

STATE OF MINNESOTA

Office of the State Auditor



Patricia Anderson
State Auditor

Minnesota City Finances

2005 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.

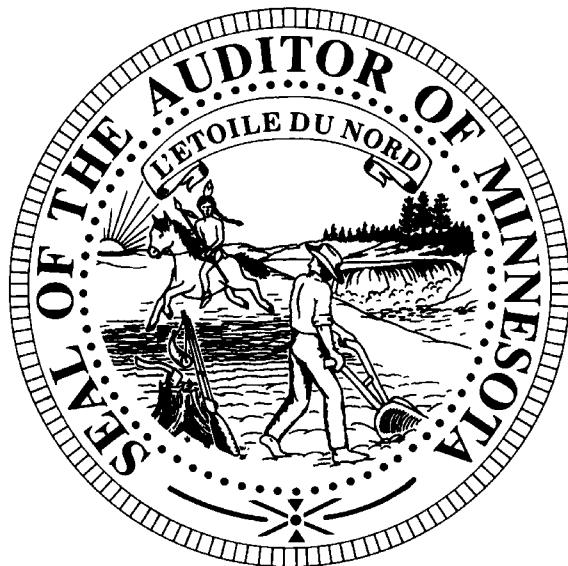
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December 28, 2006

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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 2005. These cities are required to annually submit annual financial reports to the Office of the State Auditor.

For the fourth 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 4 and 5 present a summary of the activities in the governmental funds of all cities over 2,500 in population. 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, 2005, 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 2004 and 2005 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 2004 to 2005, and a comparison to 2005 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 expendable resources.

Cities under 2,500 may opt to use a cash basis of accounting. In 2005, 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.

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. 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 2005 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities amounted to \$4.21 billion in 2005. This represents an increase of 5.3 percent from 2004 revenues. Total revenues of cities over 2,500 in population increased 5.1 percent, while revenues of cities under 2,500 in population increased 6.5 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 2005, intergovernmental revenues accounted for 38.1 percent of total revenues for cities less than 2,500 in population compared to 26.8 percent for cities over 2,500 in population. Among all cities, intergovernmental revenues accounted for 27.8 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 41.9 percent of large city revenues in 2005, compared to 30.4 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 2.9 percent of small city total revenues compared to 6.1 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 30.0 percent of total revenues compared to 27.1 percent for small cities. For all cities, property taxes accounted for 29.7 percent of total revenues.

On a per capita basis, large cities had total revenues of about \$62 more than small cities (\$1,006 to \$944).

Expenditures

Total expenditures of the governmental funds for all cities totaled \$4.98 billion in 2005. This represented an increase of 4.3 percent over 2004 and reflects an increase of 4.3 percent among large cities and 4.2 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 (15.5%) and less to culture and recreation (6.9%) than cities over 2,500 (9.6% and 12.5% respectively). The largest budget areas for cities over 2,500 in population is public safety (23.1%) followed by streets and highways (22.2%). For small cities, the largest budget areas are streets and highways (22.6%) followed by public safety (20.2%).

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 2005, small cities carried long-term debt of \$1.03 billion, or \$2,514 per capita, compared to \$7.46 billion, or \$1,965 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 2005, unreserved fund balances as a percent of current expenditures averaged 93.9 percent for small cities compared to 51.3 percent for large cities. These percentages are down slightly from 2001 when the unreserved fund balances as a percent of current expenditures averaged 94.8 percent for cities under 2,500 and 53.8 percent for cities over 2,500.

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 267 small cities that use an accrual basis of accounting, 124 (46.4%) had an unreserved fund balance greater than 100 percent of total current expenditures. In 2001, 137 small cities had unreserved fund balances greater than 100 percent of total current expenditures. Among the 209 large cities, 35 cities (16.7%) had an unreserved fund balance greater than 100 percent of total current expenditures. In 2001, 44 cities had unreserved fund balances greater than 100 percent of total current expenditures. In 2005, unreserved fund balances as a percent of total current expenditures among small cities ranged from -61.7 percent in Fisher to 1107.9 percent in Skyline. Among large cities, the range was from -14.0 percent in Montgomery to 304.9 percent in Rockville.

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

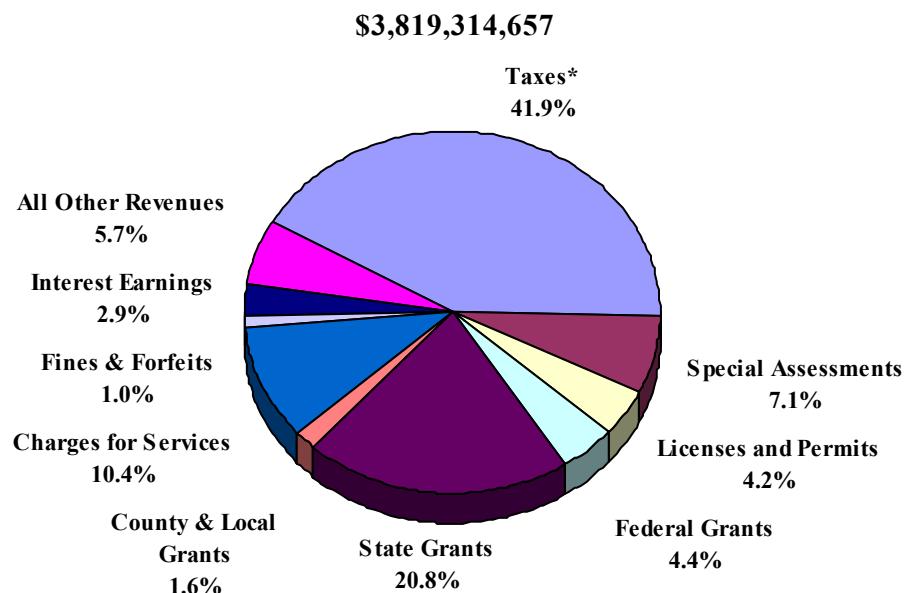
In 2005, cities over 2,500 in population raised total governmental revenues of \$3.82 billion to finance city services. This represents an increase of 5.1 percent from the amount raised in 2004. The primary funding sources for cities were taxes and state aid. These two sources accounted for 62.8 percent of all city revenues.

The sources of large city revenue that grew at the greatest rate between 2004 and 2005 were: interest earnings (34.9%), sales tax (14.4%), franchise fees (11.4%), and charges for services (8.3%). Those sources of revenue showing the greatest declines were: gravel taxes (-13.7%), gaming taxes (-13.2%), and miscellaneous revenues (-2.3%).

The shares of total governmental revenues generally change very little from year-to-year. Two categories that have shown changes are property taxes and intergovernmental revenues. Over the past five years, property taxes as a percent of total revenues increased from 24.4 percent in 2001 to 30.0 percent in 2005 (a 23.0 percent change) and intergovernmental revenues which decreased from 29.6 percent in 2001 to 26.8 percent in 2005 (a decrease of 9.5 percent). 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.

Figure 1: Total Governmental Revenues



Total Governmental Expenditures

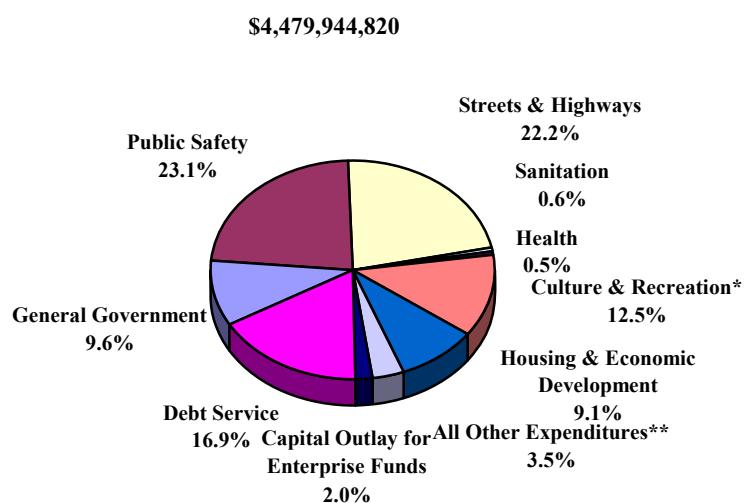
Cities provide a variety of services to their citizens. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Permanent, and Debt Service funds. In 2005, cities over 2,500 in population expended \$4.48 billion from these various Governmental Funds to provide city services. This represents an increase of 4.3 percent over 2004 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 56.4 percent of total government expenditures, while capital outlay accounted for 26.7 percent, and debt service accounted for 16.9 percent.

The largest category of current expenditures was public safety while streets and highways dominated capital outlay expenditures. Public safety current expenditures accounted for 38.0 percent of all current expenditures, more than double that of any other category. Streets and highways accounted for 55.8 percent of all capital expenditures, over three times greater than any other category of capital outlay.

Two areas showed very large changes in 2005. Capital outlays related to sanitation increased by 24649 percent due to the construction of a wastewater treatment facility in Eveleth. Capital outlays related to libraries decreased by 38.8 percent due primarily to the completion of the Minneapolis central library.

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

Figure 2: Total Governmental Expenditures



* Includes parks and recreation, and libraries

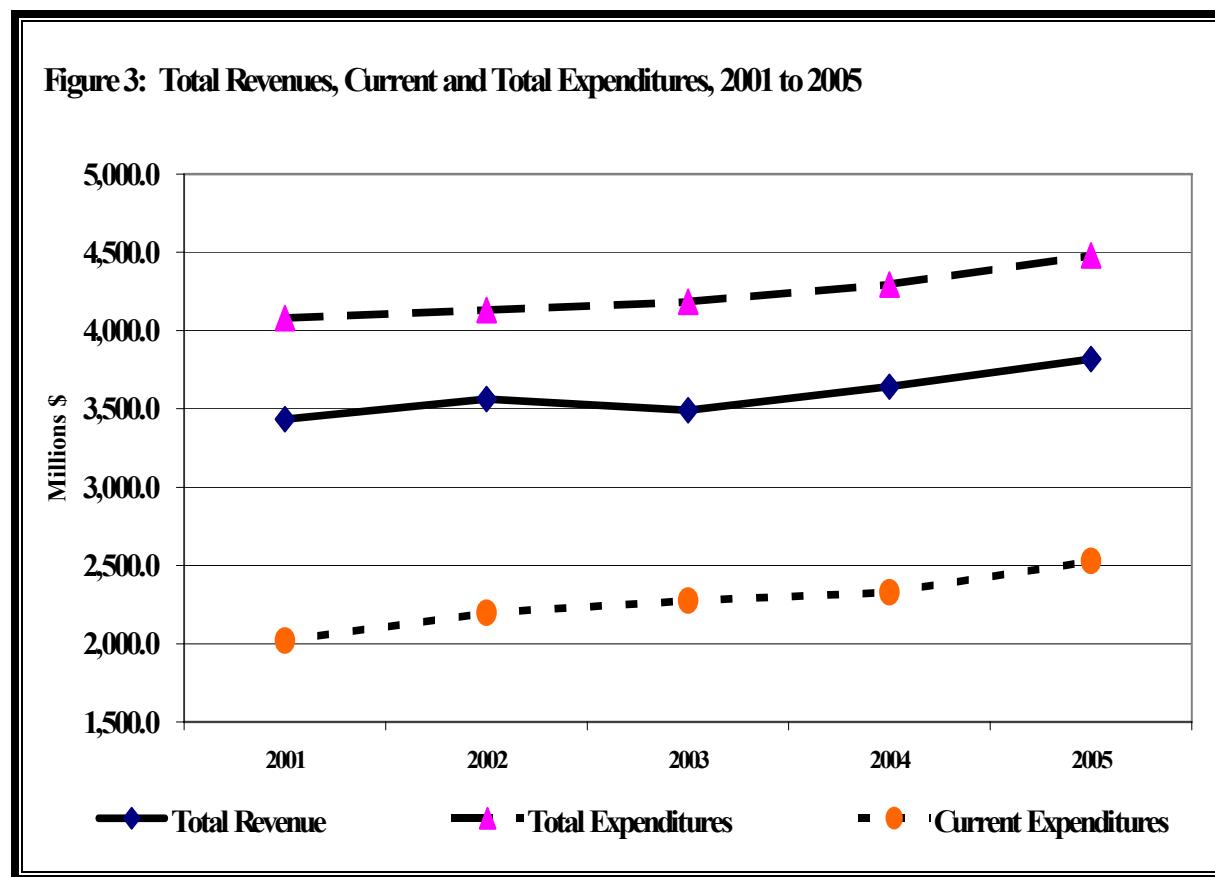
** Includes conservation of natural resources, airport, transit, unallocated insurance, and all other unallocated expenditures.

Total Revenues, Current and Total Expenditures

During the five-year period of 2001 to 2005, 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 2004.

Current expenditures have comprised between 49.5% and 56.4% of total expenditures over the period. The variance occurred primarily due to a declining percentage spent on capital projects. In 2005, current expenditures accounted for 56.4% of total expenditures, down slightly from 2004.

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 \$1.19 billion on capital investments in 2005. This represents a decrease of 0.2 percent from the level expended in 2004. 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.

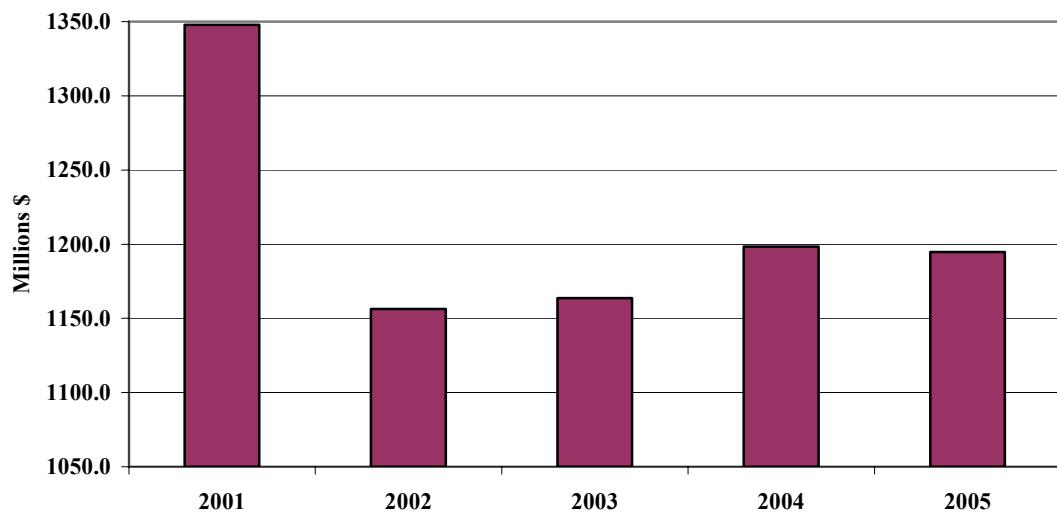
Table 1 shows total capital outlays in dollars and per capita for large cities. Figure 4 illustrates the trend in capital spending for the years 2001 through 2005.

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

Year	Total Capital Outlay (actual dollars)	Per Capita *
2001	\$1,347,940,294	\$375
2002	\$1,156,396,425	\$317
2003	\$1,163,674,824	\$315
2004	\$1,198,430,759	\$320
2005	\$1,194,717,585	\$315

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

Figure 4: Total Capital Outlay Expenditures 2001 to 2005



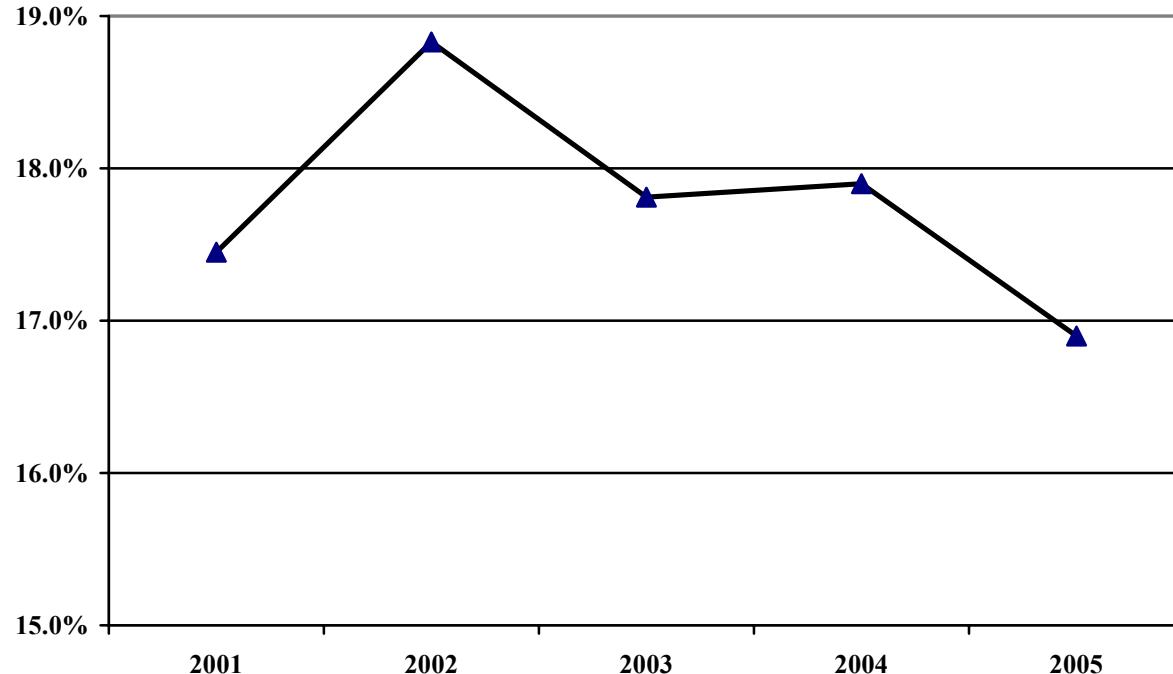
Debt Service

Debt Service includes expenditures for the principal and interest payments of loans incurred by cities. In 2005, large cities expended a total of \$757.3 million on debt service, 16.9% of total expenditures. Between 2004 and 2005 large city debt service expenditures decreased by 1.6 percent.

There was a significant difference between the first class and fourth class cities in the change of their level of debt service. First class cities showed an increase of 18.1 percent while fourth class cities showed a decrease of 9.1 percent.

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

Figure 5: Debt Service as a Percentage of Total Expenditures



Municipal Enterprises

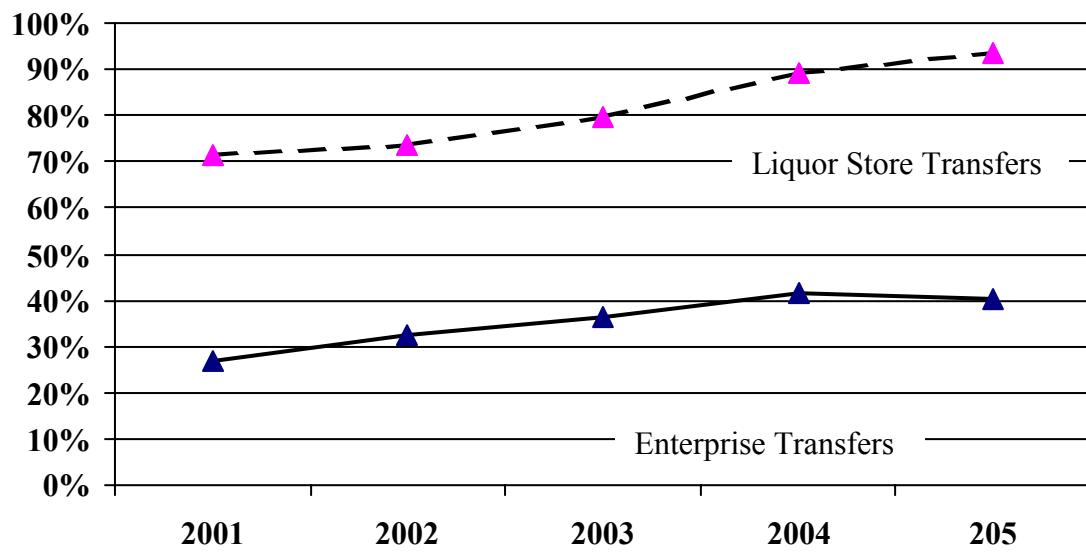
In addition to Governmental Funds, many cities establish Enterprise Funds to account for services that are financed and operated in a manner similar to private business enterprises. These enterprises are intended to be self-sustaining through fees and user charges. Although some enterprises may earn 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 increases in both net income and net transfers between 2004 and 2005. The net income of large city municipal enterprises increased 5.3 percent while net transfers (transfers out minus transfers in) from enterprise funds to other governmental funds increased 23.8 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 an increase of 5.1 percent in profits between 2004 and 2005, and an increase in net transfers from municipal liquor operations of 10.1 percent.

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.

Figure 6: Net Transfers from Enterprise and Municipal Liquor Store Funds as a Percent of Their Net Income, 2001 to 2005



Outstanding Long-Term Indebtedness

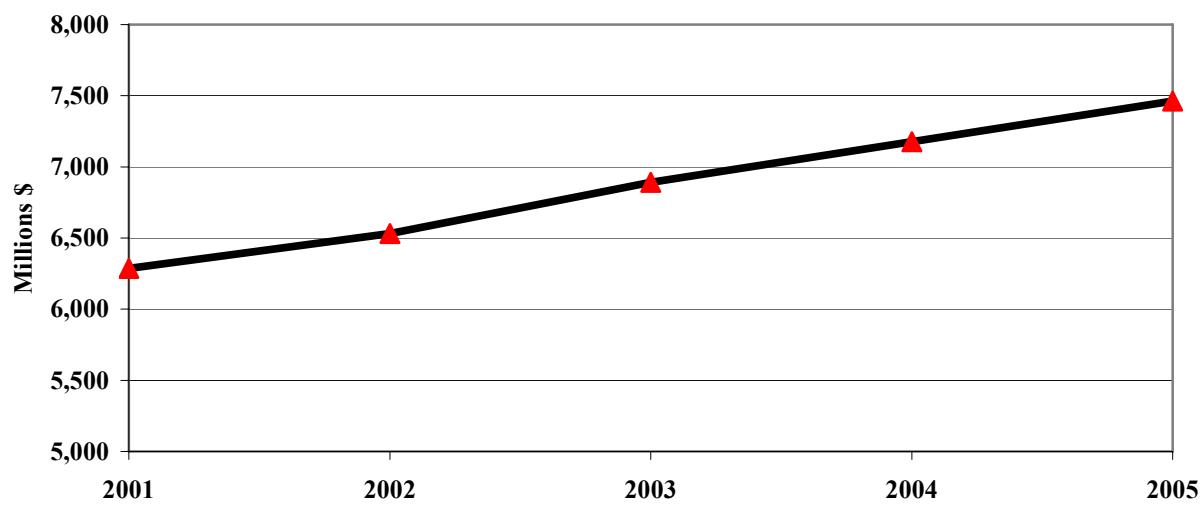
Cities over 2,500 carried long-term debt of \$7.46 billion, \$1,965 per capita, at the end of 2005. This represented an increase of 4.0 percent over the 2004 level. Cities incur long-term debt through various ways such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases but 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 2004 and 2005. 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

		2005 Amount		2004 Amount
General Obligation	\$	992,746,141	\$	848,622,184
G.O. Tax Increment		802,438,537		885,013,802
Revenue Tax Increment		189,896,193		209,014,433
Special Assessment		1,627,295,956		1,543,808,813
G.O. Revenue		1,866,168,907		1,888,139,032
Revenue		995,395,192		982,124,810
All Other		107,248,025		34,685,000
Total Bonded Indebtedness	\$	6,581,188,951	\$	6,391,408,074

Figure 7: Outstanding Long-Term Indebtedness 2001-2005



Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.30 billion in 2005.¹ This represents an increase of 0.3 percent over the level reported in 2004.

