in property taxes, local government aid, current expenditures, and unreserved fund balances.

Table 3. Percent Changes in Selected Financial Indicators

Region	Property Taxes		Total LGA*		Total Current Expenditures		Total Unreserved Fund Balance**	
	2000-2003 average	2004	2000-2003 average	2004	2000-2003 average	2004	2000-2003 average	2004
All GAAP Cities	7.6%	7.9%	-1.7%	-6.8%	6.1%	1.7%	5.9%	10.6%
Minneapolis/St. Paul	4.6%	10.5%	0.1%	-9.7%	7.3%	-2.1%	4.6%	2.5%
7 County Metro without Mpls/St. Paul	10.2%	7.6%	-16.6%	-14.7%	6.9%	3.3%	4.6%	8.6%

*Includes HACA and MVC.

** Unreserved fund balances include designated and undesignated general revenue and special revenue funds.

³ Local government aid includes both state local government aid and homestead credit in 2000 and 2001 and market value credit in 2002 through 2004.

⁴ HACA and Market Value Credit (MVC) are property tax credit programs. MVC replaced HACA in 2002.

Property Taxes

While the growth rate in property taxes in 2004 remained more or less constant for GAAP cities as a whole, Minneapolis and St. Paul experienced a change of more than double the average rate of growth for the four years prior, from 4.6% to 10.5%. That jump is hidden by the fact that the rate was lower for the rest of the seven-county metropolitan area than its average from 2000 to 2003, going from 10.2% to 7.6%.

Local Government Aid

Local government aid decreased by 6.8% for all GAAP cities, but was much more pronounced in the metro area. LGA decreased for Minneapolis and St. Paul by 9.7% in 2004. The seven-county metro area decreased by 14.7%, less than their four-year average of 16.6%. Though the metro area had a higher percentage decrease in LGA, because the dollar amounts are less, Minneapolis and St. Paul experienced a far greater cut in actual dollars.

Current Expenditures

The growth in current expenditures slowed dramatically for all GAAP cities, to 1.7% from 6.1%. Current expenditures in Minneapolis and St. Paul actually decreased by 2.1%, while the rest of the metro area showed a growth of 3.3%.

Fund Balances

Despite cuts in state aid, the unreserved fund balances of GAAP cities have continued to increase. GAAP cities as a whole showed an increase almost double the average rate of growth from 2000 to 2003, 10.6% compared to 5.9%. The metro area showed a similar increase of 8.6% compared with an average growth rate of 4.6% from 2000-2003. Minneapolis and St. Paul increased their fund balances, but at a lower rate than their average (2.5% compared with 4.6%).

In summary, Minneapolis and St. Paul have raised taxes and cut expenditures to cover the reductions in LGA, while the rest of the metro area seems to have adjusted simply by slowing the growth of current expenditures.

Figure 9: Property Taxes and Total Local Government Aid as a Percent of Total Revenue, and Unreserved General and Special Reserve Funds as a Percent of Current Expenditures

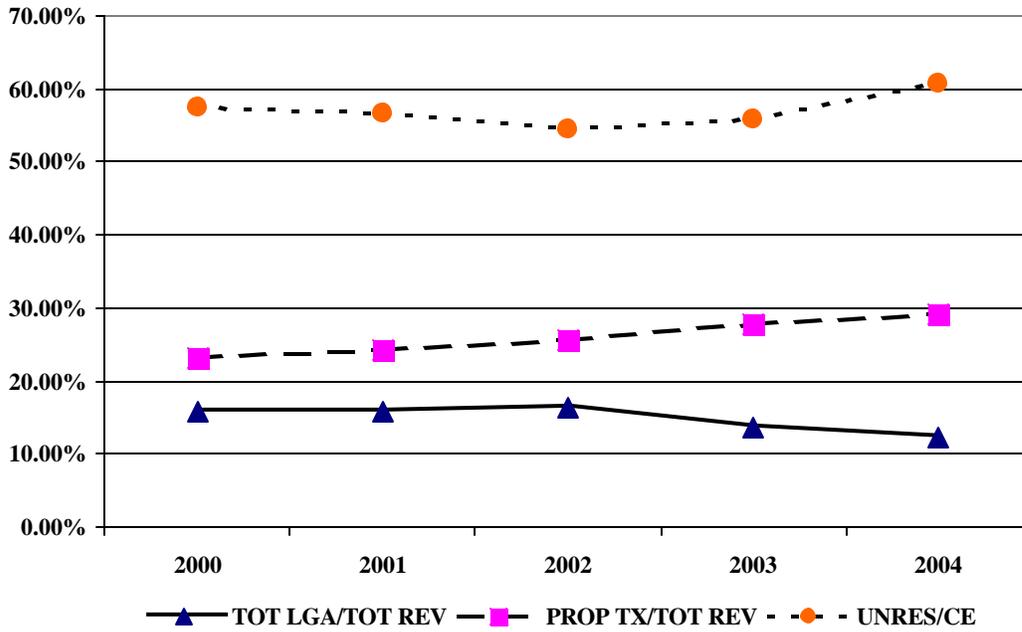
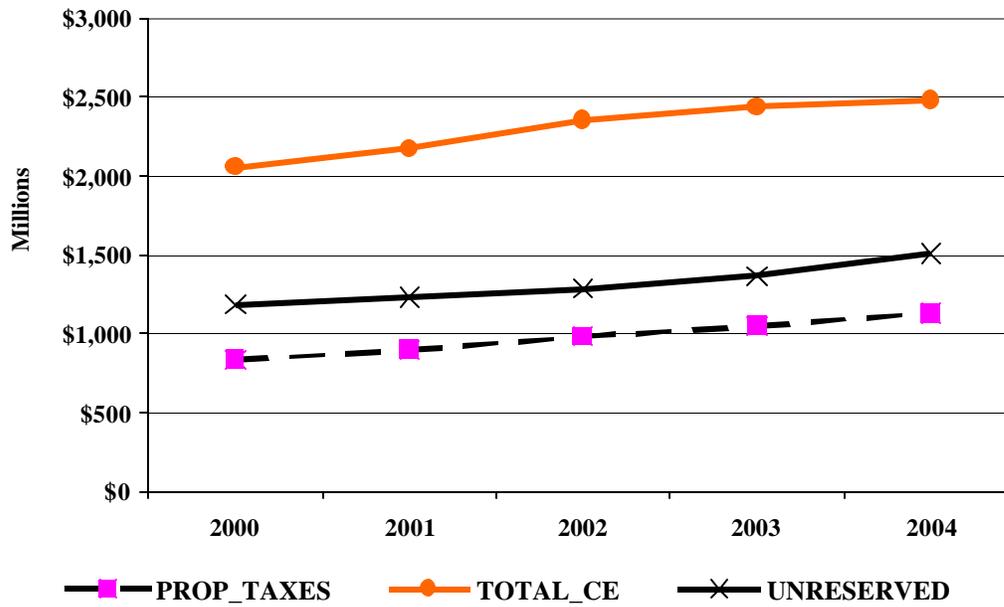


Figure 10: Trends in Property Taxes, Unreserved General and Special Reserve Funds, and Current Expenditures



Overview of Cities Under 2,500 in Population

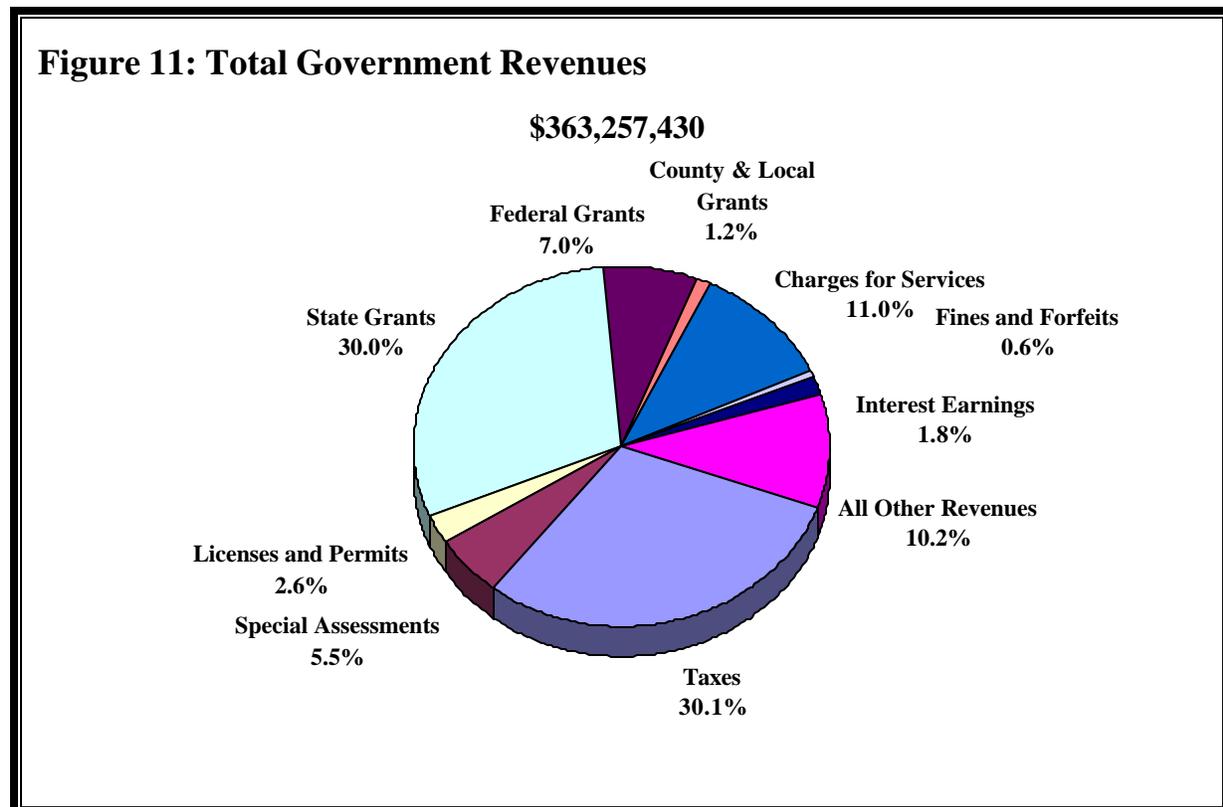
Total Governmental Revenues

In 2004, cities under 2,500 in population raised total governmental revenues of \$363.3 million to finance city services. This represents an increase of 3.7 percent from the amount raised in 2003.

The sources of revenue that grew at the fastest rate between 2003 and 2004 were: licenses and permits (13.8%), charges for services (12.9%), and taxes (9.4%). The categories showing the greatest decrease were: state and county highway money (-84.0% and -23.8% respectively), local grants (-14.0%), and interest earnings (-12.2%).

Between 2003 and 2004, the Legislature attempted to ease the prior year's reductions to local government aid (LGA) and other aid programs to cities. While LGA remained much the same, Market Value Credit increased by 5.9 percent. In addition, taconite aids that affected certain cities in the Iron Range made modest gains of 8.1 percent. Overall, however, state aid to Minnesota's smallest cities fell by 6.1 percent between 2003 and 2004.

The main sources of revenues for small cities in 2004 were state grants and taxes, which together accounted for 60.1 percent of all revenues. Taxes as a percent of total revenues increased from 28.5 percent in 2003 to 30.1 percent in 2004, while state grants as a percent of total revenues decreased from 33.1 percent in 2003 to 30.0 percent during the same period. Figure 11 shows the relative shares of total governmental revenues by source.



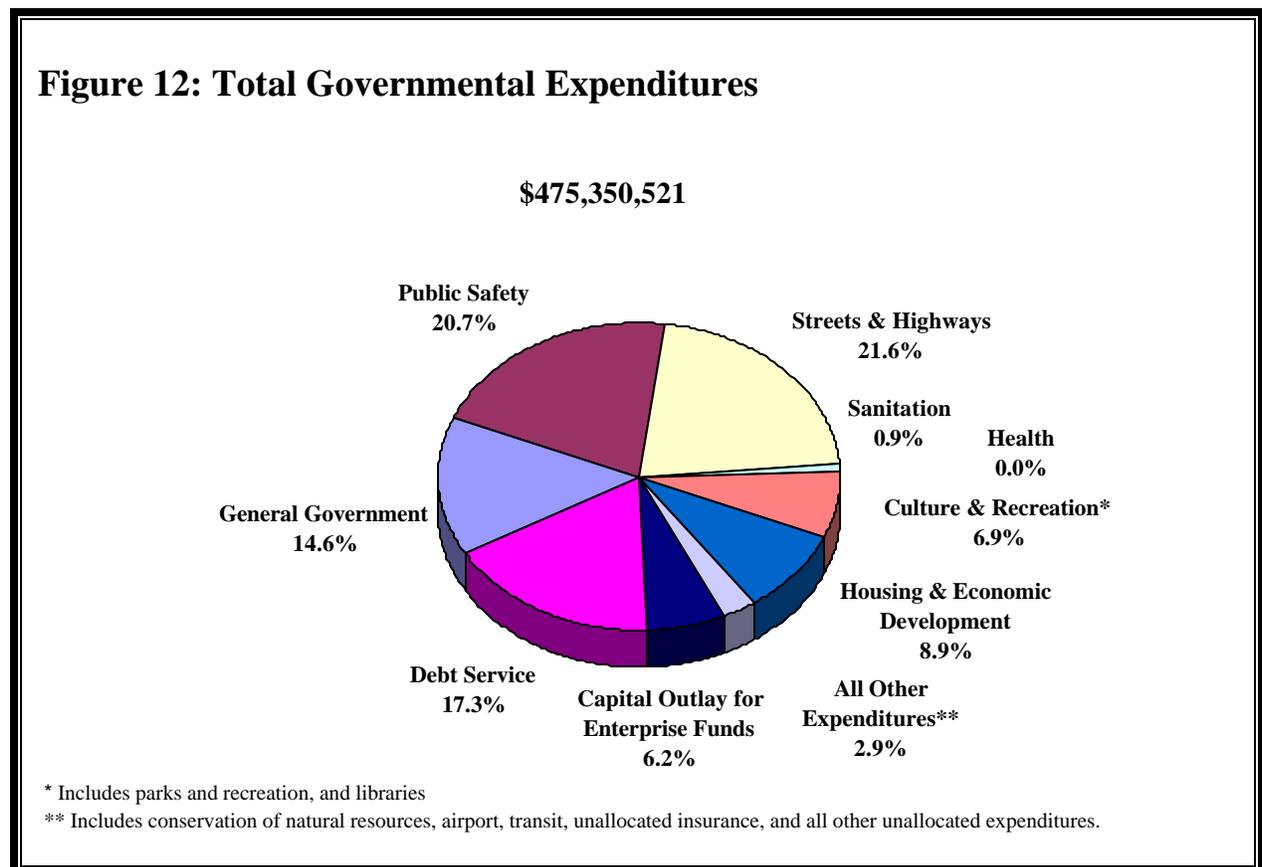
Total Governmental Expenditures

Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Permanent, and Debt Service funds. In 2004, cities under 2,500 in population expended \$475.4 million from Governmental Funds to provide city services. This represents an increase of 4.7 percent over 2003 total governmental expenditures.

Between 2003 and 2004, the categories of expenditures that grew at the fastest rate were: housing (62.9%), public safety (14.2%), and general government (9.7%). The categories showing the greatest declines were: unallocated pension costs (-48.9%), capital outlays for enterprise funds (-9.3%) and streets and highways (-1.3%). The increase in the housing category reflects large expenditures by a handful of cities.

In 2004, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, debt service and general government. These four categories together accounted for 74.2 percent of all expenditures in 2004. All four categories increased as a percent of total expenditures between 2000 and 2004.

Figure 12 shows the relative shares of total governmental expenditures of small cities by function.

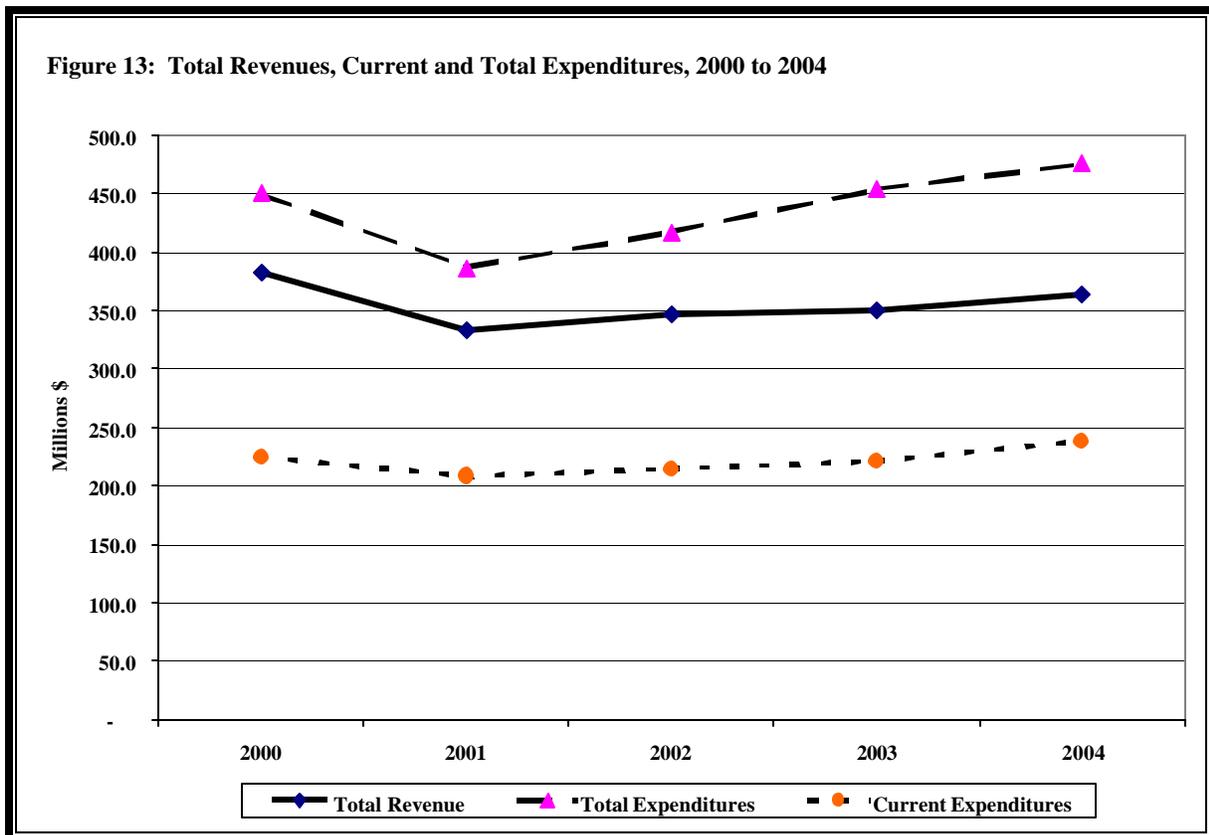


Total Revenues, Current and Total Expenditures

During the five-year period of 2000 to 2004, current expenditures, total expenditures, and total revenues of small cities increased every year between 2001 and 2004. There is a noticeable increase in the distance between the level of revenue and the level of total expenditures.

The decrease in revenues and expenditures in 2001 are the result of fewer cities classified as “small cities” beginning in 2001.⁵

Figure 13 compares the trends in current and total expenditures with total governmental revenues for small cities from 2000 to 2004. During this period, total expenditures increased more than revenue every year between 2001 and 2004.



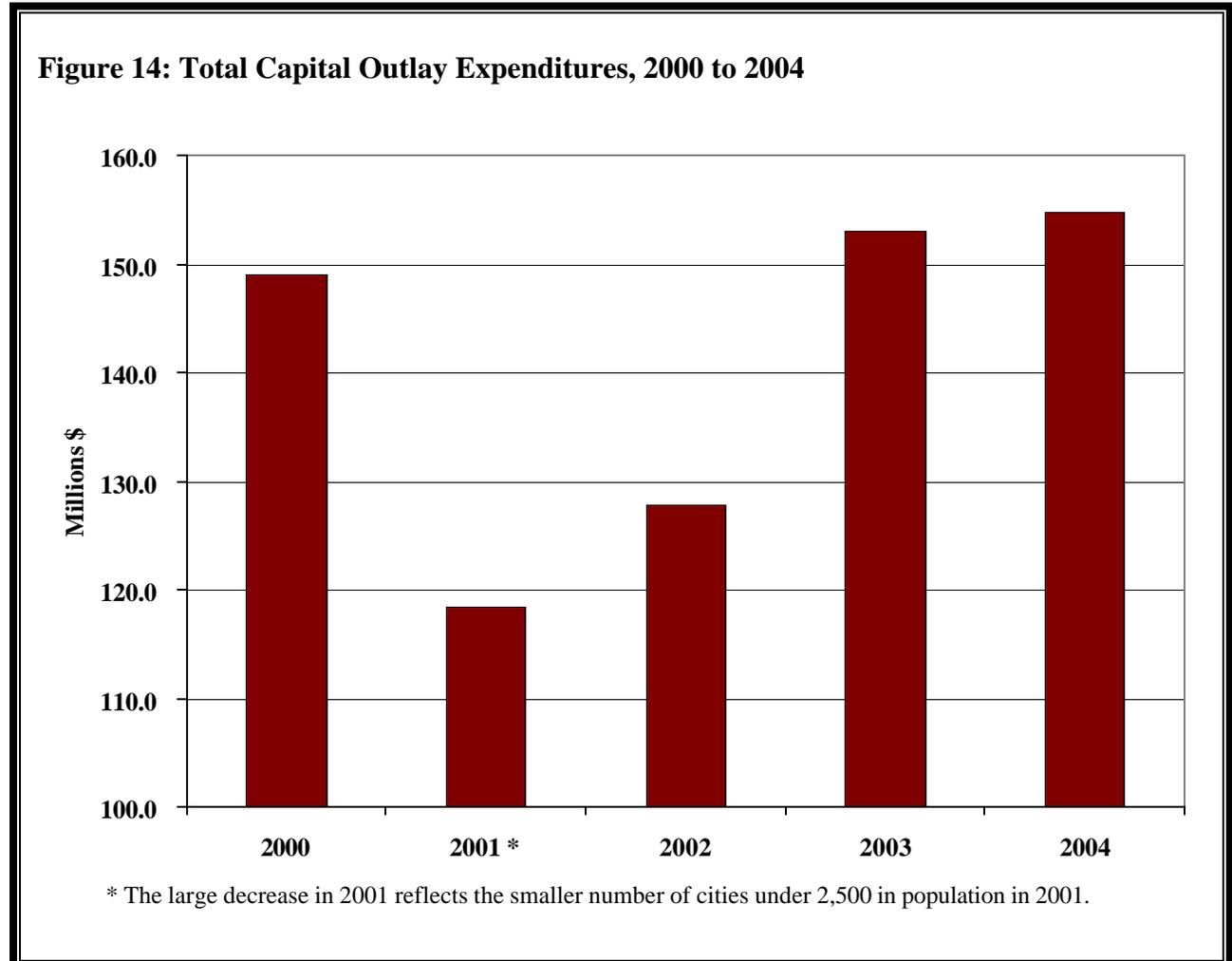
⁵ Reclassification of cities was based on the 2000 census.

Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$154.8 million on capital investments in 2004. This represents an increase of 1.2 percent over the level expended in 2003.

Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size, but the associated costs are short-term. Some of the factors that influence the level of capital investments include: demands for public meeting places and facilities, the need to replace aging infrastructure, public safety concerns, infrastructure improvements for new developments, and damage to public facilities caused by fire, floods, and storms.

Figure 14 illustrates the trend in capital spending of cities under 2,500 in population for the years 2000 through 2004.



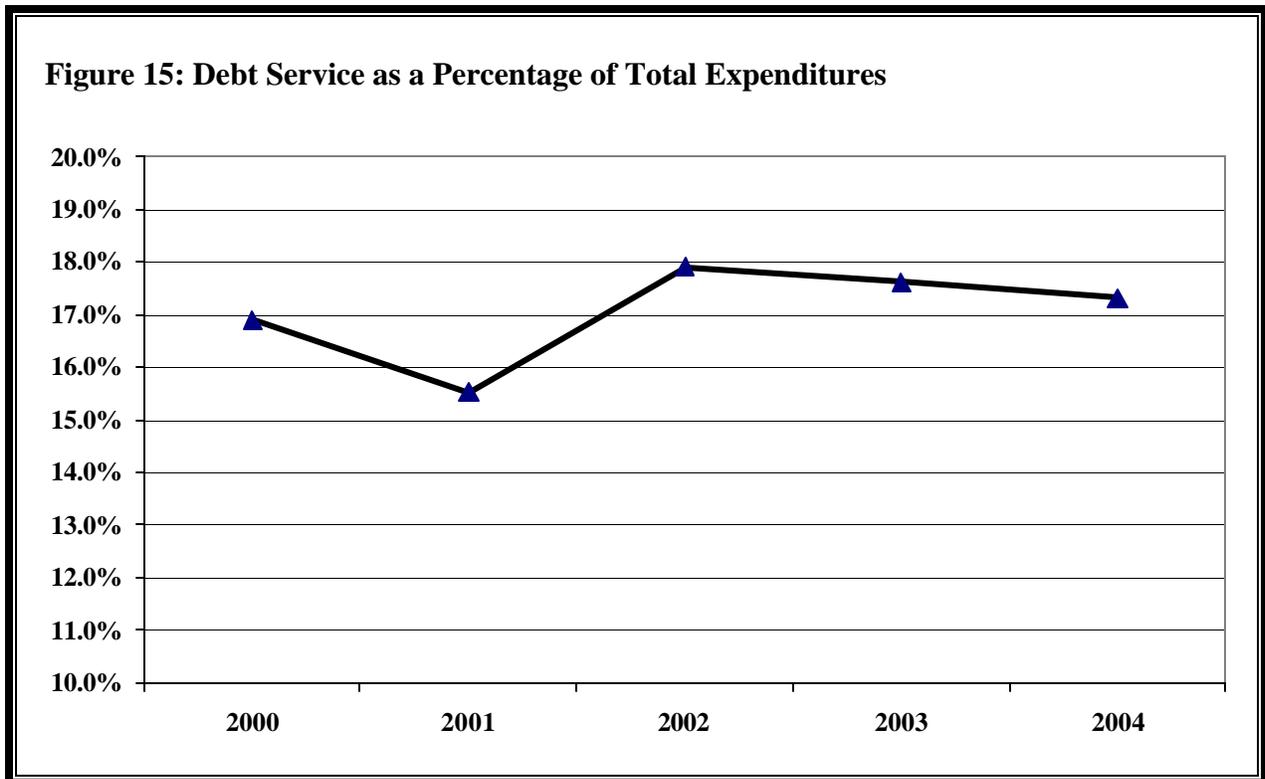
Debt Service

Debt Service includes expenditures for the principal and interest payments of loans incurred by cities. In 2004, small cities expended a total of \$82.3 million on debt service, 17.3% of total expenditures.

The level of debt service decreased with population in 2004. In the smallest cities, those with populations under 500, debt service accounted for only 10.0% of total expenditures. While the larger cities, those with populations between 2,500 and 5,000, allocated 23.8% of total expenditures to servicing debt.

It is interesting to note that since 2002 the percentage of total expenditures allocated to debt service has decreased at the same time that long-term indebtedness has continued to increase in small cities.

Figure 15 shows the five-year trend in the percentage of total expenditures allocated to debt service.



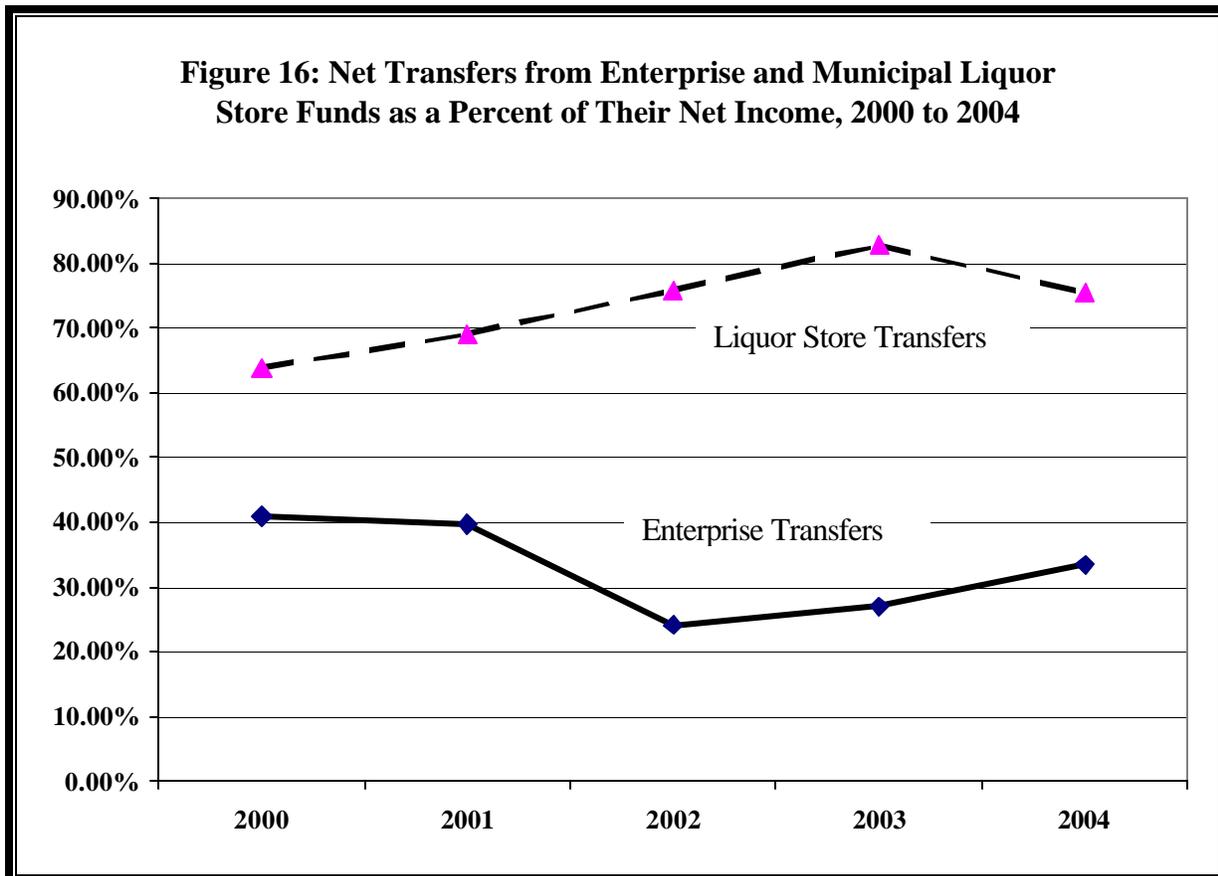
Municipal Enterprises

In addition to Governmental Funds, many cities establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises earn a net income, most have the objective of breaking even. The most common enterprises created by cities are electric, gas, sewer, water, and heat utilities.

The net income of municipal enterprises decreased 7.0 percent between 2003 and 2004 while net transfers (transfers out minus transfers in) from Enterprise Funds increased 15.4 percent between 2003 and 2004. An example of this type of transfer is when a city transfers excess reserves from its water utility enterprise fund to the city's General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, showed a decrease of 9.7 percent in net income and a decrease of 16.1 percent in net transfers between 2003 and 2004. The primary purpose of municipal liquor stores is to provide additional revenues to cities, whereas other types of municipal enterprises primarily exist to provide a particular service for the city and citizens.

Figure 16 examines the five-year trend in net transfers from enterprise and municipal liquor store funds as a percent of net income.



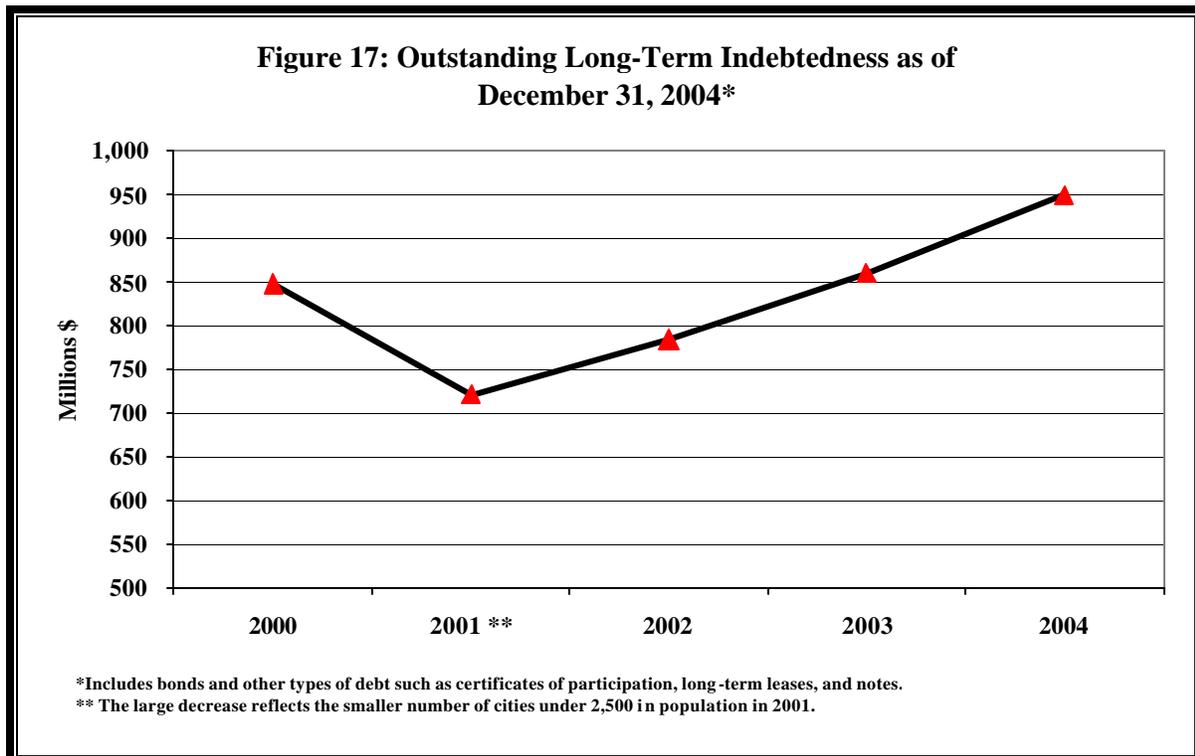
Outstanding Long-Term Indebtedness

Cities incur long-term debt through the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases. Cities are restricted by law from borrowing for current expenditures. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 4 looks at outstanding bonded indebtedness for 2003 and 2004. Figure 17 shows the five-year trend of outstanding long-term debt for small cities.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2004 Amount	2003 Amount
General Obligation	\$ 41,054,712	\$ 38,933,997
G.O. Tax Increment	39,816,518	41,359,546
Revenue Tax Increment	186,932	186,932
Special Assessment	254,250,737	233,694,044
G.O. Revenue	280,095,463	250,052,707
Revenue	93,432,125	83,134,396
All Other	3,391,469	6,375,155
Total Bonded Indebtedness	\$ 712,227,956	\$ 653,736,777



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GOVERNMENTAL TABLES

**TABLE 5
REVENUES FOR ALL CITIES
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2000 THROUGH 2004**

GOVERNMENTAL FUND REVENUES	2000		2001		2002		2003		2004		5-YEAR CHANGE
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	851,847,300	23.0%	914,634,510	24.3%	1,000,177,529	25.6%	1,068,255,260	27.8%	1,163,880,706	29.1%	36.6%
Tax Increments	286,294,619	7.7%	307,840,968	8.2%	220,899,095	5.7%	245,290,728	6.4%	248,110,337	6.2%	-13.3%
Franchise Taxes	68,261,863	1.8%	73,484,638	2.0%	70,359,720	1.8%	77,223,148	2.0%	83,913,145	2.1%	22.9%
Local Sales Tax	83,935,897	2.3%	85,559,245	2.3%	82,833,683	2.1%	87,836,885	2.3%	92,339,306	2.3%	10.0%
Hotel/Motel Taxes	24,756,633	0.7%	23,804,485	0.6%	24,906,833	0.6%	20,722,067	0.5%	25,951,172	0.6%	4.8%
Gravel and Gambling Taxes	1,881,801	0.1%	1,696,887	0.0%	1,602,271	0.0%	1,611,593	0.0%	1,620,219	0.0%	-13.9%
Special Assessments	238,100,604	6.4%	232,312,698	6.2%	253,873,274	6.5%	279,625,302	7.3%	286,890,417	7.2%	20.5%
Licenses and Permits	127,555,860	3.5%	132,913,275	3.5%	140,020,118	3.6%	150,332,607	3.9%	165,408,805	4.1%	29.7%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	66,024,607	1.8%	55,337,666	1.5%	56,323,086	1.4%	56,435,014	1.5%	51,749,077	1.3%	-21.6%
All Other	87,986,062	2.4%	75,528,291	2.0%	81,017,148	2.1%	116,186,250	3.0%	134,133,542	3.3%	52.4%
State Grants											
Local Government Aid	390,920,863	10.6%	408,640,166	10.8%	563,495,840	14.4%	464,076,923	12.1%	436,154,539	10.9%	11.6%
HACA/MHHC (Homestead Credit)	200,929,754	2.2%	200,017,284	2.2%	---	---	---	---	---	---	---
Market Value Credit *	---	---	---	---	87,243,410	2.2%	66,098,138	2.2%	66,383,697	2.2%	---
Taconite Relief and Aids	11,345,302	0.3%	11,743,098	0.3%	14,473,953	0.4%	10,124,552	0.3%	10,594,638	0.3%	-6.6%
PERA Aid	5,628,746	0.2%	4,882,009	0.1%	5,584,341	0.1%	5,801,669	0.2%	4,955,488	0.1%	-12.0%
Highways	102,903,233	2.8%	118,199,837	3.1%	126,490,344	3.2%	149,577,962	3.9%	141,999,046	3.5%	38.0%
All Other	200,214,503	5.4%	208,165,074	5.5%	282,533,688	7.2%	218,352,641	5.7%	188,045,724	4.7%	-6.1%
County Grants	22,475,609	0.6%	28,521,187	0.8%	28,340,117	0.7%	26,710,766	0.7%	22,922,871	0.6%	2.0%
Local Unit Grants	29,489,262	0.8%	38,948,399	1.0%	40,115,897	1.0%	42,232,161	1.1%	77,470,633	1.9%	162.7%
Total Intergovernmental Revenues	1,117,917,941	27.0%	1,149,983,011	27.4%	1,285,617,824	32.8%	1,155,596,076	30.5%	1,134,409,255	28.8%	1.5%
Departmental Fees and Service Charges											
General Government	37,804,994	1.0%	43,052,510	1.1%	44,758,000	1.1%	46,391,925	1.2%	77,116,304	1.9%	104.0%
Public Safety	52,769,436	1.4%	59,324,455	1.6%	63,211,018	1.6%	68,988,055	1.8%	74,711,727	1.9%	41.6%
Streets and Highways	20,628,840	0.6%	24,549,869	0.7%	22,960,437	0.6%	25,323,192	0.7%	37,084,974	0.9%	79.8%
Sanitation (Refuse Collection)	9,628,676	0.3%	12,120,159	0.3%	11,335,751	0.3%	11,670,297	0.3%	11,136,404	0.3%	15.7%
Libraries	902,941	0.0%	1,161,681	0.0%	1,259,579	0.0%	873,670	0.0%	1,580,880	0.0%	75.1%
Parks and Recreation	61,578,485	1.7%	73,205,953	1.9%	93,846,259	2.4%	81,500,012	2.1%	90,563,803	2.3%	47.1%
Airport	4,863,679	0.1%	5,296,720	0.1%	5,973,313	0.2%	6,208,225	0.2%	6,524,450	0.2%	34.1%
Transit	1,556,353	0.0%	1,647,399	0.0%	1,759,823	0.0%	1,687,457	0.0%	1,876,271	0.0%	20.6%
Cemetery	1,031,128	0.0%	1,031,604	0.0%	1,117,225	0.0%	1,341,134	0.0%	1,361,559	0.0%	32.0%
All Other	109,558,744	3.0%	113,765,405	3.0%	122,240,351	3.1%	140,062,412	3.6%	104,886,087	2.6%	-4.3%
Total Fees and Service Charges	300,323,276	8.1%	335,155,755	8.9%	368,461,756	9.4%	384,046,379	10.0%	406,842,459	10.2%	35.5%
Fines and Forfeits	36,122,554	1.0%	37,987,309	1.0%	37,218,576	1.0%	40,104,036	1.0%	41,848,613	1.0%	15.9%
Interest Earnings	268,294,586	7.3%	207,611,585	5.5%	154,149,166	3.9%	90,364,518	2.4%	89,771,533	2.2%	-66.5%
All Other Revenues	290,400,862	7.9%	263,421,142	7.0%	268,519,735	6.9%	240,106,087	6.3%	263,238,536	6.6%	-9.4%
Total Revenues	3,695,693,796	96.7%	3,766,405,508	96.8%	3,908,639,580	99.9%	3,841,114,686	100.4%	4,004,224,503	100.5%	8.3%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	661,133,491		606,661,401		882,516,791		867,903,473		953,362,341		
Other Long-term Indebtedness	36,452,226		99,144,834		71,231,038		81,511,115		34,876,630		
Short-term Indebtedness	1,348,115		849,728		669,261		768,689		3,493,764		
Total Borrowing	698,933,832		706,655,963		954,417,090		950,183,277		991,732,735		
Other Financing Sources	69,073,865		42,121,719		48,665,615		25,630,178		36,608,977		
Transfers from Enterprise Funds	136,638,293		132,161,943		142,314,190		150,493,326		154,375,201		
Transfers from Governmental Funds	625,700,563		695,242,237		660,798,463		652,251,168		697,314,048		
Total Revenues & Other Financing Sources	5,226,040,349		5,342,587,370		5,714,834,938		5,619,672,635		5,884,255,464		

* Market Value Credit program replaced HACA/MHHC in 2002.

TABLE 6
EXPENDITURES FOR ALL CITIES
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2000 THROUGH 2004

GOVERNMENTAL FUND EXPENDITURES	2000		2001		2002		2003		2004		5-YEAR CHANGE
	AMOUNT	%									
General Government											
Current Expenditures	370,442,578	9.0%	389,291,474	8.7%	406,364,981	8.9%	443,481,362	9.6%	415,976,046	8.7%	12.3%
Capital Outlay	56,634,811	1.4%	64,549,199	1.5%	51,682,922	1.1%	63,958,201	1.4%	45,016,809	0.9%	-20.5%
Public Safety											
Current Expenditures	775,507,014	18.8%	821,875,548	18.4%	876,062,005	19.3%	904,167,225	19.5%	976,091,050	20.4%	25.9%
Capital Outlay	68,663,184	1.7%	73,681,068	1.7%	90,834,605	2.0%	106,647,216	2.3%	88,949,557	1.9%	29.5%
Streets and Highways											
Current Expenditures	307,482,356	7.5%	333,741,792	7.5%	329,251,599	7.2%	345,344,826	7.5%	361,970,354	7.6%	17.7%
Capital Outlay	496,725,679	12.1%	560,370,464	12.6%	614,184,303	13.5%	647,354,342	14.0%	714,529,763	15.0%	43.8%
Sanitation											
Current Expenditures	22,989,979	0.6%	18,160,789	0.4%	18,169,428	0.4%	17,331,548	0.4%	23,351,309	0.5%	1.6%
Capital Outlay	535,368	0.0%	1,284,369	0.0%	1,106,509	0.0%	291,621	0.0%	105,234	---	-80.3%
Health											
Current Expenditures	31,955,287	0.8%	33,352,222	0.8%	35,443,397	0.8%	33,672,130	0.7%	23,663,222	0.5%	-25.9%
Capital Outlay	129,994	0.0%	193,056	0.0%	2,052,325	0.0%	41,561	0.0%	156,398	0.0%	20.3%
Libraries											
Current Expenditures	60,707,360	1.5%	65,520,474	1.5%	70,038,056	1.5%	67,252,812	1.5%	67,312,368	1.4%	10.9%
Capital Outlay	11,795,846	0.3%	12,835,199	0.3%	22,730,144	0.5%	34,588,540	0.8%	98,879,832	2.1%	738.3%
Parks and Recreation											
Current Expenditures	252,021,177	6.1%	272,202,344	6.1%	305,860,788	6.7%	291,833,584	6.3%	313,356,698	6.6%	24.3%
Capital Outlay	225,743,352	5.5%	145,419,638	3.3%	139,810,508	3.1%	133,657,734	2.9%	114,126,128	2.4%	-49.4%
Housing/Economic Development											
Current Expenditures	203,986,721	5.0%	211,271,771	4.7%	288,128,474	6.3%	310,513,943	6.7%	309,320,559	6.5%	51.6%
Capital Outlay	240,709,427	5.9%	295,239,342	6.6%	166,494,942	3.7%	118,861,634	2.6%	107,480,557	2.3%	-55.3%
Conservation of Natural Resources											
Current Expenditures	2,372,215	0.1%	2,344,034	0.1%	2,087,602	0.1%	3,498,970	0.1%	1,780,492	0.0%	-24.9%
Capital Outlay	1,104,504	0.0%	929,584	0.0%	819,326	0.0%	370,922	0.0%	126,610	---	-88.5%
Airport											
Current Expenditures	7,395,593	0.2%	7,968,175	0.2%	8,407,271	0.2%	9,619,499	0.2%	9,923,747	0.2%	34.2%
Capital Outlay	22,932,299	0.6%	32,440,988	0.7%	20,434,980	0.5%	27,339,204	0.6%	35,704,345	0.8%	55.7%
Transit											
Current Expenditures	13,996,498	0.3%	14,879,618	0.3%	13,745,463	0.3%	13,310,919	0.3%	14,026,478	0.3%	0.2%
Capital Outlay	6,625,674	0.2%	2,290,172	0.1%	2,314,975	0.1%	9,844,441	0.2%	7,096,989	0.2%	7.1%
Unallocated Insurance	12,760,556	0.3%	13,414,674	0.3%	15,925,074	0.4%	13,958,161	0.3%	13,023,383	0.3%	2.1%
All Other Unallocated											
Current Expenditures	52,025,050	1.3%	44,184,506	1.0%	41,766,281	0.9%	42,450,820	0.9%	37,448,032	0.8%	-28.0%
Capital Outlay	88,804,412	2.2%	125,577,021	2.8%	46,894,234	1.0%	41,158,121	0.9%	32,998,552	0.7%	-62.8%
Capital Outlay for Enterprise Funds	121,791,507	3.0%	151,417,813	3.4%	124,838,633	2.7%	132,583,635	2.9%	108,043,306	2.3%	-11.3%
Debt Service											
Principal Payments	428,633,130	10.4%	532,013,196	11.9%	613,566,273	13.5%	585,281,503	12.6%	607,774,004	12.7%	41.8%
Interest and Fiscal Charges	233,375,718	5.7%	240,048,254	5.4%	238,858,493	5.3%	240,125,150	5.2%	248,203,004	5.2%	6.4%
<i>Total Current Expenditures</i>	2,113,642,384	51.3%	2,228,207,421	49.9%	2,411,250,419	53.0%	2,496,435,799	53.8%	2,567,243,738	53.8%	21.5%
<i>Total Capital Outlay</i>	1,342,196,057	32.6%	1,466,227,913	32.8%	1,284,198,406	28.2%	1,316,697,172	28.4%	1,353,214,080	28.3%	0.8%
<i>Total Debt Service</i>	662,008,848	16.1%	772,061,450	17.3%	852,424,766	18.7%	825,406,653	17.8%	855,977,008	17.9%	29.3%
Total Expenditures	4,117,847,289	100.0%	4,466,496,784	100.0%	4,547,873,591	100.0%	4,638,539,624	100.0%	4,776,434,826	100.0%	16.0%
Other Financing Uses											
Debt Redemption - Refunded Bonds	22,624,040		68,968,397		196,087,046		126,276,604		124,992,085		
Other Financing Uses	55,719,134		60,818,642		34,952,665		7,859,052		6,642,319		
Transfers to Enterprise Funds	72,684,745		73,832,367		82,201,125		99,465,428		104,018,025		
Transfers to Governmental Funds	625,675,269		695,218,112		660,798,463		652,251,168		697,314,048		
Total Expenditures & Other Financing Uses	4,894,550,477		5,365,334,302		5,521,912,890		5,524,391,876		5,709,401,303		

**TABLE 7
REVENUES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2000 THROUGH 2004**

GOVERNMENTAL FUND REVENUES	2000		2001		2002		2003		2004		5-YEAR CHANGE
	AMOUNT	%									
Property Taxes	758,115,408	22.9%	837,890,401	24.4%	920,990,801	25.9%	978,834,092	28.0%	1,066,146,168	29.3%	40.6%
Tax Increments	273,109,600	8.2%	297,415,538	8.7%	212,951,016	6.0%	236,058,925	6.8%	238,017,295	6.5%	-12.8%
Franchise Taxes	67,603,881	2.0%	72,724,954	2.1%	69,514,962	2.0%	76,348,434	2.2%	82,779,720	2.3%	22.4%
Local Sales Tax	83,935,897	2.5%	85,559,245	2.5%	82,833,683	2.3%	87,836,885	2.5%	92,339,306	2.5%	10.0%
Hotel/Motel Taxes	24,527,851	0.7%	23,540,675	0.7%	24,602,831	0.7%	20,373,066	0.6%	25,672,538	0.7%	4.7%
Gravel and Gambling Taxes	1,806,713	0.1%	1,606,184	0.0%	1,571,299	0.0%	1,559,139	0.0%	1,543,679	0.0%	-14.6%
Special Assessments	217,453,785	6.6%	215,498,557	6.3%	233,978,739	6.6%	258,932,049	7.4%	266,991,407	7.3%	22.8%
Licenses and Permits	119,034,978	3.6%	126,539,555	3.7%	132,792,877	3.7%	142,191,967	4.1%	156,143,310	4.3%	31.2%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	55,520,206	1.7%	48,015,266	1.4%	51,667,938	1.5%	48,877,389	1.4%	42,077,909	1.2%	-24.2%
All Other	77,453,406	2.3%	67,513,422	2.0%	73,440,503	2.1%	106,391,990	3.0%	118,204,124	3.2%	52.6%
State Grants											
Local Government Aid	325,752,828	9.8%	345,576,300	10.1%	477,452,307	13.4%	388,878,341	11.1%	360,976,358	9.9%	10.8%
HACA/MHHC (Homestead Credit)	175,553,467	5.3%	177,487,096	5.2%	---	---	---	---	---	---	---
Market Value Credit *	---	---	---	---	76,621,072	2.2%	55,067,431	2.2%	54,707,136	2.2%	---
Taconite Relief and Aids	6,900,268	0.2%	7,035,391	0.2%	9,126,694	0.3%	6,587,452	0.2%	6,772,431	0.2%	-1.9%
PERA Aid	5,050,929	0.2%	4,386,532	0.1%	5,076,002	0.1%	5,262,032	0.2%	4,444,735	0.1%	-12.0%
Highways	99,898,234	3.0%	116,840,643	3.4%	116,086,712	3.3%	141,654,229	4.1%	140,731,831	3.9%	40.9%
All Other	181,578,765	5.5%	187,808,285	5.5%	266,727,288	7.5%	200,583,843	5.7%	171,591,022	4.7%	-5.5%
County Grants	19,281,377	0.6%	25,679,414	0.7%	26,140,210	0.7%	24,073,344	0.7%	19,898,493	0.5%	3.2%
Local Unit Grants	26,502,283	0.8%	36,561,580	1.1%	37,586,336	1.1%	40,684,689	1.2%	76,139,038	2.1%	187.3%
Total Intergovernmental Revenues	973,491,763	29.4%	1,016,903,929	29.6%	1,139,925,062	32.0%	1,018,060,740	29.7%	995,543,077	28.0%	2.3%
Departmental Fees and Service Charges											
General Government	35,742,830	1.1%	41,633,273	1.2%	43,434,212	1.2%	45,006,393	1.3%	73,679,404	2.0%	106.1%
Public Safety	37,271,927	1.1%	44,612,061	1.3%	48,104,950	1.4%	52,076,812	1.5%	56,036,018	1.5%	50.3%
Streets and Highways	20,177,295	0.6%	23,936,691	0.7%	22,424,105	0.6%	24,867,066	0.7%	36,238,720	1.0%	79.6%
Sanitation (Refuse Collection)	6,011,697	0.2%	8,629,402	0.3%	7,900,699	0.2%	8,251,043	0.2%	7,841,865	0.2%	30.4%
Libraries	727,168	0.0%	895,934	0.0%	1,012,120	0.0%	646,716	0.0%	1,382,637	0.0%	90.1%
Parks and Recreation	55,041,214	1.7%	67,460,746	2.0%	87,518,352	2.5%	74,735,822	2.1%	83,603,515	2.3%	51.9%
Airport	4,474,562	0.1%	4,901,028	0.1%	5,593,593	0.2%	5,770,419	0.2%	6,042,335	0.2%	35.0%
Transit	1,528,344	0.0%	1,612,961	0.0%	1,721,710	0.0%	1,653,871	0.0%	1,840,980	0.1%	20.5%
Cemetery	685,823	0.0%	722,442	0.0%	803,990	0.0%	991,546	0.0%	1,003,734	0.0%	46.4%
All Other	104,057,435	3.1%	111,081,278	3.2%	118,483,688	3.3%	134,543,951	3.9%	99,106,408	2.7%	-4.8%
Total Fees and Service Charges	265,718,295	8.0%	305,485,816	8.9%	336,997,419	9.5%	348,543,639	10.0%	366,775,616	10.1%	38.0%
Fines and Forfeits	33,809,093	1.0%	35,979,912	1.0%	35,176,127	1.0%	37,998,025	1.1%	39,587,808	1.1%	17.1%
Interest Earnings	248,887,961	7.5%	193,097,134	5.6%	143,718,101	4.0%	83,090,882	2.4%	83,383,342	2.3%	-66.5%
All Other Revenues	246,607,069	7.4%	221,023,990	6.4%	226,897,074	6.4%	201,027,857	5.8%	226,043,807	6.2%	-8.3%
Total Revenues	3,314,102,294	100.0%	3,433,265,890	100.0%	3,561,949,991	100.0%	3,490,855,700	100.6%	3,640,967,073	100.6%	9.9%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	587,003,595		543,258,146		802,415,196		778,130,555		850,624,064		
Other Long-term Indebtedness	26,675,874		90,072,746		61,999,007		65,002,629		21,118,472		
Short-term Indebtedness	---		---		---		345,136		63,344		
Total Borrowing	613,679,469		633,330,892		864,414,203		843,478,320		871,805,880		
Other Financing Sources	68,044,226		40,968,963		45,672,689		24,041,546		30,796,163		
Transfers from Enterprise Funds	113,617,537		113,387,741		124,576,699		131,266,319		134,074,979		
Transfers from Governmental Funds	589,170,721		662,161,217		621,251,990		617,521,394		658,234,328		
Total Revenues & Other Financing Sources	4,698,614,247		4,883,114,703		5,217,865,572		5,107,163,279		5,335,878,423		

* Market Value Credit program replaced HACA/MHHC in 2002.

TABLE 8
EXPENDITURES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2000 THROUGH 2004

GOVERNMENTAL FUND EXPENDITURES	2000		2001		2002		2003		2004		5-YEAR CHANGE
	AMOUNT	%									
General Government											
Current Expenditures	313,238,442	8.5%	336,583,674	8.3%	350,902,391	8.5%	387,573,126	9.3%	353,108,692	8.2%	12.7%
Capital Outlay	49,102,610	1.3%	58,802,662	1.4%	45,213,330	1.1%	56,787,878	1.4%	38,714,219	0.9%	-21.2%
Public Safety											
Current Expenditures	711,894,285	19.4%	764,268,819	18.7%	813,530,849	19.7%	836,383,892	20.0%	903,638,297	21.0%	26.9%
Capital Outlay	49,278,728	1.3%	56,006,655	1.4%	72,673,829	1.8%	88,122,148	2.1%	62,832,038	1.5%	27.5%
Streets and Highways											
Current Expenditures	263,191,468	7.2%	291,132,438	7.1%	286,871,747	6.9%	302,897,124	7.2%	318,997,900	7.4%	21.2%
Capital Outlay	444,729,745	12.1%	519,184,737	12.7%	567,270,896	13.7%	585,927,999	14.0%	654,999,959	15.2%	47.3%
Sanitation											
Current Expenditures	18,657,290	0.5%	13,794,403	0.3%	13,763,427	0.3%	13,065,596	0.3%	19,127,820	0.4%	2.5%
Capital Outlay	466,129	0.0%	1,223,009	0.0%	1,075,703	0.0%	67,806	---	13,370	---	-97.1%
Health											
Current Expenditures	31,792,038	0.9%	33,198,341	0.8%	35,177,802	0.9%	33,506,590	0.8%	23,435,584	0.5%	-26.3%
Capital Outlay	70,794	0.0%	131,795	0.0%	108,840	0.0%	31,357	0.0%	156,197	0.0%	120.6%
Libraries											
Current Expenditures	55,978,478	1.5%	61,172,956	1.5%	65,173,828	1.6%	62,292,694	1.5%	62,162,507	1.5%	11.0%
Capital Outlay	11,019,400	0.3%	11,164,412	0.3%	20,728,983	0.5%	32,742,344	0.8%	98,444,750	2.3%	793.4%
Parks and Recreation											
Current Expenditures	233,403,238	6.4%	255,173,084	6.3%	288,329,795	7.0%	273,983,028	6.6%	293,393,227	6.8%	25.7%
Capital Outlay	216,131,553	5.9%	138,207,517	3.4%	132,310,396	3.2%	125,742,969	3.0%	106,807,710	2.5%	-50.6%
Housing/Economic Development											
Current Expenditures	184,777,327	5.0%	193,122,340	4.7%	271,448,521	6.6%	293,426,598	7.0%	288,597,583	6.7%	56.2%
Capital Outlay	216,840,110	5.9%	271,121,011	6.6%	145,094,846	3.5%	99,511,687	2.4%	85,987,542	2.0%	-60.3%
Conservation of Natural Resources											
Current Expenditures	2,184,178	0.1%	2,237,912	0.1%	2,028,710	0.1%	3,440,587	0.1%	1,680,376	0.0%	-23.1%
Capital Outlay	861,148	0.0%	843,750	0.0%	775,419	0.0%	229,918	0.0%	65,562	---	-92.4%
Airport											
Current Expenditures	6,497,098	0.2%	7,157,958	0.2%	7,592,679	0.2%	8,626,771	0.2%	8,808,322	0.2%	35.6%
Capital Outlay	22,361,854	0.6%	29,473,587	0.7%	17,609,883	0.4%	24,592,193	0.6%	32,607,698	0.8%	45.8%
Transit											
Current Expenditures	13,759,373	0.4%	14,724,015	0.4%	13,542,604	0.3%	13,105,271	0.3%	13,815,130	0.3%	0.4%
Capital Outlay	6,615,153	0.2%	2,266,182	0.1%	2,267,899	0.1%	9,748,079	0.2%	7,096,100	0.2%	7.3%
Unallocated Insurance	9,193,433	0.3%	10,082,194	0.3%	12,141,958	0.3%	10,347,688	0.3%	10,008,657	0.2%	8.9%
All Other Unallocated											
Current Expenditures	44,151,901	1.2%	38,224,000	0.9%	36,056,719	0.9%	36,932,722	0.9%	32,217,322	0.8%	-27.0%
Capital Outlay	86,840,060	2.4%	124,002,013	3.0%	45,487,653	1.1%	40,244,505	1.0%	32,279,448	0.8%	-62.8%
Capital Outlay for Enterprise Funds	88,783,557	2.4%	135,512,964	3.3%	105,778,748	2.6%	99,925,941	2.4%	78,426,166	1.8%	-11.7%
Debt Service											
Principal Payments	377,985,759	10.3%	492,350,285	12.1%	559,556,616	13.6%	526,541,315	12.6%	546,509,464	12.7%	44.6%
Interest and Fiscal Charges	208,017,656	5.7%	219,790,347	5.4%	218,186,568	5.3%	218,907,410	5.2%	227,152,665	5.3%	9.2%
<i>Total Current Expenditures</i>	1,888,718,549	51.5%	2,020,872,134	49.5%	2,196,561,030	53.2%	2,275,581,687	54.4%	2,328,991,417	54.1%	23.3%
<i>Total Capital Outlay</i>	1,193,100,841	32.5%	1,347,940,294	33.0%	1,156,396,425	28.0%	1,163,674,824	27.8%	1,198,430,759	27.9%	0.4%
<i>Total Debt Service</i>	586,003,415	16.0%	712,140,632	17.5%	777,743,184	18.8%	745,448,725	17.8%	773,662,129	18.0%	32.0%
Total Expenditures	3,667,822,805	100.0%	4,080,953,060	100.0%	4,130,700,639	100.0%	4,184,705,236	100.0%	4,301,084,305	100.0%	17.3%
Other Financing Uses											
Debt Redemption - Refunded Bonds	21,731,098		62,823,947		191,171,311		117,461,194		120,677,028		
Other Financing Uses	53,521,583		60,368,294		34,238,607		7,300,787		5,158,282		
Transfers to Enterprise Funds	66,980,832		67,861,121		74,064,157		92,734,180		96,222,868		
Transfers to Governmental Funds	589,170,721		662,161,217		621,251,990		617,521,394		658,234,328		
Total Expenditures & Other Financing Uses	4,399,227,039		4,934,167,639		5,051,426,704		5,019,722,791		5,181,376,811		

**TABLE 9
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2004**

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION				PERCENT INCREASE (DECREASE)
									2004		2003		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Population (2004 Demographer's Pop. Estimates)	755,592		1,736,766		578,149		672,926		3,743,433		3,694,312		
REVENUES	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
Property Taxes	249,250,276	21.8%	495,179,043	35.9%	145,366,923	29.2%	176,349,926	28.5%	1,066,146,168	29.3%	978,834,092	28.0%	8.9%
Tax Increments	89,217,761	7.8%	90,967,509	6.6%	32,826,039	6.6%	25,005,986	4.0%	238,017,295	6.5%	236,058,925	6.8%	0.8%
Franchise Taxes	47,582,636	4.2%	19,664,540	1.4%	9,401,117	1.9%	6,131,427	1.0%	82,779,720	2.3%	76,348,434	2.2%	8.4%
Local Sales Tax	73,841,823	6.4%	15,359,191	1.1%	1,345,785	0.2%	1,792,507	0.3%	92,339,306	2.5%	87,836,885	2.5%	5.1%
Hotel/Motel Taxes	10,450,152	0.9%	13,327,804	1.0%	1,170,306	0.2%	724,276	0.1%	25,672,538	0.7%	20,373,066	0.6%	26.0%
Gravel and Gambling Taxes	660,452	0.1%	709,119	0.1%	134,012	0.0%	40,096	0.0%	1,543,679	0.0%	1,559,139	0.0%	-1.0%
Special Assessments	37,350,982	3.3%	142,418,297	10.3%	35,487,297	7.1%	51,734,831	8.4%	266,991,407	7.3%	258,932,049	7.4%	3.1%
Licenses and Permits	37,024,061	3.2%	70,593,386	5.1%	20,612,221	4.1%	27,913,642	4.5%	156,143,310	4.3%	142,191,967	4.1%	9.8%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	29,605,168	2.6%	7,322,037	0.5%	1,830,009	0.4%	3,320,695	0.5%	42,077,909	1.2%	48,877,389	1.4%	-13.9%
All Other	40,492,028	3.5%	37,820,669	2.7%	15,300,405	3.1%	24,591,022	4.0%	118,204,124	3.2%	106,391,990	3.0%	11.1%
State Grants													
Local Government Aid	165,677,348	14.5%	65,982,170	4.8%	57,803,834	11.6%	71,513,006	11.5%	360,976,358	9.9%	388,878,341	11.1%	-7.2%
HACA/MHHC (Homestead Credit)	---	---	---	---	---	---	---	---	---	---	---	---	---
Market Value Credit *	13,156,023	1.1%	18,463,497	1.3%	10,238,505	2.1%	12,849,111	2.1%	54,707,136	1.5%	55,067,431	1.6%	-0.7%
Taconite Relief and Aids	---	---	---	---	2,630,964	0.5%	4,141,467	0.7%	6,772,431	0.2%	6,587,452	0.2%	2.8%
PERA Aids	1,397,688	0.1%	1,451,128	0.1%	884,473	0.2%	711,446	0.1%	4,444,735	0.1%	5,262,032	0.2%	-15.5%
Highways	18,099,696	1.6%	72,998,230	5.3%	28,232,773	5.7%	21,401,132	3.5%	140,731,831	3.9%	141,654,229	4.1%	-0.7%
All Other	75,584,945	6.6%	48,029,987	3.5%	18,079,634	3.6%	29,896,456	4.8%	171,591,022	4.7%	200,583,843	5.7%	-14.5%
County Grants	3,981,670	0.3%	7,625,546	0.6%	2,334,633	0.5%	5,956,644	1.0%	19,898,493	0.5%	24,073,344	0.7%	-17.3%
Local Unit Grants	60,862,790	5.3%	7,798,909	0.6%	4,715,033	0.9%	2,762,306	0.4%	76,139,038	2.1%	40,684,689	1.2%	87.1%
Total Intergovernmental Revenues	408,857,356	35.7%	267,492,173	19.4%	142,050,263	28.6%	177,143,285	28.6%	995,543,077	27.3%	1,018,060,740	29.2%	-2.2%
Departmental Fees and Service Charges													
General Government	36,254,302	3.2%	19,665,141	1.4%	8,284,283	1.7%	9,475,678	1.5%	73,679,404	2.0%	45,006,393	1.3%	63.7%
Public Safety	19,808,911	1.7%	13,117,206	1.0%	9,024,990	1.8%	14,084,911	2.3%	56,036,018	1.5%	52,076,812	1.5%	7.6%
Streets and Highways	10,637,978	0.9%	15,461,961	1.1%	5,232,395	1.1%	4,906,386	0.8%	36,238,720	1.0%	24,867,066	0.7%	45.7%
Sanitation (Refuse Collection)	---	---	4,306,396	0.3%	2,042,282	0.4%	1,493,187	0.2%	7,841,865	0.2%	8,251,043	0.2%	-5.0%
Libraries	770,941	0.1%	219,772	0.0%	103,432	0.0%	288,492	0.0%	1,382,637	0.0%	646,716	0.0%	113.8%
Parks and Recreation	6,331,885	0.6%	45,591,902	3.3%	14,712,462	3.0%	16,967,266	2.7%	83,603,515	2.3%	74,735,822	2.1%	11.9%
Airport	---	---	4,025,223	0.3%	750,967	0.2%	1,266,145	0.2%	6,042,335	0.2%	5,770,419	0.2%	4.7%
Transit	---	---	1,293,211	0.1%	299,154	0.1%	248,615	0.0%	1,840,980	0.1%	1,653,871	0.0%	11.3%
Cemetery	---	---	167,775	0.0%	391,181	0.1%	444,778	0.1%	1,003,734	0.0%	991,546	0.0%	1.2%
All Other	22,982,008	2.0%	35,500,383	2.6%	13,988,920	2.8%	26,635,097	4.3%	99,106,408	2.7%	134,543,951	3.9%	-26.3%
Total Fees and Service Charges	96,786,025	8.4%	139,348,970	10.1%	54,830,066	11.0%	75,810,555	12.2%	366,775,616	10.1%	348,543,639	10.0%	5.2%
Fines and Forfeits	15,827,449	1.4%	14,331,892	1.0%	4,313,906	0.9%	5,114,561	0.8%	39,587,808	1.1%	37,998,025	1.1%	4.2%
Interest Earnings	18,327,900	1.6%	35,140,788	2.6%	14,311,446	2.9%	15,603,208	2.5%	83,383,342	2.3%	83,090,882	2.4%	0.4%
All Other Revenues	60,772,371	5.3%	73,497,161	5.3%	35,643,832	7.2%	56,130,443	9.1%	226,043,807	6.2%	201,027,857	5.8%	12.4%
Total Revenues	1,145,949,244	100.0%	1,378,029,873	100.0%	497,493,213	100.0%	619,494,743	100.0%	3,640,967,073	100.0%	3,490,855,700	100.0%	4.3%
PERCENT OF TOTAL REVENUES	31.5%		37.8%		13.7%		17.0%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	195,854,889		371,144,587		100,257,873		183,366,715		850,624,064		778,130,555		
Other Long-term Indebtedness	1,224,350		2,742,735		2,161,204		14,990,183		21,118,472		65,002,629		
Short-term Indebtedness	---		56,000		---		7,344		63,344		345,136		
Total Borrowing	197,079,239		373,943,322		102,419,077		198,364,242		871,805,880		843,478,320		
Other Financing Sources	6,568,322		11,979,863		4,858,107		7,389,871		30,796,163		24,041,546		
Transfers from Enterprise Funds	25,736,946		55,740,868		25,947,726		26,649,439		134,074,979		131,266,319		
Transfers from Governmental Funds	201,767,810		287,702,228		75,821,637		92,942,653		658,234,328		617,521,394		
Total Revenues & Other Financing Sources	1,577,101,561		2,107,396,154		706,539,760		944,840,948		5,335,878,423		5,107,163,279		

* Market Value Credit program replaced HACA/MHHC in 2002.

TABLE 10
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2004

EXPENDITURES	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION 2004		TOTAL CITIES OVER 2,500 POPULATION 2003		PERCENT INCREASE (DECREASE)
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	
General Government - Current Expenditures	105,956,883	8.2%	124,664,382	7.8%	52,108,029	8.8%	70,379,398	8.6%	353,108,692	8.2%	387,573,126	9.3%	-8.9%
- Capital Outlay	4,452,778	0.3%	19,700,646	1.2%	5,874,556	1.0%	8,686,239	1.1%	38,714,219	0.9%	56,787,878	1.4%	-31.8%
Public Safety													
Police and Ambulance - Current Expenditures	197,746,024	15.3%	226,116,454	14.2%	79,526,609	13.4%	83,165,451	10.1%	586,554,538	13.6%	562,297,435	13.4%	4.3%
- Capital Outlay	1,991,782	0.2%	14,813,313	0.9%	5,814,458	1.0%	4,965,464	0.6%	27,585,017	0.6%	45,815,750	1.1%	-39.8%
Fire - Current Expenditures	93,882,611	7.3%	76,487,423	4.8%	23,346,539	3.9%	26,246,979	3.2%	219,963,552	5.1%	208,116,022	5.0%	5.7%
- Capital Outlay	1,692,995	0.1%	8,518,630	0.5%	4,583,889	0.8%	12,946,202	1.6%	27,741,716	0.6%	24,091,557	0.6%	15.2%
Other Public Safety - Current Expenditures	42,011,593	3.2%	29,341,016	1.8%	8,426,457	1.4%	17,341,141	2.1%	97,120,207	2.3%	65,970,435	1.6%	47.2%
- Capital Outlay	807,110	0.1%	840,372	0.1%	286,310	0.0%	5,571,513	0.7%	7,505,305	0.2%	18,214,841	0.4%	-58.8%
Streets and Highways - Maintenance	72,567,273	5.6%	114,931,112	7.2%	47,669,298	8.1%	56,362,564	6.9%	291,530,247	6.8%	277,195,108	6.6%	5.2%
- Lighting	11,245,424	0.9%	8,806,597	0.6%	2,839,049	0.5%	4,576,583	0.6%	27,467,653	0.6%	25,702,016	0.6%	6.9%
- Construction	75,920,841	5.9%	263,806,756	16.5%	110,334,133	18.6%	158,927,182	19.4%	608,988,912	14.2%	551,306,978	13.2%	10.5%
- Other Capital Outlay	10,635,681	0.8%	11,668,579	0.7%	3,611,725	0.6%	20,095,062	2.4%	46,011,047	1.1%	34,621,021	0.8%	32.9%
Sanitation - Refuse Collection & Disposal	153,853	---	2,503,234	0.2%	738,519	0.1%	2,037,208	0.2%	5,432,814	0.1%	4,702,622	0.1%	15.5%
- Other Sanitation	8,482,290	0.7%	2,175,132	0.1%	729,060	0.1%	2,308,524	0.3%	13,695,006	0.3%	8,362,974	0.2%	63.8%
- Capital Outlay	---	---	9,653	0.0%	3,557	0.0%	160	0.0%	13,370	0.0%	67,806	0.0%	-80.3%
Health - Current Expenditures	16,968,618	1.3%	6,340,857	0.4%	57,814	0.0%	68,295	0.0%	23,435,584	0.5%	33,506,590	0.8%	-30.1%
- Capital Outlay	75,000	0.0%	2,560	0.0%	---	---	78,637	0.0%	156,197	0.0%	31,357	0.0%	398.1%
Culture and Recreation													
Libraries - Current Expenditures	36,228,705	2.8%	9,493,633	0.6%	8,130,330	1.4%	8,309,839	1.0%	62,162,507	1.4%	62,292,694	1.5%	-0.2%
- Capital Outlay	94,959,612	7.3%	774,546	0.0%	744,398	0.1%	1,966,194	0.2%	98,444,750	2.3%	32,742,344	0.8%	200.7%
Parks and Recreation - Current Expenditures	90,546,101	7.0%	124,887,323	7.8%	40,905,079	6.9%	37,054,724	4.5%	293,393,227	6.8%	273,983,028	6.5%	7.1%
- Capital Outlay	32,406,665	2.5%	44,200,434	2.8%	11,391,722	1.9%	18,808,889	2.3%	106,807,710	2.5%	125,742,969	3.0%	-15.1%
Housing/Economic Development - Current Expend.	145,110,346	11.2%	85,845,250	5.4%	29,643,487	5.0%	27,998,500	3.4%	288,597,583	6.7%	293,426,598	7.0%	-1.6%
- Capital Outlay	7,560,005	0.6%	39,752,068	2.5%	8,837,915	1.5%	29,837,554	3.6%	85,987,542	2.0%	99,511,687	2.4%	-13.6%
Conservation - Current Expenditures	---	---	1,420,178	0.1%	126,255	0.0%	133,943	0.0%	1,680,376	0.0%	3,440,587	0.1%	-51.2%
- Capital Outlay	---	---	39,163	0.0%	26,005	0.0%	394	0.0%	65,562	0.0%	229,918	0.0%	-71.5%
Airport - Current Expenditures	---	---	4,343,621	0.3%	1,940,891	0.3%	2,523,810	0.3%	8,808,322	0.2%	8,626,771	0.2%	2.1%
- Capital Outlay	---	---	10,870,829	0.7%	13,648,668	2.3%	8,088,201	1.0%	32,607,698	0.8%	24,592,193	0.6%	32.6%
Transit - Current Expenditures	542,082	0.0%	10,141,052	0.6%	1,741,128	0.3%	1,390,868	0.2%	13,815,130	0.3%	13,105,271	0.3%	5.4%
- Capital Outlay	---	---	6,456,445	0.4%	387,171	0.1%	252,484	0.0%	7,096,100	0.2%	9,748,079	0.2%	-27.2%
Unallocated Insurance	4,978,950	0.4%	1,327,157	0.1%	1,640,746	0.3%	2,061,804	0.3%	10,008,657	0.2%	10,347,688	0.2%	-3.3%
All Other Unallocated - Current Expenditures	12,280,216	0.9%	8,558,009	0.5%	3,392,415	0.6%	7,986,682	1.0%	32,217,322	0.7%	36,932,722	0.9%	-12.8%
- Capital Outlay	14,733,000	1.1%	9,445,056	0.6%	4,319,133	0.7%	3,782,259	0.5%	32,279,448	0.8%	40,244,505	1.0%	-19.8%
Capital Outlay for Enterprise Funds	---	---	40,579,070	2.5%	7,335,341	1.2%	30,511,755	3.7%	78,426,166	1.8%	99,925,941	2.4%	-21.5%
Debt Service - Principal Payments	121,358,080	9.4%	217,506,810	13.6%	83,119,841	14.0%	124,524,733	15.2%	546,509,464	12.7%	526,541,315	12.6%	3.8%
- Interest and Fiscal Charges	87,647,928	6.8%	69,450,177	4.4%	28,805,354	4.9%	41,249,206	5.0%	227,152,665	5.3%	218,907,410	5.2%	3.8%
<i>Total Current Expenditures</i>	838,700,969	64.9%	837,382,430	52.5%	302,961,705	51.2%	349,946,313	42.7%	2,328,991,417	54.1%	2,275,581,687	54.4%	2.3%
<i>Total Capital Outlay</i>	245,235,469	19.0%	471,478,120	29.5%	177,198,981	29.9%	304,518,189	37.1%	1,198,430,759	27.9%	1,163,674,824	27.8%	3.0%
<i>Total Debt Service</i>	209,006,008	16.2%	286,956,987	18.0%	111,925,195	18.9%	165,773,939	20.2%	773,662,129	18.0%	745,448,725	17.8%	3.8%
Total Expenditures	1,292,942,446	100.0%	1,595,817,537	100.0%	592,085,881	100.0%	820,238,441	100.0%	4,301,084,305	100.0%	4,184,705,236	100.0%	2.8%
PERCENT OF TOTAL EXPENDITURES	30.1%		37.1%		13.8%		19.6%		100.0%		100.0%		
Other Financing Uses													
Debt Redemption - Refunded Bonds	44,710,000		38,765,745		16,919,811		20,281,472		120,677,028		117,461,194		
Other Financing Uses	---		4,785,640		91,463		281,179		5,158,282		7,300,787		
Transfers to Enterprise Funds	61,401,856		18,543,866		6,047,344		10,229,802		96,222,868		92,734,180		
Transfers to Governmental Funds	201,767,810		287,702,228		75,821,637		92,942,653		658,234,328		617,521,394		
Total Expenditures & Other Financing Uses	1,600,822,112		1,945,615,016		690,966,136		943,973,547		5,181,376,811		5,019,722,791		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	95,411,121		322,274,430		154,645,087		174,887,114		747,217,752		707,966,314		
Special Revenue Fund Unreserved Fund Balance	204,451,266		148,920,015		83,909,490		109,603,936		546,884,707		495,563,971		
Total	299,862,387		471,194,445		238,554,577		284,491,050		1,294,102,459		1,203,530,285		
<i>As a percent of total current expenditures</i>	35.8%		56.3%		78.7%		81.3%		55.6%		52.9%		

Table 11
Governmental Funds Revenues and Expenditures - Five Year Change
Cities Under 2,500 Population
For the Years Ended December 31, 2000 Through 2004

GOVERNMENTAL FUNDS	2000		2001		2002		2003		2004		5-Year Change
	Amount	%									
REVENUES											
Taxes	107,868,746	28.3%	88,283,736	26.5%	88,314,539	25.5%	99,929,140	28.5%	109,316,179	30.1%	1.3%
Special Assessments	20,646,819	5.4%	16,829,443	5.1%	19,894,535	5.7%	20,693,253	5.9%	19,899,010	5.5%	-3.6%
Licenses and Permits	8,520,882	2.2%	6,373,720	1.9%	7,227,241	2.1%	8,140,640	2.3%	9,265,495	2.6%	8.7%
Intergovernmental Revenues											
Federal Grants	21,037,057	5.5%	15,337,269	4.6%	12,231,793	3.5%	17,351,885	5.0%	25,600,586	7.0%	21.7%
State Grants	117,207,910	30.7%	112,497,919	33.8%	128,731,501	37.1%	115,998,557	33.1%	108,909,619	30.0%	-7.1%
County Grants	3,194,232	0.8%	2,841,773	0.9%	2,199,907	0.6%	2,637,422	0.8%	3,024,378	0.8%	-5.3%
Local Units Grants	2,986,979	0.8%	2,386,819	0.7%	2,529,561	0.7%	1,547,472	0.4%	1,331,595	0.4%	-55.4%
Total Intergovernmental Revenues	144,426,178	37.8%	133,063,780	39.9%	145,692,762	42.0%	137,535,336	39.3%	138,866,178	38.2%	-3.8%
Charges for Services	34,604,981	9.1%	29,669,939	8.9%	31,464,337	9.1%	35,502,740	10.1%	40,066,843	11.0%	15.8%
Fines and Forfeits	2,313,461	0.6%	2,007,397	0.6%	2,042,449	0.6%	2,106,011	0.6%	2,260,805	0.6%	-2.3%
Interest Earnings	19,406,625	5.1%	14,514,451	4.4%	10,431,065	3.0%	7,273,636	2.1%	6,388,191	1.8%	-67.1%
All Other Revenues	43,793,793	11.5%	42,397,152	12.7%	41,622,661	12.0%	39,078,230	11.2%	37,194,729	10.2%	-15.1%
Total Revenues	381,581,485	100.0%	333,139,618	100.0%	346,689,589	100.0%	350,258,986	100.0%	363,257,430	100.0%	-4.8%
OTHER FINANCING SOURCES:											
Borrowing	85,254,363		73,154,132		90,002,887		106,704,957		119,926,855		40.7%
Other Sources	1,029,639		1,323,695		2,992,926		1,588,632		5,812,814		464.5%
Transfers from Enterprise Funds	23,020,756		18,774,202		17,737,491		19,227,007		20,300,222		-11.8%
Transfers from Governmental Funds	36,529,842		33,081,020		39,546,473		34,729,774		39,079,720		7.0%
Total Revenues and Other Sources	527,416,085		459,472,667		496,969,366		512,509,356		548,377,041		4.0%
EXPENDITURES (INCLUDING CAPITAL OUTLAY)											
General Government	64,736,337	14.4%	58,545,896	15.2%	61,932,182	14.8%	63,078,559	13.9%	69,169,944	14.6%	6.8%
Public Safety	82,997,185	18.4%	75,573,037	19.6%	80,691,932	19.3%	86,308,401	19.0%	98,570,272	20.7%	18.8%
Streets and Highways	96,286,822	21.4%	84,007,234	21.7%	89,293,259	21.4%	103,874,045	22.9%	102,502,258	21.6%	6.5%
Sanitation	4,401,928	1.0%	4,427,746	1.1%	4,436,807	1.1%	4,489,767	1.0%	4,315,353	0.9%	-2.0%
Health	222,449	0.0%	215,142	0.1%	2,209,080	0.5%	175,744	0.0%	227,839	0.0%	2.4%
Libraries	5,505,328	1.2%	6,034,947	1.6%	6,865,389	1.6%	6,806,314	1.5%	5,584,943	1.2%	1.4%
Parks and Recreation	28,229,738	6.3%	24,252,853	6.3%	25,031,105	6.0%	25,765,321	5.7%	27,281,889	5.7%	-3.4%
Housing and Economic Development	43,078,711	9.6%	42,311,773	11.0%	38,080,049	9.1%	36,437,292	8.0%	42,215,991	8.9%	-2.0%
Airports	1,468,940	0.3%	3,806,006	1.0%	3,639,689	0.9%	3,739,739	0.8%	4,212,072	0.9%	186.7%
All Other Expenditures	15,873,288	3.5%	11,326,789	2.9%	11,251,993	2.7%	10,543,584	2.3%	9,337,941	2.0%	-41.2%
Capital Outlay for Enterprise Funds	31,218,325	6.9%	15,905,569	4.1%	19,059,885	4.6%	32,657,694	7.2%	29,617,140	6.2%	-5.1%
Debt Service	76,005,433	16.9%	59,958,855	15.5%	74,681,582	17.9%	79,957,928	17.6%	82,314,879	17.3%	8.3%
Total Expenditures	450,024,484	100.0%	386,365,847	100.0%	417,172,952	100.0%	453,834,388	100.0%	475,350,521	100.0%	5.6%
OTHER FINANCING USES:											
Debt Redemption - Refunded Bonds	892,942		6,144,450		4,915,735		8,815,410		4,315,057		383.2%
Other Financing Uses	2,197,551		450,348		714,058		558,265		1,484,037		-32.5%
Transfers to Enterprise Funds	5,703,913		5,995,869		8,136,968		6,731,248		7,795,157		36.7%
Transfers to Governmental Funds	36,504,548		33,081,020		39,546,473		34,729,774		39,079,720		7.1%
Total Expenditures and Other Uses	495,323,438		432,037,534		470,486,186		504,669,085		528,024,492		6.6%

Table 12
Summary of Governmental Funds Revenues by Population Type
Cities Under 2,500 Population
For the Year Ended December 31, 2004

	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		2004		2003		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Population - 2004 Estimate	92,404		56,323		75,812		102,395		77,853		404,787		404,040		0.2%
Revenues															
Property Taxes	24,267,438	28.9%	13,710,280	24.8%	19,852,917	28.5%	25,103,568	27.9%	14,800,335	23.0%	97,734,538	26.9%	89,421,168	25.5%	9.3%
Tax Increment Taxes	3,574,789	4.3%	1,943,239	3.5%	2,094,622	3.0%	2,084,398	2.3%	395,994	0.6%	10,093,042	2.8%	9,231,803	2.6%	9.3%
Franchise Taxes	544,260	0.6%	129,939	0.2%	207,384	0.3%	217,149	0.2%	34,693	0.1%	1,133,425	0.3%	874,714	0.2%	29.6%
Local Sales & Hotel/Motel Taxes	11,763	0.0%	69,544	0.1%	165,766	0.2%	17,658	0.0%	13,903	0.0%	278,634	0.1%	349,001	0.1%	-20.2%
Gravel & Gambling Taxes	---	---	23,218	0.0%	1,044	0.0%	23,653	0.0%	28,625	0.0%	76,540	0.0%	52,454	0.0%	45.9%
Special Assessments	6,102,867	7.3%	3,688,920	6.7%	3,986,067	5.7%	3,819,418	4.2%	2,301,738	3.6%	19,899,010	5.5%	20,693,253	5.9%	-3.8%
Licenses and Permits	2,782,084	3.3%	1,196,437	2.2%	1,788,196	2.6%	2,280,071	2.5%	1,218,707	1.9%	9,265,495	2.6%	8,140,640	2.3%	13.8%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	1,541,542	1.8%	1,029,593	1.9%	2,675,562	3.8%	1,478,348	1.6%	2,946,123	4.6%	9,671,168	2.7%	7,557,625	2.2%	28.0%
- Other	1,734,592	2.1%	1,726,088	3.1%	1,252,250	1.8%	4,769,901	5.3%	6,446,587	10.0%	15,929,418	4.4%	9,794,260	2.8%	62.6%
State - Local Government Aid	15,819,547	18.9%	11,532,524	20.9%	14,876,407	21.3%	20,471,440	22.7%	12,478,263	19.4%	75,178,181	20.7%	75,198,582	21.5%	-0.0%
- Market Value Credit *	2,337,044	2.8%	1,703,226	3.1%	2,344,883	3.4%	3,189,483	3.5%	2,101,925	3.3%	11,676,561	3.2%	11,030,707	3.1%	5.9%
- Taconite Aids	800,669	1.0%	1,838,525	3.3%	303,837	0.4%	653,070	0.7%	226,100	0.4%	3,822,207	1.1%	3,537,100	1.0%	8.1%
- Highways	676,318	0.8%	169,643	0.3%	51,473	0.1%	254,970	0.3%	114,811	0.2%	1,267,215	0.3%	7,923,733	2.3%	-84.0%
- Other	2,795,114	3.3%	3,489,574	6.3%	3,319,780	4.8%	3,492,898	3.9%	3,868,089	6.0%	16,965,455	4.7%	18,308,435	5.2%	-7.3%
County - Highways	64,871	0.1%	33,238	0.1%	66,356	0.1%	477,943	0.5%	157,547	0.2%	799,955	0.2%	1,049,451	0.3%	-23.8%
- Other	495,850	0.6%	157,867	0.3%	890,759	1.3%	498,659	0.6%	181,288	0.3%	2,224,423	0.6%	1,587,971	0.5%	40.1%
Local - IRRRB	---	---	59,775	0.1%	---	---	49,042	0.1%	---	---	108,817	0.0%	669,103	0.2%	-83.7%
- Other	301,201	0.4%	426,714	0.8%	76,077	0.1%	281,424	0.3%	137,362	0.2%	1,222,778	0.3%	878,369	0.3%	39.2%
Total Intergovernmental Revenues	26,566,748	31.7%	22,166,767	40.1%	25,857,384	37.1%	35,617,184	39.5%	28,658,095	44.6%	138,866,178	38.2%	137,535,336	39.3%	1.0%
Charges for Services															
General Government	583,132	0.7%	344,394	0.6%	1,646,626	2.4%	532,946	0.6%	329,802	0.5%	3,436,900	0.9%	1,385,532	0.4%	148.1%
Public Safety	3,500,498	4.2%	2,322,461	4.2%	3,445,875	4.9%	4,932,810	5.5%	4,474,065	7.0%	18,675,709	5.1%	16,911,243	4.8%	10.4%
Streets and Highways	366,856	0.4%	23,745	0.0%	189,285	0.3%	135,784	0.2%	130,584	0.2%	846,254	0.2%	456,126	0.1%	85.5%
Sanitation	430,067	0.5%	885,267	1.6%	449,631	0.6%	744,532	0.8%	785,042	1.2%	3,294,539	0.9%	3,419,254	1.0%	-3.6%
Libraries	59,434	0.1%	31,824	0.1%	32,867	0.0%	49,081	0.1%	25,037	0.0%	198,243	0.1%	226,954	0.1%	-12.7%
Parks and Recreation	2,535,118	3.0%	1,140,689	2.1%	1,213,077	1.7%	1,269,366	1.4%	802,038	1.2%	6,960,288	1.9%	6,764,190	1.9%	2.9%
Airports	172,863	0.2%	166,968	0.3%	79,501	0.1%	27,047	0.0%	35,736	0.1%	482,115	0.1%	437,806	0.1%	10.1%
Transit	656	0.0%	13,368	0.0%	11,933	0.0%	9,084	0.0%	250	0.0%	35,291	0.0%	33,586	0.0%	5.1%
Cemetery	144,087	0.2%	38,954	0.1%	52,417	0.1%	67,463	0.1%	54,904	0.1%	357,825	0.1%	349,588	0.1%	2.4%
All Other	2,117,471	2.5%	1,213,890	2.2%	641,945	0.9%	1,271,319	1.4%	535,054	0.8%	5,779,679	1.6%	5,518,461	1.6%	4.7%
Total Charges for Services	9,910,182	11.8%	6,181,560	11.2%	7,763,157	11.1%	9,039,432	10.0%	7,172,512	11.2%	40,066,843	11.0%	35,502,740	10.1%	12.9%
Fines and Forfeits	709,703	0.8%	321,222	0.6%	462,251	0.7%	647,496	0.7%	120,133	0.2%	2,260,805	0.6%	2,106,011	0.6%	7.4%
Interest Earnings	1,907,540	2.3%	1,034,486	1.9%	1,007,885	1.4%	1,389,307	1.5%	1,048,973	1.6%	6,388,191	1.8%	7,273,636	2.1%	-12.2%
All Other Revenues	7,449,073	8.9%	4,815,472	8.7%	6,594,961	9.5%	9,868,412	11.0%	8,466,811	13.2%	37,194,729	10.2%	39,078,230	11.2%	-4.8%
Total Revenues	83,826,447	100.0%	55,281,084	100.0%	69,781,634	100.0%	90,107,746	100.0%	64,260,519	100.0%	363,257,430	100.0%	350,258,986	100.0%	3.7%
Other Financing Sources															
Borrowing - Bonds Issued	29,872,326		17,642,321		18,718,808		27,483,821		9,021,001		102,738,277		89,772,918		
- Other Long-term Debt Issued	2,046,382		1,750,400		1,006,863		4,701,052		4,253,461		13,758,158		16,508,486		
- Short-term Debt Issued	---		---		150,000		1,892,491		1,387,929		3,430,420		423,553		
Other Financing Sources	817,798		1,886,284		1,697,141		617,397		794,194		5,812,814		1,588,632		
Transfers from - Enterprise Funds	6,709,727		2,958,868		4,169,774		3,693,639		2,768,214		20,300,222		19,227,007		
- Governmental Funds	11,365,981		5,341,115		8,483,251		7,312,218		6,577,155		39,079,720		34,729,774		
Total Revenues and Other Financing Sources	134,638,661		84,860,072		104,007,471		135,808,364		89,062,473		548,377,041		512,509,356		

* Market Value Credit program replaced HACA/MHHC in 2002.

Table 13
Summary of Governmental Funds Expenditures by Population Type
Cities Under 2,500 Population
For the Year Ended December 31, 2004

Expenditures	Population 2,000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		2004		2003		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government - Current Expenditures	12,484,671	11.1%	8,023,033	10.7%	12,279,556	14.2%	16,230,738	13.2%	13,849,356	17.7%	62,867,354	13.2%	55,908,236	12.3%	12.4%
- Capital Outlay	976,166	0.9%	1,564,626	2.1%	1,253,914	1.5%	1,360,720	1.1%	1,147,164	1.5%	6,302,590	1.3%	7,170,323	1.6%	-12.1%
Public Safety															
Police - Current Expenditures	11,431,825	10.2%	7,229,843	9.6%	7,419,581	8.6%	9,949,380	8.1%	1,994,832	2.5%	38,025,461	8.0%	35,829,673	7.9%	6.1%
- Capital Outlay	584,730	0.5%	119,077	0.2%	1,007,550	1.2%	499,339	0.4%	60,942	0.1%	2,271,638	0.5%	1,688,520	0.4%	34.5%
Ambulance - Current Expenditures	703,776	0.6%	777,735	1.0%	971,239	1.1%	1,475,091	1.2%	826,961	1.1%	4,754,802	1.0%	4,844,373	1.1%	-1.8%
- Capital Outlay	104,435	0.1%	50,461	0.1%	240,160	0.3%	245,493	0.2%	123,527	0.2%	764,076	0.2%	923,228	0.2%	-17.2%
Fire - Current Expenditures	4,576,371	4.1%	2,673,092	3.6%	4,351,775	5.0%	7,068,083	5.7%	6,998,838	8.9%	25,668,159	5.4%	22,712,320	5.0%	13.0%
- Capital Outlay	3,101,949	2.8%	1,482,257	2.0%	2,215,551	2.6%	5,641,690	4.6%	6,761,248	8.6%	19,202,695	4.0%	14,955,700	3.3%	28.4%
Other Protection - Current Expenditures	1,370,704	1.2%	546,903	0.7%	623,718	0.7%	1,100,030	0.9%	362,976	0.5%	4,004,331	0.8%	4,396,967	1.0%	-8.9%
- Capital Outlay	101,695	0.1%	2,772,475	3.7%	824,671	1.0%	4,472	0.0%	175,797	0.2%	3,879,110	0.8%	957,620	0.2%	305.1%
Streets and Highways - Maintenance	7,628,457	6.8%	5,989,244	8.0%	7,742,694	9.0%	10,418,664	8.5%	6,390,543	8.1%	38,169,602	8.0%	37,545,803	8.3%	1.7%
- Street Lighting	741,678	0.7%	468,344	0.6%	792,637	0.9%	1,432,920	1.2%	1,367,273	1.7%	4,802,852	1.0%	4,901,899	1.1%	-2.0%
- Construction	17,619,021	15.7%	8,764,466	11.7%	5,861,438	6.8%	13,508,700	11.0%	5,373,831	6.8%	51,127,456	10.8%	55,085,313	12.1%	-7.2%
- Other Capital Outlay	2,569,937	2.3%	1,521,578	2.0%	1,827,382	2.1%	1,484,939	1.2%	998,512	1.3%	8,402,348	1.8%	6,341,030	1.4%	32.5%
Sanitation - Current Expenditures	513,274	0.5%	896,727	1.2%	569,413	0.7%	1,018,693	0.8%	1,225,382	1.6%	4,223,489	0.9%	4,265,952	0.9%	-1.0%
- Capital Outlay	---	---	35,947	0.0%	---	---	3,200	0.0%	52,717	0.1%	91,864	0.0%	223,815	0.0%	-59.0%
Health - Current Expenditures	11,149	0.0%	47,729	0.1%	62,024	0.1%	75,140	0.1%	31,596	0.0%	227,638	0.0%	165,540	0.0%	37.5%
- Capital Outlay	---	---	---	---	---	---	201	0.0%	---	---	201	0.0%	10,204	0.0%	-98.0%
Culture and Recreation															
Libraries - Current Expenditures	1,531,393	1.4%	1,125,079	1.5%	1,308,914	1.5%	1,000,836	0.8%	183,639	0.2%	5,149,861	1.1%	4,960,118	1.1%	3.8%
- Capital Outlay	173,546	0.2%	50,501	0.1%	36,273	0.0%	116,449	0.1%	58,313	0.1%	435,082	0.1%	1,846,196	0.4%	-76.4%
Parks and Recreation - Current Expenditures	6,054,824	5.4%	3,496,037	4.7%	3,595,062	4.2%	4,056,637	3.3%	2,760,911	3.5%	19,963,471	4.2%	17,850,556	3.9%	11.8%
- Capital Outlay	1,882,867	1.7%	591,677	0.8%	1,672,361	1.9%	1,945,322	1.6%	1,226,191	1.6%	7,318,418	1.5%	7,914,765	1.7%	-7.5%
Housing - Current Expenditures	478,003	0.4%	567,514	0.8%	1,507,376	1.7%	1,012,557	0.8%	949,089	1.2%	4,514,539	0.9%	2,730,747	0.6%	65.3%
- Capital Outlay	1,003,549	0.9%	2,263,747	3.0%	87,052	0.1%	1,414,108	1.1%	1,043,398	1.3%	5,811,854	1.2%	3,607,565	0.8%	61.1%
Economic Development - Current Expenditures	4,079,959	3.6%	2,530,039	3.4%	3,611,651	4.2%	3,179,965	2.6%	2,806,823	3.6%	16,208,437	3.4%	14,356,598	3.2%	12.9%
- Capital Outlay	2,827,891	2.5%	4,438,499	5.9%	1,523,882	1.8%	5,853,739	4.8%	1,037,150	1.3%	15,681,161	3.3%	15,742,382	3.5%	-0.4%
Airport - Current Expenditures	503,902	0.4%	254,641	0.3%	126,875	0.1%	124,547	0.1%	105,460	0.1%	1,115,425	0.2%	992,728	0.2%	12.4%
- Capital Outlay	577,284	0.5%	567,599	0.8%	1,567,202	1.8%	171,647	0.1%	212,915	0.3%	3,096,647	0.7%	2,747,011	0.6%	12.7%
Unallocated Pension Costs	---	---	---	---	129,118	0.1%	165,516	0.1%	112,664	0.1%	407,298	0.1%	796,965	0.2%	-48.9%
Unallocated Insurance Costs	191,913	0.2%	252,107	0.3%	772,003	0.9%	892,612	0.7%	906,091	1.2%	3,014,726	0.6%	3,610,473	0.8%	-16.5%
All Other - Current Expenditures	870,865	0.8%	576,841	0.8%	967,641	1.1%	1,613,216	1.3%	1,106,313	1.4%	5,134,876	1.1%	4,985,164	1.1%	3.0%
- Capital Outlay	310,990	0.3%	1,970	0.0%	202,014	0.2%	158,049	0.1%	108,018	0.1%	781,041	0.2%	1,150,982	0.3%	-32.1%
Capital Outlay for Enterprise Funds	546,020	0.5%	2,534,994	3.4%	6,241,284	7.2%	10,001,412	8.1%	10,293,430	13.1%	29,617,140	6.2%	32,657,694	7.2%	-9.3%
Debt Service - Principal Payment on Bonds	18,157,473	16.2%	8,859,084	11.8%	8,703,846	10.1%	11,054,181	9.0%	3,973,393	5.1%	50,747,977	10.7%	47,941,094	10.6%	5.9%
- Other Long-term & Short-term	1,699,151	1.5%	628,273	0.8%	2,035,415	2.4%	4,166,466	3.4%	1,987,258	2.5%	10,516,563	2.2%	10,799,094	2.4%	-2.6%
- Interest and Fiscal Charges	6,858,283	6.1%	3,474,891	4.6%	4,279,801	5.0%	4,585,150	3.7%	1,852,214	2.4%	21,050,339	4.4%	21,217,740	4.7%	-0.8%
Total Current Expenditures	53,172,764	47.4%	35,454,908	47.2%	46,831,277	54.2%	60,814,625	49.4%	41,978,747	53.5%	238,252,321	50.1%	220,854,112	48.7%	7.9%
Total Capital Outlay	32,380,080	28.8%	26,759,874	35.6%	24,560,734	28.4%	42,409,480	34.5%	28,673,153	36.5%	154,783,321	32.6%	153,022,348	33.7%	1.2%
Total Debt Service	26,714,907	23.8%	12,962,248	17.2%	15,019,062	17.4%	19,805,797	16.1%	7,812,865	10.0%	82,314,879	17.3%	79,957,928	17.6%	2.9%
Total Expenditures	112,267,751	100.0%	75,177,030	100.0%	86,411,073	100.0%	123,029,902	100.0%	78,464,765	100.0%	475,350,521	100.0%	453,834,388	100.0%	4.7%
Other Financing Uses															
Debt Redemption - Refunded Bonds	905,000		605,000		1,600,057		1,110,000		95,000		4,315,057		8,815,410		
Other Financing Uses	15,550		10,000		3,818		1,427,185		27,484		1,484,037		558,265		
Transfers to - Enterprise Funds	1,917,861		653,399		1,189,807		1,696,014		2,338,076		7,795,157		6,731,248		
- Governmental Funds	11,365,981		5,341,115		8,483,251		7,312,218		6,577,155		39,079,720		34,729,774		
Total Expenditures and Other Uses	126,472,143		81,786,544		97,688,006		134,575,319		87,502,480		528,024,492		504,669,085		

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	T r a n s f e r s Enterprise Funds	Governmental Funds	
Ada	308,063	125,984	8,160	234,648	658,078	--	892,726	255,192	5,061	29,072	98,630	1,722,888	2,291,643	188,571	259,110	317,411	4,779,623
Adams	133,759	9,743	1,800	--	220,115	--	220,115	87,064	2,045	11,167	29,479	495,172	--	--	3,847	11,100	510,119
Adrian	254,516	7,222	10,618	16,692	385,340	--	402,032	85,736	519	34,709	18,308	813,660	--	2,240	182,375	243,017	1,241,292
Afton	938,272	--	254,458	234,875	42,487	6,305	283,667	72,697	24,936	5,115	3,405	1,582,550	--	--	--	119,491	1,702,041
Aitkin	608,681	65,926	45,659	651,769	636,189	--	1,287,958	115,915	11,783	25,076	238,133	2,399,131	507,183	--	283,545	543,574	3,733,433
Akeley	77,933	3,556	1,685	--	96,773	--	96,773	53,617	3,357	835	12,095	249,851	--	--	--	--	249,851
Albany	715,604	697,696	77,488	--	502,509	166,817	669,326	50,458	16,282	46,057	117,829	2,390,740	2,250,000	--	45,687	587,848	5,274,275
Albert Lea	3,947,922	1,250,791	288,518	--	6,607,845	316,733	6,924,578	587,073	93,892	614,877	877,361	14,585,012	1,274,521	--	1,500,000	1,505,488	18,865,021
Alberta	47,958	6,231	1,840	--	18,728	--	18,728	11,903	72	1,405	64	88,201	--	--	16,854	6,231	111,286
Albertville	1,690,224	396,856	572,230	--	87,943	5,476	93,419	1,309,145	2,500	94,837	164,954	4,324,165	2,100,000	--	--	1,361,270	7,785,435
Alden	171,331	42,196	910	--	189,055	--	189,055	31,056	1,782	7,813	40,788	484,931	--	1,435	--	15,778	502,144
Aldrich	3,751	--	3,588	--	3,393	--	3,393	2	--	17	129	10,880	--	--	--	--	10,880
Alexandria	3,506,869	773,083	525,321	237,472	2,445,820	--	2,683,292	1,533,625	84,775	191,209	916,866	10,215,040	6,751,127	23,906	300,000	8,060,376	25,350,449
Alpha	23,121	--	--	117,788	42,714	4,976	165,478	13,109	--	1,484	17,880	221,072	--	--	--	9,070	230,142
Altura	42,227	103	7,598	--	68,969	--	68,969	59,392	--	14,625	71,261	264,175	190,000	--	--	--	454,175
Alvarado	12,455	46,066	975	--	41,189	--	41,189	2,558	201	1,716	50,498	155,658	--	--	113,584	--	269,242
Ambov	133,649	--	1,116	--	158,049	600	158,649	28,600	--	5,378	14,854	342,246	--	--	--	115,968	458,214
Andover	7,466,229	4,243,328	674,008	46,989	1,531,844	176,208	1,755,041	4,124,090	79,450	678,308	507,754	19,528,208	27,730,000	2,896,092	1,054,000	7,475,965	58,684,265
Annardale	764,989	532,058	185,931	103,479	477,758	--	581,237	913,724	20,735	55,742	177,719	3,232,135	2,665,000	899	400,000	232,835	6,530,869
Anoka	7,084,934	397,620	337,156	106,297	2,252,551	512,181	2,871,029	1,233,514	213,524	303,878	336,384	12,778,039	--	--	900,667	2,169,072	15,847,778
Apple Valley	17,793,524	2,409,888	1,136,543	30,468	3,411,093	--	3,441,561	1,761,309	270,659	767,950	2,324,275	29,905,709	15,318,808	--	1,172,991	11,577,196	57,974,704
Apoplepton	475,062	2,194	6,353	--	888,390	--	888,390	196,085	13,627	14,937	110,129	1,706,777	--	--	10,000	134,480	1,851,257
Arco	12,175	--	2,318	--	25,855	--	25,855	1,300	--	305	5,782	47,735	--	3,400	--	--	51,135
Arden Hills	2,898,769	235,803	510,963	--	77,826	--	77,826	178,859	43,055	283,525	282,142	4,510,942	2,395,000	--	--	520,140	7,426,082
Arvle	82,810	48,012	766	--	200,119	3,629	203,748	65,921	--	1,582	29,832	432,671	--	--	9,963	69,964	512,598
Arlington	481,118	64,685	55,752	--	646,579	--	646,579	229,716	20,235	103,394	330,295	1,931,774	1,607,969	--	258,934	--	3,798,677
Ashbv	56,987	1,105	3,726	--	114,397	--	114,397	114,965	3,571	4,054	23,652	322,457	--	--	--	500	322,957
Askov	63,160	--	5,586	--	68,434	--	68,434	17,905	150	4,457	49,488	209,180	--	--	--	--	209,180
Atwater	249,895	132,270	18,796	--	319,583	--	319,583	94,610	4,115	48,849	25,366	893,484	--	--	36,500	--	929,984
Audubon	120,352	14,604	2,205	--	84,628	--	84,628	86,818	1,816	5,242	289,924	605,589	--	--	23,056	30,494	659,139
Aurora	448,804	25,290	6,851	--	1,164,801	24,034	1,188,835	21,681	13,842	37,197	52,320	1,794,820	--	1,896	51,725	218,969	2,067,410
Austin	2,845,606	1,092,356	443,734	3,887,514	9,128,184	167,362	13,183,600	724,077	228,616	847,765	2,455,177	21,820,391	1,112,625	117,870	--	1,752,363	24,803,249
Avoca	15,185	923	125	637,232	28,605	--	665,837	1,689	--	199	23,375	707,333	--	--	--	5,650	712,983
Avon	726,329	85,640	24,839	46,000	213,079	--	259,079	132,555	12,597	19,609	241,158	1,501,806	210,800	--	--	--	1,712,606
Babbitt	381,159	--	5,786	--	809,941	1,404	811,345	350,289	9,544	30,206	6,799	1,595,128	251,985	--	99,650	431,962	2,378,725
Backus	69,606	968	2,065	--	345,509	--	345,509	55,870	3,245	3,208	30,884	511,355	--	--	--	7,062	518,417
Badoer	49,340	--	1,308	112,500	114,254	--	226,754	14,043	--	4,847	48,061	344,353	--	--	--	2,115	346,468
Badlev	301,832	53,918	9,865	--	512,740	--	512,740	83,084	6,674	22,543	159,424	1,150,080	--	920,067	49,507	20,353	2,140,007
Balaton	96,637	27,544	1,287	--	220,013	25,995	246,008	102,134	1,726	14,041	142,425	631,802	204,777	12,020	21,000	78,459	948,058
Barnesville	249,379	324,477	32,016	909,914	410,166	10,736	1,330,816	151,516	9,373	63,263	170,069	2,330,909	465,000	--	701,738	637,205	4,134,852
Barnum	91,359	4,057	3,068	--	131,966	4,000	135,966	12,043	--	3,461	14,725	264,679	--	--	46,000	4,000	314,679
Barrett	159,871	70,582	2,219	--	69,806	--	69,806	59,720	2,835	4,219	42,771	412,023	--	--	7,200	--	419,223
Barrv	7,301	--	--	--	2,310	--	2,310	--	--	2,161	547	12,319	--	--	--	--	12,319
Battle Lake	325,701	60,113	10,895	205,221	175,362	3,678	384,261	5,852	1,797	20,722	42,529	851,870	--	--	19,105	33,168	904,143
Baudette	119,010	--	2,592	807,545	473,708	--	1,281,253	114,698	16,626	7,034	19,331	1,560,544	--	--	652,423	--	2,212,967
Baxter	3,446,258	3,306,021	691,700	100,553	1,985,081	14,338	2,099,972	369,344	53,744	89,128	967,723	11,023,890	9,159,298	--	--	1,319,278	21,502,466
Bavort	1,093,930	114,171	208,469	6,194	364,128	61,602	431,924	361,412	45,296	196,634	865,611	3,317,447	--	96,393	20,000	--	3,433,840
Beardslev	29,636	1,712	1,080	77,670	84,152	--	161,822	20,536	160	4,019	16,890	235,855	--	--	--	110,226	346,081

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	T r a n s f e r s Enterprise Funds Governmental Funds		
Beaver Bav	111,738	13,700	30,587	--	41,621	--	41,621	--	--	1,381	2,359	201,386	--	--	2,500	--	203,886
Beaver Creek	89,114	--	1,158	--	73,712	6,425	80,137	8,748	164	468	8,289	188,078	--	--	--	13,399	201,477
Becker	4,291,570	438,294	219,506	--	91,284	700	91,984	1,372,878	38,168	366,532	11,058,460	17,877,392	--	--	177,932	5,398,569	23,453,893
Beiou	2,397	3,894	3,560	--	18,611	--	18,611	4	--	168	3,784	32,418	--	--	--	--	32,418
Belgrade	165,274	20,229	6,068	116,256	192,056	--	308,312	126,029	10,746	3,585	49,624	689,867	--	--	--	50,797	740,664
Belle Plaine	2,286,789	1,070,985	494,479	--	598,787	4,398	603,185	617,058	83,029	90,810	581,088	5,827,423	4,191,072	--	50,000	511,514	10,580,009
Bellechester	15,572	--	1,873	--	29,157	--	29,157	17,174	65	--	5,309	69,150	--	--	--	6,500	75,650
Bellingham	13,044	11,247	920	--	84,021	2,596	86,617	43,882	--	1,088	--	156,798	--	--	--	--	156,798
Beltrami	10,948	4,564	72	--	25,889	--	25,889	5,694	--	1,398	1,808	50,373	--	--	--	4,000	54,373
Belview	46,765	434	463	--	127,468	--	127,468	15,035	--	10,419	39,734	240,318	--	--	25,756	--	266,074
Bemidji	2,279,726	454,153	376,451	300,434	4,787,902	--	5,088,336	455,981	236,194	301,390	1,430,293	10,622,524	--	350,000	983,090	1,858,395	13,814,009
Bena	7,457	--	1,525	--	21,568	--	21,568	6,500	--	98	698	37,846	--	--	--	--	37,846
Benson	532,569	8,943	38,854	22,251	1,291,051	--	1,313,302	296,801	20,979	110,633	1,408,244	3,730,325	--	--	224,277	843,093	4,797,695
Bertha	28,713	1,193	293	--	166,593	--	166,593	32,119	2,554	11,814	16,865	260,144	--	17,500	--	--	277,644
Bethel	229,010	4,740	48,513	466,000	30,658	2,608	499,266	9,406	3,796	5,865	5,007	805,603	1,060,000	--	50,465	98,566	2,014,634
Big Falls	58,791	--	375	--	90,485	9,323	99,808	45,782	--	3,953	35,682	244,391	--	--	231	7,400	252,022
Big Lake	2,080,197	926,559	547,580	116,500	755,336	138	871,974	947,703	131,864	194,329	658,860	6,359,066	3,414,330	34,649	229,000	76,192	10,113,237
Bigelow	18,081	292	1,058	--	46,614	--	46,614	27,550	--	5,832	12,025	111,452	--	--	--	--	111,452
Biofork	85,216	14,774	155	--	159,686	5,944	165,630	72,033	1,705	1,826	35,179	376,518	108,370	--	--	175,587	660,475
Binham Lake	30,248	--	1,810	13,023	27,490	--	40,513	--	--	2,410	92,208	167,189	--	--	13,622	--	180,811
Birchwood	295,312	--	14,539	--	338	2,212	2,550	145,136	2,651	5,453	12,854	478,495	--	--	--	46,948	525,443
Bird Island	298,101	18,811	14,841	--	409,460	--	409,460	20,844	1,213	25,353	51,070	839,693	310,000	--	225,731	11,837	1,387,261
Biscay	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Biwabik	436,761	8,351	20,024	66,250	611,734	1,021	679,005	223,345	10,518	14,237	126,814	1,519,055	465,000	--	21,000	9,228	2,014,283
Blackduck	132,624	13,082	3,884	--	184,180	--	184,180	95,732	3,969	21,540	65,257	520,268	--	44,759	113,000	110,118	788,145
Blaine	14,889,926	1,236,598	2,402,449	74,668	1,699,876	438,055	2,212,599	6,783,287	291,513	749,760	241,496	28,807,628	9,242,183	1,554,221	337,264	5,834,190	45,775,486
Blomkest	22,102	1,511	206	--	33,833	--	33,833	20,128	--	2,870	62,940	143,590	--	--	--	3,583	147,173
Bloomina Prairie	490,593	125,714	9,265	15,161	634,611	6,897	656,669	24,130	13,041	19,852	33,972	1,373,236	--	32,273	23,226	66,567	1,495,302
Bloomington	50,541,353	1,973,808	3,769,626	5,788,916	12,368,397	1,671,768	19,829,081	4,031,624	1,099,603	1,494,953	6,580,714	89,320,762	15,212,083	--	76,500	26,556,617	131,165,962
Blue Earth	1,361,265	150,083	30,246	--	1,269,739	494,131	1,763,870	404,730	21,298	106,401	1,139,516	4,977,409	1,939,110	--	50,495	179,489	7,146,503
Bluffton	22,101	--	2,243	--	24,535	1,881	26,416	5,904	--	748	20,205	77,617	--	--	--	--	77,617
Bock	5,404	1,833	6,883	19,238	4,500	--	23,738	491	--	275	2,867	41,491	--	--	--	--	41,491
Borup	4,074	--	1,799	--	15,596	--	15,596	150	--	--	7,475	29,094	--	--	--	--	29,094
Bovev	108,378	11,623	1,990	195	435,752	--	435,947	83,122	9,209	10,037	130,953	791,259	275,000	--	--	117,886	1,184,145
Bowlus	21,026	3,577	4,190	--	45,125	23,946	69,071	24,434	227	708	11,191	134,424	--	--	--	--	134,424
Bov River	1,962	--	1,500	--	2,739	--	2,739	10	--	--	358	6,569	10,000	--	--	--	16,569
Bovd	64,032	--	157	--	101,911	--	101,911	30,077	6,486	2,411	22,814	227,888	--	--	--	--	227,888
Braham	318,556	1,449	131,479	--	380,969	2,211	383,180	72,824	15,078	8,237	24,160	954,963	110,904	67,070	23,000	--	1,155,937
Brainerd	2,937,695	1,495,290	562,291	6,259,026	8,126,042	251,093	14,636,161	1,966,354	248,158	135,333	2,109,035	24,090,317	1,918,000	--	--	4,622,316	30,630,633
Brandon	96,915	5,719	1,909	68,810	97,118	447	166,375	32,615	--	12,161	108,037	423,731	390,000	--	40,000	--	853,731
Breckenridge	519,921	194,822	31,671	44,922	2,508,927	32,464	2,586,313	373,241	24,420	43,025	411,238	4,184,651	1,460,000	--	225,000	1,989,082	7,858,733
Breezy Point	1,438,946	15,170	82,234	--	39,397	--	39,397	158,734	5,633	34,153	58,185	1,832,452	1,707,603	--	--	--	3,540,055
Brewster	103,648	6,206	3,808	--	103,437	--	103,437	61,747	84	2,182	143,884	424,996	--	--	7,200	--	432,196
Briarclvn	101,583	--	640	7,657	131,665	--	139,322	33,282	--	2,075	15,375	292,277	--	--	--	16,633	308,910
Brook Park	6,047	--	8,367	--	32,797	--	32,797	15,007	--	1,361	6,318	69,897	--	--	--	--	69,897
Brooklvn Center	15,463,931	1,551,326	678,077	115,380	3,117,440	6,200	3,239,020	711,526	254,980	385,022	609,902	22,893,784	25,673,497	--	2,004,810	3,098,803	53,670,894
Brooklvn Park	28,016,117	5,257,897	2,855,536	513,131	5,513,226	159,772	6,186,129	2,372,558	859,571	902,676	5,263,613	51,714,097	22,603,623	446,090	1,282,792	62,565,222	138,611,824
Brooks	20,519	--	3,196	--	17,596	--	17,596	8,381	594	8,508	23,367	82,161	--	2,511	--	--	84,672

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Governmental Funds	
Brookston	14,003	--	820	--	10,265	--	10,265	9	--	39	1,926	27,062	--	--	--	--	27,062
Brooten	134,932	91,194	7,380	76,950	199,970	23,192	300,112	45,324	1,795	4,916	87,111	672,764	--	--	--	--	672,764
Browerville	145,826	17,250	980	100,270	181,831	--	282,101	82,597	7,265	5,951	34,465	576,435	275,000	1,850	17,708	9,000	879,993
Browns Valley	149,752	6,083	2,038	258,849	359,186	1,700	619,735	74,657	8,922	8,231	85,414	954,832	--	--	70,682	234,478	1,259,992
Brownsdale	65,467	5,797	2,875	--	156,028	6,161	162,189	980	328	12,545	26,219	276,400	141,000	--	--	--	417,400
Brownsville	84,588	10,844	3,940	--	75,621	4,000	79,621	74,815	271	864	39,819	294,762	405,000	--	--	--	699,762
Brownton	212,087	97,154	7,463	--	249,022	12,193	261,215	112,833	5,770	16,540	131,577	844,639	90,782	--	36,000	124,508	1,095,929
Bruno	7,001	--	873	--	27,520	--	27,520	9,276	--	1,298	12,351	58,319	--	--	--	2,000	60,319
Buckman	19,828	4,946	3,300	--	13,835	2,208	16,043	13,419	60	1,052	6,283	64,931	--	--	533	--	65,464
Buffalo	3,823,501	774,400	628,835	61,608	2,364,517	--	2,426,125	2,309,583	70,347	110,311	462,058	10,605,160	6,470,000	21,214	1,150,406	557,590	18,804,370
Buffalo Lake	427,180	91,913	22,978	--	225,051	--	225,051	79,266	625	14,994	487,337	1,349,344	--	--	976,836	--	2,326,180
Buhl	95,575	39,854	8,418	--	709,753	50,102	759,855	128,783	1,439	15,821	146,648	1,196,393	--	--	--	59,676	1,256,069
Burnsville	24,451,499	2,253,385	1,973,847	3,745,110	1,660,959	1,098,615	6,504,684	5,084,651	466,409	764,895	534,771	42,034,141	10,575,864	198,353	1,299,330	2,645,455	56,753,143
Burtrum	4,830	--	2,000	--	21,360	--	21,360	489	--	64	15,158	43,901	--	--	--	--	43,901
Butterfield	36,247	--	4,184	49,161	171,863	--	221,024	37,385	--	9,587	22,414	330,841	--	--	--	200	331,041
Byron	1,010,608	222,784	209,953	--	337,880	--	337,880	137,444	2,909	54,982	132,363	2,108,923	--	--	--	--	2,108,923
Caledonia	376,792	24,901	11,392	--	765,938	15,370	781,308	248,430	10,476	39,928	32,125	1,525,352	130,000	173	1,467,193	--	3,122,718
Callawav	20,452	--	208	--	42,081	--	42,081	47,104	221	626	7,379	118,071	--	--	39,524	42,884	200,479
Calumet	85,113	--	1,410	--	201,692	--	201,692	16,669	124	7,251	75,018	387,277	--	--	16,509	2,000	405,786
Cambridge	3,717,231	979,898	599,167	2,084,547	1,751,549	132,889	3,968,985	1,979,605	24,397	150,263	772,837	12,192,383	3,526,558	--	493,401	3,780,166	19,992,508
Cambell	22,137	--	1,017	--	54,851	--	54,851	8,525	--	632	31,682	118,844	--	--	--	9,734	128,578
Canby	410,192	26,701	5,190	344,875	777,663	--	1,122,538	82,068	8,450	26,952	149,831	1,831,922	--	--	--	61,092	1,893,014
Cannon Falls	2,027,149	377,530	102,535	--	617,720	74,735	692,455	311,546	39,420	100,497	644,136	4,295,268	1,983,716	2,050	201,300	980,000	7,462,334
Canton	63,526	--	--	115,512	110,130	--	225,642	505	149	6,354	18,347	314,523	--	--	11,326	7,364	333,213
Carlos	69,614	113,016	5,072	--	79,233	47,529	126,762	9,142	1,520	1,363	31,421	357,910	--	--	--	63,518	421,428
Carlton	127,258	26,349	15,306	--	232,487	--	232,487	110,377	1,581	9,172	24,175	546,705	--	25,000	21,500	--	593,205
Carver	953,532	60,339	370,661	57,492	188,489	12,356	258,337	364,266	5,029	22,838	83,726	2,118,728	1,352,483	--	1,585,490	484,594	5,541,295
Cass Lake	265,968	--	30,794	253,261	466,445	18,292	737,998	103,177	1,785	2,021	96,301	1,238,044	--	--	--	--	1,238,044
Cedar Mills	7,617	--	1,703	--	3,920	--	3,920	--	--	1,395	14,675	29,310	--	--	--	--	29,310
Center City	111,986	28,068	5,098	--	174,318	--	174,318	18,923	969	5,307	107,377	452,046	--	--	27,566	--	479,612
Centerville	1,515,765	724,247	234,463	--	192,554	--	192,554	2,346	23,202	139,088	177,430	3,009,095	2,980,000	110,000	--	18,421	6,117,516
Cevlon	39,920	--	1,740	--	159,663	1,740	161,403	35,973	730	240	9,812	249,818	--	--	60,000	--	309,818
Chamolin	7,499,642	277,553	375,758	705,502	1,096,179	59,795	1,861,476	1,227,593	272,111	721,240	323,893	12,559,266	7,839,649	--	315,572	1,002,075	21,716,562
Chandler	115,275	--	25	30,920	63,201	450	94,571	30,471	--	2,931	19,520	262,793	72,998	--	8,544	4,500	348,835
Chanhassen	13,505,443	2,262,731	1,892,579	--	960,476	53,228	1,013,704	799,688	61,801	164,712	315,378	20,016,036	3,240,000	963,290	(54,242)	--	24,165,084
Chaska	8,130,838	1,951,991	1,289,746	--	1,572,906	1,263,018	2,835,924	3,117,869	73,684	634,560	781,272	18,815,884	13,633,597	57,669	944,608	7,316,650	40,768,408
Chatfield	760,670	363,312	35,255	--	682,248	31,684	713,932	265,229	23,396	62,503	404,147	2,628,444	810,498	--	152,734	702,194	4,293,870
Chickamaw Beach	18,458	5,431	510	--	3,806	--	3,806	10	365	935	321	29,836	--	--	--	--	29,836
Chisago City	1,264,732	65,931	142,676	--	520,662	--	520,662	240,479	5,994	35,514	135,587	2,411,575	1,272,895	--	71,142	343,759	4,099,371
Chisholm	961,924	6,434	31,672	28,924	3,290,378	74,313	3,393,615	172,828	26,946	27,074	204,058	4,824,551	--	--	--	42,993	4,867,544
Chokio	54,542	--	1,325	182,989	163,181	--	346,170	19,893	218	2,822	35,756	460,726	353,271	--	123,093	502,326	1,439,416
Circle Pines	1,696,236	97,427	177,805	--	210,262	--	210,262	476,319	26,289	207,984	1,065,146	3,957,468	--	--	--	58,700	4,016,168
Clara City	367,982	7,579	5,188	93,626	376,451	--	470,077	48,099	8,958	22,797	82,853	1,013,533	--	--	25,000	27,976	1,066,509
Claremont	260,332	--	11,042	195,707	171,326	--	367,033	16,730	1,180	3,662	23,293	683,272	--	--	--	--	683,272
Clarissa	103,322	--	190	685,689	230,996	--	916,685	8,226	7,374	5,252	28,147	1,069,196	1,450,000	--	--	4,789	2,523,985
Clarkfield	127,811	5,167	7,486	17,785	393,954	--	411,739	48,297	5,527	16,437	34,817	657,281	--	--	--	6,529	663,810
Clarks Grove	51,827	48,641	2,330	52,345	128,299	--	180,644	35,821	--	15,855	673	335,791	--	--	--	9,000	344,791
Clear Lake	72,616	36,737	40,197	--	86,119	2,350	88,469	96,552	--	4,361	130,108	469,040	--	--	--	93,316	562,356

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	T r a n s f e r s Enterprise Funds	Governmental Funds	
Clearbrook	144,957	45,186	343	1,944	172,970	--	174,914	96,930	5,198	2,156	63,448	533,132	80,812	--	76,868	20,000	710,812
Clearwater	488,593	160,871	275,600	--	89,903	--	89,903	86,085	--	8,892	66,129	1,176,073	490,200	--	--	582,887	2,249,160
Clements	32,788	--	1,144	125,730	45,329	--	171,059	8,348	--	4,073	48,073	265,485	--	--	--	--	265,485
Cleveland	112,651	14,349	6,201	--	149,381	11,998	161,379	21,605	15,234	1,625	85,671	418,715	--	--	1	--	418,716
Climax	45,427	--	330	--	70,137	--	70,137	7,127	511	2,398	8,631	134,561	--	15,620	--	--	150,181
Clinton	30,638	--	18	--	202,020	--	202,020	31,690	--	7,383	5,066	276,815	--	--	--	--	276,815
Clitherall	1,214	--	2,610	--	15,254	--	15,254	250	--	3,535	3,600	26,463	--	--	--	--	26,463
Clontarf	7,224	--	--	--	17,376	--	17,376	--	--	--	1,012	25,612	--	--	--	--	25,612
Cloquet	2,997,865	79,633	171,744	191,628	3,594,242	48,737	3,834,607	1,055,017	89,312	129,762	522,418	8,880,358	62,204	--	107,411	624,348	9,674,321
Coates	33,777	--	9,564	--	1,387	--	1,387	9,035	429	14	921	55,127	--	--	--	5,820	60,947
Cobden	964	--	3,224	--	8,479	--	8,479	--	--	--	5,503	18,170	--	--	--	--	18,170
Cohasset	2,369,859	28,208	10,858	--	33,757	1,028	34,785	108,572	2,500	202,643	239,796	2,997,221	--	--	--	1,436,667	4,433,888
Cokato	665,029	--	23,954	--	587,301	10,048	597,349	268,165	--	4,354	137,540	1,696,391	--	95,000	--	134,133	1,925,524
Cold Spring	922,532	769,089	92,927	4,653	656,669	--	661,322	253,393	43,530	150,151	116,962	3,009,906	1,279,000	3,680	92,778	172,655	4,558,019
Coleraine	317,978	14,531	3,980	--	583,442	--	583,442	24,017	14,123	5,109	424,173	1,387,353	623,644	--	146,616	595,133	2,752,746
Coloqne	362,322	22,660	102,075	--	161,897	2,118	164,015	227,171	1,152	20,653	145,844	1,045,892	--	--	--	127,896	1,173,788
Columbia Heights	6,072,778	671,357	586,957	1,085,140	3,337,100	265,627	4,687,867	1,362,316	140,282	723,076	93,548	14,338,181	1,985,000	--	838,937	--	17,162,118
Comfrev	121,903	24,946	3,174	--	155,337	17,917	173,254	56,070	430	14,477	163,958	558,212	--	--	--	483,290	1,041,502
Comstock	6,431	501	--	--	14,015	--	14,015	615	--	435	500	22,497	--	--	--	--	22,497
Conover	28,397	--	30	7,021	36,414	150	43,585	31,323	--	2,119	960	106,414	--	--	--	648	107,062
Cook	198,833	--	10,740	74,665	143,799	72,483	290,947	88,370	4,529	8,383	78,145	679,947	--	2,800	4,500	10,789	698,036
Coon Rapids	18,910,090	4,285,684	1,406,519	176,751	3,804,888	349,703	4,331,342	1,526,788	320,886	1,605,178	3,260,812	35,647,299	4,060,733	--	38,043	3,233,467	42,979,542
Corcoran	1,686,602	35,927	148,383	--	99,081	70,373	169,454	320,801	26,577	49,064	81,050	2,517,858	739,000	--	--	264,000	3,520,858
Correll	5,526	2,089	950	--	9,528	--	9,528	14,719	--	174	8,553	41,539	--	--	--	--	41,539
Cosmos	99,002	22,105	4,942	--	167,259	--	167,259	36,514	1,524	8,682	47,652	387,680	--	--	--	7,321	395,001
Cottage Grove	9,911,248	7,389,791	1,321,613	410,031	2,374,881	251,202	3,036,114	3,941,949	201,128	1,032,029	1,675,795	28,509,667	4,297,406	89,651	--	2,808,183	35,704,907
Cottonwood	325,507	79,021	3,302	81,270	288,782	--	370,052	145,149	1,486	17,833	86,103	1,028,453	--	--	3,200	31,480	1,063,133
Courtland	100,592	161,720	7,129	--	63,432	--	63,432	906	--	6,594	2,082	342,455	230,000	--	--	--	572,455
Cromwell	60,084	--	487	334,611	27,501	16,144	378,256	99,928	--	767	18,057	557,579	195,554	--	37,000	--	790,133
Crookston	2,319,046	796,340	79,460	378,280	4,444,747	12,752	4,835,779	654,227	53,181	149,309	104,485	8,991,827	--	52,960	72,931	907,752	10,025,470
Crosby	818,379	52,650	23,481	--	996,821	--	996,821	706,566	14,463	20,315	338,322	2,970,997	--	--	--	41,728	3,012,725
Crosslake	1,670,996	217,909	71,479	--	81,045	--	81,045	667,553	14,357	27,342	259,339	3,010,020	1,397,132	131,931	628,130	281,119	5,448,332
Crystal	7,334,443	2,232,600	701,191	104,242	3,485,286	42,281	3,631,809	340,325	158,237	1,292,440	286,364	15,977,409	2,455,000	890,454	--	2,871,037	22,193,900
Currie	61,172	11,757	1,810	20,467	81,354	--	101,821	9,825	--	4,920	22,828	214,133	--	--	--	12,312	226,445
Cuvuna	75,766	27,680	5,754	--	40,179	--	40,179	9,000	1,356	3,506	40,731	203,972	--	--	--	--	203,972
Cvrus	24,861	--	1,275	--	75,258	--	75,258	11,519	173	6,630	23,046	142,762	--	800	--	1,400	144,962
Dakota	74,463	--	647	--	25,976	--	25,976	17,653	--	199	10,274	129,212	--	--	--	2,000	131,212
Dalton	28,635	--	4	--	59,838	715	60,553	25,661	--	653	6,031	121,537	--	--	--	1,703	123,240
Danube	109,822	10,801	2,710	27,900	163,307	--	191,207	17,967	1,975	20,079	54,641	409,202	--	--	--	187,998	597,200
Danvers	21,096	--	714	23,740	17,775	--	41,515	12,330	--	3,205	7,658	86,518	--	--	1,000	--	87,518
Darfur	22,343	--	848	--	27,986	--	27,986	6,220	--	3,054	20,821	81,272	--	--	--	--	81,272
Darwin	17,648	--	5,892	--	15,882	--	15,882	13,658	--	921	16,258	70,259	--	--	--	--	70,259
Dassel	403,018	64,718	17,500	--	334,642	41,592	376,234	99,976	59,713	19,159	24,246	1,064,564	795,000	37,100	--	--	1,896,664
Dawson	517,443	60,477	1,715	86,453	655,078	--	741,531	41,721	3,118	2,036	173,647	1,541,688	55,000	--	211,703	11,472	1,819,863
Davton	1,847,434	300,205	89,754	--	66,659	39,029	105,688	114,042	52,939	31,152	31,387	2,572,601	--	--	--	404,294	2,976,895
De Graff	11,718	--	80	--	15,467	--	15,467	--	--	2,257	8,978	38,500	--	--	5,000	--	43,500
Deerhaven	1,484,297	38,698	213,415	--	65,421	9,666	75,087	292,537	62,870	56,143	54,198	2,277,245	--	--	166,569	67,833	2,511,647
Deer Creek	37,506	728	3,230	--	62,832	--	62,832	33,474	476	3,580	4,663	146,489	--	--	--	--	146,489

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	<u>R e v e n u e s</u>												<u>Other Financing Sources</u>				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	<u>T r a n s f e r s</u> Enterprise Funds	Governmental Funds	
Deer River	232,682	49,887	13,957	--	322,018	--	322,018	156,612	6,694	1,405	138,204	921,459	172,500	--	--	--	1,093,959
Deerwood	295,270	1,179	9,216	14,013	118,224	--	132,237	80,651	8,650	19,322	177,487	724,012	--	--	--	46,430	770,442
Delano	1,633,761	121,034	510,257	49,156	745,438	26,199	820,793	707,514	500	84,675	497,016	4,375,550	--	225,202	83,413	984,750	5,668,915
Delavan	85,653	1,180	297	--	75,841	1,551	77,392	31,501	613	7,384	23,925	227,945	--	--	--	--	227,945
Delhi	10,594	--	1,662	--	24,241	--	24,241	4	--	90	1,586	38,177	--	--	--	--	38,177
Dellwood	303,087	--	32,653	--	154	1,373	1,527	--	4,897	8,670	9,553	360,387	--	--	--	--	360,387
Denham	7,071	--	2,400	--	639	--	639	2	--	111	664	10,887	--	--	--	--	10,887
Dennison	54,280	--	10,794	--	23,862	--	23,862	76,860	--	4,240	98	170,134	939,590	--	--	26,281	1,136,005
Dent	22,339	1,459	11,496	22,402	39,160	636	62,198	30,370	125	166	82,217	210,370	--	--	8,850	3,100	222,320
Detroit Lakes	2,276,700	794,512	56,799	310,575	2,177,003	38,523	2,526,101	720,712	114,116	230,521	1,192,339	7,911,800	3,580,000	50,624	806,478	317,235	12,666,137
Dexter	61,857	4,043	8,225	--	141,615	--	141,615	1,865	--	203	21,856	239,664	--	--	--	--	239,664
Dilworth	460,345	883,008	55,346	--	616,095	31,420	647,515	101,132	39,610	11,449	5,179	2,203,584	2,878,835	--	12,000	548,688	5,643,107
Dodge Center	864,615	264,434	61,358	--	708,903	22,243	731,146	71,975	10,932	24,835	131,944	2,161,239	1,685,219	--	40,000	1,225,662	5,112,120
Donaldson	13,019	--	--	--	5,698	--	5,698	415	--	63	5,755	24,950	--	--	--	--	24,950
Donnelly	22,596	9,046	700	--	63,878	--	63,878	18,150	80	2,989	8,814	126,253	--	--	180	--	126,433
Doran	7,105	--	200	--	10,647	--	10,647	3,965	--	879	585	23,381	--	--	--	--	23,381
Dover	72,607	8,864	22,380	--	77,147	--	77,147	21,370	--	404	62,800	265,572	--	--	--	--	265,572
Dovray	8,397	--	10	369,588	15,135	--	384,723	4,258	--	597	19,016	417,001	188,819	--	1,500	--	607,320
Duluth	38,214,285	2,735,163	680,953	8,697,943	41,890,748	1,912,389	52,501,080	6,667,480	1,083,084	3,456,073	13,929,203	119,267,321	8,044,777	24,000	3,810,822	14,773,286	145,920,206
Dumont	27,202	--	1,025	--	39,420	--	39,420	3,915	--	224	6,216	78,002	--	--	--	1,500	79,502
Dundas	751,265	--	68,922	--	88,127	--	88,127	25,487	26,348	6,547	63,481	1,030,177	35,000	--	--	--	1,065,177
Dundee	11,864	--	671	--	17,498	--	17,498	57	--	--	3,147	33,237	--	--	--	--	33,237
Dunnell	29,914	--	1,667	--	54,466	--	54,466	600	178	758	124,542	212,125	--	--	--	--	212,125
Eaooan	18,804,595	3,531,527	1,261,373	47,542	3,080,664	54,205	3,182,411	2,358,952	271,447	759,799	1,238,052	31,408,156	2,003,962	695,283	228,410	6,845,819	41,181,630
Eaole Bend	59,836	9,792	1,035	--	199,182	--	199,182	18,383	19,991	9,554	51,924	369,697	255,847	--	6,595	61,700	693,839
Eaole Lake	235,079	377,154	72,244	--	329,928	--	329,928	118,480	11,209	21,228	203,972	1,369,294	499,197	--	54,928	629	1,924,048
East Bethel	2,266,885	135,388	342,420	--	1,075,295	33,831	1,109,126	446,912	43,471	65,268	1,996,330	6,405,800	--	--	--	812,263	7,218,063
East Grand Forks	1,834,294	1,029,251	121,159	27,106	4,863,688	21,939	4,912,733	920,381	100,672	143,134	695,167	9,756,791	4,954,997	--	2,285,046	819,201	17,816,035
East Gull Lake	377,818	--	31,691	--	2,929	--	2,929	494	--	751	9,045	422,728	--	--	--	--	422,728
Easton	75,452	--	1,830	73,102	62,537	1,516	137,155	16,511	241	2,874	16,385	250,448	--	--	--	--	250,448
Echo	88,018	39,013	2,234	98,550	111,997	--	210,547	15,463	1,637	6,366	12,873	376,151	--	--	--	10,950	387,101
Eden Prairie	27,295,695	1,854,168	2,751,657	245,829	3,426,934	249,865	3,922,628	3,387,915	439,269	710,752	3,727,964	44,090,048	1,882,000	135,475	2,094,152	5,006,328	53,208,003
Eden Valley	219,021	116,615	10,030	3,077	234,668	359	238,104	49,244	8,596	7,690	103,140	752,440	335,000	9,000	65,317	--	1,161,757
Edoerton	204,757	--	1,788	1,880	293,114	--	294,994	82,939	222	27,193	11,282	623,175	--	--	1,500	--	624,675
Edina	25,078,647	966,879	2,247,759	745,427	3,188,113	--	3,933,540	2,279,302	863,073	443,074	679,843	36,492,117	--	--	866,500	7,501,095	44,859,712
Effie	12,348	--	1,400	--	2,635	--	2,635	3,678	--	2,703	3,855	26,619	--	--	--	--	26,619
Eitzen	68,092	6,171	1,375	74	41,060	--	41,134	4,845	145	506	32,573	154,841	--	--	--	--	154,841
Elba	15,465	14,437	4,616	--	17,971	--	17,971	3,176	--	--	8,269	63,934	--	--	--	--	63,934
Elbow Lake	499,734	209,253	1,675	16,897	477,732	3,979	498,608	206,745	5,496	37,428	197,245	1,656,184	1,410,000	--	161,023	14,508	3,241,715
Elcin	279,081	9,368	28,144	--	162,892	1,382	164,274	49,658	2,896	3,838	52,033	589,292	52,500	--	--	3,534	645,326
Elizabeth	10,813	15,948	3,040	126,000	44,252	855	171,107	14,047	--	5,503	21,351	241,809	--	13,855	3,101	17,062	275,827
Elk River	7,360,691	2,375,902	1,249,844	207,133	1,194,466	68,384	1,469,983	3,504,332	164,800	376,318	856,371	17,358,241	331,000	9,180	866,816	3,799,765	22,365,002
Elko	410,442	34,794	112,604	--	20,053	--	20,053	58,681	14,448	1,322	22,858	675,202	1,193,060	--	--	97,657	1,965,919
Elkton	23,072	4,560	678	--	22,428	--	22,428	1,181	--	552	1,712	54,183	--	--	--	8,000	62,183
Ellendale	109,834	2,735	6,808	--	141,104	23,657	164,761	82,738	--	5,123	29,024	401,023	--	--	--	39,534	440,557
Ellsworth	113,580	1,433	--	--	188,701	1,409	190,110	10,901	1,554	10,791	16,893	345,262	--	--	10,000	--	355,262
Elmdale	6,289	--	1,650	--	4,024	2,108	6,132	6,594	--	836	4,823	26,324	--	--	--	--	26,324
Elmore	112,018	23,195	1,746	--	251,826	74,979	326,805	41,571	1,095	8,687	17,978	533,095	--	--	400	--	533,495

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Governmental Funds	
Elrosa	12,396	--	2,944	--	29,392	--	29,392	48,242	214	997	7,065	101,250	--	--	--	--	101,250
Elv	1,134,805	4,166	46,023	441,574	1,945,291	30,727	2,417,592	657,322	26,298	16,382	--	4,302,588	--	47,483	--	102,967	4,453,038
Elvsian	347,011	134,883	37,726	--	121,802	--	121,802	86,837	864	7,961	35,336	772,420	36,593	2,800	--	10,000	821,813
Emilv	445,948	119,710	67,681	--	75,682	--	75,682	35,033	872	9,798	86,252	840,976	768,957	--	--	--	1,609,933
Emmons	70,838	23,441	554	--	112,428	--	112,428	32,917	--	2,282	12,228	254,688	--	2,500	--	200	257,388
Erhard	5,566	--	950	--	21,437	--	21,437	1,806	--	938	2,367	33,064	--	--	5,000	--	38,064
Erskine	136,640	53	2,593	874	102,923	--	103,797	20,099	397	7,658	56,231	327,468	125,000	4,008	--	18,693	475,169
Evan	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Evansville	142,804	20,667	4,370	--	145,155	--	145,155	23,669	453	14,969	90,529	442,616	1,048,963	--	--	88,677	1,580,256
Eveleth	591,518	16,255	17,473	1,194,047	2,469,485	3,360	3,666,892	564,130	50,810	15,319	122,455	5,044,852	212,820	315,289	--	410,450	5,983,411
Excelsior	902,732	36,762	129,909	--	168,305	--	168,305	147,791	53,641	16,261	58,521	1,513,922	--	2,354	160,614	65,220	1,742,110
Evota	323,076	102,077	26,767	--	297,850	--	297,850	30,306	499	23,364	27,966	831,905	--	--	22,566	57,422	911,893
Fairfax	270,749	22,662	5,201	--	555,550	649,955	1,205,505	233,832	6,063	15,557	--	1,759,569	--	--	207,741	105,287	2,072,597
Fairmont	1,930,358	727,311	236,563	213,810	4,326,346	--	4,540,156	218,428	77,341	118,320	321,152	8,169,629	--	7,541	1,187,417	2,063,847	11,428,434
Falcon Heights	1,015,934	86,411	122,684	--	325,626	9,612	335,238	145,335	75,926	96,089	182,398	2,060,015	--	--	--	360,676	2,420,691
Faribault	3,705,097	2,459,177	444,978	1,349,302	8,693,100	1,097,568	11,139,970	2,857,130	169,463	506,388	178,032	21,460,235	2,320,000	--	1,012,097	1,633,423	26,425,755
Farminston	5,768,081	1,279,780	750,549	4,000	822,579	57,194	883,773	968,954	89,480	361,492	383,904	10,486,013	4,737,130	--	552,790	3,351,919	19,127,852
Farwell	4,089	--	72	--	19,654	--	19,654	10,281	--	450	4,348	38,894	--	--	--	--	38,894
Federal Dam	29,729	--	5,265	591,052	7,902	--	598,954	1,220	--	73	1,154	636,395	50,000	--	--	--	686,395
Felton	12,003	--	1,775	--	44,251	1,166	45,417	2,244	--	17	7,104	68,560	--	--	11,280	3,303	83,123
Ferous Falls	2,993,254	846,606	160,239	323,967	4,604,446	155,948	5,084,361	614,159	125,339	762,599	568,263	11,154,820	1,555,000	250,434	645,172	380,140	13,985,566
Fertile	122,101	8,175	3,695	1,150	248,380	--	249,530	28,378	--	4,280	45,567	461,726	--	--	--	36,799	498,525
Fifty Lakes	285,663	50,340	21,790	95	14,839	--	14,934	807	--	4,861	53,683	432,078	122,500	--	--	--	554,578
Finlayson	59,883	9,497	525	--	32,268	--	32,268	43,691	70	4,127	11,717	161,778	--	--	52,572	--	214,350
Fisher	69,402	30,244	3,851	--	67,506	3,011	70,517	5,610	380	390	20,846	201,240	2,111,391	12,000	--	135,568	2,460,199
Flensburg	13,097	--	260	--	44,098	100	44,198	17,017	--	8	15,642	90,222	--	--	--	--	90,222
Floodwood	131,462	--	9,168	265,432	301,746	17,350	584,528	95,007	9,425	1,651	255,603	1,086,844	--	--	--	--	1,086,844
Florence	4,479	--	952	--	12,439	--	12,439	--	--	2,007	4,113	23,990	--	--	--	--	23,990
Folev	568,895	321,273	42,230	--	611,137	12,145	623,282	186,517	5,224	57,466	77,121	1,882,008	265,961	--	50,000	187,114	2,385,083
Forada	58,442	--	7,415	--	13,833	1,040	14,873	38,509	880	5,959	60,722	186,800	--	--	--	15,521	202,321
Forest Lake	4,366,303	747,914	582,413	195,885	588,753	203,679	988,317	1,112,575	124,163	189,402	723,837	8,834,924	--	--	122,588	103,851	9,061,363
Foreston	57,095	--	13,904	--	62,410	--	62,410	12,315	200	1,639	31,101	178,664	--	--	5,000	--	183,664
Fort Ridlev	6,154	--	3,125	--	1,358	--	1,358	1,235	--	3,088	7,496	22,456	--	--	--	1,000	23,456
Fosston	473,815	25,764	1,666	8,108	577,238	--	585,346	289,292	401	26,982	158,833	1,562,099	2,570,000	--	81,054	152,603	4,365,756
Fountain	131,987	3,827	2,737	--	68,174	5,974	74,148	3,180	633	4,290	75,839	296,641	--	--	17,367	11,300	325,308
Foxhome	13,188	--	640	--	24,104	--	24,104	1,570	--	228	5,624	45,354	--	--	--	--	45,354
Franklin	108,102	5,222	3,496	134,728	188,241	104,908	427,877	62,507	340	13,623	15,362	636,529	1,455,097	6,000	12,300	--	2,109,926
Frazee	244,947	50,760	15,442	77,213	323,120	2,019	402,352	113,512	12,371	2,855	103,209	945,448	--	--	62,632	67,818	1,075,898
Freeborn	67,429	--	1,600	12,733	58,107	--	70,840	12,880	--	6,912	72,021	231,682	--	--	--	5,000	236,682
Freeport	212,926	56,140	16,993	89,084	135,804	--	224,888	119,566	867	10,035	58,730	700,145	--	--	75,075	639,133	1,414,353
Fridlev	9,418,449	300,389	602,237	185,635	3,030,220	58,071	3,273,926	1,533,253	176,878	584,805	2,096,115	17,986,052	3,909,008	--	558,609	--	22,453,669
Frost	81,800	--	575	10,305	72,896	3,203	86,404	29,548	--	4,363	5,958	208,648	--	--	--	820	209,468
Fulda	180,864	11,197	2,385	--	453,313	--	453,313	68,483	5,602	9,518	38,510	769,872	268,125	49,607	61,513	401,913	1,551,030
Funklev	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Garfield	39,751	--	6,355	12,320	34,240	--	46,560	37,463	44	10,948	83,991	225,112	--	--	--	56	225,168
Garrison	111,174	--	10,400	22,626	32,200	3,000	57,826	110,591	680	1,034	63,223	354,928	--	--	--	--	354,928
Garvin	28,402	--	1,000	9,188	57,520	--	66,708	2,826	96	1,851	16,500	117,383	--	--	23,154	5,000	145,537
Garv	34,032	--	539	--	106,875	--	106,875	21,694	299	691	15,029	179,159	--	--	--	--	179,159

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	T r a n s f e r s Enterprise Funds Governmental Funds		
Gavlord	525,318	143,601	33,836	--	701,411	15,963	717,374	107,457	12,000	33,932	537,750	2,111,268	4,910,225	--	433,629	138,119	7,593,241
Gem Lake	149,419	--	51,884	--	24	1,553	1,577	42,100	1,887	4,158	166	251,191	572,727	--	1,500	--	825,418
Geneva	69,669	--	6,840	--	72,858	--	72,858	6,412	--	6,546	6,924	169,249	--	--	--	17,500	186,749
Genola	12,259	--	5,320	--	411	2,070	2,481	6,224	312	997	573	28,166	--	--	--	--	28,166
Georgetown	16,516	4,836	1,050	--	10,073	1,416	11,489	5,968	--	5,159	254	45,272	--	--	--	--	45,272
Ghent	38,763	14,268	16,986	336	72,050	--	72,386	10,193	104	1,433	6,850	160,983	165,000	1	--	48,034	374,018
Gibbon	229,539	25,125	7,488	--	257,306	13,350	270,656	59,121	5,207	8,613	42,009	647,758	--	--	--	--	647,758
Gilbert	418,699	36,340	7,839	12,361	1,320,553	52,670	1,385,584	258,399	20,992	14,477	113,367	2,255,697	155,000	53,354	40,000	--	2,504,051
Gilman	7,574	1,008	447	--	1,882	--	1,882	27,774	--	1,562	14,855	55,102	--	--	--	--	55,102
Glencoe	1,633,130	130,247	81,800	--	1,154,355	--	1,154,355	308,506	57,895	36,832	487,170	3,889,935	1,100,000	--	243,066	243,413	5,476,414
Glenville	83,683	6,655	5,629	--	144,570	--	144,570	29,146	--	1,823	14,313	285,819	--	--	12,309	13,000	311,128
Glenwood	718,563	89,145	38,260	--	757,830	--	757,830	197,899	29,350	64,435	276,749	2,172,231	--	--	41,193	283,982	2,497,406
Glyndon	259,015	181,357	33,785	54,697	209,479	32,329	296,505	195,250	32,273	10,779	23,632	1,032,596	630,000	--	--	--	1,662,596
Golden Valley	15,176,373	1,377,972	1,176,625	875	2,358,166	--	2,359,041	1,737,272	320,900	394,458	1,849,837	24,392,478	6,716,945	759,311	114,500	15,208,066	47,191,300
Gonvick	48,679	--	1,798	57,240	90,209	--	147,449	33,710	724	4,140	78,629	315,129	--	--	--	--	315,129
Good Thunder	189,673	38,386	2,395	90,833	153,558	600	244,991	60,176	1,585	9,580	59,165	605,951	--	--	--	--	605,951
Goodhue	332,022	8,928	36,605	--	166,902	--	166,902	68,738	1,159	7,552	369,378	991,284	450,000	--	2,000	761,106	2,204,390
Goodridge	7,735	6,122	5	--	35,700	--	35,700	--	--	--	12,503	62,065	--	--	2,000	--	64,065
Goodview	746,949	180,095	14,139	--	200,949	45,000	245,949	6,633	24,083	69,330	187,187	1,474,365	--	--	--	--	1,474,365
Graceville	114,418	7,394	1,894	--	236,151	7,000	243,151	61,459	706	1,496	24,008	454,526	25,000	--	--	107,100	586,626
Granada	9,772	28,091	1,125	--	76,521	1,344	77,865	--	--	5,202	11,675	133,730	--	--	--	99,442	233,172
Grand Marais	756,462	207,462	19,602	207,458	328,703	80,417	616,578	687,854	6,412	23,887	110,442	2,428,699	1,518,198	--	249,344	787,666	4,983,907
Grand Meadow	200,268	61,205	3,828	--	258,741	4,000	262,741	108,041	1,242	13,667	72,417	723,409	529,115	--	34,465	--	1,286,989
Grand Raoids	3,793,021	714,438	221,574	1,993	2,301,322	408,822	2,712,137	1,359,973	108,929	301,343	1,735,556	10,946,971	3,705,000	--	3,500	3,199,085	17,854,556
Granite Falls	736,873	89,804	51,441	10,734	984,499	2,090	997,323	74,928	10,635	16,023	105,600	2,082,627	--	--	407,600	236,834	2,727,061
Grant	714,300	41,847	150,274	--	21,932	4,104	26,036	64,706	35,577	3,176	62,029	1,097,945	312,723	--	--	--	1,410,668
Grasston	8,132	--	7,383	--	22,191	--	22,191	7,811	--	476	1,728	47,721	--	--	--	--	47,721
Green Isle	235,525	514,971	41,579	--	133,022	--	133,022	18,376	--	10,889	277,926	1,232,288	610,000	--	--	19,100	1,861,388
Greenbush	126,482	21,034	2,745	80,941	225,705	--	306,646	43,603	1,155	4,721	74,681	581,067	--	--	20,000	--	601,067
Greenfield	848,214	481,749	181,545	--	501,859	36,139	537,998	41,520	22,229	197,139	73,540	2,383,934	4,165,000	8,501	--	--	6,557,435
Greenwald	18,291	10,766	2,288	--	15,865	--	15,865	50	133	1,025	7,180	55,598	--	--	--	--	55,598
Greenwood	416,436	3,262	55,443	--	172	4,652	4,824	18,979	5,050	3,181	127	507,302	--	--	--	--	507,302
Grev Eaale	43,961	52,765	2,620	--	90,889	--	90,889	47,682	--	8,134	57,294	303,345	--	--	1,001	29,907	334,253
Grove City	149,593	14,862	8,677	103,635	196,974	--	300,609	43,466	1,363	--	15,229	533,799	--	18,832	--	--	552,631
Grovala	39,988	18,054	4,110	--	59,395	15,000	74,395	180,671	574	488	47,885	366,165	--	--	--	31,287	397,452
Gully	11,426	4,437	1,848	--	10,922	--	10,922	7,454	--	4,123	1,430	41,640	--	--	--	--	41,640
Hackensack	129,723	--	6,565	--	37,241	--	37,241	3,700	529	387	31,723	209,868	--	--	4,000	--	213,868
Hadlev	21,905	--	--	--	9,148	--	9,148	--	--	462	5,023	36,538	--	--	--	--	36,538
Hallock	249,211	92,770	8,453	247,397	439,011	--	686,408	54,281	983	21,748	97,074	1,210,928	144,050	20,910	30,000	--	1,405,888
Halma	5,112	--	700	--	9,093	--	9,093	1,528	148	187	520	17,288	--	--	--	--	17,288
Halstad	179,740	40,905	5,118	--	171,677	--	171,677	14,640	1,503	5,830	141,832	561,245	--	--	--	--	561,245
Ham Lake	2,460,671	512,453	704,337	73,556	259,231	107,281	440,068	721,738	47,374	221,322	140,699	5,248,662	--	--	--	797,561	6,046,223
Hambura	278,127	26,760	15,783	163,310	74,870	12,457	250,637	38,429	118	459	32,798	643,111	10,000	--	--	14,865	667,976
Hammond	11,302	--	2,889	--	26,170	--	26,170	745	310	30	2,613	44,059	--	--	466	--	44,525
Hampton	92,593	1,310	12,194	--	35,939	--	35,939	9,126	3,276	4,229	12,952	171,619	--	--	--	--	171,619
Hancock	96,861	6,010	2,155	--	190,391	2,500	192,891	84,940	1,787	7,486	23,515	415,645	--	--	211,849	15,980	643,474
Hanlev Falls	80,892	13,971	275	20,000	91,644	--	111,644	10,699	--	1,921	89,627	309,029	--	1,500	8,625	--	319,154
Hanover	869,140	184,898	179,134	--	226,831	5,276	232,107	420,322	8,680	22,598	26,517	1,943,396	441,500	--	--	12,599	2,397,495

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds	
Hanska	65,666	7,938	1,255	--	123,441	--	123,441	39,004	--	10,055	77,555	324,914	--	--	51,353	179,396	555,663
Hardino	6,334	95	9,887	--	27,726	2,729	30,455	3,333	80	73	26,148	76,405	--	--	--	--	76,405
Hardwick	17,134	--	3,542	--	52,817	1,040	53,857	10,603	538	1,472	11,509	98,655	--	--	685	--	99,340
Harmonv	466,558	51,895	9,611	--	369,965	57,545	427,510	114,874	821	17,462	253,705	1,342,436	835,000	456	120,666	178,083	2,476,641
Harris	241,089	--	11,552	--	122,863	--	122,863	109,645	9,541	3,587	20,149	518,426	--	--	--	--	518,426
Hartland	75,866	3,584	1,002	--	72,962	--	72,962	31,593	110	1,844	22,391	209,352	--	--	--	--	209,352
Hastings	7,417,699	1,707,287	758,848	83,348	1,919,199	90,901	2,093,448	3,346,320	102,526	433,696	251,765	16,111,589	6,965,000	--	543,991	936,628	24,557,208
Hatfield	6,361	--	1,250	--	3,049	957	4,006	4	--	1,335	205	13,161	--	--	--	--	13,161
Hawley	260,532	315,075	35,297	--	386,378	--	386,378	45,034	23,710	5,915	228,511	1,300,452	810,756	350,534	226,660	88,000	2,776,402
Hayfield	372,103	57,965	19,052	1,400	388,170	--	389,570	15,401	6,418	6,079	274,757	1,141,345	--	--	10,000	45,915	1,197,260
Hayward	87,999	--	3,025	44,982	103,560	--	148,542	36,763	--	2,522	53,020	331,871	--	17,613	--	--	349,484
Hazel Run	4,234	--	39	28,089	13,044	--	41,133	--	--	473	--	45,879	--	--	--	1,946	47,825
Hector	374,180	51,568	5,477	--	461,514	--	461,514	134,021	7,205	10,218	56,383	1,100,566	630,000	178,000	--	367,586	2,276,152
Heidelberg	13,190	--	3,892	--	2,682	--	2,682	78	--	89	--	19,931	--	--	--	--	19,931
Henderson	415,733	100,830	28,330	--	293,931	4,832	298,763	19,788	5,468	4,473	155,694	1,029,079	67,000	--	66,600	244,918	1,407,597
Hendricks	208,371	617	3,064	31,107	231,018	--	262,125	74,602	1,406	5,236	41,925	597,346	--	14,658	--	81,983	693,987
Hendrum	61,963	5,956	994	31,590	77,685	250	109,525	21,408	329	405	26,175	226,755	--	--	1,066	76,167	303,988
Hennina	126,083	--	2,008	--	244,723	2,888	247,611	49,153	4,824	12,841	63,198	505,718	--	145,404	2,129	281,355	934,606
Henriette	4,783	--	--	--	6,711	--	6,711	475	--	853	3,128	15,950	--	--	--	--	15,950
Herman	106,049	6,807	173	239,262	400,049	--	639,311	40,831	1,047	11,935	43,734	849,887	--	15,500	87,678	141,883	1,094,948
Hermantown	2,598,009	834,932	342,656	125,000	2,104,957	24,000	2,253,957	--	30,006	121,855	329,650	6,511,065	--	11,870	60,638	810,949	7,394,522
Heron Lake	172,645	--	689	--	250,141	6,513	256,654	98,066	--	5,835	192,861	726,750	--	--	74,850	83,678	885,278
Hewitt	34,981	1,291	3,252	--	58,695	--	58,695	40,146	47	853	22,217	161,482	--	--	--	2,387	163,869
Hibbino	3,270,433	39,215	164,397	181,171	11,112,180	26,722	11,320,073	2,017,935	117,227	83,836	401,053	17,414,169	265,000	18,575	--	66,117	17,763,861
Hill Citv	227,519	616	8,839	36,601	83,413	4,411	124,425	27,426	14,803	7,349	68,671	479,648	1,020,000	--	60,079	2,218	1,561,945
Hillman	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Hills	38,936	1,453	130	--	148,150	--	148,150	36,531	496	8,322	7,885	241,903	--	7,388	1,050	15,480	265,821
Hilltop	525,458	--	9,745	--	86,495	12,243	98,738	25,483	4,913	2,252	4,694	671,283	--	--	--	--	671,283
Hincklev	567,958	27,097	80,105	--	229,085	--	229,085	105,158	7,725	24,421	138,330	1,179,879	--	--	153,642	66,518	1,400,039
Hitterdal	22,382	--	34	--	62,662	589	63,251	17,822	572	8,017	38,272	150,350	367,000	--	--	168,982	686,332
Hoffman	61,547	20,983	489	349,280	403,743	--	753,023	43,764	2,648	5,651	25,884	913,989	1,994,687	--	--	337,984	3,246,660
Hokah	143,501	--	3,398	--	226,596	--	226,596	36,904	1,339	9,006	20,416	441,160	--	--	36,598	140,891	618,649
Holdinford	244,170	54,581	5,440	--	178,893	--	178,893	51,358	1,129	11,608	57,455	604,634	--	--	222,515	770,449	1,597,598
Holland	22,580	1,956	1,623	--	58,573	--	58,573	6,020	--	432	5,215	96,399	--	--	--	--	96,399
Hollandale	88,847	4,351	2,040	33,945	104,118	--	138,063	26,609	--	4,407	2,706	267,023	90,215	--	--	--	357,238
Holloway	34,965	--	--	--	21,639	--	21,639	2,381	--	476	4,020	63,481	--	--	--	--	63,481
Holt	3,525	--	--	--	12,314	--	12,314	430	--	--	--	16,269	--	--	--	--	16,269
Hookins	9,859,388	1,441,885	531,206	196,488	1,289,183	272,902	1,758,573	792,280	197,337	339,883	457,581	15,378,133	--	--	126,240	2,468,547	17,972,920
Houston	371,358	5,199	687	--	309,530	7,088	316,618	205,150	4,669	661	248,672	1,153,014	395,000	60,862	--	142,378	1,751,254
Howard Lake	690,882	115,034	168,945	--	492,847	--	492,847	583,036	12,815	14,635	84,128	2,162,322	217,800	234,022	264,416	945,943	3,824,503
Hovt Lakes	867,278	--	23,960	--	1,134,711	38,061	1,172,772	475,615	11,488	61,764	227,660	2,840,537	--	--	--	284,839	3,125,376
Huao	2,799,898	25,213	412,679	270,026	213,555	41,123	524,704	509,618	40,782	119,153	66,968	4,499,015	2,526,429	--	1,889,746	630,240	9,545,430
Humboldt	2,520	--	--	--	10,124	--	10,124	--	--	--	326	12,970	--	--	--	--	12,970
Hutchinson	4,812,527	1,527,437	560,278	297,697	3,160,434	137,623	3,595,754	1,711,832	57,482	189,493	1,862,123	14,316,926	5,239,276	--	1,347,400	2,795,462	23,699,064
Ihlen	10,675	6,459	1,027	--	29,964	--	29,964	17,076	--	183	2,176	67,560	--	--	--	3,000	70,560
Indeopendence	1,896,710	127,770	190,063	79,963	50,666	--	130,629	57,043	46,017	8,363	16,787	2,473,382	--	--	3,312	248,421	2,725,115
International Falls	1,659,723	29,031	50,869	2,695,769	4,168,389	309,757	7,173,915	565,712	58,980	104,894	644,075	10,287,199	--	--	272,921	305,460	10,865,580
Inver Grove Heights	11,034,691	833,109	1,523,991	--	1,451,767	35,039	1,486,806	6,229,291	155,227	732,566	226,260	22,221,941	5,565,273	269,108	348,005	6,360,532	34,764,859