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 51.3 percent in 2005 compared to 55.6 percent in 2004. The decrease in the ratio of unreserved fund balances to total current expenditures reflects flat growth in fund balances combined with strong growth in current expenditures. 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 30.9 percent of their unreserved fund balances as a percent of total current expenditures, while class 4 cities (populations 2,500 to 10,000) average 79.7 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.

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

¹ 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 2001-2005

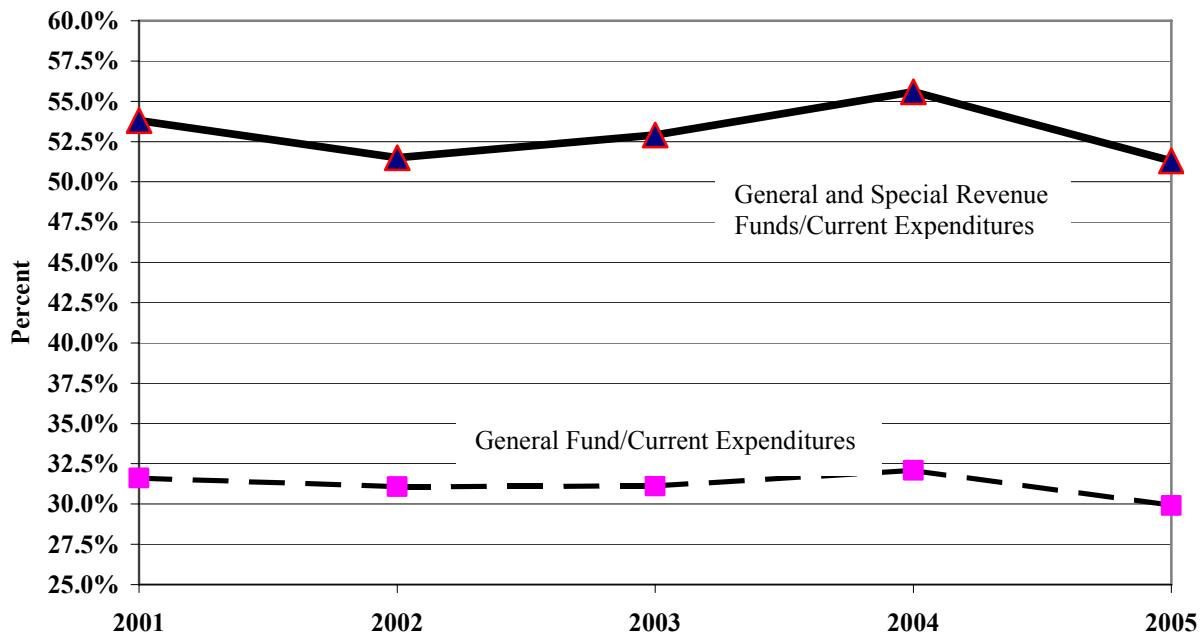


Table 25 shows the following levels of city unreserved fund balances for both 2001 and 2005. During this period, the number of cities with very high or extremely high fund balances decreased from 44 to 35. The State Auditor recommends an acceptable unreserved fund balance of 35 to 50 percent of total 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	2005 Number of Cities	2001 Number of Cities
Extremely Low Fund Balance	Below 20 %	14	11
Low Fund Balance	20% to 35%	16	19
Acceptable Fund Balance	35% to 50%	40	37
Moderately High Fund Balance	50% to 65%	35	37
High Fund Balance	65% to 100%	69	60
Very High Fund Balance	100% to 150%	25	28
Extremely High Fund Balance	Above 150%	10	16

Overview of Cities Under 2,500 in Population

Total Governmental Revenues

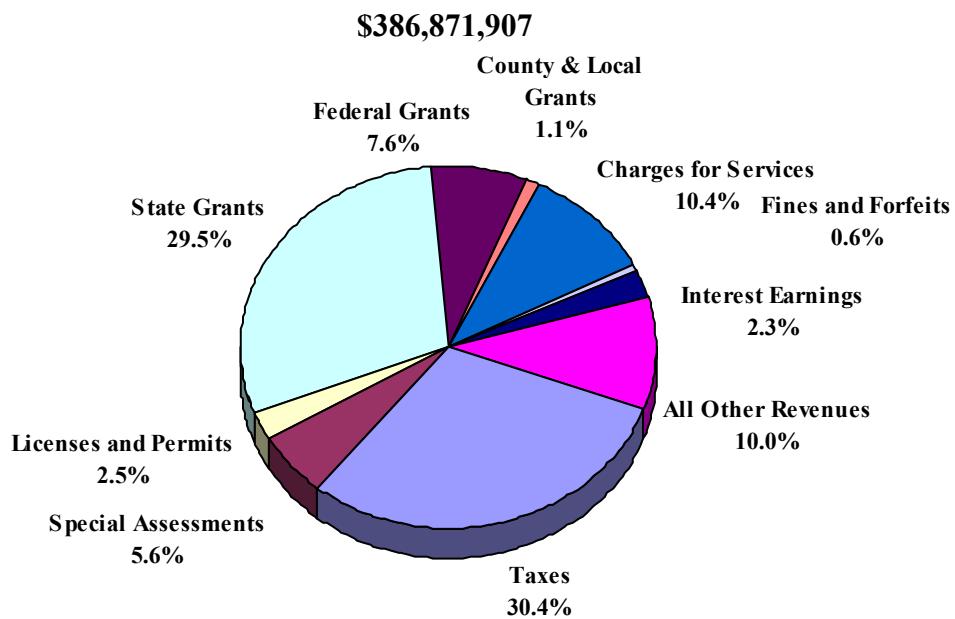
In 2005, cities under 2,500 in population raised total governmental revenues of \$386.9 million to finance city services. This represents an increase of 6.5 percent from the amount raised in 2004.

The sources of revenue that grew at the fastest rate between 2004 and 2005 were: interest earnings (41.9%), tax increment (12.2%), and franchise fees (10.8%). The categories showing the greatest decrease were: hotel and motel taxes (-46.5%), gaming taxes (-19.3%), and gravel taxes (-12.9%).

Between 2004 and 2005, the Legislature attempted to ease the 2003 reductions to local government aid (LGA) and other aid programs to cities. LGA rose 4.9 percent, residential Market Value Credit aid increased by 2.1 percent, and Agricultural Market Value Credit aid increased by 90.8 percent. Overall, state aid to Minnesota's smallest cities rose by 4.7 percent between 2004 and 2005.

The main sources of revenues for small cities in 2005 were state grants and taxes, which together accounted for 59.9 percent of all revenues. Taxes as a percent of total revenues increased from 30.1 percent in 2004 to 30.4 percent in 2005, while state grants as a percent of total revenues decreased from 30.0 percent in 2004 to 29.5 percent during the same period. Figure 11 shows the relative shares of total governmental revenues by source.

Figure 11: Total Government Revenues



Total Governmental Expenditures

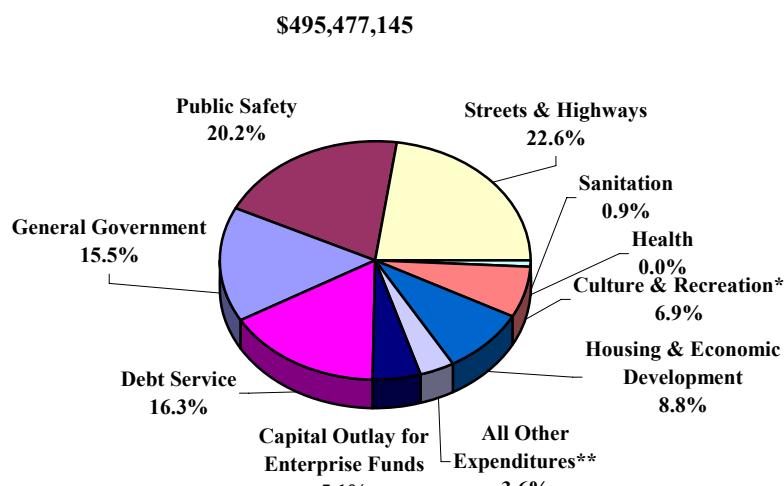
Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Permanent, and Debt Service funds. In 2005, cities under 2,500 in population expended \$495.5 million from Governmental Funds to provide city services. This represents an increase of 4.2 percent over 2004 total governmental expenditures.

Between 2004 and 2005, the categories of expenditures that grew at the fastest rate were: airports (66.3%), all other expenditures (18.1%), and general government (10.7%). The categories showing declines were: capital outlays for enterprise funds (-14.9%) and debt service (2.0%). The increase in the airports category reflects large capital expenditures by Canby and Rush City. The large reduction in capital outlay for enterprise funds reflects the completion of a number of capital projects in several cities.

In 2005, 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 74.6 percent of all expenditures in 2005.

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

Figure 12: Total Governmental Expenditures



* Includes parks and recreation, and libraries

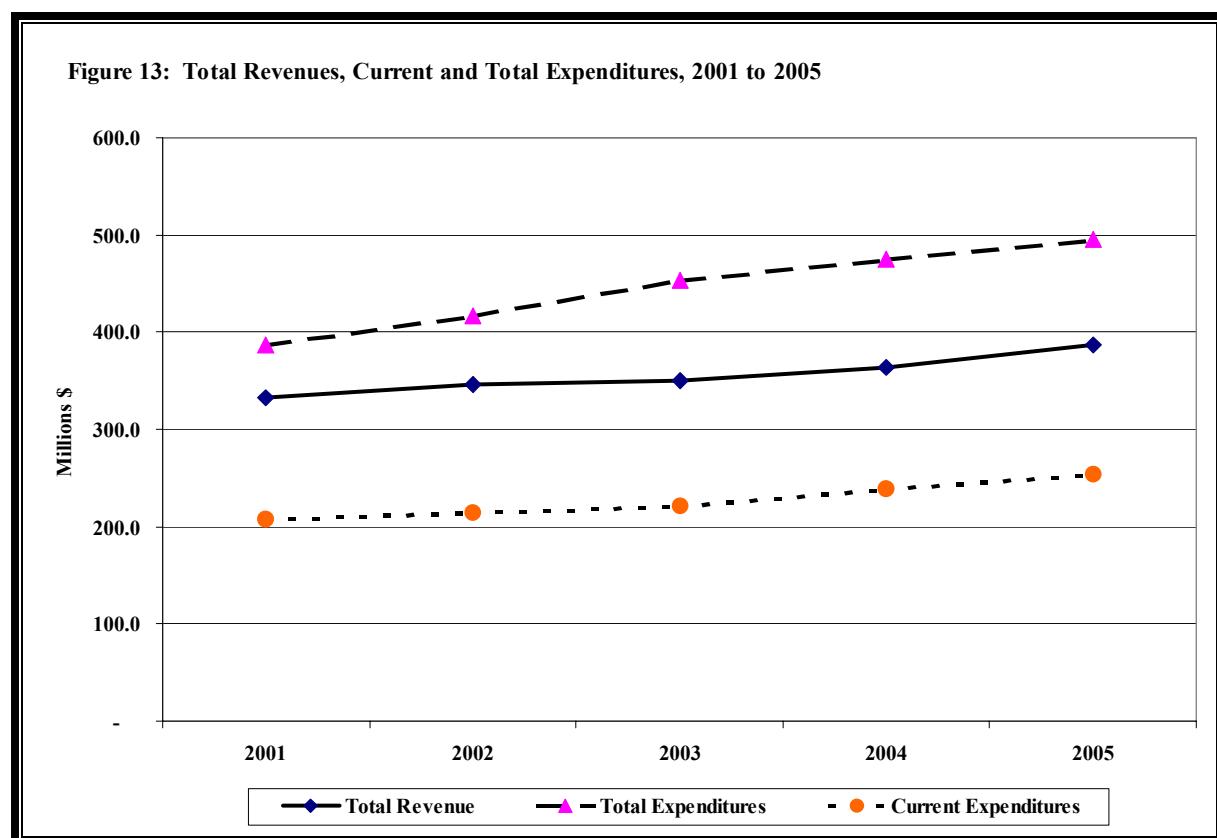
** Includes conservation of natural resources, airport, transit, unallocated insurance, and all other unallocated expenditures.

Total Revenues, Current and Total Expenditures

During the five-year period of 2001 to 2005, current expenditures, total expenditures, and total revenues of small cities increased every year between 2002 and 2005. 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 2002 are the result of fewer cities classified as “small cities” beginning in 2002.

Figure 13 compares the trends in current and total expenditures with total governmental revenues for small cities from 2001 to 2005. During this period, total revenues, total current expenditures and total expenditures increased each year.



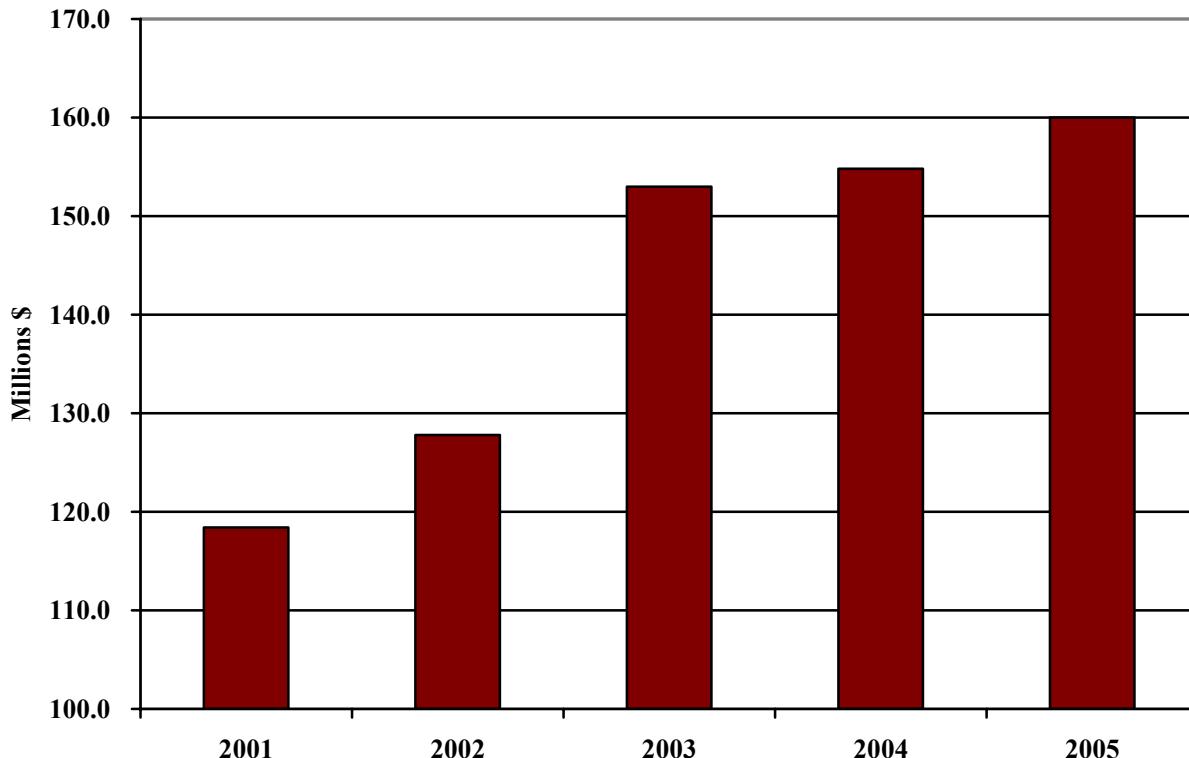
Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$161.0 million on capital investments in 2005. This represents an increase of 4.0 percent over the level expended in 2004.

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 2001 through 2005.

Figure 14: Total Capital Outlay Expenditures, 2001 to 2005



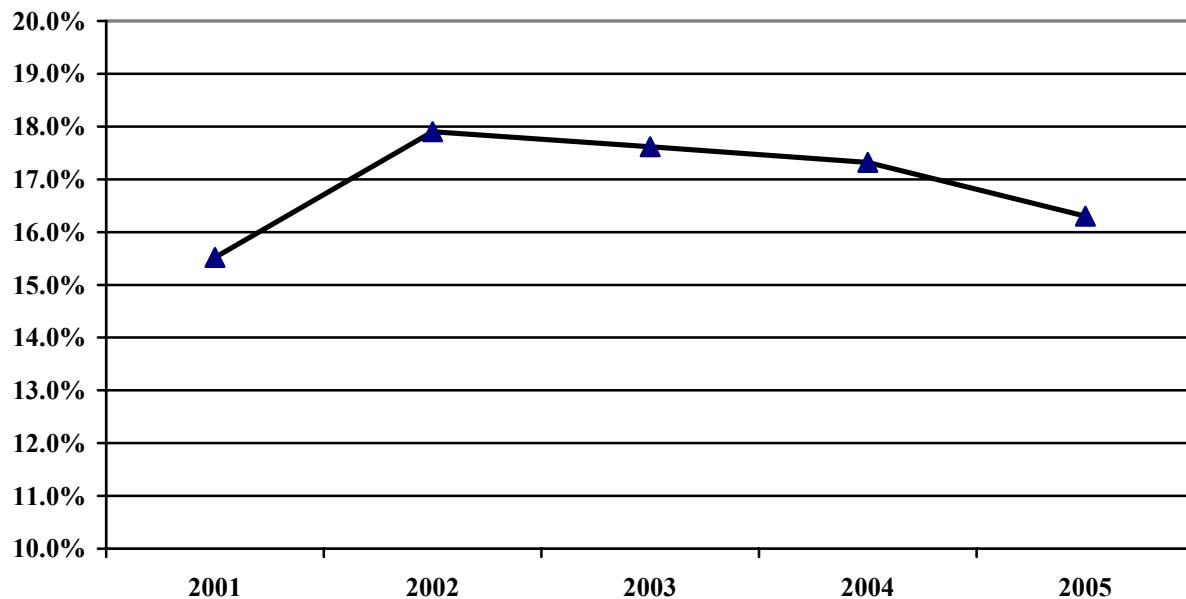
Debt Service

Debt Service includes expenditures for the principal and interest payments of loans incurred by cities. In 2005, small cities expended a total of \$80.7 million on debt service, or 16.3% of total expenditures.

It is interesting to note that since 2003 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.

Figure 15: Debt Service as a Percentage of Total Expenditures



Municipal Enterprises

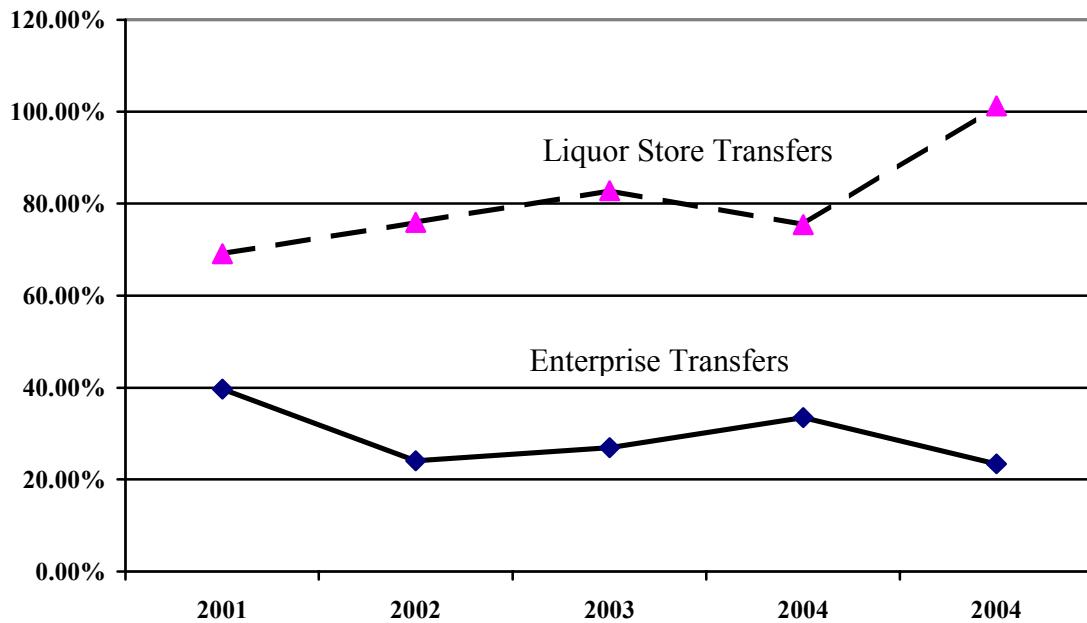
The net income of municipal enterprises increased 9.4 percent between 2004 and 2005 while net transfers (transfers out minus transfers in) from Enterprise Funds decreased 23.5 percent between 2004 and 2005. An example of this type of transfer is when a city transfers excess reserves from its water utility 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 14.2 percent in net income while net transfers (transfers out minus transfers in) increased of 15.2 percent between 2004 and 2005. The decrease in net income reflects that more liquor operations showed a decrease in net income than showed an increase (82 to 74 respectively). The increase in net transfers was primarily due to large transfers from the Longville, Warroad, and Danver liquor store operations.

There was a significant change for both municipal enterprise and liquor stores in the net transfers as a percent of net income between 2004 and 2005. Municipal enterprises transferred 23.4 percent of their net income in 2005 compared to 33.5 percent in 2004. Municipal liquor stores transferred 101.2 percent of their net income in 2005 compared to 75.4 percent in 2005. For municipal liquor stores, this reflects a drawing down of previously held reserves.