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s											Other Financing Sources				Total Revenues and Other Sources	
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds		Governmental Funds
Iona	26,899	3,341	800	--	47,864	--	47,864	6,710	--	144	10,706	96,464	--	--	3,022	5,250	104,736
Iron Junction	4,049	--	--	--	8,236	--	8,236	--	--	1,229	--	13,514	--	--	--	56,722	70,236
Ironton	192,436	--	9,607	92,139	250,052	14,600	356,791	655	--	1,860	61,214	622,563	261,323	9,605	--	88,799	982,290
Isanti	1,178,966	474,695	424,832	13,484	520,632	2,753	536,869	688,445	31,321	115,203	141,417	3,591,748	1,555,000	155,817	50,000	589,296	5,941,861
Isle	405,298	34,185	4,850	--	87,433	--	87,433	--	30,051	14,723	42,063	722,534	--	--	--	22,383	744,917
Ivanhoe	133,541	932	1,010	--	241,377	12,925	254,302	91,220	1,280	3,005	38,811	524,101	--	5,000	1,000	16,000	546,101
Jackson	719,055	39,941	62,730	--	1,276,943	37,836	1,314,779	200,695	18,250	113,112	174,910	2,643,472	1,075,000	--	334,000	212,204	4,264,676
Janesville	525,073	361,385	60,226	59,736	577,324	3,600	640,660	97,946	32,869	17,260	33,033	1,768,452	1,487,807	--	23,647	586,612	3,866,518
Jasper	75,471	57,004	1,058	1,184	185,706	2,552	189,442	45,203	293	2,884	48,110	419,465	560,000	1,400	--	--	980,865
Jeffers	41,792	4,550	3,055	62,265	123,958	--	186,223	27,731	--	2,743	12,346	278,440	--	--	--	--	278,440
Jenkins	158,249	--	6,795	--	18,381	--	18,381	980	803	1,242	11,469	197,919	--	--	--	48,981	246,900
Johnson	6,168	--	--	--	2,459	2,371	4,830	--	--	610	--	11,608	--	--	--	--	11,608
Jordan	1,611,804	346,744	355,098	114,423	517,992	211,084	843,499	283,796	132,174	142,470	849,665	4,565,250	7,960,530	--	354,178	918,116	13,798,074
Kandiyohi	68,285	22,381	1,173	--	83,648	--	83,648	29,260	--	6,689	13,679	225,115	--	--	--	--	225,115
Karlstad	166,720	10,156	1,095	50,550	230,990	--	281,540	52,630	980	26,626	136,050	675,797	200,000	--	15,000	67,000	957,797
Kasota	41,168	5,663	9,939	--	127,203	12,052	139,255	46,891	6,740	3,547	102,333	354,990	--	--	--	--	354,990
Kasson	1,161,473	481,020	51,120	188,979	814,316	30,386	1,038,681	137,592	24,115	100,575	80,500	3,069,826	--	--	97,004	679,344	3,846,174
Keewatin	189,275	--	5,287	--	780,010	--	780,010	22,272	4,147	4,815	89,262	1,095,068	--	--	--	--	1,095,068
Kellier	30,047	19,944	7,885	180,900	89,758	--	270,658	40,623	--	7,879	140,994	518,030	--	--	20,000	16,729	554,759
Kellogg	91,229	35,561	12,071	102,927	101,715	2,855	207,497	67,982	402	1,175	26,390	442,307	--	--	6,000	19,448	467,755
Kennedv	69,789	16,333	1,330	--	70,914	--	70,914	22,936	--	7,294	15,312	203,908	--	24,737	--	14,707	243,352
Kenneth	5,061	189	1,150	--	16,455	--	16,455	25	--	1,452	2,496	26,828	--	--	--	--	26,828
Kensington	31,483	--	2,290	--	97,932	--	97,932	20,875	137	4,059	30,955	187,731	--	12,127	--	--	199,858
Kent	4,966	--	--	--	22,420	--	22,420	--	--	868	1,303	29,557	--	--	--	31,301	60,858
Kenyon	575,648	79,427	8,072	15,902	428,956	35,936	480,794	134,449	5,205	20,521	43,454	1,347,570	--	--	399,984	130,146	1,877,700
Kerkhoven	112,068	29,010	933	91,498	197,570	--	289,068	54,396	210	10,902	23,161	519,748	408,556	--	69,243	15,972	1,013,519
Kerrick	10,664	--	1,300	--	13,497	--	13,497	13,436	--	331	19,824	59,052	--	--	--	2,500	61,552
Kettle River	37,410	--	5,790	475,310	44,109	2,500	521,919	36,261	--	1,829	6,291	609,500	187,700	--	12,840	3,100	813,140
Kiester	117,818	--	1,800	63,923	204,931	--	268,854	61,660	--	33,343	51,989	535,464	--	--	6,017	50,165	591,646
Kilkenny	10,315	--	2,420	--	48,007	--	48,007	144,135	338	5,757	70,226	281,198	--	--	--	18,341	299,539
Kimball	228,450	21,537	8,134	4,360	128,547	294,702	427,609	251,913	32,451	8,348	37,871	1,016,313	--	4,000	--	36,000	1,056,313
Kinbrae	3,131	--	500	--	426	--	426	--	--	--	1,000	5,057	--	--	--	--	5,057
Kinoston	14,838	--	5,984	--	11,599	--	11,599	1,909	--	--	2,762	37,092	--	--	--	--	37,092
Kinnev	99,230	--	175	2,951	175,932	--	178,883	77,847	431	2,972	2,937	362,475	--	--	--	81,388	443,863
La Crescent	1,319,981	327,203	77,688	1,588	1,119,320	66,222	1,187,130	112,007	34,700	81,727	75,390	3,215,826	--	39,000	55,000	137,839	3,447,665
La Prairie	155,925	52,186	24,145	--	60,377	--	60,377	728	1,515	13,820	2,688	311,384	--	--	--	76,707	388,091
La Salle	12,241	--	1,400	--	14,057	--	14,057	480	--	640	16,654	45,472	36,000	--	757	10,715	92,944
Lafayette	80,659	1,768	2,526	94,712	144,684	--	239,396	27,480	--	5,702	76,234	433,765	--	79,651	--	396	513,812
Lake Benton	87,108	--	1,165	43,318	269,056	--	312,374	39,407	501	6,529	16,622	463,706	--	--	11,514	14,690	489,910
Lake Bronson	29,346	--	6,145	72,000	79,639	--	151,639	4,588	--	6,563	39,488	237,769	--	--	--	21,287	259,056
Lake City	1,174,971	200,667	57,766	43,176	1,708,308	45,522	1,797,006	407,318	22,940	168,938	464,714	4,294,320	--	--	175,000	288,738	4,758,058
Lake Crystal	909,775	423,235	33,716	59,584	691,872	--	751,456	281,401	7,937	101,929	137,734	2,647,183	1,060,000	--	--	--	3,707,183
Lake Elmo	1,697,236	190,837	181,069	151,209	198,750	51,942	401,901	156,907	52,015	93,801	29,892	2,803,658	3,997,863	430,000	--	149,000	7,380,521
Lake Henry	10,728	--	2,345	--	15,683	3,106	18,789	57,749	--	2,741	15,381	107,733	--	--	--	3,652	111,385
Lake Lillian	48,056	--	570	--	64,701	425	65,126	32,956	--	7,435	24,526	178,669	--	--	--	--	178,669
Lake Park	65,319	4,305	2,013	--	245,420	2,740	248,160	36,680	2,968	6,901	37,257	403,603	--	10,000	11,900	--	425,503
Lake Shore	642,841	6,014	24,462	11,136	9,843	--	20,979	263	13,396	11,031	6,881	725,867	--	--	--	--	725,867
Lake St. Croix Beach	365,933	84,556	2,556	--	712,406	5,177	717,583	30,797	2,997	4,665	5,260	1,214,347	--	--	--	--	1,214,347

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s											Other Financing Sources				Total Revenues and Other Sources	
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	T r a n s f e r s Enterprise Funds Governmental Funds		
Lake Wilson	26,780	--	152	536,242	81,553	--	617,795	55,939	--	15,170	751,425	1,467,261	118,065	--	52,572	281,294	1,919,192
Lakefield	238,406	54,676	3,884	76,180	751,324	11,025	838,529	34,432	5,521	157,873	115,420	1,448,741	2,305,000	642,678	12,410	272,840	4,681,669
Lakeland	562,584	138,536	4,139	--	93,873	13,512	107,385	60,698	8,000	21,995	15,252	918,589	2,025,000	--	--	119,325	3,062,914
Lakeland Shores	66,645	15,049	3,065	--	--	--	--	725	2,925	2,642	91,051	--	--	--	5,450	96,501	
Lakeville	13,357,528	1,247,294	3,300,091	20,800	5,596,423	99,641	5,716,864	10,310,238	180,715	789,600	390,360	35,292,690	24,180,000	346,672	1,231,793	2,130,161	63,181,316
Lamberton	203,194	8,364	2,685	673,256	325,262	--	998,518	90,459	863	16,616	47,632	1,368,331	2,544,415	--	8,739	72,951	3,994,436
Lancaster	35,871	14,636	350	290,000	88,575	36,795	415,370	19,517	--	1,257	24,568	511,569	30,368	--	40,000	--	581,937
Landfall	755,421	--	4,751	30,928	13,302	--	44,230	2,475	4,274	7,381	198,061	1,016,593	--	--	--	--	1,016,593
Lanesboro	290,766	5,142	13,392	--	285,598	31,372	316,970	123,604	1,035	4,267	110,117	865,293	35,800	--	12,000	85,508	998,601
Laporte	7,322	--	7,520	--	9,516	--	9,516	744	--	352	3,280	28,734	--	--	--	3,041	31,775
Lastrup	7,521	--	2,025	--	4,545	2,100	6,645	4,629	133	591	7,550	29,094	--	--	--	--	29,094
Lauderdale	570,746	355,594	25,599	--	297,851	54,525	352,376	124,932	35,705	31,764	5,208	1,501,924	--	3,000	--	184,896	1,689,820
Le Center	306,831	185,770	25,160	--	550,312	11,479	561,791	62,588	13,366	19,666	187,159	1,362,331	2,849,595	17,210	129,110	43,000	4,401,246
Le Sueur	1,187,174	487,989	114,120	304,551	1,449,417	18,089	1,772,057	607,717	20,276	52,930	1,699,910	5,942,173	720,000	--	364,303	730,363	7,756,839
Lenox	6,200	4,449	1,615	--	29,125	--	29,125	3,792	--	551	2,196	47,928	--	--	--	--	47,928
Leonard	1,246	--	1,600	--	2,679	--	2,679	2,165	--	332	551	8,573	--	--	--	--	8,573
Leonidas	11,173	--	--	--	61,437	--	61,437	1,717	--	21,427	--	95,754	--	--	--	--	95,754
Lerov	195,896	119,711	3,006	--	240,086	33,321	273,407	15,599	--	5,871	42,110	655,600	405,000	--	--	--	1,060,600
Lester Prairie	406,489	10,126	126,192	138,044	342,576	3,100	483,720	135,403	12,375	12,876	32,218	1,219,399	--	--	53,088	300,581	1,573,068
Lewiston	349,373	28,551	20,535	--	323,260	--	323,260	125,317	13,777	19,900	142,884	1,023,597	235,504	--	--	11,000	1,270,101
Lewisville	40,626	190	--	--	67,685	--	67,685	25,462	--	623	11,768	146,354	8,955	--	1,665	368	157,342
Lexington	740,908	151,732	39,476	--	368,453	7,525	375,978	30,318	29,711	15,984	69,540	1,453,647	235,000	--	135,000	87,819	1,911,466
Lilydale	560,877	--	99,331	--	7,681	1,097	8,778	26,664	9,116	7,055	8,305	720,126	--	--	100,000	--	820,126
Lindstrom	738,210	64,559	217,724	--	190,750	--	190,750	180,849	1,595	106,573	73,461	1,573,721	--	--	158,362	547,761	2,279,844
Lino Lakes	6,632,610	1,587,510	867,909	99,210	2,199,363	120,958	2,419,531	852,100	106,053	221,303	460,972	13,147,988	1,597,943	1,280,957	--	5,283,306	21,310,194
Lismore	48,523	--	45	--	86,127	--	86,127	22,575	75	1,532	13,295	172,172	--	--	--	310	172,482
Litchfield	1,458,260	240,921	130,916	69,805	2,530,981	--	2,600,786	764,407	29,472	63,254	125,239	5,413,255	625,000	10,311	489,706	534,953	7,073,225
Little Canada	2,641,824	389,436	258,610	--	320,003	748,790	1,068,793	273,866	51,853	337,215	442,386	5,463,983	--	--	--	1,238,640	6,702,623
Little Falls	2,772,328	1,019,508	155,545	966,429	3,469,239	22,000	4,457,668	441,375	80,320	120,103	1,024,388	10,071,235	3,162,456	455,860	205,700	1,408,374	15,303,625
Littlefork	139,845	32,309	4,483	--	199,339	41,878	241,217	95,165	--	3,961	42,401	559,381	--	--	--	8,500	567,881
Lona Beach	55,424	--	18,134	--	5,200	--	5,200	59,491	--	350	3,472	142,071	--	--	--	--	142,071
Lona Lake	1,126,237	170,006	179,589	--	350,560	32,150	382,710	535,232	17,046	92,226	108,876	2,611,922	--	3,000	--	217,513	2,832,435
Lona Prairie	661,190	93,828	30,697	447,998	785,295	6,000	1,239,293	106,015	31,651	39,445	53,015	2,255,134	--	--	234,590	206,268	2,695,992
Lonville	132,445	17,868	5,373	--	71,037	--	71,037	156,909	100	4,572	74,148	462,452	--	--	55,450	--	517,902
Lonsdale	551,200	51,970	386,161	--	283,901	--	283,901	661,672	23,938	39,881	82,479	2,081,202	124,433	65	--	60,000	2,265,700
Loretto	230,066	15,302	30,968	--	75,929	67,584	143,513	11,843	5,904	2,065	47,836	487,497	--	36,313	15,420	93,509	632,739
Louisburg	7,277	--	--	--	5,544	--	5,544	4,045	--	99	--	16,965	--	--	--	--	16,965
Lowry	63,597	51,861	4,522	--	75,971	--	75,971	10,953	527	988	52,435	260,854	895,590	287,309	4,000	53,917	1,501,670
Lucan	18,512	--	1,410	--	72,558	--	72,558	24,795	--	6,409	8,915	132,599	--	--	--	--	132,599
Luverne	1,202,665	188,726	122,465	724,788	1,422,832	177,056	2,324,676	556,474	7,976	273,463	209,568	4,886,013	21,527	--	320,093	257,530	5,485,163
Lvle	45,251	--	2,577	--	151,650	--	151,650	23,716	222	10,714	20,972	255,102	--	--	21,500	--	276,602
Lvnd	58,626	--	8,735	17,664	75,461	--	93,125	5,928	576	1,308	8,649	176,947	--	201	55,400	25,000	257,548
Mabel	215,438	14,686	1,692	--	262,970	--	262,970	77,845	4,584	6,644	192,446	776,305	862,723	--	56,670	6,910	1,702,608
Madelia	377,459	35,434	18,980	138,312	753,916	2,317	894,545	297,974	9,943	36,165	151,175	1,821,675	2,174,991	--	137,083	131,855	4,265,604
Madison	290,635	18,095	4,213	759,419	794,027	14,248	1,567,694	163,908	3,436	19,473	18,565	2,086,019	--	3,500	482,488	168,152	2,740,159
Madison Lake	273,946	97,829	31,022	--	133,246	600	133,846	81,026	9,649	14,781	80,537	722,636	557,937	--	14,473	68,586	1,363,632
Maanolia	19,274	--	--	--	34,303	1,391	35,694	3,095	--	2,080	8,045	68,188	--	--	--	--	68,188
Mahnomen	283,648	76,800	1,254	18,270	341,434	--	359,704	41,000	6,477	14,725	16,543	800,151	--	--	1,000	626,538	1,427,689

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Governmental Funds	
Mahtomedi	2,469,937	263,464	207,170	--	190,328	38,351	228,679	759,377	32,515	283,345	56,550	4,301,037	--	23,510	--	509,338	4,833,885
Manchester	4,184	--	900	--	8,683	--	8,683	--	--	2,530	3,804	20,101	--	--	--	--	20,101
Manhattan Beach	40,078	--	3,595	--	883	--	883	9	--	--	9,386	53,951	--	--	--	--	53,951
Mankato	8,167,687	7,547,968	1,260,512	64,517	10,493,543	281,995	10,840,055	1,811,033	271,552	474,834	2,740,340	33,113,981	10,101,749	--	--	6,282,174	49,497,904
Mantorville	296,654	8,315	14,390	72,238	266,855	--	339,093	57,153	2,215	19,423	28,767	766,010	--	--	5,664	4,206	775,880
Maple Grove	20,652,592	26,472,300	3,512,154	1,081,346	7,435,115	2,002,866	10,519,327	5,722,515	480,192	2,011,892	4,189,505	73,560,477	10,726,287	--	1,382,875	9,766,523	95,436,162
Maple Lake	444,430	523,411	53,788	--	299,516	3,426	302,942	275,707	--	38,053	141,587	1,779,918	1,155,000	--	40,000	75,000	3,049,918
Maple Plain	1,020,288	58,412	39,216	--	229,293	2,540	231,833	352,739	20,388	10,587	19,657	1,753,120	9,000	--	--	120,640	1,882,760
Mapleton	285,641	121,299	7,761	--	441,089	34,441	475,530	11,191	20,281	31,447	136,268	1,089,418	--	--	132,000	152,834	1,374,252
Mapleview	12,124	--	2,477	--	78,234	--	78,234	17,405	--	61	12,390	122,691	--	--	43,865	9,746	176,302
Maplewood	12,514,490	4,800,702	1,134,828	1,048	3,245,483	70,700	3,317,231	4,541,773	195,426	286,289	924,639	27,715,378	27,689,868	--	246,923	974,054	56,626,223
Marble	94,793	--	1,880	333,920	388,049	--	721,969	28,666	7,145	47,998	34,223	936,674	--	--	12,464	24,180	973,318
Marietta	9,236	10,316	1,027	44,550	81,445	2,872	128,867	25,819	--	15,573	1,810	192,648	--	--	--	35,154	227,802
Marine On St. Croix	457,699	--	50,291	--	17,595	--	17,595	155,372	1,699	11,977	54,362	748,995	--	--	--	192,116	941,111
Marshall	4,637,840	416,466	291,816	1,397,332	4,489,861	1,184,415	7,071,608	1,106,648	108,822	351,844	2,084,096	16,069,140	5,107,099	--	815,365	1,239,703	23,231,307
Mayer	468,086	23,211	271,455	76,500	43,926	10,605	131,031	155,041	312	11,081	86,318	1,146,535	--	--	--	5,400	1,151,935
Mavnard	125,210	17,933	1,792	109,358	159,975	--	269,333	52,544	256	11,091	64,359	542,518	--	--	56,169	96,575	695,262
Mazeppa	188,088	30,326	13,255	--	166,254	--	166,254	48,961	1,890	17,525	58,511	524,810	--	--	25,000	6,372	556,182
Mc Grath	4,404	--	1,681	--	4,353	--	4,353	6,119	--	186	54,799	71,542	--	--	--	--	71,542
Mc Gregor	149,015	--	6,976	483,143	135,436	45,064	663,643	279,579	235	6,874	100,046	1,206,368	1,428,700	--	34,260	913,255	3,582,523
Mc Intosh	62,891	16,423	1,817	--	182,413	--	182,413	86,048	--	29,358	106,082	485,032	31,400	--	19,816	17,972	554,280
Mc Kinlev	1,512	--	26	1,250	92,414	--	93,664	1,406	864	932	1,531	99,935	--	--	12,140	28,635	140,710
Meadowlands	30,643	--	2,080	--	17,399	--	17,399	10,810	--	2,833	6,813	70,578	--	--	6,000	--	76,578
Medford	424,921	244,990	5,416	101,000	160,374	4,486	265,860	34,869	120	23,908	28,877	1,028,961	2,456,174	--	40,000	891,172	4,416,307
Medicine Lake	234,405	--	21,099	--	9,113	2,440	11,553	50	--	1,241	6,514	274,862	--	--	--	--	274,862
Medina	1,474,532	311,469	370,397	--	92,018	6,532	98,550	1,073,436	126,712	97,922	279,533	3,832,551	--	4,214	--	758,277	4,595,042
Meire Grove	24,076	--	1,725	--	13,763	--	13,763	3,293	--	403	646	43,906	--	--	--	9,228	53,134
Melrose	629,878	202,619	46,673	--	1,130,072	--	1,130,072	334,172	24,270	87,740	144,962	2,600,386	971,349	80,700	512,621	543,005	4,708,061
Menahoa	254,552	131,168	25,861	--	322,178	--	322,178	49,078	18,898	6,097	13,966	821,798	400,228	10,591	53,600	29,000	1,315,217
Mendota	75,034	--	51,712	--	8,925	--	8,925	1,737	5,679	1,075	6,871	151,033	--	--	--	--	151,033
Mendota Heights	4,564,317	498,889	465,665	--	698,964	45,710	744,674	579,825	74,925	256,908	243,607	7,428,810	1,290,000	--	29,080	581,826	9,329,716
Mentor	23,236	--	125	--	22,263	--	22,263	21,000	--	4,287	116,989	187,900	--	--	25,000	--	212,900
Middle River	34,927	--	2,325	90,321	98,151	9,477	197,949	21,216	263	1,594	70,746	329,020	--	--	--	--	329,020
Miesville	28,293	--	4,732	--	12,365	--	12,365	81,957	416	1,841	5,728	135,332	--	--	--	--	135,332
Milaca	506,932	80,452	13,095	--	687,644	--	687,644	133,479	17,928	47,926	224,801	1,712,257	--	12,500	20,000	189,420	1,934,177
Milan	84,211	--	371	--	126,394	1,798	128,192	20,083	486	2,572	34,141	270,056	--	101,100	--	--	371,156
Millerville	376	--	25	11,161	9,401	1,113	21,675	12,404	--	363	19,228	54,071	--	--	53,930	--	108,001
Millville	15,630	--	4,955	--	19,758	588	20,346	54	9	1,496	8,057	50,547	--	--	--	--	50,547
Milron	83,193	--	3,370	--	67,860	--	67,860	8,315	--	5,998	79,191	247,927	--	--	17,000	11,995	276,922
Miltona	78,155	40,290	8,024	--	36,593	--	36,593	--	205	4,862	17,505	185,634	588,428	46,170	23,000	68,323	911,555
Minneapolis	323,262,000	11,460,000	24,780,000	34,383,000	142,622,000	59,043,000	236,048,000	51,514,000	10,225,000	6,225,000	33,679,000	697,193,000	140,878,000	6,500,000	9,383,000	106,548,000	960,502,000
Minneiska	7,942	--	2,000	--	10,470	--	10,470	24	192	1,260	17,000	38,888	--	--	--	--	38,888
Minnetonka	280,002	378,682	8,192	504,013	498,487	--	1,002,500	35,893	7,558	15,914	77,842	1,806,583	1,267,817	--	59,377	232,108	3,365,885
Minnesota City	22,363	--	2,791	--	36,699	--	36,699	--	--	3,116	12,034	77,003	--	--	--	--	77,003
Minnesota Lake	154,844	26,841	3,545	--	225,614	10,370	235,984	31,811	3,255	3,817	78,758	538,855	--	--	--	--	538,855
Minnetonka	19,858,800	951,632	2,711,392	266,465	2,066,037	3,400	2,335,902	2,534,311	446,619	696,529	1,537,764	31,072,949	5,000,000	--	727,000	1,589,493	38,389,442
Minnetonka Beach	670,915	1,109	82,495	--	540	5,221	5,761	39,140	5,824	8,143	7,339	820,726	--	--	--	--	820,726
Minnetrista	2,491,200	142,282	678,701	3,286	72,792	13,719	89,797	527,163	80,413	139,793	418,880	4,568,229	260,000	--	--	--	4,828,229

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Governmental Funds	
Mizoah	1,863	--	780	--	4,218	--	4,218	1,575	--	473	8,135	17,044	--	--	--	--	17,044
Montevideo	1,415,952	279,563	18,065	245,493	2,388,466	28,342	2,662,301	373,556	38,261	151,349	92,730	5,031,777	829,312	52,745	80,000	537,790	6,531,624
Montomerv	867,392	307,400	169,705	184,493	730,152	648,815	1,563,460	1,177,330	12,484	10,119	106,616	4,214,506	1,516,093	136,443	951,726	144,098	6,962,866
Monticello	7,670,666	2,098,499	797,458	--	562,991	126,900	689,891	3,326,213	13,113	950,232	1,640,803	17,186,875	3,130,222	--	250,000	5,609,535	26,176,632
Montrose	377,719	115,858	183,547	26,958	230,964	19,202	277,124	152,020	200	12,402	642,731	1,761,601	--	--	--	--	1,761,601
Moorhead	4,172,170	3,380,047	637,763	3,028,732	16,637,750	341,914	20,008,396	2,296,542	527,158	236,490	2,500,075	33,758,641	21,010,000	--	5,536,788	3,371,716	63,677,145
Moose Lake	292,737	6,251	30,867	--	385,368	229,544	614,912	132,974	14,573	40,678	17,076	1,150,068	--	--	278,963	--	1,429,031
Mora	469,723	31,357	89,086	36,723	752,988	91,238	880,949	262,263	39,547	70,115	66,489	1,909,529	156,102	--	749,908	674,966	3,490,505
Moran	218,559	4,056	4,129	--	370,315	8,697	379,012	148,626	1,067	18,242	434,571	1,208,262	--	250	92,554	115,636	1,416,702
Morris	1,117,609	164,694	96,220	386,850	2,170,256	--	2,557,106	235,574	41,796	67,474	71,894	4,352,367	--	6,962	100,500	9,267	4,469,096
Morristown	87,174	--	12,077	--	216,686	--	216,686	88,595	7,889	7,300	132,886	552,607	--	--	--	82,010	634,617
Morton	120,104	6,908	--	--	146,975	--	146,975	25,676	623	7,026	41,447	348,759	--	10,730	55,640	--	415,129
Motley	269,846	2,792	9,184	--	116,763	1,293	118,056	54,448	36,878	13,812	88,917	593,933	--	--	100,810	48,883	743,626
Mound	3,844,913	347,437	333,990	405,379	365,365	1,356,857	2,127,601	721,663	110,122	83,558	445,858	8,015,142	2,232,688	--	--	415,768	10,663,598
Mounds View	5,707,426	254,798	192,131	10,059	1,078,980	82,978	1,172,017	216,028	72,282	280,705	308,952	8,204,339	2,245,000	--	281,540	974,204	11,705,083
Mountain Iron	1,287,976	60,806	15,771	212,301	1,563,616	14,500	1,790,417	169,457	9,585	84,162	31,137	3,449,311	--	--	8,025	432,718	3,890,054
Mountain Lake	407,439	50,198	7,075	38,865	750,357	23,448	812,670	184,694	9,539	18,174	239,509	1,729,298	--	--	252,215	643,506	2,625,019
Murdock	69,969	30,784	2,725	72,950	84,267	--	157,217	38,978	--	331	3,653	303,657	--	--	--	--	303,657
Murtle	6,794	--	2,600	--	23,111	--	23,111	--	--	1,523	5,571	39,599	--	--	--	--	39,599
Nashua	5,165	--	--	--	2,108	--	2,108	--	--	860	--	8,133	--	--	--	--	8,133
Nashwauk	172,658	533	4,227	22,138	744,183	60	766,381	39,940	4,207	10,787	80,032	1,078,765	--	49,631	245,428	--	1,373,824
Nassau	11,702	2,799	400	--	18,269	--	18,269	6,487	--	460	16,508	56,625	--	--	--	--	56,625
Nelson	26,334	6,456	9,300	--	19,656	--	19,656	437	526	1,475	1,011	65,195	--	--	--	--	65,195
Nerstrand	32,542	--	729	--	35,564	--	35,564	30,643	54	2,787	2,977	105,296	--	--	4,106	39,429	148,831
Nevis	83,058	--	11,894	--	98,644	--	98,644	80,480	35	1,484	31,266	306,861	41,458	--	78,385	--	426,704
New Auburn	77,698	8,928	4,043	--	91,208	9,139	100,347	47,195	452	2,834	24,337	265,834	400,000	--	2,451	42,082	710,367
New Brighton	8,569,915	404,634	378,849	6,370	1,416,605	171,481	1,594,456	2,952,760	63,604	2,226,467	3,198,558	19,389,243	10,628,317	357,106	550,819	4,494,239	35,419,724
New Germanv	119,359	4,106	13,000	--	24,475	7,358	31,833	104,775	388	2,118	59,170	334,749	--	--	--	--	334,749
New Hope	8,858,045	497,664	500,141	20,555	1,517,409	67,543	1,605,507	1,352,653	268,358	463,730	244,576	13,790,674	4,080,000	822,219	--	1,322,034	20,014,927
New London	278,188	231,515	74,633	10,798	262,855	--	273,653	186,641	1,651	25,378	12,480	1,084,139	--	--	--	44,746	1,128,885
New Market	313,125	2,215	84,807	--	54,636	--	54,636	104,636	8,566	38,750	139,614	746,349	--	--	531,382	480,129	1,757,860
New Munich	27,825	548	3,647	--	34,509	--	34,509	785	360	5,465	15,210	88,349	--	--	10,618	--	98,967
New Praque	2,165,725	726,375	573,421	51,292	813,179	7,648	872,119	702,890	32,932	94,098	262,266	5,429,826	2,474,000	--	63,500	482,432	8,449,758
New Richland	186,971	50,127	18,362	98,377	326,977	6,300	431,654	54,166	1,410	9,589	90,150	842,429	521,039	250,000	--	54,500	1,667,968
New Trier	13,961	--	4,712	--	3,460	--	3,460	--	1,746	27	2,893	26,799	--	--	--	--	26,799
New Ulm	4,685,641	927,791	243,956	437,826	5,157,516	157,634	5,752,976	1,079,329	115,968	400,031	827,417	14,033,109	3,520,000	--	1,619,663	1,618,268	20,791,040
New York Mills	368,809	115,700	3,049	716,137	387,243	26,151	1,129,531	122,073	17,302	3,080	690,224	2,449,768	--	94,500	367,000	97,795	3,009,063
Newfolden	28,006	38,235	1,230	--	114,267	--	114,267	58,830	--	5,776	33,370	279,714	--	--	66,000	1,293	347,007
Newport	1,679,252	397,642	65,819	2,351,964	748,429	--	3,100,393	56,113	47,291	71,532	61,061	5,479,103	304,475	--	--	786,650	6,570,228
Nicollet	151,717	292,859	7,485	980	441,141	--	442,121	5,483	--	17,393	12,540	929,598	1,125,136	--	31,040	212,784	2,298,558
Nielsville	18,273	--	2,018	--	22,808	--	22,808	2,285	--	808	6,167	52,359	--	500	12,532	--	65,391
Nimrod	7,717	--	1,780	--	2,618	--	2,618	8	--	270	1,158	13,551	--	--	--	--	13,551
Nisswa	1,244,774	30,688	38,680	--	145,649	--	145,649	228,178	20,204	34,613	82,566	1,825,352	2,773,717	--	51,600	140,300	4,790,969
Norcross	22,113	--	--	--	24,072	--	24,072	375	1,148	4,442	66	52,216	--	--	--	--	52,216
North Branch	2,663,772	603,836	293,920	42,378	1,227,628	55,543	1,325,549	588,621	24,935	279,439	116,517	5,896,589	20,928,664	7,219	321,779	783,175	27,937,426
North Mankato	3,255,826	964,040	297,575	--	3,151,521	--	3,151,521	428,874	65,658	51,982	166,529	8,382,005	4,244,776	64,698	443,350	123,569	13,258,398
North Oaks	890,391	8,614	540,976	--	15,346	7,771	23,117	468,154	10,695	14,420	13,680	1,970,047	--	--	--	--	1,970,047
North St. Paul	2,676,792	94,626	237,967	--	1,854,851	396,903	2,251,754	237,860	77,801	54,890	136,922	5,768,612	1,315,000	--	466,866	670,954	8,221,432

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Governmental Funds	
Northfield	4,524,731	1,625,500	729,527	233,693	3,711,452	180,722	4,125,867	1,682,382	99,992	505,541	1,295,934	14,589,474	3,629,159	1,154,098	2,465,701	865,048	22,703,480
Northome	31,962	--	29	241,262	74,816	--	316,078	24,907	--	6,771	29,314	409,061	--	--	--	10,626	419,687
Northrop	23,185	815	4,696	--	42,213	1,113	43,326	3,459	134	1,877	830	78,322	--	--	--	--	78,322
Norwood Youno America	831,114	76,755	221,136	134,525	345,176	6,680	486,381	64,648	4,467	114,641	50,409	1,849,551	--	48,502	93,424	339,399	2,330,876
Oak Grove	1,936,463	292,552	461,330	12,183	611,796	29,391	653,370	214,454	14,319	196,127	66,938	3,835,553	2,693,000	--	--	460,300	6,988,853
Oak Park Heights	1,969,080	305,758	304,594	8,402	61,606	481	70,489	532,687	78,274	199,737	121,965	3,582,584	--	--	178,923	334,800	4,096,307
Oakdale	8,578,894	1,836,994	707,019	50,700	2,567,978	156,949	2,775,627	1,632,726	175,818	530,323	394,764	16,632,165	5,463,609	4,710	307,500	2,705,390	25,113,374
Odessa	6,194	--	1,023	--	56,186	--	56,186	9,648	--	2,672	5,562	81,285	--	--	--	--	81,285
Odin	8,926	--	--	173	26,246	--	26,419	8,656	--	3,265	63,142	110,408	--	--	--	6,838	117,246
Oqema	18,945	5,208	74	--	46,316	1,345	47,661	4,664	424	2,143	75	79,194	--	--	15,000	--	94,194
Oqilvie	44,624	7,812	4,016	--	141,183	--	141,183	32,660	517	2,005	4,773	237,590	--	94,499	90,447	17,000	439,536
Okabena	61,964	--	--	--	50,856	--	50,856	6,358	225	695	16,911	137,009	--	--	--	--	137,009
Oklee	99,615	--	1,139	--	137,845	--	137,845	34,000	926	724	39,014	313,263	34,146	--	--	11,000	358,409
Olivia	725,709	188,399	23,531	79,440	939,287	--	1,018,727	42,675	4,587	76,692	207,389	2,287,709	500,000	32,000	474,596	59,400	3,353,705
Onamia	166,433	99,198	4,724	--	191,026	--	191,026	70,325	5,937	13,394	68,845	619,882	345,550	84,461	--	--	1,049,893
Ormsbv	19,478	11,966	4,180	--	28,651	--	28,651	50	--	3,692	312	68,329	--	--	--	--	68,329
Orono	3,241,673	321,609	349,742	2,786	225,985	13,789	242,560	1,512,742	144,663	236,592	235,221	6,284,802	910,000	--	76,610	165,000	7,436,412
Oronoco	212,220	(20,437)	8,958	27,486	109,123	--	136,609	9,501	437	4,692	67,990	419,970	444,375	--	--	--	864,345
Orr	95,773	--	1,730	--	162,541	--	162,541	115,989	--	5,401	13,425	394,859	--	--	--	33,704	428,563
Ortonville	449,870	129,977	17,006	--	1,233,733	--	1,233,733	226,514	12,679	24,492	40,713	2,134,984	2,492,773	32,180	362,713	30,890	5,053,540
Osakis	382,728	128,778	21,778	450,205	510,991	37,953	999,149	91,676	7,971	17,388	214,220	1,863,688	195,325	22,276	273,197	411,132	2,765,618
Oslo	155,386	65,088	1,735	--	107,319	53	107,372	9,330	123	2,875	83,154	425,063	--	--	--	123,440	548,503
Osseo	1,155,927	273,226	69,716	--	433,640	--	433,640	11,575	94,358	111,524	323,616	2,473,582	745,000	114,000	--	319,000	3,651,582
Ostrander	59,933	1,122	2,161	--	51,154	--	51,154	685	1,531	782	16,647	134,015	--	--	--	--	134,015
Otseo	1,594,359	839,457	893,964	--	325,083	--	325,083	10,664,961	--	291,944	65,890	14,675,658	1,675,000	2,070	--	1,582,164	17,934,892
Ottertail	195,016	99,789	7,783	57,105	22,971	--	80,076	43,922	--	8,153	49,397	484,136	--	--	--	--	484,136
Owatonna	5,839,518	2,382,656	719,541	635,835	5,835,214	684,677	7,155,726	2,721,469	202,062	517,583	845,780	20,384,335	7,265,004	165,830	155,000	1,218,880	29,189,049
Palisade	17,365	--	316	40,611	31,716	5,680	78,007	44,262	--	1,885	42,231	184,066	88,940	--	16,000	9,000	298,006
Park Rapids	1,246,024	616,192	86,661	--	876,598	--	876,598	312,051	43,961	82,557	240,361	3,504,405	2,245,000	18,388	544,165	19,453	6,331,411
Parkers Prairie	261,994	64,775	3,261	--	253,582	13,039	266,621	33,975	5,252	6,885	20,772	663,535	--	--	--	90,749	754,284
Pavnesville	450,095	625,489	154,231	--	703,425	--	703,425	179,392	28,505	169,492	285,378	2,596,007	1,186,390	29,132	427,350	598,137	4,837,016
Pease	29,859	46,966	5,689	--	13,343	--	13,343	4,780	--	2,482	--	103,119	--	--	--	--	103,119
Pelican Rapids	684,011	92,521	9,506	--	751,266	2,480	753,746	204,429	29,955	34,558	408,184	2,216,910	257,743	117,974	11,631	234,854	2,839,112
Pemberton	54,036	--	2,527	--	74,535	360	74,895	9,407	10	7,633	45,274	193,782	71,796	--	--	20,620	286,198
Pennock	78,050	47,717	1,216	--	100,624	--	100,624	22,939	574	14,504	21,927	287,551	--	--	--	--	287,551
Pequot Lakes	921,652	5,805	14,544	4,657	178,653	--	183,310	233,760	9,871	11,841	250,280	1,631,063	1,436,074	313,680	22,600	67,550	3,470,967
Perham	1,051,638	295,646	46,897	809,465	569,390	151,460	1,530,315	169,685	22,478	72,557	646,544	3,835,760	600,000	--	245,290	454,557	5,135,607
Perlev	19,733	--	952	--	11,922	--	11,922	3,152	293	1,374	--	37,426	--	--	--	--	37,426
Peterson	35,170	--	200	--	41,565	--	41,565	12,561	128	1,407	14,359	105,390	--	--	--	--	105,390
Pierz	219,785	51,424	20,943	--	253,824	--	253,824	55,795	2,372	21,273	30,483	655,899	130,563	--	4,000	18,758	809,220
Pillaer	121,222	24,103	16,730	--	122,369	--	122,369	18,860	3,505	6,868	7,605	321,262	--	25,000	32,011	--	378,273
Pine City	555,565	94,163	112,813	--	691,185	35,727	726,912	228,904	18,628	97,405	173,791	2,008,181	1,045,000	--	147,642	796,566	3,997,389
Pine Island	700,661	171,199	85,100	--	558,420	53,138	611,558	208,969	14,694	26,027	40,001	1,858,209	315,000	198,210	36,463	230,237	2,638,119
Pine River	269,161	--	7,407	--	453,541	--	453,541	100,226	13,742	11,714	73,431	929,222	--	5,000	--	194,145	1,128,367
Pine Sorinos	30,899	--	758	--	--	1,289	1,289	17,435	10,356	2,615	350	63,702	--	--	--	41,586	105,288
Pioestone	1,202,095	69,250	63,808	163,804	1,426,881	32,830	1,623,515	398,430	25,568	45,394	100,242	3,528,302	3,160,643	46,910	107,004	263,637	7,106,496
Plainview	773,002	--	58,017	--	661,303	43,085	704,388	265,710	26,420	28,757	86,479	1,942,773	--	--	15,000	495,132	2,452,905
Plato	81,098	--	6,882	--	57,799	--	57,799	19,565	50	10,452	62,249	238,095	--	--	--	--	238,095

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Transfers Governmental Funds	
Plummer	79,914	627	1,697	--	67,742	--	67,742	18,733	947	13,719	66,497	249,876	--	--	--	--	249,876
Plvmouth	19,541,134	368,843	2,632,480	4,200,369	5,618,027	--	9,818,396	2,346,986	880,816	1,273,601	1,080,345	37,942,601	7,577,648	697,435	2,370,896	5,010,344	53,598,924
Porter	30,142	--	1,908	13,900	59,831	--	73,731	7,976	--	5,039	19,359	138,155	--	--	--	--	138,155
Preston	523,049	26,965	5,585	--	542,822	18,798	561,620	127,214	3,941	16,001	69,812	1,334,187	--	--	24,581	118,235	1,477,003
Princeton	1,615,077	258,462	233,741	26,418	675,197	--	701,615	437,372	65,269	128,220	666,489	4,106,245	2,275,000	140,413	65,000	365,843	6,952,501
Prinsburg	106,561	242	75	--	121,571	2,425	123,996	36,699	63	2,640	2,309	272,585	415,000	--	--	11,000	698,585
Prior Lake	6,596,565	1,038,890	814,614	16,199	3,209,185	572,063	3,797,447	2,842,497	151,592	738,535	391,439	16,371,579	4,485,000	--	1,728,795	1,342,572	23,927,946
Proctor	845,351	132,548	51,927	74,559	816,698	1,448	892,705	191,110	27,876	25,587	110,773	2,277,877	2,305,000	36,000	26,690	266,151	4,911,718
Quamba	15,035	--	1,572	--	8,551	--	8,551	300	--	47	--	25,505	--	--	--	--	25,505
Racine	128,523	--	2,600	--	43,177	--	43,177	--	--	258	19,469	194,027	--	--	--	--	194,027
Ramsev	7,631,497	235,954	1,430,626	157,678	4,147,037	136,745	4,441,460	2,226,342	106,757	567,085	1,379,788	18,019,509	1,798,214	--	47,000	5,206,617	25,071,340
Randall	113,353	--	555	--	133,569	--	133,569	7,944	20,903	2,766	12,528	291,618	222,188	--	45,000	--	558,806
Randolph	22,802	--	32,795	--	30,727	--	30,727	670	202	74	19,304	106,574	--	--	--	--	106,574
Ranier	23,024	--	439	--	28,770	--	28,770	7,377	--	141	42,959	102,710	--	--	15,000	--	117,710
Raymond	105,647	45,097	6,979	--	199,891	52,505	252,396	73,690	269	5,155	22,793	512,026	--	--	--	38,325	550,351
Red Lake Falls	319,014	43,948	16,177	394,666	612,199	--	1,006,865	145,657	5,281	22,605	45,896	1,605,443	450,000	--	12,229	291,427	2,359,099
Red Win	12,515,019	1,645,492	313,642	321,272	2,237,518	46,074	2,604,864	5,963,759	135,283	1,397,633	834,077	25,409,769	536,410	--	409,177	6,598,278	32,953,634
Redwood Falls	1,674,729	63,188	82,377	114,328	1,542,371	--	1,656,699	498,739	38,827	72,193	209,543	4,296,295	--	--	535,038	293,627	5,124,960
Reaol	4,487	--	1,705	--	726	--	726	368	70	--	501	7,857	--	--	--	--	7,857
Remer	115,434	--	--	--	120,411	--	120,411	29,125	1,558	19,844	12,238	298,610	--	--	70,411	13,655	382,676
Renville	584,472	9,898	295	--	452,579	--	452,579	72,690	14,326	20,052	164,788	1,319,100	--	--	--	7,611	1,326,711
Revere	8,295	980	48	1,184,500	33,963	--	1,218,463	--	--	486	618	1,228,890	17,271	--	10,437	--	1,256,598
Rice	337,359	15,214	142,461	--	67,045	26,342	93,387	176,325	3,223	14,231	89,359	871,559	600,000	--	6,000	--	1,477,559
Richfield	14,759,273	266,907	839,588	2,102,389	5,412,050	1,725,349	9,239,788	1,225,631	226,820	405,216	1,062,881	28,026,104	--	--	1,666,166	3,158,561	32,850,831
Richmond	349,126	168,271	25,598	--	275,532	--	275,532	93,335	3,507	10,027	52,445	977,841	2,448,308	--	--	480,381	3,906,530
Richville	12,600	--	396	--	8,843	773	9,616	900	--	58	1,050	24,620	--	--	--	--	24,620
Riverton	42,133	3,648	113	--	25,017	--	25,017	8	--	3,565	619	75,103	--	--	--	--	75,103
Robbinsdale	5,525,520	226,197	528,882	66,334	2,672,907	35,976	2,775,217	1,225,010	267,749	483,957	221,245	11,253,777	5,320,000	--	447,742	1,198,582	18,220,101
Rochester	41,473,226	5,682,500	3,386,298	6,303,248	17,649,256	991,508	24,944,012	11,900,049	489,227	2,555,250	4,155,985	94,586,547	--	--	14,037,868	5,032,977	113,657,392
Rock Creek	121,584	--	88,002	--	106,956	--	106,956	17,530	--	3,735	34,618	372,405	--	--	--	--	372,405
Rockford	1,437,717	521,260	123,407	--	465,164	15,782	480,946	270,336	4,259	57,543	79,429	2,974,897	1,385,000	4,155	45,636	957,781	5,367,469
Rockville	622,253	12,502	44,703	220,500	203,809	--	424,309	98,194	7,287	8,222	83,223	1,300,693	990,000	--	--	15,179	2,305,872
Roers	4,387,895	542,893	819,496	100,185	165,926	67,903	334,014	2,786,235	71,143	206,584	1,795,179	10,943,439	3,375,000	--	201,773	3,382,404	17,902,616
Rollinastone	111,788	14,299	5,417	--	111,919	--	111,919	21,428	--	22,260	49,588	336,699	--	--	4,500	91,224	432,423
Ronnebv	4,855	--	2,241	--	3,623	--	3,623	--	--	53	1,145	11,917	--	--	--	--	11,917
Roosevelt	6,343	--	1,542	--	9,295	--	9,295	2,371	--	1,262	924	21,737	--	--	--	--	21,737
Roscoe	12,924	81	2,250	--	24,871	--	24,871	--	60	1,544	--	41,730	--	--	--	--	41,730
Rose Creek	43,843	3,028	816	--	97,245	--	97,245	22,090	--	1,518	36,512	205,052	--	--	--	25,936	230,988
Roseau	783,114	295,263	44,001	4,364,245	4,962,097	--	9,326,342	139,307	15,409	13,988	285,230	10,902,654	157,179	--	357,002	464,622	11,881,457
Rosemount	8,029,348	1,590,026	1,295,164	--	2,004,602	60,746	2,065,348	2,470,072	98,947	380,245	8,499,193	24,428,343	--	--	1,544,327	2,070,942	28,043,612
Roseville	12,275,620	843,496	1,936,887	421,939	914,347	16,409	1,352,695	2,821,363	147,140	1,253,490	465,705	21,096,396	1,725,000	94,472	--	5,015,776	27,931,644
Rothsav	43,296	28,160	2,288	--	119,015	759	119,774	53,129	212	1,856	169,921	418,636	--	--	--	29,446	448,082
Round Lake	53,838	3,500	872	--	83,566	--	83,566	46,042	40	19,180	6,808	213,846	114,511	--	27,985	--	356,342
Royalton	150,159	28,265	57,319	--	128,721	--	128,721	42,049	50,142	10,507	138,730	605,892	226,000	--	12,000	32,135	876,027
Rush Citv	760,402	35,657	15,419	--	648,076	3,133	651,209	354,992	68,239	45,219	68,239	1,940,134	368,709	--	--	336,044	2,644,887
Rushford	608,204	72,781	24,549	1,700	527,176	13,857	542,733	188,079	8,681	25,169	145,291	1,615,487	987,967	--	96,000	60,046	2,759,500
Rushford Villaae	97,721	--	6,222	--	83,276	--	83,276	14,846	--	1,700	3,879	207,644	--	--	--	--	207,644
Rushmore	78,580	3,503	333	--	92,620	--	92,620	81,356	--	4,036	15,836	276,264	--	--	--	6,000	282,264

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Governmental Funds	
Russell	38,058	--	209	--	120,762	--	120,762	19,597	389	7,395	17,236	203,646	--	--	--	2,000	205,646
Ruthton	61,829	2,902	2,010	258,674	89,245	--	347,919	13,275	76	4,034	41,957	474,002	--	55	--	28,550	502,607
Rutledge	23,235	--	2,123	--	3,512	--	3,512	5,271	--	336	2,016	36,493	--	--	--	--	36,493
Sabin	45,188	966	5,799	--	75,150	--	75,150	21,146	--	7,640	9,920	165,809	--	--	15,664	67,113	248,586
Sacred Heart	120,023	10,913	760	--	237,912	--	237,912	16,550	8,257	10,277	70,744	475,436	565,000	--	--	288,000	1,328,436
Sanborn	70,102	49,938	8,119	205,140	120,551	--	325,691	10,258	--	12,007	6,204	482,319	160,344	--	25,715	84,625	753,003
Sandstone	473,633	33,666	40,207	40,422	594,226	--	634,648	506,964	1,000	58,123	263,139	2,011,380	--	--	1,572	226,315	2,239,267
Sargeant	14,047	--	--	--	6,924	--	6,924	736	440	1,431	25	23,603	--	--	--	--	23,603
Sartell	2,669,140	4,035,722	769,150	58,951	1,658,434	14,832	1,732,217	1,540,124	56,421	299,069	53,937	11,155,780	6,378,917	42,403	--	1,732,219	19,309,319
Sauk Centre	1,643,556	1,148,478	163,529	--	1,185,311	4,752	1,190,063	593,765	42,973	61,883	222,394	5,066,641	1,450,000	287,210	--	234,709	7,038,560
Sauk Rapids	4,322,043	2,101,894	368,552	526,088	5,105,430	11,716	5,643,234	667,600	65,831	272,519	475,735	13,917,408	--	--	140,000	1,654,651	15,712,059
Savage	11,558,057	2,634,717	2,198,506	141,590	1,867,309	34,675	2,043,574	2,054,912	151,707	332,101	--	20,973,574	3,387,229	--	4,325,473	3,881,306	32,567,582
Scanlon	141,657	--	18,004	--	266,945	--	266,945	12,966	6,954	2,046	21,963	470,535	35,368	1,205	--	--	507,108
Seaforth	7,781	--	571	--	23,941	--	23,941	3,162	--	854	2,268	38,577	--	--	--	--	38,577
Sebeka	152,592	9,394	285	78,669	251,050	--	329,719	244,377	4,683	9,262	50,656	800,968	82,378	--	48,306	1,643	933,295
Sedan	8,172	--	2,000	--	11,019	--	11,019	120	--	556	6,093	27,960	--	--	--	--	27,960
Shafer	144,289	9,051	130,230	--	62,486	--	62,486	--	--	8,481	30,423	384,960	--	--	--	5,000	389,960
Shakopee	8,462,604	3,175,161	3,918,454	121,689	3,909,884	131,008	4,162,581	2,395,642	288,492	618,903	134,474	23,156,311	15,070,000	299,183	2,651,663	3,312,078	44,489,235
Shellv	19,806	--	567	--	66,380	1,950	68,330	9,910	--	1,739	5,061	105,413	--	--	16,016	--	121,429
Sherburn	211,530	39,093	581	388,405	497,975	--	886,380	56,624	6,092	16,814	19,907	1,237,021	--	--	28,946	63,876	1,329,843
Shevlin	11,145	--	3,720	--	22,489	--	22,489	310	386	45,245	83,295	55,480	--	--	--	55,480	138,775
Shoreview	7,991,530	377,363	771,993	338,808	1,755,136	86,855	2,180,799	4,754,842	61,173	240,566	342,188	16,720,454	4,664,283	--	382,860	4,361,477	26,129,074
Shorewood	3,344,442	10,737	310,055	--	1,014,410	--	1,014,410	98,169	81,841	127,853	686,030	5,673,537	--	--	30,000	298,500	6,002,037
Silver Bay	265,895	--	14,183	--	1,346,174	145,409	1,491,583	184,144	2,454	26,524	97,957	2,082,740	--	7,925	39,030	246,538	2,376,233
Silver Lake	310,759	53,283	6,481	3,940	228,184	16,816	248,940	109,864	15,147	6,593	45,971	797,038	--	--	39,500	33,789	870,327
Skvline	37,767	--	--	--	13,296	--	13,296	110	--	1,471	2,399	55,043	--	--	256,822	--	311,865
Slavton	419,209	51,406	4,090	--	865,861	142,022	1,007,883	101,769	9,797	2,366	320,833	1,917,353	487,436	--	--	319,442	2,724,231
Sleepy Eye	560,144	166,021	83,589	--	1,297,928	119,926	1,417,854	283,665	40,078	80,672	197,793	2,829,816	--	35,450	293,152	152,109	3,310,527
Sobieski	9,087	--	3,695	--	6,237	--	6,237	--	--	--	2,006	21,025	--	--	--	--	21,025
Solvay	6,980	--	1,500	--	7,932	--	7,932	1,215	--	630	7,784	26,041	--	--	--	--	26,041
South Haven	58,807	193	6,127	273,382	57,999	2,360	333,741	93,006	--	1,616	9,266	502,756	--	--	--	--	502,756
South St. Paul	6,589,885	1,163,401	534,477	205,019	4,052,760	136,566	4,394,345	2,328,083	101,120	567,988	1,030,483	16,709,782	4,320,000	882	1,245,000	2,230,501	24,506,165
Soicer	777,255	124,143	25,319	--	153,026	--	153,026	155,011	5,612	67,441	171,747	1,479,554	--	--	--	278,186	1,757,740
Sorina Grove	210,716	2,624	1,746	5,338	456,620	--	461,958	13,253	7,222	10,148	220,129	927,796	--	3,000	160,000	113,510	1,204,306
Sorina Hill	11,543	--	14,766	--	6,540	--	6,540	--	68	--	391	33,308	--	--	--	--	33,308
Sorina Lake Park	2,504,154	822,436	129,560	--	317,502	28,469	345,971	500,671	106,770	229,789	135,582	4,774,933	3,190,000	--	150,000	86,996	8,201,929
Sorina Park	753,748	3,629	46,112	--	46,585	--	46,585	25,540	18,760	35,295	216,735	1,146,404	--	--	--	--	1,146,404
Sorina Valley	734,124	126,630	21,943	100,861	805,463	44,909	951,233	365,112	11,050	85,804	359,677	2,655,573	1,052,344	56,654	96,000	631,106	4,491,677
Sorinafield	584,078	133,018	8,273	933,327	997,273	14,881	1,945,481	282,530	13,083	73,486	208,496	3,248,445	--	--	30,000	257,291	3,535,736
Souaw Lake	4,311	--	--	--	30,572	--	30,572	11,490	--	--	4,396	50,769	120,000	--	--	8,236	179,005
St. Anthony	3,777,467	435,800	545,051	141,532	672,106	696,959	1,510,597	1,392,434	89,569	114,674	1,687,508	9,553,100	7,215,000	--	180,385	1,773,373	18,721,858
St. Anthony (Stearns)	2,603	--	842	--	5,552	--	5,552	8	--	877	--	9,882	--	--	--	--	9,882
St. Augusta	312,268	1,861,228	603,926	--	196,855	--	196,855	51,160	5,757	25,241	8,877	3,065,312	1,668,755	--	--	--	4,734,067
St. Bonifacius	615,895	--	115,047	--	158,400	6,391	164,431	236,224	19,394	59,558	395,316	1,605,865	--	--	--	81,854	1,687,719
St. Charles	566,606	8,917	40,003	--	615,464	23,110	638,574	413,952	15,061	54,025	367,237	2,104,375	459,323	--	135,798	--	2,699,496
St. Clair	236,819	--	2,455	2,000	175,361	--	177,361	51,030	--	9,701	32,115	509,481	--	--	--	--	509,481
St. Cloud	23,778,393	10,875,777	1,941,855	6,112,589	15,647,248	1,364,890	23,124,727	2,754,402	1,311,288	1,254,385	6,411,441	71,452,268	23,125,000	--	443,515	15,510,917	110,531,700
St. Francis	1,495,630	--	221,842	59,985	789,371	--	849,356	1,776,974	43,174	152,506	443,025	4,982,507	300,000	--	13,500	592,913	5,888,920

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	<u>R e v e n u e s</u>												<u>Other Financing Sources</u>				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	<u>T r a n s f e r s</u> Enterprise Funds	Governmental Funds	
St. Hilaire	29,830	4,561	1,338	1,000	51,982	--	52,982	36,104	--	1,359	28,451	154,625	--	--	18,000	--	172,625
St. James	497,435	198,183	37,204	268,195	1,239,014	2,338	1,509,547	359,057	27,069	40,774	216,269	2,885,538	980,000	6,000	541,838	156,029	4,569,405
St. Joseph	945,856	1,198,426	249,222	121,098	725,366	7,044	853,508	918,553	65,070	207,719	--	4,438,354	870,000	2,731	29,000	131,221	5,471,306
St. Leo	6,469	--	60	38,475	23,380	--	61,855	4,681	--	435	13,493	86,993	--	--	4,671	--	91,664
St. Louis Park	21,430,216	920,680	2,569,868	301,694	2,802,782	504,292	3,608,768	5,282,209	251,256	854,636	801,308	35,718,941	7,490,000	132,496	2,042,938	8,565,830	53,950,205
St. Martin	71,599	--	4,135	--	36,953	--	36,953	27,013	--	4,315	70,949	214,964	25,000	--	16,866	22,474	279,304
St. Mary'S Point	128,162	--	37,424	--	3,309	1,453	4,762	182	297	1,541	210	172,578	--	--	--	37,625	210,203
St. Michael	3,444,900	1,307,825	1,189,150	(61,281)	1,639,098	137,444	1,715,261	1,428,086	700	811,887	744,751	10,642,560	--	--	1,154,865	4,650,698	16,448,123
St. Paul	109,526,815	23,155,819	11,563,108	27,016,253	89,402,952	3,889,071	120,308,276	38,604,545	4,519,365	8,646,827	13,164,168	329,488,923	48,156,462	44,322	12,543,124	80,446,524	470,679,355
St. Paul Park	1,256,794	1,313,609	274,175	4,331,881	672,567	168,994	5,173,442	175,364	31,735	63,350	114,272	8,402,741	1,060,685	--	25,000	30,000	9,518,426
St. Peter	1,574,070	573,557	305,895	47,428	2,659,086	171,015	2,877,529	372,491	95,306	68,379	775,567	6,642,794	3,647,667	231,204	751,484	329,252	11,602,401
St. Rosa	10,498	--	2,070	--	3,494	--	3,494	35,329	--	866	628	52,885	--	--	--	--	52,885
St. Stephen	201,231	--	5,390	--	111,345	5,000	116,345	87,567	2,860	2,778	42,585	458,756	--	--	--	73,500	532,256
St. Vincent	3,795	--	--	--	14,312	--	14,312	1,269	--	--	10,152	29,528	--	--	--	--	29,528
Stacy	102,859	111,000	35,347	--	166,273	--	166,273	32,263	3,539	9,873	246,222	707,376	48,909	--	20,000	--	776,285
Staples	504,394	136,561	140,874	101,973	956,425	--	1,058,398	219,985	44,879	113,955	42,027	2,261,073	--	--	--	66,502	2,327,575
Starbuck	264,150	62,306	32,157	68,026	360,256	--	428,282	70,837	6,359	695	183,416	1,048,202	--	--	10,000	15,809	1,074,011
Steen	11,958	--	--	--	21,482	160	21,642	12,031	--	1,474	608	47,713	--	--	--	--	47,713
Stehen	98,750	92,758	1,045	98,730	302,070	--	400,800	34,851	133	22,653	90,803	741,793	2,941,000	--	80,000	7,467	3,770,260
Stewart	203,641	--	7,681	--	225,430	--	225,430	46,095	7,697	8,351	34,092	532,987	--	--	--	--	532,987
Stewartville	1,220,174	119,078	14,004	--	1,162,097	29,835	1,191,932	487,687	3,738	87,350	1,155,459	4,279,422	--	--	50,000	1,055,313	5,384,735
Stillwater	8,976,633	1,337,233	647,908	257,852	2,504,048	56,313	2,818,213	4,171,166	129,275	452,721	2,547,046	21,080,195	5,457,559	1,029,984	265,000	4,322,456	32,155,194
Stockton	81,226	47,693	27,109	--	75,862	--	75,862	4,950	--	10,304	48,655	295,799	--	--	1,416	167,118	464,333
Storden	100,816	13,040	661	--	96,483	--	96,483	42,603	--	10,815	15,635	280,053	--	--	103,806	25,418	409,277
Strandouist	3,432	--	1,530	--	35,912	--	35,912	6,907	42	7	2,855	50,685	--	--	194	--	50,879
Strathcona	1,425	--	--	--	3,999	--	3,999	331	--	--	--	5,755	--	--	--	--	5,755
Sturoeon Lake	62,561	9,158	5,849	--	23,593	--	23,593	19,713	--	1,815	8,005	130,694	--	--	--	--	130,694
Sunburo	27,748	--	10	--	281,904	--	281,904	108,136	--	10,455	10,006	438,259	--	--	--	450,647	888,906
Sunfish Lake	271,898	--	34,364	--	--	1,716	1,716	418	570	2,743	1,406	313,115	--	--	--	--	313,115
Swanville	53,119	--	2,015	--	96,511	2,352	98,863	32,448	539	957	66,426	254,367	--	--	--	--	254,367
Taconite	83,790	--	507	--	174,004	--	174,004	38,994	--	46,630	11,314	355,239	--	--	3,798	--	359,037
Tamarack	9,546	--	1,982	68,552	5,212	1,397	75,161	127	--	54	1,697	88,567	--	--	--	--	88,567
Taooi	3,241	800	--	--	5,770	--	5,770	734	--	270	--	10,815	--	--	--	--	10,815
Taunton	23,016	--	3,161	--	29,294	--	29,294	883	--	3,973	16,858	77,185	--	--	--	--	77,185
Tavlors Falls	499,013	35,306	56,577	5,400	212,178	2,210	219,788	91,549	1,943	5,353	22,265	931,794	43,000	--	--	111,834	1,086,628
Tennev	9,423	--	--	--	1,459	--	1,459	6	--	3	25	10,916	--	--	--	--	10,916
Tenstrike	13,287	--	2,800	--	2,756	--	2,756	--	--	--	98	18,941	--	--	--	--	18,941
Thief River Falls	1,728,091	423,891	111,924	106,302	2,752,022	--	2,858,324	1,048,006	66,075	53,157	376,752	6,666,220	340,000	--	636,675	434,550	8,077,445
Thomson	49,978	--	7,633	22,955	195,618	--	218,573	--	316	1,662	193	278,355	219,887	--	--	--	498,242
Tintah	12,394	--	300	--	16,059	--	16,059	12,554	--	13	13,229	54,549	--	--	--	8,355	62,904
Tonka Bav	637,326	--	108,789	--	1,232	3,918	5,150	56,908	11,937	40,955	7,600	868,665	--	--	--	100,000	968,665
Tower	179,829	--	12,673	20,000	208,893	171,911	400,804	357,994	2,816	6,929	108,433	1,069,478	--	--	--	13,976	1,083,454
Tracy	637,468	68,166	12,176	373,229	942,743	--	1,315,972	88,388	8,381	67,213	199,141	2,396,905	--	8,000	308,970	106,846	2,820,721
Trail	7,771	1	1,500	--	3,326	--	3,326	2,400	--	18	379	15,395	--	--	--	--	15,395
Trinmont	89,279	18,757	2,098	--	258,302	3,219	261,521	48,075	5,571	15,386	100,109	540,796	--	--	--	--	540,796
Trommald	13,053	--	135	--	16,225	--	16,225	--	775	109	18,140	48,437	--	208	--	--	48,645
Troskv	9,103	--	2,465	--	9,627	--	9,627	260	396	252	61	22,164	--	--	--	--	22,164
Truman	145,014	29,811	5,456	--	433,101	--	433,101	150,858	9,235	6,070	24,723	804,268	--	--	10,687	47,765	862,720

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Governmental Funds	
Turtle River	12,976	--	6,980	--	1,202	--	1,202	588	--	768	--	22,514	--	--	--	--	22,514
Twin Lakes	6,326	--	--	--	56,506	--	56,506	600	--	12,198	1,844	77,474	--	--	--	--	77,474
Twin Valley	95,167	--	3,498	228,250	329,142	944	558,336	59,133	3,850	10,674	10,740	741,398	--	41,777	10,000	--	793,175
Two Harbors	881,275	12,673	61,578	224,516	1,517,785	160,974	1,903,275	773,066	10,191	65,770	154,259	3,862,087	--	3,033	255,235	346,393	4,466,748
Tyler	139,592	--	5,773	--	349,353	--	349,353	88,111	2,596	23,681	48,974	658,080	--	2,738	120,606	140,000	921,424
Ulen	33,830	9,035	1,180	37,256	144,149	1,956	183,361	25,393	--	2,924	26,392	282,115	--	--	20,000	--	302,115
Underwood	35,264	4,414	2,448	30,096	102,033	--	132,129	33,583	800	1,762	4,433	214,833	--	--	29,107	22,101	266,041
Upsala	107,158	6,453	2,060	--	80,480	2,424	82,904	71,368	731	5,492	39,966	316,132	--	--	--	--	316,132
Urbank	1,421	--	675	19,817	4,960	439	25,216	591	--	37	9,231	37,171	100,000	--	--	--	137,171
Utica	24,229	--	6,682	--	27,744	--	27,744	738	--	360	2,300	62,053	--	--	--	--	62,053
Vadnais Heights	3,937,457	788,257	482,823	--	162,189	107,241	269,430	683,645	27,613	456,783	552,220	7,198,228	5,465,000	597,955	263,676	683,839	14,208,698
Vergas	78,099	16,239	4,711	--	42,002	612	42,614	9,492	--	613	44,663	196,431	--	12,400	5,400	--	214,231
Vermillion	93,005	3,663	3,882	--	19,941	--	19,941	675	--	1,136	2,856	125,158	--	--	--	--	125,158
Verndale	123,689	--	385	--	132,012	--	132,012	35,632	27,555	6,262	109,485	435,020	--	--	--	7,496	442,516
Vernon Center	87,888	1,203	2,270	--	73,361	600	73,961	41,079	3,129	2,923	13,025	225,478	--	--	--	--	225,478
Vesta	88,932	20,099	585	--	97,026	--	97,026	8,513	--	6,978	7,897	230,030	--	--	--	2,500	232,530
Victoria	2,449,895	174,193	432,286	--	60,601	4,684	65,285	1,055,640	5,227	84,519	874,697	5,141,742	2,070,000	75,777	193,416	1,328,718	8,809,653
Vikino	5,335	--	15	--	27,715	--	27,715	7,898	134	1,380	1,905	44,382	22,700	--	--	--	67,082
Villard	30,306	--	1,720	--	54,798	--	54,798	24,165	--	1,299	50,706	162,994	--	--	199,507	--	362,501
Virino	6,852	977	1,710	--	17,896	--	17,896	10,685	--	873	11,404	50,397	--	--	--	--	50,397
Viroinia	2,266,512	146,557	87,896	89,850	9,179,733	147,765	9,417,348	1,048,871	120,676	579,755	182,403	13,850,018	4,355,000	--	34,139	3,466,733	21,705,890
Wabasha	865,261	133,628	36,531	63,982	689,575	26,366	779,923	393,961	28,072	114,086	212,661	2,564,123	630,000	--	63,086	173,181	3,430,390
Wabasso	242,919	20,895	2,865	73,215	198,962	15,856	288,033	99,836	3,246	29,927	29,889	717,610	--	--	43,200	45,040	805,850
Waconia	2,739,828	694,901	802,561	--	279,261	111,830	391,091	1,953,075	13,309	346,564	143,520	7,084,849	2,689,032	611	--	2,343,635	12,118,127
Wadena	847,189	214,368	11,285	206,099	1,087,131	--	1,293,230	204,087	31,040	66,856	128,135	2,796,190	2,885,000	23,755	357,438	157,930	6,220,313
Wahkon	89,391	--	6,388	--	20,276	--	20,276	3,641	1,658	405	8,960	130,719	--	--	5,000	--	135,719
Waite Park	4,397,276	1,034,258	61,378	49,828	723,062	11,400	784,290	318,105	108,873	207,017	682,222	7,593,419	1,680,000	499,830	--	2,890,010	12,663,259
Waldorf	37,007	--	323	--	78,320	--	78,320	44,708	--	155	13,291	173,804	--	--	10,000	2,523	186,327
Walker	690,933	95,918	33,897	--	207,256	--	207,256	1,790,164	5,953	33,156	380,576	3,237,853	--	--	--	167,190	3,405,043
Walnut Grove	134,964	17,803	730	--	222,043	--	222,043	84,441	1,364	28,344	133,109	622,798	5,438,081	3,158	22,500	61,720	6,148,257
Walters	8,685	--	564	--	28,172	--	28,172	11,247	--	277	2,555	51,500	--	--	--	--	51,500
Waltham	12,605	--	2,602	--	39,122	--	39,122	610	--	79	1,332	56,350	--	--	517	10,775	67,642
Wanamino	248,719	97,488	21,775	--	444,248	--	444,248	48,372	1,229	34,616	226,179	1,122,626	2,426,109	--	31,000	85,774	3,665,509
Wanda	25,989	4,199	4,236	--	15,870	199	16,069	6,784	--	810	15	58,102	--	--	--	--	58,102
Warba	20,960	--	--	--	48,320	--	48,320	4,405	--	571	8,616	82,872	--	--	--	--	82,872
Warren	242,155	6,924	4,593	72,540	1,345,118	--	1,417,658	86,196	691	6,195	121,416	1,885,828	--	--	3,938	--	1,889,766
Warroad	700,661	77,642	27,418	259,355	1,195,892	149,634	1,604,881	614,570	25,607	79,654	441,127	3,571,560	160,000	40,500	315,000	14,900	4,101,960
Waseca	2,098,909	409,876	176,100	4,020	3,176,938	80,550	3,261,508	10,182	35,025	108,565	145,272	6,245,437	2,036,588	--	433,000	927,203	9,642,228
Watertown	983,990	424,089	209,412	36,001	273,645	15,846	325,492	236,901	5,351	85,654	350,665	2,621,554	2,085,000	--	66,486	453,695	5,226,735
Waterville	613,606	124,155	14,180	78,946	575,591	18,409	672,946	16,015	8,624	16,168	72,914	1,538,608	1,346,470	--	--	35,965	2,921,043
Watkins	202,483	223,292	36,672	--	177,885	--	177,885	191,340	5,369	34,653	223,133	1,094,827	2,005,000	--	--	153,105	3,252,932
Watson	47,612	--	396	--	67,083	--	67,083	18,275	--	3,432	5,626	142,424	--	--	--	--	142,424
Waubun	70,318	--	2,228	117,216	77,636	450	195,302	23,660	--	3,147	8,237	302,892	200,000	--	--	11,693	514,585
Waveriv	217,624	64,541	101,984	--	145,391	1,153	146,544	303,413	36	18,144	115,487	967,773	--	--	169,964	24,282	1,162,019
Wavzata	4,279,528	41,133	264,369	1,185	3,239,798	3,796	3,244,779	538,965	64,007	91,819	347,676	8,872,276	7,222,336	282,025	395,000	538,800	17,310,437
Welcome	197,759	--	4,412	15,500	260,664	--	276,164	22,776	2,927	12,248	49,860	566,146	280,000	--	--	--	846,146
Wells	511,328	72,117	15,514	--	949,560	27,409	976,969	327,603	16,448	33,717	655,003	2,608,699	352,944	--	139,566	34,814	3,136,023
Wendell	43,434	--	501	--	193,303	--	193,303	41,974	685	3,760	13,144	296,801	--	--	--	5,876	302,677

Table 14
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	R e v e n u e s											Other Financing Sources				Total Revenues and Other Sources	
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	T r a n s f e r s Enterprise Funds Governmental Funds		
West Concord	249,821	76,504	5,395	226,183	244,742	16,081	487,006	84,880	2,805	7,568	41,260	955,239	2,192,591	--	9,447	--	3,157,277
West St. Paul	6,216,223	463,801	710,632	176,183	1,591,502	171,243	1,938,928	674,711	68,905	587,327	149,931	10,810,458	2,243,000	9,340	577,437	719,795	14,360,030
West Union	3,916	--	1,105	--	3,603	--	3,603	100	--	165	5,398	14,287	--	--	--	--	14,287
Westbrook	81,449	23,604	4,910	104,508	302,245	7,106	413,859	31,595	2,341	8,435	81,458	647,651	55,950	--	27,000	8,000	738,601
Westport	4,033	4,843	998	--	2,194	--	2,194	--	--	85	5,533	17,686	--	--	--	--	17,686
Whalan	15,437	--	--	--	14,109	--	14,109	557	--	791	1,678	32,572	--	--	--	--	32,572
Wheaton	422,677	2,570	3,311	--	939,378	--	939,378	646,225	2,999	7,625	431,138	2,455,923	50,000	--	--	--	2,505,923
White Bear Lake	5,318,283	1,008,778	637,174	299,308	1,699,207	321,548	2,320,063	1,434,108	101,175	682,091	916,654	12,418,326	--	--	954,450	2,315,940	15,688,716
Wilder	15,549	--	110	--	15,013	--	15,013	--	--	352	389	31,413	--	--	--	--	31,413
Willernie	154,261	--	21,403	--	52,030	--	52,030	31,273	2,951	3,527	5,107	270,552	--	--	--	--	270,552
Williams	58,334	--	--	175,500	47,358	1,143	224,001	4,334	--	3,452	45,333	335,454	--	--	24,619	--	360,073
Willmar	2,315,035	1,552,115	769,293	3,768,227	6,160,210	61,295	9,989,732	686,158	238,512	785,562	1,057,728	17,394,135	5,610,576	--	1,953,995	4,203,778	29,162,484
Willow River	30,050	51,600	3,776	--	44,045	--	44,045	21,409	--	3,286	47,155	201,321	--	--	--	--	201,321
Wilmont	58,405	--	315	--	88,566	--	88,566	23,285	1,171	3,345	18,878	193,965	--	2,650	--	--	196,615
Wilton	4,471	--	3,580	--	836	--	836	511	--	2,207	1,812	13,417	--	--	--	--	13,417
Windom	961,798	322,873	73,253	82,067	1,218,618	10,231	1,310,916	346,453	27,395	520	295,687	3,338,895	--	--	467,190	6,063	3,812,148
Winoer	12,988	17,411	3,870	442	50,202	--	50,644	6,910	--	3,120	38,827	133,770	--	--	--	--	133,770
Winnebago	276,290	24,779	13,007	53,982	565,580	73,305	692,867	108,300	9,341	23,910	85,726	1,234,220	--	--	--	67,340	1,301,560
Winona	4,521,018	849,338	149,070	630,059	10,405,274	31,390	11,066,723	1,807,091	257,688	144,295	5,269,295	24,064,518	4,988,090	2,526	586,517	118,346	29,759,997
Winsted	920,268	102,587	--	--	599,446	17,897	617,343	309,433	8,851	10,871	80,824	2,050,177	--	--	--	--	2,050,177
Winthrop	291,929	8,536	24,344	--	587,070	--	587,070	114,434	7,250	10,017	46,506	1,090,086	--	--	36,227	3,725	1,130,038
Winton	26,342	--	188	--	37,605	--	37,605	18,364	--	811	21,912	105,222	--	--	15,325	--	120,547
Wolf Lake	1,664	--	399	42,856	14,658	4,286	61,800	43,415	--	169	51,854	159,301	--	--	750	1,050	161,101
Wolverton	28,643	--	155	--	36,546	--	36,546	23,316	--	3,523	5,590	97,773	--	--	--	2,000	99,773
Wood Lake	93,641	8,560	2,600	88,388	136,624	--	225,012	37,335	454	3,950	24,031	395,583	--	--	--	12,992	408,575
Woodburv	17,795,730	16,939,279	4,574,346	614,325	2,998,482	229,862	3,842,669	8,555,052	291,265	1,185,759	483,994	53,668,094	3,692,579	41,134	2,145,491	21,357,675	80,904,973
Woodland	199,644	--	11,431	--	1,478	6,774	8,252	2,650	2,628	1,783	1,161	227,549	--	--	--	--	227,549
Woodstock	20,582	--	1,335	--	43,248	--	43,248	6,429	230	595	9,346	81,765	--	--	--	--	81,765
Worthington	2,078,413	469,319	223,160	77,158	3,326,583	12,759	3,416,500	605,463	114,171	160,461	159,391	7,226,878	4,118,613	6,462	754,067	337,141	12,443,161
Wrenshall	32,590	--	4,043	--	78,988	--	78,988	20,296	--	3,977	3,409	143,303	--	63,700	--	--	207,003
Wright	17,740	--	2,050	--	11,586	--	11,586	15,734	--	--	3,038	50,148	--	--	--	--	50,148
Wvloff	67,375	25,178	1,491	--	152,650	--	152,650	49,005	920	6,116	22,434	325,169	200,000	--	--	68,500	593,669
Wvomina	1,203,008	100,445	147,263	--	316,106	--	316,106	147,381	21,195	61,821	143,029	2,140,248	--	2,862,924	--	750	5,003,922
Zemle	11,673	--	115	--	6,909	--	6,909	4,148	--	155	--	23,000	--	--	--	--	23,000
Zimmerman	1,045,717	95,751	397,427	--	251,137	48,587	299,724	145,685	--	11,834	322,166	2,318,304	--	313,683	767,195	327,724	3,726,906
Zumbro Falls	24,016	--	8,392	--	32,377	--	32,377	42,389	495	1,315	18,897	127,881	--	--	--	--	127,881
Zumbrota	918,797	3,097	70,276	68,821	576,671	142,354	787,846	111,106	29,829	50,897	160,273	2,132,121	995,582	--	86,250	198,027	3,411,980
GRAND TOTAL	1,615,814,885	286,890,417	165,408,805	185,882,619	848,133,132	100,393,504	1,134,409,255	406,842,459	41,848,613	89,771,533	263,238,536	4,004,224,503	991,732,735	36,608,977	154,375,201	697,314,048	5,884,255,464

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	<u>C u r r e n t E x p e n d i t u r e s</u>										<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s Enterprise Funds	Governmental Funds	
Ada	1,662	218,470	304,171	211,298	123,238	281,506	150,678	4,360	1,293,721	3,090,140	35,000	43,330	4,462,191	--	11,305	317,411	4,790,907
Adams	777	112,628	135,600	36,040	34,104	14,420	--	30,913	363,705	11,076	60,000	38,873	473,654	--	33,900	11,100	518,654
Adrian	1,233	104,150	183,573	179,979	1,239	142,771	69,577	10,064	691,353	261,575	98,230	101,097	1,152,255	--	17,477	243,017	1,412,749
Afton	2,945	427,993	422,250	214,919	11,822	10,713	--	333	1,088,030	370,794	--	3,000	1,461,824	--	--	119,491	1,581,315
Aitkin	2,124	152,693	563,324	219,539	--	40,318	923,045	131,170	2,030,089	936,292	333,815	178,284	3,478,480	--	--	543,574	4,022,054
Akelev	398	88,069	106,025	58,508	--	40,059	--	600	293,261	17,986	--	--	311,247	--	--	--	311,247
Albanv	1,985	353,364	453,461	124,122	--	45,774	--	--	976,721	1,009,563	299,509	450,301	2,736,094	--	--	587,848	3,323,942
Albert Lea	18,140	1,393,113	4,474,772	2,210,769	--	2,697,635	826,162	92,340	11,694,791	1,966,606	1,048,069	358,830	15,068,296	--	100,000	1,505,488	16,673,784
Alberta	135	19,220	2,169	5,779	10,385	--	--	1,477	39,030	7,126	8,318	1,612	56,086	--	--	6,231	62,317
Albertville	5,368	611,495	669,509	368,044	36,267	120,081	130,735	--	1,936,131	4,807,388	269,629	241,409	7,254,557	--	1,127,709	1,361,270	9,743,536
Alden	651	135,973	69,394	39,026	--	26,285	--	4,575	275,253	48,348	71,503	13,309	408,413	--	--	15,778	424,191
Aldrich	48	4,806	--	4,142	--	131	--	1,940	11,019	--	--	--	11,019	--	--	--	11,019
Alexandria	10,421	1,209,985	2,408,710	982,368	309,816	979,031	477,391	125,052	6,492,353	2,475,673	2,845,000	361,105	12,174,131	--	--	8,060,376	20,234,507
Aloha	127	28,841	43,749	5,354	8,441	2,508	--	--	88,893	118,236	--	--	207,129	--	--	9,070	216,199
Altura	424	65,550	86,453	37,937	410	3,280	59,360	11,921	264,911	468,690	--	--	733,601	--	--	--	733,601
Alvarado	370	86,331	10,044	9,504	1,511	10,908	23,403	--	141,701	15,957	50,000	4,840	212,498	--	--	--	212,498
Ambov	554	66,462	94,809	83,163	--	1,411	--	5,607	251,452	17,784	--	--	269,236	--	65,414	115,968	450,618
Andover	29,262	1,990,747	2,752,762	1,523,323	140,784	1,359,751	918,451	21,992	8,707,810	17,295,252	6,839,000	1,158,232	34,000,294	2,643,747	739,438	7,475,965	44,859,444
Annardale	2,771	242,271	524,136	244,811	--	56,424	--	15,909	1,083,551	3,591,880	405,000	167,914	5,248,345	--	72,939	232,835	5,554,119
Anoka	18,150	1,242,014	3,810,353	1,437,720	--	1,380,788	266,318	142,680	8,279,873	5,530,335	2,020,000	1,041,278	16,871,486	--	--	2,169,072	19,040,558
Apple Valley	48,875	4,419,952	7,664,538	1,061,198	38,162	3,577,056	506,272	365,800	19,632,978	9,022,896	4,720,000	3,256,787	36,632,661	--	725,622	11,577,196	48,935,479
Appleton	2,849	260,544	462,359	323,181	24,358	218,796	23,976	66,230	1,379,444	166,034	152,174	96,026	1,793,678	--	--	134,480	1,928,158
Arco	95	18,710	5,840	9,698	--	--	--	3,236	37,484	--	--	--	37,484	--	3,000	--	40,484
Arden Hills	9,620	823,980	1,130,919	386,427	--	428,135	152,165	269,111	3,190,737	2,472,767	170,000	141,582	5,975,086	--	--	520,140	6,495,226
Arovie	666	88,771	43,060	103,765	--	24,283	42,981	17,619	320,479	33,479	55,075	9,260	418,293	--	--	69,964	488,257
Arlington	2,092	264,383	513,125	227,286	6,916	150,446	79,375	39,990	1,281,521	891,859	667,773	287,819	3,128,972	--	--	--	3,128,972
Ashbv	467	48,060	167,054	41,385	1,450	11,062	572	12,745	282,328	18,954	10,000	4,828	316,110	--	--	500	316,610
Askov	373	76,311	26,128	15,356	771	22,478	--	--	141,044	93,351	--	--	234,395	--	--	--	234,395
Atwater	1,058	162,070	166,135	92,043	3,175	33,685	--	--	457,108	225,086	165,000	103,125	950,319	--	--	--	950,319
Audubon	481	149,229	88,464	29,836	31,393	1,000	90,479	10,222	400,623	42,024	29,000	85,392	557,039	--	--	30,494	587,533
Aurora	1,777	196,112	449,819	421,993	--	117,650	249,914	50,754	1,486,242	24,835	1,790,308	117,042	3,418,427	--	13,998	218,969	3,651,394
Austin	23,749	1,645,520	4,561,599	2,866,701	--	3,224,747	433,681	64,766	12,797,014	8,935,791	1,010,000	685,740	23,428,545	2,370,000	19,000	1,752,363	27,569,908
Avoca	138	15,303	5,679	7,202	952	3,579	752	4,995	38,462	643,722	--	--	682,184	--	--	5,650	687,834
Avon	1,290	259,547	249,415	95,204	--	55,199	88,822	--	748,187	467,061	196,252	79,844	1,491,344	--	--	--	1,491,344
Babbitt	1,630	477,071	457,122	268,015	--	237,859	123,299	4,936	1,568,302	242,710	35,000	113,340	1,959,352	--	--	431,962	2,391,314
Backus	314	61,150	79,600	31,280	3,764	4,958	299,672	14,310	494,734	35,779	--	--	530,513	--	38,271	7,062	575,846
Badoer	468	145,887	25,901	23,623	--	--	19,668	--	215,079	131,495	101,226	8,148	455,948	--	17,133	2,115	475,196
Baolev	1,258	130,903	411,291	184,937	--	57,366	143,848	11,023	939,368	1,833,124	18,837	39,688	2,831,017	--	31,215	20,353	2,882,585
Balaton	614	119,621	137,334	78,265	--	47,156	31,464	21,529	435,369	222,996	66,785	98,604	823,754	--	11,694	78,459	913,907
Barnesville	2,295	556,080	426,351	152,067	--	160,623	124,544	1,376	1,421,041	1,187,889	160,388	178,277	2,947,595	--	--	637,205	3,584,800
Barnum	585	150,439	7,123	89,296	--	14,551	--	--	20,283	281,692	--	23,500	310,255	--	6,000	4,000	320,255
Barrett	338	96,256	44,402	30,151	48,857	16,897	--	--	236,563	45,086	80,066	32,162	393,877	--	--	--	393,877
Barrv	21	2,787	626	1,465	--	100	--	--	4,978	--	--	--	4,978	--	2,700	--	7,678
Battle Lake	779	175,367	130,212	74,590	1,170	34,629	232,156	12,456	660,580	351,236	40,236	31,077	1,083,129	--	--	33,168	1,116,297
Baudette	1,085	182,480	268,721	143,028	--	115,110	807,854	19,032	1,536,225	504,594	--	--	2,040,819	--	--	--	2,040,819
Baxter	6,887	1,033,687	1,299,888	323,725	32,642	359,307	388,374	2,476	3,440,099	12,180,260	1,358,311	546,362	17,525,032	--	174,830	1,319,278	19,019,140
Bavort	3,132	585,131	799,227	233,299	4,355	330,961	--	8,315	1,961,288	230,509	80,000	54,565	2,326,362	--	--	--	2,326,362
Beardslev	243	76,447	22,659	13,849	166	13,004	--	9,064	135,189	111,648	8,632	1,094	256,563	--	6,520	110,226	373,309
Beaver Bay	184	127,616	9,783	43,869	--	--	--	--	181,268	--	10,000	3,602	194,870	--	--	--	194,870

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s		Enterprise Funds
Beaver Creek	247	44,332	40,582	65,234	---	4,507	---	---	154,655	33,608	32,279	16,223	236,765	---	---	13,399	250,164
Becker	3,749	732,463	865,331	518,733	15,439	997,721	132,359	1,950	3,263,996	2,247,380	13,865,000	2,027,975	21,404,351	---	54,500	5,398,569	26,857,420
Bejou	84	21,709	919	3,486	3,938	6,438	---	---	36,490	787	---	---	37,277	---	---	---	37,277
Belgrade	720	88,677	125,986	77,797	46,280	12,844	46,645	56,237	454,466	196,336	765,000	47,712	1,463,514	---	---	50,797	1,514,311
Belle Plaine	5,300	451,020	1,002,810	358,345	100	160,995	63,634	---	2,036,904	2,852,584	1,365,000	496,915	6,751,403	---	---	511,514	7,262,917
Bellechester	171	6,146	5,890	6,420	18,492	2,471	---	664	40,083	2,481	---	---	42,564	---	---	6,500	49,064
Bellingham	196	22,016	11,260	22,948	16,114	448	---	---	72,786	31,895	---	---	104,681	---	---	---	104,681
Beltrami	93	18,556	10,822	8,910	5,480	1,700	---	---	45,468	---	5,000	2,100	52,568	---	---	4,000	56,568
Belview	389	80,849	45,793	59,774	---	6,377	---	---	192,793	18,659	60,927	23,479	295,858	---	---	---	295,858
Bemidji	12,962	1,582,050	3,929,633	860,335	---	639,541	392,845	611,363	8,015,767	2,236,495	1,045,000	865,162	12,162,424	---	---	1,858,395	14,020,819
Bena	112	18,801	1,320	12,319	4,073	1,175	---	3,981	41,669	33,200	---	---	74,869	---	---	---	74,869
Benson	3,347	441,336	679,868	467,691	---	325,721	52,890	229,120	2,196,626	831,129	604,324	104,318	3,736,397	21,667	---	843,093	4,601,157
Bertha	470	85,137	75,738	24,706	---	9,661	6,727	---	201,969	21,846	---	---	223,815	---	---	---	223,815
Bethel	500	139,529	40,849	59,835	4,714	3,031	---	---	247,958	1,457,941	615,117	90,258	2,411,274	---	---	98,566	2,509,840
Big Falls	263	64,203	16,005	64,232	1,265	46,741	454	3,271	196,171	8,133	---	---	204,304	---	---	7,400	211,704
Big Lake	8,303	632,545	1,584,798	463,288	37,728	290,673	786,398	---	3,795,430	3,893,904	674,427	599,872	8,963,633	---	---	76,192	9,039,825
Biocelow	230	23,926	27,479	10,371	18,047	3,802	---	11,426	95,051	80,508	10,900	3,390	189,849	---	---	---	189,849
Biofork	466	98,616	112,516	35,653	1,332	21,823	---	21,818	291,758	120,131	11,000	7,664	430,553	---	23,648	175,587	629,788
Binoham Lake	162	25,164	5,464	12,820	2,240	6,598	6,675	5,650	64,611	656	---	---	65,267	---	6,640	---	71,907
Birchwood	971	103,953	98,528	40,300	165,849	5,452	---	8,206	422,288	---	---	---	422,288	---	206,489	46,948	675,725
Bird Island	1,169	102,666	173,042	108,176	4,088	62,905	126,592	36,649	614,118	264,169	409,908	41,793	1,329,988	---	---	11,837	1,341,825
Biscay	112	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Biwabik	904	353,847	374,037	251,711	---	32,794	104,845	56,491	1,173,725	190,663	545,000	83,645	1,993,033	---	21,420	9,228	2,023,681
Blackduck	736	136,718	198,132	79,220	---	60,899	20,635	5,108	500,712	118,898	61,139	39,833	720,582	---	38,308	110,118	869,008
Blaine	51,002	3,595,942	7,575,793	2,301,155	2,150,855	2,065,921	1,209,471	1,053,356	19,952,493	6,170,885	4,705,000	1,098,203	31,926,581	1,535,000	---	5,834,190	39,295,771
Blomkest	179	18,486	33,085	6,417	9,252	6,671	---	---	73,911	48,283	6,000	5,413	133,607	---	---	3,583	137,190
Bloomina Prairie	1,952	296,450	308,557	163,377	2,303	163,022	5,060	25,513	964,282	55,808	288,526	91,719	1,400,335	---	25,000	66,567	1,491,902
Bloomington	85,442	5,584,693	21,165,262	7,422,171	---	8,216,046	8,947,985	4,752,430	56,088,587	35,593,008	6,370,000	3,409,717	101,461,312	---	522,871	26,556,617	128,540,800
Blue Earth	3,511	310,264	566,623	461,456	66,811	352,541	560,932	113,472	2,432,099	1,226,086	2,913,164	753,973	7,325,322	---	---	179,489	7,504,811
Bluffton	210	13,178	12,176	16,295	---	8,514	---	5,279	55,442	---	---	---	55,442	---	---	---	55,442
Bock	112	13,922	491	4,887	---	1,300	---	2,167	22,767	18,138	---	---	40,905	---	---	---	40,905
Borup	86	6,641	3,006	4,276	170	89	---	4,316	18,498	---	---	---	18,498	---	---	---	18,498
Bovev	697	101,265	149,885	129,573	---	48,288	61,078	245,556	735,645	560,455	27,154	23,633	1,346,887	---	27,951	117,886	1,492,724
Bowlus	255	10,070	36,117	22,888	---	283	---	10,313	79,671	42,511	20,000	2,623	144,805	---	---	---	144,805
Bov River	40	1,307	213	16,553	161	---	---	760	18,994	---	2,000	205	21,199	---	---	---	21,199
Bovd	186	48,944	62,924	12,915	10,334	1,612	---	49,590	186,319	14,875	---	---	201,194	---	---	---	201,194
Braham	1,469	249,315	303,579	237,393	---	8,581	---	---	798,868	151,577	142,136	27,086	1,119,667	---	---	---	1,119,667
Brainerd	13,798	1,591,771	4,052,112	1,418,992	86,091	848,297	1,059,913	1,205,308	10,262,484	16,454,505	1,212,548	511,587	28,441,124	9,982	---	4,622,316	33,073,422
Brandon	427	65,902	76,745	33,407	3,390	7,599	40,758	70,749	298,550	371,659	3,980	316	674,505	---	9,000	---	683,505
Breckenridge	3,491	345,915	1,300,235	505,665	39,428	265,177	262,225	71,368	2,790,013	1,445,140	1,805,258	162,695	6,203,106	---	---	1,989,082	8,192,188
Breezy Point	1,373	289,155	396,391	489,839	11,922	26,379	10,187	23,696	1,247,569	798,531	240,368	45,354	2,331,822	---	---	---	2,331,822
Brewster	487	43,325	41,376	40,649	39,460	3,742	---	14,662	183,214	295,889	35,000	5,843	519,946	---	2,002	---	521,948
Bricelvn	356	71,783	59,444	61,496	10,055	1,255	394	---	204,427	---	6,232	2,801	213,460	---	10,000	16,633	240,093
Brook Park	158	37,161	22,739	1,758	---	---	---	3,914	65,572	18,003	---	---	83,575	---	3,204	---	86,779
Brooklvn Center	29,005	1,877,281	7,025,629	1,814,107	---	1,981,998	1,006,550	333,669	14,039,234	4,724,289	3,040,000	1,719,387	23,522,910	---	---	3,098,803	26,621,713
Brooklvn Park	68,992	3,243,365	13,750,591	8,802,192	---	4,772,894	8,108,390	317,495	38,994,927	11,277,819	27,147,000	5,056,299	82,476,045	---	1,298,003	62,565,222	146,339,270
Brooks	143	11,129	3,351	3,886	6,473	12,655	10,745	4,777	53,016	---	---	---	53,016	---	---	---	53,016
Brookston	95	12,721	3,250	7,125	300	2,687	---	---	26,083	---	---	---	26,083	---	---	---	26,083
Brooten	640	59,383	115,475	56,645	---	15,022	38,498	48,134	333,157	260,243	40,000	18,210	651,610	---	---	---	651,610

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Population	C u r r e n t E x p e n d i t u r e s								Debt Service			Other Financing Uses			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	Transfers Enterprise Funds		Governmental Funds
Browerville	729	92,235	102,331	144,709	--	47,871	--	6,000	393,146	194,364	310,000	46,505	944,015	17,840	--	9,000	970,855
Browns Vallev	655	152,736	204,964	37,412	--	114,602	207,886	--	717,600	245,921	70,000	22,553	1,056,074	--	20,000	234,478	1,310,552
Brownsdale	711	71,008	77,479	17,522	--	19,992	8,130	894	195,025	--	43,000	33,537	271,562	--	98,350	--	369,912
Brownsville	506	39,727	29,768	47,592	--	27,084	21,080	1,841	167,092	37,329	40,000	36,474	280,895	--	--	--	280,895
Brownton	815	67,792	253,455	76,971	54,263	19,978	--	50,682	523,141	272,466	97,168	101,927	994,702	--	--	124,508	1,119,210
Bruno	105	15,230	15,590	7,536	2,190	2,793	--	2,162	45,501	--	--	--	45,501	--	--	2,000	47,501
Buckman	221	8,648	967	6,172	14,548	6,205	--	471	37,011	23,185	20,000	3,430	83,626	--	--	--	83,626
Buffalo	12,735	890,831	2,254,582	907,256	506,638	1,139,732	2,522,875	80,925	8,302,839	9,009,947	6,278,315	1,138,266	24,729,367	12,100	--	557,590	25,299,057
Buffalo Lake	757	111,985	191,724	65,477	1,978	18,765	9,685	31,522	431,136	143,220	109,427	35,148	718,931	--	11,000	--	729,931
Buhl	992	149,462	158,955	185,444	--	102,908	32,994	29,756	659,519	123,475	90,231	60,140	933,365	--	97,277	59,676	1,090,318
Burnsville	61,425	3,359,241	12,855,067	2,353,182	184,224	3,211,856	344,493	1,163,196	23,471,259	12,730,081	4,695,448	1,670,060	42,566,848	1,749,881	287,394	2,645,455	47,249,578
Burtrum	131	20,378	4,632	9,684	--	3,534	--	--	38,228	--	--	--	38,228	--	--	--	38,228
Butterfield	538	79,425	43,066	55,629	9,735	9,112	--	--	196,967	444,349	--	12,268	653,584	--	--	200	653,784
Bvron	4,500	175,931	398,950	293,489	--	158,296	162,951	23,888	1,213,505	485,089	459,457	259,873	2,417,924	--	--	--	2,417,924
Caledonia	2,953	348,574	514,143	234,515	--	180,430	51,221	35,956	1,364,839	185,849	1,440,305	92,714	3,083,707	--	--	--	3,083,707
Callaway	213	27,649	26,811	22,943	13,367	13,837	--	1,188	105,855	6,562	20,000	2,660	135,077	--	29,811	42,884	207,772
Calumet	375	62,187	37,376	131,973	--	37,802	--	23,712	293,050	15,927	12,000	15,343	336,320	--	--	2,000	338,320
Cambridge	6,642	1,294,471	983,461	804,214	--	137,913	2,238,867	147,620	5,606,546	6,725,793	2,390,994	1,103,640	15,826,973	--	--	3,780,166	19,607,139
Cambell	218	16,637	14,702	18,023	10,741	25,792	--	4,710	90,605	--	--	--	90,605	--	--	9,734	100,339
Canby	1,842	303,618	268,794	189,873	823	177,535	10,000	84,393	1,035,036	382,713	174,000	85,243	1,676,992	--	3,150	61,092	1,741,234
Cannon Falls	3,960	537,477	838,867	1,198,161	55,126	546,574	75,626	144,864	3,396,695	2,236,614	865,657	356,682	6,855,648	--	--	980,000	7,835,648
Canton	326	66,371	17,130	45,123	--	18,654	121,946	--	269,224	--	5,757	395	275,376	--	--	7,364	282,740
Carlos	381	58,805	57,569	46,936	--	18,946	--	--	182,256	8,248	35,000	63,387	288,891	--	--	63,518	352,409
Carlton	826	142,967	111,470	87,648	5,753	46,686	--	44,575	439,099	28,303	32,000	61,978	561,380	--	599	--	561,979
Carver	2,060	479,231	410,054	189,564	--	86,339	7,497	6,191	1,178,876	3,041,156	135,000	140,626	4,495,658	--	--	484,594	4,980,252
Cass Lake	826	123,940	813,442	85,766	2,907	21,805	39,888	15,168	1,102,916	--	48,584	18,493	1,169,993	--	--	--	1,169,993
Cedar Mills	52	20,566	526	3,592	4,076	--	--	--	28,760	--	--	--	28,760	--	19,334	--	48,094
Center City	625	74,942	146,614	82,905	1,770	2,625	--	8,210	317,066	82,163	27,467	8,329	435,025	--	--	--	435,025
Centerville	3,644	481,213	842,191	289,658	4,041	66,355	8,266	18,103	1,709,827	3,002,655	565,000	118,450	5,395,932	--	--	18,421	5,414,353
Cevlon	377	67,953	76,289	97,805	2,437	3,058	--	10,922	258,464	3,005	2,074	667	264,210	--	--	--	264,210
Champlin	23,659	1,245,990	3,086,442	2,084,960	--	975,862	543,935	82,163	8,019,352	2,436,806	1,329,165	784,572	12,569,895	1,676,170	--	1,002,075	15,248,140
Chandler	254	46,142	31,032	21,513	--	4,010	5,647	4,606	112,950	195,622	5,000	3,544	317,116	--	10,506	4,500	332,122
Chanhassen	22,042	1,851,705	2,461,410	1,773,655	33,067	1,780,016	1,753,296	404,990	10,058,139	2,866,125	7,752,000	716,616	21,392,880	10,387	--	--	21,403,267
Chaska	21,478	2,425,432	2,946,569	3,025,393	--	1,026,636	889,206	19,474	10,332,710	3,716,619	9,036,900	3,134,588	26,220,817	8,970,252	1,276,001	7,316,650	43,783,720
Chatfield	2,435	256,250	517,355	218,346	--	327,265	112,143	--	1,431,359	1,064,436	179,567	246,504	2,921,866	--	--	702,194	3,624,060
Chickamaw Beach	144	3,342	4,075	14,706	--	--	--	1,954	24,077	--	--	--	24,077	--	--	--	24,077
Chisago City	3,038	273,686	516,320	190,040	4,919	166,901	993,121	9,273	2,154,260	915,456	252,586	79,920	3,402,222	--	--	343,759	3,745,981
Chisholm	4,804	663,953	1,222,784	778,263	--	428,425	106,507	320,749	3,520,681	1,094,305	15,000	33,005	4,662,991	--	100,000	42,993	4,805,984
Chokio	421	83,094	30,899	12,917	--	2,465	18,551	--	147,926	297,150	420,789	67,202	933,067	--	1,260	502,326	1,436,653
Circle Pines	4,950	371,050	899,738	112,901	23,044	276,995	--	44,806	1,728,534	1,512,188	543,326	297,946	4,081,994	--	5,540	58,700	4,146,234
Clara City	1,331	185,548	155,788	168,982	--	80,754	21,676	1,285	614,033	169,187	13,333	37,608	834,161	--	3,342	27,976	865,479
Claremont	604	92,393	78,590	70,449	--	6,184	108,003	--	355,619	204,276	31,307	74,381	665,583	--	--	--	665,583
Clarissa	627	118,050	94,707	111,000	--	8,321	--	3,342	335,420	591,636	1,457,212	63,833	2,448,101	--	--	4,789	2,452,890
Clarkfield	897	176,451	155,960	143,645	--	50,369	84,950	--	611,375	117,593	30,000	8,420	767,388	--	--	6,529	773,917
Clarks Grove	710	87,419	29,815	50,131	--	7,090	--	--	174,455	116,422	--	--	290,877	--	229,860	9,000	529,737
Clear Lake	369	60,129	126,746	13,261	15,400	47,804	115,817	7,173	386,330	21,020	54,000	15,729	477,079	95,000	95,997	93,316	761,392
Clearbrook	555	52,854	144,525	65,036	--	89,764	10,352	--	362,531	144,966	98,376	74,921	680,794	8,546	--	20,000	709,340
Cleanwater	1,054	264,655	193,185	148,505	--	25,637	--	93,875	725,857	181,555	176,163	53,196	1,136,771	--	53,313	582,887	1,772,971
Clements	172	23,250	19,959	11,696	5,248	6,501	--	1,759	68,413	248,409	--	--	316,822	--	--	--	316,822

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Population	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	T r a n s f e r s Enterprise Funds		Governmental Funds
Cleveland	721	78,501	164,519	45,440	---	1,739	---	290,199	28,444	7,936	9,502	336,081	---	---	---	336,081	
Climax	236	34,258	30,703	19,523	199	6,974	361	96,004	32,247	37,868	468	166,587	---	---	---	166,587	
Clinton	429	65,311	45,965	61,091	---	1,437	---	241,211	20,423	5,120	10,943	277,697	---	---	---	277,697	
Clitherall	122	12,298	305	990	820	213	---	2,466	17,092	6,176	---	23,268	---	---	---	23,268	
Clontarf	159	10,375	746	8,870	---	---	---	29,874	---	---	---	29,874	---	17,000	---	46,874	
Cloquet	11,548	706,724	3,131,040	997,476	6,969	973,320	422,058	6,392,480	868,862	725,997	92,381	8,079,720	1,270,000	---	624,348	9,974,068	
Coates	169	21,251	11,250	5,997	---	2,353	---	40,876	---	25	---	40,876	---	---	5,820	46,696	
Cobden	52	2,736	470	2,434	343	2,278	---	10,614	---	2,353	10,400	21,014	---	---	---	21,014	
Cohasset	2,556	438,362	244,027	202,778	729	139,297	2,260	1,039,844	544,306	365,160	198,565	2,147,875	---	632,514	1,436,667	4,217,056	
Cokato	2,719	184,900	416,112	173,951	9,540	234,561	1,846	1,027,086	354,754	28,000	24,164	1,434,004	---	---	134,133	1,568,137	
Cold Spring	3,643	241,272	755,080	296,238	3,116	120,146	89,916	1,505,768	1,700,548	490,000	376,560	4,072,876	---	---	172,655	4,245,531	
Coleraine	1,126	166,244	206,496	231,465	---	130,040	400	1,085,181	921,055	233,444	118,340	2,358,020	---	---	595,133	2,953,153	
Coloane	1,174	163,443	126,977	164,827	632	31,545	6,428	550,033	125,113	38,000	4,779	717,925	---	45,000	127,896	890,821	
Columbia Heights	18,600	1,576,233	3,796,887	1,188,939	122,451	1,872,178	1,462,340	10,019,028	2,880,964	514,789	682,436	14,097,217	5,935	370,489	---	14,473,641	
Comfrev	365	91,655	85,839	77,157	14,044	45,711	68,025	36,782	419,213	231,043	34,964	721,576	---	---	483,290	1,204,866	
Comstock	121	11,957	3,047	4,386	---	1,068	---	21,058	---	600	9,311	41,347	---	---	---	41,347	
Concoer	147	9,049	16,412	6,046	13,176	7,679	---	52,851	19,085	---	24	71,960	---	5,000	648	77,608	
Cook	589	97,165	338,127	95,496	---	36,010	10,258	578,922	1,248,074	---	---	1,826,996	---	85,917	10,789	1,923,702	
Coon Rapids	62,243	2,714,197	10,228,584	2,946,649	156,246	3,199,345	584,388	34,171,121	7,611,812	2,878,170	1,214,913	31,876,016	4,030,000	---	3,233,467	39,139,483	
Corcoran	5,875	528,405	624,855	683,819	52,787	29,372	---	1,919,238	876,651	166,000	45,205	3,007,094	---	---	264,000	3,271,094	
Correll	43	12,165	11,684	2,405	---	373	---	2,443	29,070	---	2,278	31,348	---	---	---	31,348	
Cosmos	586	84,304	89,308	50,391	33,927	31,017	---	288,947	5,926	20,000	6,085	320,958	---	---	7,321	328,279	
Cottage Grove	31,774	2,164,449	4,917,135	2,619,226	46,908	1,764,528	753,880	67,246	12,333,372	6,894,750	5,785,000	26,591,087	---	---	2,808,183	29,399,270	
Cottonwood	1,147	143,135	176,849	197,136	3,472	32,794	168,691	15,024	737,101	292,889	92,662	83,045	1,205,697	---	31,480	1,237,177	
Courtland	569	56,561	36,829	36,859	92	4,318	600	7,297	142,556	76,363	113,362	51,874	384,155	285,000	---	669,155	
Cromwell	204	103,366	77,725	10,681	---	17,741	---	226,057	489,448	91,387	5,598	812,490	---	---	---	812,490	
Crookston	8,066	1,075,135	1,826,880	623,810	165,052	1,206,012	853,810	48,319	5,799,018	3,618,356	474,177	160,182	10,051,733	---	907,752	10,959,485	
Crosby	2,292	268,048	821,589	318,016	---	766,963	---	140,230	2,314,846	240,369	647,250	68,830	3,271,295	---	---	41,728	3,313,023
Crosslake	2,035	545,317	464,936	278,100	29,998	198,903	211,346	4,537	1,733,137	1,403,446	542,644	584,777	4,264,004	330,000	456,370	281,119	5,331,493
Crystal	22,831	1,434,287	4,121,775	843,200	---	1,429,532	641,522	240,489	8,710,805	5,756,186	2,501,057	804,051	17,772,099	1,009,100	---	2,871,037	21,652,236
Currie	206	39,446	21,708	44,388	3,388	3,309	5,000	5,877	123,116	59,424	20,000	5,640	208,180	---	65,962	12,312	286,544
Cuvuna	263	22,766	54,195	15,702	---	---	---	2,531	95,194	35,554	53,676	17,099	201,523	---	---	---	201,523
Cyrus	283	34,840	25,322	41,394	---	1,677	---	3,936	107,169	18,550	15,728	910	142,357	---	---	1,400	143,757
Dakota	332	39,161	17,846	14,720	875	7,410	---	6,273	86,285	25,715	---	112,000	---	---	2,000	114,000	
Dalton	254	34,924	32,138	35,802	645	19,753	1,800	6,756	131,818	14,321	---	146,139	---	---	1,703	147,842	
Danube	502	49,108	83,114	52,953	---	327	---	38,232	223,734	55,105	158,000	11,789	448,628	---	---	187,998	636,626
Danvers	98	33,693	20,408	11,555	---	---	---	65,656	47,259	---	---	112,915	---	---	---	112,915	
Darfur	129	21,135	16,244	7,207	---	2,246	---	5,785	52,617	14,193	---	66,810	---	---	---	66,810	
Darwin	296	24,145	5,146	6,056	13,210	4,679	---	5,146	58,382	21,133	---	79,515	---	---	---	79,515	
Dassel	1,273	209,866	268,456	136,408	1,649	41,313	21,535	679,227	958,535	110,000	73,845	1,821,607	---	---	---	1,821,607	
Dawson	1,491	272,949	411,392	298,177	---	174,170	63,595	80,699	1,300,982	188,360	113,715	72,923	1,675,980	---	---	11,472	1,687,452
Davton	4,964	535,443	547,418	306,317	53,600	142,721	106,112	43,457	1,735,068	66,752	514,000	244,578	2,560,398	---	---	404,294	2,964,692
De Graff	139	12,141	1,791	7,021	---	327	---	5,923	27,203	34,556	---	61,759	---	---	---	61,759	
Deerhaven	3,900	390,575	1,123,353	408,593	13,060	48,617	---	102,098	2,086,296	471,456	---	2,557,752	---	---	67,833	2,625,585	
Deer Creek	337	27,639	80,242	24,506	720	11,785	---	36	144,928	11,631	---	156,559	---	---	---	156,559	
Deer River	924	161,683	407,485	91,101	---	27,567	---	10,800	698,636	349,915	145,000	64,552	1,258,103	---	---	---	1,258,103
Deerwood	586	99,453	194,921	114,539	---	39,222	12,418	472,736	31,522	41,982	24,170	570,410	---	---	46,430	616,840	
Delano	4,268	1,049,740	565,664	206,432	---	322,839	198,628	114,476	2,457,779	794,836	270,000	255,747	3,778,362	---	---	984,750	4,763,112
Delavan	205	60,056	68,349	19,016	10,709	11,684	---	169,814	6,244	---	---	176,058	---	12,766	---	188,824	

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								Total Current Expenditures	<u>D e b t S e r v i c e</u>			Total Expen- ditures	<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Capital Outlay		Principal Payments	Interest Payments	Other Financing Uses		T r a n s f e r s Enterprise Funds	Governmental Funds		
Delhi	76	7,489	38	11,212	1,730	--	--	113	20,582	1,837	--	--	22,419	--	12,428	--	34,847	
Dellwood	1,080	101,666	181,134	78,801	11,298	--	--	10,355	383,254	688	--	--	383,942	--	--	--	383,942	
Denham	37	3,616	1,469	2,009	--	--	--	7,094	582	--	--	--	7,676	--	--	--	7,676	
Dennison	170	37,279	13,714	11,972	--	1,228	--	4,488	68,681	868,913	15,000	11,583	964,177	--	--	26,281	990,458	
Dent	193	35,864	67,033	8,618	--	15,618	--	260	127,393	81,721	6,939	4,267	220,320	--	--	3,100	223,420	
Detroit Lakes	7,929	767,801	1,592,929	1,037,125	91,173	924,114	286,091	141,896	4,841,129	2,206,998	755,948	542,289	8,346,364	1,232,766	--	317,235	9,896,365	
Dexter	339	39,936	15,703	35,740	--	2,147	--	4,882	98,408	31,639	10,000	14,317	154,364	--	--	--	154,364	
Dilworth	3,208	286,539	516,325	226,872	--	99,383	--	4,814	1,133,933	2,491,916	372,272	344,757	4,342,878	--	--	548,688	4,891,566	
Dodge Center	2,486	328,881	315,815	282,082	8,914	252,096	12,984	88,994	1,289,766	1,615,285	812,340	187,285	3,904,676	--	--	1,225,662	5,130,338	
Donaldson	30	2,734	1,555	5,252	2,797	1,637	--	7,515	21,490	--	--	--	21,490	--	--	--	21,490	
Donnelly	241	33,775	28,752	8,424	--	6,883	--	15,963	93,797	28,003	--	--	121,800	13,404	3,956	--	139,160	
Doran	51	6,692	1,529	2,672	18,060	2,068	--	1,623	32,644	--	--	--	32,644	--	--	--	32,644	
Dover	555	45,360	61,711	17,332	--	8,257	--	11,403	144,063	38,016	--	--	182,079	--	--	--	182,079	
Dovrav	63	12,574	14,330	4,712	149	1,145	--	4,235	37,145	566,973	--	--	604,118	--	--	--	604,118	
Duluth	85,782	13,616,846	28,990,831	10,417,476	--	6,438,601	10,087,096	11,230,675	80,781,525	20,053,786	15,423,778	7,233,622	123,492,711	--	--	14,773,286	138,265,997	
Dumont	111	20,891	16,191	27,239	--	156	--	3,937	68,414	2,500	--	--	70,914	--	--	1,500	72,414	
Dundas	729	286,022	247,993	73,908	--	27,288	15,152	--	650,363	220,652	510,000	28,847	1,409,862	--	--	--	1,409,862	
Dundee	99	17,050	3,253	1,692	--	3,158	--	4,481	29,634	2,373	--	--	32,007	--	--	--	32,007	
Dunnell	187	47,325	21,329	12,530	--	1,773	78,889	2,500	164,346	91,303	--	--	255,649	--	--	--	255,649	
Eaon	65,764	4,489,158	8,673,771	2,901,428	500	3,096,140	1,525,453	349,325	21,035,775	6,449,192	5,105,000	507,735	33,097,702	4,390,000	89,573	6,845,819	44,423,094	
Eagle Bend	611	81,363	85,719	129,557	--	12,895	--	--	309,534	233,684	12,322	3,095	558,635	--	--	61,700	620,335	
Eagle Lake	1,974	225,476	210,944	75,233	75,799	41,273	32,609	--	661,334	278,367	620,000	106,564	1,666,265	--	--	629	1,666,894	
East Bethel	11,405	807,661	771,630	852,954	47,689	235,901	--	63,581	2,779,416	1,475,625	1,136,000	80,963	5,472,004	--	1,276,267	812,263	7,560,534	
East Grand Forks	7,769	791,374	2,813,772	1,136,077	36,875	1,269,802	783,810	452,453	7,284,163	10,218,323	495,000	267,468	18,264,954	--	116,500	819,201	19,200,655	
East Gull Lake	1,005	161,355	119,826	49,071	--	6,867	--	7,262	344,381	--	--	--	344,381	--	--	--	344,381	
Easton	206	31,323	53,235	22,630	--	7,844	--	--	115,032	39,628	--	--	154,660	--	--	--	154,660	
Echo	260	67,214	63,131	44,778	--	1,058	15	12,114	188,310	123,102	--	--	311,412	--	20,000	10,950	342,362	
Eden Prairie	60,460	8,267,632	10,000,695	4,640,012	303,352	4,891,639	2,052,572	12,762	30,168,664	11,600,162	3,861,549	1,021,397	46,651,772	735,000	600,000	5,006,328	52,993,100	
Eden Valley	886	130,131	181,265	91,491	--	44,992	7,072	7,546	462,497	33,487	50,000	60,444	606,428	395,000	55,317	--	1,056,745	
Edoerton	997	116,738	117,757	142,953	--	68,663	--	--	446,111	63,022	--	1,466	510,599	--	53,300	--	563,899	
Edina	48,050	3,624,332	10,732,270	4,386,669	--	3,364,803	1,178,706	393,118	23,679,898	7,772,321	6,450,000	2,484,291	40,386,510	--	211,273	7,501,095	48,098,878	
Effie	84	16,015	515	3,204	--	6,141	--	600	26,475	4,646	--	--	31,121	--	--	--	31,121	
Eitzen	239	41,778	17,295	2,040	2,826	13,781	38,000	3,607	119,327	9,386	10,150	1,523	140,386	--	--	--	140,386	
Elba	200	7,597	4,079	9,173	--	3,292	--	3,067	27,208	27,256	5,000	--	59,464	--	--	--	59,464	
Elbow Lake	1,267	204,671	137,227	132,861	181,637	106,716	56,800	115,528	935,440	319,079	309,150	353,508	1,917,177	1,328,875	4,800	14,508	3,265,360	
Elgin	930	147,892	119,877	80,897	--	12,299	28,624	20,549	410,138	34,477	77,500	34,060	556,175	--	--	3,534	559,709	
Elizabeth	168	43,045	29,294	6,827	--	248	--	8,886	88,300	142,907	8,898	462	240,567	6,433	5,018	17,062	269,080	
Elk River	20,240	2,161,356	4,163,345	1,294,744	154,504	1,655,298	909,002	--	10,338,249	3,398,729	2,494,483	965,984	17,197,445	--	--	3,799,765	20,997,210	
Elko	970	434,211	166,824	40,546	--	1,831	--	14,634	658,046	98,267	45,000	14,554	815,867	1,194,764	--	97,657	2,108,288	
Elkton	151	20,224	2,291	3,510	303	5,454	4,820	3,523	40,125	8,946	--	--	49,071	--	10,000	8,000	67,071	
Ellendale	599	83,012	90,469	27,282	32,236	5,942	5,000	32,077	276,018	13,043	82,688	21,406	393,155	--	--	39,534	432,689	
Ellsworth	532	89,010	20,666	54,096	--	2,802	--	--	166,574	50,435	--	--	217,009	--	39,168	--	256,177	
Elmdale	113	2,595	2,126	6,086	4,283	4,239	--	1,878	21,207	--	3,791	1,117	26,115	--	--	--	26,115	
Elmore	691	121,549	111,670	102,935	2,013	18,219	--	--	356,386	124,453	18,485	10,952	510,276	--	6,500	--	516,776	
Eloosa	160	11,637	41,614	8,182	178	18,642	3,788	657	84,698	5,333	--	--	90,031	--	--	--	90,031	
Elv	3,557	634,296	1,115,062	950,983	2,284	244,619	269,088	227,180	3,443,512	976,192	938,151	110,137	5,467,992	--	3,900	102,967	5,574,859	
Elvian	546	150,498	133,142	203,091	--	20,484	10,973	31,335	549,523	58,388	184,238	88,786	880,935	--	--	10,000	890,935	
Emilv	894	152,135	75,113	197,636	2,340	7,485	26,184	155,223	616,116	780,431	28,936	5,810	1,431,293	--	--	--	1,431,293	
Emmons	424	90,218	19,034	29,461	--	51	--	--	138,764	43,770	42,487	9,142	234,163	--	--	200	234,363	

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Population	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	T r a n s f e r s		Enterprise Funds
Erhard	137	26,456	6,582	4,460	2,711	2,570	---	3,477	46,256	---	---	---	46,256	---	---	---	46,256
Erskine	426	102,204	66,980	71,706	---	30,735	15,060	---	286,685	126,982	4,315	3,120	421,102	---	---	18,693	439,795
Evan	93	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Evansville	559	35,843	41,268	63,270	6,446	2,392	34,112	16,050	199,381	1,121,902	---	23,842	1,345,125	---	---	88,677	1,433,802
Eveleth	3,713	414,959	1,115,652	665,211	---	406,256	126,857	286,967	3,015,902	2,607,431	67,752	20,160	5,711,245	---	85,298	410,450	6,206,993
Excelsior	2,400	495,160	691,700	121,859	---	111,139	---	55,413	1,475,271	130,412	8,383	2,491	1,616,557	---	---	65,220	1,681,777
Evota	1,788	172,342	101,217	109,496	6,165	68,181	38,731	---	496,132	43,367	65,000	55,490	659,989	---	96,000	57,422	813,411
Fairfax	1,283	191,364	250,310	148,009	71,521	137,228	27,924	---	826,356	887,660	155,000	33,028	1,902,044	---	---	105,287	2,007,331
Fairmont	10,747	790,768	2,592,809	1,092,925	4,497	1,067,290	525,980	155,928	6,230,197	2,115,818	3,192,625	591,124	12,129,764	---	---	2,063,847	14,193,611
Falcon Heights	5,560	474,926	712,299	104,036	39,823	171,511	7,707	14,268	1,524,570	339,360	280,000	110,965	2,254,895	---	---	360,676	2,615,571
Fairbault	22,218	1,166,743	4,148,576	1,196,787	---	2,535,059	2,635,367	612,371	12,294,903	5,447,327	1,913,590	704,119	20,359,939	---	60,169	1,633,423	22,053,531
Farminston	16,775	1,240,146	2,635,342	935,570	---	1,364,564	678,192	---	6,853,814	6,818,356	5,701,429	960,505	20,334,104	---	---	3,351,919	23,686,023
Farwell	48	15,276	1,112	9,820	9,550	795	---	9,116	45,669	---	---	---	45,669	---	---	---	45,669
Federal Dam	96	15,618	8,909	5,966	1,331	---	50	8,248	40,122	584,385	50,000	3,157	677,664	---	14,171	---	691,835
Felton	210	16,019	7,425	10,323	1,389	4,242	---	17,773	57,171	9,500	2,642	661	69,974	---	20,856	3,303	94,133
Fergus Falls	13,780	1,361,653	2,648,157	1,570,266	52,799	1,972,926	709,176	131,105	8,446,082	1,900,025	1,662,518	768,815	12,777,440	---	---	380,140	13,157,580
Fertile	869	112,589	112,189	72,418	3,367	10,275	1,814	53,708	366,360	34,895	33,325	10,442	445,022	---	---	36,799	481,821
Fifty Lakes	404	158,807	21,527	155,009	---	79	---	---	335,422	104,372	37,871	11,081	488,746	---	---	---	488,746
Finlayson	324	70,044	28,296	36,855	---	7,290	---	3,152	145,637	9,195	14,000	9,040	177,872	---	42,572	---	220,444
Fisher	398	79,743	46,527	17,916	3,304	3,354	8,783	20,799	180,426	2,046,742	14,000	11,700	2,252,868	---	20,463	135,568	2,408,899
Flensburg	244	24,941	277	18,420	---	2,806	---	---	46,444	33,405	---	---	79,849	---	---	---	79,849
Floodwood	541	179,815	335,869	54,281	---	117,594	73,259	588	761,406	269,536	85,966	8,777	1,125,685	---	---	---	1,125,685
Florence	47	5,118	494	3,309	1,640	1,118	---	2,348	14,027	---	---	---	14,027	---	---	---	14,027
Foley	2,528	403,534	373,653	122,668	---	105,605	33,772	---	1,039,232	735,367	1,480,000	142,937	3,397,536	---	---	187,114	3,584,650
Forada	192	31,022	62,289	8,270	---	---	---	---	101,581	31,118	---	---	132,699	---	---	15,521	148,220
Forest Lake	16,800	1,228,520	2,852,695	925,688	148,934	542,638	45,306	27,935	5,771,716	1,850,179	734,000	321,318	8,677,213	---	---	103,851	8,781,064
Foreston	473	73,720	69,266	32,525	3,831	944	---	498	180,784	---	---	---	180,784	---	---	---	180,784
Fort Ridlev	68	5,887	444	2,910	---	1,127	---	3,414	13,782	7,529	---	---	21,311	---	---	1,000	22,311
Fosston	1,532	94,109	205,653	97,204	78,349	290,710	42,786	98,208	907,019	2,687,083	305,000	102,249	4,001,351	---	---	152,603	4,153,954
Fountain	375	37,496	34,126	54,652	818	6,963	28,347	18,213	180,615	64,163	65,000	4,825	314,603	---	---	11,300	325,903
Foxhome	129	24,634	4,509	10,744	396	1,070	---	1,350	42,703	---	---	---	42,703	---	---	---	42,703
Franklin	490	103,943	116,419	32,822	21,373	12,499	---	---	287,056	1,698,186	25,000	13,562	2,023,804	1,353	---	---	2,025,157
Frazee	1,385	168,057	283,016	70,515	57,209	32,710	35,178	26,849	673,534	278,291	95,563	88,309	1,135,697	---	---	67,818	1,203,515
Freeborn	291	45,308	35,789	30,065	---	1,859	---	14,046	127,067	26,502	29,460	14,419	197,448	---	---	5,000	202,448
Freeport	468	136,574	269,803	324,344	---	5,832	15,926	25,640	778,119	239,513	41,000	91,167	1,149,799	---	18,911	639,133	1,807,843
Fridley	27,088	2,294,633	5,554,244	2,723,082	330,316	1,126,957	3,290,432	---	15,319,664	1,204,454	5,155,000	623,265	22,302,383	---	---	---	22,302,383
Frost	238	40,466	49,595	27,053	6,833	40,885	6,676	---	171,508	156,745	20,103	5,229	353,585	---	---	820	354,405
Fulda	1,319	132,889	245,240	197,439	---	58,176	45,720	3,500	682,964	62,457	35,000	45,886	826,307	275,000	---	401,913	1,503,220
Funklev	18	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	293	26,458	25,415	12,169	640	2,567	1,807	27,735	96,791	47,906	17,288	4,374	166,359	---	---	56	166,415
Garrison	230	54,645	118,803	26,118	---	22,315	21,195	7,122	250,198	44,287	---	---	294,485	---	---	---	294,485
Garvin	147	27,229	17,351	11,299	---	7,224	584	---	63,687	25,476	---	---	89,163	---	2,784	5,000	96,947
Garv	203	36,873	21,862	38,838	2,199	3,926	27,750	5,949	137,397	2,437	---	---	139,834	---	34,315	---	174,149
Garvord	2,279	270,854	374,491	111,697	---	171,715	121,934	4,542	1,055,233	156,896	669,825	750,130	2,632,084	---	---	138,119	2,770,203
Gem Lake	442	136,983	102,879	22,288	3,376	---	---	---	270,609	225,300	---	---	495,909	---	2,000	---	497,909
Geneva	467	71,321	3,706	8,137	---	13,538	---	51,589	148,291	42,282	16,124	5,390	212,087	---	---	17,500	229,587
Genola	67	10,532	615	4,828	2,876	---	---	4,891	23,742	---	---	---	23,742	---	---	---	23,742
Georgetown	119	10,830	3,432	10,854	4,488	4,488	56	---	34,148	5,155	---	---	39,303	---	---	---	39,303
Ghent	313	41,090	33,190	31,734	---	2,595	1,414	---	110,023	50,362	15,000	24,749	200,134	---	---	48,034	248,168

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s Enterprise Funds		Governmental Funds
Gibbon	791	69,489	171,184	223,365	41,670	75,719	22,269	3,013	606,709	--	105,000	42,885	754,594	--	--	--	754,594
Gilbert	1,791	299,796	481,679	509,416	180,642	260,332	9,636	185,343	1,926,844	187,626	215,000	82,576	2,412,046	--	--	--	2,412,046
Gilman	232	29,265	--	7,561	--	36,096	--	--	72,922	--	--	--	72,922	--	--	--	72,922
Glencoe	5,668	605,235	1,109,757	326,082	2,325	459,394	32,847	455,557	2,991,197	1,521,651	435,000	276,830	5,224,678	--	--	243,413	5,468,091
Glenville	692	73,720	17,704	32,085	--	64,388	--	--	187,897	73,467	26,647	4,562	292,573	--	--	13,000	305,573
Glenwood	2,656	278,132	477,079	196,892	--	271,382	76,193	72,840	1,372,518	475,010	105,000	39,105	1,991,633	--	--	283,982	2,275,615
Glyndon	1,169	127,641	157,107	89,546	68,346	26,742	69,961	69,789	609,132	234,353	898,326	73,855	1,815,666	--	--	--	1,815,666
Golden Vallev	20,674	2,939,763	4,737,576	1,776,432	--	1,687,682	125,876	--	11,267,329	12,651,727	7,416,131	3,694,727	35,029,914	--	419,393	15,208,066	50,657,373
Gonvick	285	60,525	61,440	58,563	--	9,995	21,420	--	211,943	109,659	9,880	243	331,725	--	--	--	331,725
Good Thunder	573	77,338	119,851	61,463	--	27,852	345	--	286,849	296,241	50,000	28,914	662,004	--	--	--	662,004
Goodhue	891	65,285	184,133	76,327	--	71,051	336,163	--	732,959	453,119	373,794	13,748	1,573,620	--	--	761,106	2,334,726
Goodridge	96	16,983	8,848	11,910	237	1,383	11,412	16,228	67,001	--	6,000	2,950	75,951	--	--	--	75,951
Goodview	3,301	287,882	415,765	208,153	--	27,620	--	--	939,420	679,544	245,000	99,838	1,963,802	--	--	--	1,963,802
Graceville	598	59,338	93,150	115,467	--	25,022	5,000	25,072	323,049	67,448	61,981	22,280	474,758	--	--	107,100	581,858
Granada	296	27,237	12,308	12,982	131	3,052	--	--	55,710	215,307	--	--	271,017	--	--	99,442	370,459
Grand Marais	1,409	451,189	182,216	170,183	--	808,735	6,500	--	1,618,823	2,351,948	154,000	75,865	4,200,636	--	461	787,666	4,988,763
Grand Meadow	938	84,477	198,802	121,372	863	81,556	19,889	--	506,959	64,685	589,315	72,989	1,233,948	--	--	--	1,233,948
Grand Rapids	8,478	1,033,637	2,007,343	1,800,362	--	1,522,410	506,955	200,658	7,071,365	5,138,620	2,287,403	794,680	15,292,068	--	5,418	3,199,085	18,496,571
Granite Falls	3,104	337,446	463,584	298,044	29,004	125,509	76,942	201,058	1,531,587	813,679	893,384	163,838	3,402,488	--	1,523,209	236,834	5,162,531
Grant	4,180	194,159	360,544	283,713	43,069	1,714	--	--	883,199	270,587	80,041	7,592	1,241,419	--	--	--	1,241,419
Grasston	100	31,477	6,179	6,386	6,689	906	--	1,353	52,990	598	--	--	53,588	--	--	--	53,588
Green Isle	399	172,831	150,210	34,624	--	21,340	3,052	--	382,057	990,399	176,625	99,045	1,648,126	--	--	19,100	1,667,226
Greenbush	742	73,514	189,222	115,239	88	102,538	38,464	16,657	535,722	10,587	27,450	20,764	594,523	--	--	--	594,523
Greenfield	2,820	447,620	265,497	312,770	25,787	--	--	--	1,051,674	1,407,474	300,000	493,113	3,252,261	--	--	--	3,252,261
Greenwald	191	10,712	4,524	8,107	--	3,000	--	--	26,343	31,519	4,000	12,157	74,019	--	--	--	74,019
Greenwood	800	176,361	269,226	48,962	32,685	8,591	--	--	535,825	--	--	--	535,825	--	--	--	535,825
Grev Eadle	339	49,342	35,876	30,161	--	9,062	--	8,533	132,974	55,079	38,058	14,993	241,104	--	150	29,907	271,161
Grove Citv	625	68,370	136,379	67,177	884	16,164	32,549	--	321,523	123,889	--	--	445,412	--	--	--	445,412
Grovia	236	34,745	33,569	45,314	20,162	41,423	57,500	20,884	253,597	190,785	30,513	14,699	489,594	--	7,566	31,287	528,447
Gullv	95	16,155	882	8,402	5,966	4,696	--	7,374	43,475	--	--	--	43,475	--	--	--	43,475
Hackensack	310	39,743	62,803	62,733	--	23,021	--	7,775	196,075	17,926	--	--	214,001	--	--	--	214,001
Hadlev	64	12,075	654	6,545	--	4,501	--	4,884	28,659	--	--	--	28,659	--	3,000	--	31,659
Hallock	1,139	112,108	91,179	129,847	--	124,440	3,401	24,894	485,869	512,040	253,235	126,780	1,377,924	--	70,000	--	1,447,924
Halma	67	1,624	678	3,387	4,565	4,424	--	822	15,500	--	--	--	15,500	--	--	--	15,500
Halstad	601	25,407	93,097	100,880	--	11,056	60,411	3,031	293,882	45,415	97,888	31,235	468,420	--	--	--	468,420
Ham Lake	14,508	733,199	1,103,752	600,337	42,756	240,512	70,646	--	2,791,202	1,438,385	290,000	79,452	4,599,039	--	--	797,561	5,396,600
Hamburg	556	104,591	111,281	22,588	4,088	62,093	--	--	304,641	237,172	38,000	15,117	594,930	--	--	14,865	609,795
Hammond	239	26,090	1,965	7,134	--	6,994	--	--	42,183	--	--	--	42,183	--	3,946	--	46,129
Hampton	610	45,814	19,084	30,647	419	6,411	--	6,035	108,410	17,077	--	--	125,487	--	--	--	125,487
Hancock	705	94,295	87,347	50,956	63,329	23,572	--	--	319,499	65,387	131,318	107,492	623,696	--	--	15,980	639,676
Hanlev Falls	304	41,874	36,676	37,015	--	8,515	--	18,170	142,250	159,425	39,472	22,485	363,632	--	--	--	363,632
Hanover	2,188	496,017	239,691	105,038	--	8,119	--	--	848,865	768,824	198,982	114,854	1,931,525	--	--	12,599	1,944,124
Hanska	428	39,388	17,859	81,006	21,549	40,947	10,534	24,057	235,340	18,349	49,849	58,335	361,873	--	23,053	179,396	564,322
Hardina	107	4,721	2,804	2,224	3,646	3,012	--	13,359	29,766	36,701	--	--	66,467	--	--	--	66,467
Hardwick	202	36,956	22,444	8,655	14,265	1,955	--	--	84,275	26,720	--	--	110,995	--	17,210	--	128,205
Harmony	1,135	97,316	188,766	67,082	--	210,110	114,827	6,128	684,229	113,631	425,000	81,820	1,304,680	--	147,352	178,083	1,630,115
Harris	1,242	145,929	82,758	97,116	--	7,776	--	31,222	364,801	18,640	15,000	4,794	403,235	--	--	--	403,235
Hartland	278	44,821	21,728	53,099	--	3,438	--	--	123,086	8,454	39,071	13,323	183,934	--	--	--	183,934
Hastinos	20,546	1,552,972	4,543,207	3,387,921	61,006	1,722,576	279,614	--	11,547,296	6,394,963	2,647,509	1,021,677	21,611,445	--	900,000	936,628	23,448,073

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses		
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s		Enterprse Funds	Governmental Funds
Hatfield	44	6,244	1,831	2,126	266	641	---	---	11,108	---	---	---	11,108	---	---	---	---	11,108
Hawlev	1,897	155,677	318,726	148,592	---	77,434	151,459	29,331	881,219	1,100,994	195,000	77,029	2,254,242	---	---	88,000	2,342,242	
Havfield	1,362	112,176	178,565	263,790	5,625	57,508	52,178	---	669,842	---	182,489	169,792	1,022,123	---	---	45,915	1,068,038	
Havward	242	74,704	31,714	12,548	---	---	---	23,149	142,115	118,814	19,572	14,093	294,594	---	---	---	294,594	
Hazel Run	61	6,234	5,063	5,555	---	514	28,089	1,313	46,768	---	---	---	46,768	---	5,000	1,946	53,714	
Hector	1,170	88,933	204,824	124,263	---	128,161	5,323	61,623	613,127	602,251	193,667	217,295	1,626,340	---	---	367,586	1,993,926	
Heidelbero	92	8,604	1,518	1,484	---	---	---	76	11,682	---	---	---	11,682	---	---	---	11,682	
Henderson	943	128,738	188,944	58,036	---	49,664	3,596	200	429,178	633,612	244,424	277,000	1,584,214	430,000	4,000	244,918	2,263,132	
Hendricks	702	86,419	124,470	176,041	37,848	24,601	38,269	5,926	493,574	40,878	2,674	11,526	548,652	---	---	81,983	630,635	
Hendrum	317	68,621	27,214	47,476	---	14,055	16,402	11,888	185,656	22,139	8,301	6,600	222,696	---	540	76,167	299,403	
Henning	831	118,848	130,018	104,942	2,839	8,579	13,882	22,245	401,353	200,178	117,000	12,348	730,879	---	3,846	281,355	1,016,080	
Henriette	94	8,944	296	3,299	836	1,325	---	955	15,655	---	---	---	15,655	---	---	---	15,655	
Herman	429	91,349	71,686	82,246	---	13,084	260,798	21,615	540,778	352,862	50,322	33,587	977,549	---	128,205	141,883	1,247,637	
Hermantown	8,599	867,887	1,590,991	358,074	21,294	47,670	115,947	66,249	3,068,112	3,693,728	666,986	812,749	8,241,575	1,562,111	8,133	810,949	10,622,768	
Heron Lake	773	161,879	151,580	88,291	---	95,497	---	8,586	505,833	470,596	18,645	26,334	1,021,408	---	93,026	83,678	1,198,112	
Hewitt	274	47,274	15,285	22,039	---	19,759	---	450	104,807	14,245	20,500	---	139,552	---	8,700	2,387	150,639	
Hibbino	16,672	1,450,524	4,694,624	1,972,627	---	2,249,086	219,565	1,612,049	12,198,475	1,238,721	1,832,561	505,095	15,774,852	---	6,571	66,117	15,847,540	
Hill Citv	477	71,312	120,948	51,579	---	33,436	8,626	8,256	294,157	127,532	22,005	25,594	469,288	---	---	2,218	471,506	
Hillman	22	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Hills	563	63,142	60,838	38,618	---	47,631	7,047	---	217,276	28,419	---	---	245,695	---	11,550	15,480	272,725	
Hilltop	768	184,705	205,113	60,432	9,507	---	---	---	459,757	49,524	---	---	509,281	---	---	---	509,281	
Hincklev	1,365	315,588	217,881	182,438	---	75,219	35,200	45,613	871,939	116,491	168,300	22,508	1,179,238	---	---	66,518	1,245,756	
Hitterdal	183	21,850	18,707	21,795	---	27,331	---	11	89,694	386,382	---	---	476,076	---	---	168,982	645,058	
Hoffman	658	76,765	51,312	34,761	---	34,244	35,148	13,418	245,648	2,379,959	277,000	50,440	2,953,047	---	3,000	337,984	3,294,031	
Hokah	582	126,802	97,720	146,231	---	47,939	---	---	418,692	37,476	50,000	16,995	523,163	---	4,327	140,891	668,381	
Holdinford	743	149,753	53,916	97,373	---	10,260	---	---	311,302	122,558	760,000	123,363	1,317,223	---	104,973	770,449	2,192,645	
Holland	205	50,080	35,616	8,144	---	4,626	---	2,329	100,795	---	---	---	100,795	---	5,100	---	105,895	
Hollandale	300	83,027	59,341	14,063	1,699	5,679	---	40,778	204,587	181,853	43,048	---	429,488	---	---	---	429,488	
Holloway	108	46,513	2,365	37,119	902	---	---	---	86,899	---	---	---	86,899	---	---	---	86,899	
Holt	93	4,663	1,506	2,385	5,228	395	---	1,234	15,411	---	---	---	15,411	---	---	---	15,411	
Hookins	17,675	1,017,107	4,695,803	975,698	---	1,861,955	937,849	180,314	9,668,726	6,646,946	1,780,620	1,644,908	19,741,200	---	---	2,468,547	22,209,747	
Houston	1,014	92,619	289,234	66,854	1,142	127,070	36,796	44,868	658,583	93,635	224,775	70,359	1,047,352	---	58,792	142,378	1,248,522	
Howard Lake	1,915	253,941	403,927	124,878	97,898	86,405	23,414	190,001	1,180,464	616,874	321,192	219,917	2,338,447	---	---	945,943	3,284,390	
Hovt Lakes	1,961	686,534	542,378	543,541	---	591,321	42,229	3,785	2,409,788	619,005	146,499	94,914	3,270,206	---	948	284,839	3,555,993	
Huao	8,760	792,982	786,651	737,328	---	36,218	110,974	46,221	2,510,374	3,682,388	686,866	325,973	7,205,601	---	5,944	630,240	7,841,785	
Humboldt	55	3,007	650	3,822	2,953	121	---	1,211	11,764	---	---	---	11,764	---	---	---	11,764	
Hutchinson	13,616	1,553,548	3,032,741	1,577,319	---	1,928,250	689,942	475,744	9,257,544	6,094,502	2,936,467	789,185	19,077,698	---	---	2,795,462	21,873,160	
Ihlen	98	11,554	7,412	4,513	6,692	13,577	---	1,632	45,380	---	2,819	11,656	59,855	---	---	3,000	62,855	
Independence	3,605	474,397	938,875	328,562	28,141	23,913	---	80,014	1,873,902	---	595,539	167,943	2,637,384	---	---	248,421	2,885,805	
International Falls	6,447	713,276	2,081,023	1,304,769	230,705	452,051	208,164	1,428,563	6,418,551	5,100,614	---	---	11,519,165	---	1,233	305,460	11,825,858	
Inver Grove Heights	32,193	1,831,983	5,176,708	2,340,816	---	4,479,494	---	---	13,829,001	4,874,306	11,686,013	1,705,341	32,094,661	---	905,331	6,360,532	39,360,524	
Iona	158	25,652	13,085	4,123	33	257	---	9,162	52,312	14,338	---	---	66,650	---	5,583	5,250	77,483	
Iron Junction	86	5,289	---	2,395	---	---	---	1,384	9,068	53,753	---	---	62,821	---	---	56,722	119,543	
Ironton	544	79,597	113,649	133,825	15,603	12,975	30,039	14,045	399,733	397,649	33,786	2,821	833,989	---	---	88,799	922,788	
Isanti	4,489	234,772	948,266	258,331	1,136	757,683	70,270	---	2,270,458	2,195,218	364,000	181,047	5,010,723	15,550	---	589,296	5,615,569	
Isle	787	62,066	204,800	104,226	2,032	9,110	37,799	58,463	478,496	20,090	129,452	43,535	671,573	---	---	22,383	693,956	
Ivanhoe	645	72,867	138,478	94,614	---	80,822	14,676	17,071	418,528	92,604	4,100	8,127	523,359	---	---	16,000	539,359	
Jackson	3,473	511,160	628,667	356,099	158,205	348,080	197,196	48,781	2,248,188	1,397,972	195,000	15,426	3,856,586	---	---	212,204	4,068,790	
Janesville	2,137	308,934	487,916	142,104	---	15,213	54,510	8,229	1,016,906	1,581,210	1,106,053	272,392	3,976,561	---	---	586,612	4,563,173	

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s		Enterprise Funds
Jasper	586	117,057	59,343	21,242	10,046	8,755	2,186	35,384	254,013	112,172	861,945	46,259	1,274,389	--	--	--	1,274,389
Jeffers	378	61,170	42,780	52,515	19,037	3,477	2,455	--	181,434	107,051	--	--	288,485	--	--	--	288,485
Jenkins	312	47,149	42,536	36,874	--	5,493	28,373	2,462	162,887	8,948	--	--	171,835	--	--	48,981	220,816
Johnson	31	4,251	199	2,595	398	--	--	854	8,297	--	--	--	8,297	--	--	--	8,297
Jordan	4,544	619,102	1,031,315	246,812	--	122,762	32,269	46,755	2,099,015	3,548,632	829,499	626,517	7,103,663	--	--	918,116	8,021,779
Kandivohi	544	82,673	37,195	20,161	--	2,608	--	--	142,637	14,766	25,000	25,907	208,310	--	--	--	208,310
Karlstad	754	143,154	65,305	98,024	3,841	21,013	141,886	41,205	514,428	194,753	118,699	93,860	921,740	--	--	67,000	988,740
Kasota	695	69,078	115,489	41,319	3,780	16,143	--	--	245,809	17,254	--	--	263,063	--	62,355	--	325,418
Kasson	5,230	305,445	742,089	201,590	3,930	406,111	265,266	20,370	1,944,801	641,943	164,624	150,443	2,901,811	--	--	679,344	3,581,155
Keewatin	1,159	126,059	281,817	368,743	435	73,199	30,771	44,516	925,540	153,680	--	--	1,079,220	--	60,249	--	1,139,469
Kellher	308	63,372	31,785	34,024	--	4,133	1,195	6,575	141,084	391,020	14,000	13,255	559,359	--	--	16,729	576,088
Kelloo	450	65,853	125,238	11,168	--	21,461	--	--	223,720	126,143	37,843	16,208	403,914	--	--	19,448	423,362
Kennedy	222	49,282	27,220	50,520	--	7,703	134	11,756	146,615	33,824	46,562	7,076	234,077	--	--	14,707	248,784
Kenneth	54	18,382	3,454	2,422	--	700	--	--	24,958	--	--	--	24,958	--	--	--	24,958
Kensington	266	49,643	22,001	10,173	2,044	19,848	39,754	10,956	154,419	373,132	3,001	832	531,384	--	479	--	531,863
Kent	117	18,738	1,971	7,583	--	--	--	--	28,292	31,301	--	--	59,593	--	--	31,301	90,894
Kenyon	1,684	259,766	272,160	245,153	32,664	160,552	59,918	--	1,030,213	118,487	275,000	101,183	1,524,883	--	111,621	130,146	1,766,650
Kerkhoven	745	161,923	106,325	33,425	727	17,636	--	--	320,036	441,830	39,485	52,980	854,331	--	--	15,972	870,303
Kerrick	67	6,369	29,530	7,116	--	777	--	3,251	47,043	--	--	--	47,043	--	--	2,500	49,543
Kettle River	179	62,694	39,720	17,492	2,440	9,926	20,116	1,361	153,749	673,614	6,000	11,378	844,741	--	--	3,100	847,841
Kiester	518	81,887	81,183	65,442	8,660	8,565	23,976	--	269,713	86,069	35,107	117,885	508,774	--	--	50,165	558,939
Kilkenny	157	24,285	62,017	4,899	--	3,161	--	--	94,362	292,061	--	--	386,423	--	--	18,341	404,764
Kimball	648	122,249	284,618	75,489	30,285	9,789	--	--	522,430	84,660	30,505	21,670	659,265	--	--	36,000	695,265
Kinbrae	19	1,773	130	1,541	593	--	--	43	4,080	--	1,463	--	5,543	--	--	--	5,543
Kinoston	123	6,310	4,458	4,171	--	5,015	--	250	20,204	3,648	--	--	23,852	--	--	--	23,852
Kinnev	173	79,064	151,539	112,940	10,904	10,576	--	--	365,023	--	--	--	365,023	--	--	81,388	446,411
La Crescent	5,114	303,663	640,439	358,729	--	271,087	--	72,924	1,646,842	1,338,297	633,341	219,149	3,837,629	--	--	137,839	3,975,468
La Prairie	618	72,803	40,102	13,090	--	2,794	14,258	91,923	234,970	9,726	44,000	5,162	293,858	--	--	76,707	370,565
La Salle	85	13,310	6,678	6,033	2,072	2,421	--	--	30,514	57,026	--	--	87,540	--	--	10,715	98,255
Lafayette	531	60,904	68,648	65,273	--	24,789	67,995	500	288,109	127,130	15,000	4,517	434,756	60,058	--	396	495,210
Lake Benton	687	56,561	126,441	115,143	--	57,763	12,000	34,544	402,452	--	--	--	402,452	--	--	14,690	417,142
Lake Bronson	228	28,100	18,408	33,431	--	40,039	--	26,994	146,972	82,519	2,774	--	232,265	--	1,156	21,287	254,708
Lake City	5,284	957,213	1,148,552	377,572	--	480,217	3,683	--	2,967,237	1,734,943	658,000	125,319	5,485,499	--	--	288,738	5,774,237
Lake Crystal	2,536	257,204	449,602	335,130	125,346	97,325	7,360	12,727	1,284,694	1,110,006	555,820	208,814	3,159,334	--	--	--	3,159,334
Lake Elmo	7,790	766,841	848,439	261,144	--	108,213	--	--	1,984,637	1,012,366	130,000	144,720	3,271,723	--	--	149,000	3,420,723
Lake Henry	86	15,102	37,985	3,643	--	--	--	56,730	46,224	--	--	--	102,954	--	--	3,652	106,606
Lake Lillian	240	31,718	53,038	18,727	--	21,073	7,594	--	132,150	24,637	--	--	156,787	--	20,209	--	176,996
Lake Park	828	92,586	126,971	42,198	3,672	32,453	7,943	224	306,047	129,001	--	--	435,048	--	11,900	--	446,948
Lake Shore	1,024	203,216	185,928	95,942	--	2,340	--	12,484	499,910	32,932	--	--	532,842	--	--	--	532,842
Lake St. Croix Beach	1,170	139,614	94,265	39,356	25,440	38,409	--	11,268	348,352	880,605	65,000	31,102	1,325,059	--	--	--	1,325,059
Lake Wilson	258	38,028	57,977	41,847	430	2,798	435,575	2,849	579,504	914,981	29,363	46,728	1,570,576	--	1,207	281,294	1,853,077
Lakefield	1,708	220,341	290,084	215,616	376	58,444	286,851	--	1,071,712	1,641,155	421,205	104,583	3,238,655	--	9,600	272,840	3,521,095
Lakeland	1,923	212,826	145,949	236,195	21,591	116,970	29,651	23,231	786,413	684,363	115,000	69,516	1,655,292	--	--	119,325	1,774,617
Lakeland Shores	355	34,103	24,020	19,708	3,477	9,570	6,231	4,284	101,393	--	--	--	101,393	--	--	5,450	106,843
Lakeville	49,097	2,847,744	7,776,381	3,847,867	41,015	2,175,558	377,515	176,208	17,242,288	23,601,975	3,783,000	3,441,781	48,069,044	--	8,623	2,130,161	50,207,828
Lamberton	824	77,343	125,287	102,525	720	82,624	4,885	26,362	419,746	3,204,236	69,105	22,609	3,715,696	--	--	72,951	3,788,647
Lancaster	340	23,315	24,468	54,158	--	7,881	304,241	12,146	426,209	74,154	25,000	5,077	530,440	--	--	--	530,440
Landfall	748	150,859	121,403	180,391	1,780	58,372	146,001	9,252	668,058	212,721	--	--	880,779	--	--	--	880,779
Lanesboro	768	127,238	143,248	89,840	--	180,925	38,547	--	579,798	248,204	40,000	26,116	894,118	--	--	85,508	979,626

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>Debt Service</u>			<u>Other Financing Uses</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s		Governmental Funds
Laporte	138	22,090	2,197	10,185	--	--	--	4,164	38,636	--	--	--	38,636	--	--	3,041	41,677
Lastruo	93	6,969	1,454	5,560	7,884	4,948	--	94	26,909	--	--	--	26,909	--	--	--	26,909
Lauderdale	2,330	231,051	273,328	49,005	41,274	74,589	--	--	669,247	328,264	215,000	130,456	1,342,967	--	--	184,896	1,527,863
Le Center	2,365	250,145	339,369	190,758	--	90,537	140,014	--	1,010,823	1,296,379	243,156	165,304	2,715,662	575,000	--	43,000	3,333,662
Le Sueur	4,230	307,144	792,806	421,994	--	690,841	1,377,567	214,837	3,805,189	1,837,537	1,090,122	583,374	7,316,222	--	--	730,363	8,046,585
Lenox	82	17,064	1,402	1,158	5,731	6,073	--	4,759	36,187	3,232	--	--	39,419	--	--	--	39,419
Leonard	22	3,946	181	2,931	--	1,522	--	1,431	10,011	--	--	--	10,011	--	--	--	10,011
Leonidas	56	17,469	4,788	10,169	6,587	23,124	--	100	62,237	11,377	--	80	73,694	--	--	--	73,694
Lerov	910	71,793	111,275	127,993	--	123,527	164	7,128	441,880	404,225	61,944	21,511	929,560	--	6,385	--	935,945
Lester Prairie	1,493	134,460	241,920	117,543	88,421	170,126	121,692	2,351	876,513	136,416	96,935	29,358	1,139,222	--	--	300,581	1,439,803
Lewistown	1,506	147,860	252,486	103,978	--	114,873	26,931	--	646,128	467,954	22,842	39,209	1,176,133	--	--	11,000	1,187,133
Lewisville	250	59,025	26,483	28,740	--	4,300	--	--	118,548	19,653	22,985	3,182	164,368	--	3,000	368	167,736
Lexington	2,160	262,979	701,792	162,857	7,678	72,391	--	--	1,207,697	372,784	95,000	56,710	1,732,191	--	--	87,819	1,820,010
Lilydale	790	149,694	255,194	3,862	--	--	3,112	12,321	424,183	541,052	136,036	188,029	1,289,300	--	--	--	1,289,300
Lindstrom	3,787	353,309	612,801	190,869	4,616	100,792	12,728	15,653	1,290,768	599,872	190,000	65,896	2,146,536	--	22,480	547,761	2,716,777
Lino Lakes	18,725	1,908,904	2,798,013	899,483	43,626	956,664	351,285	72,005	7,029,980	4,742,382	1,960,000	798,405	14,530,767	1,170,000	303,108	5,283,306	21,287,181
Lismore	217	49,899	36,050	32,026	--	1,469	--	4,547	123,991	--	--	--	123,991	--	12,476	310	136,777
Litchfield	6,801	677,526	1,211,399	334,751	--	564,783	38,256	195,971	3,022,686	2,528,195	880,466	426,382	6,857,729	--	--	534,953	7,392,682
Little Canada	9,890	468,717	1,261,300	262,691	15,537	314,868	--	700,970	3,024,083	2,348,201	135,000	285,124	5,792,408	--	250,833	1,238,640	7,281,881
Little Falls	8,304	580,571	1,382,804	562,606	--	412,666	430,273	488,067	3,856,987	8,471,963	3,245,023	951,335	16,525,308	--	95,364	1,408,374	18,029,046
Littlefork	694	147,791	106,658	121,470	--	53,809	94,973	1,318	526,019	2,308	8,000	18,407	554,734	--	--	8,500	563,234
Lono Beach	289	13,858	8,288	12,406	--	3,833	5,000	--	43,385	3,652	64,381	1,751	113,169	--	500	--	113,669
Lono Lake	1,804	273,584	676,701	186,739	18,078	111,799	95,151	12,884	1,374,936	1,537,166	315,000	118,882	3,345,984	--	--	217,513	3,563,497
Lono Prairie	3,019	276,716	478,379	344,126	--	54,785	45,302	76,652	1,275,960	857,358	352,688	130,252	2,616,258	--	22,577	206,268	2,845,103
Lononville	177	124,780	325,378	45,196	--	11,566	--	37,610	544,530	163,091	23,446	2,137	733,204	--	--	--	733,204
Lonsdale	2,101	275,383	461,098	175,009	57,800	33,898	316,236	--	1,319,424	481,702	60,000	34,769	1,895,895	--	--	60,000	1,955,895
Loretto	622	115,487	104,079	46,706	--	44,739	128,431	3,168	442,610	33,848	77,000	7,148	560,606	--	--	93,509	654,115
Louisburg	41	6,638	3,960	3,296	2,461	2,170	--	1,846	20,371	--	--	--	20,371	--	--	--	20,371
Lowry	279	47,059	38,383	66,120	--	--	--	--	151,562	722,087	430,000	--	1,303,649	--	--	53,917	1,357,566
Lucan	211	32,620	30,467	53,461	7,072	12,269	70	6,003	141,962	7,633	--	--	149,595	--	--	--	149,595
Luverne	4,588	350,469	899,394	585,655	--	825,194	1,223,191	109,635	3,993,538	1,044,121	635,692	242,735	5,916,086	--	--	257,530	6,173,616
Lvle	565	42,878	49,335	43,179	--	16,345	1,000	--	152,737	60,865	24,121	6,906	244,629	--	--	--	244,629
Lvnd	347	31,745	19,886	19,098	--	--	--	4,934	75,663	62,643	4,302	1,147	143,755	--	10,000	25,000	178,755
Mabel	754	83,185	147,758	138,454	19,820	49,721	180,968	141,562	761,468	730,783	190,066	27,699	1,710,016	--	--	6,910	1,716,926
Madelia	2,307	261,636	551,558	376,493	62,926	344,453	223,732	309,156	2,129,954	1,237,742	95,267	93,999	3,566,962	--	--	131,855	3,698,817
Madison	1,716	317,782	354,533	187,169	23,991	174,760	121,132	29,383	1,208,750	693,563	40,000	89,252	2,031,565	--	--	168,152	2,199,717
Madison Lake	888	106,852	147,976	84,966	7,541	7,432	17,947	4,824	377,538	289,313	109,823	74,287	850,961	--	--	68,586	919,547
Maconia	207	34,499	17,854	8,117	1,207	6,188	--	3,907	71,772	--	--	--	71,772	--	15,043	--	86,815
Mahnomen	1,194	226,781	220,883	84,556	--	14,586	42,268	55,752	644,826	18,987	106,553	64,362	834,728	--	108,446	626,538	1,569,712
Mahtomedi	8,105	881,061	907,870	481,734	70,888	294,305	127,289	--	2,763,147	875,154	520,000	251,599	4,409,900	--	--	509,338	4,919,238
Manchester	80	12,395	25	2,953	1,023	1,132	--	4,885	22,413	--	--	--	22,413	--	--	--	22,413
Manhattan Beach	57	20,094	6,364	1,208	554	--	17,795	--	46,015	--	--	--	46,015	--	--	--	46,015
Mankato	34,597	815,771	8,798,075	4,222,667	--	2,786,569	1,884,683	--	18,507,765	11,451,578	11,019,336	2,235,155	43,213,834	--	860,313	6,282,174	50,356,321
Mantorville	1,185	182,057	150,127	61,393	--	28,763	40,432	--	462,772	158,435	10,000	7,835	639,042	--	--	4,206	643,248
Maple Grove	56,754	4,567,632	9,293,236	3,277,511	365,920	3,741,931	1,201,409	2,933,911	25,381,550	28,944,068	7,650,000	3,221,448	65,197,066	--	806,800	9,766,523	75,770,189
Maple Lake	1,747	250,844	253,579	118,389	60,386	33,008	349,510	21,984	1,087,700	752,704	260,000	232,894	2,333,298	--	9,460	75,000	2,417,758
Maple Plain	2,070	257,133	770,110	230,260	15,926	17,090	64,064	--	1,354,583	197,966	154,554	26,891	1,733,994	--	--	120,640	1,854,634
Mapleton	1,659	90,068	292,122	186,691	--	72,674	75,352	--	716,907	51,482	213,369	132,152	1,113,910	--	--	152,834	1,266,744
Mapleview	174	36,879	26,564	27,163	4,055	8,804	--	61,204	164,669	18,473	--	--	183,142	--	--	9,746	192,888

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>									<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s	Enterprise Funds	
Maplewood	35,892	2,930,877	8,937,905	2,117,709	42,895	2,265,327	585,061	112,647	16,992,421	21,671,794	2,285,000	1,504,492	42,453,707	--	131,647	974,054	43,559,408
Marble	699	184,203	132,391	122,536	--	25,867	333,250	18,781	817,028	14,140	18,571	10,547	860,286	--	--	24,180	884,466
Marietta	171	41,896	27,726	12,345	3,087	4,237	--	126	89,417	56,379	33,350	1,668	180,814	--	433	35,154	216,401
Marine On St. Croix	659	243,232	95,298	34,276	61,011	28,201	--	6,020	468,038	161,186	--	--	629,224	--	--	192,116	821,340
Marshall	12,874	1,534,727	2,662,715	1,570,452	--	2,171,710	660,009	422,839	9,022,452	4,509,531	1,650,000	730,767	15,912,750	--	150,865	1,239,703	17,303,318
Maver	840	237,602	369,554	87,279	53,369	108,325	--	--	856,129	875,408	39,731	40,874	1,812,142	--	--	5,400	1,817,542
Mavnard	361	87,593	36,771	75,435	--	17,793	--	27,067	244,659	333,783	28,963	19,185	626,590	--	--	96,575	723,165
Mazeppa	790	150,986	101,097	90,192	2,910	42,754	--	--	387,939	125,832	34,000	19,160	566,931	--	--	6,372	573,303
Mc Grath	67	17,436	55,727	2,029	651	9,900	--	8,405	94,148	5,334	--	--	99,482	--	--	--	99,482
Mc Greagr	407	65,489	225,522	79,844	--	22,829	11,229	37,093	442,006	619,943	1,449,700	50,979	2,562,628	--	--	913,255	3,475,883
Mc Intosh	617	120,335	77,775	90,508	--	42,773	49,248	--	380,639	56,156	55,576	9,253	501,624	--	30,550	17,972	550,146
Mc Kinlev	82	28,019	3,205	22,034	650	2,901	--	41,341	98,150	1,985	--	--	100,135	--	1,500	28,635	130,270
Meadowlands	125	42,822	6,750	4,156	245	1,414	1,578	9,110	66,075	21,007	--	--	87,082	--	16,711	--	103,793
Medford	1,108	103,127	115,804	100,476	--	56,248	120,219	--	495,874	67,267	780,004	270,040	1,613,185	--	--	891,172	2,504,357
Medicine Lake	370	47,581	55,786	50,507	32,688	6,570	--	56,030	249,162	9,168	--	--	258,330	--	--	--	258,330
Medina	4,650	975,958	1,210,810	436,213	37,827	70,481	7,288	--	2,738,577	1,573,250	285,000	24,335	4,621,162	--	--	758,277	5,379,439
Meire Grove	142	12,206	1,719	7,042	--	191	9,446	--	30,604	23,829	--	--	54,433	--	--	9,228	63,661
Melrose	3,256	319,083	515,444	288,603	3,647	106,058	119,093	--	1,351,928	1,871,109	365,103	113,516	3,701,656	--	--	543,005	4,244,661
Menahoa	1,223	178,912	230,221	118,612	--	39,235	29,135	27,593	623,708	348,804	119,039	33,327	1,124,878	--	29,000	--	1,153,878
Mendota	198	89,966	50,171	16,541	11	9,065	--	4,428	170,182	2,718	--	50	172,950	--	--	--	172,950
Mendota Heights	11,720	1,008,474	2,343,667	498,178	19,345	587,020	259,427	92,575	4,808,686	959,525	1,440,000	336,472	7,544,683	--	303,703	581,826	8,430,212
Mentor	125	92,538	30,286	15,312	--	3,515	--	--	141,651	74,330	--	2,850	218,831	--	--	--	218,831
Middle River	329	73,389	26,726	10,903	--	41,507	95,320	50	247,895	95,177	--	--	343,072	--	12,000	--	355,072
Miesville	137	25,192	53,821	4,219	--	6,034	--	--	89,266	75,227	--	--	164,493	--	--	--	164,493
Milaca	2,690	261,333	410,993	145,305	--	97,654	51,122	33,178	999,585	211,939	105,000	126,009	1,442,533	--	--	189,420	1,631,953
Milan	305	86,126	41,070	18,092	--	32,949	9,916	--	188,153	17,959	--	--	206,112	--	--	--	206,112
Millerville	114	15,922	27,209	4,819	--	3,227	--	--	51,177	33,484	--	--	84,661	--	--	--	84,661
Millville	179	9,903	2,508	20,337	--	6,427	--	80	39,255	6,708	--	--	45,963	--	--	--	45,963
Milroy	253	85,127	36,441	31,524	--	1,947	--	--	155,039	72,926	30,000	5,152	263,117	--	--	11,995	275,112
Miltona	301	55,646	23,455	12,957	994	4,729	--	--	97,781	533,977	20,000	11,787	663,545	--	--	68,323	731,868
Minneapolis	382,400	64,204,000	189,504,000	41,704,000	--	77,235,000	103,962,000	13,137,000	489,746,000	169,313,000	76,175,000	57,462,000	792,696,000	39,370,000	43,907,000	106,548,000	982,521,000
Minneapolis	112	8,441	1,499	21,965	1,748	3,380	--	2,056	39,089	--	--	--	39,089	--	--	--	39,089
Minneota	1,412	169,208	209,777	142,202	7,425	77,344	406,393	65,358	1,077,707	1,350,883	125,000	40,071	2,593,661	--	--	232,108	2,825,769
Minnesota City	225	17,043	8,223	15,038	13	5,675	--	5,375	51,367	--	--	--	51,367	--	--	--	51,367
Minnesota Lake	666	115,811	172,869	138,538	--	21,091	--	--	448,309	266,189	--	--	714,498	--	--	--	714,498
Minnetonka	51,480	2,718,290	7,831,731	4,433,527	--	3,998,452	3,310,578	195,660	22,488,238	11,318,557	165,000	180,063	34,151,858	60,000	--	1,589,493	35,801,351
Minnetonka Beach	618	206,855	175,236	117,432	63,697	20,090	--	--	583,310	41,523	60,000	58,660	743,493	--	--	--	743,493
Minnetrista	5,250	730,319	1,597,096	565,166	72,780	146,861	--	21,760	3,133,982	639,442	639,124	94,133	4,506,681	--	--	--	4,506,681
Mizpah	75	3,970	1,017	1,368	77	475	--	6,848	13,755	--	--	--	13,755	--	--	--	13,755
Montevideo	5,446	557,411	953,905	528,617	3,790	475,556	125,332	312,450	2,957,061	1,922,890	626,342	275,145	5,781,438	--	27,000	537,790	6,346,228
Montgomery	3,008	369,764	728,315	430,834	17,686	94,705	219,175	60,160	1,920,639	2,222,049	2,082,027	424,225	6,648,940	--	--	144,098	6,793,038
Monticello	10,211	1,584,510	1,388,060	2,366,333	716,878	1,825,206	707,994	71,697	8,660,678	3,360,711	4,096,539	1,460,183	17,578,111	--	--	5,609,535	23,187,646
Montrose	1,892	277,204	333,917	120,425	--	53,617	2,725	100,744	888,632	2,665,518	51,647	82,952	3,688,749	--	169,567	--	3,858,316
Moorhead	33,485	2,700,074	8,279,955	3,426,796	--	2,493,918	1,475,675	1,212,967	19,589,385	22,411,536	3,426,185	3,201,741	48,628,847	--	2,706,647	3,371,716	54,707,210
Moose Lake	2,485	452,491	243,434	109,141	--	130,134	--	--	935,200	510,891	87,447	48,196	1,581,734	--	--	--	1,581,734
Mora	3,444	274,415	606,133	383,747	--	281,614	91,172	107,067	1,744,148	1,118,512	1,875,000	115,357	4,853,017	--	--	674,966	5,527,983
Moran	869	150,864	201,867	144,922	18,137	129,220	3,210	127	648,347	137,820	114,485	96,850	997,502	--	--	115,636	1,113,138
Morris	5,128	483,919	921,802	508,980	2,780	448,954	139,468	376,489	2,882,392	1,180,585	1,164,808	219,563	5,447,348	--	43,012	9,267	5,499,627
Morristown	1,028	64,162	180,745	83,578	--	32,857	--	27,790	389,132	12,618	35,000	50,825	487,575	--	--	82,010	569,585