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

Figure 16: Net Transfers from Enterprise and Municipal Liquor Store Funds as a Percent of Their Net Income, 2001 to 2005



Outstanding Long-Term Indebtedness

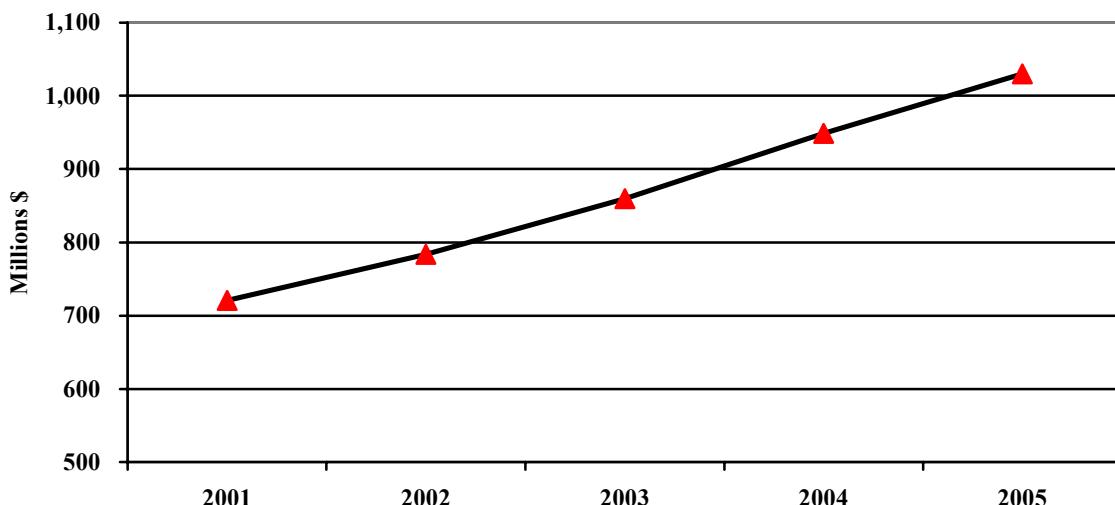
Cities under 2,500 carried long-term debt totaling \$1.03 billion at the close of 2005. This represents an 8.6 percent increase over 2004 level. On a per capita basis, cities with a population less than 2,500 held a significantly higher level of long-term debt than those over 2,500, \$2,514 to \$1,965. While there is no single reason for the higher level of indebtedness per capita among the smaller cities, a primary reason is that the high costs of projects such as wastewater treatment facilities and water and sewer line replacement are spread across fewer people.

Table 4 looks at outstanding bonded indebtedness for 2004 and 2005. Figure 17 shows the five-year trend of outstanding long-term debt for small cities.

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

	2005 Amount	2004 Amount
General Obligation	\$ 50,358,736	\$ 41,054,712
G.O. Tax Increment	35,783,895	39,816,518
Revenue Tax Increment	1,132,997	186,932
Special Assessment	283,020,934	254,250,737
G.O. Revenue	324,029,280	280,095,463
Revenue	94,233,813	93,432,125
All Other	2,944,864	3,391,469
Total Bonded Indebtedness	\$ 791,504,519	\$ 712,227,956

Figure 17: Outstanding Long-Term Indebtedness as of December 31, 2005*



*Includes bonds and other types of debt such as certificates of participation, long-term leases, and notes.

GOVERNMENTAL TABLES

TABLE 4
REVENUES FOR ALL CITIES
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2001 THROUGH 2005

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

TABLE 5
EXPENDITURES FOR ALL CITIES
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2001 THROUGH 2005

GOVERNMENTAL FUND EXPENDITURES	2001			2002			2003			2004			2005			5-YEAR CHANGE
	AMOUNT		%	AMOUNT		%	AMOUNT		%	AMOUNT		%	AMOUNT		%	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government																
Current Expenditures	389,291,474	8.7%	406,364,981	8.9%	443,481,362	9.6%	415,976,046	8.7%	450,446,249	9.1%	55,502,927	1.1%	15.7%			
Capital Outlay	64,549,199	1.4%	51,682,922	1.1%	63,958,201	1.4%	45,016,809	0.9%	55,502,927	1.1%	-14.0%					
Public Safety																
Current Expenditures	821,875,548	18.4%	876,062,005	19.3%	904,167,225	19.5%	976,091,050	20.5%	1,036,315,026	20.8%	2,0%	2.0%	26.1%			
Capital Outlay	73,681,068	1.6%	90,834,605	2.0%	106,647,216	2.3%	88,949,557	1.9%	99,183,235	2.0%	34.6%					
Streets and Highways																
Current Expenditures	333,741,792	7.5%	329,251,599	7.2%	345,344,826	7.4%	361,970,354	7.6%	376,601,247	7.6%	14.7%		12.8%			
Capital Outlay	560,370,464	12.5%	614,184,303	13.5%	647,354,342	14.0%	714,529,763	15.0%	730,141,342	14.7%	30.3%					
Sanitation																
Current Expenditures	18,160,789	0.4%	18,169,428	0.4%	17,331,548	0.4%	23,351,309	0.5%	26,925,322	0.5%	171.5%		48.3%			
Capital Outlay	1,284,369	0.0%	1,106,509	0.0%	291,621	0.0%	105,234	0.0%	3,486,936	0.1%						
Health																
Current Expenditures	33,352,222	0.7%	35,443,397	0.8%	33,672,130	0.7%	23,663,222	0.5%	23,463,711	0.5%	29.6%					
Capital Outlay	193,056	0.0%	2,052,325	0.0%	41,561	0.0%	156,398	0.0%	215,335	0.0%	11.5%					
Libraries																
Current Expenditures	65,520,474	1.5%	70,038,056	1.5%	67,252,812	1.4%	67,312,368	1.4%	70,031,072	1.4%	6.9%					
Capital Outlay	12,835,199	0.3%	22,730,144	0.5%	34,588,540	0.7%	98,879,832	2.1%	60,892,282	1.2%	374.4%					
Parks and Recreation																
Current Expenditures	272,202,344	6.1%	305,860,788	6.7%	291,833,584	6.3%	313,356,698	6.6%	353,731,395	7.1%	30.0%					
Capital Outlay	145,419,638	3.3%	139,810,508	3.1%	133,657,734	2.9%	114,126,128	2.4%	108,087,543	2.2%	25.7%					
Housing/Economic Development																
Current Expenditures	211,271,771	4.7%	288,128,474	6.3%	310,513,943	6.7%	307,524,736	6.4%	351,671,473	7.1%	65.6%					
Capital Outlay	295,239,342	6.6%	166,494,942	3.7%	118,861,634	2.6%	106,512,306	2.2%	101,676,583	2.0%						
Conservation of Natural Resources																
Current Expenditures	2,344,034	0.1%	2,087,602	0.0%	3,498,970	0.1%	1,780,492	0.0%	2,030,111	0.0%	-13.4%					
Capital Outlay	929,584	0.0%	819,326	0.0%	370,922	0.0%	126,610	0.0%	100,482	0.0%	-89.2%					
Airport																
Current Expenditures	7,968,175	0.2%	8,407,271	0.2%	9,619,499	0.2%	9,923,747	0.2%	11,460,166	0.2%	43.8%					
Capital Outlay	32,440,988	0.7%	20,434,980	0.4%	27,339,204	0.6%	35,704,345	0.7%	48,663,725	1.0%	50.0%					
Transit																
Current Expenditures	14,879,618	0.3%	13,745,463	0.3%	13,310,919	0.3%	14,026,478	0.3%	14,714,905	0.3%	-1.1%					
Capital Outlay	2,290,172	0.1%	2,314,975	0.1%	9,844,441	0.2%	7,096,989	0.1%	5,684,188	0.1%	148.2%					
Unallocated Insurance																
All Other Unallocated																
Current Expenditures	44,184,506	1.0%	41,766,281	0.9%	42,450,820	0.9%	37,448,032	0.8%	51,016,241	1.0%	15.5%					
Capital Outlay	125,577,021	2.8%	46,894,234	1.0%	41,158,121	0.9%	32,998,552	0.7%	27,470,856	0.6%	-78.1%					
Capital Outlay for Enterprise Funds	151,417,813	3.4%	124,838,633	2.7%	132,583,635	2.9%	108,043,306	2.3%	114,593,604	2.3%	-24.3%					
Debt Service																
Principal Payments	532,013,196	11.9%	613,566,273	13.5%	585,281,503	12.6%	605,960,839	12.7%	584,714,483	11.8%	9.9%					
Interest and Fiscal Charges	240,048,254	5.4%	238,858,493	5.3%	240,125,150	5.2%	246,007,973	5.2%	253,269,338	5.1%	5.5%					
Total Current Expenditures	2,228,207,421	49.9%	2,411,250,419	53.0%	2,496,435,799	53.8%	2,565,447,915	53.8%	2,781,739,106	55.9%	24.8%					
Total Capital Outlay	1,466,227,913	32.8%	1,284,198,406	28.2%	1,316,697,172	28.4%	1,352,245,829	28.4%	1,555,699,038	27.2%	-7.5%					
Total Debt Service	772,061,450	17.3%	852,424,766	18.7%	825,406,633	17.8%	831,968,812	17.9%	837,983,821	16.8%	8.5%					
Total Expenditures	4,466,496,784	100.0%	4,547,873,591	100.0%	4,638,539,624	100.0%	4,769,662,556	100.0%	4,975,421,965	100.0%	11.4%					
Other Financing Uses																
Debt Redemption - Refunded Bonds	68,968,397		196,087,046		126,276,604		124,992,085		186,897,439							
Other Financing Uses	60,818,642		34,952,665		7,859,052		6,642,319		12,371,522							
Transfers to Enterprise Funds	73,832,367		82,201,125		99,465,428		104,018,025		98,231,352							
Transfers to Governmental Funds	695,218,112		660,798,463		652,251,168		697,314,048		708,394,930							
Total Expenditures & Other Financing Uses	5,365,334,302		5,524,391,876		5,702,629,033		5,981,317,208									

TABLE 6
REVENUES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2001 THROUGH 2005

GOVERNMENTAL FUND REVENUES	2001		2002		2003		2004		2005		5-YEAR CHANGE	
	AMOUNT		AMOUNT		AMOUNT		AMOUNT		AMOUNT		AMOUNT	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
Property Taxes	837,890,401	24.4%	920,990,801	25.9%	978,834,092	28.0%	1,066,146,168	29.4%	1,144,204,839	30.0%	1,211,330,226	36.6%
Tax Increments	297,415,538	8.7%	212,951,016	6.0%	236,058,925	6.8%	232,728,988	6.4%	92,196,213	6.1%	92,196,213	-22.2%
Franchise Taxes	72,724,954	2.1%	69,514,962	2.0%	76,348,434	2.2%	82,779,720	2.3%	105,637,664	2.4%	105,637,664	26.8%
Local Sales Tax	83,559,245	2.5%	82,833,683	2.3%	87,836,885	2.5%	92,339,306	2.5%	26,318,421	0.7%	26,318,421	23.5%
Hotel/Motel Taxes	23,540,675	0.7%	24,602,831	0.7%	20,373,066	0.6%	25,672,538	0.7%	1,338,139	0.0%	1,338,139	11.8%
Gravel and Gambling Taxes	1,006,184	0.0%	1,571,299	0.0%	1,559,139	0.0%	1,543,679	0.0%	269,947,501	7.4%	269,947,501	-16.7%
Special Assessments	215,498,557	6.3%	233,978,739	6.6%	258,932,049	7.4%	266,991,407	7.4%	156,143,310	4.3%	159,395,863	25.3%
Licenses and Permits	126,539,555	3.7%	132,792,877	3.7%	142,191,967	4.1%	118,204,124	3.3%	112,999,998	3.0%	112,999,998	26.0%
Intergovernmental Revenues												
Federal Grants												
Community Development Block Grants	48,015,266	1.4%	51,667,938	1.5%	48,877,389	1.4%	41,881,559	1.2%	53,415,099	1.4%	53,415,099	11.2%
All Other State Grants	67,513,422	2.0%	73,440,503	2.1%	106,391,990	3.0%						67.4%
Local Government Aid												
HACA/MHHC (Homestead Credit)	345,576,300	10.1%	477,452,307	13.4%	388,878,341	11.1%	360,976,358	9.9%	338,276,570	8.9%	338,276,570	-2.1%
Market Value Credit *	177,387,096	5.2%	---	---	55,067,431	---	54,624,087	---	51,425,002	---	51,425,002	---
Taconite Relief and Aids												
PERA Aid	7,035,391	0.2%	9,126,694	0.3%	6,587,452	0.2%	6,772,431	0.2%	7,391,546	0.2%	7,391,546	5.1%
Highways	4,386,532	0.1%	5,076,002	0.1%	5,262,032	0.2%	4,444,735	0.1%	5,088,396	0.1%	5,088,396	16.0%
All Other County Grants	116,840,643	3.4%	116,086,712	3.3%	141,654,229	4.1%	140,731,831	3.9%	128,244,168	3.4%	128,244,168	9.8%
187,808,285	5.5%	266,727,288	7.5%	200,583,843	5.7%	171,727,103	4.7%	26,432,567	6.9%	26,432,567	39.7%	
25,679,414	0.7%	26,140,210	0.7%	24,073,344	0.7%	19,898,493	0.5%	23,214,588	0.6%	23,214,588	9.6%	
36,561,580	1.1%	37,586,336	1.1%	40,684,689	1.2%	76,139,038	2.1%	39,392,537	1.0%	39,392,537	7.7%	
Total Intergovernmental Revenues	1,016,903,929	29.6%	1,139,925,062	32.0%	1,018,060,740	29.2%	995,099,759	27.4%	1,021,880,471	26.8%	1,021,880,471	0.5%
Departmental Fees and Service Charges												
General Government	41,633,273	1.2%	43,434,212	1.2%	45,006,393	1.3%	73,679,404	2.0%	83,617,651	2.2%	83,617,651	100.8%
Public Safety	44,612,061	1.3%	48,104,950	1.4%	52,076,812	1.5%	56,036,018	1.5%	54,666,499	1.4%	54,666,499	22.5%
Streets and Highways	23,936,691	0.7%	24,424,105	0.6%	24,867,066	0.7%	36,238,720	1.0%	34,765,974	0.9%	34,765,974	45.2%
Sanitation (Refuse Collection)	8,629,402	0.3%	7,900,699	0.2%	8,251,043	0.2%	7,841,865	0.2%	8,339,913	0.2%	8,339,913	-3.4%
Libraries	895,934	0.0%	1,012,120	0.0%	646,716	0.0%	1,382,637	0.0%	1,527,221	0.0%	1,527,221	70.5%
Parks and Recreation	67,460,746	2.0%	87,18,352	2.5%	74,735,822	2.1%	83,603,515	2.3%	101,763,368	2.7%	101,763,368	50.8%
Airport	4,901,028	0.1%	5,593,593	0.2%	5,770,419	0.2%	6,042,335	0.2%	7,037,517	0.2%	7,037,517	43.6%
Transit	1,612,961	0.0%	1,721,710	0.0%	1,653,871	0.0%	1,840,980	0.1%	2,587,741	0.1%	2,587,741	60.4%
Cemetery	722,442	0.0%	803,990	0.0%	991,546	0.0%	1,003,734	0.0%	1,014,776	0.0%	1,014,776	40.5%
All Other	111,081,278	3.2%	118,483,688	3.3%	134,543,951	3.9%	98,988,056	2.7%	101,672,500	2.7%	101,672,500	-8.5%
Total Fees and Service Charges	305,485,816	8.9%	336,997,419	9.5%	348,543,639	10.0%	366,657,264	10.1%	396,993,610	10.4%	396,993,610	30.0%
Fines and Forfeits	35,979,912	1.0%	35,176,127	1.0%	37,998,025	1.1%	39,587,808	1.1%	40,078,726	1.0%	40,078,726	11.4%
Interest Earnings	193,097,134	5.6%	143,718,101	4.0%	83,090,882	2.4%	81,971,604	2.3%	110,578,263	2.9%	110,578,263	-42.7%
All Other Revenues	221,023,990	6.4%	226,897,074	6.4%	201,027,857	5.8%	224,650,742	6.2%	219,414,721	5.7%	219,414,721	-0.7%
Total Revenues	3,433,265,890	100.0%	3,561,949,991	100.0%	3,490,855,700	100.0%	3,632,312,293	100.0%	3,819,314,657	100.0%	3,819,314,657	11.2%
Other Financing Sources												
Borrowing	542,258,146		802,415,196		778,130,555		850,624,064		810,053,692		810,053,692	
Bonded Indebtedness	90,072,746		61,999,007		65,002,629		21,118,472		31,814,194		31,814,194	
Other Long-term Indebtedness					345,136		63,344		65,371		65,371	
Short-term Indebtedness												
Total Borrowing	633,330,892		864,414,203		843,478,320		871,805,880		841,933,257		841,933,257	
Other Financing Sources	40,968,963		45,672,689		24,041,546		30,796,163		18,229,618		18,229,618	
Transfers from Enterprise Funds	113,387,741		124,576,699		131,266,319		134,074,979		150,819,032		150,819,032	
Transfers from Governmental Funds	662,161,217		621,251,990		617,521,394		658,234,328		667,138,256		667,138,256	
Total Revenues & Other Financing Sources	4,883,114,703		5,217,865,572		5,107,163,279		5,327,223,643		5,497,434,920		5,497,434,920	

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

TABLE 7
EXPENDITURES FOR CITIES OVER 2,500 POPULATION
5-YEAR CHANGE
FOR THE YEARS ENDED DECEMBER 31, 2001 THROUGH 2005

GOVERNMENTAL FUND EXPENDITURES	2001		2002		2003		2005		5-YEAR CHANGE	
	AMOUNT		% AMOUNT		% AMOUNT		% AMOUNT		% AMOUNT	
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%
General Government										
Current Expenditures	336,583,674	8.2%	350,902,391	8.5%	387,573,126	9.3%	353,108,692	8.2%	383,049,803	8.6%
Capital Outlay	58,302,662	1.4%	45,213,330	1.1%	56,787,878	1.4%	38,714,219	0.9%	46,319,077	1.0%
Public Safety										
Current Expenditures	764,268,819	18.7%	813,530,849	19.7%	836,383,892	20.0%	903,638,297	21.0%	960,380,567	21.4%
Capital Outlay	56,906,655	1.4%	72,673,829	1.8%	88,122,148	2.1%	62,832,038	1.5%	74,868,077	1.7%
Streets and Highways										
Current Expenditures	291,132,438	7.1%	286,871,747	6.9%	302,897,124	7.2%	318,997,900	7.4%	328,096,863	7.3%
Capital Outlay	519,184,737	12.7%	567,270,896	13.7%	585,927,999	14.0%	654,999,959	15.3%	666,567,782	14.9%
Sanitation										
Current Expenditures	13,794,403	0.3%	13,763,427	0.3%	13,065,596	0.3%	19,127,820	0.4%	22,737,619	0.5%
Capital Outlay	1,223,009	0.0%	1,075,703	0.0%	67,806	0.0%	13,370	0.0%	3,308,880	0.1%
Health										
Current Expenditures	33,198,341	0.8%	35,177,802	0.9%	33,506,590	0.8%	23,435,584	0.5%	23,317,228	0.5%
Capital Outlay	131,795	0.0%	108,840	0.0%	31,357	0.0%	156,197	0.0%	114,705	0.0%
Libraries										
Current Expenditures	61,172,956	1.5%	65,173,828	1.6%	62,292,694	1.5%	62,162,507	1.4%	64,675,112	1.4%
Capital Outlay	11,164,412	0.3%	20,728,983	0.5%	32,742,344	0.8%	98,444,750	2.3%	60,282,585	1.3%
Parks and Recreation										
Current Expenditures	255,173,084	6.3%	288,329,795	7.0%	273,983,028	6.5%	293,393,227	6.8%	333,579,868	7.4%
Capital Outlay	138,207,517	3.4%	132,310,396	3.2%	125,742,969	3.0%	106,807,710	2.5%	99,823,818	2.2%
Housing/Economic Development										
Current Expenditures	193,122,340	4.7%	271,448,521	6.6%	293,426,598	7.0%	286,801,760	6.7%	330,324,432	7.4%
Capital Outlay	271,121,011	6.6%	145,094,846	3.5%	99,511,687	2.4%	85,019,291	2.0%	79,366,239	1.8%
Conservation of Natural Resources										
Current Expenditures	2,237,912	0.1%	2,028,710	0.0%	3,440,587	0.1%	1,680,376	0.0%	1,952,326	0.0%
Capital Outlay	843,750	0.0%	775,419	0.0%	229,918	0.0%	65,562	0.0%	81,012	0.0%
Airport										
Current Expenditures	7,157,958	0.2%	7,592,679	0.2%	8,626,771	0.2%	8,808,322	0.2%	10,230,555	0.2%
Capital Outlay	29,473,587	0.7%	17,609,883	0.4%	24,592,193	0.6%	32,607,698	0.8%	42,888,628	1.0%
Transit										
Current Expenditures	14,524,015	0.4%	13,542,604	0.3%	13,105,271	0.3%	13,815,130	0.3%	14,491,543	0.3%
Capital Outlay	2,266,182	0.1%	2,267,899	0.1%	9,748,079	0.2%	7,096,100	0.2%	5,629,683	0.1%
Unallocated Insurance										
All Other Unallocated										
Current Expenditures	38,224,000	0.9%	36,056,719	0.9%	36,932,722	0.9%	32,217,322	0.8%	44,444,706	1.0%
Capital Outlay	124,002,013	3.0%	45,487,653	1.1%	40,244,505	1.0%	32,279,448	0.8%	26,075,679	0.6%
Capital Outlay for Enterprise Funds	135,512,964	3.3%	105,778,748	2.6%	99,925,941	2.4%	78,426,166	1.8%	89,391,420	2.0%
Debt Service										
Principal Payments	492,350,285	12.1%	559,556,616	13.5%	526,541,315	12.6%	544,696,299	12.7%	525,626,668	11.7%
Interest and Fiscal Charges	219,790,347	5.4%	218,186,568	5.3%	218,907,410	5.2%	224,957,634	5.2%	231,678,097	5.2%
Total Current Expenditures	2,020,872,134	49.5%	2,196,561,030	53.2%	2,275,581,687	54.4%	2,327,195,594	54.2%	2,527,922,470	56.4%
Total Capital Outlay	1,347,940,294	33.0%	1,156,396,425	28.0%	1,163,674,824	27.8%	1,197,462,508	27.9%	1,194,717,585	26.7%
Total Debt Service	712,140,632	17.5%	777,743,184	18.8%	745,448,725	17.8%	769,653,933	17.9%	757,304,765	16.9%
Total Expenditures	4,080,953,060	100.0%	4,130,700,639	100.0%	4,184,705,236	100.0%	4,294,312,035	100.0%	4,479,944,820	100.0%
Other Financing Uses										
Debt Redemption - Refunded Bonds	62,823,947		191,171,311		117,461,194		120,677,028		182,897,422	
Other Financing Uses	60,368,294		34,238,607		7,300,787		5,158,282		9,577,004	
Transfers to Enterprise Funds	67,361,121		74,064,157		92,734,180		96,222,868		88,866,848	
Transfers to Governmental Funds	662,161,217		621,251,990		617,521,394		658,234,328		667,138,356	
Total Expenditures & Other Financing Uses	4,934,167,639		5,051,426,704		5,019,722,791		5,174,604,541		5,428,424,450	