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s		Governmental Funds
Morton	426	92,650	110,940	38,626	12,359	22,251	17,140	6,663	300,629	53,376	13,000	17,640	384,645	--	--	--	384,645
Motlev	672	155,159	227,935	91,442	2,606	1,149	64,270	1,673	544,234	71,274	56,045	31,496	703,049	--	--	48,883	751,932
Mound	9,740	907,947	2,388,186	1,921,935	--	420,689	224,459	22,641	5,885,857	7,010,234	333,293	579,077	13,808,461	--	66,000	415,768	14,290,229
Mounds View	12,865	802,659	1,969,379	1,315,737	24,772	812,595	989,839	--	5,914,981	2,188,531	533,179	159,667	8,796,358	--	496,048	974,204	10,266,610
Mountain Iron	2,922	681,389	488,528	602,838	--	321,268	51,913	338,706	2,484,642	855,293	215,000	125,559	3,680,494	--	46,021	432,718	4,159,233
Mountain Lake	2,085	185,537	387,313	201,359	4,000	164,129	141,749	52,771	1,136,858	809,937	229,221	139,653	2,315,669	--	--	643,506	2,959,175
Murdock	295	101,485	27,656	15,285	17,186	--	15,450	--	177,062	105,652	--	--	282,714	--	--	--	282,714
Murtle	59	10,729	10,438	6,704	--	640	--	--	28,511	--	--	--	28,511	--	--	--	28,511
Nashua	59	2,129	1,013	1,554	--	635	--	1,207	6,538	--	--	--	6,538	--	--	--	6,538
Nashwauk	951	125,781	193,225	224,530	--	53,134	1,337	316,997	915,004	67,539	218,744	21,392	1,222,679	--	43,443	--	1,266,122
Nassau	79	9,110	7,545	4,467	6,100	1,335	--	2,282	30,839	--	--	--	30,839	--	--	--	30,839
Nelson	158	18,576	2,389	15,105	2,031	425	--	7,422	45,948	5,000	--	--	50,948	--	--	--	50,948
Nerstrand	235	44,914	16,247	18,592	19,159	2,570	314	--	101,796	11,990	13,752	10,660	138,198	--	--	39,429	177,627
Nevis	352	104,901	103,978	38,808	--	30,503	--	212	278,402	52,375	41,816	3,539	376,132	--	--	--	376,132
New Auburn	497	67,103	53,963	21,648	5,454	14,533	488	4,554	167,743	20,162	6,000	11,547	205,452	--	463,042	42,082	710,576
New Brighton	22,333	1,434,230	4,020,536	1,302,046	185,810	2,137,882	7,778,832	3,514,502	20,373,838	2,177,472	2,992,469	2,128,048	27,671,827	--	--	4,494,239	32,166,066
New Germany	346	80,031	74,280	16,404	21,099	9,729	--	--	201,543	64,229	25,000	7,931	298,703	--	45,674	--	344,377
New Hope	20,748	1,247,047	4,369,167	874,053	129,493	1,388,814	685,428	--	8,694,002	7,933,474	1,385,000	431,621	18,444,097	--	28,000	1,322,034	19,794,131
New London	1,105	103,024	322,211	100,695	--	38,293	8,552	26,529	599,304	684,788	314,045	103,462	1,701,599	--	--	44,746	1,746,345
New Market	1,341	363,659	225,663	40,413	--	21,031	--	75,068	725,834	505,138	30,000	24,581	1,285,553	--	--	480,129	1,765,682
New Munich	348	34,349	20,811	17,925	--	2,231	--	8,118	83,434	194,820	--	--	278,254	--	--	--	278,254
New Prague	6,046	622,307	1,389,399	654,202	--	166,965	33,099	161,480	3,027,452	2,856,252	1,240,893	456,503	7,581,100	--	--	482,432	8,063,532
New Richland	1,162	117,328	260,177	126,574	897	33,798	9,594	--	548,368	840,883	--	15,903	1,405,154	--	36,500	54,500	1,496,154
New Trier	116	11,720	847	3,648	61	2,429	--	--	18,705	580	--	--	19,285	--	--	--	19,285
New Ulm	13,936	1,779,455	2,010,264	1,178,308	--	2,337,771	120,032	866,407	8,292,237	4,701,583	2,999,885	1,080,840	17,074,545	15,720	--	1,618,268	18,708,533
New York Mills	1,184	190,832	261,132	115,392	--	165,816	959,425	3,216	1,695,813	355,131	581,670	179,212	2,811,826	--	--	97,795	2,909,621
Newfolds	361	206,397	14,935	1,625	22,391	8,830	29,283	500	283,961	16,555	35,000	22,038	357,554	--	--	1,293	358,847
Newport	3,700	546,541	850,609	282,361	27,454	249,467	95,114	11,439	2,062,985	3,266,417	585,600	334,364	6,249,366	2,535,000	--	786,650	9,571,016
Nicollet	967	57,192	54,268	117,707	2,688	979	5,003	1,354	239,191	1,045,013	147,122	114,945	1,546,271	--	55,000	212,784	1,814,055
Nielsville	86	37,304	3,596	1,532	--	1,601	--	--	44,033	3,240	3,000	900	51,173	--	--	--	51,173
Nimrod	71	3,750	1,610	1,323	5,826	170	--	--	12,679	--	--	--	12,679	--	--	--	12,679
Nisswa	2,040	292,021	515,500	187,839	--	169,846	203,548	32,122	1,400,876	454,644	39,503	22,394	1,917,417	--	--	140,300	2,057,717
Norcross	60	22,112	2,125	14,432	--	--	--	--	38,669	--	--	--	38,669	--	8,000	--	46,669
North Branch	9,978	660,963	1,342,139	586,539	--	300,176	212,793	272,278	3,374,888	14,685,479	5,186,818	986,002	24,233,187	105,000	--	783,175	25,121,362
North Mankato	12,489	831,482	1,506,322	1,099,557	--	921,752	181,306	178,619	4,719,038	5,005,952	3,084,000	1,275,777	14,084,767	3,116,381	--	123,569	17,324,717
North Oaks	4,200	392,537	917,424	25,107	350,908	22,265	--	53,149	1,761,390	150	--	--	1,761,540	--	--	--	1,761,540
North St. Paul	12,273	511,331	2,079,354	667,605	58,026	584,123	20,485	35,241	3,956,165	6,388,086	360,147	371,415	11,075,813	500,000	--	670,954	12,246,767
Northfield	18,584	1,760,387	3,066,726	1,205,946	--	1,880,652	841,689	639,970	9,395,370	2,868,583	3,546,549	1,373,214	17,183,716	--	75,000	865,048	18,123,764
Northome	232	63,177	27,752	49,501	--	10,949	238,162	5,965	395,506	15,149	--	--	410,655	--	--	10,626	421,281
Northrop	247	15,096	27,069	9,593	2,539	3,441	--	57,738	832	--	--	--	58,570	279	5,163	--	64,012
Norwood Young America	3,340	347,286	415,212	333,759	--	149,978	106,560	4,047	1,356,842	1,299,258	662,595	75,942	3,394,637	--	25,000	339,399	3,759,036
Oak Grove	7,455	843,633	805,531	406,883	--	31,767	--	--	2,087,814	3,053,930	301,280	65,312	5,508,336	--	178,615	460,300	6,147,251
Oak Park Heights	4,633	800,577	1,124,937	237,059	16,150	90,245	468	--	2,269,436	701,468	400,000	68,334	3,439,238	--	88,500	334,800	3,862,538
Oakdale	27,657	3,338,277	4,113,110	1,111,757	--	1,166,034	1,295,936	25,583	11,050,697	5,494,585	3,894,770	733,191	21,173,243	--	--	2,705,390	23,878,633
Odessa	104	38,882	7,484	6,137	10,771	3,220	106	3,653	70,253	--	--	--	70,253	--	--	--	70,253
Odin	116	15,710	40,915	10,427	--	2,122	--	--	69,174	--	6,041	736	75,951	--	500	6,838	83,289
Ooemia	135	11,330	30,186	13,968	1,897	1,800	--	23,387	82,568	3,000	--	--	85,568	--	13,000	--	98,568
Oilville	480	76,631	89,430	28,748	--	2,744	1,710	42,953	242,216	--	120,000	38,325	400,541	--	--	17,000	417,541
Okabena	182	27,084	32,706	28,857	--	7,085	--	33,673	129,405	2,985	20,000	2,880	155,270	--	--	--	155,270

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s		Governmental Funds
Oklee	407	129,038	59,200	48,797	--	4,454	11,581	--	253,070	38,853	6,213	3,612	301,748	--	7,850	11,000	320,598
Olivia	2,584	344,000	421,266	311,999	--	222,047	174,982	24,000	1,498,294	1,251,546	1,388,120	284,183	4,422,143	--	--	59,400	4,481,543
Onamia	851	88,029	157,110	37,733	--	22,462	37,129	18,554	361,017	725,058	138,550	15,789	1,240,414	45,752	--	--	1,286,166
Ormsbv	151	17,455	12,763	8,324	--	5,369	--	--	43,911	--	952	4,352	49,215	--	7,500	--	56,715
Orono	7,728	977,831	3,110,651	403,291	75,234	93,031	24,727	20,325	4,705,090	1,087,899	755,000	348,111	6,896,100	--	109,850	165,000	7,170,950
Oronoco	933	103,059	70,868	34,691	789	66,150	--	--	275,557	642,601	3,567	13,991	935,716	--	--	--	935,716
Orr	241	104,086	50,375	24,938	--	135,528	3,155	--	318,082	--	14,120	4,492	336,694	--	--	33,704	370,398
Ortonville	2,022	159,684	518,805	247,950	1,361	236,894	48,710	85,381	1,298,785	292,410	2,850,000	148,028	4,589,223	--	137,546	30,890	4,757,659
Osakis	1,600	207,945	320,073	409,239	--	62,872	188,914	6,306	1,195,349	849,854	106,111	116,647	2,267,961	10,000	--	411,132	2,689,093
Oslo	332	49,039	15,639	79,113	--	19,985	4,921	59,667	228,364	40,820	7,494	1,368	278,046	--	175,910	123,440	577,396
Osseo	2,522	356,526	575,942	119,750	--	61,958	161,637	--	1,275,813	403,285	2,518,645	480,159	4,677,902	--	--	319,000	4,996,902
Ostrander	202	58,687	24,769	33,408	--	10,407	500	--	127,771	--	2,059	--	129,830	--	--	--	129,830
Otsego	9,893	584,045	932,008	588,406	15,632	86,945	9,547	--	2,216,583	11,393,234	8,096,404	944,381	22,650,602	--	--	1,582,164	24,232,766
Ottertail	482	112,122	46,230	15,358	20,035	2,032	--	--	195,777	232,905	--	24,626	453,308	--	--	--	453,308
Owatonna	23,843	1,722,844	4,464,129	2,547,997	--	3,924,789	1,441,132	196,516	14,297,407	6,349,387	2,763,824	870,648	24,281,266	--	--	1,218,880	25,500,146
Pallsade	146	26,502	36,402	2,013	--	--	--	4,786	69,703	231,897	17,735	3,265	322,600	--	--	9,000	331,600
Park Rapids	3,432	593,634	884,292	414,607	--	112,069	508,366	143,392	2,656,360	2,571,097	899,190	386,305	6,512,952	--	--	19,453	6,532,405
Parkers Prairie	1,024	95,687	195,612	126,993	--	64,045	23,875	5,200	511,412	82,149	50,000	40,231	683,792	--	409	90,749	774,950
Pavnesville	2,282	337,776	453,212	132,633	--	130,436	91,134	53,158	1,198,349	1,570,567	621,042	230,558	3,620,516	--	--	598,137	4,218,653
Pease	168	29,173	2,851	9,608	--	6,523	--	--	48,155	6,831	26,000	25,280	106,266	--	--	--	106,266
Pelican Rapids	2,416	163,907	558,733	229,542	--	360,632	243,133	65,189	1,621,136	599,867	1,348,952	168,876	3,738,831	--	15,000	234,854	3,988,685
Pemberton	246	29,986	32,772	13,450	--	15,007	30,000	--	121,215	154,485	6,702	956	283,358	--	4,706	20,620	308,684
Pennoek	501	62,886	62,324	15,388	--	19,089	--	--	159,687	106,636	215,000	11,434	492,757	--	--	--	492,757
Peouot Lakes	1,910	326,518	474,010	142,315	8,192	69,596	109,615	--	1,130,246	1,593,107	324,525	46,935	3,094,813	--	2,620	67,550	3,164,983
Perham	2,719	281,140	560,963	218,315	--	354,248	400,038	56,695	1,871,399	825,954	496,942	397,523	3,591,818	1,229,943	--	454,557	5,276,318
Perley	114	20,225	6,670	9,193	1,405	2,450	--	5,901	45,844	4,729	--	--	50,573	--	--	--	50,573
Peterson	250	65,512	3,053	12,472	--	14,575	--	4,952	100,564	3,693	--	--	104,257	--	--	--	104,257
Pierz	1,301	133,996	194,200	77,509	--	5,059	40,127	136	451,027	116,422	30,000	27,482	624,931	--	17,035	18,758	660,724
Pillaer	468	63,499	102,190	53,273	--	908	1,000	7,879	228,749	78,215	64,392	29,084	400,440	--	--	--	400,440
Pine City	3,154	424,940	443,231	380,131	--	65,570	301,958	14,081	1,629,911	1,370,028	100,855	245,982	3,346,776	--	93,815	796,566	4,237,157
Pine Island	3,187	279,145	470,591	265,500	--	214,594	221,225	--	1,451,055	1,634,224	192,909	223,970	3,502,158	--	--	230,237	3,732,395
Pine River	948	117,527	347,243	135,798	--	36,342	37,813	112,221	786,944	89,793	30,000	2,670	909,407	--	--	194,145	1,103,552
Pine Sorinos	421	20,747	6,600	41,954	3,738	--	--	802	73,841	--	--	--	73,841	--	--	41,586	115,427
Pinestone	4,369	390,093	585,132	482,296	--	645,994	140,299	191,506	2,435,320	1,446,919	702,502	433,566	5,018,307	--	184,104	263,637	5,466,048
Plainview	3,290	283,685	650,597	229,408	--	294,009	87,827	29,579	1,575,105	189,390	160,000	29,998	1,954,493	--	--	495,132	2,449,625
Plato	325	41,395	14,672	43,715	5,344	31,633	--	15,156	151,915	18,845	71,903	11,479	254,142	--	--	--	254,142
Plummer	262	41,526	39,423	40,597	22,307	65,631	20	5,802	215,306	10,966	19,444	--	245,716	--	8,900	--	254,616
Phymouth	70,682	4,535,197	8,893,076	3,204,326	--	5,224,815	4,822,830	3,835,210	30,515,454	11,771,063	500,000	509,183	43,295,700	--	2,849,757	5,010,344	51,155,801
Porter	165	15,952	30,997	28,339	6,860	3,161	--	22,650	107,959	45,993	56,123	--	210,075	--	--	--	210,075
Preston	1,412	366,727	237,211	201,641	1,661	171,967	59,136	--	1,038,343	126,906	142,015	111,860	1,509,124	--	9,982	118,235	1,637,341
Princeton	4,434	452,840	1,008,693	315,498	12,930	131,448	82,387	113,363	2,117,159	3,044,148	760,000	210,013	6,131,320	--	132,300	365,843	6,629,463
Prinsburgo	451	45,110	34,295	67,259	424	2,413	427,414	3,181	580,096	4,543	--	--	584,639	--	15,000	11,000	610,639
Prior Lake	21,156	1,654,436	2,991,005	1,186,848	--	1,382,122	172,214	--	7,386,625	10,305,760	2,855,000	810,958	21,358,343	474,559	--	1,342,572	23,175,474
Proctor	2,818	496,934	700,765	246,925	3,459	79,518	74,955	--	1,602,556	740,596	195,000	244,274	2,782,426	1,716,169	--	266,151	4,764,746
Quamba	105	17,050	150	2,705	--	1,875	--	1,027	22,807	963	--	--	23,770	--	--	--	23,770
Racine	395	44,562	6,942	28,011	--	1,021	--	--	80,536	16,283	1,719	4,393	102,931	--	--	--	102,931
Ramsev	20,040	2,027,062	2,652,058	1,664,988	--	668,666	1,316,364	260,434	8,589,572	7,265,787	1,457,000	750,430	18,062,789	1,450,000	--	5,206,617	24,719,406
Randall	593	109,088	95,431	25,627	--	7,585	285	22,532	260,548	30,978	391,005	26,148	708,679	--	--	--	708,679
Randolph	360	42,137	31,199	15,405	--	3,342	--	--	5,727	97,810	--	--	97,810	--	--	--	97,810

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s		Enter- prise Funds
Ranier	178	25,020	6,100	44,384	--	51,592	10,358	10,806	148,260	--	--	--	148,260	--	--	--	148,260
Ravmond	799	68,376	72,589	63,087	--	26,927	--	2,575	233,554	127,416	70,000	71,796	502,766	--	--	38,325	541,091
Red Lake Falls	1,606	208,602	198,241	233,585	--	203,663	492,505	57,592	1,394,188	169,055	204,326	136,828	1,904,397	--	--	291,427	2,195,824
Red Wing	16,274	2,188,614	5,589,151	3,148,725	74,356	2,672,742	2,650,016	869,765	17,193,369	4,633,193	1,958,324	749,533	24,534,419	--	350,089	6,598,278	31,482,786
Redwood Falls	5,348	632,623	1,091,786	546,934	--	1,447,188	145,320	136,517	4,000,368	906,454	147,186	323,256	5,377,264	--	--	293,627	5,670,891
Regal	35	3,710	215	1,346	287	--	--	1,117	6,675	--	--	--	6,675	--	--	--	6,675
Remer	360	47,037	80,846	49,665	--	4,203	--	62,787	244,538	32,300	29,112	6,731	312,681	--	2,373	13,655	328,709
Renville	1,286	194,664	198,790	104,399	--	63,601	166,914	71,556	799,924	46,871	240,000	23,078	1,109,873	--	125,000	7,611	1,242,484
Revere	103	31,778	12,094	7,174	--	2,213	--	--	53,259	1,184,041	--	4,936	1,242,236	--	--	--	1,242,236
Rice	967	188,125	176,241	24,714	9,564	30,277	--	126,022	554,943	163,601	345,000	31,607	1,095,151	--	--	--	1,095,151
Richfield	34,496	1,774,958	9,256,725	1,806,713	84,051	2,874,776	6,045,830	797,262	22,640,315	5,020,428	3,070,146	981,295	31,712,184	--	697,480	3,158,561	35,568,225
Richmond	1,300	141,546	187,136	97,121	--	35,866	10,373	--	472,042	--	935,964	34,000	1,532,259	--	--	480,381	2,012,640
Richville	119	3,844	1,031	5,898	947	2,820	--	1,550	16,090	3,908	--	--	19,998	--	--	--	19,998
Riverton	111	17,627	3,809	50,463	--	1,171	--	3,108	76,178	--	7,000	1,708	84,886	--	--	--	84,886
Robbinsdale	13,950	972,771	3,154,614	1,021,897	--	1,557,786	5,469,854	18,633	12,195,555	654,670	897,000	216,218	13,963,443	--	--	1,198,582	15,162,025
Rochester	94,820	4,880,909	25,882,502	7,386,263	--	14,399,602	1,598,645	5,028,364	59,176,285	29,227,453	2,764,417	1,044,521	92,212,676	3,799,587	1,846,595	5,032,977	102,891,835
Rock Creek	1,315	89,891	54,218	107,024	--	34,995	--	9,100	295,228	14,810	--	2,566	312,604	--	--	--	312,604
Rockford	3,785	325,546	357,244	173,910	36,844	122,356	534,335	--	1,550,235	380,301	555,000	281,527	2,767,063	17,313	5,000	957,781	3,747,157
Rockville	2,602	446,538	145,981	209,442	--	80,778	16,458	--	899,197	1,331,146	--	1,615	2,231,958	--	--	15,179	2,247,137
Roers	5,760	859,767	1,485,589	275,160	88,546	246,581	--	--	2,955,643	4,146,347	4,456,737	1,139,970	12,698,697	--	--	3,382,404	16,081,101
Rollinestone	653	60,351	31,696	53,916	--	23,857	--	72	169,892	58,833	90,000	16,942	335,667	--	--	91,224	426,891
Ronneby	24	4,221	2,300	1,878	350	--	--	--	8,749	--	--	--	8,749	--	--	--	8,749
Roosevelt	150	8,160	750	2,636	--	6,278	--	3,723	21,547	--	--	--	21,547	--	--	--	21,547
Roscoe	110	21,798	1,859	20,476	--	--	--	4,393	48,526	--	--	--	48,526	--	--	--	48,526
Rose Creek	385	40,190	15,114	26,057	437	3,491	--	21,731	107,020	43,523	66,610	20,485	237,638	--	--	25,936	263,574
Roseau	2,789	326,296	2,422,428	185,018	4,749	295,250	955,916	125,039	4,314,696	6,596,686	670,665	179,709	11,761,756	2,250,000	--	464,622	14,476,378
Rosemount	17,740	2,211,015	2,234,367	1,319,373	--	1,390,807	568,829	--	7,724,391	12,482,147	3,011,929	981,801	24,200,268	--	--	2,070,942	26,271,210
Roseville	34,080	3,081,908	6,755,880	1,709,263	--	3,078,500	2,056,578	--	16,682,129	7,666,994	1,338,473	764,721	26,452,317	1,715,000	--	5,015,776	33,183,093
Rothsav	510	61,284	30,502	45,440	30,686	13,866	174,790	1,679	358,247	20,876	15,000	15,093	409,216	--	--	29,446	438,662
Round Lake	423	67,710	50,279	35,069	45,944	1,032	--	775	200,809	63,335	41,167	10,638	315,949	--	115,000	--	430,949
Royalton	886	91,068	245,519	12,665	--	4,376	--	--	353,628	350,073	48,000	19,303	771,004	--	--	32,135	803,139
Rush City	3,003	294,903	312,727	178,057	--	49,151	7,953	75,596	918,387	764,291	767,000	45,195	2,494,873	--	226,614	336,044	3,057,531
Rushford	1,781	120,022	387,374	61,127	3,306	183,100	30,000	13,516	798,445	322,749	1,227,025	133,436	2,481,655	--	40,000	60,046	2,581,701
Rushford Village	759	26,427	13,493	51,678	30,393	2,773	--	--	124,764	132,986	--	--	257,750	--	--	--	257,750
Rushmore	364	64,824	34,721	32,411	28,791	1,870	24,672	6,468	193,757	8,255	35,000	21,976	258,988	--	--	6,000	264,988
Russell	347	35,313	50,019	37,784	--	15,479	1,451	23,280	163,326	41,980	--	--	205,306	--	--	2,000	207,306
Ruthon	265	26,759	27,597	25,344	--	2,046	269,250	8,146	359,142	26,249	15,000	7,840	408,231	--	--	28,550	436,781
Rutledge	185	20,732	1,443	7,737	902	11,028	--	801	42,643	5,107	2,000	--	49,750	--	--	--	49,750
Sabin	406	46,893	29,637	22,491	--	5,723	--	11,527	116,271	2,500	7,277	1,264	127,312	--	140,296	67,113	334,721
Sacred Heart	524	97,223	103,842	112,050	--	5,714	3,961	227	323,017	298,271	50,000	17,831	689,119	--	--	288,000	977,119
Sanborn	407	44,107	22,225	44,869	1,166	12,047	902	16,176	141,492	287,464	200,024	60,133	689,113	--	--	84,625	773,738
Sandstone	2,480	346,854	175,407	129,974	1,078	28,344	17,747	82,381	781,785	158,947	325,140	192,931	1,458,803	--	--	226,315	1,685,118
Sargeant	77	13,249	1,318	13,958	681	132	--	1,598	30,936	--	--	--	30,936	--	60,624	--	91,560
Sartell	12,629	525,599	1,593,565	479,496	25,880	315,932	461,071	--	3,401,543	9,299,882	3,628,333	1,149,841	17,479,599	--	685,262	1,732,219	19,897,080
Sauk Centre	4,051	637,310	903,995	407,498	2,885	246,525	161,561	105,957	2,465,731	2,504,060	1,090,008	654,709	6,714,508	--	50,000	234,709	6,999,217
Sauk Rapids	12,216	701,737	1,530,946	887,133	--	399,853	578,885	--	4,098,554	5,653,098	2,175,716	913,454	12,840,822	--	10,000	1,654,651	14,505,473
Savage	24,018	1,589,002	3,703,146	1,552,246	--	1,141,762	354,466	133,702	8,474,324	2,887,297	5,057,391	3,450,430	19,869,442	936,268	--	3,881,306	24,687,016
Scanlon	844	207,090	116,707	59,418	--	16,898	--	--	400,113	186,121	20,000	4,817	611,051	--	6,508	--	617,559
Seaforth	68	15,874	9,784	8,104	3,793	4,023	--	--	41,578	1,593	--	--	43,171	--	--	--	43,171

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Population	C u r r e n t E x p e n d i t u r e s									D e b t S e r v i c e			O t h e r F i n a n c i n g U s e s			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	T r a n s f e r s Enterprise Funds	Governmental Funds	
Sebek	682	92,569	236,361	99,919	---	26,236	25,148	3,271	483,504	284,844	197,835	37,667	1,003,850	---	---	1,643	1,005,493
Sedan	56	6,437	10,977	4,797	---	2,344	---	1,984	26,539	---	---	---	26,539	---	---	---	26,539
Shafer	656	204,585	109,049	33,835	---	---	---	15,300	362,769	23,928	12,239	16,351	415,287	---	---	5,000	420,287
Shakopee	28,913	2,872,217	5,514,769	1,950,315	---	2,729,327	374,234	614,347	14,055,209	7,448,778	1,775,000	701,976	23,980,963	---	---	3,312,078	27,293,041
Shelly	256	63,850	15,138	13,027	1,546	19,179	1,324	19,543	133,607	21,292	---	---	154,899	---	---	---	154,899
Sherburn	1,038	176,264	199,051	129,289	---	3,756	388,408	15,039	911,807	136,678	85,000	71,955	1,205,440	---	104,146	63,876	1,373,462
Shevlin	172	26,783	16,377	7,566	448	6,791	---	1,894	59,859	1,735	---	---	61,594	---	---	55,480	117,074
Shoreview	26,381	1,595,347	2,165,757	1,152,451	363,038	4,576,803	659,310	81,556	10,594,262	2,416,176	1,409,351	752,364	15,172,153	---	---	4,361,477	19,533,630
Shorewood	7,625	1,037,043	1,028,689	443,102	2,876	199,896	---	---	2,711,606	2,896,330	48,069	637,397	6,293,402	---	25,000	298,500	6,616,902
Silver Bay	2,049	374,272	460,438	379,886	---	545,751	1,555	49,265	1,811,167	678,564	44,715	6,555	2,541,001	---	---	246,538	2,787,539
Silver Lake	792	117,073	251,711	98,443	13,128	88,122	---	---	568,477	133,610	148,976	50,939	902,002	---	---	33,789	935,791
Skvline	313	11,587	7,680	2,050	---	5,377	---	---	26,694	---	---	---	26,694	---	---	---	26,694
Slavton	2,054	205,253	351,674	267,125	6,184	231,470	56,325	52,989	1,171,020	381,364	220,128	191,275	1,963,787	---	---	319,442	2,283,229
Sleev Eve	3,610	412,035	486,238	282,074	116,653	322,346	207,330	248,433	2,075,109	942,084	302,000	175,459	3,494,652	---	---	152,109	3,646,761
Sobieski	178	3,588	---	11,970	---	---	---	7,317	22,875	3,047	---	---	25,922	---	---	---	25,922
Solvay	73	4,556	975	3,411	---	---	---	4,951	13,893	10,844	---	---	24,737	---	---	---	24,737
South Haven	208	56,872	86,289	18,044	9,638	7,672	---	7,327	185,842	253,963	---	---	439,805	---	---	---	439,805
South St. Paul	20,249	1,383,185	5,218,142	1,643,745	53,773	2,357,109	271,732	669,928	11,597,614	2,078,818	3,730,000	888,541	18,294,973	---	---	2,230,501	20,525,474
Soicer	1,150	197,333	250,335	137,198	---	53,605	143,013	45,499	826,983	265,872	930,000	181,253	2,204,108	---	30,000	278,186	2,512,294
Soring Grove	1,303	284,664	196,054	95,124	20,089	139,665	99,235	---	834,831	141,854	60,740	13,014	1,050,439	---	---	113,510	1,163,949
Soring Hill	63	3,826	870	8,321	7,124	7,414	---	1,510	29,065	---	---	---	29,065	---	---	---	29,065
Soring Lake Park	6,805	752,725	1,283,228	207,212	75,807	602,037	206,719	122,817	3,250,545	1,574,160	1,003,639	400,880	6,229,224	3,120,337	---	86,996	9,436,557
Soring Park	1,659	178,921	543,950	57,249	33,831	17,873	---	---	831,824	---	190,000	24,905	1,046,729	---	---	---	1,046,729
Soring Vallev	2,569	196,241	566,915	237,513	---	360,894	114,971	6,001	1,482,535	608,007	1,902,631	261,303	4,254,476	---	---	631,106	4,885,582
Soringfield	2,191	305,731	370,455	239,627	---	328,869	54,705	67,361	1,366,748	1,290,083	301,811	192,957	3,151,599	---	---	257,291	3,408,890
Souaw Lake	93	8,064	11,418	2,887	---	---	---	6,416	28,785	164,605	---	---	193,390	---	---	8,236	201,626
St. Anthony	7,855	716,615	2,686,061	530,158	46,153	339,433	1,408,520	---	5,726,940	10,997,922	2,155,000	802,855	19,682,717	---	---	1,773,373	21,456,090
St. Anthony (Stearns)	83	5,068	1,612	1,788	---	---	---	1,500	9,968	---	---	---	9,968	---	---	---	9,968
St. Augusta	2,726	236,310	243,509	205,148	2,169	19,591	64,414	11,477	782,618	2,695,346	20,000	7,000	3,504,964	---	3,359,072	---	6,864,036
St. Bonifacius	2,290	217,157	527,948	159,331	6,354	---	---	---	910,790	515,936	340,000	127,022	1,893,748	---	42,500	81,854	2,018,102
St. Charles	3,502	216,388	558,362	178,619	127,035	468,794	125,149	---	1,674,347	981,352	93,003	54,232	2,802,934	---	---	---	2,802,934
St. Clair	807	124,830	79,725	90,201	---	5,187	979	---	300,922	19,562	382,068	30,765	733,317	---	47,000	---	780,317
St. Cloud	63,789	6,327,191	17,028,291	5,001,341	---	3,824,040	2,779,420	1,296,509	36,256,792	25,078,395	14,141,972	3,682,389	79,159,548	9,578,283	1,868,345	15,510,917	106,117,093
St. Francis	6,500	403,306	1,038,208	294,676	71,111	193,235	113,561	340,997	2,455,094	1,225,015	358,032	316,623	4,354,764	---	---	592,913	4,947,677
St. Hilaire	275	89,311	12,638	673	21,015	2,362	100	17,465	143,564	37,807	6,300	3,817	191,488	---	10,800	---	202,088
St. James	4,630	261,308	830,645	800,125	---	252,331	292,019	59,840	2,496,268	1,246,525	380,000	102,388	4,225,181	---	---	156,029	4,381,210
St. Joseph	5,438	335,723	942,985	355,848	---	113,020	92,070	---	1,839,646	1,896,678	2,637,194	511,324	6,884,842	---	23,400	131,221	7,039,463
St. Leo	100	17,446	16,521	1,718	---	1,013	---	---	36,698	52,755	---	---	89,453	---	---	---	89,453
St. Louis Park	44,511	5,290,099	9,639,240	3,989,216	---	5,036,118	1,305,990	10,006	25,270,669	7,382,608	3,155,000	1,693,689	37,501,966	7,372,962	192,143	8,565,830	53,632,901
St. Martin	294	34,918	55,445	16,185	---	---	---	---	106,548	31,220	58,638	47,750	244,156	---	---	22,474	266,630
St. Marv'S Point	344	50,373	44,913	22,401	6,353	4,624	---	2,090	130,754	---	---	6,723	137,477	---	---	37,625	175,102
St. Michael	13,292	1,009,218	1,111,714	2,137,263	99,695	1,030,291	562,244	23,464	5,973,889	5,523,168	2,226,578	1,164,630	14,888,265	---	---	4,650,698	19,538,963
St. Paul	287,410	28,136,037	115,145,397	31,691,221	8,636,143	43,101,205	31,061,250	10,402,191	268,173,444	55,868,683	29,759,302	22,952,306	376,753,735	5,340,000	17,494,856	80,446,524	480,035,115
St. Paul Park	5,052	504,502	874,284	231,971	410	105,044	---	---	1,716,211	5,420,681	290,000	292,651	7,719,543	---	---	30,000	7,749,543
St. Peter	10,401	594,082	1,992,217	905,694	---	1,287,862	607,033	180,015	5,566,903	4,337,860	588,841	304,810	10,798,414	---	---	329,252	11,127,666
St. Rosa	36	4,295	9,715	3,529	---	24,414	---	4,142	46,095	---	---	---	46,095	---	---	---	46,095
St. Stephen	846	74,658	123,579	36,417	---	22,834	---	---	257,488	127,377	35,000	9,805	429,670	---	---	73,500	503,170
St. Vincent	99	5,299	3,812	13,624	2,028	206	---	680	25,649	---	---	---	25,649	---	---	---	25,649
Stacy	1,306	73,794	140,724	60,042	---	34,527	---	64,851	373,938	543,728	---	4,071	921,737	---	---	---	921,737

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Popu- lation	<u>C u r r e n t E x p e n d i t u r e s</u>								<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s Enterprise Funds		Governmental Funds
Stables	3,137	404,001	533,900	262,709	---	87,652	93,776	40,888	1,422,926	227,632	338,214	121,199	2,109,971	---	---	66,502	2,176,473
Starbuck	1,329	184,527	387,545	132,901	---	42,229	56,461	64,835	868,498	77,365	112,950	26,331	1,085,144	---	---	15,809	1,100,953
Steen	175	26,664	8,776	5,308	11,057	304	---	2,037	54,146	344	---	---	54,490	---	---	---	54,490
Stephen	689	127,696	53,479	31,508	2,592	77,099	54,019	37,008	383,401	1,304,415	79,000	11,644	1,778,460	---	---	7,467	1,785,927
Stewart	546	107,441	170,538	118,236	3,887	11,458	38,020	279	449,859	41,842	14,324	23,316	529,341	---	15,300	---	544,641
Stewartville	5,703	307,032	506,226	288,576	2,549	406,686	79,287	56,965	1,647,321	1,741,656	1,122,000	313,368	4,824,345	---	---	1,055,313	5,879,658
Stillwater	17,215	1,803,866	3,244,813	1,377,689	7,153	2,454,138	839,180	136,568	9,863,407	7,323,441	3,553,357	1,348,828	22,089,033	---	---	4,322,456	26,411,489
Stockton	710	111,720	7,882	8,135	---	31,799	---	---	159,536	40,463	40,000	29,158	269,157	---	50,954	167,118	487,229
Storden	259	43,612	31,552	38,256	---	9,815	9,844	12,828	145,907	47,437	43,500	46,358	283,202	---	10,848	25,418	319,468
Strandouist	81	15,536	1,244	4,861	5,162	2,849	---	---	29,652	1,700	---	234	31,586	---	21,680	---	53,266
Strathcona	28	3,236	1,159	1,311	---	423	---	842	6,971	210	---	---	7,181	---	---	---	7,181
Sturgeon Lake	377	47,971	32,071	19,344	1,088	579	100	11,653	112,806	218,998	10,636	30,377	372,817	---	---	---	372,817
Sunburq	103	25,044	54,687	8,049	870	9,708	11,845	4,198	114,401	744,388	---	---	858,789	---	---	450,647	1,309,436
Sunfish Lake	530	66,052	138,727	29,315	824	---	---	11,402	246,320	---	---	---	246,320	---	---	---	246,320
Swanville	354	45,764	16,688	32,058	21,896	10,142	3,316	52,423	182,287	82,726	5,000	3,150	273,163	---	---	---	273,163
Taconite	323	74,736	45,547	70,550	24,989	93,343	---	300	309,465	8,295	---	---	317,760	---	46,973	---	364,733
Tamarack	61	15,840	238	4,246	---	69,209	---	---	89,533	---	---	---	89,533	---	---	---	89,533
Taooi	87	2,473	1,136	3,912	204	902	---	330	8,957	---	---	---	8,957	---	---	---	8,957
Taunton	192	27,899	16,443	10,188	---	3,097	5,122	5,228	67,977	6,689	---	---	74,666	---	---	---	74,666
Tavors Falls	1,043	222,860	169,799	123,408	---	6,983	29,989	3,547	556,586	142,473	139,554	72,068	910,681	---	6,288	111,834	1,028,803
Tennev	6	3,514	---	3,812	270	---	---	---	7,596	4,433	---	---	12,029	---	---	---	12,029
Tenstrike	193	8,888	1,938	4,003	500	---	---	125	15,454	---	---	---	15,454	---	---	---	15,454
Thief River Falls	8,441	587,976	1,943,329	652,310	---	1,390,625	152,001	202,639	4,928,880	1,446,700	1,168,574	237,308	7,781,462	---	163,802	434,550	8,379,814
Thomson	160	30,705	6,867	34,522	---	12	---	---	72,106	196,642	8,829	282	277,859	---	---	---	277,859
Tintah	69	12,063	6,256	4,104	4,748	1,800	---	6,599	35,570	---	---	---	35,570	---	---	8,355	43,925
Tonka Bav	1,600	187,551	508,693	157,377	---	60,425	---	3,711	917,757	21,048	---	---	938,805	---	160,130	100,000	1,198,935
Tower	504	184,524	228,418	98,862	---	255,387	148,238	28,912	944,341	270,058	96,965	25,481	1,336,845	---	---	13,976	1,350,821
Tracv	2,185	499,313	349,730	472,725	---	457,595	430,094	102,822	2,312,279	376,752	285,000	203,839	3,177,870	---	68,271	106,846	3,352,987
Trail	62	6,338	611	3,438	4,536	547	---	---	15,470	---	---	---	15,470	---	---	---	15,470
Trimont	708	92,016	143,977	91,633	2,649	33,121	33,438	8,162	404,996	20,281	13,271	2,855	441,403	---	---	---	441,403
Trommald	119	21,367	3,201	7,482	10	80	---	1,841	33,781	13,546	1,870	935	50,132	15	---	---	50,147
Troskv	108	8,641	3,878	4,760	---	739	---	560	18,578	---	---	---	18,578	---	---	---	18,578
Truman	1,198	118,073	161,261	129,353	1,612	59,687	21,597	116,553	608,136	62,423	55,000	20,900	746,459	---	---	47,765	794,224
Turtle River	74	7,874	1,760	5,640	---	---	---	413	15,687	---	---	---	15,687	---	---	---	15,687
Twin Lakes	159	62,752	3,303	13,233	---	---	---	---	79,288	1,036	---	---	80,324	---	---	---	80,324
Twin Vallev	827	121,772	183,565	82,697	1,701	28,084	16,587	15,933	450,339	210,474	28,156	6,114	695,083	---	---	---	695,083
Two Harbors	3,675	465,903	734,300	541,042	61,463	715,604	360,984	265,140	3,144,436	206,187	118,261	70,794	3,539,678	---	325,000	346,393	4,211,071
Twler	1,185	154,442	135,007	100,429	---	110,353	23,758	2,664	526,653	67,017	192,722	87,484	873,876	---	---	140,000	1,013,876
Ulen	548	49,965	45,479	35,937	1,160	14,261	8,522	22,271	177,595	29,795	---	---	207,390	---	1,500	---	208,890
Underwood	332	56,200	25,344	30,321	---	7,185	32,467	---	151,517	3,494	31,567	20,395	206,973	---	---	22,101	229,074
Uosala	428	45,766	43,131	46,028	39,789	11,741	---	---	186,455	84,113	10,000	8,636	289,204	---	---	---	289,204
Urbank	61	5,363	478	3,212	90	7,082	13,780	---	30,005	72,218	---	---	102,223	---	---	---	102,223
Utica	225	24,497	3,085	15,545	1,322	5,792	---	500	50,741	---	---	---	50,741	---	---	---	50,741
Vadnais Heights	13,270	1,436,866	1,157,829	318,070	29,978	476,676	---	---	3,419,419	3,092,332	1,135,262	402,870	8,049,883	---	---	683,839	8,733,722
Vergas	327	20,195	49,967	29,258	1,452	27,296	---	---	128,168	42,585	30,625	9,919	211,297	6,000	---	---	217,297
Vermillion	446	59,747	8,086	23,037	3,556	5,363	---	---	99,789	2,282	---	---	102,071	---	11,392	---	113,463
Vermdale	563	61,542	145,247	41,704	---	19,867	12,552	7,588	288,500	167,084	---	---	455,584	---	---	7,496	463,080
Vernon Center	342	78,563	65,215	51,690	---	32	---	---	195,500	59,878	---	---	255,378	---	---	---	255,378
Vesta	323	52,803	23,868	15,152	---	15,284	---	22,540	129,647	27,473	10,000	16,132	183,252	---	---	2,500	185,752

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	Population	C u r r e n t E x p e n d i t u r e s									D e b t S e r v i c e			O t h e r F i n a n c i n g U s e s			Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Other Financing Uses	T r a n s f e r s	Enterprise Funds	
Victoria	5,480	973,179	468,017	416,266	5,698	721,680	4,500	(188)	2,589,152	3,027,721	478,089	678,568	6,773,530	26,059	232,042	1,328,718	8,360,349
Viking	83	19,730	834	8,088	5,917	9,926	---	3,372	47,867	2,900	---	---	50,767	---	---	---	50,767
Villard	239	71,712	48,490	15,145	3,910	11,436	---	---	150,693	36,288	---	---	186,981	---	152,652	---	339,633
Vining	63	6,010	14,938	4,615	---	7,096	---	---	32,659	10,794	---	---	43,453	---	---	---	43,453
Virainia	8,953	707,543	3,738,474	1,652,484	---	1,660,682	604,916	1,001,426	9,365,525	6,253,988	2,108,000	493,744	18,221,257	---	409,372	3,466,733	22,097,362
Wabasha	2,655	408,566	793,453	265,849	5,873	337,693	49,322	105,432	1,966,188	701,884	70,000	100,685	2,838,757	---	---	173,181	3,011,938
Wabasso	657	59,249	111,057	113,612	3,171	85,685	83,125	15,560	471,459	149,788	87,706	120,807	829,760	---	---	45,040	874,800
Waconia	8,622	1,032,269	1,112,178	806,750	20,978	1,319,971	6,361	---	4,298,507	579,248	593,344	235,816	5,706,915	2,667,912	---	2,343,635	10,718,462
Wadena	4,248	268,183	642,068	352,151	30,710	337,532	447,005	95,442	2,173,091	386,491	418,626	253,749	3,231,957	32,977	---	157,930	3,422,864
Wahkon	334	78,330	4,691	44,079	---	11,395	---	---	138,495	3,215	---	---	141,710	---	---	---	141,710
Waite Park	6,757	594,453	1,699,787	655,078	244,675	161,746	---	428,079	3,783,818	2,773,467	1,799,141	871,565	9,227,991	---	---	2,890,010	12,118,001
Waldorf	232	86,206	45,701	16,677	---	6,681	---	---	155,265	16,386	11,087	3,092	185,830	---	3,831	2,523	192,184
Walker	1,126	1,671,395	474,815	123,902	---	74,149	68,407	68,388	2,481,056	1,397,657	106,100	68,020	4,052,833	---	---	167,190	4,220,023
Walnut Grove	714	48,780	101,037	74,024	1,294	30,716	28,857	39,070	323,778	3,564,896	88,235	27,763	4,004,672	---	25,643	61,720	4,092,035
Walters	81	21,622	11,937	7,735	2,439	2,292	---	850	46,875	1,000	4,615	---	52,490	---	---	---	52,490
Waltham	194	33,306	2,658	10,290	---	640	---	92	46,986	---	10,000	775	57,761	---	53,243	10,775	121,779
Wanamingo	1,046	116,808	163,274	106,440	---	62,843	20,110	---	469,475	1,452,226	993,200	293,704	3,208,605	---	---	85,774	3,294,379
Wanda	88	15,857	8,125	9,871	---	2,773	---	467	37,093	24,222	---	---	61,315	---	10,000	---	71,315
Warba	184	44,601	10,735	4,844	---	21,257	---	763	82,200	---	---	---	82,200	---	---	---	82,200
Warren	1,678	330,577	106,897	238,475	---	149,542	43,199	70,575	939,265	1,280,801	27,476	25,919	2,273,461	---	---	---	2,273,461
Warroad	1,740	292,301	568,968	215,227	---	325,660	42,867	95,104	1,540,127	2,417,942	461,138	87,606	4,506,813	---	---	14,900	4,521,713
Waseca	9,691	961,344	1,642,202	1,005,662	---	579,320	929,870	201,864	5,320,262	2,353,180	366,048	115,774	8,155,264	---	260,712	927,203	9,343,179
Watertown	3,750	440,892	460,314	431,749	---	111,050	110,682	---	1,554,687	917,464	1,783,000	214,248	4,469,399	45,397	---	453,695	4,968,491
Waterville	1,875	208,810	449,015	193,024	---	36,269	42,450	---	929,568	222,135	490,452	90,736	1,732,891	605,000	---	35,965	2,373,856
Watkins	914	154,161	261,838	113,843	---	78,375	35,971	1,682	645,870	867,365	95,000	52,578	1,660,813	---	---	153,105	1,813,918
Watson	199	31,944	20,373	44,610	---	926	---	---	97,853	11,222	---	---	109,075	---	---	---	109,075
Waubun	394	23,061	45,152	43,710	1,622	15,929	---	7,640	137,114	225,960	6,501	5,192	374,767	---	---	11,693	386,460
Waverlv	813	263,713	179,158	162,915	---	43,980	3,638	50,386	703,790	2,128,741	183,793	142,490	3,158,814	100,225	---	24,282	3,283,321
Wavzata	4,070	829,331	1,190,836	459,001	---	562,083	45,000	130,237	3,216,488	8,210,656	1,155,000	652,797	13,234,941	4,000,000	---	538,800	17,773,741
Welcome	670	81,955	145,262	142,247	766	13,300	25,336	1,933	410,799	508,357	38,787	988	958,931	---	---	---	958,931
Wells	2,537	344,183	400,000	348,814	10,582	364,674	181,932	14,985	1,665,170	399,229	165,134	84,770	2,314,303	---	339,046	34,814	2,688,163
Wendell	175	33,460	28,376	6,940	13,310	7,617	---	4,586	94,289	171,063	---	---	265,352	---	4,422	5,876	275,650
West Concord	847	146,518	189,525	101,233	---	88,453	58,006	241,768	825,503	2,316,276	18,163	12,425	3,172,367	---	---	---	3,172,367
West St. Paul	19,481	1,570,851	4,755,132	1,229,221	8,631	734,512	1,281,334	122,622	9,702,303	2,915,948	1,257,034	556,970	14,432,255	16,345	---	719,795	15,168,395
West Union	77	2,788	695	2,478	---	2,125	---	4,310	12,396	---	---	---	12,396	---	---	---	12,396
Westbrook	735	91,355	106,535	126,861	---	98,527	1,236	---	424,514	345,524	---	---	770,038	---	6,290	8,000	784,328
Westport	70	2,497	831	1,411	5,512	---	---	387	10,638	---	---	---	10,638	---	---	---	10,638
Whalan	56	17,187	870	4,869	---	5,090	---	---	28,016	---	---	---	28,016	---	---	---	28,016
Wheaton	1,529	178,551	292,373	162,577	129,095	176,417	220,967	19,664	1,179,644	931,706	252,207	201,542	2,565,099	---	---	---	2,565,099
White Bear Lake	24,922	1,113,676	3,962,963	690,016	---	455,051	294,638	664,905	7,181,249	4,569,814	3,985,000	455,781	16,191,844	---	---	2,315,940	18,507,784
Wilder	72	6,737	575	15,655	1,440	---	---	3,877	28,284	---	---	---	28,284	---	---	---	28,284
Willernie	590	97,474	47,100	89,296	---	2,107	---	---	235,977	556	6,402	1,142	244,077	---	---	---	244,077
Williams	204	79,716	28,301	5,255	---	10,559	1,879	---	125,710	275,751	3,175	771	405,407	---	14,902	---	420,309
Willmar	18,659	2,276,924	3,596,160	2,395,734	---	1,383,247	377,163	149,019	10,178,247	9,279,862	3,169,629	426,999	23,054,737	---	---	4,203,778	27,258,515
Willow River	351	67,628	22,813	19,020	---	12,018	---	10,699	132,178	100,054	---	---	232,232	---	---	---	232,232
Wilmont	318	49,275	36,578	33,177	---	12,256	---	4,609	135,895	9,942	15,037	1,999	162,873	---	---	---	162,873
Wilton	189	6,708	2,152	5,555	---	---	---	896	15,311	315	---	---	15,626	---	---	---	15,626
Windom	4,471	325,130	913,605	539,116	---	363,394	470,605	50,864	2,662,714	689,483	158,354	248,129	3,758,680	---	---	6,063	3,764,743
Winoer	190	88,991	20,407	8,524	1,489	9,670	20,000	---	149,081	24,715	12,000	8,866	194,662	---	---	---	194,662

Table 15
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2004

Name of City	<u>C u r r e n t E x p e n d i t u r e s</u>									<u>D e b t S e r v i c e</u>			<u>O t h e r F i n a n c i n g U s e s</u>			Total Expenditures and Other Uses	
	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expen- ditures	Other Financing Uses	T r a n s f e r s Enterprise Funds		Governmental Funds
Winnebago	1,437	156,639	246,900	180,332	---	129,409	122,643	43,281	879,204	233,542	86,000	36,232	1,234,978	---	260,000	67,340	1,562,318
Winona	27,221	2,756,961	6,624,222	2,974,591	27,957	1,317,640	7,406,427	---	21,107,798	11,242,788	1,716,000	421,589	34,488,175	---	488,380	118,346	35,094,901
Winsted	2,311	375,871	471,617	231,895	125,072	89,733	191,429	28,863	1,514,480	21,281	430,000	100,144	2,065,905	---	---	---	2,065,905
Winthrop	1,350	208,180	293,138	162,837	478	93,485	57,487	49,392	864,997	146,635	61,181	13,699	1,086,512	---	---	3,725	1,090,237
Winton	177	41,554	4,046	13,138	2,680	5,005	---	23,582	90,005	14,437	12,574	---	117,016	---	4,000	---	121,016
Wolf Lake	43	24,346	53,745	3,210	3,765	41,456	---	---	126,522	49,938	---	---	176,460	---	---	1,050	177,510
Wolverton	138	35,316	21,222	13,338	---	10,932	---	---	80,808	6,822	10,170	4,717	102,517	---	---	2,000	104,517
Wood Lake	419	38,573	43,873	65,808	---	28,981	---	15,565	192,800	151,049	32,783	10,396	387,028	---	---	12,992	400,020
Woodburv	50,050	3,399,333	8,225,528	3,138,348	---	2,544,813	1,278,181	54,211	18,640,414	32,017,893	15,140,353	2,262,093	68,060,753	---	121,269	21,357,675	89,539,697
Woodland	488	65,312	94,296	64,621	14,640	---	---	13,047	251,916	---	---	---	251,916	---	---	---	251,916
Woodstock	107	36,560	20,905	2,509	---	1,732	---	---	61,706	8,395	4,000	3,901	78,002	---	---	---	78,002
Worthington	11,307	1,049,366	2,679,732	1,216,162	116,292	786,088	103,893	108,848	6,060,381	2,042,167	520,000	288,500	8,911,048	---	429,203	337,141	9,677,392
Wrenshall	330	69,167	34,483	10,766	---	350	---	---	114,766	95,705	---	---	210,471	---	---	---	210,471
Wright	96	14,169	27,899	2,664	766	11,720	---	---	57,218	3,538	---	---	60,756	---	---	---	60,756
Wvkoff	441	48,767	61,893	37,443	27,192	11,919	500	6,246	193,960	230,528	9,000	5,708	439,196	---	---	68,500	507,696
Wvomina	3,752	334,623	567,196	162,536	---	83,774	---	500	1,148,629	2,278,513	350,490	324,061	4,101,693	---	---	750	4,102,443
Zemole	75	6,269	3,155	1,313	4,880	---	---	1,259	16,876	---	---	---	16,876	---	---	---	16,876
Zimmerman	4,098	526,984	733,448	196,314	---	118,786	110,008	---	1,685,540	865,975	271,812	24,364	2,847,691	---	20,516	327,724	3,195,931
Zumbro Falls	172	25,531	27,198	11,622	---	20,975	---	---	85,326	12,176	---	---	97,502	---	30,000	---	127,502
Zumbrota	3,003	343,321	483,898	229,870	177	388,772	157,505	125,666	1,729,209	55,083	1,374,843	139,560	3,298,695	---	---	198,027	3,496,722
GRAND TOTAL	4,148,220	415,976,046	976,091,050	361,970,354	23,351,309	380,669,066	309,320,559	99,865,354	2,567,243,738	1,353,214,080	607,774,004	248,203,004	4,776,434,826	131,634,404	104,018,025	697,314,048	5,709,401,303

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Ada	1,662	9,896	45,396	3,022,958	11,890	---	---	---	---	3,090,140
Adams	777	---	11,076	---	---	---	---	---	---	11,076
Adrian	1,233	78,939	47,849	3,500	41,809	---	---	89,478	---	261,575
Afton	2,945	---	---	355,920	14,874	---	---	---	---	370,794
Aitkin	2,124	---	41,610	---	6,695	709,654	171,322	7,011	---	936,292
Akeley	398	788	---	17,198	---	---	---	---	---	17,986
Albany	1,985	16,055	32,820	588,988	8,673	363,027	---	---	---	1,009,563
Albert Lea	18,140	17,334	54,514	1,235,959	183,926	229,412	---	---	245,461	1,966,606
Alberta	135	---	---	---	---	---	---	---	7,126	7,126
Albertville	5,368	70,779	7,278	2,176,608	497,701	1,568,340	---	---	486,682	4,807,388
Alden	651	13,663	19,763	3,061	9,419	---	---	---	2,442	48,348
Aldrich	48	---	---	---	---	---	---	---	---	---
Alexandria	10,421	17,896	60,698	2,002,880	9,460	---	384,739	---	---	2,475,673
Alpha	127	---	118,236	---	---	---	---	---	---	118,236
Altura	424	190	---	---	865	467,635	---	---	---	468,690
Alvarado	370	---	---	11,228	4,729	---	---	---	---	15,957
Amboy	554	---	5,481	---	12,303	---	---	---	---	17,784
Andover	29,262	1,492,475	62,575	4,651,792	10,924,138	164,272	---	---	---	17,295,252
Annandale	2,771	6,095	1,178,951	1,727,249	26,740	256,164	---	352,386	44,295	3,591,880
Anoka	18,150	---	93,959	1,947,274	256,541	3,165,233	---	---	67,328	5,530,335
Apple Valley	48,875	223,433	390,706	2,492,704	1,467,768	3,646	---	4,444,639	---	9,022,896
Appleton	2,849	2,937	20,792	9,675	128,202	---	---	---	4,428	166,034
Arco	95	---	---	---	---	---	---	---	---	---
Arden Hills	9,620	13,349	36,105	1,980,918	411,633	---	---	30,762	---	2,472,767
Argyle	666	3,501	---	29,978	---	---	---	---	---	33,479
Arlington	2,092	31,030	83,614	698,892	3,560	64,763	---	---	10,000	891,859
Ashby	467	1,089	9,874	7,227	764	---	---	---	---	18,954
Askov	373	---	1,344	28,570	63,437	---	---	---	---	93,351
Atwater	1,058	1,093	2,290	219,461	---	---	---	---	2,242	225,086

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Audubon	481	32,335	9,689	--	--	--	--	--	--	42,024
Aurora	1,777	3,000	--	21,835	--	--	--	--	--	24,835
Austin	23,749	--	62,810	3,003,602	838,854	832,355	4,198,170	--	--	8,935,791
Avoca	138	1,882	4,459	--	--	--	--	637,381	--	643,722
Avon	1,290	5,752	98,206	363,103	--	--	--	--	--	467,061
Babbitt	1,630	--	1,348	241,362	--	--	--	--	--	242,710
Backus	314	2,023	12,722	21,034	--	--	--	--	--	35,779
Badger	468	--	131,495	--	--	--	--	--	--	131,495
Bagley	1,258	24,951	55,087	616,649	--	--	1,122,765	--	13,672	1,833,124
Balaton	614	307	1,432	9,175	1,484	210,598	--	--	--	222,996
Barnesville	2,295	7,976	12,791	170,547	22,563	974,012	--	--	--	1,187,889
Barnum	585	--	--	--	--	--	--	--	--	--
Barrett	338	--	11,810	--	33,276	--	--	--	--	45,086
Barry	21	--	--	--	--	--	--	--	--	--
Battle Lake	779	24,361	18,650	58,650	249,575	--	--	--	--	351,236
Baudette	1,085	1,000	29,125	414,977	59,492	--	--	--	--	504,594
Baxter	6,887	39,942	82,282	11,809,981	53,780	194,275	--	--	--	12,180,260
Bayport	3,132	1,251	75,702	123,881	29,675	--	--	--	--	230,509
Beardsley	243	10,393	85,437	15,818	--	--	--	--	--	111,648
Beaver Bay	184	--	--	--	--	--	--	--	--	--
Beaver Creek	247	16,634	2,718	14,256	--	--	--	--	--	33,608
Becker	3,749	23,291	45,142	486,848	60,828	--	--	1,594,006	37,265	2,247,380
Bejou	84	--	--	--	787	--	--	--	--	787
Belgrade	720	1,541	140,357	32,548	21,890	--	--	--	--	196,336
Belle Plaine	5,300	12,752	82,721	2,029,477	230,640	293,554	--	203,440	--	2,852,584
Bellechester	171	--	1,051	--	1,430	--	--	--	--	2,481
Bellingham	196	--	11,987	19,908	--	--	--	--	--	31,895
Beltrami	93	--	--	--	--	--	--	--	--	--
Belview	389	--	6,556	12,103	--	--	--	--	--	18,659

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Bemidji	12,962	104,198	283,184	1,814,704	34,409	---	---	---	---	2,236,495
Bena	112	8,000	1,700	11,500	2,000	---	---	---	10,000	33,200
Benson	3,347	2,406	65,182	155,460	534,875	---	16,884	---	56,322	831,129
Bertha	470	---	---	21,846	---	---	---	---	---	21,846
Bethel	500	---	---	49,374	---	---	---	1,408,567	---	1,457,941
Big Falls	263	---	8,133	---	---	---	---	---	---	8,133
Big Lake	8,303	214,704	174,489	3,123,822	32,205	348,684	---	---	---	3,893,904
Bigelow	230	---	---	---	---	---	---	73,438	7,070	80,508
Bigfork	466	1,716	---	28,415	---	---	10,000	80,000	---	120,131
Bingham Lake	162	---	---	656	---	---	---	---	---	656
Birchwood	971	---	---	---	---	---	---	---	---	---
Bird Island	1,169	25,003	45,340	40,457	3,291	---	---	140,622	9,456	264,169
Biscay	112	---	---	---	---	---	---	---	---	---
Biwabik	904	---	162,175	8,830	9,689	9,969	---	---	---	190,663
Blackduck	736	3,330	83,526	26,323	5,719	---	---	---	---	118,898
Blaine	51,002	53,084	506,153	1,578,720	2,532,457	1,500,471	---	---	---	6,170,885
Blomkest	179	---	48,283	---	---	---	---	---	---	48,283
Blooming Prairie	1,952	---	11,406	41,690	2,712	---	---	---	---	55,808
Bloomington	85,442	---	738,991	19,217,915	833,627	12,861,931	---	---	1,940,544	35,593,008
Blue Earth	3,511	6,998	128,019	932,110	60,214	58,863	---	---	39,882	1,226,086
Bluffton	210	---	---	---	---	---	---	---	---	---
Bock	112	---	---	---	---	---	---	18,138	---	18,138
Borup	86	---	---	---	---	---	---	---	---	---
Bovey	697	---	26,602	234,721	---	298,276	---	---	856	560,455
Bowlus	255	---	24,667	12,000	5,844	---	---	---	---	42,511
Boy River	40	---	---	---	---	---	---	---	---	---
Boyd	186	---	10,495	---	4,380	---	---	---	---	14,875
Braham	1,469	2,942	68,149	18,920	5,801	55,765	---	---	---	151,577
Brainerd	13,798	62,670	268,781	5,015,805	89,357	---	8,494,188	2,416,552	107,152	16,454,505

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Brandon	427	---	52,964	89,434	---	---	---	197,391	31,870	371,659
Breckenridge	3,491	14,110	541,434	109,833	779,763	---	---	---	---	1,445,140
Breezy Point	1,373	23,414	741,564	308	32,355	---	---	---	890	798,531
Brewster	487	---	260,020	35,869	---	---	---	---	---	295,889
Bricelyn	356	---	---	---	---	---	---	---	---	---
Brook Park	158	4,967	13,036	---	---	---	---	---	---	18,003
Brooklyn Center	29,005	137,456	40,470	4,253,218	---	293,145	---	---	---	4,724,289
Brooklyn Park	68,992	---	5,814,437	2,073,454	529,903	155,570	---	2,704,455	---	11,277,819
Brooks	143	---	---	---	---	---	---	---	---	---
Brookston	95	---	---	---	---	---	---	---	---	---
Brooten	640	---	131,809	105,077	23,357	---	---	---	---	260,243
Browerville	729	---	137,930	54,283	2,151	---	---	---	---	194,364
Browns Valley	655	---	57,719	104,176	11,023	---	---	73,003	---	245,921
Brownsdale	711	---	---	---	---	---	---	---	---	---
Brownsville	506	---	21,510	---	15,819	---	---	---	---	37,329
Brownnton	815	1,745	229,665	3,726	37,330	---	---	---	---	272,466
Bruno	105	---	---	---	---	---	---	---	---	---
Buckman	221	---	---	---	22,859	---	---	---	326	23,185
Buffalo	12,735	25,688	226,646	7,875,414	632,084	---	250,115	---	---	9,009,947
Buffalo Lake	757	---	---	38,311	---	104,909	---	---	---	143,220
Buhl	992	---	2,010	104,766	16,699	---	---	---	---	123,475
Burnsville	61,425	573,760	299,211	9,706,274	1,358,184	792,652	---	---	---	12,730,081
Burtrum	131	---	---	---	---	---	---	---	---	---
Butterfield	538	28,685	62,810	36,851	---	316,003	---	---	---	444,349
Byron	4,500	8,031	7,481	257,753	174,650	37,174	---	---	---	485,089
Caledonia	2,953	1,733	90,274	83,884	9,958	---	---	---	---	185,849
Callaway	213	---	6,562	---	---	---	---	---	---	6,562
Calumet	375	---	15,927	---	---	---	---	---	---	15,927
Cambridge	6,642	2,416	36,067	3,243,398	104,127	2,956,499	383,286	---	---	6,725,793

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Campbell	218	---	---	---	---	---	---	---	---	---
Canby	1,842	24,767	84,774	39,098	6,620	131,742	95,712	---	---	382,713
Cannon Falls	3,960	9,424	352,022	1,800,944	71,890	---	---	---	2,334	2,236,614
Canton	326	---	---	---	---	---	---	---	---	---
Carlos	381	---	8,248	---	---	---	---	---	---	8,248
Carlton	826	1,731	8,710	17,010	852	---	---	---	---	28,303
Carver	2,060	2,912	625,606	2,006,182	394,128	12,328	---	---	---	3,041,156
Cass Lake	826	---	---	---	---	---	---	---	---	---
Cedar Mills	52	---	---	---	---	---	---	---	---	---
Center City	625	---	---	54,363	8,835	---	---	---	18,965	82,163
Centerville	3,644	113,638	---	2,850,831	---	38,186	---	---	---	3,002,655
Ceylon	377	---	3,005	---	---	---	---	---	---	3,005
Champlin	23,659	---	---	1,539,685	897,121	---	---	---	---	2,436,806
Chandler	254	---	128,017	2,247	---	---	---	65,358	---	195,622
Chanhassen	22,042	363,309	99,872	1,787,737	615,207	---	---	---	---	2,866,125
Chaska	21,478	143,013	97,322	2,989,325	251,608	86,063	---	149,288	---	3,716,619
Chatfield	2,435	---	71,459	877,638	115,339	---	---	---	---	1,064,436
Chickamaw Beach	144	---	---	---	---	---	---	---	---	---
Chisago City	3,038	122,082	38,579	318,906	122,255	313,634	---	---	---	915,456
Chisholm	4,804	7,583	11,829	1,046,601	23,256	---	---	---	5,036	1,094,305
Chokio	421	---	128,395	---	---	25,450	---	143,305	---	297,150
Circle Pines	4,950	1,610	84,736	1,200,579	63,849	154,253	---	---	7,161	1,512,188
Clara City	1,331	9,813	132,217	---	21,511	5,646	---	---	---	169,187
Claremont	604	207	5,441	2,921	---	195,707	---	---	---	204,276
Clarissa	627	2,457	56,340	345,007	2,045	8,108	---	177,679	---	591,636
Clarkfield	897	26,285	4,800	71,659	14,849	---	---	---	---	117,593
Clarks Grove	710	3,564	62,100	37,446	13,312	---	---	---	---	116,422
Clear Lake	369	2,976	7,029	8,571	2,444	---	---	---	---	21,020
Clearbrook	555	95,039	5,666	---	4,011	40,250	---	---	---	144,966

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Clearwater	1,054	15,156	40,251	115,206	10,942	---	---	---	---	181,555
Clements	172	---	246,506	---	1,903	---	---	---	---	248,409
Cleveland	721	---	6,186	22,258	---	---	---	---	---	28,444
Climax	236	---	---	27,847	4,400	---	---	---	---	32,247
Clinton	429	---	15,923	4,500	---	---	---	---	---	20,423
Clitherall	122	6,176	---	---	---	---	---	---	---	6,176
Clontarf	159	---	---	---	---	---	---	---	---	---
Cloquet	11,548	25,155	91,841	582,510	128,573	40,783	---	---	---	868,862
Coates	169	---	---	---	---	---	---	---	---	---
Cobden	52	---	---	---	---	---	---	---	---	---
Cohasset	2,556	14,500	14,514	402,742	53,412	---	---	---	59,138	544,306
Cokato	2,719	---	69,997	122,746	6,285	155,726	---	---	---	354,754
Cold Spring	3,643	---	173,687	220,926	128,571	3,530	---	1,173,834	---	1,700,548
Coleraine	1,126	10,853	8,298	259,919	132,765	---	---	509,220	---	921,055
Cologne	1,174	---	---	---	---	125,113	---	---	---	125,113
Columbia Heights	18,600	---	476,511	1,637,559	83,955	682,939	---	---	---	2,880,964
Comfrey	365	---	79,556	149,761	---	1,726	---	---	---	231,043
Comstock	121	---	---	---	---	---	---	---	---	---
Conger	147	---	---	---	---	---	---	19,085	---	19,085
Cook	589	---	---	1,248,074	---	---	---	---	---	1,248,074
Coon Rapids	62,243	295,566	278,169	698,723	767,991	2,102,695	---	3,461,539	7,129	7,611,812
Corcoran	5,875	29,378	400,590	446,683	---	---	---	---	---	876,651
Correll	43	---	---	---	---	---	---	---	---	---
Cosmos	586	---	4,414	420	1,092	---	---	---	---	5,926
Cottage Grove	31,774	---	301,545	2,730,188	344,344	---	---	3,518,673	---	6,894,750
Cottonwood	1,147	89,025	186,217	---	17,647	---	---	---	---	292,889
Courtland	569	120	140	59,009	---	17,094	---	---	---	76,363
Cromwell	204	1,308	11,013	---	25,832	---	---	451,295	---	489,448
Crookston	8,066	31,403	1,686,534	1,395,439	107,153	---	397,827	---	---	3,618,356

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Crosby	2,292	30,216	52,768	44,680	109,408	---	---	---	3,297	240,369
Crosslake	2,035	49,528	56,848	862,853	77,268	351,837	---	---	5,112	1,403,446
Crystal	22,831	163,840	103,669	4,518,494	335,911	632,039	---	---	2,233	5,756,186
Currie	206	---	31,836	3,488	2,936	---	---	20,467	697	59,424
Cuyuna	263	---	22,974	12,580	---	---	---	---	---	35,554
Cyrus	283	18,550	---	---	---	---	---	---	---	18,550
Dakota	332	---	25,715	---	---	---	---	---	---	25,715
Dalton	254	14,321	---	---	---	---	---	---	---	14,321
Danube	502	26,274	28,831	---	---	---	---	---	---	55,105
Danvers	98	---	47,259	---	---	---	---	---	---	47,259
Darfur	129	14,193	---	---	---	---	---	---	---	14,193
Darwin	296	450	---	13,529	7,154	---	---	---	---	21,133
Dassel	1,273	6,718	99,413	584,033	29,955	---	---	238,416	---	958,535
Dawson	1,491	9,729	24,785	150,767	3,079	---	---	---	---	188,360
Dayton	4,964	3,642	37,369	2,881	22,860	---	---	---	---	66,752
De Graff	139	---	34,556	---	---	---	---	---	---	34,556
Deephaven	3,900	4,036	10,804	444,245	12,371	---	---	---	---	471,456
Deer Creek	337	---	---	---	11,631	---	---	---	---	11,631
Deer River	924	10,500	44,131	278,341	16,943	---	---	---	---	349,915
Deerwood	586	---	26,520	4,556	446	---	---	---	---	31,522
Delano	4,268	104,638	449,709	1,764	238,725	---	---	---	---	794,836
Delavan	205	601	5,643	---	---	---	---	---	---	6,244
Delhi	76	---	---	1,837	---	---	---	---	---	1,837
Dellwood	1,080	---	---	688	---	---	---	---	---	688
Denham	37	---	---	582	---	---	---	---	---	582
Dennison	170	---	---	868,913	---	---	---	---	---	868,913
Dent	193	---	64,819	12,993	3,909	---	---	---	---	81,721
Detroit Lakes	7,929	167,512	47,496	1,711,276	145,823	89,400	45,491	---	---	2,206,998
Dexter	339	---	2,861	1,426	---	27,352	---	---	---	31,639

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Dilworth	3,208	---	382,094	2,093,688	16,134	---	---	---	---	2,491,916
Dodge Center	2,486	93,745	---	1,033,929	---	---	---	453,687	33,924	1,615,285
Donaldson	30	---	---	---	---	---	---	---	---	---
Donnelly	241	---	25,003	3,000	---	---	---	---	---	28,003
Doran	51	---	---	---	---	---	---	---	---	---
Dover	555	---	25,009	13,007	---	---	---	---	---	38,016
Dovray	63	---	109,927	---	7,675	---	---	449,371	---	566,973
Duluth	85,782	826,358	392,698	14,370,429	920,016	3,544,285	---	---	---	20,053,786
Dumont	111	---	2,500	---	---	---	---	---	---	2,500
Dundas	729	12,539	73,676	111,759	22,678	---	---	---	---	220,652
Dundee	99	2,373	---	---	---	---	---	---	---	2,373
Dunnell	187	---	4,750	777	---	85,776	---	---	---	91,303
Eagan	65,764	169,988	390,572	3,021,986	1,208,709	7,442	---	1,613,028	37,467	6,449,192
Eagle Bend	611	2,277	5,758	225,649	---	---	---	---	---	233,684
Eagle Lake	1,974	319	41,112	197,202	39,734	---	---	---	---	278,367
East Bethel	11,405	9,317	---	1,185,136	95,242	---	---	185,930	---	1,475,625
East Grand Forks	7,769	99,450	89,877	7,824,291	67,473	225,332	---	1,785,652	126,248	10,218,323
East Gull Lake	1,005	---	---	---	---	---	---	---	---	---
Easton	206	---	39,628	---	---	---	---	---	---	39,628
Echo	260	8,416	114,686	---	---	---	---	---	---	123,102
Eden Prairie	60,460	631,526	450,072	7,145,001	3,076,964	296,599	---	---	---	11,600,162
Eden Valley	886	---	18,730	11,930	2,827	---	---	---	---	33,487
Edgerton	997	12,535	10,414	34,879	5,194	---	---	---	---	63,022
Edina	48,050	3,354,967	1,158,709	2,723,205	532,880	---	---	---	2,560	7,772,321
Effie	84	---	---	---	---	---	---	4,646	---	4,646
Eitzen	239	---	---	---	9,386	---	---	---	---	9,386
Elba	200	---	---	27,256	---	---	---	---	---	27,256
Elbow Lake	1,267	---	187,585	14,135	---	---	104,359	---	13,000	319,079
Elgin	930	---	1,411	26,066	---	---	---	---	7,000	34,477

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Elizabeth	168	---	142,907	---	---	---	---	---	---	142,907
Elk River	20,240	534,056	355,519	1,509,175	999,979	---	---	---	---	3,398,729
Elko	970	27,737	11,663	11,540	47,327	---	---	---	---	98,267
Elkton	151	8,946	---	---	---	---	---	---	---	8,946
Ellendale	599	6,955	---	6,088	---	---	---	---	---	13,043
Ellsworth	532	18,812	5,257	26,366	---	---	---	---	---	50,435
Elmdale	113	---	---	---	---	---	---	---	---	---
Elmore	691	23,367	6,371	80,334	3,293	---	---	---	11,088	124,453
Elrosa	160	5,333	---	---	---	---	---	---	---	5,333
Ely	3,557	332,760	10,329	496,241	14,756	---	117,090	---	5,016	976,192
Elysian	546	1,380	9,015	47,993	---	---	---	---	---	58,388
Emily	894	9,338	60,546	703,934	3,146	---	---	---	3,467	780,431
Emmons	424	2,217	29,751	11,802	---	---	---	---	---	43,770
Erhard	137	---	---	---	---	---	---	---	---	---
Erskine	426	---	111,652	11,976	3,354	---	---	---	---	126,982
Evan	93	---	---	---	---	---	---	---	---	---
Evansville	559	---	---	---	---	1,095,943	---	---	25,959	1,121,902
Eveleth	3,713	3,900	320,328	154,930	146,120	332,914	---	1,332,204	317,035	2,607,431
Excelsior	2,400	77,032	---	50,625	2,755	---	---	---	---	130,412
Eyota	1,788	---	6,233	24,901	12,233	---	---	---	---	43,367
Fairfax	1,283	4,625	43,371	111,358	728,306	---	---	---	---	887,660
Fairmont	10,747	---	28,821	1,593,407	17,620	451,392	---	---	24,578	2,115,818
Falcon Heights	5,560	11,182	12,610	66,575	132,992	93,301	---	---	22,700	339,360
Faribault	22,218	---	32,483	3,937,006	63,943	564,124	314,620	---	535,151	5,447,327
Farmington	16,775	5,008	325,013	5,295,952	217,507	957,370	---	---	17,506	6,818,356
Farwell	48	---	---	---	---	---	---	---	---	---
Federal Dam	96	1,861	---	---	---	---	---	582,524	---	584,385
Felton	210	---	---	9,500	---	---	---	---	---	9,500
Fergus Falls	13,780	52,367	299,213	1,318,879	182,459	8,703	34,037	---	4,367	1,900,025

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Fertile	869	---	5,484	19,596	4,780	---	---	---	5,035	34,895
Fifty Lakes	404	83,516	13,781	3,075	4,000	---	---	---	---	104,372
Finlayson	324	8,995	200	---	---	---	---	---	---	9,195
Fisher	398	5,899	23,204	92,595	---	---	---	1,925,044	---	2,046,742
Flensburg	244	---	33,405	---	---	---	---	---	---	33,405
Floodwood	541	705	125,310	12,500	---	---	---	131,021	---	269,536
Florence	47	---	---	---	---	---	---	---	---	---
Foley	2,528	11,172	---	606,696	117,499	---	---	---	---	735,367
Forada	192	1,041	6,720	1,108	---	---	---	22,249	---	31,118
Forest Lake	16,800	38,166	172,001	1,432,370	207,642	---	---	---	---	1,850,179
Foreston	473	---	---	---	---	---	---	---	---	---
Fort Ripley	68	4,533	---	---	---	---	---	---	2,996	7,529
Fosston	1,532	11,019	21,361	515,921	4,932	2,097,979	35,871	---	---	2,687,083
Fountain	375	---	19,746	40,202	4,215	---	---	---	---	64,163
Foxhome	129	---	---	---	---	---	---	---	---	---
Franklin	490	---	18,000	---	---	---	---	1,680,186	---	1,698,186
Frazee	1,385	4,669	91,769	158,919	1,594	12,571	---	---	8,769	278,291
Freeborn	291	---	18,794	---	4,260	---	---	3,448	---	26,502
Freeport	468	---	---	239,513	---	---	---	---	---	239,513
Fridley	27,088	14,251	117,752	737,767	---	334,684	---	---	---	1,204,454
Frost	238	---	44,053	112,692	---	---	---	---	---	156,745
Fulda	1,319	11,255	11,154	31,685	8,363	---	---	---	---	62,457
Funkley	18	---	---	---	---	---	---	---	---	---
Garfield	293	180	35,246	---	11,552	928	---	---	---	47,906
Garrison	230	5,790	38,497	---	---	---	---	---	---	44,287
Garvin	147	---	13,249	---	12,227	---	---	---	---	25,476
Gary	203	---	---	---	---	---	---	---	2,437	2,437
Gaylord	2,279	---	35,418	52,071	52,323	17,084	---	---	---	156,896
Gem Lake	442	---	---	225,300	---	---	---	---	---	225,300

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Geneva	467	---	---	42,282	---	---	---	---	---	42,282
Genola	67	---	---	---	---	---	---	---	---	---
Georgetown	119	546	---	750	2,640	---	---	---	1,219	5,155
Ghent	313	2,336	2,023	21,999	---	24,004	---	---	---	50,362
Gibbon	791	---	---	---	---	---	---	---	---	---
Gilbert	1,791	16,727	34,447	30,171	59,696	10,638	---	---	35,947	187,626
Gilman	232	---	---	---	---	---	---	---	---	---
Glencoe	5,668	3,798	146,651	219,583	27,773	1,001,498	---	---	122,348	1,521,651
Glenville	692	66,827	6,640	---	---	---	---	---	---	73,467
Glenwood	2,656	27,700	32,252	125,323	289,152	583	---	---	---	475,010
Glyndon	1,169	---	183,313	---	26,928	24,112	---	---	---	234,353
Golden Valley	20,674	786,721	257,737	10,368,505	233,764	1,005,000	---	---	---	12,651,727
Gonvick	285	---	101,317	---	---	8,342	---	---	---	109,659
Good Thunder	573	961	168,672	111,103	15,505	---	---	---	---	296,241
Goodhue	891	---	4,225	18,199	---	430,695	---	---	---	453,119
Goodridge	96	---	---	---	---	---	---	---	---	---
Goodview	3,301	12,204	32,248	11,474	623,618	---	---	---	---	679,544
Graceville	598	---	40,418	---	---	27,030	---	---	---	67,448
Granada	296	---	1,750	208,764	4,793	---	---	---	---	215,307
Grand Marais	1,409	7,948	---	81,439	94,417	---	---	2,151,617	16,527	2,351,948
Grand Meadow	938	1,958	22,784	28,777	3,760	7,406	---	---	---	64,685
Grand Rapids	8,478	38,909	124,898	4,447,008	525,079	2,726	---	---	---	5,138,620
Granite Falls	3,104	3,893	137,620	548,348	26,109	52,405	45,304	---	---	813,679
Grant	4,180	---	---	270,587	---	---	---	---	---	270,587
Grasston	100	---	598	---	---	---	---	---	---	598
Green Isle	399	---	57,882	674,776	33,348	224,393	---	---	---	990,399
Greenbush	742	---	10,587	---	---	---	---	---	---	10,587
Greenfield	2,820	25,880	28,239	1,260,334	76,920	16,101	---	---	---	1,407,474
Greenwald	191	4,611	---	7,006	19,902	---	---	---	---	31,519

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Greenwood	800	---	---	---	---	---	---	---	---	---
Grey Eagle	339	10,575	20,415	3,902	8,303	---	---	---	11,884	55,079
Grove City	625	1,189	116,151	6,303	246	---	---	---	---	123,889
Grygla	236	92,346	---	98,439	---	---	---	---	---	190,785
Gully	95	---	---	---	---	---	---	---	---	---
Hackensack	310	107	1,319	15,000	1,500	---	---	---	---	17,926
Hadley	64	---	---	---	---	---	---	---	---	---
Hallock	1,139	---	193,721	70,676	3,000	---	241,458	3,185	---	512,040
Halma	67	---	---	---	---	---	---	---	---	---
Halstad	601	---	11,260	---	---	---	---	---	34,155	45,415
Ham Lake	14,508	27,984	178,169	1,011,226	221,006	---	---	---	---	1,438,385
Hamburg	556	---	227,167	8,400	---	---	---	---	1,605	237,172
Hammond	239	---	---	---	---	---	---	---	---	---
Hampton	610	---	---	---	17,077	---	---	---	---	17,077
Hancock	705	4,300	23,466	37,095	526	---	---	---	---	65,387
Hanley Falls	304	2,344	153,073	---	4,008	---	---	---	---	159,425
Hanover	2,188	---	538,500	230,324	---	---	---	---	---	768,824
Hanska	428	---	---	18,349	---	---	---	---	---	18,349
Harding	107	---	---	---	10,458	---	---	---	26,243	36,701
Hardwick	202	651	---	---	26,069	---	---	---	---	26,720
Harmony	1,135	---	30,404	6,290	35,478	41,459	---	---	---	113,631
Harris	1,242	---	17,657	---	983	---	---	---	---	18,640
Hartland	278	1,040	7,037	377	---	---	---	---	---	8,454
Hastings	20,546	---	799,052	4,826,676	728,355	40,880	---	---	---	6,394,963
Hatfield	44	---	---	---	---	---	---	---	---	---
Hawley	1,897	43,383	7,697	46,694	33,920	---	---	969,300	---	1,100,994
Hayfield	1,362	---	---	---	---	---	---	---	---	---
Hayward	242	---	20,206	---	98,608	---	---	---	---	118,814
Hazel Run	61	---	---	---	---	---	---	---	---	---

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Hector	1,170	2,498	27,710	466,734	1,271	---	83,452	20,586	---	602,251
Heidelberg	92	---	---	---	---	---	---	---	---	---
Henderson	943	3,462	275,654	326,174	---	243	---	28,079	---	633,612
Hendricks	702	---	20,430	19,991	457	---	---	---	---	40,878
Hendrum	317	1,851	6,252	11,056	---	2,980	---	---	---	22,139
Henning	831	8,609	18,567	139,396	17,281	---	16,325	---	---	200,178
Henriette	94	---	---	---	---	---	---	---	---	---
Herman	429	---	41,000	218,122	---	---	93,740	---	---	352,862
Hermantown	8,599	44,212	115,466	380,909	1,624	---	---	3,144,286	7,231	3,693,728
Heron Lake	773	---	70,660	59,001	3,587	---	---	337,348	---	470,596
Hewitt	274	819	9,382	1,318	2,726	---	---	---	---	14,245
Hibbing	16,672	---	310,277	586,928	123,940	22,618	---	---	194,958	1,238,721
Hill City	477	2,202	41,268	1,520	10,167	---	11,320	61,055	---	127,532
Hillman	22	---	---	---	---	---	---	---	---	---
Hills	563	---	---	28,419	---	---	---	---	---	28,419
Hilltop	768	2,737	---	27,077	---	19,710	---	---	---	49,524
Hinckley	1,365	4,783	---	68,012	---	18,024	---	---	25,672	116,491
Hitterdal	183	---	8,277	11,747	47,291	---	---	319,067	---	386,382
Hoffman	658	50,761	---	---	---	---	---	2,329,198	---	2,379,959
Hokah	582	30,022	---	7,454	---	---	---	---	---	37,476
Holdingford	743	---	13,462	109,096	---	---	---	---	---	122,558
Holland	205	---	---	---	---	---	---	---	---	---
Hollandale	300	---	24,172	157,681	---	---	---	---	---	181,853
Holloway	108	---	---	---	---	---	---	---	---	---
Holt	93	---	---	---	---	---	---	---	---	---
Hopkins	17,675	25,209	4,507,971	1,915,666	92,933	105,167	---	---	---	6,646,946
Houston	1,014	149	54,274	3,009	14,442	18,936	---	---	2,825	93,635
Howard Lake	1,915	---	14,703	9,507	38,500	552,194	---	---	1,970	616,874
Hoyt Lakes	1,961	---	---	---	---	619,005	---	---	---	619,005