TABLE 8
SUMMARY OF REVENUES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2005

Population (2005 Demographer's Pop. Estimates)	Population			Population			Population			TOTAL CITIES OVER 2,500 POPULATION			PERCENT INCREASE (DECREASE)
	Population OVER 100,000 FIRST CLASS		20,000-100,000 SECOND CLASS	Population 10,000-20,000 THIRD CLASS		587,570	Population 2,500-10,000 FOURTH CLASS		691,215	3,797,476		3,743,433	
	AMOUNT		%	AMOUNT		%	AMOUNT		%	AMOUNT		%	
Property Taxes	248,908,806	21.1%	\$37,730,952	37.7%	162,113,619	29.7%	195,451,462	29.2%	1,144,204,839	30.0%	1,066,146,168	29.4%	7.3%
Tax Increases	84,695,568	7.2%	88,116,529	6.2%	30,682,105	5.6%	27,836,024	4.2%	231,330,226	6.1%	232,728,988	6.4%	-6.6%
Franchise Taxes	50,922,495	4.3%	22,943,722	1.6%	10,585,904	1.9%	7,744,092	1.2%	92,196,213	2.4%	82,797,720	2.3%	11.4%
Local Sales Tax	86,531,594	7.3%	15,656,890	1.1%	1,440,828	0.2%	2,008,352	0.3%	105,637,664	2.8%	92,339,306	2.5%	14.4%
Hotel/Motel Taxes	10,302,846	0.9%	14,282,184	1.0%	1,128,782	0.2%	604,609	0.1%	26,318,421	0.7%	25,672,538	0.7%	2.5%
Gravel and Gambling Taxes	574,839	0.0%	606,455	0.0%	1,316,383	0.0%	0.0%	0.0%	1,318,139	0.0%	1,543,679	0.0%	-13.3%
Special Assessments	40,551,064	3.4%	128,412,208	9.0%	40,330,100	7.4%	60,554,129	9.0%	269,947,501	7.1%	266,991,407	7.4%	1.1%
Licenses and Permits	36,189,098	3.1%	74,484,719	5.2%	19,261,629	3.5%	29,460,417	4.4%	159,395,863	4.2%	156,143,310	4.3%	2.1%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	39,288,129	3.3%	8,395,279	0.6%	2,695,152	0.5%	3,036,539	0.5%	53,415,099	1.4%	41,881,559	1.2%	27.5%
All Other State Grants	33,498,960	2.8%	43,295,576	3.0%	19,112,253	3.5%	17,093,209	2.6%	112,999,998	3.0%	118,204,124	3.3%	-4.4%
Local Government Aid	140,711,715	11.9%	62,554,069	4.4%			75,625,324	11.3%	338,276,570	8.9%	360,976,358	9.9%	-6.3%
HACAM/HHIC (Homestead Credit)	9,740,553	0.8%	18,468,909	1.3%									
Market Value Credit *													
Taconite Relief and Aids	1,529,940	0.1%	2,187,094	0.2%	10,351,585	1.9%	12,863,955	1.9%	51,425,002	1.3%	54,624,087	1.5%	-5.9%
PERA Aids	22,827,426	1.9%	62,570,084	4.4%	711,466	0.5%	4,505,161	0.7%	7,591,546	0.2%	6,772,431	0.2%	9.1%
Highways	140,363,520	11.9%	33,070,881	3.7%	24,131,624	4.4%	18,715,034	2.8%	128,244,168	3.4%	140,731,831	3.9%	-8.9%
All Other County Grants	3,901,604	0.3%	13,261,694	0.9%	26,387,475	4.9%	42,410,691	6.3%	262,432,567	6.9%	171,427,103	4.7%	53.1%
Local Unit Grants	17,787,283	1.5%	8,583,595	0.6%	3,487,206	0.6%	2,564,084	0.4%	23,214,588	0.6%	19,898,493	0.5%	16.7%
Total Intergovernmental Revenues	409,649,130	34.7%	272,387,181	19.1%	159,784,029	29.3%	180,060,131	26.9%	1,021,880,471	26.8%	995,099,759	27.4%	2.7%
Departmental Fees and Service Charges													
General Government	40,017,785	3.4%	24,106,276	1.7%	8,407,290	1.5%	11,086,300	1.7%	83,617,651	2.2%	73,679,404	2.0%	13.5%
Public Safety	20,826,845	1.8%	9,890,154	0.7%	8,437,296	1.5%	15,512,204	2.3%	54,666,499	1.4%	56,036,018	1.5%	-2.4%
Streets and Highways	10,222,463	0.9%	16,238,381	1.1%	4,587,644	0.8%	3,717,486	0.6%	34,765,974	0.9%	36,238,720	1.0%	-4.1%
Sanitation (Refuse Collection)													
Libraries	802,064	0.1%	4,504,006	0.0%	1,938,718	0.4%	1,893,008	0.3%	8,339,913	0.2%	7,841,865	0.2%	6.4%
Parks and Recreation	20,239,583	1.7%	47,130,248	3.3%	14,562,201	2.7%	2,084,399	0.0%	1,527,221	0.0%	1,382,637	0.0%	10.5%
Airport													
Transit													
Cemetery													
All Other	32,046,935	2.7%	28,299,349	2.0%	16,201,498	3.0%	25,125,168	3.7%	101,672,950	2.7%	98,988,056	2.7%	2.7%
Total Fees and Service Charges	124,155,675	10.5%	137,059,252	9.6%	55,787,957	10.2%	79,990,726	11.9%	396,993,610	10.4%	366,657,264	10.1%	8.3%
Fines and Forfeits	15,622,972	1.3%	14,668,230	1.0%	4,531,375	0.8%	5,256,149	0.8%	40,078,726	1.0%	39,877,808	1.1%	1.2%
Interest Earnings	28,196,041	2.4%	45,357,835	3.2%	17,061,900	3.1%	19,962,487	3.0%	110,578,263	2.9%	81,971,604	2.3%	34.9%
All Other Revenues	42,629,794	3.6%	73,446,242	5.2%	42,120,752	7.7%	61,217,933	9.1%	219,414,721	5.7%	224,650,742	6.2%	-2.3%
Total Revenues	1,178,929,922	100.0%	1,425,152,399	100.0%	545,045,363	100.0%	670,186,973	100.0%	3,819,314,657	100.0%	3,632,312,293	100.0%	5.1%
PERCENT OF TOTAL REVENUES													
Other Financing Sources													
Borrowing	193,075,870		260,999,583		140,801,221		215,177,018		810,053,692		850,624,064		
Bonded Indebtedness	12,529,000		10,236,464		1,999,000		7,049,730		31,814,194		21,118,472		
Other Long-term Indebtedness							65,371		65,371		63,344		
Total Borrowing	205,604,870		271,236,047		142,800,221		222,292,119		841,933,257		871,805,880		
Other Financing Sources	86,196		8,844,891		4,080,894		5,217,637		18,229,618		30,792,163		
Transfers from Enterprise Funds	40,002,378		53,036,715		32,589,200		25,190,739		150,819,032		134,074,979		
Transfers from Governmental Funds	237,816,918		263,499,528		61,327,859		104,494,051		667,138,356		658,234,328		
Total Revenues & Other Financing Sources	1,662,440,284		2,021,769,580		785,843,537		1,027,381,519		5,497,434,920		5,327,223,643		

* Market Value Credit program replaced HACAM/MHIC in 2002.

TABLE 9
SUMMARY OF EXPENDITURES FOR CITIES OVER 2,500 POPULATION
GOVERNMENTAL FUNDS BY POPULATION GROUP
FOR THE YEAR ENDED DECEMBER 31, 2005

EXPENDITURES	POPULATION			POPULATION			POPULATION			POPULATION			TOTAL CITIES		
	OVER 100,000			20,000-100,000			10,000-20,000			2,500-10,000			OVER 2,500 POPULATION		
	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT	%	AMOUNT
General Government - Current Expenditures	108,364,966	8.1%	136,355,127	8.2%	60,509,680	9.3%	77,820,030	9.5%	383,049,803	8.6%	353,108,692	8.2%	38,714,219	0.9%	8.5%
-Capital Outlay	1,907,894	0.1%	12,912,433	0.8%	20,917,821	3.2%	10,880,929	1.3%	46,319,077	1.0%	38,714,219	0.9%	19.6%		
Public Safety															
Police and Ambulance - Current Expenditures	209,267,945	15.6%	237,994,717	14.3%	83,087,863	12.8%	88,861,895	10.8%	619,212,420	13.8%	586,554,538	13.6%	5,56%		
-Capital Outlay	3,116,616	0.2%	18,654,928	1.1%	6,211,427	1.0%	7,696,444	0.9%	35,679,415	0.8%	27,585,017	0.6%	29.3%		
Fire - Current Expenditures	106,619,091	7.9%	77,986,572	4.7%	26,067,849	4.0%	26,990,653	3.3%	237,664,165	5.3%	219,963,552	5.1%	8.0%		
-Capital Outlay	3,849,305	0.3%	11,367,663	0.7%	8,208,255	1.3%	9,938,594	1.2%	33,363,817	0.7%	27,741,716	0.6%	20.3%		
Other Public Safety - Current Expenditures	45,558,435	3.4%	31,836,709	1.9%	8,972,954	1.4%	17,135,884	2.1%	103,503,982	2.3%	97,120,207	2.3%	6.6%		
Streets and Highways - Capital Outlay	352,131	0.0%	1,887,595	0.1%	650,050	0.1%	1,935,069	0.4%	5,824,845	0.1%	7,505,305	0.2%	-22.4%		
Streets and Highways - Maintenance	71,183,856	5.3%	121,878,361	7.3%	50,732,148	7.8%	62,005,681	7.5%	305,800,116	6.8%	291,530,247	6.8%	4.9%		
-Lighting	5,115,825	0.4%	9,521,701	0.6%	2,721,543	0.4%	4,937,678	0.6%	22,296,747	0.5%	27,467,653	0.6%	-18.8%		
-Construction	64,233,293	4.8%	266,989,486	16.1%	108,116,871	16.6%	164,428,407	20.0%	603,768,057	13.5%	608,988,912	14.2%	-0.9%		
- Other Capital Outlay	12,524,978	0.9%	21,963,401	1.3%	6,859,565	1.1%	21,451,781	2.6%	62,799,725	1.4%	46,011,047	1.1%	36.5%		
Sanitation - Refuse Collection & Disposal	15,882,26	---	2,298,034	0.1%	758,755	0.1%	2,403,734	0.3%	6,000,968	0.1%	5,432,814	0.1%	10.5%		
- Other Sanitation	12,444,218	0.9%	7,953	0.0%	208,147	0.0%	3,092,780	0.4%	3,308,880	0.1%	13,695,061	0.3%	22.2%		
-Capital Outlay	---										13,370	0.0%	24648.5%		
Health - Current Expenditures	17,091,090	1.3%	5,924,209	0.4%	176,552	0.0%	125,377	0.0%	23,317,228	0.5%	23,435,584	0.5%	-0.5%		
-Capital Outlay	7,000	0.0%	---	---	---	---	107,705	0.0%	114,705	0.0%	156,197	0.0%	-26.6%		
Culture and Recreation															
Libraries - Current Expenditures	36,993,127	2.7%	9,866,389	0.6%	8,478,918	1.3%	9,336,678	1.1%	64,675,112	1.4%	62,162,507	1.4%	4.0%		
-Capital Outlay	50,968,779	3.8%	1,116,996	0.1%	2,724,398	0.4%	5,472,412	0.7%	60,282,585	1.3%	98,444,750	2.3%			
Parks and Recreation - Current Expenditures	115,055,235	8.6%	134,252,652	8.1%	44,623,555	6.9%	39,648,426	4.8%	333,579,688	7.4%	293,393,227	6.8%	13.7%		
-Capital Outlay	23,286,562	1.7%	51,746,331	3.1%	10,175,429	1.6%	14,615,496	1.8%	99,823,818	2.2%	106,807,710	2.5%	-6.5%		
Housing/Economic Development - Current Expenditure	178,641,022	13.3%	84,131,419	5.1%	43,627,505	6.7%	23,924,486	2.9%	330,324,432	7.4%	286,801,760	6.7%	15.2%		
- Capital Outlay	14,472,312	1.1%	38,873,919	2.3%	9,888,441	1.5%	16,131,567	2.0%	79,366,239	1.8%	85,019,291	2.0%	-6.6%		
Conservation - Current Expenditures	---		1,499,346	0.1%	181,825	0.0%	271,155	0.0%	1,952,326	0.0%	1,680,376	0.0%	16.2%		
- Capital Outlay	---		5,173,950	0.3%	2,067,062	0.3%	2,989,543	0.4%	10,230,555	0.2%	65,562	0.0%	23.6%		
Airport - Current Expenditures	---		19,109,554	1.1%	16,680,130	2.6%	7,098,944	0.9%	42,888,628	1.0%	32,607,698	0.8%	31.5%		
- Capital Outlay	---		11,569,854	0.7%	1,423,568	0.2%	1,498,121	0.2%	14,491,543	0.3%	13,815,130	0.3%	4.9%		
Transit - Current Expenditures	---		5,385,670	0.3%	125,312	0.0%	118,701	0.0%	5,629,683	0.1%	7,096,057	0.2%	-20.7%		
- Capital Outlay	5,254,733	0.4%	1,605,925	0.1%	1,749,154	0.3%	2,032,036	0.2%	10,641,848	0.2%	10,008,657	0.2%	6.3%		
Unallocated Insurance	11,615,090	0.9%	19,948,162	1.2%	4,090,749	0.6%	8,790,705	1.1%	44,444,706	1.0%	32,217,322	0.7%	38.0%		
All Other Unallocated - Current Expenditures	5,434,000	0.4%	3,298,953	0.2%	2,482,186	0.4%	14,860,540	1.8%	26,075,679	0.6%	32,279,448	0.8%	-19.2%		
Capital Outlay for Enterprise Funds	147,866,905	11.0%	185,982,979	11.2%	83,435,299	12.8%	23,589,727	2.9%	89,391,420	2.0%	78,426,166	1.8%	14.0%		
- Interest and Fiscal Charges	94,187,192	7.0%	65,800,591	4.0%	29,371,936	4.5%	108,341,485	13.2%	525,626,668	11.7%	544,696,299	12.7%	-3.5%		
Total Current Expenditures	923,363,459	68.6%	894,235,574	53.8%	340,151,711	52.4%	370,007,726	45.0%	2,527,922,470	56.4%	2,327,195,594	54.1%	8.6%		
Total Capital Outlay	179,852,870	13.4%	515,720,407	31.0%	196,725,512	30.3%	302,419,096	36.7%	1,194,717,585	26.7%	1,197,462,500	27.0%	-0.2%		
Total Debt Service	242,054,097	18.0%	251,783,570	15.2%	112,807,235	17.4%	150,659,863	18.3%	757,304,765	16.9%	769,653,933	18.0%	-1.6%		
Total Expenditures	1,345,270,426	100.0%	1,661,739,551	100.0%	649,848,158	100.0%	823,086,685	100.0%	4,479,944,820	100.0%	4,294,312,035	100.0%	4.3%		
<i>PERCENT OF TOTAL EXPENDITURES</i>															
Other Financing Uses															
Debt Redemption - Refunded Bonds	87,515,417		69,992,907		10,550,000		14,839,098		182,897,422		120,677,028				
Other Financing Uses	52,256,047		7,775,421		1,409,676		3,91,907		9,577,004		5,158,282				
Transfers to Enterprise Funds	237,816,918		16,453,052		5,733,139		14,424,610		88,866,848		96,222,868				
Transfers to Governmental Funds			263,499,528		61,327,859		104,494,051		667,138,356		658,234,328				
Total Expenditures & Other Financing Uses	1,722,858,808		2,019,460,459		728,868,832		957,236,351		5,428,424,450		5,174,604,541				
Unreserved Fund Balance															
General Fund Unreserved Fund Balance	78,129,840		336,542,128		161,344,324		181,074,329		757,090,621		747,217,552				
Special Revenue Fund Unreserved Fund Balance	206,981,918		145,815,151		74,282,380		113,886,750		540,966,199		617,094,707				
Total	295,111,758		492,357,279		235,626,704		294,961,079		1,298,056,820		1,364,312,459				
<i>As a percent of total current expenditures</i>															
	30.9%		53.9%		69.2%		79.7%		100.0%		100.0%		51.3%		58.6%

Table 10
Governmental Funds Revenues and Expenditures - Five Year Change
Cities Under 2,500 in Population
For the Years Ended December 31, 2001 Through 2005

	GOVERNMENTAL FUNDS			2001			2002			2003			2004			2005			5-Year Change	
	Amount	%	Amount	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
REVENUES																				
Taxes	88,283,736	26.5%	88,314,539	25.5%	99,929,140	28.5%	109,316,179	30.1%	117,636,024	30.4%	33.2%	8,319,845	7.6%							
Special Assessments	16,829,443	5.1%	19,894,535	5.7%	20,693,253	5.9%	19,899,010	5.5%	21,551,900	5.6%	28.1%	1,652,890	8.3%							
Licenses and Permits	6,373,720	1.9%	7,227,241	2.1%	8,140,640	2.3%	9,265,495	2.6%	9,848,296	2.5%	54.5%	582,801	6.3%							
Intergovernmental Revenues																				
Federal Grants	15,337,269	4.6%	12,231,793	3.5%	17,351,885	5.0%	25,600,586	7.0%	29,288,922	7.6%	91.0%	3,688,336	14.4%							
State Grants	112,497,919	33.8%	128,731,501	37.1%	115,998,557	33.1%	108,909,619	30.0%	114,023,092	29.5%	1.4%	5,113,473	4.7%							
County Grants	2,841,773	0.9%	2,199,907	0.6%	2,657,422	0.8%	3,024,378	0.8%	2,760,818	0.7%	-2.8%	(263,560)	-8.7%							
Local Units Grants	2,386,819	0.7%	2,529,561	0.7%	1,547,472	0.4%	1,331,595	0.4%	1,364,549	0.4%	-42.8%	32,954	2.5%							
Total Intergovernmental Revenues	133,063,780	39.9%	145,692,762	42.0%	137,535,336	39.3%	138,866,178	38.2%	147,437,381	38.1%	8,571,203	6.2%								
Charges for Services	29,669,939	8.9%	31,464,337	9.1%	35,502,740	10.1%	40,066,843	11.0%	40,081,613	10.4%	35.1%	14,770	0.0%							
Fines and Forfeits	2,007,397	0.6%	2,042,449	0.6%	2,106,011	0.6%	2,240,805	0.6%	2,373,814	0.6%	18.3%	113,009	5.0%							
Interest Earnings	14,514,451	4.4%	10,431,065	3.0%	7,273,636	2.1%	6,388,191	1.8%	9,065,447	2.3%	-37.5%	2,677,256	41.9%							
All Other Revenues	42,397,152	12.7%	41,622,661	12.0%	39,078,230	11.2%	37,194,729	10.2%	38,877,432	10.0%	-8.3%	1,682,703	4.5%							
Total Revenues	333,139,618	100.0%	346,689,589	100.0%	350,258,986	100.0%	363,257,430	100.0%	386,871,907	100.0%	16.1%	23,614,477	6.5%							
OTHER FINANCING SOURCES:																				
Borrowing	73,154,132		90,002,887		106,704,957		119,926,855		116,981,781		59.9%	(2,945,074)	-2.5%							
Other Sources	1,323,695		2,992,926		1,588,632		5,812,814		6,195,824		368.1%	383,010	6.6%							
Transfers from Enterprise Funds	18,774,202		17,377,491		19,227,007		20,300,222		19,958,245		6.3%	(341,977)	-1.7%							
Transfers from Governmental Funds	33,081,020		39,546,473		34,729,774		39,079,720		41,256,574		24.7%	2,176,854	5.6%							
Total Revenues and Other Sources	459,472,667		496,969,366		512,509,356		548,377,041		571,264,331		24.3%	22,887,290	4.2%							
EXPENDITURES (INCLUDING CAPITAL OUTLAY)																				
General Government	58,545,896	15.2%	61,932,182	14.8%	63,078,559	13.9%	69,169,944	14.6%	76,580,296	15.5%	30.8%	7,410,352	10.7%							
Public Safety	75,573,037	19.6%	80,691,932	19.3%	86,308,401	19.0%	98,570,277	20.7%	100,249,617	20.2%	32.7%	1,679,345	1.7%							
Streets and Highways	84,007,234	21.7%	89,293,259	21.4%	103,874,045	22.9%	102,502,258	21.6%	112,077,944	22.6%	33.4%	9,575,686	9.3%							
Sanitation	4,427,746	1.1%	4,436,807	1.1%	4,489,767	1.0%	4,315,353	0.9%	4,365,759	0.9%	-1.4%	50,406	1.2%							
Health	215,142	0.1%	2,209,080	0.5%	175,744	0.0%	227,839	0.0%	247,113	0.0%	14.9%	19,274	8.5%							
Libraries	6,034,947	1.6%	6,865,389	1.6%	6,806,314	1.5%	5,584,943	1.2%	5,965,657	1.2%	-1.1%	380,714	6.8%							
Parks and Recreation	24,252,853	6.3%	25,031,105	6.0%	25,765,321	5.7%	27,281,889	5.7%	28,415,252	5.7%	17.2%	1,133,363	4.2%							
Housing and Economic Development	42,311,773	11.0%	38,080,049	9.1%	36,437,292	8.0%	42,215,991	8.9%	43,657,385	8.8%	3.2%	1,441,394	3.4%							
Airports	3,806,006	1.0%	3,639,689	0.9%	3,739,739	0.8%	4,212,072	0.9%	7,004,708	1.4%	84.0%	2,792,636	66.3%							
All Other Expenditures	11,326,789	2.9%	11,251,993	2.7%	10,543,584	2.3%	9,337,941	2.0%	11,032,174	2.2%	-2.6%	1,694,233	18.1%							
Capital Outlay for Enterprise Funds	15,905,569	4.1%	19,059,885	4.6%	32,657,694	7.2%	29,617,140	6.2%	25,202,184	5.1%	58.4%	(4,414,956)	-14.9%							
Debt Service	59,958,855	15.5%	74,681,582	17.9%	79,957,928	17.6%	82,314,879	17.3%	80,679,056	16.3%	34.6%	(1,635,823)	-2.0%							
Total Expenditures	386,365,847	100.0%	417,172,952	100.0%	453,834,388	100.0%	475,350,521	100.0%	495,477,145	100.0%	28.2%	20,126,624	4.2%							
OTHER FINANCING USES:																				
Debt Redemption - Refunded Bonds	6,144,450		4,915,735		8,815,410		4,315,057		4,000,017		-34.9%									
Other Financing Uses	450,348		714,058		538,265		1,484,037		2,794,518		520.5%									
Transfers to Enterprise Funds	5,995,869		8,136,968		6,731,248		7,795,157		9,364,504		56.2%									
Transfers to Governmental Funds	33,081,020		39,546,473		34,729,774		39,079,720		41,256,574		24.7%									
Total Expenditures and Other Uses	432,037,534		470,486,186		504,669,085		528,024,492		552,892,758		28.0%									