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Hugo	8,760	36,383	536,709	2,670,405	421,331	17,560	--	--	--	3,682,388
Humboldt	55	--	--	--	--	--	--	--	--	--
Hutchinson	13,616	157,625	249,336	4,336,466	1,052,175	264,610	--	--	34,290	6,094,502
Ihlen	98	--	--	--	--	--	--	--	--	--
Independence	3,605	--	--	--	--	--	--	--	--	--
International Falls	6,447	9,321	664,280	639,803	77,945	395,085	3,133,529	--	180,651	5,100,614
Inver Grove Heights	32,193	--	49,894	4,817,082	7,330	--	--	--	--	4,874,306
Iona	158	--	13,230	1,108	--	--	--	--	--	14,338
Iron Junction	86	46,953	--	6,800	--	--	--	--	--	53,753
Ironton	544	--	89,169	--	48,485	--	--	259,995	--	397,649
Isanti	4,489	27,864	111,148	1,685,336	366,341	4,529	--	--	--	2,195,218
Isle	787	--	7,024	13,066	--	--	--	--	--	20,090
Ivanhoe	645	--	2,885	25,720	17,085	46,914	--	--	--	92,604
Jackson	3,473	--	126,373	--	109,600	1,161,999	--	--	--	1,397,972
Janesville	2,137	13,817	301,759	1,232,959	32,675	--	--	--	--	1,581,210
Jasper	586	14,110	4,226	90,351	2,350	--	--	--	1,135	112,172
Jeffers	378	--	70,327	33,117	3,607	--	--	--	--	107,051
Jenkins	312	4,851	--	--	4,097	--	--	--	--	8,948
Johnson	31	--	--	--	--	--	--	--	--	--
Jordan	4,544	220,358	110,238	3,081,284	56,793	--	--	46,103	33,856	3,548,632
Kandiyohi	544	13,030	1,736	--	--	--	--	--	--	14,766
Karlstad	754	--	194,753	--	--	--	--	--	--	194,753
Kasota	695	--	17,254	--	--	--	--	--	--	17,254
Kasson	5,230	8,889	197,445	176,276	259,333	--	--	--	--	641,943
Keewatin	1,159	5,690	1,132	131,550	15,308	--	--	--	--	153,680
Kelliher	308	3,534	301,656	17,004	18,535	50,291	--	--	--	391,020
Kellogg	450	4,418	101,355	5,674	14,696	--	--	--	--	126,143
Kennedy	222	1,740	--	32,084	--	--	--	--	--	33,824
Kenneth	54	--	--	--	--	--	--	--	--	--

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Kensington	266	346	29,301	12,077	318,962	12,446	---	---	---	373,132
Kent	117	31,301	---	---	---	---	---	---	---	31,301
Kenyon	1,684	37,385	---	21,158	59,944	---	---	---	---	118,487
Kerkhoven	745	22,217	103,347	316,266	---	---	---	---	---	441,830
Kerrick	67	---	---	---	---	---	---	---	---	---
Kettle River	179	---	59,246	---	1,271	---	---	613,097	---	673,614
Kiester	518	1,554	76,868	2,929	4,463	255	---	---	---	86,069
Kilkenny	157	1,209	261,775	29,077	---	---	---	---	---	292,061
Kimball	648	---	1,811	64,600	---	18,249	---	---	---	84,660
Kinbrae	19	---	---	---	---	---	---	---	---	---
Kingston	123	3,648	---	---	---	---	---	---	---	3,648
Kinney	173	---	---	---	---	---	---	---	---	---
La Crescent	5,114	55,403	42,458	1,210,711	29,725	---	---	---	---	1,338,297
La Prairie	618	2,328	---	---	6,491	---	---	---	907	9,726
La Salle	85	---	10,779	---	---	---	---	46,247	---	57,026
Lafayette	531	5,998	94,712	26,420	---	---	---	---	---	127,130
Lake Benton	687	---	---	---	---	---	---	---	---	---
Lake Bronson	228	918	80,000	1,601	---	---	---	---	---	82,519
Lake City	5,284	55,809	579,890	948,451	73,313	77,480	---	---	---	1,734,943
Lake Crystal	2,536	38,537	102,893	292,474	4,323	603,552	---	---	68,227	1,110,006
Lake Elmo	7,790	296,797	250,350	248,860	216,359	---	---	---	---	1,012,366
Lake Henry	86	1,039	44,245	940	---	---	---	---	---	46,224
Lake Lillian	240	---	19,599	4,298	740	---	---	---	---	24,637
Lake Park	828	---	77,081	50,920	---	1,000	---	---	---	129,001
Lake Shore	1,024	23,981	7,035	1,916	---	---	---	---	---	32,932
Lake St. Croix Beach	1,170	---	818,918	---	26,087	---	---	35,600	---	880,605
Lake Wilson	258	---	823,220	37,275	---	54,486	---	---	---	914,981
Lakefield	1,708	11,134	189,485	135,111	65,599	1,239,826	---	---	---	1,641,155
Lakeland	1,923	---	---	---	---	---	---	684,363	---	684,363

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Lakeland Shores	355	---	---	---	---	---	---	---	---	---
Lakeville	49,097	52,625	849,260	17,023,928	3,724,095	---	---	1,952,067	---	23,601,975
Lamberton	824	4,950	230,789	77,632	34,669	278,907	---	2,577,289	---	3,204,236
Lancaster	340	---	563	73,591	---	---	---	---	---	74,154
Landfall	748	---	---	117,776	19,088	75,857	---	---	---	212,721
Lanesboro	768	92,450	3,773	103,408	14,643	33,930	---	---	---	248,204
Laporte	138	---	---	---	---	---	---	---	---	---
Lastrup	93	---	---	---	---	---	---	---	---	---
Lauderdale	2,330	31,149	---	256,975	32,738	---	---	---	7,402	328,264
Le Center	2,365	1,198	3,121	1,141,222	---	150,838	---	---	---	1,296,379
Le Sueur	4,230	20,285	229,199	404,776	77,088	---	924,507	---	181,682	1,837,537
Lengby	82	1,432	1,800	---	---	---	---	---	---	3,232
Leonard	22	---	---	---	---	---	---	---	---	---
Leonidas	56	---	---	---	---	---	---	---	11,377	11,377
Leroy	910	---	12,989	362,482	11,977	16,777	---	---	---	404,225
Lester Prairie	1,493	8,126	49,608	65,445	2,210	5,570	---	---	5,457	136,416
Lewiston	1,506	117,946	65,523	127,800	31,535	125,150	---	---	---	467,954
Lewisville	250	---	2,231	---	17,422	---	---	---	---	19,653
Lexington	2,160	9,190	947	327,170	35,477	---	---	---	---	372,784
Lilydale	790	271,621	---	---	---	243,148	---	---	26,283	541,052
Lindstrom	3,787	44,081	80,604	221,463	190,751	62,973	---	---	---	599,872
Lino Lakes	18,725	28,874	201,220	3,713,434	105,924	---	---	685,383	7,547	4,742,382
Lismore	217	---	---	---	---	---	---	---	---	---
Litchfield	6,801	401,979	4,700	998,001	301,730	136,338	164,629	342,941	177,877	2,528,195
Little Canada	9,890	---	---	1,422,298	---	---	---	711,054	214,849	2,348,201
Little Falls	8,304	---	25,152	7,189,049	326,124	326,283	298,462	---	306,893	8,471,963
Littlefork	694	---	---	2,308	---	---	---	---	---	2,308
Long Beach	289	---	---	3,652	---	---	---	---	---	3,652
Long Lake	1,804	2,245	311,020	1,174,855	---	49,046	---	---	---	1,537,166

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Long Prairie	3,019	---	72,144	245,557	64,249	37,747	125,862	311,799	---	857,358
Longville	177	46,522	6,164	12,610	14,562	---	83,233	---	---	163,091
Lonsdale	2,101	40,167	146,996	162,761	101,545	30,233	---	---	---	481,702
Loretto	622	---	---	33,848	---	---	---	---	---	33,848
Louisburg	41	---	---	---	---	---	---	---	---	---
Lowry	279	---	107,597	206,591	---	---	---	407,899	---	722,087
Lucan	211	---	3,695	3,938	---	---	---	---	---	7,633
Luverne	4,588	---	15,900	176,518	60,705	---	790,998	---	---	1,044,121
Lyle	565	---	6,274	53,069	1,522	---	---	---	---	60,865
Lynd	347	---	44,291	18,352	---	---	---	---	---	62,643
Mabel	754	1,566	45,323	---	21,633	6,017	---	656,244	---	730,783
Madelia	2,307	7,328	116,823	981,577	11,533	120,481	---	---	---	1,237,742
Madison	1,716	16,688	159,471	1,391	33,557	480,294	---	2,162	---	693,563
Madison Lake	888	2,819	15,252	271,242	---	---	---	---	---	289,313
Magnolia	207	---	---	---	---	---	---	---	---	---
Mahnomen	1,194	---	---	18,987	---	---	---	---	---	18,987
Mahtomedi	8,105	39,894	582,191	253,069	---	---	---	---	---	875,154
Manchester	80	---	---	---	---	---	---	---	---	---
Manhattan Beach	57	---	---	---	---	---	---	---	---	---
Mankato	34,597	---	192,823	10,352,313	70,869	835,573	---	---	---	11,451,578
Mantorville	1,185	8,733	67,223	52,912	11,049	---	---	18,518	---	158,435
Maple Grove	56,754	213,676	1,008,330	19,307,368	1,172,891	973,306	---	3,877,867	2,390,630	28,944,068
Maple Lake	1,747	3,561	186,835	58,774	7,480	496,054	---	---	---	752,704
Maple Plain	2,070	9,588	---	38,482	11,133	138,763	---	---	---	197,966
Mapleton	1,659	---	32,192	7,285	12,005	---	---	---	---	51,482
Mapleview	174	---	12,788	5,685	---	---	---	---	---	18,473
Maplewood	35,892	49,709	716,335	15,892,707	1,096,867	19,246	---	---	3,896,930	21,671,794
Marble	699	---	11,026	2,565	549	---	---	---	---	14,140
Marietta	171	931	45,535	9,913	---	---	---	---	---	56,379

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Marine On St. Croix	659	1,758	37,948	76,861	35,377	---	---	---	9,242	161,186
Marshall	12,874	100,153	77,046	3,510,371	267,514	---	554,447	---	---	4,509,531
Mayer	840	67,650	---	757,190	50,568	---	---	---	---	875,408
Maynard	361	4,889	131,085	195,628	---	---	---	---	2,181	333,783
Mazeppa	790	3,103	119,535	3,194	---	---	---	---	---	125,832
Mc Grath	67	3,837	---	1,497	---	---	---	---	---	5,334
Mc Gregor	407	161	74,058	---	58,255	---	14,622	472,847	---	619,943
Mc Intosh	617	5,000	16,075	33,040	2,041	---	---	---	---	56,156
Mc Kinley	82	---	---	1,534	451	---	---	---	---	1,985
Meadowlands	125	---	2,892	---	---	18,115	---	---	---	21,007
Medford	1,108	1,498	10,584	55,185	---	---	---	---	---	67,267
Medicine Lake	370	---	9,168	---	---	---	---	---	---	9,168
Medina	4,650	3,014	16,085	108,192	732,576	74,272	---	517,827	121,284	1,573,250
Meire Grove	142	23,829	---	---	---	---	---	---	---	23,829
Melrose	3,256	---	173,163	1,661,853	17,669	18,424	---	---	---	1,871,109
Menahga	1,223	---	---	---	---	---	---	348,804	---	348,804
Mendota	198	1,195	---	---	---	---	---	1,523	---	2,718
Mendota Heights	11,720	3,200	48,103	---	---	79,021	---	611,931	217,270	959,525
Mentor	125	65,778	---	---	---	---	---	---	8,552	74,330
Middle River	329	---	---	88,413	6,764	---	---	---	---	95,177
Miesville	137	---	75,227	---	---	---	---	---	---	75,227
Milaca	2,690	---	16,466	187,441	---	---	---	---	8,032	211,939
Milan	305	1,817	8,697	5,520	1,067	858	---	---	---	17,959
Millerville	114	---	2,123	31,361	---	---	---	---	---	33,484
Millville	179	---	---	---	6,708	---	---	---	---	6,708
Milroy	253	9,583	62,265	457	621	---	---	---	---	72,926
Miltona	301	471	---	528,120	5,386	---	---	---	---	533,977
Minneapolis	382,400	3,440,000	1,134,000	42,629,000	104,916,000	2,386,000	---	---	14,808,000	169,313,000
Minneiska	112	---	---	---	---	---	---	---	---	---

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Minneota	1,412	764	140,687	686,471	2,867	---	---	499,356	20,738	1,350,883
Minnesota City	225	---	---	---	---	---	---	---	---	---
Minnesota Lake	666	---	183,370	52,378	30,441	---	---	---	---	266,189
Minnetonka	51,480	725,732	85,929	5,560,638	3,224,456	242,646	---	---	1,479,156	11,318,557
Minnetonka Beach	618	4,272	---	7,490	25,980	---	---	3,781	---	41,523
Minnetrista	5,250	39,859	172,180	358,515	57,146	---	---	---	11,742	639,442
Mizpah	75	---	---	---	---	---	---	---	---	---
Montevideo	5,446	2,327	61,154	1,453,591	40,604	108,883	197,307	---	59,024	1,922,890
Montgomery	3,008	16,637	232,640	1,856,150	36,622	80,000	---	---	---	2,222,049
Monticello	10,211	---	20,118	1,901,919	502,722	---	---	935,952	---	3,360,711
Montrose	1,892	30,851	36,006	1,680,812	38,680	---	---	879,169	---	2,665,518
Moorhead	33,485	150,832	79,266	19,518,245	172,833	1,730	---	---	2,488,630	22,411,536
Moose Lake	2,485	500	812	479,505	30,074	---	---	---	---	510,891
Mora	3,444	21,921	451,666	616,351	12,897	---	15,677	---	---	1,118,512
Morgan	869	---	87,589	39,200	11,031	---	---	---	---	137,820
Morris	5,128	213	49,961	1,060,150	53,147	---	17,114	---	---	1,180,585
Morristown	1,028	---	---	---	12,618	---	---	---	---	12,618
Morton	426	3,136	34,133	---	---	16,107	---	---	---	53,376
Motley	672	1,730	3,135	65,584	825	---	---	---	---	71,274
Mound	9,740	25,222	50,040	3,338,106	1,099,231	2,445,551	---	---	52,084	7,010,234
Mounds View	12,865	12,083	83,096	1,532,081	149,787	411,484	---	---	---	2,188,531
Mountain Iron	2,922	70,540	323,936	235,298	182,358	43,161	---	---	---	855,293
Mountain Lake	2,085	---	40,487	630,995	43,151	34,256	---	---	61,048	809,937
Murdock	295	13,078	92,574	---	---	---	---	---	---	105,652
Myrtle	59	---	---	---	---	---	---	---	---	---
Nashua	59	---	---	---	---	---	---	---	---	---
Nashwauk	951	17,380	---	50,159	---	---	---	---	---	67,539
Nassau	79	---	---	---	---	---	---	---	---	---
Nelson	158	---	---	---	5,000	---	---	---	---	5,000

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Nerstrand	235	---	--	7,790	---	4,200	---	---	---	11,990
Nevis	352	3,410	--	40,004	8,961	---	---	---	---	52,375
New Auburn	497	6,104	--	3,300	9,214	---	---	---	1,544	20,162
New Brighton	22,333	1,453,113	26,154	688,776	9,429	---	---	---	---	2,177,472
New Germany	346	---	64,229	---	---	---	---	---	---	64,229
New Hope	20,748	---	33,980	1,890,774	58,838	5,949,882	---	---	---	7,933,474
New London	1,105	---	20,127	---	---	38,146	---	626,515	---	684,788
New Market	1,341	---	12,127	492,064	947	---	---	---	---	505,138
New Munich	348	2,568	--	397	---	---	---	191,855	---	194,820
New Prague	6,046	28,744	199,777	2,540,433	87,298	---	---	---	---	2,856,252
New Richland	1,162	1,916	28,126	71,335	4,048	168,177	---	567,281	---	840,883
New Trier	116	---	--	---	580	---	---	---	---	580
New Ulm	13,936	169,144	63,218	3,933,345	535,876	---	---	---	---	4,701,583
New York Mills	1,184	---	55,865	30,402	179,721	57,966	---	31,177	---	355,131
Newfolden	361	---	16,555	---	---	---	---	---	---	16,555
Newport	3,700	12,766	299,835	2,927,478	26,338	---	---	---	---	3,266,417
Nicollet	967	---	--	987,554	57,459	---	---	---	---	1,045,013
Nielsville	86	3,240	--	---	---	---	---	---	---	3,240
Nimrod	71	---	--	---	---	---	---	---	---	---
Nisswa	2,040	1,546	441,335	5,178	6,585	---	---	---	---	454,644
Norcross	60	---	--	---	---	---	---	---	---	---
North Branch	9,978	---	146,596	4,566,256	282,975	3,161,171	---	6,467,417	61,064	14,685,479
North Mankato	12,489	15,160	74,375	4,814,022	32,744	5,036	---	64,615	---	5,005,952
North Oaks	4,200	150	--	---	---	---	---	---	---	150
North St. Paul	12,273	3,950,396	41,663	1,257,490	1,068,681	69,856	---	---	---	6,388,086
Northfield	18,584	---	--	1,839,174	182,206	796,787	---	---	50,416	2,868,583
Northome	232	---	--	15,149	---	---	---	---	---	15,149
Northrop	247	---	--	832	---	---	---	---	---	832
Norwood Young America	3,340	17,396	153,730	453,173	5,050	21,963	---	588,987	58,959	1,299,258

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Oak Grove	7,455	2,458,721	49,115	546,094	---	---	---	---	---	3,053,930
Oak Park Heights	4,633	15,878	31,148	465,660	---	---	---	188,782	---	701,468
Oakdale	27,657	7,557	2,000	5,207,650	277,378	---	---	---	---	5,494,585
Odessa	104	---	---	---	---	---	---	---	---	---
Odin	116	---	---	---	---	---	---	---	---	---
Ogema	135	---	---	---	---	---	---	3,000	---	3,000
Ogilvie	480	---	---	---	---	---	---	---	---	---
Okabena	182	---	2,985	---	---	---	---	---	---	2,985
Oklee	407	34,146	---	4,707	---	---	---	---	---	38,853
Olivia	2,584	32,103	46,732	1,038,996	23,410	110,305	---	---	---	1,251,546
Onamia	851	7,784	68,979	108	648,187	---	---	---	---	725,058
Ormsby	151	---	---	---	---	---	---	---	---	---
Orono	7,728	3,047	533,407	305,915	245,530	---	---	---	---	1,087,899
Oronoco	933	1,576	113,127	526,450	1,448	---	---	---	---	642,601
Orr	241	---	---	---	---	---	---	---	---	---
Ortonville	2,022	62,834	21,536	143,775	8,569	18,829	35,978	---	889	292,410
Osakis	1,600	1,100	191,937	626,648	4,129	26,040	---	---	---	849,854
Oslo	332	---	31,000	---	---	---	---	---	9,820	40,820
Osseo	2,522	2,437	56,996	223,852	---	120,000	---	---	---	403,285
Ostrander	202	2,059	---	---	---	---	---	---	---	2,059
Otsego	9,893	434	24,080	10,887,877	480,843	---	---	---	---	11,393,234
Ottertail	482	15,903	66,399	150,603	---	---	---	---	---	232,905
Owatonna	23,843	101,943	231,080	4,823,973	524,326	148,809	519,256	---	---	6,349,387
Palisade	146	---	231,897	---	---	---	---	---	---	231,897
Park Rapids	3,432	1,292	61,365	2,344,315	2,599	---	161,132	---	394	2,571,097
Parkers Prairie	1,024	---	76,484	5,665	---	---	---	---	---	82,149
Paynesville	2,282	13,322	21,998	1,273,492	15,314	---	182,015	64,426	---	1,570,567
Pease	168	6,831	---	---	---	---	---	---	---	6,831
Pelican Rapids	2,416	205,222	162,046	193,823	38,776	---	---	---	---	599,867

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Pemberton	246	1,289	73,530	77,795	1,871	---	---	---	---	154,485
Pennock	501	53,844	22,266	---	30,526	---	---	---	---	106,636
Pequot Lakes	1,910	1,126,829	38,721	247,236	25,303	155,018	---	---	---	1,593,107
Perham	2,719	6,779	98,338	707,381	13,456	---	---	---	---	825,954
Perley	114	4,729	---	---	---	---	---	---	---	4,729
Peterson	250	500	---	---	3,193	---	---	---	---	3,693
Pierz	1,301	3,872	2,052	83,048	---	27,450	---	---	---	116,422
Pillager	468	1,900	2,052	33,687	---	40,576	---	---	---	78,215
Pine City	3,154	10,629	32,498	1,050,215	32,280	186,963	---	---	57,443	1,370,028
Pine Island	3,187	179,547	344,757	1,042,578	67,342	---	---	---	---	1,634,224
Pine River	948	1,042	34,087	1,129	10,154	---	---	43,381	---	89,793
Pine Springs	421	---	---	---	---	---	---	---	---	---
Pipestone	4,369	---	---	668,852	12,955	300,891	106,509	---	357,712	1,446,919
Plainview	3,290	10,379	93,381	24,970	60,660	---	---	---	---	189,390
Plato	325	17,382	---	623	840	---	---	---	---	18,845
Plummer	262	---	---	8,817	2,149	---	---	---	---	10,966
Plymouth	70,682	1,406,780	2,909,701	6,051,475	924,660	160,570	---	258,660	59,217	11,771,063
Porter	165	---	45,418	575	---	---	---	---	---	45,993
Preston	1,412	1,748	51,891	153,484	9,783	---	---	---	---	216,906
Princeton	4,434	31,921	425,314	2,029,494	5,724	551,695	---	---	---	3,044,148
Prinsburg	451	---	3,672	871	---	---	---	---	---	4,543
Prior Lake	21,156	104,833	134,571	8,944,395	447,148	118,645	---	233,706	322,462	10,305,760
Proctor	2,818	11,522	218,392	387,799	2,585	---	---	120,298	---	740,596
Quamba	105	---	963	---	---	---	---	---	---	963
Racine	395	---	---	16,283	---	---	---	---	---	16,283
Ramsey	20,040	42,960	214,261	5,531,700	722,730	143,726	---	---	610,410	7,265,787
Randall	593	---	5,581	24,842	555	---	---	---	---	30,978
Randolph	360	---	---	---	---	---	---	---	---	---
Ranier	178	---	---	---	---	---	---	---	---	---

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Raymond	799	60,005	11,026	56,385	---	---	---	---	---	127,416
Red Lake Falls	1,606	7,764	21,181	74,178	54,220	11,712	---	---	---	169,055
Red Wing	16,274	110,692	119,277	1,183,068	191,927	---	41,015	2,911,917	75,297	4,633,193
Redwood Falls	5,348	40,073	12,736	655,147	17,808	---	180,690	---	---	906,454
Regal	35	---	---	---	---	---	---	---	---	---
Remer	360	9,361	1,578	21,361	---	---	---	---	---	32,300
Renville	1,286	---	1,574	39,743	5,554	---	---	---	---	46,871
Revere	103	---	---	---	---	---	---	1,184,041	---	1,184,041
Rice	967	11,357	5,723	---	82,216	64,305	---	---	---	163,601
Richfield	34,496	---	---	3,120,035	83,125	1,817,268	---	---	---	5,020,428
Richmond	1,300	---	46,443	113,109	55,216	---	---	721,196	---	935,964
Richville	119	---	---	3,908	---	---	---	---	---	3,908
Riverton	111	---	---	---	---	---	---	---	---	---
Robbinsdale	13,950	---	---	552,618	102,052	---	---	---	---	654,670
Rochester	94,820	182,157	691,240	11,421,687	2,382,157	1,742,753	4,222,264	6,869,973	1,715,222	29,227,453
Rock Creek	1,315	---	---	14,810	---	---	---	---	---	14,810
Rockford	3,785	76,847	---	277,043	22,714	3,697	---	---	---	380,301
Rockville	2,602	5,485	253,050	4,395	5,384	1,062,832	---	---	---	1,331,146
Rogers	5,760	36,558	181,253	2,640,889	15,454	1,272,193	---	---	---	4,146,347
Rollingstone	653	660	56,316	280	1,458	---	---	---	119	58,833
Ronneby	24	---	---	---	---	---	---	---	---	---
Roosevelt	150	---	---	---	---	---	---	---	---	---
Roscoe	110	---	---	---	---	---	---	---	---	---
Rose Creek	385	3,301	15,701	23,804	717	---	---	---	---	43,523
Roseau	2,789	385,717	1,073,375	3,046,772	1,615,727	475,095	---	---	---	6,596,686
Rosemount	17,740	26,684	182,485	11,935,245	121,171	216,562	---	---	---	12,482,147
Roseville	34,080	6,017,415	445,408	540,691	636,972	26,508	---	---	---	7,666,994
Rothsay	510	---	---	500	20,376	---	---	---	---	20,876
Round Lake	423	---	---	61,478	1,857	---	---	---	---	63,335

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Royalton	886	6,200	80,040	--	24,647	239,186	--	--	--	350,073
Rush City	3,003	--	11,229	443,664	1,356	228,642	64,636	6,516	8,248	764,291
Rushford	1,781	16,717	73,491	138,028	45,442	49,071	--	--	--	322,749
Rushford Village	759	70,816	338	53,528	5,104	--	--	--	3,200	132,986
Rushmore	364	1,211	2,660	3,714	670	--	--	--	--	8,255
Russell	347	--	5,814	1,926	34,240	--	--	--	--	41,980
Ruthton	265	--	16,843	9,406	--	--	--	--	--	26,249
Rutledge	185	1,130	--	--	3,977	--	--	--	--	5,107
Sabin	406	--	2,500	--	--	--	--	--	--	2,500
Sacred Heart	524	2,886	289,148	5,417	820	--	--	--	--	298,271
Sanborn	407	--	--	4,800	--	--	--	280,313	2,351	287,464
Sandstone	2,480	--	44,464	77,896	--	--	--	14,380	22,207	158,947
Sargeant	77	--	--	--	--	--	--	--	--	--
Sartell	12,629	34,525	11,506	4,935,164	6,606	--	--	4,312,081	--	9,299,882
Sauk Centre	4,051	1,132,834	250,010	1,026,049	19,637	--	6,643	--	68,887	2,504,060
Sauk Rapids	12,216	5,270	99,084	3,672,794	3,143	--	--	--	1,872,807	5,653,098
Savage	24,018	8,803	31,001	2,783,557	39,861	24,075	--	--	--	2,887,297
Scanlon	844	--	186,121	--	--	--	--	--	--	186,121
Seaforth	68	--	--	--	1,593	--	--	--	--	1,593
Sebeka	682	1,007	159,008	30,905	1,864	92,060	--	--	--	284,844
Sedan	56	--	--	--	--	--	--	--	--	--
Shafer	656	8,098	--	13,159	2,671	--	--	--	--	23,928
Shakopee	28,913	61,706	16,203	6,752,602	258,100	360,167	--	--	--	7,448,778
Shelly	256	12,742	--	--	8,550	--	--	--	--	21,292
Sherburn	1,038	34,049	97,500	5,129	--	--	--	--	--	136,678
Shevlin	172	--	1,735	--	--	--	--	--	--	1,735
Shoreview	26,381	188,017	552,084	1,098,928	577,147	--	--	--	--	2,416,176
Shorewood	7,625	16,092	1,942,722	926,446	11,070	--	--	--	--	2,896,330
Silver Bay	2,049	2,181	3,895	591,318	80,650	--	520	--	--	678,564

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Silver Lake	792	---	67,980	63,515	2,115	---	---	---	---	133,610
Skyline	313	---	---	---	---	---	---	---	---	---
Slayton	2,054	2,435	142,328	39,311	12,991	178,436	---	---	5,863	381,364
Sleepy Eye	3,610	3,848	141,564	323,669	384,906	66,711	---	---	21,386	942,084
Sobieski	178	---	---	3,047	---	---	---	---	---	3,047
Solway	73	---	---	---	---	---	---	---	10,844	10,844
South Haven	208	---	38,034	---	---	215,929	---	---	---	253,963
South St. Paul	20,249	193,089	10,417	1,276,119	122,143	318,284	158,766	---	---	2,078,818
Spicer	1,150	421	6,979	13,557	8,426	---	---	236,124	365	265,872
Spring Grove	1,303	24,366	16,270	65,423	7,611	28,184	---	---	---	141,854
Spring Hill	63	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,805	10,362	33,996	1,491,665	38,137	---	---	---	---	1,574,160
Spring Park	1,659	---	---	---	---	---	---	---	---	---
Spring Valley	2,569	12,516	416,494	143,736	35,261	---	---	---	---	608,007
Springfield	2,191	399	100	1,129,384	13,051	73,203	73,946	---	---	1,290,083
Squaw Lake	93	164,605	---	---	---	---	---	---	---	164,605
St. Anthony	7,855	162,813	1,848,259	5,001,608	37,565	3,935,600	---	---	12,077	10,997,922
St. Anthony [Stearns]	83	---	---	---	---	---	---	---	---	---
St. Augusta	2,726	812	---	9,085	2,738	---	---	2,682,711	---	2,695,346
St. Bonifacius	2,290	---	66,287	345,150	81,209	---	---	---	23,290	515,936
St. Charles	3,502	---	---	479,336	475,229	26,787	---	---	---	981,352
St. Clair	807	---	19,562	---	---	---	---	---	---	19,562
St. Cloud	63,789	175,535	3,224,041	7,393,543	587,789	361,565	1,457,753	11,878,169	---	25,078,395
St. Francis	6,500	303,503	85,789	269,300	225,719	---	---	100,704	240,000	1,225,015
St. Hilaire	275	29,418	8,389	---	---	---	---	---	---	37,807
St. James	4,630	12,135	16,497	943,797	27,057	1,569	239,657	---	5,813	1,246,525
St. Joseph	5,438	23,100	37,330	1,809,183	27,065	---	---	---	---	1,896,678
St. Leo	100	---	45,517	7,238	---	---	---	---	---	52,755
St. Louis Park	44,511	200,077	97,783	1,448,914	1,175,021	3,062,805	---	---	1,398,008	7,382,608

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
St. Martin	294	---	3,832	2,569	24,819	---	---	---	---	31,220
St. Mary'S Point	344	---	---	---	---	---	---	---	---	---
St. Michael	13,292	307,577	29,611	3,267,651	138,943	---	---	1,779,386	---	5,523,168
St. Paul	287,410	186,420	2,965,189	29,557,093	21,530,261	1,629,720	---	---	---	55,868,683
St. Paul Park	5,052	---	---	4,953,019	97,147	---	---	---	370,515	5,420,681
St. Peter	10,401	4,186	101,132	1,845,666	72,070	2,225,776	---	---	89,030	4,337,860
St. Rosa	36	---	---	---	---	---	---	---	---	---
St. Stephen	846	---	18,806	97,323	---	---	---	11,248	---	127,377
St. Vincent	99	---	---	---	---	---	---	---	---	---
Stacy	1,306	---	82,273	106,876	4,047	350,532	---	---	---	543,728
Staples	3,137	2,130	85,431	23,898	50,393	---	32,472	---	33,308	227,632
Starbuck	1,329	1,700	18,549	335	---	---	13,736	3,589	39,456	77,365
Steen	175	344	---	---	---	---	---	---	---	344
Stephen	689	11,811	113,063	27,271	14,392	985,616	152,061	---	201	1,304,415
Stewart	546	---	36,251	---	5,591	---	---	---	---	41,842
Stewartville	5,703	---	17,092	410,284	19,448	1,294,832	---	---	---	1,741,656
Stillwater	17,215	90,025	454,988	6,192,960	585,468	---	---	---	---	7,323,441
Stockton	710	---	---	40,463	---	---	---	---	---	40,463
Storden	259	---	---	47,437	---	---	---	---	---	47,437
Strandquist	81	---	---	---	---	1,700	---	---	---	1,700
Strathcona	28	---	---	210	---	---	---	---	---	210
Sturgeon Lake	377	34,209	4,173	169,819	---	---	---	---	10,797	218,998
Sunburg	103	---	7,531	---	---	736,857	---	---	---	744,388
Sunfish Lake	530	---	---	---	---	---	---	---	---	---
Swanville	354	4,260	---	14,440	3,862	60,164	---	---	---	82,726
Taconite	323	---	---	5,072	1,291	---	---	1,932	---	8,295
Tamarack	61	---	---	---	---	---	---	---	---	---
Taopi	87	---	---	---	---	---	---	---	---	---
Taunton	192	2,096	4,593	---	---	---	---	---	---	6,689

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Taylor's Falls	1,043	8,967	7,704	93,518	166	---	---	---	32,118	142,473
Tenney	6	---	---	4,133	300	---	---	---	---	4,433
Tenstrike	193	---	---	---	---	---	---	---	---	---
Thief River Falls	8,441	---	95,451	755,265	595,984	---	---	---	---	1,446,700
Thomson	160	---	---	---	---	---	---	196,642	---	196,642
Tintah	69	---	---	---	---	---	---	---	---	---
Tonka Bay	1,600	10,016	---	11,032	---	---	---	---	---	21,048
Tower	504	---	---	---	73,595	193,202	3,261	---	---	270,058
Tracy	2,185	8,794	184,848	48,549	83,349	---	48,867	---	2,345	376,752
Trail	62	---	---	---	---	---	---	---	---	---
Trimont	708	1,939	6,277	689	1,585	---	---	---	9,791	20,281
Trommald	119	894	---	12,652	---	---	---	---	---	13,546
Trosky	108	---	---	---	---	---	---	---	---	---
Truman	1,198	5,726	7,561	40,585	1,628	6,923	---	---	---	62,423
Turtle River	74	---	---	---	---	---	---	---	---	---
Twin Lakes	159	---	---	---	1,036	---	---	---	---	1,036
Twin Valley	827	1,342	206,411	176	2,545	---	---	---	---	210,474
Two Harbors	3,675	---	19,558	92,056	54,764	---	22,524	---	17,285	206,187
Tyler	1,185	2,217	12,266	39,721	12,813	---	---	---	---	67,017
Ulen	548	---	28,657	569	569	---	---	---	---	29,795
Underwood	332	350	---	---	3,144	---	---	---	---	3,494
Upsala	428	35,619	22,373	26,121	---	---	---	---	---	84,113
Urbank	61	---	---	3,600	4,152	---	---	64,466	---	72,218
Utica	225	---	---	---	---	---	---	---	---	---
Vadnais Heights	13,270	---	25,010	1,658,665	625,494	783,163	---	---	---	3,092,332
Vergas	327	6,978	---	10,000	25,607	---	---	---	---	42,585
Vermillion	446	2,282	---	---	---	---	---	---	---	2,282
Verndale	563	---	139,213	2,500	25,371	---	---	---	---	167,084
Vernon Center	342	---	45,280	14,598	---	---	---	---	---	59,878

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Vesta	323	3,435	1,443	20,768	426	---	---	---	1,401	27,473
Victoria	5,480	17,437	125,424	2,702,934	103,922	78,004	---	---	---	3,027,721
Viking	83	2,900	---	---	---	---	---	---	---	2,900
Villard	239	---	17,677	---	18,611	---	---	---	---	36,288
Vining	63	---	---	---	10,794	---	---	---	---	10,794
Virginia	8,953	13,410	143,969	4,609,971	119,719	1,317,037	---	---	49,882	6,253,988
Wabasha	2,655	31,436	53,475	256,385	176,202	184,386	---	---	---	701,884
Wabasso	657	1,650	76,852	25,036	3,250	43,000	---	---	---	149,788
Waconia	8,622	98,152	4,955	208,231	250,878	1,036	---	---	15,996	579,248
Wadena	4,248	7,328	75,050	128,921	42,648	---	132,544	---	---	386,491
Wahkon	334	---	---	3,215	---	---	---	---	---	3,215
Waite Park	6,757	10,056	59,007	2,692,484	11,920	---	---	---	---	2,773,467
Waldorf	232	---	16,386	---	---	---	---	---	---	16,386
Walker	1,126	680,784	134,627	1,845	---	577,691	1,432	---	1,278	1,397,657
Walnut Grove	714	---	180,544	1,633,031	22,911	1,696,973	---	31,437	---	3,564,896
Walters	81	---	1,000	---	---	---	---	---	---	1,000
Waltham	194	---	---	---	---	---	---	---	---	---
Wanamingo	1,046	4,359	21,777	1,404,791	11,750	---	---	---	9,549	1,452,226
Wanda	88	18,595	4,239	1,388	---	---	---	---	---	24,222
Warba	184	---	---	---	---	---	---	---	---	---
Warren	1,678	32,258	952,503	290,457	---	---	5,583	---	---	1,280,801
Warroad	1,740	9,809	1,792,589	321,974	3,865	---	289,705	---	---	2,417,942
Waseca	9,691	9,245	152,033	1,948,551	221,125	---	---	---	22,226	2,353,180
Watertown	3,750	20,556	66,385	794,703	22,027	13,793	---	---	---	917,464
Waterville	1,875	10,148	1,000	196,462	14,525	---	---	---	---	222,135
Watkins	914	8,055	41,608	177,653	19,337	---	---	620,712	---	867,365
Watson	199	---	---	11,222	---	---	---	---	---	11,222
Waubun	394	---	125,988	27,663	12,939	---	---	59,370	---	225,960
Waverly	813	41,866	---	2,086,875	---	---	---	---	---	2,128,741

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Wayzata	4,070	37,792	631,076	4,153,544	3,081,607	306,637	---	---	---	8,210,656
Welcome	670	---	19,668	24,047	14,132	450,510	---	---	---	508,357
Wells	2,537	---	32,876	359,507	6,846	---	---	---	---	399,229
Wendell	175	---	171,063	---	---	---	---	---	---	171,063
West Concord	847	469	49,960	943,660	9,757	---	---	1,312,430	---	2,316,276
West St. Paul	19,481	20,637	152,524	1,789,385	953,402	---	---	---	---	2,915,948
West Union	77	---	---	---	---	---	---	---	---	---
Westbrook	735	4,440	155,857	171,836	13,391	---	---	---	---	345,524
Westport	70	---	---	---	---	---	---	---	---	---
Whalan	56	---	---	---	---	---	---	---	---	---
Wheaton	1,529	5,009	71,019	392,516	26,984	295,450	140,728	---	---	931,706
White Bear Lake	24,922	40,703	290,085	3,756,693	197,572	284,761	---	---	---	4,569,814
Wilder	72	---	---	---	---	---	---	---	---	---
Willernie	590	556	---	---	---	---	---	---	---	556
Williams	204	5,158	203,607	145	66,841	---	---	---	---	275,751
Willmar	18,659	---	---	3,471,452	573,508	---	4,274,866	76,019	884,017	9,279,862
Willow River	351	---	3,705	96,349	---	---	---	---	---	100,054
Wilmont	318	1,447	8,495	---	---	---	---	---	---	9,942
Wilton	189	---	---	315	---	---	---	---	---	315
Windom	4,471	13,183	167,511	350,227	11,238	---	147,324	---	---	689,483
Winger	190	9,956	11,655	---	3,104	---	---	---	---	24,715
Winnebago	1,437	12,504	71,257	82,427	18,685	48,669	---	---	---	233,542
Winona	27,221	188,930	53,800	9,047,244	77,319	1,875,495	---	---	---	11,242,788
Winsted	2,311	---	---	4,846	16,435	---	---	---	---	21,281
Winthrop	1,350	82,178	1,544	18,242	44,671	---	---	---	---	146,635
Winton	177	---	---	288	937	---	---	13,212	---	14,437
Wolf Lake	43	---	49,938	---	---	---	---	---	---	49,938
Wolverton	138	---	6,822	---	---	---	---	---	---	6,822
Wood Lake	419	10,108	92,434	41,714	6,793	---	---	---	---	151,049

Table 16
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2004

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Woodbury	50,050	21,871	1,469,568	29,514,417	1,012,037	---	---	---	---	32,017,893
Woodland	488	---	---	---	---	---	---	---	---	---
Woodstock	107	---	---	---	8,395	---	---	---	---	8,395
Worthington	11,307	4,821	67,607	1,735,598	75,676	158,465	---	---	---	2,042,167
Wrenshall	330	6,789	11,454	77,462	---	---	---	---	---	95,705
Wright	96	---	---	---	---	---	---	3,538	---	3,538
Wykoff	441	6,179	40,532	183,584	---	233	---	---	---	230,528
Wyoming	3,752	402	227,944	13,093	188,248	59,683	---	1,789,143	---	2,278,513
Zemple	75	---	---	---	---	---	---	---	---	---
Zimmerman	4,098	166,471	2,100	689,989	7,415	---	---	---	---	865,975
Zumbro Falls	172	---	4,014	327	7,835	---	---	---	---	12,176
Zumbrota	3,003	3,275	22,062	27,914	1,832	---	---	---	---	55,083
GRAND TOTAL		<u>45,016,809</u>	<u>88,949,557</u>	<u>714,529,763</u>	<u>213,005,960</u>	<u>107,480,557</u>	<u>35,704,345</u>	<u>108,043,306</u>	<u>40,483,783</u>	<u>1,353,214,080</u>

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**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Ada	1,662		70,000	---	---	1,270,000	4,189,643	---	---	5,529,643	70,000	158,706
Adams	777		240,000	---	---	445,000	1,421,000	775,000	---	2,881,000	1,135,000	3,020
Adrian	1,233		---	---	---	165,000	1,260,000	1,210,076	---	2,635,076	---	431,509
Afton	2,945		---	---	---	---	---	---	---	---	---	---
Aitkin	2,124		145,000	535,000	---	---	1,955,000	765,000	---	3,400,000	940,000	1,319,567
Akeley	398		---	---	---	---	570,000	---	---	570,000	105,000	145,394
Albany	1,985		---	3,438,331	---	3,505,000	---	---	---	6,943,331	2,035,000	1,360,962
Albert Lea	18,140	A1/A	---	285,000	---	6,960,000	2,395,000	---	45,150	9,685,150	955,000	783,609
Alberta	135		---	---	---	---	---	---	---	---	---	18,110
Albertville	5,368		---	105,000	---	3,810,000	1,565,000	2,855,000	---	8,335,000	40,000	844,217
Alden	651		---	---	---	166,000	---	---	---	166,000	---	21,734
Aldrich	48		---	---	---	---	---	---	---	---	---	---
Alexandria	10,421		1,000,000	---	---	12,220,000	---	5,953,048	---	19,173,048	9,525,000	219,600
Alpha	127		---	---	---	---	---	---	---	---	---	---
Altura	424		---	---	---	---	---	190,000	---	190,000	---	---
Alvarado	370		70,000	---	---	---	---	184,000	---	254,000	70,000	536,939
Amboy	554		---	---	---	---	---	---	---	---	---	---
Andover	29,262	A+	3,890,000	13,215,000	---	7,680,000	29,050,000	---	2,340,000	56,175,000	5,605,000	766,000
Annandale	2,771		---	1,060,000	---	4,225,000	---	935,000	---	6,220,000	290,000	3,238,000
Anoka	18,150	A1	6,200,000	---	---	---	2,360,000	---	---	8,560,000	580,000	---
Apple Valley	48,875	Aa2	5,495,000	1,905,000	---	36,485,000	2,110,000	1,805,000	5,460,000	53,260,000	16,265,000	690,000
Appleton	2,849		---	182,000	---	145,000	655,000	1,492,842	---	2,474,842	1,492,842	3,439,057
Arco	95		---	---	---	---	92,000	---	---	92,000	---	---
Arden Hills	9,620	AA/Aa; A	---	4,940,000	---	---	---	---	---	4,940,000	2,395,000	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Argyle	666		---	---	---	1,280,000	---	---	---	1,280,000	1,280,000	404,814
Arlington	2,092		365,000	---	---	1,265,000	6,875,000	2,230,000	---	10,735,000	365,000	687,500
Ashby	467		---	---	---	80,000	774,000	---	---	854,000	---	7,740
Askov	373		---	---	---	---	348,980	---	---	348,980	---	366,000
Atwater	1,058		---	---	---	2,115,000	---	568,327	---	2,683,327	2,683,327	---
Audubon	481		620,000	---	---	199,000	1,750,000	---	---	2,569,000	---	314,568
Aurora	1,777		---	---	---	1,705,000	---	2,675,000	---	4,380,000	1,705,000	204,717
Austin	23,749	A1	7,325,000	3,800,000	---	7,195,000	12,970,000	9,825,000	---	41,115,000	8,730,000	926,792
Avoca	138		---	---	---	---	---	---	---	---	---	450,000
Avon	1,290		---	125,000	---	810,000	8,773,071	---	---	9,708,071	420,000	187,472
Babbitt	1,630		---	---	---	260,000	1,915,000	---	---	2,175,000	---	1,394,015
Backus	314		---	---	---	---	259,591	---	---	259,591	---	---
Badger	468		---	---	---	---	---	---	---	---	---	273,000
Bagley	1,258		---	---	---	1,198,000	2,400,000	---	---	3,598,000	---	2,772,781
Balaton	614		---	---	---	---	375,000	---	1,223,937	1,598,937	375,000	935,082
Barnesville	2,295		---	---	---	3,426,403	2,350,000	620,210	---	6,396,613	699,448	41,509
Barnum	585		---	---	---	80,000	526,274	---	---	606,274	---	17,500
Barrett	338		---	---	---	391,696	106,000	---	---	497,696	---	47,997
Barry	21		---	---	---	---	---	---	---	---	---	11,650
Battle Lake	779		---	---	---	575,000	135,000	335,000	---	1,045,000	---	3,081,418
Baudette	1,085		---	---	---	---	908,000	---	---	908,000	---	523,150
Baxter	6,887		172,000	---	---	23,750,000	2,185,000	---	---	26,107,000	---	1,348,521
Bayport	3,132		---	1,315,000	---	---	---	---	---	1,315,000	1,315,000	---
Beardsley	243		---	---	---	---	---	---	---	---	---	86,406

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Beaver Bay	184		---	---	---	30,000	---	204,167	---	234,167	30,000	---
Beaver Creek	247		---	---	---	---	42,299	---	---	42,299	---	335,855
Becker	3,749	Aaa	11,560,000	10,090,000	---	3,390,000	---	---	---	25,040,000	17,955,000	---
Bejou	84		---	---	---	---	---	---	---	---	---	---
Belgrade	720		---	265,000	---	605,000	120,000	1,495,000	---	2,485,000	1,370,000	---
Belle Plaine	5,300	A-	---	3,545,000	---	8,260,000	845,000	280,000	---	12,930,000	4,205,000	9,255,557
Bellechester	171		---	---	---	---	170,000	---	---	170,000	---	---
Bellingham	196		---	---	---	---	---	---	---	---	---	---
Beltrami	93		---	---	---	37,000	---	---	---	37,000	---	---
Belview	389		---	---	---	---	1,998,209	1,340,000	---	3,338,209	310,000	126,098
Bemidji	12,962	A3	85,000	2,055,000	---	3,805,000	14,960,000	3,450,000	---	24,355,000	3,450,000	---
Bena	112		---	---	---	---	---	---	---	---	---	---
Benson	3,347		1,150,000	125,000	---	---	3,960,000	---	---	5,235,000	305,000	1,810,823
Bertha	470		---	---	---	---	---	---	---	---	---	---
Bethel	500		---	---	---	540,000	1,280,000	---	---	1,820,000	220,000	184,580
Big Falls	263		---	---	---	---	729,000	---	---	729,000	---	---
Big Lake	8,303	A2	---	1,885,000	---	11,515,000	5,302,000	70,906	---	18,772,906	2,165,000	2,784,023
Bigelow	230		---	---	---	64,100	---	---	---	64,100	---	---
Bigfork	466		---	---	---	205,000	---	---	---	205,000	---	34,370
Bingham Lake	162		---	---	---	---	---	---	---	---	---	---
Birchwood	971		---	---	---	---	539,000	---	---	539,000	---	---
Bird Island	1,169		---	---	---	305,000	---	---	---	305,000	---	350,348
Biscay	112		---	---	---	---	---	---	---	---	---	---
Biwabik	904		---	190,000	---	480,000	---	---	---	670,000	365,000	465,895

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Blackduck	736		---	---	---	288,962	489,000	---	1,065,000	1,842,962	1,842,962	186,479
Blaine	51,002	Aa3	5,430,000	10,535,000	---	10,450,000	---	---	---	26,415,000	1,935,000	2,351,829
Blomkest	179		81,000	---	---	---	---	---	---	81,000	---	---
Blooming Prairie	1,952		---	---	---	1,593,363	1,201,638	600,000	---	3,395,001	1,550,026	837,979
Bloomington	85,442	Aaa, AAA	8,285,000	9,305,000	40,600,000	24,445,000	1,080,000	9,525,000	---	93,240,000	47,835,000	1,346,561
Blue Earth	3,511		75,000	6,285,000	---	5,675,000	4,690,000	---	---	16,725,000	5,080,000	2,860,991
Bluffton	210		---	---	---	---	609,625	---	---	609,625	609,625	---
Bock	112		---	---	---	---	249,700	---	---	249,700	---	---
Borup	86		---	---	---	---	---	---	---	---	---	---
Bovey	697		---	---	---	290,000	275,000	---	---	565,000	---	83,768
Bowlus	255		45,000	---	---	---	---	---	---	45,000	---	---
Boy River	40		---	---	---	---	---	---	---	---	---	8,000
Boyd	186		---	---	---	116,000	133,700	---	---	249,700	---	---
Braham	1,469		---	235,000	---	---	244,000	102,000	---	581,000	---	1,530,506
Brainerd	13,798	A2	1,185,000	---	---	9,790,000	1,355,000	3,535,099	---	15,865,099	---	722,000
Brandon	427		---	---	---	390,000	896,000	---	---	1,286,000	---	44,776
Breckenridge	3,491	A3	1,565,000	131,434	---	1,630,000	735,000	---	---	4,061,434	1,460,000	144,720
Breezy Point	1,373		---	315,000	---	1,925,000	---	---	---	2,240,000	---	1,484,544
Brewster	487		---	---	---	85,000	---	---	---	85,000	85,000	111,730
Bricelyn	356		---	---	---	---	100,000	---	---	100,000	---	52,739
Brook Park	158		---	---	---	---	---	---	---	---	---	42,000
Brooklyn Center	29,005	A1	10,450,000	22,445,000	---	5,710,000	230,000	---	575,000	39,410,000	7,875,000	---
Brooklyn Park	68,992	Aa2, Aa3	19,280,000	10,475,000	20,435,000	11,755,000	13,340,000	---	66,000	75,351,000	26,810,000	1,074,326

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Brooks	143		---	---	---	---	---	---	---	---	---	---
Brookston	95		---	---	---	---	---	---	---	---	---	---
Brooten	640		500,000	---	---	---	---	---	---	500,000	---	316,036
Browerville	729		---	110,000	---	165,000	---	275,000	---	550,000	275,000	387,996
Browns Valley	655		---	---	---	255,000	385,000	---	---	640,000	640,000	---
Brownsdale	711		---	---	---	686,478	---	---	---	686,478	---	---
Brownsville	506		---	---	---	215,000	405,000	---	---	620,000	620,000	---
Brownton	815		---	---	---	1,775,000	---	---	---	1,775,000	60,000	226,093
Bruno	105		---	---	---	---	---	---	---	---	---	---
Buckman	221		45,000	---	---	---	5,000	---	---	50,000	45,000	---
Buffalo	12,735	A+	10,485,000	740,000	---	8,235,000	43,270,336	11,350,000	---	74,080,336	7,160,000	3,045,019
Buffalo Lake	757		105,000	---	---	---	15,000	---	---	120,000	---	2,420,361
Buhl	992		---	295,000	---	590,000	---	---	---	885,000	---	7,607
Burnsville	61,425	Aa1	1,580,000	8,305,000	---	29,350,000	1,850,000	2,840,000	---	43,925,000	6,445,000	4,554,025
Burtrum	131		---	---	---	---	---	---	---	---	---	---
Butterfield	538		---	---	---	---	927,000	365,000	---	1,292,000	455,000	---
Byron	4,500		---	---	---	4,650,000	6,927,000	---	---	11,577,000	---	504,017
Caledonia	2,953		1,015,000	---	---	---	2,110,000	---	---	3,125,000	1,675,000	1,148,033
Callaway	213		20,000	---	---	---	---	---	---	20,000	---	16,412
Calumet	375		---	---	---	---	311,000	---	---	311,000	---	109,173
Cambridge	6,642	AA	---	935,000	---	10,777,993	4,640,007	10,842,000	380,000	27,575,000	4,830,000	8,372,770
Campbell	218		---	---	---	---	---	---	---	---	---	---
Canby	1,842		157,000	365,000	---	1,180,000	505,000	---	---	2,207,000	235,000	1,694,258
Cannon Falls	3,960		---	275,000	---	8,195,000	1,220,000	---	---	9,690,000	---	16,749,744

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Canton	326		---	---	---	---	442,000	---	---	442,000	---	4,647
Carlos	381		---	---	---	1,155,000	90,000	---	---	1,245,000	90,000	---
Carlton	826		---	---	---	---	1,273,000	---	---	1,273,000	---	---
Carver	2,060		---	---	---	5,090,000	2,015,000	---	---	7,105,000	665,000	3,236,333
Cass Lake	826		---	---	---	---	224,000	---	---	224,000	---	1,044,529
Cedar Mills	52		---	---	---	---	---	---	---	---	---	---
Center City	625		---	---	---	168,600	---	---	---	168,600	---	---
Centerville	3,644		---	---	---	5,710,000	400,000	---	---	6,110,000	---	---
Ceylon	377		---	---	---	---	1,190,000	---	---	1,190,000	1,190,000	11,976
Champlin	23,659	A+, A1	2,480,000	13,710,000	---	155,000	9,355,000	---	---	25,700,000	10,650,000	57,331
Chandler	254		---	---	---	---	43,500	97,123	---	140,623	---	1,298,490
Chanhassen	22,042	Aa1, AA-	9,930,000	1,170,000	---	4,195,000	10,600,000	785,000	---	26,680,000	1,170,000	780,000
Chaska	21,478		---	36,030,000	---	16,215,000	14,985,000	42,735,000	---	109,965,000	26,020,000	1,205,000
Chatfield	2,435		489,000	466,066	---	1,784,633	1,440,000	1,810,000	---	5,989,699	735,000	25,497
Chickamaw Beach	144		---	---	---	---	---	---	---	---	---	---
Chisago City	3,038	A3	---	---	---	2,175,000	70,000	---	---	2,245,000	455,000	604,766
Chisholm	4,804	A,Baa / A,A3	---	185,000	---	555,000	---	---	---	740,000	185,000	1,328,389
Chokio	421		---	---	---	135,000	1,543,400	---	---	1,678,400	480,000	57,374
Circle Pines	4,950	A, AA	---	4,810,000	---	195,000	1,175,000	975,000	---	7,155,000	525,000	---
Clara City	1,331		---	---	---	---	200,000	1,130,000	---	1,330,000	1,130,000	4,050,441
Claremont	604		---	---	---	---	2,944,000	---	---	2,944,000	---	71,040
Clarissa	627		---	---	---	---	2,898,100	---	---	2,898,100	---	86,348
Clarkfield	897		---	---	---	165,000	4,305,000	243,505	---	4,713,505	2,150,000	92,559

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F				B O N D			Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Clarks Grove	710		---	---	---	---	---	---	---	---	---	20,871
Clear Lake	369		---	---	---	300,000	208,000	---	---	508,000	---	174,900
Clearbrook	555		2,020,000	---	---	163,000	260,000	---	---	2,443,000	965,000	479,133
Clearwater	1,054		---	---	---	1,166,000	66,000	---	---	1,232,000	---	2,091,311
Clements	172		---	---	---	---	---	---	---	---	---	---
Cleveland	721		---	---	---	---	365,000	---	---	365,000	210,000	44,738
Climax	236		---	---	---	---	---	---	---	---	---	---
Clinton	429		---	---	---	---	1,125,000	---	---	1,125,000	---	478,665
Clitherall	122		---	---	---	---	---	---	---	---	---	---
Clontarf	159		---	---	---	---	---	---	---	---	---	675,000
Cloquet	11,548	A, AA	---	---	---	620,000	3,085,000	---	---	3,705,000	1,270,000	2,267,097
Coates	169		---	---	---	---	---	---	---	---	---	---
Cobden	52		---	---	---	167,750	---	---	---	167,750	---	---
Cohasset	2,556		---	2,920,000	---	---	1,905,000	2,105,000	---	6,930,000	6,730,000	21,357
Cokato	2,719		---	---	---	---	955,000	---	---	955,000	---	6,638,988
Cold Spring	3,643	A3	---	60,000	---	8,610,000	880,000	---	---	9,550,000	1,510,000	7,668,467
Coleraine	1,126		---	---	---	---	485,000	---	---	485,000	1,784,471	3,709,598
Cologne	1,174		---	---	---	---	---	---	---	---	---	1,307,574
Columbia Heights	18,600	A1	---	3,264,704	---	1,773,623	2,486,377	---	---	7,524,704	1,985,000	---
Comfrey	365		---	---	---	105,000	---	499,000	---	604,000	---	300,606
Comstock	121		---	---	---	---	---	---	---	---	---	177,720
Conger	147		---	---	---	---	---	---	---	---	---	---
Cook	589		85,000	---	---	---	220,000	---	---	305,000	85,000	12,323
Coon Rapids	62,243	Aa3	3,380,000	13,430,000	---	12,845,000	15,495,000	---	---	45,150,000	17,720,000	1,513,997

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Corcoran	5,875		---	---	---	---	---	---	---	---	---	1,051,000
Correll	43		---	---	---	---	---	---	---	---	---	6,832
Cosmos	586		---	60,000	---	---	---	---	---	60,000	---	---
Cottage Grove	31,774	Aa3	---	5,290,000	---	22,880,000	4,535,000	---	---	32,705,000	4,490,000	621,058
Cottonwood	1,147		---	---	---	1,563,200	---	---	---	1,563,200	---	841,442
Courtland	569		---	75,743	---	547,700	---	---	---	623,443	230,000	765,859
Cromwell	204		---	---	---	---	46,747	---	---	46,747	---	183,253
Crookston	8,066		---	5,605,000	---	2,515,000	3,575,600	---	---	11,695,600	3,520,000	803,256
Crosby	2,292		85,000	---	---	485,000	40,000	---	---	610,000	---	375,754
Crosslake	2,035		6,146,000	---	---	---	1,055,000	453,531	---	7,654,531	325,000	3,221,480
Crystal	22,831	A1	---	4,030,000	---	5,305,000	---	---	---	9,335,000	5,125,000	609,239
Currie	206		---	---	---	100,000	---	---	---	100,000	---	546,845
Cuyuna	263		---	---	---	205,000	---	---	---	205,000	---	101,336
Cyrus	283		---	---	---	---	---	---	---	---	---	---
Dakota	332		---	---	---	---	---	---	---	---	---	111,640
Dalton	254		---	---	---	80,000	---	---	---	80,000	---	42,776
Danube	502		146,000	---	---	---	---	228,453	---	374,453	---	---
Danvers	98		---	---	---	---	---	---	---	---	---	63,475
Darfur	129		---	---	---	---	186,000	---	---	186,000	---	---
Darwin	296		---	---	---	---	---	---	---	---	---	---
Dassel	1,273		---	---	---	1,470,000	175,000	1,755,000	---	3,400,000	1,295,000	3,027,606
Dawson	1,491		---	119,596	---	884,449	1,356,000	---	---	2,360,045	---	2,752,362
Dayton	4,964		149,000	---	---	2,160,000	230,000	---	---	2,539,000	230,000	2,668,000
De Graff	139		---	---	---	---	196,000	---	---	196,000	---	26,383

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Deephaven	3,900		---	---	---	---	---	---	---	---	---	---
Deer Creek	337		---	---	---	---	319,000	---	---	319,000	---	---
Deer River	924		72,000	---	---	1,557,500	577,780	---	---	2,207,280	840,000	338,931
Deerwood	586		400,000	---	---	---	---	---	---	400,000	---	5,116
Delano	4,268	A3	1,650,000	40,000	---	1,115,000	4,030,000	2,545,000	---	9,380,000	115,000	13,253,802
Delavan	205		---	---	---	---	591,000	---	---	591,000	---	---
Delhi	76		---	---	---	---	48,264	---	---	48,264	---	803,932
Dellwood	1,080		---	---	---	---	---	---	---	---	---	---
Denham	37		---	---	---	---	---	---	---	---	---	---
Dennison	170		---	---	---	1,006,000	180,000	---	---	1,186,000	---	1,123
Dent	193		---	---	---	---	67,328	---	---	67,328	67,328	6,717
Detroit Lakes	7,929	A2	5,279,999	1,050,000	---	6,730,000	---	4,990,000	---	18,049,999	415,000	4,774,624
Dexter	339		---	---	186,932	345,000	---	145,000	---	676,932	---	---
Dilworth	3,208	Baa1	---	---	---	8,310,000	---	---	---	8,310,000	---	2,075,002
Dodge Center	2,486		---	442,660	---	3,540,000	582,340	1,035,000	---	5,600,000	1,090,000	---
Donaldson	30		---	---	---	---	---	---	---	---	---	---
Donnelly	241		---	---	---	---	---	---	---	---	---	---
Doran	51		---	---	---	---	---	---	---	---	---	---
Dover	555		---	---	---	---	---	---	---	---	---	733,000
Dovray	63		---	---	---	---	---	---	---	---	---	233,690
Duluth	85,782	Aa3/AA-	31,774,400	4,348,000	10,167,491	53,017,600	38,210,000	2,686,750	1,890,000	142,094,241	22,102,491	43,975,786
Dumont	111		---	---	---	---	266,000	---	---	266,000	---	---
Dundas	729		---	455,000	---	---	1,559,000	---	---	2,014,000	455,000	2,677,234
Dundee	99		---	---	---	---	197,000	---	---	197,000	---	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Dunnell	187		---	---	---	---	---	---	---	---	---	240,063
Eagan	65,764	Aa1/AA	13,020,000	---	---	8,440,000	5,685,000	---	---	27,145,000	9,710,000	---
Eagle Bend	611		---	---	---	265,000	880,000	---	---	1,145,000	880,000	41,096
Eagle Lake	1,974		---	---	---	1,950,000	---	---	---	1,950,000	535,000	---
East Bethel	11,405		---	---	---	720,000	---	75,000	---	795,000	75,000	168,000
East Grand Forks	7,769		---	---	---	9,285,000	1,545,000	2,465,000	---	13,295,000	250,000	2,332,562
East Gull Lake	1,005		---	---	---	---	730,000	---	---	730,000	730,000	7,558,582
Easton	206		---	---	---	---	---	---	---	---	---	---
Echo	260		---	---	---	370,000	478,000	---	---	848,000	---	146,584
Eden Prairie	60,460		5,455,000	---	---	6,200,000	9,914,891	10,085,000	---	31,654,891	16,460,000	1,898,589
Eden Valley	886		---	---	---	895,000	860,000	---	---	1,755,000	335,000	2,251,607
Edgerton	997		---	---	---	---	125,251	---	---	125,251	---	455,261
Edina	48,050	Aaa/AAA	6,300,000	30,760,000	---	---	11,185,000	11,595,000	---	59,840,000	11,320,000	995,000
Effie	84		---	---	---	---	---	---	---	---	---	---
Eitzen	239		---	---	---	---	---	---	---	---	---	20,300
Elba	200		---	---	---	120,000	---	---	---	120,000	---	---
Elbow Lake	1,267		---	---	---	5,820,000	215,000	4,166	---	6,039,166	2,380,000	378,377
Elgin	930		212,000	535,000	---	94,000	889,000	---	---	1,730,000	535,000	9,000
Elizabeth	168		---	---	---	---	---	---	---	---	---	11,039
Elk River	20,240	A2	---	1,116,000	---	7,480,000	12,900,000	9,285,000	---	30,781,000	2,410,000	3,744,112
Elko	970		70,000	---	---	260,000	1,935,000	---	---	2,265,000	70,000	---
Elkton	151		---	---	---	---	---	---	---	---	---	---
Ellendale	599		---	---	---	288,000	---	---	---	288,000	---	208,554
Ellsworth	532		---	---	---	---	137,000	---	---	137,000	40,000	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Elmdale	113		---	---	---	---	---	---	---	---	---	17,410
Elmore	691		---	---	---	175,000	35,000	---	---	210,000	---	41,980
Elrosa	160		---	---	---	---	---	---	---	---	---	---
Ely	3,557		360,000	1,230,000	---	185,000	1,970,000	---	---	3,745,000	1,385,000	3,757,908
Elysian	546		---	---	---	1,332,937	681,313	---	---	2,014,250	311,000	1,708,334
Emily	894		---	---	---	790,000	---	---	---	790,000	---	67,254
Emmons	424		---	---	---	154,178	---	---	---	154,178	---	---
Erhard	137		---	---	---	---	---	---	---	---	---	---
Erskine	426		50,000	---	---	---	729,000	---	---	779,000	---	220,602
Evan	93		---	---	---	---	---	---	---	---	---	---
Evansville	559		---	---	---	2,270,000	---	---	---	2,270,000	---	504,053
Eveleth	3,713		---	---	---	---	297,326	---	---	297,326	---	3,269,439
Excelsior	2,400		---	---	---	---	500,000	---	---	500,000	---	33,735
Eyota	1,788		---	---	---	1,340,000	3,670,000	---	---	5,010,000	785,000	9,153
Fairfax	1,283		---	---	---	225,000	4,705,000	---	---	4,930,000	1,320,000	2,155,622
Fairmont	10,747	A1	---	980,000	---	11,755,000	3,120,000	---	---	15,855,000	6,710,000	7,809,201
Falcon Heights	5,560	A1	---	1,210,000	---	950,000	---	---	---	2,160,000	---	---
Faribault	22,218	A1	3,115,000	2,070,000	---	6,510,000	8,575,000	3,210,000	---	23,480,000	9,510,000	839,317
Farmington	16,775	A2	---	600,000	---	9,845,000	9,400,508	---	---	19,845,508	4,435,000	1,649,906
Farwell	48		---	---	---	---	---	---	---	---	---	---
Federal Dam	96		---	---	---	---	---	---	---	---	---	50,000
Felton	210		---	---	---	---	---	---	---	---	---	---
Fergus Falls	13,780	A2	1,105,000	1,730,000	---	12,045,000	5,455,000	---	---	20,335,000	9,760,000	4,611,418
Fertile	869		133,000	---	---	34,650	35,350	---	---	203,000	70,000	991,304

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Fifty Lakes	404		---	---	---	120,000	---	---	---	120,000	---	386,704
Finlayson	324		---	---	---	162,000	350,000	---	---	512,000	---	303,252
Fisher	398		---	---	---	226,000	---	---	---	226,000	---	2,111,391
Flensburg	244		---	---	---	---	---	---	---	---	---	56,342
Floodwood	541		---	---	---	---	181,500	---	---	181,500	---	92,368
Florence	47		---	---	---	---	---	---	---	---	---	---
Foley	2,528		---	---	---	1,926,000	335,000	---	---	2,261,000	620,000	750,230
Forada	192		---	---	---	---	---	---	---	---	---	---
Forest Lake	16,800	A1	---	5,085,000	80,000	1,660,000	5,525,000	---	---	12,350,000	80,000	226,000
Foreston	473		---	---	---	---	530,000	---	---	530,000	---	---
Fort Ripley	68		---	---	---	---	---	---	---	---	---	---
Fosston	1,532		170,000	1,040,000	---	355,000	3,808,000	3,090,000	---	8,463,000	---	1,040,510
Fountain	375		---	---	---	---	---	---	---	---	---	---
Foxhome	129		---	---	---	---	---	---	---	---	---	---
Franklin	490		510,000	---	---	---	10,000	---	---	520,000	---	83,867
Frazee	1,385		---	104,703	---	1,355,000	---	---	---	1,459,703	---	345,985
Freeborn	291		---	---	---	---	---	---	---	---	---	205,112
Freeport	468		---	---	---	1,320,000	457,000	---	---	1,777,000	---	---
Fridley	27,088	Aa1	---	9,595,000	---	190,000	5,405,000	---	---	15,190,000	11,615,000	---
Frost	238		---	---	---	---	804,000	---	---	804,000	---	67,777
Fulda	1,319		---	---	---	225,000	715,000	---	---	940,000	715,000	393,994
Funkley	18		---	---	---	---	---	---	---	---	---	---
Garfield	293		---	---	---	---	---	78,000	---	78,000	---	462,255
Garrison	230		---	---	---	---	---	---	---	---	---	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F				B O N D			Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Garvin	147		---	---	---	---	---	---	---	---	---	58,419
Gary	203		---	---	---	72,000	---	---	---	72,000	---	---
Gaylord	2,279		70,000	2,100,790	---	2,420,000	11,505,000	---	---	16,095,790	9,245,000	380,000
Gem Lake	442		---	---	---	586,000	---	---	---	586,000	---	---
Geneva	467		---	---	---	---	---	---	---	---	---	37,800
Genola	67		---	---	---	---	---	---	---	---	---	---
Georgetown	119		---	---	---	---	---	---	---	---	---	---
Ghent	313		---	405,000	---	270,000	---	---	---	675,000	---	124,357
Gibbon	791		920,000	---	---	---	---	---	---	920,000	---	---
Gilbert	1,791		---	---	---	1,030,000	---	---	155,000	1,185,000	---	153,000
Gilman	232		---	---	---	---	---	---	---	---	---	---
Glencoe	5,668		1,682,000	740,000	---	5,455,000	11,483,000	210,000	---	19,570,000	9,285,000	950,674
Glenville	692		---	---	---	60,000	---	---	---	60,000	---	---
Glenwood	2,656		160,000	---	---	325,000	320,000	175,000	---	980,000	480,000	1,383,665
Glyndon	1,169		---	---	---	1,982,773	---	---	---	1,982,773	---	1,241,900
Golden Valley	20,674		---	31,950,000	---	35,915,000	2,995,000	---	4,785,000	75,645,000	2,820,000	1,625,000
Gonvick	285		---	---	---	---	---	---	---	---	---	21,620
Good Thunder	573		---	---	---	255,000	4,500	---	---	259,500	4,500	1,016,000
Goodhue	891		---	343,981	---	630,000	876,068	---	---	1,850,049	---	---
Goodridge	96		---	---	---	56,000	35,000	---	---	91,000	56,000	---
Goodview	3,301		---	150,000	---	2,210,000	---	---	---	2,360,000	135,000	32,953
Graceville	598		---	---	---	160,000	508,000	222,000	---	890,000	---	25,000
Granada	296		---	---	---	---	---	---	---	---	---	---
Grand Marais	1,409		---	---	---	1,675,000	250,000	3,595,000	---	5,520,000	---	1,211,156

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Grand Meadow	938		---	480,000	---	175,000	535,000	---	---	1,190,000	---	191,684
Grand Rapids	8,478	A2	---	1,850,000	---	14,070,000	6,360,000	1,345,000	---	23,625,000	---	2,879,767
Granite Falls	3,104		1,315,000	---	---	4,159,000	2,069,040	4,818,180	---	12,361,220	2,344,000	803,534
Grant	4,180		---	---	---	114,359	---	---	---	114,359	---	212,723
Grasston	100		---	---	---	---	---	---	---	---	---	---
Green Isle	399		---	---	---	2,535,000	1,151,198	---	---	3,686,198	65,000	77,532
Greenbush	742		---	---	---	150,000	16,000	204,226	---	370,226	---	---
Greenfield	2,820		655,000	---	---	8,270,000	---	---	---	8,925,000	4,165,000	---
Greenwald	191		---	---	---	239,141	---	---	---	239,141	---	---
Greenwood	800		---	---	---	---	---	---	---	---	---	---
Grey Eagle	339		30,000	---	---	130,000	---	---	---	160,000	---	671,542
Grove City	625		---	---	---	---	196,000	1,180,000	---	1,376,000	1,225,000	---
Grygla	236		---	---	---	333,000	---	---	---	333,000	102,000	44,422
Gully	95		---	---	---	---	---	---	---	---	---	---
Hackensack	310		246,000	---	---	---	---	837,000	---	1,083,000	246,000	200,393
Hadley	64		---	---	---	---	---	---	---	---	---	---
Hallock	1,139		---	---	---	1,855,000	700,000	---	---	2,555,000	180,000	122,459
Halma	67		---	---	---	---	---	---	---	---	---	---
Halstad	601		---	---	---	560,000	---	---	---	560,000	50,000	4,853
Ham Lake	14,508		625,000	---	---	1,025,000	---	---	---	1,650,000	---	---
Hamburg	556		33,000	---	---	221,000	---	---	---	254,000	33,000	1,040,971
Hammond	239		354,000	---	---	---	---	---	---	354,000	---	6,476
Hampton	610		---	---	---	---	---	---	---	---	---	---
Hancock	705		---	---	---	---	2,928,373	---	---	2,928,373	1,405,000	71,117

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Hanley Falls	304		---	---	---	210,000	---	---	---	210,000	---	705,229
Hanover	2,188		---	---	---	1,465,000	---	785,000	---	2,250,000	325,000	1,876,681
Hanska	428		---	---	---	645,000	525,000	---	---	1,170,000	---	15,811
Harding	107		---	---	---	---	---	---	---	---	---	---
Hardwick	202		---	---	---	---	---	---	---	---	---	103,723
Harmony	1,135		3,060,000	770,000	---	860,000	410,000	---	---	5,100,000	---	1,489,207
Harris	1,242		---	---	---	20,000	---	---	---	20,000	20,000	498,000
Hartland	278		---	---	---	215,000	---	---	---	215,000	---	92,892
Hastings	20,546		4,475,000	---	---	24,715,000	10,215,000	---	---	39,405,000	---	635,000
Hatfield	44		---	---	---	---	---	---	---	---	---	---
Hawley	1,897		---	---	---	3,235,000	801,000	---	---	4,036,000	1,080,000	644,250
Hayfield	1,362		700,000	255,000	---	724,000	3,230,000	2,055,000	---	6,964,000	1,615,000	1,591,542
Hayward	242		---	---	---	213,000	130,000	---	---	343,000	---	41,500
Hazel Run	61		---	---	---	---	---	---	---	---	---	80,000
Hector	1,170		---	---	---	1,520,000	---	2,910,000	---	4,430,000	340,000	1,589,345
Heidelberg	92		---	---	---	---	---	---	---	---	---	---
Henderson	943		---	290,000	---	4,175,000	745,000	---	---	5,210,000	445,000	455,042
Hendricks	702		239,979	---	---	---	---	---	---	239,979	---	923,694
Hendrum	317		---	---	---	97,000	---	---	---	97,000	---	10,417
Henning	831		---	---	---	---	5,184,000	332,423	---	5,516,423	---	293,955
Henriette	94		---	---	---	---	---	---	---	---	---	49,500
Herman	429		---	---	---	629,100	1,290,000	---	---	1,919,100	---	166,730
Hermantown	8,599		---	---	---	10,090,000	2,180,000	4,875,000	---	17,145,000	1,310,000	246,211
Heron Lake	773		---	---	---	---	2,066,812	108,000	---	2,174,812	---	233,001

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Hewitt	274		---	---	---	---	---	---	---	---	---	158,375
Hibbing	16,672		1,323,311	690,000	---	---	5,105,927	---	---	7,119,238	4,215,211	16,246,478
Hill City	477		---	---	---	---	1,054,000	---	---	1,054,000	---	216,995
Hillman	22		---	---	---	---	---	---	---	---	---	---
Hills	563		---	---	---	---	---	---	---	---	---	1,200
Hilltop	768		---	---	---	---	---	---	---	---	---	---
Hinckley	1,365		410,000	40,000	---	90,000	500,000	---	---	1,040,000	500,000	4,155,795
Hitterdal	183		---	---	---	---	367,000	---	---	367,000	---	---
Hoffman	658		---	---	---	918,000	---	---	---	918,000	---	2,365,748
Hokah	582		---	---	---	175,000	---	---	---	175,000	---	115,000
Holdingsford	743		1,195,000	---	---	---	290,000	---	---	1,485,000	1,485,000	---
Holland	205		---	---	---	---	---	---	---	---	---	---
Hollandale	300		---	---	---	---	115,000	---	---	115,000	---	47,167
Holloway	108		---	---	---	---	---	---	---	---	---	---
Holt	93		---	---	---	---	---	---	---	---	---	---
Hopkins	17,675	AA-/A1	985,000	11,307,436	---	1,980,000	5,270,000	13,810,000	---	33,352,436	3,597,436	---
Houston	1,014		415,000	---	---	275,000	395,000	325,000	---	1,410,000	720,000	325,159
Howard Lake	1,915		---	304,987	---	6,140,000	100,000	220,000	---	6,764,987	385,000	896,781
Hoyt Lakes	1,961		85,000	262,128	---	1,540,000	---	---	---	1,887,128	85,000	1,314,427
Hugo	8,760	A1; A2	---	2,045,000	---	2,900,000	2,815,000	2,575,000	---	10,335,000	340,000	1,021,865
Humboldt	55		---	---	---	---	---	---	---	---	---	---
Hutchinson	13,616	A3	855,000	925,000	---	18,040,000	26,010,000	29,750,000	---	75,580,000	9,715,000	1,735,676
Ihlen	98		---	---	---	---	---	---	---	---	---	130,464
Independence	3,605		645,000	---	---	560,000	---	1,625,000	---	2,830,000	645,000	562,738

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
International Falls	6,447		---	---	---	---	---	---	---	---	---	---
Inver Grove Heights	32,193	AA3	1,578,995	17,625,633	---	9,301,000	10,120,000	3,640,000	---	42,265,628	19,795,000	1,385,000
Iona	158		---	---	---	---	---	---	---	---	---	750,000
Iron Junction	86		---	---	---	---	---	---	---	---	---	---
Ironton	544		---	---	---	---	12,000	---	---	12,000	---	280,638
Isanti	4,489		---	---	---	5,569,000	6,019,446	---	---	11,588,446	255,000	25,000
Isle	787		110,000	173,000	---	264,000	---	---	---	547,000	110,000	206,640
Ivanhoe	645		---	---	---	---	---	---	---	---	---	1,501,651
Jackson	3,473		80,000	125,000	---	1,075,000	560,000	---	---	1,840,000	475,000	896,501
Janesville	2,137		---	---	---	5,587,992	1,447,008	680,000	---	7,715,000	1,765,000	165,629
Jasper	586		---	---	---	560,000	364,000	784,762	---	1,708,762	---	764,594
Jeffers	378		---	---	---	---	---	---	---	---	---	---
Jenkins	312		---	---	---	---	---	---	---	---	---	---
Johnson	31		---	---	---	---	---	---	---	---	---	---
Jordan	4,544		---	---	---	17,775,000	265,000	---	---	18,040,000	6,240,000	7,439,721
Kandiyohi	544		415,000	---	---	---	---	340,000	---	755,000	---	---
Karlstad	754		215,000	---	---	645,000	305,000	---	---	1,165,000	950,000	565,670
Kasota	695		---	---	---	---	---	---	---	---	---	---
Kasson	5,230		---	---	---	3,730,000	---	---	---	3,730,000	1,025,000	7,187,157
Keewatin	1,159		---	---	---	---	---	---	---	---	---	683,472
Kelliher	308		---	---	---	234,000	---	---	---	234,000	---	---
Kellogg	450		---	---	---	298,558	---	---	---	298,558	---	11,159
Kennedy	222		---	---	---	133,000	---	---	---	133,000	133,000	84,275
Kenneth	54		---	---	---	---	---	---	---	---	---	220,000

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Kensington	266		---	---	---	---	185,000	---	---	185,000	---	6,790
Kent	117		---	---	---	---	---	---	---	---	---	---
Kenyon	1,684		---	35,000	---	815,000	735,000	2,630,000	---	4,215,000	2,365,000	125,000
Kerkhoven	745		---	---	---	420,000	720,000	240,087	---	1,380,087	---	---
Kerrick	67		---	---	---	---	---	---	---	---	---	---
Kettle River	179		50,000	---	---	---	378,000	---	---	428,000	---	203,000
Kiester	518		---	1,665,000	---	---	---	---	---	1,665,000	870,000	207,459
Kilkenny	157		---	---	---	---	185,000	---	---	185,000	---	---
Kimball	648		---	---	---	1,055,000	96,500	---	---	1,151,500	---	50,093
Kinbrae	19		---	---	---	---	---	---	---	---	---	11,161
Kingston	123		---	---	---	---	---	---	---	---	---	---
Kinney	173		---	---	---	---	---	---	---	---	---	---
La Crescent	5,114		---	---	---	4,850,000	805,000	1,045,000	---	6,700,000	325,000	211,138
La Prairie	618		---	---	---	164,000	---	---	---	164,000	---	---
La Salle	85		---	---	---	---	---	---	---	---	---	36,000
Lafayette	531		---	15,000	---	---	---	---	---	15,000	---	---
Lake Benton	687		---	---	---	---	---	---	---	---	---	1,170,728
Lake Bronson	228		---	---	---	---	---	---	---	---	---	5,746
Lake City	5,284	A2	---	---	---	1,851,000	1,225,000	1,411,565	---	4,487,565	---	7,558,306
Lake Crystal	2,536		425,000	55,000	---	4,600,000	5,215,000	3,535,000	---	13,830,000	425,000	1,570,226
Lake Elmo	7,790	Aa3a	---	---	---	5,285,000	640,000	---	---	5,925,000	---	---
Lake Henry	86		---	---	---	---	142,000	---	---	142,000	---	6,355
Lake Lillian	240		---	---	---	---	---	---	---	---	---	---
Lake Park	828		---	---	---	---	375,000	---	---	375,000	375,000	866,526