Table 11
Summary of Governmental Funds Revenues by Population Type
Cities Under 2,500 in Population
For the Year Ended December 31, 2005

											Percent Increase (Decrease)		
											1.2%		
Revenues	Population 2,000 - 2,500			Population 1,500 - 2,000			Population 500 - 1,500			Population Under 500			Total Cities 404,787
	Type 1			Type 2			Type 3			Type 4			
	Amount	%	Amount	Amount	%	Amount	Amount	%	Amount	Amount	%	Amount	%
Population - 2005 Estimate	96,390		59,340			75,850			100,110			77,986	
Property Taxes	26,890,564	28.6%	16,901,165	27.2%		20,557,292	28.8%		25,145,805	26.3%		15,550,357	24.1%
Tax Increment Taxes	3,893,327	4.2%	2,499,396	4.0%		2,193,267	3.1%		2,249,882	2.4%		482,866	0.7%
Franchise Taxes	565,944	0.6%	192,881	0.3%		195,911	0.3%		266,484	0.3%		35,040	0.1%
Local Sales & Hotel/Motel Taxes	---		83,917	0.1%		25,102	0.0%		19,657	0.0%		20,520	0.0%
Gravel & Gambling Taxes	7,103,824	7.6%	2,774,496	4.5%		4,200,104	5.9%		4,358,898	4.6%		3,114,578	4.8%
Special Assessments	3,641,563	3.9%	1,248,720	2.0%		1,961,217	2.8%		1,808,489	1.9%		1,188,307	1.8%
Licenses and Permits												9,848,296	2.5%
Intergovernmental Revenues												9,265,495	2.6%
Federal - Comm. Dev. Block Grants	2,059,059	2.2%	1,096,331	1.8%		602,204	0.8%		1,874,497	2.0%		1,942,222	3.0%
- Other	3,281,227	3.5%	2,432,567	3.9%		1,749,028	2.5%		7,311,902	7.7%		6,939,885	10.7%
State - Local Government Aid	17,368,226	18.7%	12,924,166	20.8%		15,225,675	21.4%		20,671,715	21.7%		12,702,625	19.6%
- Market Value Credit *	2,416,123	2.6%	1,744,528	2.9%		2,358,397	3.3%		3,261,452	3.4%		2,182,476	3.4%
- Taconite Aids	784,559	0.8%	1,961,538	3.2%		345,393	0.5%		784,553	0.8%		150,823	0.2%
- Highways	---		170,719	0.3%		76,961	0.1%		165,770	0.2%		225	0.0%
- Other	2,456,139	2.6%	4,607,243	7.4%		4,200,900	5.9%		4,101,419	4.3%		3,340,927	5.1%
County - Highways	106,421	0.1%	41,700	0.1%		92,457	0.1%		317,796	0.3%		369,359	0.6%
- Other	518,081	0.6%	128,837	0.2%		276,400	0.4%		310,124	0.3%		599,643	0.9%
Local - IRRRB	---		100,734	0.2%		---			78,973	0.1%		---	
- Other	160,967	0.2%	99,680	0.2%		212,637	0.3%		495,460	0.5%		216,098	0.3%
Total Intergovernmental Revenues	29,150,802	31.3%	25,338,043	40.7%		25,140,592	35.3%		39,373,661	41.3%		28,434,283	43.8%
Charges for Services												147,437,381	38.1%
General Government	499,846	0.5%	281,739	0.5%		1,628,580	2.3%		439,186	0.5%		396,183	0.6%
Public Safety	3,050,445	3.3%	2,889,292	4.6%		3,498,145	4.9%		5,109,272	5.4%		4,298,160	6.6%
Streets and Highways	203,612	0.2%	192,148	0.3%		109,496	0.2%		295,445	0.3%		97,759	0.2%
Sanitation	692,961	0.7%	707,591	1.1%		411,122	0.6%		666,407	0.7%		732,394	1.1%
Libraries	55,828	0.1%	32,527	0.1%		37,659	0.1%		67,792	0.1%		25,938	0.0%
Parks and Recreation	2,341,401	2.5%	1,260,633	2.0%		1,420,641	2.0%		1,122,896	1.2%		676,743	1.1%
Airports	209,146	0.2%	184,915	0.3%		66,169	0.1%		63,850	0.1%		39,212	0.1%
Transit	490	0.0%	13,335	0.0%		21,468	0.0%		13,441	0.0%		---	
Cemetery	92,990	0.1%	49,239	0.1%		35,983	0.1%		66,056	0.1%		61,423	0.1%
All Other	1,957,923	2.1%	1,156,443	1.9%		722,033	1.0%		1,283,263	1.3%		776,393	1.2%
Total Charges for Services	9,104,642	9.8%	6,767,862	10.0%		7,957,296	11.2%		9,127,608	9.6%		7,124,205	11.0%
Fines and Forfeits	697,605	0.7%	389,040	0.6%		534,019	0.7%		615,592	0.6%		1,375,558	0.2%
Interest Earnings	2,906,618	3.1%	1,548,333	2.5%		1,460,656	2.0%		1,835,070	1.9%		1,311,770	2.0%
All Other Revenues	9,355,525	10.1%	4,457,982	7.2%		7,032,166	9.9%		10,602,956	11.1%		7,429,003	11.4%
Total Revenues	93,014,214	100.0%	62,212,804	100.0%		71,258,987	100.0%		95,449,990	100.0%		64,935,912	100.0%
Other Financing Sources												386,871,907	100.0%
Borrowing - Bonds Issued	33,722,065		9,793,694			22,612,612			25,210,023			16,726,523	
- Other Long-term Debt Issued	956,168		691,127			635,905			3,077,449			7,581,563	
- Short-term Debt Issued	---		---			222,061			829,701			283,539	
Other Financing Sources	1,374,560		2,942,292			548,684			775,937			554,351	
Transfers from - Enterprise Funds	5,193,102		3,140,612			4,079,129			3,979,277			3,566,125	
- Governmental Funds	14,979,840		8,490,954			7,281,906			6,805,894			4,125,674	
Total Revenues and Other Financing Sources	149,239,949		87,271,483			106,639,284			136,128,271			91,929,843	571,264,331
* Market Value Credit program replaced HACAMHHIC in 2002.												548,377,041	

Table 12
Summary of Governmental Funds Expenditures by Population Type
Cities Under 2,500 in Population
For the Year Ended December 31, 2005

Expenditures	Population 2,000 - 2,500		Population 1,500 - 2,000		Population Type 2		Population Type 3		Population 500 - 1,000		Population Type 4		Population Under 500		Population Type 5		Total Cities		2004		Percent Increase (Decrease)	
	Amount		%		Amount		%		Amount		%		Amount		%		Amount		%			
	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2	Type 1	Type 2		
General Government	- Current Expenditures	14,129,238	11.4%	9,003,529	11.9%	13,116,064	14.6%	16,387,307	13.2%	14,760,308	17.9%	67,396,446	13.6%	62,867,354	12.3%	6,302,590	1.6%	6,302,590	1.6%	45.7%		
Public Safety	- Capital Outlay	2,074,697	1.7%	1,869,947	2.5%	2,014,298	2.2%	849,703	0.7%	2,375,205	2.9%	9,183,850	1.9%	38,025,461	7.9%	38,025,461	0.4%	19.1%				
Police	- Current Expenditures	11,902,905	9.6%	8,443,589	11.1%	7,309,100	8.2%	10,171,765	8.2%	1,981,204	2.4%	39,808,563	8.0%	2,271,638	0.4%	4,754,802	1.1%	4,754,802	1.1%	8.6%		
Ambulance	- Current Expenditures	1,332,346	1.1%	308,887	0.4%	479,031	0.5%	533,352	0.4%	51,000	0.1%	2,706,616	0.5%	5,161,875	1.0%	4,754,802	0.2%	4,754,802	0.2%	19.1%		
Fire	- Current Expenditures	572,546	0.5%	1,043,959	1.4%	1,121,735	1.3%	1,629,271	1.3%	794,364	1.0%	5,161,875	1.0%	4,754,802	0.2%	4,754,802	0.2%	4,754,802	0.2%	19.1%		
- Capital Outlay	20,943	0.0%	59,102	0.1%	198,638	0.2%	296,343	0.2%	318,949	0.4%	892,975	0.2%	7,130,594	8.6%	26,644,145	5.4%	25,668,159	5.0%	17.0%			
Other Protection	- Current Expenditures	4,709,183	3.8%	3,242,496	4.3%	4,291,918	3.0%	4,630,297	3.7%	6,162,623	7.5%	16,873,239	3.4%	19,202,695	3.3%	3,602,042	1.1%	3,602,042	1.1%	12.1%		
Other Protection	- Capital Outlay	1,588,732	1.3%	932,885	1.2%	2,722,031	0.9%	720,925	0.6%	395,647	0.5%	4,319,876	0.9%	4,004,331	1.0%	4,004,331	1.0%	7.9%				
Streets and Highways	- Current Expenditures	118,337	0.1%	3,452,730	4.6%	25,888	0.0%	91,144	0.1%	153,229	0.2%	3,841,328	0.8%	3,879,110	0.2%	3,879,110	0.2%	-1.0%				
- Maintenance	8,626,992	7.0%	7,874,965	10.4%	7,892,889	8.8%	11,283,224	9.1%	7,455,526	9.0%	43,133,396	8.7%	38,169,602	8.3%	38,169,602	8.3%	13.0%					
- Street Lighting	812,108	0.7%	1,012,113	1.3%	795,123	0.9%	1,401,539	1.1%	1,349,905	1.6%	4,370,788	1.1%	4,807,852	1.1%	11,800	1.1%	11,800	1.1%	11.8%			
Construction	- Current Expenditures	16,144,057	13.1%	5,511,968	7.3%	9,977,495	11.2%	15,034,575	12.1%	9,016,966	10.9%	55,705,061	11.2%	51,127,456	12.1%	9,016,966	10.9%	9.0%				
- Other Capital Outlay	2,108,999	1.7%	634,682	0.8%	1,863,808	2.1%	2,355,000	1.9%	906,010	1.1%	7,868,499	1.6%	8,402,348	1.4%	8,402,348	1.4%	-6.4%					
Sanitation	- Current Expenditures	643,811	0.5%	766,802	1.0%	51,050	0.6%	1,003,161	0.8%	1,258,879	1.5%	4,187,703	0.8%	4,223,489	0.9%	4,223,489	0.9%	-0.8%				
- Capital Outlay	2,653	0.0%	520	0.0%	42,591	0.0%	99,191	0.0%	48,743	0.0%	102,814	0.1%	178,056	0.0%	146,483	0.0%	146,483	0.0%	93.8%			
Health	- Current Expenditures	389	0.0%	---	---	---	---	85,342	0.1%	14,899	0.0%	100,630	0.0%	201	0.0%	201	0.0%	49,964,7%				
Culture and Recreation	- Current Expenditures	1,557,498	1.3%	1,135,922	1.5%	1,419,654	1.6%	1,017,171	0.8%	225,715	0.3%	5,355,960	1.1%	5,149,861	1.1%	5,149,861	1.1%	4.0%				
- Capital Outlay	144,881	0.1%	40,457	0.1%	81,633	0.1%	135,264	0.1%	207,462	0.3%	609,697	0.1%	435,082	0.4%	435,082	0.4%	40.1%					
Parks and Recreation	- Current Expenditures	5,723,179	4.6%	3,684,405	4.9%	4,076,054	4.6%	3,992,183	3.2%	2,675,706	3.2%	20,151,527	4.1%	19,963,471	3.9%	19,963,471	3.9%	0.9%				
Housing	- Current Expenditures	3,286,461	2.7%	1,469,207	1.9%	1,361,733	1.5%	1,339,840	1.1%	802,484	1.0%	8,263,725	1.7%	7,318,418	1.7%	7,318,418	1.7%	12.9%				
- Capital Outlay	179,285	0.1%	1,199,674	1.6%	651,037	0.7%	800,463	0.7%	586,126	0.7%	4,576,585	0.7%	4,514,539	0.6%	4,514,539	0.6%	-23.0%					
Economic Development	- Current Expenditures	517,776	0.4%	62,046	0.1%	7,992	0.0%	2,293,914	1.8%	418,334	0.5%	3,300,062	0.7%	5,811,854	0.8%	5,811,854	0.8%	-43.2%				
- Capital Outlay	4,931,165	4.0%	3,122,802	4.1%	3,517,719	3.9%	4,323,750	3.5%	1,975,020	2.4%	17,807,456	3.6%	16,208,437	3.2%	16,208,437	3.2%	10.3%					
Airport	- Current Expenditures	8,164,671	6.6%	2,109,188	2.8%	2,278,499	2.5%	4,587,041	3.7%	1,870,883	2.3%	19,010,282	3.8%	15,681,161	3.5%	15,681,161	3.5%	21.2%				
- Capital Outlay	548,428	0.4%	286,839	0.4%	138,659	0.2%	137,969	0.1%	117,716	0.1%	1,229,611	0.2%	1,115,425	0.2%	1,115,425	0.2%	10.2%					
Unallocated Pension Costs	- Capital Outlay	1,500,431	1.2%	2,059,969	2.7%	1,152,011	1.3%	722,967	0.6%	339,719	0.4%	5,775,097	1.2%	3,096,647	0.6%	3,096,647	0.6%	86.5%				
Total Current Expenditures		106,756	0.1%	209,645	0.3%	69,277	0.8%	127,392	0.1%	79,700	0.1%	259,339	0.1%	407,298	0.2%	407,298	0.2%	-36.4%				
All Other	- Current Expenditures	626,019	0.5%	1,968,582	2.6%	1,194,103	1.3%	1,750,428	1.4%	1,074,511	1.3%	6,613,643	1.3%	5,134,876	1.1%	5,134,876	1.1%	28.8%				
- Capital Outlay	1,156,115	0.9%	78,492	0.1%	110,466	0.1%	56,261	0.0%	67,818	0.1%	1,469,152	0.3%	78,104,041	0.3%	88,116,041	0.3%	88.1%					
Capital Outlay for Enterprise Funds	- Principal Payment on Bonds	2,780,115	2.3%	2,831,175	3.7%	5,407,364	6.0%	7,481,472	6.0%	6,702,058	8.1%	25,202,184	5.1%	29,617,140	7.2%	29,617,140	7.2%	-14.9%				
Debt Service	- Principal Payment on Bonds	16,703,035	13.5%	6,380,868	8.4%	6,904,521	7.7%	10,804,657	8.7%	3,277,022	4.0%	44,074,303	8.9%	50,785,531	10.6%	50,785,531	10.6%	-13.2%				
- Other Long-term & Short-term	- Interest and Fiscal Charges	7,019,333	5.7%	3,206,440	4.2%	4,269,560	4.8%	4,850,038	3.9%	2,245,670	2.7%	21,591,241	4.4%	21,050,339	4.7%	21,050,339	4.7%	2.6%				
Total Expenditures	123,447,537	100.0%	75,826,588	100.0%	89,544,467	100.0%	124,044,364	100.0%	82,614,189	100.0%	495,477,145	100.0%	475,350,521	100.0%	475,350,521	100.0%	4.2%					
Other Financing Uses		660,000	---	2,885,017		110,000		345,000		274,309		4,000,017		4,315,057		4,315,057						
Debt Redemption - Refunded Bonds		120,545	62,295	2,182,932		154,437		9,364,504		9,364,504		2,794,518		1,484,037		1,484,037						
Other Financing Uses		2,815,041	858,522	1,314,292		2,391,170		1,985,479		3,697,979		41,256,574		7,795,157		7,795,157						
Transfers to Enterprise Funds		14,979,840	8,490,954	7,281,906		6,805,895		3,697,979		3,697,979		41,256,574		39,079,720		39,079,720						
- Governmental Funds																						
Total Expenditures and Other Uses	142,022,963	85,238,359	103,208,614	133,505,866	88,916,956	552,892,758	528,024,492															

**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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			Total Revenues and Other Sources
							e	v	n							t	r	a	
Ada	301,619	98,489	9,300	\$84,070	969,220	...	1,053,290	250,840	7,760	54,572	287,358	667,602	14,508	280,110	173,411	3,198,859			
Adams	140,004	6,540	706	4,251	231,589	...	235,840	95,700	3,813	13,820	10,673	507,096	...	3,865	7,000	517,961			
African	24,535	19,236	10,443	...	410,937	...	410,937	97,431	1,447	28,665	87,160	49,670	...	164,943	...	233,684	175,457		
Algon	1,169,831	...	244,392	...	51,120	6,749	57,849	68,413	17,995	63,179	8,778	1,591,427	4,000,000	...	308,123	5,899,550			
Alkin	740,401	41,990	58,224	529,613	641,042	9,326	1,179,881	153,271	11,098	40,991	265,397	2,490,453	424,277	...	352,581	910,182	4,177,493		
Akeley	119,701	3,798	905	...	95,043	...	95,043	57,247	5,163	998	4,341	287,196	458,000	...	...	60,688	805,884	
Albany	760,185	751,707	221,193	392,047	517,000	4,815	914,462	65,245	17,866	91,075	204,232	3,095,955	4,151,900	...	43,681	5,016,513	12,801,155		
Albert Lea	4,676,506	929,533	294,296	941,184	738,967	334,807	8,671,958	743,966	109,114	654,991	673,556	16,753,660	41,280,019	...	1,582,293	22,473,972			
Alberta	46,723	5,743	900	...	24,140	...	24,140	12,952	...	3,107	...	93,565	...	...	17,233	46	110,843	
Albionville	1,800,624	90,138	693,448	...	71,290	11,274	82,564	1,395,634	3,414	155,952	67,462	5,695,236	3,623,066	...	2,390	...	2,422,374	11,743,026	
Alden	169,580	99,555	940	2,196	178,701	...	180,896	30,914	288	12,088	11,249	505,510	...	...	30,908	...	406,616	943,034
Altrich	2,757	...	1,829	...	3,768	...	3,768	75	20	1,354	9,803	...	...	...	...	...	9,883	
Alexandria	3,728,008	899,509	650,362	380,445	2,202,374	...	2,582,819	1,440,675	87,228	267,324	1,094,592	430,000	194,647	375,000	2,813,923	14,564,087			
Alpha	26,236	...	151,000	43,110	...	194,110	11,892	...	1,588	22,573	...	...	...	...	10,070	...	26,459	
Allura	43,594	214	420	...	67,547	...	67,547	82,033	...	14,130	96,383	308,181	...	...	...	...	308,181	
Alvarado	17,090	39,265	1,825	...	43,374	3,203	46,577	250	160	1,543	71,964	178,674	...	...	...	...	178,674	
Anboy	156,903	1,307	50,970	154,404	600	...	205,671	22,638	6,736	19,753	413,011	...	...	...	...	242,854	655,855	
Andover	8,319,252	2,045,99	724,436	259,486	2,267,625	136,572	2,663,983	320,098	9,530	694,173	602,389	18,420,490	4,210,000	219,987	200,000	3,351,611	26,001,988		
Annandale	942,788	331,452	136,321	481,247	424,042	...	905,289	672,079	16,882	63,185	200,575	3,268,571	...	186,859	...	2,546,473	6,001,903		
Anoka	7,531,332	550,328	381,950	28,781	2,919,881	143,323	3,091,985	1,088,430	208,397	382,717	63,854	13,298,993	...	709,000	...	615,000	14,622,993		
Apple Valley	19,269,283	2,193,486	1,096,657	3,873,492	267,156	4,160,848	2,091,778	201,346	1,056,302	1,987,769	31,997,488	400,000	...	1,001,911	2,737,108	36,256,507			
Appleton	522,330	32,121	3,851	111,456	887,377	...	998,833	198,261	20,381	23,083	185,272	1,984,132	...	10,000	...	1,994,132			
Arco	15,559	...	2,593	54,000	26,724	...	80,724	2,220	...	623	9,272	110,991	...	3,400	...	114,391			
Argen Hills	2,889,39	397,980	325,099	330,914	309,914	...	330,914	212,360	45,953	265,029	322,964	1,819,688	4,918,688	76,300	...	2,084,369	1,699,957		
Argyle	80,741	33,237	810	197,577	3,841	...	197,577	81,065	84,174	157	2,299	43,532	483,075	9,500	...	85,925	578,500		
Arlington	610,391	101,912	41,744	...	69,725	...	69,725	213,299	10,448	136,926	281,074	2,093,021	...	268,240	100,000	2,461,261			
Ashby	65,853	341	3,335	1,500	130,116	2,285	133,871	114,378	2,473	11,067	21,017	388,335	1,315,151	...	15,000	...	4,486	1,692,972	
Askov	73,827	...	2,593	34,000	26,724	...	80,724	2,220	...	623	9,272	110,991	...	3,400	...	114,391			
Ahwater	225,254	76,347	11,357	2,445	46,797	...	306,581	96,306	3,341	53,283	20,712	793,181	...	41,943	146,007	981,131			
Audubon	125,687	13,736	1,722	13,988	95,284	...	142,081	288,099	2,864	9,629	63,244	647,785	...	31,500	11,700	1,285,985			
Aura	479,457	2,172	1,137	1,137	1,013,708	79,760	1,252,462	23,896	11,231	26,021	78,466	1,986,333	8,400	...	50,000	204,017	2,168,750		
Austin	3,014,49	741,115	435,209	4,412,811	8,940,556	190,406	13,543,773	690,657	206,573	736,703	2,631,224	21,997,733	...	...	...	448,000	22,445,733	
Avoca	16,317	708	136	242,078	30,365	...	273,043	1,741	...	5,045	27,071	208,465	50,000	...	...	...	258,455	
Avon	817,047	199,538	46,064	445,783	270,075	...	775,859	115,864	18,429	3,829	7,753	303,527	...	...	...	...	...
Babbitt	410,039	5,919	...	88,735	1,919	...	889,274	458,752	7,615	92,728	8,548	1,872,875	224,000	...	28,650	308,230	4,449,755		
Backus	70,911	...	2,017	42,120	265,066	49,618	356,804	11,475	593	3,716	33,178	478,694	...	...	1000	479,694		
Badger	32,302	4,741	1,331	23,971	424	...	109,029	13,106	1,741	3,399	40,966	130,988	...	130,988	87,102	626,366			
Baldwin	99,333	...	1,137	318,544	...	...	491,046	86,664	7,101	14,833	120,964	1,141,730	...	147,181	33,474	337,344	1,660,733	
Barnesville	289,062	321,690	29,644	138,654	492,946	10,500	642,100	104,974	6,006	59,581	114,502	1,567,559	555,000	20,000	912,901	3,074,120	8,134,736		
Barnum	100,000	41,616	2,138	1,162	4,000	...	135,621	8,934	...	3,716	33,178	478,694	...	...	16,046	89,000	472,665	
Barrett	165,452	69,345	2,466	...	82,597	...	82,597	65,299	1,229	5,361	57,521	449,270	...	7,200	...	456,470			
Barry	7,345	...	2,741	...	...	...	...	2,741	...	1,648	449	...	...	...	...	12,183		
Battle Lake	352,193	37,281	7,288	33,203	166,052	3,565	202,830	5,844	1,915	20,181	60,267	687,789	...	...	20,000	81,347	789,136	
Baudette	139,707	...	2,640	200,248	318,544	2,283	381,936	41,244	9,319	13,941	21,290	812,487	...	290,000	...	1,102,487			
Baxter	3,639,814	4,634,036	430,817	4,636	149,075	34,286	187,997	1,021,646	89,534	292,923	219,108	4,161,099	6,161,099	...	1,100,415	17,768,389			
Bawort	1,103,501	92,905	126,663	6,480	47,681	17,397	500,696	40,861	876,938	712,369	3,710,376	25,64	20,000	...	...	3,732,940		
Beardsley	30,127	570	1,220	...	81,872	...	81,872	...	81,872	...	...	...	...	...	...	45,231	201,549	