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Lake Shore	1,024		130,000	---	---	---	---	535,000	---	665,000	130,000	227,866
Lake St. Croix Beach	1,170		---	---	---	607,730	---	---	---	607,730	---	---
Lake Wilson	258		---	---	---	---	457,703	---	---	457,703	---	588,336
Lakefield	1,708		---	---	---	785,000	---	2,305,000	---	3,090,000	265,000	3,779,460
Lakeland	1,923		---	---	---	255,000	2,025,000	---	---	2,280,000	---	---
Lakeland Shores	355		---	---	---	---	---	---	---	---	---	---
Lakeville	49,097	Aa3	36,025,000	5,480,000	---	13,720,000	22,145,000	4,325,000	4,730,000	86,425,000	14,355,000	3,801,471
Lamberton	824		---	---	---	2,620,000	236,000	2,817,733	---	5,673,733	---	189,025
Lancaster	340		---	---	---	82,000	---	---	---	82,000	---	30,368
Landfall	748		---	---	---	---	623,153	---	---	623,153	---	---
Lanesboro	768		---	45,000	---	427,000	2,015,000	---	---	2,487,000	270,000	393,551
Laporte	138		---	---	---	---	867,000	---	---	867,000	---	---
Lastrup	93		---	---	---	---	---	---	---	---	---	---
Lauderdale	2,330		---	---	---	2,970,000	---	---	---	2,970,000	---	---
Le Center	2,365		---	525,000	---	3,828,000	155,000	---	---	4,508,000	893,000	4,451,472
Le Sueur	4,230	A3	2,375,000	1,155,000	---	1,905,000	4,830,000	2,770,000	---	13,035,000	4,210,000	1,258,586
Lengby	82		---	---	---	---	---	---	---	---	---	---
Leonard	22		---	---	---	---	---	---	---	---	---	---
Leonidas	56		---	---	---	---	---	---	---	---	---	---
Leroy	910		---	---	---	840,000	3,073,100	---	---	3,913,100	2,820,000	106,767
Lester Prairie	1,493		---	110,000	---	65,000	250,000	---	---	425,000	---	55,588
Lewiston	1,506		---	85,000	---	1,167,000	99,000	---	---	1,351,000	---	4,007,331
Lewisville	250		---	---	---	---	---	---	---	---	---	542,970
Lexington	2,160		---	---	---	1,135,000	---	---	---	1,135,000	---	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Lilydale	790		---	2,623,964	---	---	---	595,000	---	3,218,964	---	---
Lindstrom	3,787	A3	---	---	---	1,355,000	540,000	---	---	1,895,000	1,530,000	60,000
Lino Lakes	18,725	A1	---	---	---	11,580,000	2,705,000	5,210,000	---	19,495,000	2,905,000	554,000
Lismore	217		---	---	---	---	694,319	---	---	694,319	---	207,915
Litchfield	6,801	A3	---	---	---	4,365,000	4,840,000	---	---	9,205,000	1,365,000	14,294,785
Little Canada	9,890		---	3,760,000	---	270,000	---	---	---	4,030,000	---	---
Little Falls	8,304	Baa2	600,000	2,344,059	---	15,540,000	2,025,000	---	---	20,509,059	3,015,000	3,983,271
Littlefork	694		---	---	---	390,000	1,175,000	---	---	1,565,000	---	149,306
Long Beach	289		---	---	---	---	---	---	---	---	---	---
Long Lake	1,804		---	496,003	---	1,800,000	265,000	---	---	2,561,003	---	12,706
Long Prairie	3,019		---	---	---	2,180,000	480,000	---	---	2,660,000	480,000	4,865,639
Longville	177		---	---	---	---	942,000	---	---	942,000	---	325,427
Lonsdale	2,101		---	---	---	700,000	660,000	---	---	1,360,000	280,000	5,746,892
Loretto	622		---	---	---	298,000	---	---	---	298,000	---	---
Louisburg	41		---	---	---	---	---	---	---	---	---	---
Lowry	279		---	---	---	345,000	430,000	---	---	775,000	---	---
Lucan	211		---	---	---	---	---	---	---	---	---	360,000
Luverne	4,588	A-	560,000	1,705,000	---	1,745,000	3,134,000	328,000	---	7,472,000	1,735,000	263,852
Lyle	565		---	---	---	---	65,000	---	---	65,000	---	360,676
Lynd	347		---	---	---	---	255,903	---	---	255,903	60,000	15,000
Mabel	754		---	125,000	---	230,000	1,505,879	140,000	---	2,000,879	140,000	187,868
Madelia	2,307		---	50,000	---	2,205,000	2,390,000	1,390,000	334,305	6,369,305	---	1,772,461
Madison	1,716		---	---	---	1,175,000	3,895,000	---	---	5,070,000	---	---
Madison Lake	888		80,000	75,000	---	1,465,000	305,000	---	---	1,925,000	845,000	240,445

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Magnolia	207		530,000	---	---	---	---	---	---	530,000	---	92,511
Mahnomen	1,194		165,000	---	---	888,357	503,000	---	---	1,556,357	235,000	86,353
Mahtomedi	8,105		---	---	---	4,650,000	---	---	---	4,650,000	---	27,461
Manchester	80		---	---	---	---	---	---	---	---	---	---
Manhattan Beach	57		---	---	---	---	---	---	---	---	---	---
Mankato	34,597	A1	2,430,000	5,535,664	---	58,220,000	17,660,000	---	---	83,845,664	5,685,000	20,947,944
Mantorville	1,185		---	---	---	730,000	120,000	---	---	850,000	---	---
Maple Grove	56,754	Aa1	34,940,000	475,000	---	15,620,000	17,285,000	18,995,000	---	87,315,000	26,515,000	10,681,920
Maple Lake	1,747		---	1,115,000	---	3,585,000	830,000	---	---	5,530,000	55,000	---
Maple Plain	2,070		---	---	---	---	---	---	---	---	---	397,223
Mapleton	1,659		---	---	---	2,700,000	---	---	---	2,700,000	1,425,000	---
Mapleview	174		---	40,000	---	---	---	---	---	40,000	---	---
Maplewood	35,892	Aa2	9,325,000	6,962,297	---	36,725,000	1,490,000	---	5,025,000	59,527,297	16,620,000	2,536,279
Marble	699		---	---	---	---	---	---	---	---	---	215,395
Marietta	171		---	---	---	---	---	---	---	---	---	---
Marine On St. Croix	659		---	---	---	---	---	---	---	---	---	188,217
Marshall	12,874	A-3	1,405,000	12,010,000	---	1,435,000	12,645,000	41,062,000	---	68,557,000	17,885,000	1,538,637
Mayer	840		---	---	---	615,000	5,910,000	---	---	6,525,000	---	1,144,924
Maynard	361		---	32,000	---	260,000	---	1,260,000	---	1,552,000	---	105,277
Mazepa	790		---	---	---	220,000	---	---	---	220,000	---	390,000
Mc Grath	67		---	---	---	---	---	---	---	---	---	31,000
Mc Gregor	407		---	---	---	---	1,877,700	---	---	1,877,700	---	---
Mc Intosh	617		10,000	---	---	---	3,219,000	---	---	3,229,000	10,000	644,005
Mc Kinley	82		---	---	---	---	---	---	---	---	---	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F				B O N D			Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Meadowlands	125		---	---	---	---	---	---	---	---	---	14,472
Medford	1,108		---	---	---	5,810,000	375,000	---	---	6,185,000	2,500,000	---
Medicine Lake	370		---	---	---	---	---	---	---	---	---	---
Medina	4,650	A1	---	250,000	---	---	---	---	---	250,000	---	20,000
Meire Grove	142		---	---	---	---	---	---	---	---	---	---
Melrose	3,256		---	---	---	1,710,000	5,435,000	---	---	7,145,000	---	3,430,567
Menahga	1,223		165,000	---	---	1,048,185	2,848,000	---	---	4,061,185	165,000	123,540
Mendota	198		---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,720	Aa2	1,715,000	---	---	5,120,000	605,000	---	---	7,440,000	3,705,000	---
Mentor	125		114,000	---	---	---	---	---	---	114,000	---	---
Middle River	329		---	---	---	---	303,000	---	---	303,000	---	---
Miesville	137		---	---	---	---	---	---	---	---	---	---
Milaca	2,690		---	---	---	1,480,000	880,000	1,195,000	---	3,555,000	555,000	---
Milan	305		---	---	---	---	---	---	---	---	---	---
Millerville	114		---	---	---	---	---	---	---	---	---	---
Millville	179		---	---	---	---	---	---	---	---	---	---
Milroy	253		---	---	---	---	125,000	---	---	125,000	125,000	---
Miltona	301		---	195,000	---	610,000	315,000	---	---	1,120,000	---	84,064
Minneapolis	382,400	AAA	268,115,000	206,310,000	74,682,000	49,298,000	724,233,000	71,390,000	---	1,394,028,000	330,927,000	194,000
Minneiska	112		---	---	---	---	---	---	---	---	---	---
Minneota	1,412		---	---	---	1,815,000	300,000	---	---	2,115,000	300,000	468,885
Minnesota City	225		---	---	---	---	---	---	---	---	---	---
Minnesota Lake	666		---	---	---	405,000	---	---	---	405,000	---	---
Minnetonka	51,480	Aaa	9,835,000	---	---	---	11,025,000	---	---	20,860,000	---	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Minnetonka Beach	618		1,390,000	---	---	---	---	---	---	1,390,000	---	---
Minnetrista	5,250		---	---	---	495,000	1,920,000	---	---	2,415,000	895,000	1,235,000
Mizpah	75		---	---	---	---	---	---	---	---	---	---
Montevideo	5,446		1,117,100	---	---	4,428,630	6,524,270	624,295	---	12,694,295	1,320,000	2,832,948
Montgomery	3,008		---	2,750,000	---	4,000,000	7,290,000	---	---	14,040,000	---	9,268,089
Monticello	10,211		2,420,000	1,100,000	---	6,715,000	---	7,170,000	---	17,405,000	---	13,642,047
Montrose	1,892		---	---	---	---	3,681,000	128,065	---	3,809,065	238,681	5,739,604
Moorhead	33,485	A2	3,655,000	15,160,000	---	46,590,000	23,807,080	26,120,000	---	115,332,080	28,490,000	11,260,909
Moose Lake	2,485		---	575,000	---	---	1,735,000	2,525,000	---	4,835,000	---	1,667,180
Mora	3,444	Baa2	3,015,000	---	---	75,000	37,000	---	1,598,850	4,725,850	1,610,000	---
Morgan	869		---	2,500	---	---	1,285,000	---	---	1,287,500	100,000	878,131
Morris	5,128	A3	645,000	225,000	---	1,370,000	---	---	---	2,240,000	150,000	4,066,248
Morristown	1,028		---	---	---	---	170,000	960,000	---	1,130,000	170,000	990,381
Morton	426		---	---	---	---	379,000	---	---	379,000	---	---
Motley	672		---	460,000	---	120,000	735,000	---	---	1,315,000	1,195,000	124,591
Mound	9,740	Aa3	239,714	2,300,000	---	6,245,000	4,180,286	7,840,000	---	20,805,000	---	17,503
Mounds View	12,865	A1	364,151	500,000	774,000	2,245,000	1,790,000	2,485,000	---	8,158,151	2,290,000	9,113
Mountain Iron	2,922		---	375,000	---	1,990,000	805,000	---	---	3,170,000	375,000	669,518
Mountain Lake	2,085		---	210,000	---	760,000	65,000	2,961,396	---	3,996,396	1,495,000	3,812,802
Murdock	295		---	---	---	242,000	---	---	---	242,000	---	---
Myrtle	59		---	---	---	---	---	---	---	---	---	---
Nashua	59		---	---	---	---	---	---	---	---	---	---
Nashwauk	951		---	---	---	---	---	---	---	---	---	839,952
Nassau	79		---	---	---	---	---	---	---	---	---	358,273

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F				B O N D			Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Nelson	158		---	---	---	---	---	---	---	---	---	---
Nerstrand	235		---	---	---	---	975,000	---	---	975,000	---	210,666
Nevis	352		7,350	---	---	95,000	620,000	---	---	722,350	15,000	40,779
New Auburn	497		---	---	---	---	400,000	---	---	400,000	---	7,000
New Brighton	22,333	Aa3	---	19,285,000	---	8,880,000	1,220,000	11,220,000	---	40,605,000	---	1,225,700
New Germany	346		140,000	---	---	---	570,000	---	---	710,000	---	183,227
New Hope	20,748	A1	1,055,000	5,755,000	---	3,540,000	3,420,000	515,000	---	14,285,000	1,015,000	1,080,000
New London	1,105		---	---	---	2,265,000	1,865,000	---	---	4,130,000	---	205,274
New Market	1,341		140,000	---	---	435,000	870,000	---	---	1,445,000	140,000	309,215
New Munich	348		---	---	---	---	---	---	---	---	---	---
New Prague	6,046		420,000	614,000	---	9,660,000	1,555,000	3,821,140	---	16,070,140	3,454,000	1,014,979
New Richland	1,162		---	---	---	350,000	75,000	---	---	425,000	---	1,715,820
New Trier	116		---	---	---	---	---	---	---	---	---	---
New Ulm	13,936	A1	---	1,275,000	---	13,248,000	26,207,000	---	---	40,730,000	7,918,000	4,366,320
New York Mills	1,184		1,025,000	360,000	---	1,700,000	---	---	---	3,085,000	475,000	381,792
Newfolden	361		---	---	---	380,000	288,800	---	---	668,800	---	---
Newport	3,700		---	2,800,000	---	845,000	---	---	---	3,645,000	---	1,936,042
Nicollet	967		---	490,000	---	2,455,000	---	---	---	2,945,000	55,000	1,655,891
Nielsville	86		15,000	---	---	---	42,100	---	---	57,100	---	---
Nimrod	71		---	---	---	---	---	---	---	---	---	---
Nisswa	2,040		---	---	---	---	3,064,435	---	---	3,064,435	---	1,740,645
Norcross	60		---	---	---	---	---	---	---	---	---	---
North Branch	9,978		1,990,677	1,945,000	---	14,290,000	1,715,000	13,695,000	60,000	33,695,677	1,145,000	12,621,139
North Mankato	12,489	A2	---	925,000	---	16,375,000	6,720,000	2,840,000	---	26,860,000	2,765,000	4,357,577

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
North Oaks	4,200		---	---	---	---	---	---	---	---	---	---
North St. Paul	12,273		6,705,000	1,795,000	---	435,000	2,740,000	---	---	11,675,000	515,000	264,294
Northfield	18,584		2,220,000	2,591,000	---	10,945,000	28,960,000	---	---	44,716,000	1,115,000	16,829,968
Northome	232		---	---	---	---	86,000	---	---	86,000	---	241,826
Northrop	247		---	---	---	---	---	---	---	---	---	---
Norwood Young Amer	3,340		---	---	---	1,860,000	6,055,000	---	---	7,915,000	530,000	113,879
Oak Grove	7,455		---	---	---	3,581,770	---	---	---	3,581,770	---	212,500
Oak Park Heights	4,633		---	---	---	1,235,000	225,000	---	---	1,460,000	335,000	---
Oakdale	27,657	A1	450,000	620,000	---	16,180,000	1,135,000	---	---	18,385,000	1,965,000	2,236,757
Odessa	104		---	---	---	---	254,000	---	---	254,000	---	---
Odin	116		---	---	---	---	---	---	---	---	---	69,075
Ogema	135		---	---	---	---	---	---	---	---	---	---
Ogilvie	480		---	350,000	---	---	155,000	---	---	505,000	155,000	---
Okabena	182		30,000	---	---	---	350,000	---	---	380,000	380,000	---
Oklee	407		---	---	---	---	1,046,000	---	---	1,046,000	1,030,000	63,026
Olivia	2,584	Baa2	---	---	---	4,948,892	3,475,000	1,080,000	---	9,503,892	2,210,000	1,675,877
Onamia	851		267,000	98,000	---	---	---	---	---	365,000	267,000	659,000
Ormsby	151		---	---	---	---	240,000	---	---	240,000	---	221,253
Orono	7,728		---	---	---	4,580,000	---	3,915,000	---	8,495,000	3,100,000	208,000
Oronoco	933		450,000	---	---	---	---	---	---	450,000	---	3,780
Orr	241		---	---	---	---	---	---	---	---	---	64,968
Ortonville	2,022		3,000,000	---	---	2,745,000	2,093,000	---	---	7,838,000	2,535,000	4,614,010
Osakis	1,600		---	---	---	2,360,000	315,000	---	---	2,675,000	---	693,778
Oslo	332		---	---	---	---	---	---	---	---	---	108,385

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Osseo	2,522		---	3,260,000	---	2,385,000	---	2,595,000	---	8,240,000	2,980,000	302,024
Ostrander	202		---	---	---	---	416,000	---	---	416,000	---	---
Otsego	9,893		---	---	---	7,105,000	10,970,000	---	---	18,075,000	---	207,039
Ottertail	482		---	---	---	400,000	1,000,000	---	---	1,400,000	---	1,363,000
Owatonna	23,843	Aa3	---	---	---	19,220,000	---	10,930,629	---	30,150,629	7,710,000	2,082,597
Palisade	146		---	---	---	---	---	---	---	---	---	246,872
Park Rapids	3,432	Baa1	---	---	---	7,505,000	700,000	---	---	8,205,000	425,000	9,305,344
Parkers Prairie	1,024		760,000	---	---	---	---	595,000	---	1,355,000	---	120,000
Paynesville	2,282		---	---	---	3,920,000	780,000	---	---	4,700,000	2,245,000	166,143
Pease	168		---	---	---	523,000	125,000	---	---	648,000	---	---
Pelican Rapids	2,416		---	775,000	---	1,420,000	2,345,000	---	---	4,540,000	2,765,000	710,638
Pemberton	246		---	---	---	46,636	---	---	---	46,636	---	900,418
Pennock	501		---	---	---	---	1,177,000	---	---	1,177,000	---	---
Pequot Lakes	1,910		1,556,483	90,000	---	340,000	125,000	---	---	2,111,483	125,000	1,039,167
Perham	2,719		715,000	---	---	5,298,000	11,205,000	5,805,000	---	23,023,000	2,405,000	3,165,949
Perley	114		---	---	---	---	---	---	---	---	---	---
Peterson	250		---	---	---	---	---	---	---	---	---	93,437
Pierz	1,301		---	561,000	---	---	---	---	---	561,000	---	---
Pillager	468		---	---	---	240,000	1,475,000	---	---	1,715,000	---	302,257
Pine City	3,154		1,045,000	1,170,000	---	2,450,000	760,000	705,000	---	6,130,000	955,000	---
Pine Island	3,187		---	---	---	3,185,000	2,170,293	---	---	5,355,293	---	1,550,790
Pine River	948		15,000	---	---	---	---	---	---	15,000	---	154,144
Pine Springs	421		---	---	---	---	---	---	---	---	---	---
Pipestone	4,369		---	4,892,000	---	3,071,680	2,004,220	---	---	9,967,900	---	1,367,686

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Plainview	3,290		---	---	---	95,000	210,000	225,000	---	530,000	210,000	110,000
Plato	325		---	---	---	---	832,000	---	---	832,000	---	231,771
Plummer	262		10,000	---	---	---	121,000	---	---	131,000	10,000	134,491
Plymouth	70,682	Aaa	15,050,000	2,845,000	---	3,680,000	4,585,000	13,140,000	---	39,300,000	5,940,000	---
Porter	165		---	---	---	---	---	---	---	---	---	---
Preston	1,412		1,265,000	832,008	---	1,145,000	---	165,000	---	3,407,008	165,000	396,483
Princeton	4,434	A3	90,000	1,000,000	---	4,400,000	---	8,030,000	---	13,520,000	3,535,000	4,337,291
Prinsburg	451		---	---	---	---	---	415,000	---	415,000	---	---
Prior Lake	21,156	A1	8,175,000	400,000	---	9,215,000	1,475,000	---	---	19,265,000	11,965,000	---
Proctor	2,818		---	---	---	1,995,000	2,060,000	340,000	---	4,395,000	2,140,000	290,000
Quamba	105		---	---	---	---	---	---	---	---	---	---
Racine	395		---	---	---	---	393,009	---	---	393,009	---	178,199
Ramsey	20,040		---	9,020,000	---	---	---	---	---	9,020,000	1,480,000	1,146,000
Randall	593		225,000	135,058	---	---	231,000	585,000	---	1,176,058	805,000	---
Randolph	360		---	---	---	---	---	---	---	---	---	---
Ranier	178		---	---	---	---	---	---	---	---	---	---
Raymond	799		---	---	---	1,015,000	510,000	---	---	1,525,000	510,000	---
Red Lake Falls	1,606		---	---	---	3,313,000	555,000	---	---	3,868,000	1,790,000	459,326
Red Wing	16,274	A1	---	3,860,000	---	6,665,000	15,308,275	1,501,488	---	27,334,763	1,135,000	5,158,539
Redwood Falls	5,348		820,000	---	---	---	3,025,000	12,366,375	---	16,211,375	470,000	469,273
Regal	35		---	---	---	---	---	---	---	---	---	---
Remer	360		---	---	---	---	55,000	276,000	---	331,000	55,000	154,111
Renville	1,286		---	---	---	145,000	4,730,000	3,600,000	---	8,475,000	4,795,000	926,405
Revere	103		---	---	---	---	---	---	---	---	---	90,000

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Rice	967		600,000	---	---	---	250,000	---	---	850,000	250,000	824,467
Richfield	34,496	Aa3	---	19,165,000	---	745,000	2,085,000	---	---	21,995,000	4,000,000	7,306,164
Richmond	1,300		---	57,000	---	602,000	2,586,000	---	---	3,245,000	431,000	1,294,641
Richville	119		---	---	---	---	---	---	---	---	---	---
Riverton	111		---	---	---	---	---	---	---	---	---	31,000
Robbinsdale	13,950	A1	1,400,000	6,660,000	---	1,105,000	4,420,000	1,880,000	---	15,465,000	2,740,000	955,843
Rochester	94,820	AAA/Aa3; A+	---	2,603,879	---	---	100,313,673	45,050,000	---	147,967,552	6,120,000	2,609,287
Rock Creek	1,315		---	---	---	---	---	---	---	---	---	32,335
Rockford	3,785	Baa3	---	525,000	---	4,750,000	2,500,000	935,000	---	8,710,000	2,780,000	1,732,065
Rockville	2,602	A-	225,000	---	---	990,000	570,000	---	---	1,785,000	---	7,377,224
Rogers	5,760		---	13,830,000	---	5,875,000	530,000	2,575,000	---	22,810,000	6,235,000	4,207,921
Rollingstone	653		---	---	---	295,000	464,000	---	---	759,000	270,000	---
Ronneby	24		---	---	---	---	---	---	---	---	---	---
Roosevelt	150		---	---	---	---	---	---	---	---	---	---
Roscoe	110		---	---	---	---	---	---	---	---	---	297,699
Rose Creek	385		---	---	---	195,000	---	---	---	195,000	---	175,358
Roseau	2,789		370,000	---	---	2,946,000	760,000	---	---	4,076,000	2,700,000	3,776,955
Rosemount	17,740	A1	9,055,000	---	---	11,340,000	6,475,000	---	---	26,870,000	3,640,000	838,115
Roseville	34,080	Aa1/AA	9,700,000	---	---	4,475,000	---	---	---	14,175,000	---	25,001
Rothsay	510		75,000	---	---	250,000	611,843	---	---	936,843	75,000	---
Round Lake	423		---	---	---	---	120,000	---	---	120,000	---	152,570
Royalton	886		---	---	---	229,000	330,000	226,000	---	785,000	---	354,000
Rush City	3,003		---	504,000	---	745,000	---	---	---	1,249,000	379,000	6,703,762

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Rushford	1,781		---	1,090,000	---	1,080,000	---	890,000	---	3,060,000	990,000	1,609,435
Rushford Village	759		---	---	---	---	---	---	---	---	---	147,630
Rushmore	364		---	---	---	325,000	165,000	---	---	490,000	325,000	---
Russell	347		---	---	---	---	---	---	---	---	---	68,996
Ruthton	265		---	---	---	405,000	---	---	---	405,000	405,000	---
Rutledge	185		---	---	---	---	---	---	---	---	---	23,000
Sabin	406		---	---	---	---	---	---	---	---	---	21,307
Sacred Heart	524		---	---	---	970,000	---	---	613,227	1,583,227	405,000	1,090,192
Sanborn	407		---	---	---	195,000	1,086,000	---	---	1,281,000	---	5,315
Sandstone	2,480		144,000	---	---	1,297,000	1,412,000	5,200,000	---	8,053,000	6,612,000	417,628
Sargeant	77		---	---	---	---	---	103,587	---	103,587	---	---
Sartell	12,629	A3	---	---	---	28,120,000	2,820,000	8,000,000	1,310,000	40,250,000	---	243,781
Sauk Centre	4,051	Baa1	---	3,254,729	---	6,600,000	13,075,000	1,215,000	---	24,144,729	970,000	5,400,202
Sauk Rapids	12,216	A3	---	3,135,000	---	11,915,000	10,365,000	5,430,000	---	30,845,000	885,000	187,546
Savage	24,018	A2	5,665,000	5,555,000	---	46,655,000	19,350,000	1,895,000	5,125,000	84,245,000	18,310,000	11,597,348
Scanlon	844		---	---	---	---	600,000	---	---	600,000	600,000	155,368
Seaforth	68		---	---	---	---	---	---	---	---	---	---
Sebeka	682		---	---	---	231,000	340,000	---	---	571,000	340,000	949,285
Sedan	56		---	---	---	---	---	---	---	---	---	---
Shafer	656		---	---	---	101,000	324,000	---	---	425,000	80,000	1,461,004
Shakopee	28,913		4,595,000	---	---	24,205,000	280,000	25,235,000	---	54,315,000	26,885,000	---
Shelly	256		---	---	---	---	85,000	---	---	85,000	---	---
Sherburn	1,038		---	---	---	1,255,000	165,000	3,274,226	---	4,694,226	---	---
Shevlin	172		---	---	---	---	---	---	---	---	---	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Shoreview	26,381	Aa2	---	9,050,000	---	4,400,000	3,420,000	---	---	16,870,000	4,830,000	6,276,674
Shorewood	7,625	Aa3	---	---	---	---	2,170,000	12,365,000	---	14,535,000	815,000	131,164
Silver Bay	2,049		---	---	---	---	---	---	---	---	---	1,578,669
Silver Lake	792		---	---	---	1,335,000	490,000	---	---	1,825,000	490,000	50,568
Skyline	313		---	---	---	---	545,000	---	---	545,000	590,000	895,462
Slayton	2,054		---	1,250,000	---	820,000	1,425,000	---	---	3,495,000	490,000	100,219
Sleepy Eye	3,610		---	---	---	3,775,000	5,020,000	---	---	8,795,000	1,575,000	---
Sobieski	178		---	---	---	---	---	---	---	---	---	---
Solway	73		---	---	---	---	---	---	---	---	---	---
South Haven	208		---	---	---	---	---	500,000	---	500,000	---	---
South St. Paul	20,249		2,645,000	9,505,000	---	5,945,000	1,770,882	---	---	19,865,882	11,745,882	---
Spicer	1,150		---	---	---	2,285,000	---	495,000	---	2,780,000	---	---
Spring Grove	1,303		---	58,000	---	---	---	99,700	---	157,700	---	36,172
Spring Hill	63		---	---	---	---	42,000	---	---	42,000	---	---
Spring Lake Park	6,805		234,537	---	---	7,890,000	---	---	---	8,124,537	3,424,537	4,298,837
Spring Park	1,659		---	570,000	---	---	---	---	---	570,000	570,000	---
Spring Valley	2,569		---	455,000	---	2,640,000	---	---	---	3,095,000	1,385,000	389,896
Springfield	2,191		---	190,000	---	2,920,000	---	1,950,956	---	5,060,956	685,000	174,595
Squaw Lake	93		140,000	---	---	---	---	---	---	140,000	---	---
St. Anthony	7,855		---	1,390,000	---	10,000,000	3,555,000	6,090,000	1,295,000	22,330,000	1,170,000	3,670,000
St. Anthony [Stearns]	83		---	---	---	---	---	---	---	---	---	---
St. Augusta	2,726		---	---	---	1,940,000	117,000	---	---	2,057,000	---	6,168,948
St. Bonifacius	2,290		---	---	---	3,335,000	1,190,000	---	---	4,525,000	1,190,000	---
St. Charles	3,502	AA	264,000	1,005,000	---	---	5,980,000	---	---	7,249,000	465,000	121,837

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
St. Clair	807		545,000	30,000	---	424,000	---	---	---	999,000	545,000	2,109,900
St. Cloud	63,789	AA-/A1	555,000	8,485,000	---	67,095,000	35,755,000	9,655,043	---	121,545,043	41,595,000	29,105,827
St. Francis	6,500		---	---	---	---	5,135,000	---	---	5,135,000	1,430,000	882,998
St. Hilaire	275		---	---	---	---	---	---	---	---	---	73,928
St. James	4,630	Q2/Q3+	645,000	---	---	1,677,000	5,055,000	1,112,461	---	8,489,461	425,000	2,170,695
St. Joseph	5,438	BB+	815,000	---	---	8,250,000	1,225,000	1,450,000	---	11,740,000	2,110,000	546,774
St. Leo	100		---	---	---	---	---	---	---	---	---	5,225
St. Louis Park	44,511	Aa1	10,300,000	23,435,000	---	---	2,730,000	---	---	36,465,000	19,175,000	83,100
St. Martin	294		---	105,000	---	---	255,000	---	---	360,000	---	---
St. Mary'S Point	344		---	---	---	---	---	---	---	---	---	---
St. Michael	13,292	A3	490,000	---	---	17,895,000	8,745,000	6,080,000	---	33,210,000	8,745,000	1,805,266
St. Paul	287,410	AAA/Aa2	141,920,000	58,835,000	59,025,942	23,175,000	---	298,643,622	---	581,599,564	112,485,942	159,403,886
St. Paul Park	5,052	A2	---	---	---	4,610,000	225,000	---	---	4,835,000	225,000	2,320,000
St. Peter	10,401	A3	245,000	7,221,570	---	1,869,830	21,087,930	12,415,000	---	42,839,330	3,245,000	18,142,757
St. Rosa	36		---	---	---	---	---	---	---	---	---	---
St. Stephen	846		69,000	---	---	30,000	---	---	---	99,000	---	---
St. Vincent	99		---	---	---	---	---	---	---	---	---	---
Stacy	1,306		---	---	---	---	841,000	---	---	841,000	680,000	48,909
Staples	3,137	no rating (per audit)	---	---	---	2,320,000	---	---	---	2,320,000	440,000	1,852,714
Starbuck	1,329		40,000	---	---	3,009,000	1,602,000	135,000	---	4,786,000	1,715,000	11,000
Steen	175		---	---	---	---	---	---	---	---	---	19,332
Stephen	689		3,000,000	---	---	171,000	---	---	---	3,171,000	---	---
Stewart	546		220,000	---	---	---	115,000	55,000	---	390,000	---	1,642,670

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Stewartville	5,703	A3	385,000	657,444	3,250,000	836,000	830,000	---	---	5,958,444	706,000	188,475
Stillwater	17,215	A1	15,480,000	4,745,000	---	6,000,000	6,030,000	---	---	32,255,000	---	1,661,034
Stockton	710		---	---	---	565,000	---	---	---	565,000	---	---
Storden	259		---	---	---	641,500	185,000	---	---	826,500	590,000	626,000
Strandquist	81		---	---	---	---	---	---	---	---	---	137,700
Strathcona	28		---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	377		---	---	---	685,000	---	---	---	685,000	---	15,740
Sunburg	103		---	---	---	---	---	---	---	---	---	176,000
Sunfish Lake	530		---	---	---	---	---	---	---	---	---	---
Swanville	354		55,000	---	---	---	---	---	---	55,000	---	---
Taconite	323		---	---	---	---	---	---	---	---	---	---
Tamarack	61		---	---	---	---	---	---	---	---	---	42,022
Taopi	87		---	---	---	---	---	---	---	---	---	---
Taunton	192		---	---	---	---	---	---	---	---	---	23,862
Taylors Falls	1,043		---	---	---	524,000	---	---	---	524,000	435,000	1,219,424
Tenney	6		---	---	---	---	---	---	---	---	---	---
Tenstrike	193		---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,441	Baa1	---	---	---	2,945,000	4,883,416	---	---	7,828,416	4,404,504	2,916,609
Thomson	160		---	---	---	---	---	---	---	---	---	211,058
Tintah	69		---	---	---	---	---	---	---	---	---	50,000
Tonka Bay	1,600		---	---	---	---	---	---	---	---	---	---
Tower	504		26,000	---	---	---	---	---	---	26,000	---	1,058,304
Tracy	2,185		---	---	---	2,645,000	3,179,001	---	---	5,824,001	1,395,000	1,331,450
Trail	62		---	---	---	---	---	---	---	---	---	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Trimont	708		---	---	---	125,000	---	---	---	125,000	---	278,087
Trommald	119		---	---	---	---	---	---	---	---	---	26,216
Trosky	108		---	---	---	---	---	---	---	---	---	109,417
Truman	1,198		185,000	---	---	---	65,000	2,235,000	---	2,485,000	65,000	---
Turtle River	74		---	---	---	---	---	---	---	---	---	---
Twin Lakes	159		---	---	---	---	---	---	---	---	---	---
Twin Valley	827		---	---	---	---	710,000	---	---	710,000	710,000	92,162
Two Harbors	3,675		50,000	---	---	---	---	1,040,000	---	1,090,000	50,000	2,096,699
Tyler	1,185		1,115,000	---	---	200,000	1,835,000	---	---	3,150,000	2,695,000	243,777
Ulen	548		---	---	---	---	824,700	---	---	824,700	45,000	---
Underwood	332		---	---	---	---	---	253,256	---	253,256	---	766,159
Upsala	428		---	---	---	---	958,000	---	---	958,000	---	20,000
Urbank	61		---	---	---	---	100,000	---	---	100,000	---	---
Utica	225		---	---	---	---	---	---	---	---	---	154,000
Vadnais Heights	13,270	Aa3	---	10,145,000	---	1,035,000	905,000	---	---	12,085,000	4,400,000	10,524
Vergas	327		---	---	---	544,000	209,700	---	---	753,700	---	56,523
Vermillion	446		---	---	---	---	800,000	---	---	800,000	100,000	---
Verndale	563		---	---	---	---	344,900	---	---	344,900	---	164,671
Vernon Center	342		---	---	---	---	---	---	---	---	---	37,129
Vesta	323		---	---	---	255,000	---	---	---	255,000	---	50,000
Victoria	5,480	A3	---	3,245,000	---	2,675,000	10,725,000	7,685,000	---	24,330,000	605,000	2,189,115
Viking	83		---	---	---	---	---	---	---	---	---	22,700
Villard	239		---	---	---	---	---	---	---	---	---	---
Vining	63		---	---	---	---	---	---	---	---	---	---

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Virginia	8,953		2,005,000	2,012,000	---	---	25,720,000	---	---	29,737,000	10,672,000	7,099,571
Wabasha	2,655		---	2,000,000	---	460,000	1,065,000	---	---	3,525,000	---	5,506,824
Wabasso	657		19,000	---	---	1,015,000	750,000	265,282	---	2,049,282	---	269,666
Waconia	8,622	A-	---	540,000	---	1,270,000	2,185,000	---	---	3,995,000	540,000	4,025,000
Wadena	4,248	Baa1	---	---	---	7,255,000	2,452,000	555,000	---	10,262,000	---	148,632
Wahkon	334		---	---	---	---	---	---	---	---	---	---
Waite Park	6,757	A-	35,000	9,714,953	---	7,585,000	8,050,000	2,780,000	---	28,164,953	1,480,000	2,308,609
Waldorf	232		---	---	---	---	---	---	---	---	---	160,108
Walker	1,126		---	350,000	---	945,000	---	---	---	1,295,000	945,000	3,134,535
Walnut Grove	714		---	---	---	1,145,000	---	3,000,000	---	4,145,000	250,000	410,139
Walters	81		---	---	---	---	---	---	---	---	---	8,403
Waltham	194		---	---	---	---	280,000	---	---	280,000	---	---
Wanamingo	1,046		---	850,000	---	4,145,000	2,368,000	710,000	---	8,073,000	3,380,000	1,475,000
Wanda	88		---	---	---	---	---	---	---	---	---	---
Warba	184		---	---	---	---	---	---	---	---	---	---
Warren	1,678		---	---	---	114,000	531,843	575,000	---	1,220,843	---	283,681
Warroad	1,740		---	1,030,000	---	1,020,000	883,000	697,000	---	3,630,000	770,000	838,234
Waseca	9,691	A2	---	---	---	3,085,000	5,430,000	---	---	8,515,000	1,900,000	977,317
Watertown	3,750		711,000	150,000	---	3,985,000	1,373,000	---	---	6,219,000	---	4,574,312
Waterville	1,875		170,000	---	---	2,125,000	1,515,000	---	---	3,810,000	2,960,000	63,491
Watkins	914		---	415,000	---	855,000	1,830,000	---	---	3,100,000	415,000	1,141,952
Watson	199		---	---	---	---	---	---	---	---	---	---
Waubun	394		57,900	---	---	---	200,000	---	---	257,900	---	---
Waverly	813		---	---	---	220,000	2,930,946	---	---	3,150,946	220,000	525,486

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D				G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment						
Wayzata	4,070	Aa1	2,985,000	9,810,000	---	---	---	---	---	12,795,000	4,635,000	---
Welcome	670		275,000	---	---	---	---	280,000	---	555,000	---	---
Wells	2,537		210,000	315,000	---	360,000	1,050,000	962,625	---	2,897,625	2,205,000	351,366
Wendell	175		---	---	---	---	---	---	---	---	---	---
West Concord	847		---	---	---	920,000	---	---	---	920,000	---	1,486,751
West St. Paul	19,481	Aa3	270,000	---	---	10,275,000	2,885,000	755,000	---	14,185,000	2,855,000	1,247,054
West Union	77		---	---	---	---	---	---	---	---	---	---
Westbrook	735		---	---	---	---	440,000	---	---	440,000	---	103,533
Westport	70		---	---	---	---	---	---	---	---	---	---
Whalan	56		---	---	---	---	---	---	---	---	---	---
Wheaton	1,529		270,000	---	---	221,000	6,564,667	---	---	7,055,667	1,078,987	4,937,941
White Bear Lake	24,922	Aa3	1,670,000	5,865,000	---	1,075,000	680,000	---	---	9,290,000	4,475,000	128,645
Wilder	72		---	---	---	---	---	---	---	---	---	66,000
Willernie	590		---	---	---	---	---	---	---	---	---	7,708
Williams	204		---	---	---	---	298,000	---	---	298,000	---	5,817
Willmar	18,659	A1	---	---	---	6,375,000	57,280,000	6,204,367	---	69,859,367	---	3,742,058
Willow River	351		---	---	---	---	469,000	---	---	469,000	---	---
Wilmont	318		---	---	---	---	---	---	---	---	---	39,989
Wilton	189		---	---	---	---	---	---	---	---	---	---
Windom	4,471		---	280,000	---	2,486,236	5,453,488	12,665,000	---	20,884,724	695,000	2,819,433
Winger	190		---	---	---	161,000	---	---	---	161,000	---	---
Winnebago	1,437		---	---	---	780,000	470,000	---	---	1,250,000	995,000	1,810,630
Winona	27,221	Aa2	4,188,300	---	---	7,564,200	11,892,500	---	---	23,645,000	1,780,000	415,000
Winsted	2,311		325,000	---	---	1,535,000	---	---	---	1,860,000	660,000	264,205

Table 17
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2004

Name of City	Pop.	Bond Rating *	T Y P E O F B O N D							Total Bonded Indebtedness	Refunding	Other Long Term Debt	
			General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other				
Winthrop	1,350		---	---	---	257,966	1,457,034	---	---	1,715,000	427,966	---	
Winton	177		---	---	---	---	---	---	---	---	---	83,626	
Wolf Lake	43		---	---	---	---	---	85,243	---	85,243	---	30,710	
Wolverton	138		---	---	---	---	82,148	---	---	82,148	---	66,289	
Wood Lake	419		---	---	---	---	750,000	---	---	750,000	---	323,636	
Woodbury	50,050	Aa2	19,555,000	2,320,000	---	8,175,000	5,205,000	4,880,000	---	40,135,000	12,035,000	25,062,369	
Woodland	488		---	---	---	175,000	---	---	---	175,000	---	525,303	
Woodstock	107		---	---	---	323,200	---	---	---	323,200	---	91,809	
Worthington	11,307	A2	---	90,000	---	8,675,000	6,680,000	4,120,000	---	19,565,000	---	1,001,946	
Wrenshall	330		---	---	---	---	---	---	---	---	---	---	
Wright	96		---	---	---	---	---	---	---	---	---	---	
Wykoff	441		---	---	---	220,000	280,779	---	---	500,779	---	---	
Wyoming	3,752		---	1,160,000	---	365,000	3,475,000	300,000	---	5,300,000	3,475,000	795,333	
Zemple	75		---	---	---	---	---	---	---	---	---	---	
Zimmerman	4,098		43,000	60,000	---	---	3,613,000	---	---	3,716,000	---	34,000	
Zumbro Falls	172		---	---	---	1,064,000	---	---	---	1,064,000	---	246,548	
Zumbrota	3,003	A3	---	175,000	---	1,965,000	2,465,000	---	---	4,605,000	1,155,000	287,385	
GRAND TOTAL			4,148,220	889,676,896	924,830,320	209,201,365	1,798,059,550	2,168,234,495	1,075,556,935	38,076,469	7,103,636,030	1,462,735,166	1,021,809,314

* Bond ratings are included only for cities who reported them in their 2004 audits.

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**ANALYSIS OF
THE FUND BALANCES IN THE
GENERAL AND SPECIAL REVENUE FUNDS**

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Adrian	1,045,565	(304,823)	740,742	1,028,955	(438,806)	590,149	-20.3%	691,353	85.4%
Afton	--	235,298	235,298	229,345	--	229,345	-2.5%	1,088,030	21.1%
Albany	30,557	983,936	1,014,493	49,402	1,122,963	1,172,365	15.6%	976,721	120.0%
Albert Lea	4,389,946	2,602,750	6,992,696	4,227,097	3,199,569	7,426,666	6.2%	11,694,791	63.5%
Albertville	1,251,650	7,602,326	8,853,976	3,763,442	4,945,166	8,708,608	-1.6%	1,936,131	449.8%
Alexandria	2,585,793	366,837	2,952,630	2,928,453	940,947	3,869,400	31.0%	6,492,353	59.6%
Alpha	--	78,928	78,928	--	92,871	92,871	17.7%	88,893	104.5%
Alvarado	--	--	--	5,312	164,004	169,316	--	141,701	119.5%
Amboy	476,882	87,967	564,849	515,309	54,143	569,452	.8%	251,452	226.5%
Andover	3,712,798	18,089	3,730,887	5,144,360	24,148	5,168,508	38.5%	8,707,810	59.4%
Annandale	1,735,533	161,253	1,896,786	1,060,015	1,282,205	2,342,220	23.5%	1,083,551	216.2%
Anoka	3,700,000	1,441,676	5,141,676	4,165,000	1,644,082	5,809,082	13.0%	8,279,873	70.2%
Apple Valley	2,700,000	14,535,579	17,235,579	--	11,718,021	11,718,021	-32.0%	19,632,978	59.7%
Appleton	699,379	710,847	1,410,226	699,672	566,147	1,265,819	-10.2%	1,379,444	91.8%
Arco	--	67,836	67,836	52,250	78,337	130,587	92.5%	37,484	348.4%
Arden Hills	1,021,914	612,674	1,634,588	1,198,199	433,128	1,631,327	-2%	3,190,737	51.1%
Arlington	334,079	389,453	723,532	371,903	471,096	842,999	16.5%	1,281,521	65.8%
Askov	25,561	286,883	312,444	59,425	227,827	287,252	-8.1%	141,044	203.7%
Atwater	215,000	751,611	966,611	749,916	1,187,603	1,937,519	100.4%	457,108	423.9%
Aurora	414,536	--	414,536	449,088	--	449,088	8.3%	1,486,242	30.2%
Austin	3,978,000	2,041,632	6,019,632	4,028,000	1,683,885	5,711,885	-5.1%	12,797,014	44.6%
Avon	390,907	432,283	823,190	735,594	515,512	1,251,106	52.0%	748,187	167.2%
Babbitt	317,631	713,411	1,031,042	301,971	910,382	1,212,353	17.6%	1,568,302	77.3%
Badger	--	--	--	--	(43,176)	(43,176)	--	215,079	-20.1%
Baqley	1,012,020	--	1,012,020	986,407	--	986,407	-2.5%	939,368	105.0%
Balaton	205,669	768,942	974,611	285,659	723,603	1,009,262	3.6%	435,369	231.8%
Barnesville	--	1,059,506	1,059,506	1,315,693	(44,510)	1,271,183	20.0%	1,421,041	89.5%
Battle Lake	--	--	--	34,391	582,018	616,409	--	660,580	93.3%
Baudette	--	110,473	110,473	--	306,457	306,457	177.4%	1,536,225	19.9%
Baxter	1,785,644	1,692,628	3,478,272	494,594	4,644,970	5,139,564	47.8%	3,440,099	149.4%
Bayport	1,464,299	2,945,192	4,409,491	1,283,620	4,047,809	5,331,429	20.9%	1,961,288	271.8%
Beaver Bay	--	14,991	14,991	--	23,326	23,326	55.6%	181,268	12.9%
Becker	--	1,704,836	1,704,836	--	1,882,061	1,882,061	10.4%	3,263,996	57.7%
Belgrade	342,143	55,338	397,481	413,252	--	413,252	4.0%	454,466	90.9%
Belle Plaine	--	1,716,666	1,716,666	--	2,273,969	2,273,969	32.5%	2,036,904	111.6%
Belview	205,000	42,370	247,370	205,000	88,104	293,104	18.5%	192,793	152.0%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	D e c e m b e r 3 1 , 2 0 0 3			D e c e m b e r 3 1 , 2 0 0 4			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Bemidji	1,247,168	5,251,514	6,498,682	4,420,772	2,220,873	6,641,645	2.2%	8,015,767	82.9%
Benson	804,776	410,328	1,215,104	763,549	1,257,592	2,021,141	66.3%	2,196,626	92.0%
Bertha	21,517	575,657	597,174	21,517	629,141	650,658	9.0%	201,969	322.2%
Bethel	18,756	356,256	375,012	18,957	305,350	324,307	-13.5%	247,958	130.8%
Big Lake	998,019	1,734,448	2,732,467	359,092	1,970,951	2,330,043	-14.7%	3,795,430	61.4%
Biwabik	510,246	119,402	629,648	285,880	321,568	607,448	-3.5%	1,173,725	51.8%
Blackduck	--	673,909	673,909	--	664,734	664,734	-1.4%	500,712	132.8%
Blaine	21,999,772	(12,814)	21,986,958	21,367,995	--	21,367,995	-2.8%	19,952,493	107.1%
Blooming Prairie	487,528	276,277	763,805	539,627	499,565	1,039,192	36.1%	964,282	107.8%
Bloomington	21,893,680	--	21,893,680	21,924,458	--	21,924,458	.1%	56,088,587	39.1%
Blue Earth	1,512,357	--	1,512,357	--	1,428,208	1,428,208	-5.6%	2,432,099	58.7%
Bluffton	--	103,219	103,219	--	125,394	125,394	21.5%	55,442	226.2%
Boyd	--	217,950	217,950	--	239,120	239,120	9.7%	186,319	128.3%
Braham	505,734	428,203	933,937	--	108,803	108,803	-88.4%	798,868	13.6%
Brainerd	2,139,549	1,345,630	3,485,179	2,327,159	1,437,102	3,764,261	8.0%	10,262,484	36.7%
Breckenridge	--	1,773,538	1,773,538	1,136,403	927,335	2,063,738	16.4%	2,790,013	74.0%
Bricelyn	325,656	--	325,656	--	22,354	22,354	-93.1%	204,427	10.9%
Brooklyn Center	7,800,972	6,316,744	14,117,716	24,035,972	8,577,078	32,613,050	131.0%	14,039,234	232.3%
Brooklyn Park	232,978	10,608,781	10,841,759	293,500	10,289,249	10,582,749	-2.4%	38,994,927	27.1%
Brooten	341,855	49,815	391,670	347,747	111,906	459,653	17.4%	333,157	138.0%
Browerville	--	106,287	106,287	--	82,764	82,764	-22.1%	393,146	21.1%
Brownton	(4,029)	349,941	345,912	31,141	397,462	428,603	23.9%	523,141	81.9%
Buffalo	--	2,388,764	2,388,764	--	2,386,306	2,386,306	-1%	8,302,839	28.7%
Buffalo Lake	--	2,211,592	2,211,592	--	1,931,845	1,931,845	-12.6%	431,136	448.1%
Buhl	5,622	599,688	605,310	24,099	740,565	764,664	26.3%	659,519	115.9%
Burnsville	9,421,655	1,843,123	11,264,778	14,524,190	--	14,524,190	28.9%	23,471,259	61.9%
Butterfield	221,297	--	221,297	--	94,231	94,231	-57.4%	196,967	47.8%
Byron	967,868	(600,020)	367,848	965,179	(635,089)	330,090	-10.3%	1,213,505	27.2%
Caledonia	209,855	(1,419,087)	(1,209,232)	209,855	(22,791)	187,064	115.5%	1,364,839	13.7%
Cambridge	3,165,275	(110,178)	3,055,097	3,539,953	(1,611)	3,538,342	15.8%	5,606,546	63.1%
Canby	847,796	(229,578)	618,218	847,797	104,416	952,213	54.0%	1,035,036	92.0%
Cannon Falls	1,020,000	1,967,292	2,987,292	1,039,200	1,713,610	2,752,810	-7.8%	3,396,695	81.0%
Carver	--	174,710	174,710	--	648,895	648,895	271.4%	1,178,876	55.0%
Cass Lake	--	(123,587)	(123,587)	--	(75,235)	(75,235)	39.1%	1,102,916	-6.8%
Centerville	1,063,023	13,919	1,076,942	1,297,954	19,643	1,317,597	22.3%	1,709,827	77.1%
Ceylon	38,741	53,257	91,998	42,620	94,986	137,606	49.6%	258,464	53.2%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Champlin	2,956,588	2,823,036	5,779,624	2,663,442	2,830,045	5,493,487	-5.0%	8,019,352	68.5%
Chandler	346,365	---	346,365	355,439	---	355,439	2.6%	112,950	314.7%
Chanhasen	3,895,973	8,520,487	12,416,460	3,659,186	4,218,572	7,877,758	-36.6%	10,058,139	78.3%
Chaska	4,366,377	42,908	4,409,285	4,689,329	218,554	4,907,883	11.3%	10,332,710	47.5%
Chatfield	1,440,441	300,282	1,740,723	1,300,470	468,166	1,768,636	1.6%	1,431,359	123.6%
Chisago City	---	950,595	950,595	---	848,892	848,892	-10.7%	2,154,260	39.4%
Chisholm	---	2,468,183	2,468,183	---	2,905,797	2,905,797	17.7%	3,520,681	82.5%
Circle Pines	1,706,052	500,974	2,207,026	1,751,979	554,470	2,306,449	4.5%	1,728,534	133.4%
Clara City	355,000	434,664	789,664	668,158	593,148	1,261,306	59.7%	614,033	205.4%
Clarissa	112,123	338,482	450,605	233,868	248,592	482,460	7.1%	335,420	143.8%
Clarkfield	302,324	482,686	785,010	5,121	673,875	678,996	-13.5%	611,375	111.1%
Cleveland	179,276	---	179,276	---	---	---	-100.0%	290,199	---
Climax	---	286,107	286,107	---	201,477	201,477	-29.6%	96,004	209.9%
Cloquet	2,996,357	2,739,322	5,735,679	4,215,225	3,208,930	7,424,155	29.4%	6,392,480	116.1%
Cohasset	---	2,363,494	2,363,494	---	2,305,677	2,305,677	-2.4%	1,039,844	221.7%
Cokato	---	849,816	849,816	---	1,128,612	1,128,612	32.8%	1,027,086	109.9%
Cold Spring	951,189	818,859	1,770,048	836,503	731,421	1,567,924	-11.4%	1,505,768	104.1%
Cologne	316,385	---	316,385	621,777	320,606	942,383	197.9%	550,033	171.3%
Columbia Heights	3,530,480	488,829	4,019,309	3,881,551	(417,192)	3,464,359	-13.8%	10,019,028	34.6%
Cook	166,105	345,665	511,770	75,837	391,237	467,074	-8.7%	578,922	80.7%
Coon Rapids	14,877,400	(361,240)	14,516,160	16,206,811	(270,482)	15,936,329	9.8%	20,171,121	79.0%
Corcoran	---	596,989	596,989	---	778,524	778,524	30.4%	1,919,238	40.6%
Cosmos	257,238	(3,349)	253,889	171,095	145,396	316,491	24.7%	288,947	109.5%
Cottage Grove	10,274,588	---	10,274,588	10,954,525	---	10,954,525	6.6%	12,333,372	88.8%
Cottonwood	---	702,235	702,235	---	462,166	462,166	-34.2%	737,101	62.7%
Courtland	153,985	102,613	256,598	200,845	10,823	211,668	-17.5%	142,556	148.5%
Crookston	---	3,470,665	3,470,665	---	3,471,277	3,471,277	---	5,799,018	59.9%
Crosslake	---	2,328,276	2,328,276	681,965	1,788,659	2,470,624	6.1%	1,733,137	142.6%
Crystal	4,994,279	8,990,351	13,984,630	12,158,445	3,383,195	15,541,640	11.1%	8,710,805	178.4%
Currie	204,960	---	204,960	174,026	---	174,026	-15.1%	123,116	141.4%
Dalton	1,490	121,861	123,351	4,702	94,047	98,749	-19.9%	131,818	74.9%
Danvers	---	(119,525)	(119,525)	---	(144,922)	(144,922)	-21.2%	65,656	-220.7%
Darfur	60,073	122,269	182,342	74,343	122,461	196,804	7.9%	52,617	374.0%
Darwin	10,641	24,502	35,143	8,796	17,091	25,887	-26.3%	58,382	44.3%
Dassel	259,590	472,599	732,189	193,386	422,495	615,881	-15.9%	679,227	90.7%
Dawson	---	1,223,944	1,223,944	---	1,077,015	1,077,015	-12.0%	1,300,982	82.8%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Dayton	773,257	---	773,257	735,279	---	735,279	-4.9%	1,735,068	42.4%
Deephaven	2,026,337	---	2,026,337	2,043,475	---	2,043,475	.8%	2,086,296	97.9%
Deer River	50,000	97,778	147,778	--	33,476	33,476	-77.3%	698,636	4.8%
Delano	--	2,467,852	2,467,852	403,249	2,179,391	2,582,640	4.7%	2,457,779	105.1%
Delavan	314,278	---	314,278	--	23,068	23,068	-92.7%	169,814	13.6%
Dennison	--	111,516	111,516	--	108,092	108,092	-3.1%	68,681	157.4%
Detroit Lakes	736,158	2,393,140	3,129,298	764,184	3,186,470	3,950,654	26.2%	4,841,129	81.6%
Dilworth	504,183	300,464	804,647	904,692	---	904,692	12.4%	1,133,933	79.8%
Dodge Center	1,650,000	453,659	2,103,659	1,755,000	308,448	2,063,448	-1.9%	1,289,766	160.0%
Dover	(68,529)	18,017	(50,512)	949,042	(53,613)	895,429	1,872.7%	144,063	621.6%
Duluth	2,361,390	49,254,563	51,615,953	3,709,644	60,114,837	63,824,481	23.7%	80,781,525	79.0%
Dundas	302,459	169,079	471,538	496,150	110,495	606,645	28.7%	650,363	93.3%
Dundee	46,357	---	46,357	47,587	---	47,587	2.7%	29,634	160.6%
Dunnell	7,624	147,033	154,657	6,545	104,588	111,133	-28.1%	164,346	67.6%
Eagan	3,142,163	9,532,907	12,675,070	3,497,873	10,750,543	14,248,416	12.4%	21,035,775	67.7%
Eagle Bend	439,258	234,128	673,386	600,000	93,618	693,618	3.0%	309,534	224.1%
Eagle Lake	384,804	---	384,804	423,484	73,249	496,733	29.1%	661,334	75.1%
East Bethel	1,146,352	2,099	1,148,451	--	1,112,098	1,112,098	-3.2%	2,779,416	40.0%
East Grand Forks	611,038	2,801,103	3,412,141	680,335	2,783,491	3,463,826	1.5%	7,284,163	47.6%
East Gull Lake	--	496,370	496,370	--	127,955	127,955	-74.2%	344,381	37.2%
Easton	111,210	199,050	310,260	--	29,745	29,745	-90.4%	115,032	25.9%
Echo	--	384,894	384,894	--	390,692	390,692	1.5%	188,310	207.5%
Eden Prairie	16,281,005	943,960	17,224,965	16,526,362	312,197	16,838,559	-2.2%	30,168,664	55.8%
Edgerton	--	1,036,220	1,036,220	--	1,351,552	1,351,552	30.4%	446,111	303.0%
Edina	9,961,074	686,777	10,647,851	10,226,055	781,458	11,007,513	3.4%	23,679,898	46.5%
Elgin	56,959	(15,586)	41,373	29,377	70,782	100,159	142.1%	410,138	24.4%
Elk River	5,618,135	1,508,132	7,126,267	6,831,423	1,617,406	8,448,829	18.6%	10,338,249	81.7%
Elko	4,300	85,034	89,334	--	(33,848)	(33,848)	-137.9%	658,046	-5.1%
Elmore	401,172	---	401,172	--	---	---	-100.0%	356,386	---
Ely	608,843	1,066,208	1,675,051	529,946	1,217,633	1,747,579	4.3%	3,443,512	50.7%
Elysian	280,240	212,759	492,999	295,923	132,902	428,825	-13.0%	549,523	78.0%
Eveleth	199,193	1,864,066	2,063,259	--	1,643,143	1,643,143	-20.4%	3,015,902	54.5%
Excelsior	756,606	260,406	1,017,012	785,586	353,406	1,138,992	12.0%	1,475,271	77.2%
Evota	335,032	52,279	387,311	373,667	78,318	451,985	16.7%	496,132	91.1%
Fairfax	265,000	311,274	576,274	265,000	376,540	641,540	11.3%	826,356	77.6%
Fairmont	4,117,007	753,322	4,870,329	4,240,345	547,090	4,787,435	-1.7%	6,230,197	76.8%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	D e c e m b e r 3 1 , 2 0 0 3			D e c e m b e r 3 1 , 2 0 0 4			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Falcon Heights	922,646	393,976	1,316,622	829,373	415,685	1,245,058	-5.4%	1,524,570	81.7%
Faribault	4,853,033	2,926,620	7,779,653	5,271,773	3,324,871	8,596,644	10.5%	12,294,903	69.9%
Farmincton	2,582,206	(17,805)	2,564,401	1,494,664	493,072	1,987,736	-22.5%	6,853,814	29.0%
Fergus Falls	3,661,571	2,321,620	5,983,191	3,456,917	2,193,553	5,650,470	-5.6%	8,446,082	66.9%
Finlayson	--	166,828	166,828	--	161,809	161,809	-3.0%	145,637	111.1%
Fisher	--	--	--	--	(169,246)	(169,246)	--	180,426	-93.8%
Foley	744,607	763,447	1,508,054	--	1,862,881	1,862,881	23.5%	1,039,232	179.3%
Forest Lake	3,324,160	8,710,809	12,034,969	3,644,841	8,853,777	12,498,618	3.9%	5,771,716	216.5%
Fosston	--	72,815	72,815	--	196,540	196,540	169.9%	907,019	21.7%
Fountain	54,815	151,147	205,962	77,154	159,171	236,325	14.7%	180,615	130.8%
Franklin	376,038	288,863	664,901	376,339	360,802	737,141	10.9%	287,056	256.8%
Fridley	6,510,475	--	6,510,475	4,634,355	(12,595)	4,621,760	-29.0%	15,319,664	30.2%
Frost	248,975	--	248,975	--	67,328	67,328	-73.0%	171,508	39.3%
Fulda	621,309	--	621,309	666,820	--	666,820	7.3%	682,964	97.6%
Garvin	--	117,949	117,949	--	166,540	166,540	41.2%	63,687	261.5%
Gaylord	1,285,816	(88,781)	1,197,035	--	1,249,546	1,249,546	4.4%	1,055,233	118.4%
Gilbert	40,000	767,195	807,195	--	888,669	888,669	10.1%	1,926,844	46.1%
Glencoe	1,340,751	553,203	1,893,954	1,320,920	656,395	1,977,315	4.4%	2,991,197	66.1%
Glenwood	2,219,090	--	2,219,090	2,348,713	(67,804)	2,280,909	2.8%	1,372,518	166.2%
Golden Valley	8,325,861	237,949	8,563,810	8,154,452	(863,213)	7,291,239	-14.9%	11,267,329	64.7%
Good Thunder	134,686	499,993	634,679	168,233	394,680	562,913	-11.3%	286,849	196.2%
Goodview	--	444,072	444,072	--	316,452	316,452	-28.7%	939,420	33.7%
Granada	211,508	110,323	321,831	88,565	177,324	265,889	-17.4%	55,710	477.3%
Grand Marais	397,735	1,848,349	2,246,084	442,922	1,451,789	1,894,711	-15.6%	1,618,823	117.0%
Grand Meadow	525,544	114,917	640,461	541,450	137,248	678,698	6.0%	506,959	133.9%
Grand Rapids	5,801,450	26,700	5,828,150	5,893,842	56,362	5,950,204	2.1%	7,071,365	84.1%
Granite Falls	320,267	177,639	497,906	296,652	169,289	465,941	-6.4%	1,531,587	30.4%
Grant	--	475,587	475,587	--	697,368	697,368	46.6%	883,199	79.0%
Greenbush	--	272,040	272,040	210,043	58,923	268,966	-1.1%	535,722	50.2%
Greenfield	1,290,728	149,229	1,439,957	1,131,462	270,318	1,401,780	-2.7%	1,051,674	133.3%
Greenwood	36,272	(34,078)	2,194	34,555	(61,445)	(26,890)	-1,325.6%	535,825	-5.0%
Grove City	--	(58,628)	(58,628)	--	48,591	48,591	182.9%	321,523	15.1%
Hadley	--	75,925	75,925	--	80,804	80,804	6.4%	28,659	281.9%
Hallock	--	575,619	575,619	--	665,406	665,406	15.6%	485,869	137.0%
Ham Lake	2,539,391	12,736	2,552,127	2,718,568	2,335	2,720,903	6.6%	2,791,202	97.5%
Hamburg	--	--	--	--	228,253	228,253	--	304,641	74.9%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	D e c e m b e r 3 1 , 2 0 0 3			D e c e m b e r 3 1 , 2 0 0 4			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hammond	--	---	--	--	30,543	30,543	--	42,183	72.4%
Hancock	--	126,976	126,976	137,215	--	137,215	8.1%	319,499	42.9%
Hanley Falls	--	63,648	63,648	40,897	75,899	116,796	83.5%	142,250	82.1%
Hanover	281,305	331,647	612,952	274,505	397,804	672,309	9.7%	848,865	79.2%
Hanska	185,823	127,225	313,048	176,724	164,872	341,596	9.1%	235,340	145.1%
Harmony	328,260	335,595	663,855	300,000	396,128	696,128	4.9%	684,229	101.7%
Harris	6,000	110,889	116,889	6,000	218,725	224,725	92.3%	364,801	61.6%
Hartland	103,298	42,133	145,431	128,634	27,960	156,594	7.7%	123,086	127.2%
Hastings	3,788,022	1,996,400	5,784,422	4,562,276	2,330,447	6,892,723	19.2%	11,547,296	59.7%
Hayfield	314,412	36,168	350,580	275,424	131,892	407,316	16.2%	669,842	60.8%
Hector	472,280	(5,774)	466,506	540,019	--	540,019	15.8%	613,127	88.1%
Henderson	--	(128,874)	(128,874)	--	(122,085)	(122,085)	5.3%	429,178	-28.4%
Hendricks	--	382,313	382,313	17,171	428,417	445,588	16.6%	493,574	90.3%
Henning	44,115	570,843	614,958	--	511,063	511,063	-16.9%	401,353	127.3%
Herman	--	237,159	237,159	32,075	220,026	252,101	6.3%	540,778	46.6%
Hermantown	4,142,020	205,027	4,347,047	942,700	577,433	1,520,133	-65.0%	3,068,112	49.5%
Hibbing	5,091,904	1,735,256	6,827,160	6,274,889	2,069,477	8,344,366	22.2%	12,198,475	68.4%
Hills	150,000	364,673	514,673	235,000	351,874	586,874	14.0%	217,276	270.1%
Hilltop	--	925,345	925,345	--	1,069,639	1,069,639	15.6%	459,757	232.7%
Hinckley	--	628,019	628,019	--	522,887	522,887	-16.7%	871,939	60.0%
Hoffman	--	---	--	--	265,016	265,016	--	245,648	107.9%
Holdingsford	41,918	429,470	471,388	41,764	344,328	386,092	-18.1%	311,302	124.0%
Hopkins	3,225,708	1,598,883	4,824,591	143,104	6,732,373	6,875,477	42.5%	9,668,726	71.1%
Houston	--	306,448	306,448	--	374,022	374,022	22.1%	658,583	56.8%
Howard Lake	391,765	602,792	994,557	644,461	705,034	1,349,495	35.7%	1,180,464	114.3%
Hoyt Lakes	812,755	855,198	1,667,953	873,621	965,923	1,839,544	10.3%	2,409,788	76.3%
Hugo	1,968,512	---	1,968,512	2,124,668	--	2,124,668	7.9%	2,510,374	84.6%
Hutchinson	3,989,894	446,581	4,436,475	1,185,312	4,091,898	5,277,210	19.0%	9,257,544	57.0%
Independence	--	(348,096)	(348,096)	--	(316,413)	(316,413)	9.1%	1,873,902	-16.9%
International Falls	--	7,316,597	7,316,597	--	6,167,883	6,167,883	-15.7%	6,418,551	96.1%
Inver Grove Heights	2,984,594	---	2,984,594	3,897,850	(434,876)	3,462,974	16.0%	13,829,001	25.0%
Isanti	1,432,552	433,611	1,866,163	--	2,556,427	2,556,427	37.0%	2,270,458	112.6%
Ivanhoe	--	236,636	236,636	79,240	229,628	308,868	30.5%	418,528	73.8%
Jackson	1,730,582	1,565,193	3,295,775	2,024,598	650,046	2,674,644	-18.8%	2,248,188	119.0%
Janesville	517,977	274,666	792,643	552,705	132,968	685,673	-13.5%	1,016,906	67.4%
Jasper	--	365,803	365,803	--	342,845	342,845	-6.3%	254,013	135.0%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Jeffers	187,186	43,484	230,670	--	7,574	7,574	-96.7%	181,434	4.2%
Jordan	1,146,504	93,433	1,239,937	1,116,922	79,950	1,196,872	-3.5%	2,099,015	57.0%
Karlstad	--	1,310,334	1,310,334	645,442	439,930	1,085,372	-17.2%	514,428	211.0%
Kasota	--	(36,690)	(36,690)	--	(16,793)	(16,793)	54.2%	245,809	-6.8%
Kasson	1,000,000	423,891	1,423,891	1,000,000	143,283	1,143,283	-19.7%	1,944,801	58.8%
Kelloog	10,548	47,842	58,390	--	93,312	93,312	59.8%	223,720	41.7%
Kennedy	14,092	223,552	237,644	196,016	--	196,016	-17.5%	146,615	133.7%
Kenyon	376,491	542,381	918,872	--	1,136,754	1,136,754	23.7%	1,030,213	110.3%
Kimball	--	397,136	397,136	204,327	467,004	671,331	69.0%	522,430	128.5%
La Crescent	565,801	90,689	656,490	250,756	65,099	315,855	-51.9%	1,646,842	19.2%
Lake City	820,000	1,267,028	2,087,028	--	1,634,844	1,634,844	-21.7%	2,967,237	55.1%
Lake Crystal	1,192,356	--	1,192,356	485,636	--	485,636	-59.3%	1,284,694	37.8%
Lake Elmo	2,123,072	--	2,123,072	1,873,923	--	1,873,923	-11.7%	1,984,637	94.4%
Lake Park	--	351,019	351,019	--	343,392	343,392	-2.2%	306,047	112.2%
Lake Wilson	522,359	--	522,359	320,384	--	320,384	-38.7%	579,504	55.3%
Lakefield	1,261,797	280,813	1,542,610	1,397,270	(75,306)	1,321,964	-14.3%	1,071,712	123.4%
Lakeville	9,598,763	--	9,598,763	9,889,008	--	9,889,008	3.0%	17,242,288	57.4%
Lamberton	416,195	527,661	943,856	125,000	660,378	785,378	-16.8%	419,746	187.1%
Lanesboro	417,082	45,884	462,966	360,545	144,075	504,620	9.0%	579,798	87.0%
Lauderdale	--	433,563	433,563	--	454,196	454,196	4.8%	669,247	67.9%
Le Center	400,000	822,693	1,222,693	304,599	698,856	1,003,455	-17.9%	1,010,823	99.3%
Le Sueur	480,819	583,824	1,064,643	440,166	516,136	956,302	-10.2%	3,805,189	25.1%
Leroy	--	617,304	617,304	251,376	486,642	738,018	19.6%	441,880	167.0%
Lewiston	397,064	70,794	467,858	230,000	243,867	473,867	1.3%	646,128	73.3%
Lewisville	--	152,287	152,287	--	141,893	141,893	-6.8%	118,548	119.7%
Lexington	--	271,769	271,769	--	308,602	308,602	13.6%	1,207,697	25.6%
Lindstrom	624,407	400,153	1,024,560	568,974	286,550	855,524	-16.5%	1,290,768	66.3%
Lino Lakes	4,808,673	--	4,808,673	5,125,791	(202)	5,125,589	6.6%	7,029,980	72.9%
Lismore	124,711	18,187	142,898	107,263	71,340	178,603	25.0%	123,991	144.0%
Litchfield	249,657	788,946	1,038,603	93,631	1,326,689	1,420,320	36.8%	3,022,686	47.0%
Little Canada	1,986,145	--	1,986,145	--	2,077,196	2,077,196	4.6%	3,024,083	68.7%
Little Falls	667,766	388,115	1,055,881	1,588,804	899,584	2,488,388	135.7%	3,856,987	64.5%
Littlefork	--	145,383	145,383	--	545,774	545,774	275.4%	526,019	103.8%
Long Lake	87,339	1,246,284	1,333,623	40,311	1,148,843	1,189,154	-10.8%	1,374,936	86.5%
Long Prairie	510,000	294,774	804,774	--	205,681	205,681	-74.4%	1,275,960	16.1%
Lucan	--	195,466	195,466	--	173,667	173,667	-11.2%	141,962	122.3%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Luverne	1,169,303	54,971	1,224,274	1,457,181	61,943	1,519,124	24.1%	3,993,538	38.0%
Lynd	--	(53,762)	(53,762)	--	25,794	25,794	148.0%	75,663	34.1%
Madelia	1,308,000	208,024	1,516,024	1,067,380	109,135	1,176,515	-22.4%	2,129,954	55.2%
Madison	442,197	383,889	826,086	612,200	396,620	1,008,820	22.1%	1,208,750	83.5%
Madison Lake	455,386	51,596	506,982	--	516,109	516,109	1.8%	377,538	136.7%
Mahnomen	--	--	--	--	469,576	469,576	--	644,826	72.8%
Mahtomedi	1,715,763	--	1,715,763	2,068,404	--	2,068,404	20.6%	2,763,147	74.9%
Mankato	13,767,086	115,957	13,883,043	15,559,593	(42,972)	15,516,621	11.8%	18,507,765	83.8%
Mantorville	--	538,144	538,144	--	700,580	700,580	30.2%	462,772	151.4%
Maple Grove	322,122	9,982,751	10,304,873	300,502	12,148,199	12,448,701	20.8%	25,381,550	49.0%
Maple Lake	276,434	1,287,227	1,563,661	458,407	350,673	809,080	-48.3%	1,087,700	74.4%
Maple Plain	1,146,956	17,984	1,164,940	1,107,503	53,325	1,160,828	-4%	1,354,583	85.7%
Mapleton	492,929	495,240	988,169	473,446	516,156	989,602	.1%	716,907	138.0%
Maplewood	6,594,664	68,870	6,663,534	6,168,855	146,409	6,315,264	-5.2%	16,992,421	37.2%
Marshall	9,762,611	328,739	10,091,350	11,147,949	304,302	11,452,251	13.5%	9,022,452	126.9%
Mayer	--	--	--	195,534	309,385	504,919	--	856,129	59.0%
Maynard	30,000	274,485	304,485	30,000	183,179	213,179	-30.0%	244,659	87.1%
Mazeppa	251,114	360,841	611,955	173,039	410,850	583,889	-4.6%	387,939	150.5%
Medford	158,943	--	158,943	142,780	--	142,780	-10.2%	495,874	28.8%
Medina	1,149,784	1,371,460	2,521,244	1,237,522	1,199,872	2,437,394	-3.3%	2,738,577	89.0%
Melrose	3,189,042	(924,141)	2,264,901	70,581	(189,117)	(118,536)	-105.2%	1,351,928	-8.8%
Menahga	47,050	362,350	409,400	56,535	213,963	270,498	-33.9%	623,708	43.4%
Mendota Heights	2,477,287	1,590,452	4,067,739	2,452,962	1,925,247	4,378,209	7.6%	4,808,686	91.0%
Mentor	3,746	149,386	153,132	5,963	143,956	149,919	-2.1%	141,651	105.8%
Middle River	--	153,840	153,840	70,221	58,706	128,927	-16.2%	247,895	52.0%
Milaca	315,699	866,928	1,182,627	551,179	880,598	1,431,777	21.1%	999,585	143.2%
Milan	--	264,988	264,988	--	426,314	426,314	60.9%	188,153	226.6%
Milroy	94,093	98,318	192,411	105,243	107,128	212,371	10.4%	155,039	137.0%
Miltona	--	54,608	54,608	94,595	--	94,595	73.2%	97,781	96.7%
Minneapolis	--	143,533,000	143,533,000	--	154,380,000	154,380,000	7.6%	489,746,000	31.5%
Minneota	403,038	--	403,038	443,595	(745)	442,850	9.9%	1,077,707	41.1%
Minnesota Lake	379,487	--	379,487	110,742	--	110,742	-70.8%	448,309	24.7%
Minnertonka	--	6,882,564	6,882,564	712,252	7,365,284	8,077,536	17.4%	22,488,238	35.9%
Minnetrissa	1,464,167	639,470	2,103,637	1,704,743	--	1,704,743	-19.0%	3,133,982	54.4%
Montevideo	914,265	445,495	1,359,760	966,494	555,358	1,521,852	11.9%	2,957,061	51.5%
Montgomery	637,489	28,350	665,839	351,344	34,001	385,345	-42.1%	1,920,639	20.1%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	D e c e m b e r 3 1 , 2 0 0 3			D e c e m b e r 3 1 , 2 0 0 4			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Monticello	2,956,001	10,160,482	13,116,483	3,311,768	10,344,991	13,656,759	4.1%	8,660,678	157.7%
Montrose	--	659,861	659,861	--	(456,836)	(456,836)	-169.2%	888,632	-51.4%
Moorhead	6,394,800	2,975,000	9,369,800	6,845,000	4,578,774	11,423,774	21.9%	19,589,385	58.3%
Moose Lake	380,000	180,147	560,147	--	486,182	486,182	-13.2%	935,200	52.0%
Mora	85,444	1,574,029	1,659,473	--	842,643	842,643	-49.2%	1,744,148	48.3%
Morgan	600,000	(24,592)	575,408	673,763	262,025	935,788	62.6%	648,347	144.3%
Morris	1,435,770	359,969	1,795,739	1,792,510	305,852	2,098,362	16.9%	2,882,392	72.8%
Morton	380,000	176,869	556,869	380,000	221,663	601,663	8.0%	300,629	200.1%
Mound	338,380	1,996,469	2,334,849	387,903	2,012,043	2,399,946	2.8%	5,885,857	40.8%
Mounds View	--	3,477,811	3,477,811	--	4,350,002	4,350,002	25.1%	5,914,981	73.5%
Mountain Iron	1,062,297	611,028	1,673,325	1,062,297	40,172	1,102,469	-34.1%	2,484,642	44.4%
Mountain Lake	713,934	1,254,611	1,968,545	726,301	900,050	1,626,351	-17.4%	1,136,858	143.1%
Murdock	--	--	--	--	--	--	--	177,062	--
New Brighton	3,101,968	--	3,101,968	2,782,433	--	2,782,433	-10.3%	20,373,838	13.7%
New Hope	3,645,101	1,370,687	5,015,788	3,692,243	2,494,944	6,187,187	23.4%	8,694,002	71.2%
New London	252,718	82,873	335,591	247,504	157,313	404,817	20.6%	599,304	67.5%
New Market	432,635	(213,005)	219,630	--	217,442	217,442	-1.0%	725,834	30.0%
New Prague	2,420,221	309,162	2,729,383	2,105,718	763,066	2,868,784	5.1%	3,027,452	94.8%
New Richland	560,130	74,432	634,562	623,835	--	623,835	-1.7%	548,368	113.8%
New Ulm	2,718,183	1,457,028	4,175,211	3,233,946	1,917,130	5,151,076	23.4%	8,292,237	62.1%
Newport	1,255,936	298,291	1,554,227	855,432	114,839	970,271	-37.6%	2,062,985	47.0%
Nicollet	--	158,667	158,667	--	157,549	157,549	-7%	239,191	65.9%
North Branch	1,789,011	(372,391)	1,416,620	1,934,264	(377,108)	1,557,156	9.9%	3,374,888	46.1%
North Mankato	1,958,873	22,412	1,981,285	2,113,727	19,656	2,133,383	7.7%	4,719,038	45.2%
North Oaks	506,914	941,456	1,448,370	508,096	1,206,217	1,714,313	18.4%	1,761,390	97.3%
North St. Paul	2,057,503	(1,707,042)	350,461	1,870,961	(2,195,304)	(324,343)	-192.5%	3,956,165	-8.2%
Northfield	3,550,000	3,436,693	6,986,693	3,945,000	3,491,753	7,436,753	6.4%	9,395,370	79.2%
Northome	--	448,523	448,523	--	457,555	457,555	2.0%	395,506	115.7%
Norwood Young Ameri	1,204,903	456,589	1,661,492	--	785,089	785,089	-52.7%	1,356,842	57.9%
Oak Grove	1,698,456	(11,492)	1,686,964	2,567,935	--	2,567,935	52.2%	2,087,814	123.0%
Oak Park Heights	1,576,442	202,153	1,778,595	1,781,128	147,647	1,928,775	8.4%	2,269,436	85.0%
Oakdale	6,658,409	1,650,442	8,308,851	6,980,300	1,880,777	8,861,077	6.6%	11,050,697	80.2%
Ogilvie	73,040	--	73,040	85,263	--	85,263	16.7%	242,216	35.2%
Olivia	1,178,403	150,171	1,328,574	1,222,812	205,632	1,428,444	7.5%	1,498,294	95.3%
Ormsby	14,554	120,048	134,602	--	131,661	131,661	-2.2%	43,911	299.8%
Orono	3,251,241	2,239,305	5,490,546	3,619,203	2,403,939	6,023,142	9.7%	4,705,090	128.0%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Oronoco	283,236	89,634	372,870	97,761	271,012	368,773	-1.1%	275,557	133.8%
Orr	--	561,908	561,908	--	576,805	576,805	2.7%	318,082	181.3%
Oslo	--	345,659	345,659	--	401,653	401,653	16.2%	228,364	175.9%
Osseo	1,425,503	535,858	1,961,361	1,414,703	461,588	1,876,291	-4.3%	1,275,813	147.1%
Otsego	945,988	821,226	1,767,214	1,004,940	3,236,626	4,241,566	140.0%	2,216,583	191.4%
Ottertail	--	446,005	446,005	--	440,013	440,013	-1.3%	195,777	224.8%
Owatonna	6,542,329	332,236	6,874,565	6,232,310	311,676	6,543,986	-4.8%	14,297,407	45.8%
Park Rapids	812,700	874,918	1,687,618	1,302,185	1,097,365	2,399,550	42.2%	2,656,360	90.3%
Parkers Prairie	423,350	--	423,350	441,050	8,648	449,698	6.2%	511,412	87.9%
Paynesville	1,045,020	832,704	1,877,724	1,161,760	920,930	2,082,690	10.9%	1,198,349	173.8%
Pelican Rapids	164,650	900,321	1,064,971	--	958,786	958,786	-10.0%	1,621,136	59.1%
Pennock	--	363,661	363,661	47,863	262,444	310,307	-14.7%	159,687	194.3%
Pequot Lakes	--	747,219	747,219	--	1,053,203	1,053,203	40.9%	1,130,246	93.2%
Perham	183,633	626,171	809,804	210,653	579,862	790,515	-2.4%	1,871,399	42.2%
Pillager	299,124	(7,875)	291,249	122,540	172,493	295,033	1.3%	228,749	129.0%
Pine City	--	772,679	772,679	--	1,108,047	1,108,047	43.4%	1,629,911	68.0%
Pine Island	676,439	154,881	831,320	--	720,094	720,094	-13.4%	1,451,055	49.6%
Pipestone	1,851,242	436,432	2,287,674	1,091,598	1,140,357	2,231,955	-2.4%	2,435,320	91.6%
Plainview	1,195,165	153,209	1,348,374	813,607	177,318	990,925	-26.5%	1,575,105	62.9%
Plato	--	--	--	--	255,462	255,462	--	151,915	168.2%
Plymouth	10,779,874	(1,382)	10,778,492	11,421,901	(2,269)	11,419,632	5.9%	30,515,454	37.4%
Preston	435,922	461,016	896,938	444,169	352,758	796,927	-11.2%	1,038,343	76.7%
Princeton	1,025,000	810,012	1,835,012	1,251,350	664,823	1,916,173	4.4%	2,117,159	90.5%
Prior Lake	6,271,942	--	6,271,942	6,343,964	--	6,343,964	1.1%	7,386,625	85.9%
Proctor	133,459	547,457	680,916	222,228	519,260	741,488	8.9%	1,602,556	46.3%
Racine	--	26,191	26,191	--	80,862	80,862	208.7%	80,536	100.4%
Ramsey	3,398,488	10,588,672	13,987,160	6,377,627	14,875,936	21,253,563	52.0%	8,589,572	247.4%
Ranier	--	110,803	110,803	--	--	--	-100.0%	148,260	--
Red Wing	16,855,140	(1,994,053)	14,861,087	18,321,803	(680,425)	17,641,378	18.7%	17,193,369	102.6%
Redwood Falls	1,282,582	1,499,410	2,781,992	1,126,138	937,106	2,063,244	-25.8%	4,000,368	51.6%
Renville	289,015	213,325	502,340	295,462	352,744	648,206	29.0%	799,924	81.0%
Revere	20,000	30,103	50,103	20,000	44,465	64,465	28.7%	53,259	121.0%
Richfield	5,869,424	9,627,516	15,496,940	6,237,683	9,933,924	16,171,607	4.4%	22,640,315	71.4%
Robbinsdale	5,923,355	266,467	6,189,822	7,308,808	131,640	7,440,448	20.2%	12,195,555	61.0%
Rochester	6,142,635	13,164,007	19,306,642	7,507,874	14,880,006	22,387,880	16.0%	59,176,285	37.8%
Rockford	--	1,030,352	1,030,352	--	1,268,617	1,268,617	23.1%	1,550,235	81.8%