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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	Other Financing Sources			Total Revenues and Other Sources			
													e	v	u	e	s		
Beaver Bay	127,371	129,901	11,903	49,186	—	—	49,186	—	—	—	1,451	—	202,812	—	—	6,500	—	209,312.	
Beaver Creek	93,504	27,213	1,183	71,525	11,830	—	83,355	11,520	—	—	341	5,912	223,028	—	—	—	—	818	
Becker	4,257,332	3,184,340	203,930	—	99,267	3,700	102,967	1,016,920	—	31,249	592,335	1,143,197.	8,941,206	—	—	—	183,803.	1,032,914	
Bellevue	—	2,900	3,417	3,550	—	18,753	—	—	—	802	2,554	22,146.	—	—	—	13,264.	—	17,884,273.	
Belgrade	171,834	23,020	4,385	38,292	466,283	—	504,575	84,611	16,533	28,377	39,617	872,952.	139,000	—	—	—	—	45,410.	
Belle Plaine	2,494,502	413,980	471,172	—	63,7870	—	637,870	372,041	—	87,888	125,032	562,734	5,194,319	885,000	—	—	90,000	1,027,138	7,156,457.
Bellechester	—	15,425	—	2,91	19,922	—	—	—	—	—	50	214	4,556.	52,998.	—	—	—	—	6,500.
Bellingham	14,299	11,908	1,010	—	81,527	2,596	84,123	31,951	—	—	277	2,443	145,911.	—	—	—	—	—	39,488.
Beltline	10,806	5,412	—	—	26,669	—	26,669	9,237	—	—	1,402	7,894	61,420	—	—	—	—	—	61,420.
Bethel	51,894	—	720	44,957	123,491	—	168,390	15,645	—	12,598	48,856	129,000	—	—	—	41,500.	—	39,573.	
Bemidji	2,401,971	789,541	486,790	457,790	4,251,419	(29,488)	4,679,721	362,725	276,901	348,729	1,866,656	11,202,774.	770,000	—	—	1,859,656	865,060	14,697,490.	
Bena	7,565	—	1,525	—	22,745	—	—	22,745	6,152	—	775	808	39,570	—	—	—	—	—	39,570.
Benson	542,190	5,723	134,752	59,607	1,641,355	—	1,700,662	345,424	17,157	101,475	437,703	3,285,386	—	—	—	183,290	371,339	3,840,115.	
Bethel	29,529	992	—	182,334	423	—	182,657	34,699	—	12,598	12,150	4,336.	266,971.	—	—	5,000.	—	—	271,971.
Bethel	236,698	22,455	16,07	—	52,610	—	—	52,610	9,570	2,375	15,078	26,344	380,907.	—	—	90,943.	127,338	559,188.	
Big Falls	58,841	—	299	—	79,851	13,357	93,208	—	—	—	6,059	51,609	226,436	—	—	28,500.	5,497	260,433.	
Big Lake	2,473,385	2,383,754	77,489	26,990	879,478	—	906,386	866,635	71,616	—	295,573	880,767	3,615,900	—	—	500.	1,030,000.	126,573.	
Bigelow	20,040	439	1,048	—	44,050	59	—	44,109	25,150	—	4,586	6,710	102,082.	38,000	—	65,000.	—	205,082.	
Blodnik	84,211	6,859	355	—	155,029	234,080	389,109	103,589	1,038	—	2,964	22,666	610,791	57,614	—	7,270.	1,500	677,175.	
Blodgett Lake	39,476	—	1,783	128,501	31,113	—	154,614	240	—	—	5,063	7,029	208,205	—	—	461.	23,518	—	232,184.
Birchwood	316,226	—	14,664	—	399	1,500	—	1,899	163,247	—	1,718	11,860	8,993.	519,407.	—	—	95,158.	46,592.	660,357.
Bird Island	266,121	13,862	13,989	—	450,548	—	450,548	21,088	9,970	39,549	100,748	915,875.	—	—	4,899.	284,267.	54,453.	1,259,494.	
Biscay	11,365	—	100	—	5,302	—	5,302	—	—	—	922	16	17,705	—	—	2,165.	—	19,870.	
Blowback	563,117	81,033	13,893	412,925	615,890	31,015	—	105,841	203,529	9,367	17,457	71,387	1,945,574.	550,000	—	124,840.	47,406.	2,567,820.	
Blodgett	134,731	5,755	1,910	1,107	202,098	—	203,205	130,399	1,393	30,319	96,280	603,992.	—	2,000.	91,194.	20,421.	717,607.		
Blaine	16,318,482	1,251,299	2,069,320	8,375	3,452,475	360,263	3,821,113	5,744,082	287,922	1,219,875	737,433	31,449,526	80,050,000	386,771	358,576	4,356,729.	44,601,602.	—	
Bloomkest	26,259	1,604	2,066	—	33,479	—	33,479	18,437	—	—	3,460	16,677	101,982	—	—	—	—	—	101,982.
Bloomquist Prairie	542,240	136,985	8,137	69,376	9,95	—	783,670	26,851	—	15,889	21,640	50,506	1,566,918	—	—	19,075.	52,785.	1,638,778.	
Bloomington	53,372,058	2,073,347	4,512,633	792,348	11,307,323	1,059,834	20,288,505	3,625,073	1,293,423	33,366,271	7,616,792	96,148,122.	3,345,336	—	—	10,116,124.	10,609,612.	—	
Blue Earth	1,418,125	124,014	36,481	181,138	1,347,694	154,514	1,689,346	268,226	23,328	133,152	1,289,627	4,982,299	90,000	8,722	4,677	64,096.	5,149,794.	—	
Bluffton	—	22,616	—	250	—	27,127	—	1,045	—	—	6,960	—	1,195.	—	—	2,000.	8,417	144,846.	
Bock	9,433	1,309	6,210	5,069	14,851	—	19,920	—	—	—	947	2,381	40,200.	—	—	—	—	5,997.	
Borup	5,245	—	1,012	—	16,244	—	16,244	300	—	—	—	5,656	28,457	—	—	—	—	28,457.	
Bovey	89,863	13,916	2,116	—	519,128	—	519,128	67,771	—	12,546	7,594	—	85,060.	768,994.	—	—	—	124,986.	893,580.
Bowhus	21,366	5,540	4,110	—	54,771	2,710	57,481	36,282	406	—	2,988	2,286	136,429.	—	—	—	—	8,417	144,846.
Boy River	1,318	—	1,500	—	3,079	—	3,079	—	—	—	100	5,997	—	—	—	—	5,997.		
Bovin	53,469	—	52	—	94,191	—	94,191	31,573	10,108	—	4,011	54,483	247,887	—	—	—	—	247,887.	
Braham	348,864	—	107,059	—	37,4345	2,277	—	37,4345	376,622	124,227	26,359	11,261	27,957	1,032,668.	66,350	—	12,000.	—	1,102,018.
Brainerd	3,467,593	1,096,865	540,090	82,29,867	7,304,223	275,081	15,809,171	2,197,651	287,883	217,134	3,019,263	26,635,650	—	—	—	—	—	4,765,724.	
Brandon	115,517	3,663	2,783	45,393	113,660	—	159,053	27,687	—	—	11,739	105,869	426,311	70,397	—	31,600	51,619	579,927.	
Breckenridge	59,119	192,800	33,020	6,391	1,429,140	—	1,429,140	1,136,131	391,584	23,818	62,771	488,815	3,180,118	—	—	25,000.	—	25,000.	
Breezy Point	1,789,216	107,833	190,593	—	29,314	10,400	39,714	108,645	7,583	—	63,959	19,357	2,276,950.	1,122,383	—	—	—	199,730.	3,599,063.
Brewster	101,707	5,807	1,295	5,907	198,866	531	205,304	60,538	567	2,711	148,502	526,431	—	—	—	56,235	—	582,666.	
Bryclyn	—	104,992	—	—	130,940	1,128	—	131,984	24,243	197	—	24,243	21,998	—	—	—	—	14,942.	
Brook Park	6,131	—	862	—	30,671	—	30,671	11,182	—	—	1,117	2,503	60,266.	—	—	—	—	3,000.	63,266.
Brooklyn Center	16,965,912	1,226,655	675,530	207,983	2,974,326	64,908	3,247,217	75,475	253,748	—	1,078,434	477,839	24,629,910.	—	—	192,000.	261,973.	27,441,703.	
Brooklyn Park	28,73,790	2,524,399	3,541,257	971,360	2,804,760	367,630	4,143,750	2,224,907	752,917	3,186,309	5,843,728	50,991,057	11,391,486	85,398	2,476,748.	25,136,363	96,331,052.		
Brooks	—	31,141	—	—	19,664	—	19,664	7,831	213	—	—	—	—	—	—	—	—	84,432.	

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Other Financing Sources						Total Revenues		
							Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Other Financing Sources	Borrowing		
Brookston	9,044	—	—	810	—	—	9,969	—	—	—	53	2,848	—	22,729	
Brunon	137,123	47,325	7,310	—	195,458	—	195,458	52,178	3,192	18,069	75,890	536,545	—	38,089	
Browneville	154,697	—	10,706	613	—	—	240,160	46,182	4,215	17,474	26,722	563,180	—	574,634	
Brownsville Valley	144,520	43,26	1,766	—	228,286	335,056	564,241	94,706	6,676	5,524	75,611	897,942	—	91,293	
Brownsville	72,811	34,179	2,800	—	16,186	6,185	168,046	510	32	11,540	22,735	312,653	—	322,107	
Brownwood	80,123	5,114	5,285	—	79,598	—	24,282	891	276	92,926	288,495	—	—	288,495	
Brownwood	24,176	67,909	9,744	—	305,710	—	10,229	121,01	4,815	24,500	57,487	1,595,000	—	15416	
Buno	6,884	—	866	6,145	26,343	—	87,788	8,507	—	2,592	2,479	109,116	—	2,900	
Buckman	19,330	4,976	3,410	—	16,080	2,708	18,788	13,877	227	773	8,102	69,483	—	500	
Buffalo	3,712,625	622,550	679,119	520,82	2,714,978	17,352	3,253,152	2,617,192	62,915	102,448	1,095,316	5,355,000	—	2,512,751	
Buffalo Lake	441,605	103,329	560	—	242,992	—	242,992	28,961	—	51,832	89,842	989,801	—	100	
Buhl	113,376	26,317	1,384	—	724,968	47,988	772,926	108,565	988	20,229	123,137	1,166,922	—	31,172	
Burnsville	25,407,488	1,705,692	2,499,832	1,012,49	2,802,359	2,224,986	6,039,494	5,616,083	449,315	381,288	469,845	5,447,252	500,594	—	1,257,820
Burnt Knob	5,824	—	1,990	—	—	—	—	—	—	—	—	—	—	—	53,68,860
Butterfield	31,125	—	2,809	6,493	159,711	—	166,204	22,708	—	12,243	39,289	274,318	—	90	
Buron	1,267,318	61,397	194,074	26,665	342,116	—	368,781	143,330	5,920	58,231	41,012	2,140,063	—	14,307	
Caledonia	430,154	14,617	11,814	—	908,293	19,129	921,369	228,100	12,140	28,812	40,317	1,593,376	9,479	180,753	
Calvary	22,945	—	168	55,226	55,998	108	111,232	47,581	197	319	15,736	198,178	—	261,608	
Calumet	81,736	—	1,320	—	180,169	7,796	187,965	31,990	794	—	33,990	337,795	—	31,198	
Cambridge	4,034,941	684,506	448,382	1,196,248	1,146,214	114,405	2,456,867	2,293,216	28,742	278,348	731,301	10,962,303	—	387,109	
Campbell	24,612	—	575	—	51,142	—	51,942	8,701	—	544	67,708	154,092	—	2,752,278	
Canby	429,780	55,383	4,902	149,357	737,904	—	2,229,261	79,382	8,036	25,968	116,096	2,999,048	—	214,477	
Canton Falls	2,285,928	261,531	127,166	658	722,337	84,156	857,751	357,001	48,586	146,005	702,329	4,756,297	116,007	1,177,292	
Caron	60,644	—	610	—	102,379	—	109,379	—	2,237	122	7,554	622	—	2,762	
Caro	73,898	111,993	579	—	72,740	—	21,708	2,563	—	2,261	33,347	324,149	3,660	14,900	
Carlton	154,125	26,194	57,149	—	243,382	5,147	305,678	122,778	1,620	24,141	64,885	711,620	—	14,307	
Carver	1,033,885	16,7909	391,283	1,000	18,1802	9,335	192,137	409,705	4,032	20,235	71,883	2,291,049	—	14,307	
Cess Lake	276,735	—	—	21,364	482,944	15,576	934,949	28,509	2,423	—	3,338	68,579	—	1,341,897	
Cedar Mills	8,833	—	2,370	—	5,427	—	5,427	—	—	672	128	17,430	—	2,700	
Center City	128,984	—	30,177	7,817	87,851	—	103,614	913	—	7,257	115,053	481,666	43,565	34,166	
Centerville	1,654,866	542,173	23,811	73,413	189,861	—	254,274	17,976	—	34,116	127,891	160,029	3,015,026	42,771	
Ceylon	39,956	—	1,520	47,061	148,949	—	196,010	48,490	133	181	5,710	292,000	—	120,000	
Champlin	8,569,847	36,922	324,117	140,689	814,894	171,179	1,121,302	1,925,676	298,233	723,704	345,493	13,695,314	—	954,067	
Chandler	91,113	—	75	—	71,168	—	71,168	32,667	—	2,05	30,364	28,092	—	4,131	
Chanhassen	10,244,879	111,932	2,166,022	—	1,191,050	52,706	1,244,656	863,958	104,962	387,310	349,815	16,475,584	2,695,419	23,795	
Chaska	9,298,272	1,303,879	910,346	4,795	4,943,661	5,158,103	9,706,559	2,411,356	77,292	979,188	1,087,950	25,774,842	107,511	1,016,518	
Chaffield	169,036	310,166	26,131	—	75,151	17,379	—	—	—	325,191	17,799	2,079,563	1,195,000	113,061	
Chickahom Beach	19,982	—	6162	2140	—	3,404	—	—	—	1,604	415	34,217	—	34,217	
Chisago City	1,252,988	84,578	94,761	—	352,462	—	271,734	1,225	—	41,734	331,217	2,430,659	—	84,032	
Chisholm	1,002,974	42,333	32,334	76,950	3,353,454	69,469	199,124	28,233	—	48,368	135,951	4,989,210	—	32,115	
Chippewa	12,363	—	140	45,077	158,899	—	204,266	13,142	357	15,219	309,412	33,925	—	32,115	
Circle Pines	2,263,291	83,015	247,608	—	204,371	—	185,605	33,523	—	1,604	415	230,386	739,736	3,987,535	
Clera City	365,676	6,159	5,322	—	511,414	—	64,669	13,391	—	1,108,823	39,388	102,804	—	2,629,711	
Clement	272,210	—	—	11,036	275,031	—	20,373	—	—	5,358	20,085	79,362	—	5,046,159	
Cheribon	104,224	—	—	1475	184,856	—	46,703	—	—	6,089	8,524	65,620	—	6,288,709	
Clifford	127,695	34,117	13,269	302,942	374,071	—	67,013	35,588	4,843	20,898	112,231	1,025,654	451,400	16,396	
Cicks Grove	96,273	22,392	2,388	3,356	124,790	—	128,145	44,977	—	11,256	4,289	269,590	—	18,739	
Clear Lake	63,361	40,329	21,612	—	81,702	—	2,676	—	—	10,127	—	84,376	—	41,288	

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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	Other Financing Sources			Total Revenues and Other Sources			
													Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds		
Clearbrook	145,054	46,547	440	163,057	120,061	190,275	64,422	254,697	144,887	88,133	3,144	2,571	84,022	533,068	71,868	—	604,936		
Cleawater	574,539	113,378	51,070	43,951	—	—	10,496	—	206,860	39,146	17,572	2,221	89,472	1,322,377	245,000	2,342	198,222		
Clements	36,152	—	460	—	—	131,515	—	—	101,658	8,473	—	3,944	—	—	—	—	—	17,671,941	
Cleveland	129,836	—	3,959	12,498	84,849	—	—	—	—	—	—	21,477	—	—	—	—	—	172,164	
Climax	43,776	—	320	61,689	—	—	—	—	61,689	7,432	917	3,498	10,860	128,492	—	385	—	615,504	
Clinton	29,086	—	597	—	192,057	—	—	—	—	192,057	25,583	—	6,006	17,024	270,353	—	—	—	128,877
Clothair	—	—	10	—	—	13,435	—	—	—	13,435	100	—	—	—	—	—	—	270,353	
Concord	21,480	—	—	—	—	17,439	—	—	—	17,439	—	—	—	—	—	—	—	27,608	
Conquet	2,664,503	79,721	202,092	232,843	4,081,972	44,437	435,952	1,158,601	79,583	245,154	564,095	5,010	43,929	16,072	—	—	—	60,001	
Cotes	33,736	—	6,354	—	—	—	—	—	—	—	—	—	—	—	—	—	—	65,758	
Cobden	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Cochessel	2,024,263	21,668	7,395	259,752	35,389	12,000	—	307,141	94,577	1,752	178,095	38,720	2,673,611	—	—	82,104	—	520,000	
Cokato	767,906	—	33,786	46,712	598,264	—	—	644,976	237,104	—	—	24,465	93,678	1,801,915	—	—	—	212,071	
Cold Spring	884,137	1,269,467	103,061	500,000	699,097	—	—	—	1,199,097	534,577	42,403	105,302	141,661	4,390,695	3,415,000	—	26,818	313,526	
Coleraine	386,889	131,170	4,240	45,541	582,222	—	—	—	659,582	40,884	21,610	18,447	139,724	1,372,516	1,611,074	—	—	1,651,178	
Colome	442,052	19,521	160,925	225,000	148,197	—	—	—	375,558	330,091	814	59,791	419,876	1,808,628	—	—	381,858	3,190,486	
Colombia Heights	6,894,815	520,031	392,339	716,446	3,732,774	429,273	—	—	4,876,487	3,090,601	127,955	432,959	55,510	16,322,297	628,694	553,070	—	1,154,021	
Comfrey	137,862	21,589	2,440	—	—	150,718	13,100	—	16,818	46,169	953	16,463	233,934	603,327	—	21,659	264,896		
Comstock	5,666	—	—	—	—	14,929	601	15,530	—	—	425	148	563	—	16,380	—	38,712		
Conner	32,341	—	—	—	—	46,013	—	—	46,013	43,110	—	—	—	—	—	—	—	146,720	
Cook	204,320	—	6,215	186,421	191,136	116,518	—	2,172,071	109,095	—	5,724	—	83,665	130,621	—	16,099	—	3,397,342	
Conn Rands	20,498,055	3,799,239	1,313,206	416,415	5,943,568	358,239	6,318,222	1,478,638	352,421	1,133,644	2,376,594	37,270,019	1,445,884	—	248,349	5,273,834	50,238,086		
Corcoran	1,880,115	39,954	210,115	—	253,122	68,124	321,246	122,342	47,286	43,175	105,594	—	—	6,254	—	1,494	2,747,575		
Coryell	5,840	—	1,375	—	—	—	—	14,771	—	1,066	—	427	40,12	—	—	—	3,000	31,921	
Cosmos	114,688	26,258	11,242	—	162,446	—	—	162,446	37,525	676	8,631	13,714	84,138	2,603,400	772,000	2,000	—	756	
Cottage Grove	10,582,154	9,874,877	1,267,639	596,714	3,011,262	246,070	3,855,046	2,902,886	344,827	949,095	1,050,943	30,737,468	—	—	—	4,037,385	34,748,833		
Cottonwood	311,299	92,389	2,661	—	299,359	—	—	299,359	128,655	1,506	23,312	145,710	1,005,151	—	—	—	—	1,005,151	
Courtland	94,547	130,976	8,517	—	—	70,502	—	—	—	70,502	—	—	15,624	22,200	341,466	—	—	341,466	
Cromwell	70,062	—	749	51,041	39,842	46,470	137,353	89,799	—	709	45,347	—	—	—	31,000	—	456,019		
Crookston	2,493,135	907,002	73,767	53,593	5,368,998	50,887	5,973,448	834,741	—	56,395	142,107	171,180	10,640,775	1,845,452	—	58,239	1,845,452	12,680,057	
Crosby	1,029,986	48,583	22,710	—	—	1058,121	—	—	1058,121	75,063	19,149	—	48,846	561,521	—	—	—	5,667,200	
Coss Lake	1,874,625	160,890	114,578	—	—	60,647	24,600	—	85,247	344,825	27,871	63,698	562,365	3,233,819	236,543	181,210	240,918	465,899	
Crystal	7,903,388	1,930,603	600,363	131,307	2,339,724	—	—	2,471,031	331,645	148,644	1,126,365	881,148	15,393,157	383,000	482,999	—	3,924,152	23,605,308	
Curié	62,418	—	13,167	1994	—	—	—	—	79,892	—	9,080	—	—	—	—	—	—	—	
Curinga	76,556	26,618	2,469	—	34,011	—	—	—	—	34,011	4,500	1,777	4,614	27,636	178,181	—	—	178,181	
Cyrus	25,943	—	1,325	—	—	72,168	—	—	72,168	32,056	1,584	6,647	25,197	164,920	—	—	—	1400	
Dakota	76,76	1,573	1,346	60,605	40,705	—	—	101,370	—	—	—	—	366	23,805	—	—	—	166,320	
Dalton	28,590	—	197	—	59,513	—	—	—	60,878	29,346	—	962	4,627	124,570	—	—	—	41,120	
Denube	113,195	4,032	2,880	—	157,796	—	—	157,796	—	17,390	808	—	15,210	11,960	323,271	—	—	15,496	
Danvers	21,550	—	459	—	30,103	—	—	—	—	30,103	10,107	—	3,110	14,634	79,963	—	—	158,715	
Datur	22,042	—	819	—	—	—	—	—	30,103	6,193	—	—	5,806	3,628	69,191	—	—	69,191	
Davin	20,901	—	7,667	—	—	—	—	—	18,316	15,228	—	849	10,255	73,216	—	—	—	73,216	
Dassel	445,259	112,061	39,933	—	—	—	—	—	367,154	—	—	—	—	—	—	—	—	1,539,112	
Dawson	531,221	62,956	2,042	17,221	—	204,786	5,989	—	—	—	5,192	—	1,521,066	192,108	—	—	—	169,067	
Deaton	1,893,651	363,146	103,725	—	—	15,307	85,729	—	239,706	264,763	45,729	91,927	47,312	—	—	—	—	1,734,807	
De Graff	10,843	—	50	—	—	17,182	—	—	—	20,213	—	—	—	—	—	—	—	1,299,857	
Deephaven	1,668,485	7,888	205,680	—	—	38,854	15,980	—	54,804	314,794	56,473	10,597	2,382,015	—	—	—	—	2,400,740	
Deer Creek	37,343	—	1,714	—	1,855	33,030	—	—	—	99,997	775	—	21,954	21,954	204,367	—	—	—	

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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	Other Financing Sources			Total Revenues and Other Sources		
													Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds	
Deer River	299,806	88,359	11,985	35,2981	...	352,981	152,132	13,513	1,356	80,804	951,436	102,226	114,332	...	...	11250	1,179,244
Deewood	425,186	92	7,560	63,126	110,900	173,626	76,708	8,593	32,741	34,981	759,487	...	...	...	...	57,055	816,542
Delano	-	1,691,653	110,36	641,406	5,988	55,7642	21,130	590,640	1,085,705	916	121,112	28,054	4,269,522	...	2,087	350,181	1,254,611	
Delavan	-	87,417	13,95	248	24,788	70,914	96,702	22,579	601	8,318	29,643	...	...	...	...	6,746	252,401
Delhi	-	6,740	1,770	...	16,355	...	16,355	225	...	195	1,723	27,008	...	...	...	...	27,008
Dellwood	300,402	...	24,735	...	154	1,075	1,229	...	4,019	12,540	13,691	336,616	...	...	...	32	356,648
Denham	-	7,386	2,200	...	617	...	617	...	...	120	110	10,415	...	...	...	...	10,415
Demension	-	39,834	155,377	6537	...	23,863	5,500	...	2,961	17,502	251,574	...	...	...	...	...	251,574
Dent	24,368	4,063	10,940	44,100	41,778	349	86,227	28,765	...	442	88,341	243,146	...	...	8,850	...	251,996
Detroit Lakes	-	2,516,089	1,196,921	63,937	27,691	1,662,126	40,552	1,195,438	101,288	285,931	3,455,000	100,585	1,096,900	...	...	323,522	1,170,318
Dexter	119,560	...	2,650	6,577	75,760	5,882	81,618	1,625	...	1,476	28,8942	242,338	...	...	...	...	452,338
Dilworth	605,452	828,506	43,615	...	604,371	17,393	621,764	103,913	40,668	59,328	7,706	2,310,952	3,381,165	...	12,000	332,243	6,036,360	
Dodge Center	-	1,056,815	236,755	37,200	112,800	79,7423	25,949	935,872	319,628	12,961	47,425	42,882	2,689,508	...	...	387,700	3,077,208
Dondson	-	12,815	...	...	6,392	...	6,392	...	...	2,826	...	253	752	23,398	...	...	23,398
Donnelly	-	25,476	9,308	...	53,218	...	53,218	19,235	43	3,132	13,416	123,828	...	...	...	...	145,978
Doran	8,047	...	200	...	11,538	...	11,538	3,108	...	923	316	24,132	...	...	...	...	24,132
Dover	-	95,691	8,087	37,462	9,735	...	9,735	30,446	160	2,262	43,086	34,957	...	...	...	...	12,560
Doway	9,374	...	...	982	18,075	17,490	203,565	5,050	...	1,417	14,636	233,924	...	...	1,000	459,924	
Duluth	34,231,260	3,237,809	853,927	6,589,241	41,114,136	1,559,974	49,261,351	7,969,577	1,002,752	2,574,786	12,091,312	111,224,774	35,055,367	...	4,281,970	15,131,559	165,694,670	
Dumont	29,104	...	1,028	...	34,103	...	34,103	5,995	...	217	2,299	72,746	...	...	...	...	21,806
Dundas	-	763,193	...	255,445	...	128,532	...	128,532	9,967	28,584	14,716	53,257	1,253,774	...	...	...	111,239
Dundee	-	11,678	...	640	...	19,028	...	19,028	14	...	3,280	34,640	...	...	1,800	...	36,440
Dunnell	-	31,402	...	1,018	68,166	...	68,166	68,166	...	157	4,804	16,149	121,696	...	...	...	121,696
Eagan	-	20,133,323	6,298,081	1,306,292	26,887	2,134,441	1,079,591	3,239,119	2,819,490	287,149	801,092	1,720,246	36,644,681	6,103,886	...	18,653,864	62,611,088	
Eagle Bend	66,399	48,397	890	37,868	190,824	228,492	15,248	17,819	14,957	65,057	458,059	...	...	40,000	45,856	543,915	
Eagle Lake	292,888	183,828	72,049	...	363,530	...	363,530	141,791	12,728	34,263	230,930	1,332,007	...	...	26,564	207,577	1,566,148
East Bethel	-	2,503,838	180,939	240,089	...	360,963	198,941	519,904	207,002	50,008	76,035	189,405	3,967,220	2,995,000	547,958	6,910,178
East Grand Forks	3,049,222	807,164	160,845	138,087	14,342,030	21,999	14,392,056	1,343,212	102,307	265,621	415,748	20,666,485	...	25,098	216,644	2,218,551	23,126,768	
East Gull Lake	412,380	...	31,830	...	2,410	...	2,410	2,410	...	268	2,179	1,813	450,880	...	...	...	450,880
Easton	78,461	...	1,770	10,000	62,338	...	72,338	15,737	827	3,136	44,867	217,136	...	...	...	500	217,636
Echo	-	71,193	23,648	1,458	124,565	106,193	425	231,183	17,840	1,084	12,072	13,195	371,643	...	...	...	25,252
Eben Prairie	-	29,022,863	1,709,229	2,987,452	206,645	11,189,77	25,245	1,609,867	3,733,92	476,520	115,228	2,614,77	13,297,678	10,000,000	922,444	803,494	3,804,318	58,827,934
Eden Valley	223,597	127,905	13,300	...	25,1882	...	25,1882	43,157	9,713	18,804	124,437	812,495	...	...	66,200	10,000	14,264
Egerton	-	213,044	1,143	1,243	32,139	4,818	326,157	89,925	1,444	21,348	29,465	694,369	...	...	3,981	...	688,356
Edina	-	26,589,367	1,354,264	3,240,622	525,763	1,013,406	1,539,169	2,466,663	742,917	977,956	37,588,991	32,580,886	...	886,500	6,910,869	77,967,246		
Elie	-	16,078	1,550	...	4,533	1,291	5,824	4,200	...	2,071	14,157	43,880	303,000	...	...	346,880	
Elizabet	-	71,824	285	1,925	119	49,444	5,935	123	...	...	875	15,565	145,976	...	4,091	...	150,067
Elba	-	18,685	17,150	4,689	13,894	4,425	13,894	4,425	...	418	7,001	66,172	...	...	...	...	66,172
Elbow Lake	584,848	235,545	6,370	...	43,7125	6,689	44,824	17,4176	4,427	54,720	165,315	1,639,225	2,445,157	98,927	279,200	56,354	4,521,863	
Elbin	339,003	...	16,701	...	185,757	1,423	181,180	59,580	948	4,333	43,144	650,889	...	...	...	13,152	664,041
Elizabeth	-	13,761	8,771	2,239	55,539	4,1108	4,1108	9,7121	9,208	5,326	43,668	180,827	...	...	426	1,287	182,540
Elk River	-	8,534,722	3,414,990	1,240,336	140,177	1,758,057	42,337	1,940,571	3,597,112	190,062	760,272	978,941	1,106,440	718,166	677,516	2,211,459	25,959,687	
Elko	-	545,799	13,231	66,887	24,117	...	24,117	277,685	12,995	...	...	...	...	...	...	...	...
Elbow Lake	-	28,186	14,348	1,992	...	...	...	...	...	...	...	...	...	...	...	...	446
Ellendale	-	18,000	15,575	1,550	9,01	20,1945	29,763	231,316	74,890	1,296	6,008	38,474	501,514	...	...	30,767	532,281
Ellsworth	-	131,802	320	...	180,099	2,257	182,356	10,100	1,150	13,856	15,388	354,972	...	...	6,000	10,000	37,972
Elmdale	-	16,564	16,400	12,385	2,608	14,93	10,229	1,471	980	2,911	47,317	...	...	...	...	47,317	
Elmoe	-	119,290	17,915	24,142	...	24,129	40,514	7,461	1,071	...	...	...	...	...	...	3,470	45,500
Elmoe	-	119,290	17,915	24,142	...	24,129	40,514	7,461	1,071	...	...	...	...	...	...	3,470	45,500

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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			Total Revenues and Other Sources	
														Revenues	Enterprise Funds	Governmental Funds		
Eloisa	33,478	184	2,834	31,524	49,495	50	1,725	1,453	120,733	—	—	—	—	—	—	—	120,733	
Elv	1,175,831	2,244	44,745	125,696	2,118,642	—	2,241,338	748,277	30,387	15,992	85,287	4,347,101	345,000	70,950	7,874	326,935	5,097,860	
Elyria	379,308	81,630	43,450	—	119,967	6,030	124,323	116,910	435	10,713	217,995	76,498	—	—	—	—	48,488	
Emily	476,897	162,230	48,559	188,165	—	—	314,485	49,799	7,526	39,444	77,230	1,116,120	2,261,972	—	—	—	1,494,986	
Emmons	72,435	21,932	903	1,060	108,364	—	109,424	23,686	—	5,311	12,529	246,210	—	—	—	—	3,437,192	
Erhard	6,224	—	43	—	22,347	—	22,347	2,680	—	—	2,329	33,623	—	—	—	—	246,703	
Erlins	188,934	233	2,565	82,564	106,755	—	189,339	20,893	248	6,888	74,355	433,445	—	5,000	—	—	38,623	
Egan	—	—	—	—	—	—	—	—	—	—	—	—	6,000	—	—	—	48,884	
Evansville	153,840	63,378	5,033	—	144,398	—	144,398	1,668	383	18,374	11,763	389,837	1,015,160	22,483	33,460	72,900	1,542,840	
Evelyn	775,288	24,407	17,172	3,004,996	2,648,921	34,186	5,681,075	582,817	68,714	31,520	49,000	7,681,840	450,167	—	58,384	—	9,295,530	
Exelior	981,355	10,294	127,609	—	152,886	14,039	166,625	136,985	51,580	45,744	1,615,928	—	—	173,499	—	228,113	2,017,510	
Evoia	407,076	142,211	21,339	—	337,103	—	337,103	30,641	1,070	18,037	13,736	971,213	—	—	21,830	99,000	1,092,043	
Fairfax	294,729	14,136	8,495	—	47,325	—	47,325	185,706	5,072	9,596	9,080	1,000,071	—	—	—	50,000	1,050,071	
Farmont	2,049,389	726,309	219,471	41,080	441,632	—	441,632	4,458,720	452,824	77,302	191,532	383,788	8,540,335	2,050,000	—	2,990,341	3,323,820	
Falcon Heights	1,000,579	78,822	87,396	—	325,419	11,609	337,028	103,947	—	108,173	54,983	1,841,004	—	—	—	—	17,404,496	
Fairbault	4,242,165	1,571,322	517,935	766,704	7,681,208	1,328,831	9,776,743	4,228,468	186,138	588,271	131,482	21,212,524	3,195,000	79,249	—	—	4,814,210	
Farnham	6,994,987	2,607,888	704,763	159,528	1,494,198	175,153	1,828,879	1,828,879	—	258,892	73,951	295,254	192,187	—	509,816	—	2,004,769	
Fawell	4,379	—	25	—	18,679	—	18,679	13,106	—	223	4,580	41,092	—	—	—	41,092		
Federal Dam	29,748	—	625	19,784	9,059	—	28,843	1,778	—	34	2,586	69,244	—	—	24,145	2,346	95,735	
Felton	10,878	—	1,709	—	42,562	—	42,562	2,244	—	—	4,067	2,483	63,943	—	3,746	—	67,689	
Fergus Falls	3,178,439	894,511	163,716	602,841	6,552,152	157,673	7,312,099	791,561	128,287	742,464	497,134	13,704,621	6,033,000	46,704	654,381	429,925	21,038,631	
Fertile	121,125	8,761	4,555	—	267,603	—	267,603	84,481	45	10,123	32,303	528,996	—	—	37,119	566,115		
Fifty Lakes	390,704	17,853	23,580	—	11,444	—	11,444	592	—	—	6,259	49,496	499,868	—	—	—	499,868	
Finlayson	78,493	13,533	795	—	32,679	—	32,679	32,679	—	636	6,115	11,191	192,364	—	—	—	192,364	
Fisher	71,988	29,520	3,710	500,000	72,038	1,021	573,059	13,117	1,422	617	21,234	720,677	2,365,254	2,000	700	—	3,088,631	
Flenburg	15,569	—	255	—	35,941	1,373	37,314	1,353	—	26	3,600	58,117	—	—	—	—	58,117	
Floodwood	168,278	—	7,323	100,812	220,059	18,585	340,326	125,093	7,061	4,429	89,074	741,384	—	—	—	13,275	754,859	
Florence	5,235	4	—	—	11,744	—	11,744	—	—	2,107	1,760	20,980	—	—	—	—	20,980	
Foley	595,655	341,455	83,588	47,199	652,988	7256	706,953	191,516	4,436	56,874	95,927	2,076,404	1,081,052	62,131	—	153,087	3,378,674	
Forada	58,005	—	9,501	20,800	15,333	730	16,863	46,682	147	6,688	81,616	239,502	—	984	—	14,840	255,276	
Forest Lake	5,245,26	685,103	412,346	18,352	976,964	36,737	1,362,899	1,038,285	128,310	264,279	186,683	9,343,131	1,790,000	20,000	—	834,519	19,105,895	
Foreston	54,801	—	36,077	91,954	57,338	—	57,338	149,292	12,455	—	5,916	58,380	316,921	—	5,000	—	321,921	
Fort Riley	6,336	—	3,854	—	1,439	—	1,439	980	—	—	2,225	14,894	—	—	—	—	10,000	
Fosston	388,913	17,478	694	52,849	542,113	—	542,113	994,655	541,541	308	54,388	64,059	1,692,036	164,777	—	19,730	197,772	246,293
Fountain	130,168	—	3,705	—	67,250	51,249	118,499	7,295	914	3,763	73,351	337,695	30,000	—	—	45,747	413,442	
Foxhome	11,179	—	700	—	25,556	—	25,556	1,625	—	—	560	7,684	47,924	—	—	—	47,924	
Franklin	117,160	142,951	3,925	1,188,888	17,799	94,695	1,461,882	68,115	—	16,916	128,914	1,936,000	1,296,000	19,302	27,900	—	32,833,065	
Frazee	230,867	93,433	2,007	44,481	344,886	8,000	397,367	147,117	9,138	7,130	123,063	1,010,122	—	67,100	61,012	1,360,099	227,678	
Freeborn	63,960	—	3,705	—	64,944	7,000	71,944	15,168	—	—	8,551	68,055	227,618	—	—	—	227,618	
Funkley	221,401	445,373	20,100	569,104	123,581	250	692,935	124,159	631	17,472	39,073	1,561,544	1,430,000	86,646	36,656	390,402	3,505,248	
Frigley	11,16,054	550,909	698,776	386,790	2,300,295	148,584	2,835,357	1,736,181	164,104	886,191	2,599,635	20,598,207	6,442,840	—	657,878	—	27,998,925	
Frost	74,298	573	—	—	70,410	—	70,410	15,420	—	12	3,520	29,988	194,191	—	—	—	194,191	
Fulda	197,970	12,218	2,719	—	45,793	16,891	47,830	86,210	2,716	12,912	59,493	849,028	—	—	71,220	63,758	984,006	
Funkley	42,641	—	3,994	—	45,623	—	45,623	37,436	10	5,630	70,306	205,640	—	—	—	—	205,640	
Gefford	—	—	7550	4,950	45,126	1,000	51,076	110,488	268	3,675	73,420	344,648	—	—	—	—	344,648	
Garrison	98,161	—	10,010	114,917	55,129	—	170,046	1,080	—	2,316	9,840	208,461	—	678	21,344	230,573	129,884	
Gavin	24,169	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Gay	—	22,493	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
	567	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	

Table 13

**Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005**

Name of City	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	Other Financing Sources			Total Revenues and Other Sources			
													Revolving Funds	Enterprise Funds	Governmental Funds				
Gaylord	\$97,157	159,961	22,523	\$86,235	754,088	5,758	846,081	105,630	11,970	637,671	351,329	2,782,322	—	—	427,982	—	3,160,304		
Gem Lake	172,657	54,675	50,551	—	138	170,612	170,750	75,822	1,493	5,492	604	532,044	—	—	1,500	—	533,544		
Geneva	71,596	—	5,195	—	1,447	2,570	4,017	6,736	94	5,193	14,136	184,145	—	—	—	—	11,000	53,145	
Genoa	11,904	—	5,175	—	11,770	4,76	12,246	4,523	—	234	472	41,214	—	—	—	—	—	41,214	
Georgetown	16,741	5,823	1,75	—	72,065	—	72,065	11,592	48	2,166	40,199	199,517	—	—	—	—	—	240,971	
Ghent	46,468	9,482	17,497	—	259,293	9,164	259,477	58,180	3,729	4,746	45,070	654,020	314,263	—	—	—	—	970,293	
Gibson	280,178	26,345	6,925	—	1,200	12,656	20,984	1,271,758	267,644	26,001	27,660	138,284	2,287,348	770,000	106,000	143,696	3,307,044	—	
Gilbert	512,138	30,207	7,656	—	1,282	1,255,574	—	—	—	—	—	—	—	—	—	—	—	65,786	
Gilmantown	7,361	2,955	2,213	—	4,888	—	4,888	33,347	—	1,631	13,391	65,786	—	—	—	—	—	—	
Glencoe	1,744,752	72,563	101,755	—	1,255,016	—	1,255,016	473,674	33,538	73,600	1,094,690	4,790,000	—	—	247,933	—	295,704		
Glenville	87,895	3,412	3,868	—	176,066	—	176,066	46,960	—	2,526	20,760	341,427	—	—	—	—	21,668	363,095	
Glenwood	799,393	165,037	43,966	—	72,720	1,243,337	—	1,316,057	182,106	19,951	57,782	1,276,852	3,861,144	—	—	378,776	305,983	4,545,903	
Glyndon	288,191	251,491	31,704	—	12,827	24,127,8	14,307	268,412	146,171	35,217	14,921	41,741	1,067,848	430,000	—	—	205,000	1,702,848	
Golden Valley	15,976,717	1,895,018	1,684,416	1,000	209,495	—	209,495	1,721,605	390,305	721,932	972,884	23,324,292	12,740,243	293,339	125,000	794,386	44,464,733	—	
Gonick	52,695	1,821	1,784	400	103,116	—	103,116	103,516	38,041	709	6,987	45,174	249,817	—	—	28,729	—	278,546	
Good Thunder	202,363	16,331	1,684	—	173,437	600	174,037	41,188	4,280	10,428	49,328	499,639	—	—	—	—	—	499,639	
Goodhue	321,883	38,117	21,61	—	218,801	—	218,801	78,786	3,439	18,801	9,969	361,857	6,000	—	—	388,034	—	217,179	
Gooding	9,488	6,281	—	—	150,000	150,000	181,969	—	—	748	14,468	212,934	—	—	5,699	—	218,633		
Goodview	857,577	187,377	16,159	—	213,638	42,573	256,211	8,983	21,154	66,371	110,153	1,523,985	—	—	—	—	—	1,523,985	
Graceville	134,007	19,019	1,625	—	219,972	226,731	7,000	449,703	89,957	510	9,167	21,709	725,697	1,905,000	—	—	—	87,500	2,718,197
Granada	11,067	16,987	2,095	1,542	92,290	—	92,290	94,524	—	—	6,048	9,897	149,628	—	—	—	—	15,000	155,628
Grand Marais	633,242	79,002	16,879	34,500	303,913	87,147	425,560	755,605	1,400	47,708	77,004	2,036,400	177,000	200,000	200,000	299,184	4,305,584	—	
Grand Meadow	284,662	80,782	3,690	—	275,682	4,000	279,682	122,043	6,318	18,023	76,297	181,497	1,107,000	—	—	35,965	—	25,66	
Grand Rapids	4,599,683	1,095,157	2,898,94	655,119	3,097,248	659,586	4,412,399	1,465,596	155,461	498,490	2,422,000	148,871	520,954	69,783	—	3,500	—	187,123	
Granite Falls	827,519	117,986	25,438	14,000	2,615,339	2,090	2,631,129	65,842	12,897	49,297	57,297	4,277,731	640,000	—	—	395,968	389,179	5,702,884	
Grant	1,045,207	—	107,605	—	1,489	—	1,489	56,501	33,047	15,738	16,648	1,276,235	70,000	—	—	—	—	1,346,235	
Grasson	7,379	—	1,719	—	20,979	—	20,979	8,492	—	906	1,423	40,498	—	—	—	—	—	40,498	
Green Isle	272,510	479,933	82,620	—	68,073	7,575	75,648	27,579	213	12,600	156,000	1,106,203	229,000	—	—	—	87,941	—	3,489,144
Greenbush	127,647	17,910	1,587	—	213,928	—	228,532	52,929	2,170	3,349	135,371	569,495	—	—	—	10,210	186,205	765,910	
Greenfield	887,303	1,115,923	234,736	—	799	3,678	4,477	114,333	24,957	192,847	1,196,906	3,771,532	3,020,000	—	—	—	84,534	84,534	6,876,066
Greenwood	19,024	—	2,452	1,720	—	18,690	—	18,690	—	—	2,55	18,443	63,006	—	—	—	10,000	—	73,006
Greenvale	406,440	8,098	82,183	—	—	2,221	2,221	15,213	8,711	6,554	11,666	50,966	—	—	—	—	—	50,966	
Grey Eagle	51,186	31,681	2,611	28,099	85,881	—	85,881	113,980	47,275	11,883	41,883	301,149	—	—	—	—	—	381,568	
Grove City	197,758	387	6,949	—	186,718	—	186,718	—	—	35,436	1,221	217	52,046	412,832	—	—	—	—	455,882
Gryda	40,075	37,289	3,630	73,980	61,280	9,000	144,260	—	73,215	264	4,101	63,515	366,349	9,000	—	—	5,910	31,028	412,287
Gully	13,928	5,792	1,824	—	11,553	—	11,553	—	—	4,374	7,784	45,255	—	—	—	—	—	45,255	
Hackensack	142,168	—	6,618	—	31,748	—	31,748	4,200	—	289	44,159	285,182	—	—	—	51,000	110,243	451,025	
Hadley	22,003	—	—	—	11,649	—	11,649	—	—	—	1,336	5,534	—	—	—	—	—	40,521	
Hallcock	245,418	97,476	6,757	88,196	417,650	—	508,846	56,611	1,232	21,495	235,674	1,170,509	485,000	31,300	363,553	—	5,000	2,060,362	—
Halma	4,680	—	600	—	9,029	417	9,446	1,229	—	310	1,139	17,404	—	—	—	—	—	17,404	
Halsad	165,786	20,558	3,952	—	179,183	—	179,183	8,399	—	636	9,783	89,112	493,819	—	—	—	—	—	493,819
Ham Lake	3,236,890	361,356	491,505	32,489	655,264	33,420	721,173	389,116	50,269	222,454	98,896	5,569,699	—	—	—	—	—	5,569,699	
Hamburg	249,087	22,815	5,983	500	78,239	6,419	88,158	34,269	353	784	32,765	431,214	—	—	—	5,000	436,214	—	
Hammond	16,402	5,252	3,310	—	29,049	—	29,049	—	—	72	5,346	—	59,742	—	—	—	—	59,742	
Hampton	103,591	—	17,810	10,675	44,024	1,500	56,199	1,307	—	1,144	5,406	3,093	188,570	—	—	—	13,000	—	201,570
Hancock	96,438	5,509	2,235	23,310	20,847	—	23,310	231,807	88,643	1,952	11,114	25,799	463,497	—	—	—	196,970	8,794	669,241
Hanley Falls	79,678	12,102	310	—	87,661	8,499	87,661	—	—	10,388	198,638	—	—	—	8,625	—	207,263		
Hanover	978,641	193,335	248,310	—	161,828	—	161,828	—	—	—	—	—	55,014	396,380	7,088	3,100	—	30,000	2,309,845