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City**

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Rockville	161,122	752,790	913,912	467,485	504,629	972,114	6.4%	899,197	108.1%
Rogers	128,008	(426,947)	(298,939)	3,225	238,921	242,146	181.0%	2,955,643	8.2%
Rollingstone	138,281	72,254	210,535	140,626	75,412	216,038	2.6%	169,892	127.2%
Roseau	--	948,081	948,081	--	936,064	936,064	-1.3%	4,314,696	21.7%
Rosemount	6,191,897	(85,445)	6,106,452	8,048,251	(78,970)	7,969,281	30.5%	7,724,391	103.2%
Roseville	6,010,468	(1,276,172)	4,734,296	33,425	3,949,870	3,983,295	-15.9%	16,682,129	23.9%
Rush City	--	1,449,244	1,449,244	--	1,463,961	1,463,961	1.0%	918,387	159.4%
Rushford	366,725	533,481	900,206	468,128	517,750	985,878	9.5%	798,445	123.5%
Rushmore	133,243	11,621	144,864	140,813	46,655	187,468	29.4%	193,757	96.8%
Russell	56,288	199,903	256,191	90,351	198,293	288,644	12.7%	163,326	176.7%
Ruthton	--	239,369	239,369	--	321,414	321,414	34.3%	359,142	89.5%
Sacred Heart	--	650,929	650,929	--	437,918	437,918	-32.7%	323,017	135.6%
Sanborn	205,000	351,633	556,633	40,645	484,000	524,645	-5.7%	141,492	370.8%
Sandstone	--	1,519,602	1,519,602	--	1,578,890	1,578,890	3.9%	781,785	202.0%
Sartell	1,593,707	--	1,593,707	5,915,292	(25,753)	5,889,539	269.5%	3,401,543	173.1%
Sauk Centre	1,243,979	243,809	1,487,788	740,387	1,132,546	1,872,933	25.9%	2,465,731	76.0%
Sauk Rapids	4,480,818	200,055	4,680,873	6,606,485	121,993	6,728,478	43.7%	4,098,554	164.2%
Savage	2,172,975	985,445	3,158,420	2,180,937	1,787,897	3,968,834	25.7%	8,474,324	46.8%
Scanlon	346,902	27,803	374,705	264,845	6,588	271,433	-27.6%	400,113	67.8%
Sebeka	--	583,071	583,071	57,051	279,617	336,668	-42.3%	483,504	69.6%
Shakopee	--	5,565,816	5,565,816	--	7,228,297	7,228,297	29.9%	14,055,209	51.4%
Sherburn	424,302	402,608	826,910	479,649	267,135	746,784	-9.7%	911,807	81.9%
Shoreview	3,639,233	(5,607)	3,633,626	3,760,705	(3,296)	3,757,409	3.4%	10,594,262	35.5%
Shorewood	2,546,472	--	2,546,472	2,941,223	--	2,941,223	15.5%	2,711,606	108.5%
Silver Bay	472,206	1,063,137	1,535,343	483,877	1,036,401	1,520,278	-1.0%	1,811,167	83.9%
Silver Lake	--	198,946	198,946	195,976	51,377	247,353	24.3%	568,477	43.5%
Skyline	--	108,280	108,280	--	393,447	393,447	263.4%	26,694	1,473.9%
Sleepy Eye	--	1,390,679	1,390,679	1,711,365	895,861	2,607,226	87.5%	2,075,109	125.6%
South Haven	--	223,017	223,017	44,880	--	44,880	-79.9%	185,842	24.1%
South St. Paul	125,208	1,467,187	1,592,395	128,731	2,175,177	2,303,908	44.7%	11,597,614	19.9%
Spicer	--	327,907	327,907	603,849	268,349	872,198	166.0%	826,983	105.5%
Spring Grove	--	--	--	--	749,390	749,390	--	834,831	89.8%
Spring Lake Park	1,005,313	535,744	1,541,057	937,872	560,488	1,498,360	-2.8%	3,250,545	46.1%
Spring Park	403,900	444,212	848,112	2,086,803	673,966	2,760,769	225.5%	831,824	331.9%
Spring Valley	266,514	1,287,598	1,554,112	309,921	1,220,873	1,530,794	-1.5%	1,482,535	103.3%
Springfield	731,061	228,955	960,016	792,173	358,194	1,150,367	19.8%	1,366,748	84.2%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
St. Anthony	1,247,023	(239,500)	1,007,523	1,417,149	--	1,417,149	40.7%	5,726,940	24.7%
St. Augusta	--	646,471	646,471	--	831,045	831,045	28.6%	782,618	106.2%
St. Bonifacius	--	1,231,268	1,231,268	--	1,107,321	1,107,321	-10.1%	910,790	121.6%
St. Charles	242,682	966,848	1,209,530	--	771,288	771,288	-36.2%	1,674,347	46.1%
St. Clair	161,620	39,349	200,969	--	64,349	64,349	-68.0%	300,922	21.4%
St. Cloud	14,835,691	10,775,970	25,611,661	14,179,921	12,585,434	26,765,355	4.5%	36,256,792	73.8%
St. Francis	1,395,329	--	1,395,329	1,652,282	4,244	1,656,526	18.7%	2,455,094	67.5%
St. Hilaire	--	--	--	51,225	78,680	129,905	--	143,564	90.5%
St. James	1,899,092	142,739	2,041,831	1,688,988	499,189	2,188,177	7.2%	2,496,268	87.7%
St. Joseph	864,771	346,694	1,211,465	486,561	746,690	1,233,251	1.8%	1,839,646	67.0%
St. Louis Park	18,178,650	798,668	18,977,318	17,636,412	1,758,234	19,394,646	2.2%	25,270,669	76.7%
St. Michael	2,196,396	(857,822)	1,338,574	2,136,757	(1,132,096)	1,004,661	-24.9%	5,973,889	16.8%
St. Paul	47,049,215	39,756,542	86,805,757	40,514,814	41,143,092	81,657,906	-5.9%	268,173,444	30.4%
St. Paul Park	1,437,647	1,993,403	3,431,050	1,387,111	1,873,311	3,260,422	-5.0%	1,716,211	190.0%
St. Peter	--	3,173,383	3,173,383	--	3,122,188	3,122,188	-1.6%	5,566,903	56.1%
Staples	625,000	1,998,470	2,623,470	1,336,000	1,118,924	2,454,924	-6.4%	1,422,926	172.5%
Stewart	--	486,962	486,962	--	255,989	255,989	-47.4%	449,859	56.9%
Stewartville	1,367,523	569,281	1,936,804	455,945	763,369	1,219,314	-37.0%	1,647,321	74.0%
Stillwater	589,511	4,009,074	4,598,585	585,453	4,305,219	4,890,672	6.4%	9,863,407	49.6%
Stockton	--	406,320	406,320	--	399,905	399,905	-1.6%	159,536	250.7%
Storden	--	231,636	231,636	--	309,229	309,229	33.5%	145,907	211.9%
Thief River Falls	--	791,846	791,846	1,213,941	853,814	2,067,755	161.1%	4,928,880	42.0%
Thomson	--	119,894	119,894	--	220,966	220,966	84.3%	72,106	306.4%
Tower	194,121	475,198	669,319	228,865	372,068	600,933	-10.2%	944,341	63.6%
Tracy	475,709	--	475,709	1,338,432	--	1,338,432	181.4%	2,312,279	57.9%
Trimont	--	520,719	520,719	263,013	572,449	835,462	60.4%	404,996	206.3%
Truman	362,867	142,046	504,913	412,990	232,508	645,498	27.8%	608,136	106.1%
Two Harbors	--	420,633	420,633	61,328	788,919	850,247	102.1%	3,144,436	27.0%
Tyler	--	742,097	742,097	--	739,015	739,015	-4%	526,653	140.3%
Ulen	18,884	10,112	28,996	18,884	102,889	121,773	320.0%	177,595	68.6%
Underwood	26,924	86,117	113,041	28,446	140,611	169,057	49.6%	151,517	111.6%
Upsala	199,090	275,591	474,681	--	164,645	164,645	-65.3%	186,455	88.3%
Vadnais Heights	2,752,819	--	2,752,819	2,862,698	21,902	2,884,600	4.8%	3,419,419	84.4%
Verndale	309,800	143,831	453,631	235,850	135,742	371,592	-18.1%	288,500	128.8%
Vernon Center	245,373	(32,743)	212,630	--	--	--	-100.0%	195,500	--
Vesta	161,279	66,985	228,264	171,279	69,018	240,297	5.3%	129,647	185.3%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2003			December 31, 2004			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Victoria	--	480,051	480,051	--	1,184,064	1,184,064	146.7%	2,589,152	45.7%
Virginia	7,213,300	7,361,910	14,575,210	6,724,153	5,356,783	12,080,936	-17.1%	9,365,525	129.0%
Wabasha	3,382,035	269,902	3,651,937	3,377,075	261,339	3,638,414	-4%	1,966,188	185.0%
Wabasso	210,000	139,631	349,631	210,000	90,756	300,756	-14.0%	471,459	63.8%
Waconia	1,312,205	6,705,593	8,017,798	--	9,217,831	9,217,831	15.0%	4,298,507	214.4%
Wadena	652,252	360,771	1,013,023	756,621	338,985	1,095,606	8.2%	2,173,091	50.4%
Waite Park	2,869,740	2,647,051	5,516,791	5,294,106	777,268	6,071,374	10.1%	3,783,818	160.5%
Walnut Grove	188,000	30,045	218,045	188,000	10,115	198,115	-9.1%	323,778	61.2%
Wanamingo	34,500	362,139	396,639	34,500	371,355	405,855	2.3%	469,475	86.4%
Warren	--	172,869	172,869	--	129,907	129,907	-24.9%	939,265	13.8%
Warroad	--	735,184	735,184	--	1,206,176	1,206,176	64.1%	1,540,127	78.3%
Waseca	3,111,269	11,748	3,123,017	3,057,266	(4,175)	3,053,091	-2.2%	5,320,262	57.4%
Watertown	618,292	615,098	1,233,390	435,030	318,231	753,261	-38.9%	1,554,687	48.5%
Waterville	540,796	191,765	732,561	528,442	332,502	860,944	17.5%	929,568	92.6%
Wayzata	1,591,778	--	1,591,778	1,457,482	--	1,457,482	-8.4%	3,216,488	45.3%
Welcome	418,646	282,310	700,956	392,980	209,525	602,505	-14.0%	410,799	146.7%
Wells	500,431	345,984	846,415	672,777	585,219	1,257,996	48.6%	1,665,170	75.5%
West St. Paul	4,383,903	5,181,234	9,565,137	5,359,597	2,783,676	8,143,273	-14.9%	9,702,303	83.9%
Westbrook	341,859	681,232	1,023,091	190,089	180,285	370,374	-63.8%	424,514	87.2%
White Bear Lake	2,155,000	494,760	2,649,760	2,250,000	643,103	2,893,103	9.2%	7,181,249	40.3%
Willernie	9,000	434,245	443,245	6,000	463,720	469,720	6.0%	235,977	199.1%
Willmar	20,909,964	--	20,909,964	19,766,403	--	19,766,403	-5.5%	10,178,247	194.2%
Willow River	--	99,261	99,261	--	107,857	107,857	8.7%	132,178	81.6%
Wilmont	238,113	10,415	248,528	192,716	89,553	282,269	13.6%	135,895	207.7%
Windom	--	558,860	558,860	--	1,584,859	1,584,859	183.6%	2,662,714	59.5%
Winger	106,402	52,439	158,841	88,086	14,276	102,362	-35.6%	149,081	68.7%
Winnebago	471,741	791,343	1,263,084	677,523	110,383	787,906	-37.6%	879,204	89.6%
Winona	3,273,042	--	3,273,042	4,270,740	(1,777)	4,268,963	30.4%	21,107,798	20.2%
Winsted	--	326,921	326,921	44,624	368,597	413,221	26.4%	1,514,480	27.3%
Wood Lake	--	272,900	272,900	--	290,169	290,169	6.3%	192,800	150.5%
Woodbury	9,591,459	2,916,872	12,508,331	9,486,573	3,637,656	13,124,229	4.9%	18,640,414	70.4%
Worthington	2,070,633	--	2,070,633	1,867,993	--	1,867,993	-9.8%	6,060,381	30.8%
Wrenshall	121,718	175,514	297,232	93,424	198,613	292,037	-1.7%	114,766	254.5%
Wykoff	189,545	5,804	195,349	179,619	14,216	193,835	-.8%	193,960	99.9%
Wyoming	271,187	427,966	699,153	264,761	454,118	718,879	2.8%	1,148,629	62.6%
Zimmerman	1,044,715	134,836	1,179,551	186,300	1,133,163	1,319,463	11.9%	1,685,540	78.3%

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by City**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Zumbrota	826,488	323,180	1,149,668	895,630	312,257	1,207,887	5.1%	1,729,209	69.9%
GRAND TOTAL	706,161,601	631,472,529	1,337,634,130	741,036,483	694,973,542	1,436,010,025	7.4%	2,476,979,249	58.0%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Extremely Low Fund Balance								
Danvers	--	(119,525)	(119,525)	--	(144,922)	(144,922)	-21.2%	65,656	-220.7%
Fisher	--	---	---	--	(169,246)	(169,246)	---	180,426	-93.8%
Montrose	--	659,861	659,861	--	(456,836)	(456,836)	-169.2%	888,632	-51.4%
Henderson	--	(128,874)	(128,874)	--	(122,085)	(122,085)	5.3%	429,178	-28.4%
Badger	--	---	---	--	(43,176)	(43,176)	---	215,079	-20.1%
Independence	--	(348,096)	(348,096)	--	(316,413)	(316,413)	9.1%	1,873,902	-16.9%
Melrose	3,189,042	(924,141)	2,264,901	70,581	(189,117)	(118,536)	-105.2%	1,351,928	-8.8%
North St. Paul	2,057,503	(1,707,042)	350,461	1,870,961	(2,195,304)	(324,343)	-192.5%	3,956,165	-8.2%
Kasota	--	(36,690)	(36,690)	--	(16,793)	(16,793)	54.2%	245,809	-6.8%
Cass Lake	--	(123,587)	(123,587)	--	(75,235)	(75,235)	39.1%	1,102,916	-6.8%
Elko	4,300	85,034	89,334	--	(33,848)	(33,848)	-137.9%	658,046	-5.1%
Greenwood	36,272	(34,078)	2,194	34,555	(61,445)	(26,890)	-1,325.6%	535,825	-5.0%
Murdock	--	---	---	--	---	---	---	177,062	---
Elmore	401,172	---	401,172	--	---	---	-100.0%	356,386	---
Ranier	--	110,803	110,803	--	---	---	-100.0%	148,260	---
Vernon Center	245,373	(32,743)	212,630	--	---	---	-100.0%	195,500	---
Cleveland	179,276	---	179,276	--	---	---	-100.0%	290,199	---
Jeffers	187,186	43,484	230,670	--	7,574	7,574	-96.7%	181,434	4.2%
Deer River	50,000	97,778	147,778	--	33,476	33,476	-77.3%	698,636	4.8%
Rogers	128,008	(426,947)	(298,939)	3,225	238,921	242,146	181.0%	2,955,643	8.2%
Bricelyn	325,656	---	325,656	--	22,354	22,354	-93.1%	204,427	10.9%
Beaver Bay	--	14,991	14,991	--	23,326	23,326	55.6%	181,268	12.9%
Delavan	314,278	---	314,278	--	23,068	23,068	-92.7%	169,814	13.6%
Braham	505,734	428,203	933,937	--	108,803	108,803	-88.4%	798,868	13.6%
New Brighton	3,101,968	---	3,101,968	2,782,433	---	2,782,433	-10.3%	20,373,838	13.7%
Caledonia	209,855	(1,419,087)	(1,209,232)	209,855	(22,791)	187,064	115.5%	1,364,839	13.7%
Warren	--	172,869	172,869	--	129,907	129,907	-24.9%	939,265	13.8%
Grove City	--	(58,628)	(58,628)	--	48,591	48,591	182.9%	321,523	15.1%
Long Prairie	510,000	294,774	804,774	--	205,681	205,681	-74.4%	1,275,960	16.1%
St. Michael	2,196,396	(857,822)	1,338,574	2,136,757	(1,132,096)	1,004,661	-24.9%	5,973,889	16.8%
La Crescent	565,801	90,689	656,490	250,756	65,099	315,855	-51.9%	1,646,842	19.2%
South St. Paul	125,208	1,467,187	1,592,395	128,731	2,175,177	2,303,908	44.7%	11,597,614	19.9%
Baudette	--	110,473	110,473	--	306,457	306,457	177.4%	1,536,225	19.9%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
<u>Low Fund Balance</u>									
Montgomery	637,489	28,350	665,839	351,344	34,001	385,345	-42.1%	1,920,639	20.1%
Winona	3,273,042	---	3,273,042	4,270,740	(1,777)	4,268,963	30.4%	21,107,798	20.2%
Browerville	--	106,287	106,287	--	82,764	82,764	-22.1%	393,146	21.1%
Afton	--	235,298	235,298	229,345	---	229,345	-2.5%	1,088,030	21.1%
St. Clair	161,620	39,349	200,969	--	64,349	64,349	-68.0%	300,922	21.4%
Fosston	--	72,815	72,815	--	196,540	196,540	169.9%	907,019	21.7%
Roseau	--	948,081	948,081	--	936,064	936,064	-1.3%	4,314,696	21.7%
Roseville	6,010,468	(1,276,172)	4,734,296	33,425	3,949,870	3,983,295	-15.9%	16,682,129	23.9%
South Haven	--	223,017	223,017	44,880	---	44,880	-79.9%	185,842	24.1%
Elgin	56,959	(15,586)	41,373	29,377	70,782	100,159	142.1%	410,138	24.4%
Minnesota Lake	379,487	---	379,487	110,742	---	110,742	-70.8%	448,309	24.7%
St. Anthony	1,247,023	(239,500)	1,007,523	1,417,149	---	1,417,149	40.7%	5,726,940	24.7%
Inver Grove Heights	2,984,594	---	2,984,594	3,897,850	(434,876)	3,462,974	16.0%	13,829,001	25.0%
Le Sueur	480,819	583,824	1,064,643	440,166	516,136	956,302	-10.2%	3,805,189	25.1%
Lexington	--	271,769	271,769	--	308,602	308,602	13.6%	1,207,697	25.6%
Easton	111,210	199,050	310,260	--	29,745	29,745	-90.4%	115,032	25.9%
Two Harbors	--	420,633	420,633	61,328	788,919	850,247	102.1%	3,144,436	27.0%
Brooklyn Park	232,978	10,608,781	10,841,759	293,500	10,289,249	10,582,749	-2.4%	38,994,927	27.1%
Byron	967,868	(600,020)	367,848	965,179	(635,089)	330,090	-10.3%	1,213,505	27.2%
Winsted	--	326,921	326,921	44,624	368,597	413,221	26.4%	1,514,480	27.3%
Buffalo	--	2,388,764	2,388,764	--	2,386,306	2,386,306	-1%	8,302,839	28.7%
Medford	158,943	---	158,943	142,780	---	142,780	-10.2%	495,874	28.8%
Farmincton	2,582,206	(17,805)	2,564,401	1,494,664	493,072	1,987,736	-22.5%	6,853,814	29.0%
New Market	432,635	(213,005)	219,630	--	217,442	217,442	-1.0%	725,834	30.0%
Fridley	6,510,475	---	6,510,475	4,634,355	(12,595)	4,621,760	-29.0%	15,319,664	30.2%
Aurora	414,536	---	414,536	449,088	---	449,088	8.3%	1,486,242	30.2%
Granite Falls	320,267	177,639	497,906	296,652	169,289	465,941	-6.4%	1,531,587	30.4%
St. Paul	47,049,215	39,756,542	86,805,757	40,514,814	41,143,092	81,657,906	-5.9%	268,173,444	30.4%
Worthington	2,070,633	---	2,070,633	1,867,993	---	1,867,993	-9.8%	6,060,381	30.8%
Minneapolis	--	143,533,000	143,533,000	--	154,380,000	154,380,000	7.6%	489,746,000	31.5%
Goodview	--	444,072	444,072	--	316,452	316,452	-28.7%	939,420	33.7%
Lynd	--	(53,762)	(53,762)	--	25,794	25,794	148.0%	75,663	34.1%
Columbia Heights	3,530,480	488,829	4,019,309	3,881,551	(417,192)	3,464,359	-13.8%	10,019,028	34.6%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
	Acceptable Fund Balance								
Ogilvie	73,040	---	73,040	85,263	---	85,263	16.7%	242,216	35.2%
Shoreview	3,639,233	(5,607)	3,633,626	3,760,705	(3,296)	3,757,409	3.4%	10,594,262	35.5%
Minnetonka	---	6,882,564	6,882,564	712,252	7,365,284	8,077,536	17.4%	22,488,238	35.9%
Brainerd	2,139,549	1,345,630	3,485,179	2,327,159	1,437,102	3,764,261	8.0%	10,262,484	36.7%
East Gull Lake	---	496,370	496,370	---	127,955	127,955	-74.2%	344,381	37.2%
Maplewood	6,594,664	68,870	6,663,534	6,168,855	146,409	6,315,264	-5.2%	16,992,421	37.2%
Plymouth	10,779,874	(1,382)	10,778,492	11,421,901	(2,269)	11,419,632	5.9%	30,515,454	37.4%
Lake Crystal	1,192,356	---	1,192,356	485,636	---	485,636	-59.3%	1,284,694	37.8%
Rochester	6,142,635	13,164,007	19,306,642	7,507,874	14,880,006	22,387,880	16.0%	59,176,285	37.8%
Luverne	1,169,303	54,971	1,224,274	1,457,181	61,943	1,519,124	24.1%	3,993,538	38.0%
Bloomington	21,893,680	---	21,893,680	21,924,458	---	21,924,458	.1%	56,088,587	39.1%
Frost	248,975	---	248,975	---	67,328	67,328	-73.0%	171,508	39.3%
Chisago City	---	950,595	950,595	---	848,892	848,892	-10.7%	2,154,260	39.4%
East Bethel	1,146,352	2,099	1,148,451	---	1,112,098	1,112,098	-3.2%	2,779,416	40.0%
White Bear Lake	2,155,000	494,760	2,649,760	2,250,000	643,103	2,893,103	9.2%	7,181,249	40.3%
Corcoran	---	596,989	596,989	---	778,524	778,524	30.4%	1,919,238	40.6%
Mound	338,380	1,996,469	2,334,849	387,903	2,012,043	2,399,946	2.8%	5,885,857	40.8%
Minneota	403,038	---	403,038	443,595	(745)	442,850	9.9%	1,077,707	41.1%
Kelloqg	10,548	47,842	58,390	---	93,312	93,312	59.8%	223,720	41.7%
Thief River Falls	---	791,846	791,846	1,213,941	853,814	2,067,755	161.1%	4,928,880	42.0%
Perham	183,633	626,171	809,804	210,653	579,862	790,515	-2.4%	1,871,399	42.2%
Dayton	773,257	---	773,257	735,279	---	735,279	-4.9%	1,735,068	42.4%
Hancock	---	126,976	126,976	137,215	---	137,215	8.1%	319,499	42.9%
Menahga	47,050	362,350	409,400	56,535	213,963	270,498	-33.9%	623,708	43.4%
Silver Lake	---	198,946	198,946	195,976	51,377	247,353	24.3%	568,477	43.5%
Darwin	10,641	24,502	35,143	8,796	17,091	25,887	-26.3%	58,382	44.3%
Mountain Iron	1,062,297	611,028	1,673,325	1,062,297	40,172	1,102,469	-34.1%	2,484,642	44.4%
Austin	3,978,000	2,041,632	6,019,632	4,028,000	1,683,885	5,711,885	-5.1%	12,797,014	44.6%
North Mankato	1,958,873	22,412	1,981,285	2,113,727	19,656	2,133,383	7.7%	4,719,038	45.2%
Wayzata	1,591,778	---	1,591,778	1,457,482	---	1,457,482	-8.4%	3,216,488	45.3%
Victoria	---	480,051	480,051	---	1,184,064	1,184,064	146.7%	2,589,152	45.7%
Owatonna	6,542,329	332,236	6,874,565	6,232,310	311,676	6,543,986	-4.8%	14,297,407	45.8%
St. Charles	242,682	966,848	1,209,530	---	771,288	771,288	-36.2%	1,674,347	46.1%
Spring Lake Park	1,005,313	535,744	1,541,057	937,872	560,488	1,498,360	-2.8%	3,250,545	46.1%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Gilbert	40,000	767,195	807,195	---	888,669	888,669	10.1%	1,926,844	46.1%
North Branch	1,789,011	(372,391)	1,416,620	1,934,264	(377,108)	1,557,156	9.9%	3,374,888	46.1%
Proctor	133,459	547,457	680,916	222,228	519,260	741,488	8.9%	1,602,556	46.3%
Edina	9,961,074	686,777	10,647,851	10,226,055	781,458	11,007,513	3.4%	23,679,898	46.5%
Herman	---	237,159	237,159	32,075	220,026	252,101	6.3%	540,778	46.6%
Savage	2,172,975	985,445	3,158,420	2,180,937	1,787,897	3,968,834	25.7%	8,474,324	46.8%
Litchfield	249,657	788,946	1,038,603	93,631	1,326,689	1,420,320	36.8%	3,022,686	47.0%
Newport	1,255,936	298,291	1,554,227	855,432	114,839	970,271	-37.6%	2,062,985	47.0%
Chaska	4,366,377	42,908	4,409,285	4,689,329	218,554	4,907,883	11.3%	10,332,710	47.5%
East Grand Forks	611,038	2,801,103	3,412,141	680,335	2,783,491	3,463,826	1.5%	7,284,163	47.6%
Butterfield	221,297	---	221,297	---	94,231	94,231	-57.4%	196,967	47.8%
Mora	85,444	1,574,029	1,659,473	---	842,643	842,643	-49.2%	1,744,148	48.3%
Watertown	618,292	615,098	1,233,390	435,030	318,231	753,261	-38.9%	1,554,687	48.5%
Maple Grove	322,122	9,982,751	10,304,873	300,502	12,148,199	12,448,701	20.8%	25,381,550	49.0%
Hermantown	4,142,020	205,027	4,347,047	942,700	577,433	1,520,133	-65.0%	3,068,112	49.5%
Stillwater	589,511	4,009,074	4,598,585	585,453	4,305,219	4,890,672	6.4%	9,863,407	49.6%
Pine Island	676,439	154,881	831,320	---	720,094	720,094	-13.4%	1,451,055	49.6%
Moderately High Fund Balance									
Greenbush	---	272,040	272,040	210,043	58,923	268,966	-1.1%	535,722	50.2%
Wadena	652,252	360,771	1,013,023	756,621	338,985	1,095,606	8.2%	2,173,091	50.4%
Ely	608,843	1,066,208	1,675,051	529,946	1,217,633	1,747,579	4.3%	3,443,512	50.7%
Arden Hills	1,021,914	612,674	1,634,588	1,198,199	433,128	1,631,327	-2%	3,190,737	51.1%
Shakopee	---	5,565,816	5,565,816	---	7,228,297	7,228,297	29.9%	14,055,209	51.4%
Montevideo	914,265	445,495	1,359,760	966,494	555,358	1,521,852	11.9%	2,957,061	51.5%
Redwood Falls	1,282,582	1,499,410	2,781,992	1,126,138	937,106	2,063,244	-25.8%	4,000,368	51.6%
Biwabik	510,246	119,402	629,648	285,880	321,568	607,448	-3.5%	1,173,725	51.8%
Moose Lake	380,000	180,147	560,147	---	486,182	486,182	-13.2%	935,200	52.0%
Middle River	---	153,840	153,840	70,221	58,706	128,927	-16.2%	247,895	52.0%
Ceylon	38,741	53,257	91,998	42,620	94,986	137,606	49.6%	258,464	53.2%
Minnetrissa	1,464,167	639,470	2,103,637	1,704,743	---	1,704,743	-19.0%	3,133,982	54.4%
Eveleth	199,193	1,864,066	2,063,259	---	1,643,143	1,643,143	-20.4%	3,015,902	54.5%
Carver	---	174,710	174,710	---	648,895	648,895	271.4%	1,178,876	55.0%
Lake City	820,000	1,267,028	2,087,028	---	1,634,844	1,634,844	-21.7%	2,967,237	55.1%
Madelia	1,308,000	208,024	1,516,024	1,067,380	109,135	1,176,515	-22.4%	2,129,954	55.2%
Lake Wilson	522,359	---	522,359	320,384	---	320,384	-38.7%	579,504	55.3%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Eden Prairie	16,281,005	943,960	17,224,965	16,526,362	312,197	16,838,559	-2.2%	30,168,664	55.8%
St. Peter	---	3,173,383	3,173,383	---	3,122,188	3,122,188	-1.6%	5,566,903	56.1%
Houston	---	306,448	306,448	---	374,022	374,022	22.1%	658,583	56.8%
Stewart	---	486,962	486,962	---	255,989	255,989	-47.4%	449,859	56.9%
Hutchinson	3,989,894	446,581	4,436,475	1,185,312	4,091,898	5,277,210	19.0%	9,257,544	57.0%
Jordan	1,146,504	93,433	1,239,937	1,116,922	79,950	1,196,872	-3.5%	2,099,015	57.0%
Lakeville	9,598,763	---	9,598,763	9,889,008	---	9,889,008	3.0%	17,242,288	57.4%
Waseca	3,111,269	11,748	3,123,017	3,057,266	(4,175)	3,053,091	-2.2%	5,320,262	57.4%
Becker	---	1,704,836	1,704,836	---	1,882,061	1,882,061	10.4%	3,263,996	57.7%
Norwood Young Ameri	1,204,903	456,589	1,661,492	---	785,089	785,089	-52.7%	1,356,842	57.9%
Tracy	475,709	---	475,709	1,338,432	---	1,338,432	181.4%	2,312,279	57.9%
Moorhead	6,394,800	2,975,000	9,369,800	6,845,000	4,578,774	11,423,774	21.9%	19,589,385	58.3%
Blue Earth	1,512,357	---	1,512,357	---	1,428,208	1,428,208	-5.6%	2,432,099	58.7%
Kasson	1,000,000	423,891	1,423,891	1,000,000	143,283	1,143,283	-19.7%	1,944,801	58.8%
Mayer	---	---	---	195,534	309,385	504,919	---	856,129	59.0%
Pelican Rapids	164,650	900,321	1,064,971	---	958,786	958,786	-10.0%	1,621,136	59.1%
Andover	3,712,798	18,089	3,730,887	5,144,360	24,148	5,168,508	38.5%	8,707,810	59.4%
Windom	---	558,860	558,860	---	1,584,859	1,584,859	183.6%	2,662,714	59.5%
Alexandria	2,585,793	366,837	2,952,630	2,928,453	940,947	3,869,400	31.0%	6,492,353	59.6%
Apple Valley	2,700,000	14,535,579	17,235,579	---	11,718,021	11,718,021	-32.0%	19,632,978	59.7%
Hastings	3,788,022	1,996,400	5,784,422	4,562,276	2,330,447	6,892,723	19.2%	11,547,296	59.7%
Crookston	---	3,470,665	3,470,665	---	3,471,277	3,471,277	---	5,799,018	59.9%
Hinckley	---	628,019	628,019	---	522,887	522,887	-16.7%	871,939	60.0%
Hayfield	314,412	36,168	350,580	275,424	131,892	407,316	16.2%	669,842	60.8%
Robbinsdale	5,923,355	266,467	6,189,822	7,308,808	131,640	7,440,448	20.2%	12,195,555	61.0%
Walnut Grove	188,000	30,045	218,045	188,000	10,115	198,115	-9.1%	323,778	61.2%
Big Lake	998,019	1,734,448	2,732,467	359,092	1,970,951	2,330,043	-14.7%	3,795,430	61.4%
Harris	6,000	110,889	116,889	6,000	218,725	224,725	92.3%	364,801	61.6%
Burnsville	9,421,655	1,843,123	11,264,778	14,524,190	---	14,524,190	28.9%	23,471,259	61.9%
New Ulm	2,718,183	1,457,028	4,175,211	3,233,946	1,917,130	5,151,076	23.4%	8,292,237	62.1%
Wyoming	271,187	427,966	699,153	264,761	454,118	718,879	2.8%	1,148,629	62.6%
Cottonwood	---	702,235	702,235	---	462,166	462,166	-34.2%	737,101	62.7%
Plainview	1,195,165	153,209	1,348,374	813,607	177,318	990,925	-26.5%	1,575,105	62.9%
Cambridge	3,165,275	(110,178)	3,055,097	3,539,953	(1,611)	3,538,342	15.8%	5,606,546	63.1%
Albert Lea	4,389,946	2,602,750	6,992,696	4,227,097	3,199,569	7,426,666	6.2%	11,694,791	63.5%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Tower	194,121	475,198	669,319	228,865	372,068	600,933	-10.2%	944,341	63.6%
Wabasso	210,000	139,631	349,631	210,000	90,756	300,756	-14.0%	471,459	63.8%
Little Falls	667,766	388,115	1,055,881	1,588,804	899,584	2,488,388	135.7%	3,856,987	64.5%
Golden Valley	8,325,861	237,949	8,563,810	8,154,452	(863,213)	7,291,239	-14.9%	11,267,329	64.7%
<u>H i g h F u n d B a l a n c e</u>									
Arlington	334,079	389,453	723,532	371,903	471,096	842,999	16.5%	1,281,521	65.8%
Nicollet	--	158,667	158,667	--	157,549	157,549	-7%	239,191	65.9%
Glencoe	1,340,751	553,203	1,893,954	1,320,920	656,395	1,977,315	4.4%	2,991,197	66.1%
Lindstrom	624,407	400,153	1,024,560	568,974	286,550	855,524	-16.5%	1,290,768	66.3%
Fergus Falls	3,661,571	2,321,620	5,983,191	3,456,917	2,193,553	5,650,470	-5.6%	8,446,082	66.9%
St. Joseph	864,771	346,694	1,211,465	486,561	746,690	1,233,251	1.8%	1,839,646	67.0%
Janesville	517,977	274,666	792,643	552,705	132,968	685,673	-13.5%	1,016,906	67.4%
St. Francis	1,395,329	--	1,395,329	1,652,282	4,244	1,656,526	18.7%	2,455,094	67.5%
New London	252,718	82,873	335,591	247,504	157,313	404,817	20.6%	599,304	67.5%
Dunnell	7,624	147,033	154,657	6,545	104,588	111,133	-28.1%	164,346	67.6%
Eagan	3,142,163	9,532,907	12,675,070	3,497,873	10,750,543	14,248,416	12.4%	21,035,775	67.7%
Scanlon	346,902	27,803	374,705	264,845	6,588	271,433	-27.6%	400,113	67.8%
Lauderdale	--	433,563	433,563	--	454,196	454,196	4.8%	669,247	67.9%
Pine City	--	772,679	772,679	--	1,108,047	1,108,047	43.4%	1,629,911	68.0%
Hibbing	5,091,904	1,735,256	6,827,160	6,274,889	2,069,477	8,344,366	22.2%	12,198,475	68.4%
Champlin	2,956,588	2,823,036	5,779,624	2,663,442	2,830,045	5,493,487	-5.0%	8,019,352	68.5%
Ulen	18,884	10,112	28,996	18,884	102,889	121,773	320.0%	177,595	68.6%
Winger	106,402	52,439	158,841	88,086	14,276	102,362	-35.6%	149,081	68.7%
Little Canada	1,986,145	--	1,986,145	--	2,077,196	2,077,196	4.6%	3,024,083	68.7%
Sebeka	--	583,071	583,071	57,051	279,617	336,668	-42.3%	483,504	69.6%
Zumbrota	826,488	323,180	1,149,668	895,630	312,257	1,207,887	5.1%	1,729,209	69.9%
Faribault	4,853,033	2,926,620	7,779,653	5,271,773	3,324,871	8,596,644	10.5%	12,294,903	69.9%
Anoka	3,700,000	1,441,676	5,141,676	4,165,000	1,644,082	5,809,082	13.0%	8,279,873	70.2%
Woodbury	9,591,459	2,916,872	12,508,331	9,486,573	3,637,656	13,124,229	4.9%	18,640,414	70.4%
Hopkins	3,225,708	1,598,883	4,824,591	143,104	6,732,373	6,875,477	42.5%	9,668,726	71.1%
New Hope	3,645,101	1,370,687	5,015,788	3,692,243	2,494,944	6,187,187	23.4%	8,694,002	71.2%
Richfield	5,869,424	9,627,516	15,496,940	6,237,683	9,933,924	16,171,607	4.4%	22,640,315	71.4%
Hammond	--	--	--	--	30,543	30,543	--	42,183	72.4%
Morris	1,435,770	359,969	1,795,739	1,792,510	305,852	2,098,362	16.9%	2,882,392	72.8%
Mahnomen	--	--	--	--	469,576	469,576	--	644,826	72.8%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Lino Lakes	4,808,673	---	4,808,673	5,125,791	(202)	5,125,589	6.6%	7,029,980	72.9%
Lewiston	397,064	70,794	467,858	230,000	243,867	473,867	1.3%	646,128	73.3%
Mounds View	---	3,477,811	3,477,811	---	4,350,002	4,350,002	25.1%	5,914,981	73.5%
Ivanhoe	---	236,636	236,636	79,240	229,628	308,868	30.5%	418,528	73.8%
St. Cloud	14,835,691	10,775,970	25,611,661	14,179,921	12,585,434	26,765,355	4.5%	36,256,792	73.8%
Breckenridge	---	1,773,538	1,773,538	1,136,403	927,335	2,063,738	16.4%	2,790,013	74.0%
Stewartville	1,367,523	569,281	1,936,804	455,945	763,369	1,219,314	-37.0%	1,647,321	74.0%
Maple Lake	276,434	1,287,227	1,563,661	458,407	350,673	809,080	-48.3%	1,087,700	74.4%
Mahtomedi	1,715,763	---	1,715,763	2,068,404	---	2,068,404	20.6%	2,763,147	74.9%
Dalton	1,490	121,861	123,351	4,702	94,047	98,749	-19.9%	131,818	74.9%
Hamburg	---	---	---	---	228,253	228,253	---	304,641	74.9%
Eagle Lake	384,804	---	384,804	423,484	73,249	496,733	29.1%	661,334	75.1%
Wells	500,431	345,984	846,415	672,777	585,219	1,257,996	48.6%	1,665,170	75.5%
Sauk Centre	1,243,979	243,809	1,487,788	740,387	1,132,546	1,872,933	25.9%	2,465,731	76.0%
Hoyt Lakes	812,755	855,198	1,667,953	873,621	965,923	1,839,544	10.3%	2,409,788	76.3%
St. Louis Park	18,178,650	798,668	18,977,318	17,636,412	1,758,234	19,394,646	2.2%	25,270,669	76.7%
Preston	435,922	461,016	896,938	444,169	352,758	796,927	-11.2%	1,038,343	76.7%
Fairmont	4,117,007	753,322	4,870,329	4,240,345	547,090	4,787,435	-1.7%	6,230,197	76.8%
Centerville	1,063,023	13,919	1,076,942	1,297,954	19,643	1,317,597	22.3%	1,709,827	77.1%
Excelsior	756,606	260,406	1,017,012	785,586	353,406	1,138,992	12.0%	1,475,271	77.2%
Babbitt	317,631	713,411	1,031,042	301,971	910,382	1,212,353	17.6%	1,568,302	77.3%
Fairfax	265,000	311,274	576,274	265,000	376,540	641,540	11.3%	826,356	77.6%
Elysian	280,240	212,759	492,999	295,923	132,902	428,825	-13.0%	549,523	78.0%
Zimmerman	1,044,715	134,836	1,179,551	186,300	1,133,163	1,319,463	11.9%	1,685,540	78.3%
Warroad	---	735,184	735,184	---	1,206,176	1,206,176	64.1%	1,540,127	78.3%
Chanhausen	3,895,973	8,520,487	12,416,460	3,659,186	4,218,572	7,877,758	-36.6%	10,058,139	78.3%
Grant	---	475,587	475,587	---	697,368	697,368	46.6%	883,199	79.0%
Coon Rapids	14,877,400	(361,240)	14,516,160	16,206,811	(270,482)	15,936,329	9.8%	20,171,121	79.0%
Duluth	2,361,390	49,254,563	51,615,953	3,709,644	60,114,837	63,824,481	23.7%	80,781,525	79.0%
Northfield	3,550,000	3,436,693	6,986,693	3,945,000	3,491,753	7,436,753	6.4%	9,395,370	79.2%
Hanover	281,305	331,647	612,952	274,505	397,804	672,309	9.7%	848,865	79.2%
Dilworth	504,183	300,464	804,647	904,692	---	904,692	12.4%	1,133,933	79.8%
Oakdale	6,658,409	1,650,442	8,308,851	6,980,300	1,880,777	8,861,077	6.6%	11,050,697	80.2%
Cook	166,105	345,665	511,770	75,837	391,237	467,074	-8.7%	578,922	80.7%
Renville	289,015	213,325	502,340	295,462	352,744	648,206	29.0%	799,924	81.0%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Cannon Falls	1,020,000	1,967,292	2,987,292	1,039,200	1,713,610	2,752,810	-7.8%	3,396,695	81.0%
Willow River	---	99,261	99,261	---	107,857	107,857	8.7%	132,178	81.6%
Detroit Lakes	736,158	2,393,140	3,129,298	764,184	3,186,470	3,950,654	26.2%	4,841,129	81.6%
Falcon Heights	922,646	393,976	1,316,622	829,373	415,685	1,245,058	-5.4%	1,524,570	81.7%
Elk River	5,618,135	1,508,132	7,126,267	6,831,423	1,617,406	8,448,829	18.6%	10,338,249	81.7%
Rockford	---	1,030,352	1,030,352	---	1,268,617	1,268,617	23.1%	1,550,235	81.8%
Sherburn	424,302	402,608	826,910	479,649	267,135	746,784	-9.7%	911,807	81.9%
Brownnton	(4,029)	349,941	345,912	31,141	397,462	428,603	23.9%	523,141	81.9%
Hanley Falls	---	63,648	63,648	40,897	75,899	116,796	83.5%	142,250	82.1%
Chisholm	---	2,468,183	2,468,183	---	2,905,797	2,905,797	17.7%	3,520,681	82.5%
Dawson	---	1,223,944	1,223,944	---	1,077,015	1,077,015	-12.0%	1,300,982	82.8%
Bemidji	1,247,168	5,251,514	6,498,682	4,420,772	2,220,873	6,641,645	2.2%	8,015,767	82.9%
Madison	442,197	383,889	826,086	612,200	396,620	1,008,820	22.1%	1,208,750	83.5%
Mankato	13,767,086	115,957	13,883,043	15,559,593	(42,972)	15,516,621	11.8%	18,507,765	83.8%
West St. Paul	4,383,903	5,181,234	9,565,137	5,359,597	2,783,676	8,143,273	-14.9%	9,702,303	83.9%
Silver Bay	472,206	1,063,137	1,535,343	483,877	1,036,401	1,520,278	-1.0%	1,811,167	83.9%
Grand Rapids	5,801,450	26,700	5,828,150	5,893,842	56,362	5,950,204	2.1%	7,071,365	84.1%
Springfield	731,061	228,955	960,016	792,173	358,194	1,150,367	19.8%	1,366,748	84.2%
Vadnais Heights	2,752,819	---	2,752,819	2,862,698	21,902	2,884,600	4.8%	3,419,419	84.4%
Hugo	1,968,512	---	1,968,512	2,124,668	---	2,124,668	7.9%	2,510,374	84.6%
Oak Park Heights	1,576,442	202,153	1,778,595	1,781,128	147,647	1,928,775	8.4%	2,269,436	85.0%
Adrian	1,045,565	(304,823)	740,742	1,028,955	(438,806)	590,149	-20.3%	691,353	85.4%
Maple Plain	1,146,956	17,984	1,164,940	1,107,503	53,325	1,160,828	-.4%	1,354,583	85.7%
Prior Lake	6,271,942	---	6,271,942	6,343,964	---	6,343,964	1.1%	7,386,625	85.9%
Wanamingo	34,500	362,139	396,639	34,500	371,355	405,855	2.3%	469,475	86.4%
Long Lake	87,339	1,246,284	1,333,623	40,311	1,148,843	1,189,154	-10.8%	1,374,936	86.5%
Lanesboro	417,082	45,884	462,966	360,545	144,075	504,620	9.0%	579,798	87.0%
Maynard	30,000	274,485	304,485	30,000	183,179	213,179	-30.0%	244,659	87.1%
Westbrook	341,859	681,232	1,023,091	190,089	180,285	370,374	-63.8%	424,514	87.2%
St. James	1,899,092	142,739	2,041,831	1,688,988	499,189	2,188,177	7.2%	2,496,268	87.7%
Parkers Prairie	423,350	---	423,350	441,050	8,648	449,698	6.2%	511,412	87.9%
Hector	472,280	(5,774)	466,506	540,019	---	540,019	15.8%	613,127	88.1%
Upsala	199,090	275,591	474,681	---	164,645	164,645	-65.3%	186,455	88.3%
Cottage Grove	10,274,588	---	10,274,588	10,954,525	---	10,954,525	6.6%	12,333,372	88.8%
Medina	1,149,784	1,371,460	2,521,244	1,237,522	1,199,872	2,437,394	-3.3%	2,738,577	89.0%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Barnesville	--	1,059,506	1,059,506	1,315,693	(44,510)	1,271,183	20.0%	1,421,041	89.5%
Ruthton	--	239,369	239,369	--	321,414	321,414	34.3%	359,142	89.5%
Winnebago	471,741	791,343	1,263,084	677,523	110,383	787,906	-37.6%	879,204	89.6%
Spring Grove	--	--	--	--	749,390	749,390	--	834,831	89.8%
Hendricks	--	382,313	382,313	17,171	428,417	445,588	16.6%	493,574	90.3%
Park Rapids	812,700	874,918	1,687,618	1,302,185	1,097,365	2,399,550	42.2%	2,656,360	90.3%
St. Hilaire	--	--	--	51,225	78,680	129,905	--	143,564	90.5%
Princeton	1,025,000	810,012	1,835,012	1,251,350	664,823	1,916,173	4.4%	2,117,159	90.5%
Dassel	259,590	472,599	732,189	193,386	422,495	615,881	-15.9%	679,227	90.7%
Belgrade	342,143	55,338	397,481	413,252	--	413,252	4.0%	454,466	90.9%
Mendota Heights	2,477,287	1,590,452	4,067,739	2,452,962	1,925,247	4,378,209	7.6%	4,808,686	91.0%
Eyota	335,032	52,279	387,311	373,667	78,318	451,985	16.7%	496,132	91.1%
Pipestone	1,851,242	436,432	2,287,674	1,091,598	1,140,357	2,231,955	-2.4%	2,435,320	91.6%
Appleton	699,379	710,847	1,410,226	699,672	566,147	1,265,819	-10.2%	1,379,444	91.8%
Canby	847,796	(229,578)	618,218	847,797	104,416	952,213	54.0%	1,035,036	92.0%
Benson	804,776	410,328	1,215,104	763,549	1,257,592	2,021,141	66.3%	2,196,626	92.0%
Waterville	540,796	191,765	732,561	528,442	332,502	860,944	17.5%	929,568	92.6%
Pequot Lakes	--	747,219	747,219	--	1,053,203	1,053,203	40.9%	1,130,246	93.2%
Dundas	302,459	169,079	471,538	496,150	110,495	606,645	28.7%	650,363	93.3%
Battle Lake	--	--	--	34,391	582,018	616,409	--	660,580	93.3%
Lake Elmo	2,123,072	--	2,123,072	1,873,923	--	1,873,923	-11.7%	1,984,637	94.4%
New Praque	2,420,221	309,162	2,729,383	2,105,718	763,066	2,868,784	5.1%	3,027,452	94.8%
Olivia	1,178,403	150,171	1,328,574	1,222,812	205,632	1,428,444	7.5%	1,498,294	95.3%
International Falls	--	7,316,597	7,316,597	--	6,167,883	6,167,883	-15.7%	6,418,551	96.1%
Milona	--	54,608	54,608	94,595	--	94,595	73.2%	97,781	96.7%
Rushmore	133,243	11,621	144,864	140,813	46,655	187,468	29.4%	193,757	96.8%
North Oaks	506,914	941,456	1,448,370	508,096	1,206,217	1,714,313	18.4%	1,761,390	97.3%
Ham Lake	2,539,391	12,736	2,552,127	2,718,568	2,335	2,720,903	6.6%	2,791,202	97.5%
Fulda	621,309	--	621,309	666,820	--	666,820	7.3%	682,964	97.6%
Deephaven	2,026,337	--	2,026,337	2,043,475	--	2,043,475	.8%	2,086,296	97.9%
Le Center	400,000	822,693	1,222,693	304,599	698,856	1,003,455	-17.9%	1,010,823	99.3%
Wykoff	189,545	5,804	195,349	179,619	14,216	193,835	-.8%	193,960	99.9%
<u>Very High Fund Balance</u>									
Racine	--	26,191	26,191	--	80,862	80,862	208.7%	80,536	100.4%
Harmony	328,260	335,595	663,855	300,000	396,128	696,128	4.9%	684,229	101.7%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Red Wing	16,855,140	(1,994,053)	14,861,087	18,321,803	(680,425)	17,641,378	18.7%	17,193,369	102.6%
Rosemount	6,191,897	(85,445)	6,106,452	8,048,251	(78,970)	7,969,281	30.5%	7,724,391	103.2%
Spring Valley	266,514	1,287,598	1,554,112	309,921	1,220,873	1,530,794	-1.5%	1,482,535	103.3%
Littlefork	---	145,383	145,383	---	545,774	545,774	275.4%	526,019	103.8%
Cold Spring	951,189	818,859	1,770,048	836,503	731,421	1,567,924	-11.4%	1,505,768	104.1%
Alpha	---	78,928	78,928	---	92,871	92,871	17.7%	88,893	104.5%
Baqley	1,012,020	---	1,012,020	986,407	---	986,407	-2.5%	939,368	105.0%
Delano	---	2,467,852	2,467,852	403,249	2,179,391	2,582,640	4.7%	2,457,779	105.1%
Spicer	---	327,907	327,907	603,849	268,349	872,198	166.0%	826,983	105.5%
Mentor	3,746	149,386	153,132	5,963	143,956	149,919	-2.1%	141,651	105.8%
Truman	362,867	142,046	504,913	412,990	232,508	645,498	27.8%	608,136	106.1%
St. Augusta	---	646,471	646,471	---	831,045	831,045	28.6%	782,618	106.2%
Blaine	21,999,772	(12,814)	21,986,958	21,367,995	---	21,367,995	-2.8%	19,952,493	107.1%
Blooming Prairie	487,528	276,277	763,805	539,627	499,565	1,039,192	36.1%	964,282	107.8%
Hoffman	---	---	---	---	265,016	265,016	---	245,648	107.9%
Rockville	161,122	752,790	913,912	467,485	504,629	972,114	6.4%	899,197	108.1%
Shorewood	2,546,472	---	2,546,472	2,941,223	---	2,941,223	15.5%	2,711,606	108.5%
Cosmos	257,238	(3,349)	253,889	171,095	145,396	316,491	24.7%	288,947	109.5%
Cokato	---	849,816	849,816	---	1,128,612	1,128,612	32.8%	1,027,086	109.9%
Kenyon	376,491	542,381	918,872	---	1,136,754	1,136,754	23.7%	1,030,213	110.3%
Clarkfield	302,324	482,686	785,010	5,121	673,875	678,996	-13.5%	611,375	111.1%
Finlayson	---	166,828	166,828	---	161,809	161,809	-3.0%	145,637	111.1%
Underwood	26,924	86,117	113,041	28,446	140,611	169,057	49.6%	151,517	111.6%
Belle Plaine	---	1,716,666	1,716,666	---	2,273,969	2,273,969	32.5%	2,036,904	111.6%
Lake Park	---	351,019	351,019	---	343,392	343,392	-2.2%	306,047	112.2%
Isanti	1,432,552	433,611	1,866,163	---	2,556,427	2,556,427	37.0%	2,270,458	112.6%
New Richland	560,130	74,432	634,562	623,835	---	623,835	-1.7%	548,368	113.8%
Howard Lake	391,765	602,792	994,557	644,461	705,034	1,349,495	35.7%	1,180,464	114.3%
Northome	---	448,523	448,523	---	457,555	457,555	2.0%	395,506	115.7%
Buhl	5,622	599,688	605,310	24,099	740,565	764,664	26.3%	659,519	115.9%
Cloquet	2,996,357	2,739,322	5,735,679	4,215,225	3,208,930	7,424,155	29.4%	6,392,480	116.1%
Grand Marais	397,735	1,848,349	2,246,084	442,922	1,451,789	1,894,711	-15.6%	1,618,823	117.0%
Gaylord	1,285,816	(88,781)	1,197,035	---	1,249,546	1,249,546	4.4%	1,055,233	118.4%
Jackson	1,730,582	1,565,193	3,295,775	2,024,598	650,046	2,674,644	-18.8%	2,248,188	119.0%
Alvarado	---	---	---	5,312	164,004	169,316	---	141,701	119.5%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Lewisville	---	152,287	152,287	---	141,893	141,893	-6.8%	118,548	119.7%
Albany	30,557	983,936	1,014,493	49,402	1,122,963	1,172,365	15.6%	976,721	120.0%
Revere	20,000	30,103	50,103	20,000	44,465	64,465	28.7%	53,259	121.0%
St. Bonifacius	---	1,231,268	1,231,268	---	1,107,321	1,107,321	-10.1%	910,790	121.6%
Lucan	---	195,466	195,466	---	173,667	173,667	-11.2%	141,962	122.3%
Oak Grove	1,698,456	(11,492)	1,686,964	2,567,935	---	2,567,935	52.2%	2,087,814	123.0%
Lakefield	1,261,797	280,813	1,542,610	1,397,270	(75,306)	1,321,964	-14.3%	1,071,712	123.4%
Rushford	366,725	533,481	900,206	468,128	517,750	985,878	9.5%	798,445	123.5%
Chatfield	1,440,441	300,282	1,740,723	1,300,470	468,166	1,768,636	1.6%	1,431,359	123.6%
Holdingford	41,918	429,470	471,388	41,764	344,328	386,092	-18.1%	311,302	124.0%
Sleepy Eye	---	1,390,679	1,390,679	1,711,365	895,861	2,607,226	87.5%	2,075,109	125.6%
Marshall	9,762,611	328,739	10,091,350	11,147,949	304,302	11,452,251	13.5%	9,022,452	126.9%
Rollingstone	138,281	72,254	210,535	140,626	75,412	216,038	2.6%	169,892	127.2%
Hartland	103,298	42,133	145,431	128,634	27,960	156,594	7.7%	123,086	127.2%
Henning	44,115	570,843	614,958	---	511,063	511,063	-16.9%	401,353	127.3%
Orono	3,251,241	2,239,305	5,490,546	3,619,203	2,403,939	6,023,142	9.7%	4,705,090	128.0%
Boyd	---	217,950	217,950	---	239,120	239,120	9.7%	186,319	128.3%
Kimball	---	397,136	397,136	204,327	467,004	671,331	69.0%	522,430	128.5%
Verndale	309,800	143,831	453,631	235,850	135,742	371,592	-18.1%	288,500	128.8%
Pillager	299,124	(7,875)	291,249	122,540	172,493	295,033	1.3%	228,749	129.0%
Virginia	7,213,300	7,361,910	14,575,210	6,724,153	5,356,783	12,080,936	-17.1%	9,365,525	129.0%
Bethel	18,756	356,256	375,012	18,957	305,350	324,307	-13.5%	247,958	130.8%
Fountain	54,815	151,147	205,962	77,154	159,171	236,325	14.7%	180,615	130.8%
Blackduck	---	673,909	673,909	---	664,734	664,734	-1.4%	500,712	132.8%
Greenfield	1,290,728	149,229	1,439,957	1,131,462	270,318	1,401,780	-2.7%	1,051,674	133.3%
Circle Pines	1,706,052	500,974	2,207,026	1,751,979	554,470	2,306,449	4.5%	1,728,534	133.4%
Kennedy	14,092	223,552	237,644	196,016	---	196,016	-17.5%	146,615	133.7%
Oronoco	283,236	89,634	372,870	97,761	271,012	368,773	-1.1%	275,557	133.8%
Grand Meadow	525,544	114,917	640,461	541,450	137,248	678,698	6.0%	506,959	133.9%
Jasper	---	365,803	365,803	---	342,845	342,845	-6.3%	254,013	135.0%
Sacred Heart	---	650,929	650,929	---	437,918	437,918	-32.7%	323,017	135.6%
Madison Lake	455,386	51,596	506,982	---	516,109	516,109	1.8%	377,538	136.7%
Hallock	---	575,619	575,619	---	665,406	665,406	15.6%	485,869	137.0%
Milroy	94,093	98,318	192,411	105,243	107,128	212,371	10.4%	155,039	137.0%
Brooten	341,855	49,815	391,670	347,747	111,906	459,653	17.4%	333,157	138.0%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Mapleton	492,929	495,240	988,169	473,446	516,156	989,602	.1%	716,907	138.0%
Tyler	---	742,097	742,097	---	739,015	739,015	-4%	526,653	140.3%
Currie	204,960	---	204,960	174,026	---	174,026	-15.1%	123,116	141.4%
Crosslake	---	2,328,276	2,328,276	681,965	1,788,659	2,470,624	6.1%	1,733,137	142.6%
Mountain Lake	713,934	1,254,611	1,968,545	726,301	900,050	1,626,351	-17.4%	1,136,858	143.1%
Milaca	315,699	866,928	1,182,627	551,179	880,598	1,431,777	21.1%	999,585	143.2%
Clarissa	112,123	338,482	450,605	233,868	248,592	482,460	7.1%	335,420	143.8%
Lismore	124,711	18,187	142,898	107,263	71,340	178,603	25.0%	123,991	144.0%
Morgan	600,000	(24,592)	575,408	673,763	262,025	935,788	62.6%	648,347	144.3%
Hanska	185,823	127,225	313,048	176,724	164,872	341,596	9.1%	235,340	145.1%
Welcome	418,646	282,310	700,956	392,980	209,525	602,505	-14.0%	410,799	146.7%
Osseo	1,425,503	535,858	1,961,361	1,414,703	461,588	1,876,291	-4.3%	1,275,813	147.1%
Courtland	153,985	102,613	256,598	200,845	10,823	211,668	-17.5%	142,556	148.5%
Baxter	1,785,644	1,692,628	3,478,272	494,594	4,644,970	5,139,564	47.8%	3,440,099	149.4%
Extremely High Fund Balance									
Wood Lake	---	272,900	272,900	---	290,169	290,169	6.3%	192,800	150.5%
Mazeppa	251,114	360,841	611,955	173,039	410,850	583,889	-4.6%	387,939	150.5%
Mantorville	---	538,144	538,144	---	700,580	700,580	30.2%	462,772	151.4%
Belview	205,000	42,370	247,370	205,000	88,104	293,104	18.5%	192,793	152.0%
Dennison	---	111,516	111,516	---	108,092	108,092	-3.1%	68,681	157.4%
Monticello	2,956,001	10,160,482	13,116,483	3,311,768	10,344,991	13,656,759	4.1%	8,660,678	157.7%
Rush City	---	1,449,244	1,449,244	---	1,463,961	1,463,961	1.0%	918,387	159.4%
Dodge Center	1,650,000	453,659	2,103,659	1,755,000	308,448	2,063,448	-1.9%	1,289,766	160.0%
Waite Park	2,869,740	2,647,051	5,516,791	5,294,106	777,268	6,071,374	10.1%	3,783,818	160.5%
Dundee	46,357	---	46,357	47,587	---	47,587	2.7%	29,634	160.6%
Sauk Rapids	4,480,818	200,055	4,680,873	6,606,485	121,993	6,728,478	43.7%	4,098,554	164.2%
Glenwood	2,219,090	---	2,219,090	2,348,713	(67,804)	2,280,909	2.8%	1,372,518	166.2%
Leroy	---	617,304	617,304	251,376	486,642	738,018	19.6%	441,880	167.0%
Avon	390,907	432,283	823,190	735,594	515,512	1,251,106	52.0%	748,187	167.2%
Plato	---	---	---	---	255,462	255,462	---	151,915	168.2%
Cologne	316,385	---	316,385	621,777	320,606	942,383	197.9%	550,033	171.3%
Staples	625,000	1,998,470	2,623,470	1,336,000	1,118,924	2,454,924	-6.4%	1,422,926	172.5%
Sartell	1,593,707	---	1,593,707	5,915,292	(25,753)	5,889,539	269.5%	3,401,543	173.1%
Paynesville	1,045,020	832,704	1,877,724	1,161,760	920,930	2,082,690	10.9%	1,198,349	173.8%
Oslo	---	345,659	345,659	---	401,653	401,653	16.2%	228,364	175.9%

Table 19
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Russell	56,288	199,903	256,191	90,351	198,293	288,644	12.7%	163,326	176.7%
Crystal	4,994,279	8,990,351	13,984,630	12,158,445	3,383,195	15,541,640	11.1%	8,710,805	178.4%
Foley	744,607	763,447	1,508,054	---	1,862,881	1,862,881	23.5%	1,039,232	179.3%
Orr	---	561,908	561,908	---	576,805	576,805	2.7%	318,082	181.3%
Wabasha	3,382,035	269,902	3,651,937	3,377,075	261,339	3,638,414	-4%	1,966,188	185.0%
Vesta	161,279	66,985	228,264	171,279	69,018	240,297	5.3%	129,647	185.3%
Lamberton	416,195	527,661	943,856	125,000	660,378	785,378	-16.8%	419,746	187.1%
St. Paul Park	1,437,647	1,993,403	3,431,050	1,387,111	1,873,311	3,260,422	-5.0%	1,716,211	190.0%
Otsego	945,988	821,226	1,767,214	1,004,940	3,236,626	4,241,566	140.0%	2,216,583	191.4%
Willmar	20,909,964	---	20,909,964	19,766,403	---	19,766,403	-5.5%	10,178,247	194.2%
Pennock	---	363,661	363,661	47,863	262,444	310,307	-14.7%	159,687	194.3%
Good Thunder	134,686	499,993	634,679	168,233	394,680	562,913	-11.3%	286,849	196.2%
Willernie	9,000	434,245	443,245	6,000	463,720	469,720	6.0%	235,977	199.1%
Morton	380,000	176,869	556,869	380,000	221,663	601,663	8.0%	300,629	200.1%
Sandstone	---	1,519,602	1,519,602	---	1,578,890	1,578,890	3.9%	781,785	202.0%
Askov	25,561	286,883	312,444	59,425	227,827	287,252	-8.1%	141,044	203.7%
Clara City	355,000	434,664	789,664	668,158	593,148	1,261,306	59.7%	614,033	205.4%
Trimont	---	520,719	520,719	263,013	572,449	835,462	60.4%	404,996	206.3%
Echo	---	384,894	384,894	---	390,692	390,692	1.5%	188,310	207.5%
Wilmont	238,113	10,415	248,528	192,716	89,553	282,269	13.6%	135,895	207.7%
Climax	---	286,107	286,107	---	201,477	201,477	-29.6%	96,004	209.9%
Karlstad	---	1,310,334	1,310,334	645,442	439,930	1,085,372	-17.2%	514,428	211.0%
Storden	---	231,636	231,636	---	309,229	309,229	33.5%	145,907	211.9%
Waconia	1,312,205	6,705,593	8,017,798	---	9,217,831	9,217,831	15.0%	4,298,507	214.4%
Annandale	1,735,533	161,253	1,896,786	1,060,015	1,282,205	2,342,220	23.5%	1,083,551	216.2%
Forest Lake	3,324,160	8,710,809	12,034,969	3,644,841	8,853,777	12,498,618	3.9%	5,771,716	216.5%
Cohasset	---	2,363,494	2,363,494	---	2,305,677	2,305,677	-2.4%	1,039,844	221.7%
Eagle Bend	439,258	234,128	673,386	600,000	93,618	693,618	3.0%	309,534	224.1%
Ottertail	---	446,005	446,005	---	440,013	440,013	-1.3%	195,777	224.8%
Bluffton	---	103,219	103,219	---	125,394	125,394	21.5%	55,442	226.2%
Amboy	476,882	87,967	564,849	515,309	54,143	569,452	.8%	251,452	226.5%
Milan	---	264,988	264,988	---	426,314	426,314	60.9%	188,153	226.6%
Balaton	205,669	768,942	974,611	285,659	723,603	1,009,262	3.6%	435,369	231.8%
Brooklyn Center	7,800,972	6,316,744	14,117,716	24,035,972	8,577,078	32,613,050	131.0%	14,039,234	232.3%
Hilltop	---	925,345	925,345	---	1,069,639	1,069,639	15.6%	459,757	232.7%

Table 19

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2003 to 2004
2004 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 3</u>			<u>D e c e m b e r 3 1 , 2 0 0 4</u>			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Ramsey	3,398,488	10,588,672	13,987,160	6,377,627	14,875,936	21,253,563	52.0%	8,589,572	247.4%
Stockton	---	406,320	406,320	---	399,905	399,905	-1.6%	159,536	250.7%
Wrenshall	121,718	175,514	297,232	93,424	198,613	292,037	-1.7%	114,766	254.5%
Franklin	376,038	288,863	664,901	376,339	360,802	737,141	10.9%	287,056	256.8%
Garvin	---	117,949	117,949	---	166,540	166,540	41.2%	63,687	261.5%
Hills	150,000	364,673	514,673	235,000	351,874	586,874	14.0%	217,276	270.1%
Bayport	1,464,299	2,945,192	4,409,491	1,283,620	4,047,809	5,331,429	20.9%	1,961,288	271.8%
Hadley	---	75,925	75,925	---	80,804	80,804	6.4%	28,659	281.9%
Ormsby	14,554	120,048	134,602	---	131,661	131,661	-2.2%	43,911	299.8%
Edgerton	---	1,036,220	1,036,220	---	1,351,552	1,351,552	30.4%	446,111	303.0%
Thomson	---	119,894	119,894	---	220,966	220,966	84.3%	72,106	306.4%
Chandler	346,365	---	346,365	355,439	---	355,439	2.6%	112,950	314.7%
Bertha	21,517	575,657	597,174	21,517	629,141	650,658	9.0%	201,969	322.2%
Spring Park	403,900	444,212	848,112	2,086,803	673,966	2,760,769	225.5%	831,824	331.9%
Arco	---	67,836	67,836	52,250	78,337	130,587	92.5%	37,484	348.4%
Sanborn	205,000	351,633	556,633	40,645	484,000	524,645	-5.7%	141,492	370.8%
Darfur	60,073	122,269	182,342	74,343	122,461	196,804	7.9%	52,617	374.0%
Atwater	215,000	751,611	966,611	749,916	1,187,603	1,937,519	100.4%	457,108	423.9%
Buffalo Lake	---	2,211,592	2,211,592	---	1,931,845	1,931,845	-12.6%	431,136	448.1%
Albertville	1,251,650	7,602,326	8,853,976	3,763,442	4,945,166	8,708,608	-1.6%	1,936,131	449.8%
Granada	211,508	110,323	321,831	88,565	177,324	265,889	-17.4%	55,710	477.3%
Dover	(68,529)	18,017	(50,512)	949,042	(53,613)	895,429	1,872.7%	144,063	621.6%
Skyline	---	108,280	108,280	---	393,447	393,447	263.4%	26,694	1,473.9%
GRAND TOTAL	706,161,601	631,472,529	1,337,634,130	741,036,483	694,973,542	1,436,010,025	7.4%	2,476,979,249	58.0%

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APPENDIX A

FACTORS INFLUENCING CITY FINANCES

Appendix A

Factors Influencing City Finances

The finances of cities are affected by many different factors. Some of the variation results from decisions made by city officials. Some is due to factors outside the control of the elected officials, such as a city's size, the economic status of its residents or the proximity of similar services provided elsewhere. The amount of revenue available may be influenced by rising or falling property values, the use of fee-based services, intergovernmental grants for projects, access to taconite aid, and many other factors. Expenditures may be affected by the demographic, geographic, historical or political landscape of the city. Large swings in expenditures may reflect demands caused by extraordinary weather events such as floods and tornados, high levels of snowfall, public safety events such as forest or brush fires, or large-scale investigations of high-profile crimes. Some factors have an on-going effect on city finances, while others might be one-time events.

A. Demographics

Age of Housing. In the metropolitan area, the average age of housing in a city reflects not only the probable condition of the city's infrastructure, but several other conditions as well. The League of Minnesota Cities found the average age of housing to be indicative of a variety of characteristics, including a higher relative rate of poverty, more tax exempt property, more subsidized housing, and a declining population base. Each of these factors tends to contribute to a demand for public services.

Population. Cities with larger populations face certain challenges not encountered by smaller cities. Simply dealing with large amounts of traffic is one challenge that can become very costly, depending upon the burden carried by an area's streets and highways. Large populations may also indicate high population densities that in turn are associated with higher poverty and crime rates.

Population Decline. A large loss of population can have a very significant effect upon a city's spending. The costs of a city's infrastructure and many of its services do not go down immediately when a number of city residents move away. The city must then make decisions to do without certain services or to raise the property taxes on the remaining citizens to pay for the services.

Income. Income is indirectly related to a city's ability to raise revenues. Where incomes are lower, property values may also be depressed, reducing a city's tax capacity. Poverty rates, in turn, will be higher creating greater demand for public services.

Crime Rate. Higher crime rates require a correspondingly higher level of public safety services. Cities that host sporting and other entertainment events can draw large crowds of nonresidents and create unusual public safety service demands. In addition, higher levels of poverty are also associated with the crime rate of a city and contribute to an overall greater demand for police protection. In addition to these demands, expenditures can be affected by a number of different factors, which include the number, type and use of personnel, the scope of services, and amount of shared services. In addition, the demographics and mix of facilities within the city may affect expenditures for public safety.

B. Geographic Location

Different areas of the state often operate within quite different economic environments. Just the presence of one large business or industry can impact an entire region. Declines in industries or companies that dominate local economies may result in a reduction of the tax capacity of the area. Trends in agriculture may result in lower property values and a decline in revenues for cities in regions whose economies are primarily based on agriculture. Cities located in these areas may experience difficulty raising revenues at the same time that they face higher demands for public services.

C. Revenue Sources

Tax Capacity. The amount of money any individual or entity spends is directly related to the amount that is available to spend. Likewise, the costs of doing business are directly related to the amounts of revenue that can be generated to meet the costs.

Taconite Aid. Many cities located in the “Iron Range” are eligible to receive special funding in the form of taconite aid. For a number of years, revenues in these cities were greater than they might have been without the distribution of taconite aid, especially for cities without taconite processing plants. In addition, the availability of taconite aid enabled these cities to spend without raising property taxes.

Enterprise Funds. Services provided through enterprise funds allow cities to pass the costs of services directly onto the users of the services. By using this type of accounting mechanism, cities may be able to keep down the level of general property taxes needed to provide services.

D. Shared Services, Joint Powers Agreements

A significant practice among cities is the sharing of services and the use of joint powers agreements to provide necessary services. "Joint exercise of powers" is defined in Minnesota Statutes § 471.59. Such arrangements allow cities to provide services jointly with other cities and thus pool their resources. For example, the metropolitan cities of Circle Pines, Lexington, and Centerville have a joint powers agreement to provide police protection services.

A number of cities share services through the use of contracts. For example, the City of St. Paul contracts with several other cities in Ramsey County for the provision of water. The City of St. Anthony contracts with Falcon Heights and Lauderdale to provide police protection. In Greater Minnesota, the City of Thief River Falls provides fire services to five townships on a contractual basis.

Shared service arrangements are not necessarily formal; some cities provide services to other jurisdictions on an informal basis. By sharing the costs of services, cities can achieve greater economies of scale and avoid duplicating services and capital investments. Cities that provide a service to a number of entities may show higher expenditures for that service, but will have these costs defrayed by fees provided by the other participating entities.

E. Proximity to County, Regional, or State-Run Programs/Facilities

Cities that are located near county, regional or state-run facilities may decide to have their citizens take advantage of those facilities and services rather than provide them on their own. For example, the city that houses the county library probably won't build their own. Similarly, cities located close to a regional or state park may opt not to develop or expand their own park program. Smaller cities located near larger cities may do the same.

The degree of isolation experienced by a community, whether geographic or technological (e.g., lack of advanced telecommunications capability), can also affect service demands and costs. Cities that are remote from other communities may not have the opportunity to participate in joint powers arrangements or have access to urban amenities, and thus may need to provide a wider range of services out of their own budgets.

F. Types of Industry Present and Service Demands

One factor that can have a significant effect on an individual city's situation is the type of industry present in the city. For example, industries such as paper mills may place particularly heavy burdens on the city's water supply, sewers, fire department, or streets. At the same time, the presence of these industries contributes to the property tax base of the city. Expenditures for these services may be higher than for other cities, but the cost is not necessarily borne by the residents of the city.

G. Source of Labor

Numerous factors can impact local governments' levels of expenditures for labor. Use of part-time employees, reliance on volunteers, unionization of workers, retention of workers, and use of independent contractors for specific projects or general services can all effect the salary and fringe benefit costs paid by local governments.

H. Other Factors

The effects of weather and natural disasters can significantly affect the expenditures for certain services over a period of time. Cities affected by floods and tornadoes may have higher public safety, streets and highways, and other infrastructure costs. During winters in which there is an unusually high snow fall, cities may have increased expenditures for snow removal. There are many other incidental factors not included in this list. Explanations of differences in city expenditures should be pursued with city officials.

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APPENDIX B

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESERVED FUND BALANCES

Appendix B

Factors Influencing General and Special Revenue Unreserved Fund Balances

Minnesota cities report their fund balances at the close of their fiscal year (which runs concurrent with the calendar year). This creates an impression that cities have excessive amounts of revenue held in reserve. In reality, city fund balances should be relatively large at the end of the year because of local government cash-flow cycles. Cities must rely on their fund balances to meet expenses during the first five months of the next fiscal year, until they receive the first property tax payments (May) and aid payments from the state (July).

Unlike state government, which collects income tax withholding and sales tax receipts regularly throughout the year, Minnesota's cities do not have a constant flow of revenue from which they are able to fund local government operations. Property tax levies, state aid to local governments, and property tax credits comprise the majority of city discretionary revenues. Minnesota statutes govern the flow of these major revenue sources into city treasuries.

- Counties distribute the cities' share of the first-half property tax levies in late May and early June.
- Cities receive the first half of their state aid and property tax credits from the state in July of each year.
- Counties distribute the cities' share of the second-half property tax levies in late October and early November.
- Cities receive the second half of their state aid and property tax credits from the state in December of each year.

Given this state-controlled flow of revenue, city fund balances (which are measured on December 31) are the primary source of funds available to cities for their operating expenses during the first five months of the next fiscal year. An adequate fund balance will provide a local government with the cash flow required to finance expenditures without short-term borrowing.

Unique Circumstances of Each Jurisdiction Determine the Size of Fund Balance Needed

While cities must rely on the fund balances for cash flow purposes during the first five months of a year, the unique circumstances of each local government will determine the size of a fund balance that must be maintained to avoid the need for short-term borrowing and to operate effectively.

Numerous factors must be considered in determining the size of a fund balance necessary for a city to avoid short-term borrowing.

- If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.
- Cities are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

The individual cash flow needs of a city will determine the minimum fund balance that is necessary for a city to operate effectively. Cities with the ability to generate significant revenues from sources other than property taxes and state aid payments are often able to minimize the need for large fund balances to support their cash flow requirements. Conversely, cities that rely heavily on property taxes and state aid for the majority of their revenues will need relatively large fund balances to meet their cash flow needs from January 1 through June 1 of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the State Auditor has set a standard of between 35 and 50 percent of current expenditures as an acceptable level. The Auditor has concerns about the financial health of cities maintaining an unreserved fund balance lower than this standard. These cities may not have enough reserves to carry them through financial downturns or unexpected contingencies. Conversely, the Auditor has concerns about cities that maintain unreserved fund balances exceeding what is needed to carry them through financial downturns. Taxpayers in cities that maintain a fund balance higher or lower than this standard should press their city official to explain their fund balance policy.

GLOSSARY

Glossary

BORROWING - These revenues reflect the sale of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Cities are restricted by law from borrowing for current expenses.

CAPITAL OUTLAY - These expenditures include the purchase, construction or permanent improvements of buildings, equipment, machinery, and land. Capital outlay varies from year to year based on the needs and resources of the cities.

CAPITAL OUTLAY FOR ENTERPRISE FUNDS - The expenditures from governmental funds for improvements to public service enterprises, such as sewer and water mains.

CAPITAL PROJECTS FUND - A fund created to account for the financial resources that are used for the acquisition or construction of a fixed asset.

CASH BASIS OF ACCOUNTING - Basis of accounting that recognizes transactions or events when related cash amounts are received or disbursed.

CHARGES FOR SERVICES - These revenues reflect fees for activities of the governmental funds. These include rent of city hall by individuals or organizations, police and fire contracts, fire calls, recreation fees, park dedication fees, etc.

DEBT SERVICE EXPENDITURES - These expenditures reflect the annual costs of servicing the outstanding debt of the local government. These costs include principal, interest, and some fiscal charges.

DEBT SERVICE FUND - A fund to account for the collection of resources and payment of principal and interest from long-term debt.

ENTERPRISE FUND - A fund established to account for operations financed and operated in a manner similar to private business. Examples include water, sewer, and electric utilities. The expenses of providing services are primarily financed by user charges.

FINES AND FORFEITS - These revenues reflect receipts from the payment of penalties for law violations, non-observance of contracts, and forfeited deposits.

FRANCHISE TAXES - These revenues reflect proceeds from taxes imposed on public utilities, usually involving elements of a monopoly, (e.g., electric utilities, gas utilities, cable TV) for use of public property.

GENERAL FUND - The fund used to account for all financial resources not required to be accounted for in another fund. This fund is the main operating fund.

GENERAL GOVERNMENT EXPENDITURES - These expenditures reflect the costs associated with running a local government, such as the mayor, the city council, administration, finance, and elections. Expenditures in this category include salaries, wages, and benefits of legislative, judicial, and administrative personnel, supplies, and city hall maintenance.

Glossary

GOVERNMENTAL FUNDS - The funds through which most governmental activities are financed. The four governmental fund types are: general, special revenue, debt service, and capital projects.

GRAVEL TAX - These revenues are derived from taxes imposed by the local government for aggregate material removal.

HEALTH - These expenditures are for the maintenance of vital statistics, restaurant inspection, communicable disease control, and various health services and clinics.

HRA AND ECONOMIC DEVELOPMENT - These expenditures are for development and redevelopment activities in blighted or otherwise economically disadvantaged areas. Activities may include low interest loans to individuals and businesses, cleanup of hazardous sites, rehabilitation of substandard housing and other physical facilities, and other assistance to those wanting to provide housing and economic opportunity within a disadvantaged area.

INTEREST ON INVESTMENTS - These revenues reflect interest earned on checking and savings accounts, CDs, money market funds, and bonds. This category also includes dividends. In addition, the net increase or decrease in the fair value of investments is recorded here.

LICENSES AND PERMITS - These revenues reflect receipts from liquor licenses, cigarette licenses, other business licenses, street use permits, buildings permits, and other non-business licenses and permits.

MISCELLANEOUS EXPENDITURES - These expenditures reflect the costs of activities that were not allocated to a specific function. Some activities included in this category are pension and insurance costs not allocated to a specific department.

MISCELLANEOUS REVENUES - These revenues refer to refunds, reimbursements, donations, and lease payments.

MODIFIED ACCRUAL BASIS OF ACCOUNTING - Basis of accounting according to which (a) revenues are recognized in the accounting period in which they become available and measurable and (b) expenditures are recognized in the accounting period in which the fund liability is incurred, if measurable, except for unmatured interest on general long-term debt and certain similar accrued obligations, which should be recognized when due.

NET TAX LEVY - The city net property taxes, after state property tax relief aids or grants, required to be paid by the property owners of the city.

OTHER FINANCING SOURCES - Long-term debt proceeds, sale of fixed assets, and transfers from other funds.

OTHER FINANCING USES - Transfers to other funds, refunding bond proceeds deposited with escrow agent and invested until they are used to pay principal and interest on the old debt at a future time, and remittance to other agencies.

Glossary

OUTSTANDING LONG-TERM DEBT - This category refers to the long-term debt that a local government has incurred to finance its capital projects. Examples of long-term debt include various types of bonds and other obligations such as notes and long-term leases.

PARKS AND RECREATION - These expenditures reflect park maintenance, mowing, planting, and removal of trees. Recreation expenditures include festivals, bands, museums, community centers, cable TV, baseball fields, organized recreation activities, etc.

PUBLIC SAFETY EXPENDITURES - These expenditures reflect the costs related to the protection of persons and property. This category combines several distinct city departments, including police, fire, ambulance services, and other protection. They are combined here because cities allocate similar responsibilities differently among these departments.

SANITATION - These expenditures reflect the costs of refuse collection and disposal, recycling, as well as weed and pest control. Some cities provide sanitation services through enterprise funds.

SPECIAL ASSESSMENTS - These revenues refer to levies made against certain properties to defray all or part of the costs of a specific improvement, such as new sewer and water mains, deemed to benefit primarily those properties. The amount includes the penalties and interest paid on the assessments.

SPECIAL REVENUE FUNDS - A fund used to account for the proceeds of specific revenue sources that are restricted to expenditures for a specific purpose.

STREETS AND HIGHWAYS EXPENDITURES - These expenditures reflect the costs associated with the maintenance and repair of local highways, streets, bridges, and street equipment. Common expenditures include patching, seal coating, and snow removal. Expenditures for road construction are not included in current expenditures but are accounted for as capital outlay.

TAXABLE TAX CAPACITY - The tax capacity less the tax increment district value, less the fiscal disparities contribution value, plus the fiscal disparities distribution value.

TAX CAPACITY - The value assigned to the property used to calculate the property taxes.

TAX INCREMENTS - These revenues refer to the amount of resources cities generate when they establish tax increment financing (TIF) districts. In a TIF district, the increase in property tax revenues in the redeveloped area are used to pay the costs of development and redevelopment in the district rather than the general services of the city, county, and school district.

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses relating to current operations.

TOTAL EXPENDITURES - This category includes current operating expenses, capital outlays, and debt service principal and interest payments.

Glossary

TOTAL REVENUES - This category reflects all sources of revenue that increase the amount of available resources without creating a liability or a future payment. Borrowing and transfers between funds are not included in total revenues.

TRANSFERS - ENTERPRISE FUNDS - The transfer of available resources to or from public service enterprises. An example of this transfer is a water utility transferring money to the General Fund.

TRANSFERS - GOVERNMENTAL FUNDS - The transfer of money between governmental fund types. The revenues and expenditures for these funds are always shown in the same tables.

UNALLOCATED INSURANCE - These expenditures refer to insurance premiums that were not allocated to a specific function of government.

UNALLOCATED PENSION CONTRIBUTIONS - These expenditures refer to contributions to pension plans that were not allocated to a specific function of government.

RECENT ANNUAL REPORTS, SPECIAL STUDIES, AND BEST PRACTICES REVIEWS FROM THE OFFICE OF THE STATE AUDITOR

Best Practice Review: *Contracting and Procurement in the Public Sector*

The best practices review provides detailed steps that can help increase accountability, reduce liability, and encourage savings when contracting and procuring in the public sector. November 2005

Minnesota Township Finances

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year (2004). October 2005

Annual Summary of Local Government Finances

This new annual report provides a summary of all local government finances: counties, cities, school districts, townships and special districts for the most recently audited fiscal year. August 2005

Special District Finances

This annual report, issued for the first time in 20 years, lists the sources and amounts of revenues, expenditures and outstanding debt for all special districts in Minnesota for the most recent audited fiscal year. July 2005

Financial Trends of Minnesota School Districts and Charter Schools: 2000 to 2004

This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts and charter schools. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. June 2005

2004 Local Government Lobbying Expenditures

This annual report lists what local government and associations of local governments spend to lobby the Legislature and agencies of the state administration. March 2005 [NOTE: Supplemental report issued July 2005.]

Minnesota County Finances

This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year (year-ended 2003). It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. The report also includes summary budget data for 2004 and 2005. March 2005

2004 Criminal Forfeitures in the State of Minnesota

This annual report describes the amount of property and cash seized by law enforcement agents in criminal forfeitures and what happens to the forfeited items. March 2005

An Analysis of Minnesota's Municipal Liquor Store Operations in 2003

This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. January 2005

Best Practices Review: *Cooperative Efforts in Public Service Delivery*

The best practices review highlights examples of successful local government cooperation and offers guidance to those local governments pursuing cooperative efforts. December 2004

Special Study: Municipal Enterprise Activity

This study, requested by a bipartisan group of legislators, examines the financial information of enterprise fund operations of Minnesota cities from 1998 to 2002. March 2004

Special Study: School Superintendent Compensation

This special study examined the compensation (salary, benefits, severance, etc.) of Minnesota School Superintendents from 1997 to 2002. September 2003

Special Study: Local Government Aid and its Effect on Expenditures

This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

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