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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	Other Financing Sources			Total Revenues and Other Sources			
													e	v	u	e			
Hanska	\$75,721	1,597	1,275	—	126,538	—	126,538	—	40,498	—	15,199	67,586	334,514	—	2,778	45,352	105,326	487,970	
Harding	5,288	120	4,550	—	4,887	—	4,887	—	4,838	—	47	12,191	31,921	—	—	—	—	31,921	
Hardwick	17,189	—	1,929	36,360	1,820	—	14,382	—	10,843	—	315	1,553	9,094	—	—	1,685	—	15,490	
Harmony	492,385	103,106	21,735	—	604,328	53,090	657,088	138,473	—	1,099	—	20,497	56,728	—	—	—	—	477,949	
Harris	226,748	—	9,565	—	133,554	—	133,554	32,574	—	2,625	4,099	57,692	466,857	—	—	—	—	488,857	
Hartland	78,756	—	1,020	—	69,570	—	69,570	32,643	—	20	2,291	32,836	222,107	—	—	6,500	17,324	245,931	
Hastings	8,597,414	1,821,527	694,289	43,872	1,207,118	74,899	2,026,189	2,619,405	—	95,245	—	564,005	1,680,509	18,098,603	7,075,000	43,760	1,273,865	27,744,435	30,015,683
Hatfield	5,932	—	1,200	9,546	4,195	—	13,741	2	—	—	1,576	170	22,641	—	—	—	—	22,641	
Hawley	284,527	419,216	25,163	—	415,649	—	415,649	40,104	—	19,389	17,988	214,610	1,436,626	186,790	—	—	238,354	152,746	3,692,635
Hawiard	422,155	55,719	10,262	75,865	395,716	13,651	484,729	21,416	14,079	8,297	290,630	1,291,487	—	—	—	18,082	—	18,823	
Hazell Run	84,454	15,957	2,010	—	51,752	—	51,752	30,919	—	—	—	2,823	41,915	229,790	—	—	—	—	15,000
Hector	4,435	5,063	42	121,441	18,977	—	140,418	125	—	—	272	3	150,358	—	—	—	—	750	
Henderson	430,433	68,489	7,652	386,293	386,315	—	772,608	101,797	5,515	—	23,077	115,371	1,524,942	—	—	4,000	219,059	1,748,001	
Heidelberg	14,727	—	1997	—	1,955	—	1,955	1,255	—	—	—	—	96	1,641	—	—	—	—	19,686
Henderson	409,929	147,867	24,255	41,756	289,899	2,857	334,512	25,096	6,862	14,335	77,359	1,040,215	907,000	—	—	82,000	97,484	2,126,699	
Hendricks	206,152	762	2,137	398,544	226,872	—	625,416	142,905	1,714	7,778	558,764	1,545,628	—	—	—	—	81,813	1,627,441	
Hendrum	66,668	7,525	1,353	—	75,741	2,224	77,171	20,991	—	149	470	40,212	—	—	5,027	50,350	50,350		
Heming	130,888	—	560	51,743	243,971	1,463	297,732	4,572	13,299	—	542,496	—	2,024	—	—	4,000	18,069	544,576	
Henklein	6,295	—	1,212	—	6,880	—	6,880	150	—	—	853	3,950	19,340	—	—	—	—	19,340	
Heman	130,595	176,922	269	416,225	177,832	200	594,257	23,902	2,199	—	6,124	68,539	1,002,807	30,000	—	33,385	105,797	1,171,939	
Hennatown	2,994,565	812,344	363,450	41,690	918,013	54,381	1,014,093	—	—	—	205,113	363,522	5,789,226	3,322,633	1,820	—	28,350	1,016,228	10,099,267
Heon Lake	194,371	—	1,150	—	391,500	—	391,500	71,476	1,164	5,200	55,212	720,073	—	—	—	483,683	—	1,203,756	
Herwit	37,301	1,866	6,700	31,782	61,925	—	93,707	39,015	140	—	1,524	18,117	188,370	—	—	3,862	1,151	203,783	
Hibbing	3,253,705	26,564	1,169,677	118,881	12,199,132	9,977	12,328,390	1,966,666	109,884	—	269,113	395,164	18,585,813	365,900	710,196	65,325	—	207,216	2,003,550
Hill City	226,921	—	9,439	21,592	99,723	6,000	127,315	37,794	30,262	—	18,527	112,621	562,819	—	—	146,378	146,378	348,923	
Hillman	3,220	—	1,900	—	2,221	—	2,221	—	—	—	—	—	1,000	8,341	—	—	—	—	8,341
Hills	43,713	1,153	1,100	78,818	148,345	—	221,163	74,225	907	—	11,706	8,811	368,678	—	—	180,121	42,339	591,138	
Hilltop	546,236	—	8,655	—	118,632	11,866	130,488	—	—	—	5,349	2,791	79,350	72,959	—	—	—	—	1,032,959
Hinkley	617,250	28,316	43,347	—	267,045	—	267,045	104,596	—	—	33,304	151,039	1,244,897	—	—	208,939	111,150	1,564,986	
Hitterdal	22,566	—	30	—	57,788	566	58,354	17,084	—	135	7,774	40,127	146,070	—	—	—	—	146,070	
Hoffman	61,321	19,731	1,145	274,780	226,426	—	501,306	55,486	3,795	—	6,258	25,532	664,934	1,170,000	—	—	86,462	77,228	2,598,624
Hokah	165,845	—	2,497	—	2,497	—	220,425	220,425	44,401	749	8,657	14,214	457,008	—	—	57,544	5,042	519,594	
Holdinhof	245,894	24,997	19,258	13,893	174,167	—	188,060	49,540	3,189	—	11,196	54,554	596,688	—	—	130,177	462,801	1,189,666	
Holland	21,456	2,195	1,950	—	55,188	—	55,188	55,188	—	5,513	523	1,237	6,999	55,121	—	—	8,280	—	103,401
Hollandale	104,069	137	1,499	1,782	65,336	—	67,118	28,716	—	—	4,994	9,145	25,318	—	—	—	—	25,318	
Holloway	15,926	35,197	—	—	19,783	1,517	19,783	—	—	1,343	3,877	77,643	—	—	—	—	—	77,643	
Holt	3,350	—	—	—	12,912	615	—	—	—	—	—	—	16,817	—	—	—	—	16,817	
Hopkins	9,219,376	1,368,242	492,295	—	94,246	7,647	—	117,016	101,734	207,454	—	38,336	251,118	14,090,200	3,380,760	107,598	151,084	10,096,954	15,158,486
Houston	391,641	5,705	3,663	—	323,835	10,412	334,247	133,764	4,111	759	119,694	984,584	—	—	—	215,000	1,349,584	2,430,599	
Howard Lake	786,684	28,856	62,190	—	475,582	—	475,582	329,904	7,424	—	20,469	210,087	1,921,196	—	—	240,209	269,194	2,430,599	
How Lakes	89,810	7,575	26,316	—	1,198,671	37,892	—	1,236,356	500,933	13,186	37,717	262,773	2,945,013	—	—	—	—	214,605	
Hugo	3,507,901	72,416	1,240,805	—	187,942	120,815	308,157	1,604,295	54,325	278,044	241,833	7,308,316	7,855,843	—	—	1,088,707	1,401,059	17,656,985	
Humboldt	2,644	—	—	—	—	10,356	—	—	—	—	—	—	251	13,251	—	—	—	—	13,251
Hutchinson	4,962,202	1,718,558	405,299	233,711	—	3,725,150	143,021	—	1,707,508	58,063	—	—	216,086	1,894,560	15,242,152	3,351,933	495,435	21,003,350	
Ihlen	11,114	4,930	1,012	—	—	—	—	—	4,101,882	—	—	—	—	124	1644	51,981	—	51,981	
Independence	2,472,911	156,068	282,700	—	—	1,069	—	—	—	—	—	—	—	—	—	—	—	—	
International Falls	1,729,542	956	50,035	2,076,335	4,945,517	145,240	—	—	—	—	—	—	—	—	—	—	—	—	
Inver Grove Heights	11,817,860	636,227	1,12,286	25,000	—	2,628,386	46,268	—	—	—	—	—	—	—	—	—	—	—	
													981,150	389,818	24,099,086	—	—	—	

Table 13

**Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005**

Name of City	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	Other Financing Sources			Total Revenues and Other Sources	
							e	v	n							T r a n s f e r s	Enterprise Funds	Governmental Funds			
Iona	21,721	1,259	936	—	—	—	46,376	—	—	46,376	—	5,075	—	445	5,395	—	87,207	—	—	87,207	
Iron Junction	5,022	—	—	—	—	9,019	—	—	—	—	—	—	—	1,206	671	15,918	—	—	—	—	15,918
Ironon	19,841	—	7,082	—	25,689	14,689	271,581	—	—	1,815	—	6,704	12,785	—	—	—	—	—	—	—	51,630
Isanti	1,491,425	684,733	569,792	1,098,867	642,395	3,590	944,202	438,892	33,140	210,298	457,679	4,718,141	4,956,642	—	273,921	50,000	—	572,325	10,595	662,039	
Islé	426,102	24,141	4,568	52,466	145,255	—	197,121	110,282	18,560	16,967	42,631	840,972	—	—	—	—	—	—	11,108	852,080	
Van Hoe	143,645	—	450	—	232,949	9,552	242,501	77,828	2,609	2,796	51,710	521,539	3,933	—	17,000	1,000	20,987	—	564,459		
Jackson	807,729	54,229	40,665	—	—	1,146,211	38,612	—	—	205,160	15,732	—	131,037	—	98,511	2,597,886	—	—	95,827	3,115,464	
Janesville	549,017	236,977	73,381	40,097	634,924	—	675,021	106,686	13,423	15,048	32,336	1,701,889	1,231,419	—	—	60,937	336,321	—	3,305,566		
Jasper	81,079	42,201	1,688	—	181,087	2,425	183,512	44,672	904	4,593	35,543	394,192	—	—	2,285	—	—	7,116	403,592		
Jeffers	45,460	2,421	3,750	10,241	127,124	—	131,671	32,329	—	2,588	12,571	26,790	—	—	—	—	—	—	236,790		
Jenkins	174,833	—	10,940	—	18,200	—	18,200	100	1,243	1,599	9,265	216,180	63,289	—	4,106	—	—	—	283,578		
Johnson	6,083	—	—	—	—	5,679	—	—	—	—	654	—	12,416	—	—	—	—	—	—	12,416	
Jordan	1,836,745	365,805	390,216	5,460	473,895	—	479,355	296,998	124,649	259,354	429,676	61,388	—	—	—	506,777	610,300	—	5,361,243		
Kanabihoh	67,819	124,476	1,966	—	102,858	—	102,858	29,465	—	—	10,155	6,045	290,784	—	—	—	—	—	—	377,900	
Karlsbad	119,030	47,868	1,037	38,959	231,795	—	231,795	30,754	—	29,186	154	24,229	237,073	779,331	—	—	15,000	1,656	795,987		
Kasota	38,882	3,346	9,382	29,254	127,413	12,986	169,463	38,326	—	2,741	5,180	37,846	305,156	—	—	70,743	—	—	375,899		
Kasson	1,360,125	297,141	7,694	—	296,939	60,257	97,194	134,304	—	36,176	15,098	483,050	469,375	—	—	96,500	417,767	—	1,294,334		
Keeganlin	195,589	—	5,417	783,738	591	784,319	19,829	4,102	14,989	99,892	1,114,087	—	—	—	—	—	—	—	1,114,087		
Kellher	31,207	17,774	9,161	49,849	92,098	63,200	205,147	34,850	—	10,348	31,177	339,664	—	—	20,000	1,500	361,164				
Kellogg	94,531	43,770	2,556	—	94,560	2,940	97,500	51,407	—	—	2,442	65,960	388,766	—	—	36,293	—	394,459			
Kennedy	66,007	15,216	1,298	—	78,692	—	78,692	18,462	—	—	9,982	16,301	205,948	—	—	—	—	—	205,948		
Kenneth	5,326	—	1,150	—	17,325	—	17,325	2,777	—	1,779	4,712	33,069	—	—	—	1,406	—	—	34,475		
Kensington	32,588	—	4,645	—	64,081	—	64,081	20,938	64	1,882	34,312	158,480	—	—	—	—	—	—	158,481		
Kettle River	6,903	—	—	19,355	—	19,355	—	—	—	—	1,099	1,194	—	—	—	—	—	—	28,751		
Kenyon	584,478	51,439	7,383	13,000	783,834	38,722	835,566	193,025	5,225	28,701	93,918	1,741,735	—	—	90,323	121,482	—	1,953,540			
Kerkhoven	122,801	15,303	1,730	9,820	190,440	—	200,260	226,004	609	16,524	17,159	600,390	140,021	—	100,322	23,343	—	864,076			
Kerrick	8,972	—	—	9,269	2,710	11,979	11,830	—	—	616	9,788	43,245	—	—	—	—	—	—	9,068		
Kettle River	42,783	—	6,904	107,640	44,111	14,670	166,421	31,603	—	2,241	26,398	276,360	230,000	—	—	—	22,667	19,379	54,396		
Kiesler	139,213	1,393	11,704	194,698	—	—	206,402	63,139	—	985	60,424	471,556	—	—	—	11,573	29,000	513,129			
Kilkenny	8,441	—	3,915	—	53,834	—	53,834	43,038	107	—	4,836	16,718	130,889	—	—	—	—	—	130,889		
Kimball	—	—	7,462	2,800	153,412	—	153,412	155,372	—	237,344	28,177	15,455	126,649	886,939	438,000	—	701	155,455	314,829	1,926,114	
Kinbae	3,783	—	500	—	836	—	836	200	—	—	—	—	5,319	—	—	—	—	—	5,319		
Kingston	21,020	5,282	—	—	14,034	—	14,034	8,709	—	—	—	—	—	1,079	50,124	—	—	—	50,124		
Kinney	97,315	—	175	—	102,155	66,920	—	176,075	—	18,827	201	—	3,441	—	30,997	—	—	—	39,627		
La Crescent	1,491,294	286,678	71,693	59,371	85,742	67,878	984,870	100,752	37,794	—	74,525	92,245	3,139,861	—	—	3,746	26,340	129,131	3,299,078		
La Prairie	157,167	52,186	13,873	—	77,313	—	77,313	219	1,590	—	—	—	3,889	319,168	—	—	92,000	411,168	—		
La Salle	13,634	—	700	—	25,378	—	25,378	145,128	56,102	—	—	997	17,096	15,000	—	89	—	—	2,667		
Lafayette	84,899	7,266	2,286	—	—	—	—	—	—	—	—	10,871	46,476	353,328	—	300	—	—	353,628		
Lake Benton	98,436	1,541	—	—	255,765	—	255,765	97,039	1,297	—	14,048	54,816	522,942	—	—	9,654	—	—	532,596		
Lake Bronson	29,914	2,632	72,000	72,346	244	145,590	4,333	—	—	—	—	5,607	28,889	215,985	—	—	—	—	51,795		
Lake City	151,101	112,950	46,926	1,228,951	90,070	—	1,225,649	439,614	27,826	—	27,826	121,472	1,141,600	—	—	—	215,000	—	—	506,700	
Lake Crystal	1,038,515	39,595	39,595	—	743,283	—	743,283	287,627	9,708	—	106,651	177,433	2,797,972	2,940,800	—	—	—	—	—	2,662	
Lake Elmo	1,908,357	179,219	245,252	—	345,574	15,270	360,844	108,137	58,441	195,715	310,222	3,366,187	—	—	10,526	—	—	206,598	—	—	
Lake Henry	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	32,257	—	—		
Lake Lillian	43,981	8	616	64,000	62,048	180	—	126,228	—	48,006	—	—	—	—	—	—	—	—	16,500		
Lake Park	119,914	13,208	92	—	204,778	3,110	—	207,888	39,520	3,281	—	—	—	—	—	—	—	—	263,122		
Lake Shore	661,240	40,076	41,021	—	—	—	—	—	—	—	—	282	7,385	14,044	772,225	—	—	—	—	772,225	
Lake St. Croix Beach	392,446	60,362	—	35,248	141,817	—	178,626	18,079	—	—	—	—	6,151	338,455	—	—	—	—	338,455		
Lake St. Croix Beach	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	871,659	

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Other Financing Sources			Total Revenues	Borrowing	Other Financing Sources	Enterprise Funds	Governmental Funds	Revenues and Other Sources	
										Interest Earnings	All Other Revenues	Total Revenues	Interest Earnings	All Other Revenues	Total Revenues	Interest Earnings	All Other Revenues		
Lake Wilson	27,035	138	178	392,212	77,709	...	469,921	60,740	...	11,589	57,425	627,036	104,759	...	46,557	50,972	829,324		
Lakefield	281,505	78,919	4,215	40,068	725,339	...	765,407	79,202	4,802	40,093	1,539,436	416,670	2,312,919	31,540	301,396	4,601,961			
Lakeland	65,913	111,829	8,087	...	126,494	4,810	131,304	98,429	10,998	46,381	22,503	1,060,444	...	...	...	...	293,547	1,353,991
Lakeview Shores	46,229	14,163	3,152	...	600	600	1,705	617	8,312	1,586	...	...	...	...	...	...	750	139,306
Lakeville	15,793,812	931,771	2,589,409	15,907	1,260,603	29,077	1,305,587	12,460,582	224,422	1,019,087	476,774	34,801,414	55,640,000	...	1,576,932	2,766,093	44,708,439		
Lamberton	221,145	128,933	2,699	678,498	338,484	...	1,016,882	74,876	412	28,587	60,256	1,532,990	...	51,200	58,090	1,642,280			
Lancaster	41,158	13,845	450	...	97,083	...	97,083	21,425	...	3,197	36,424	214,022	...	...	...	...	214,022	
Landfall	397,092	...	2779	27191	72,086	...	99,277	1,470	4,096	19,454	206,644	730,812	...	...	...	...	730,812	
Lanesboro	288,022	4,986	11,948	...	285,001	24,820	309,821	113,610	1,663	6,928	245,200	982,178	84,675	12,000	120,190	1,199,043			
Laporte	8,650	...	7,415	10,952	2,510	4,637	2,600	10,552	689	20	7,195	29,233	...	127	2,354	29,787	29,733		
Lastovo	7,949	...	2,510	...	...	...	...	...	4,682	20	7,195	29,233	...	...	...	...	575,999	2,020,207
Lauderdale	629,091	216,815	20,128	...	341,144	4,467	345,611	103,529	30,670	71,384	1,444,208	...	...	...	144,110	3,628,127	1,502,936	
Le Center	244,207	260,710	31,337	...	584,758	12,916	597,674	28,256	10,656	38,842	147,204	1,358,886	...	...	305,000	159,94,991		
Le Sueur	1,371,574	219,776	92,294	223,017	1,186,614	18,560	1,428,191	752,064	19,477	187,026	1,392,030	5,428,422	6,633,442	...	...	...	43,587	
Lenby	5,838	...	1,650	...	...	27,487	...	27,487	4,733	...	272	3,587	...	...	...	...	1,044,715	
Leonard	3,257	...	1,600	...	3,131	...	5,1095	1,067	...	585	7,321	16,961	...	...	...	...	16,961	
Leonidas	11,636	...	...	...	...	...	...	...	1,637	...	22,996	9,809	17,143	...	...	...	91,193	
Lego	290,510	95,761	3,002	5,726	303,765	1,075	309,491	3,746	...	9,283	177,799	789,592	250,000	...	5,123	1,044,715			
Lester Prairie	434,172	29,238	87,824	266,767	371,283	1,961	640,011	147,356	11,135	24,456	113,878	1,488,070	...	50,813	2,049	1,540,932			
Lewiston	447,836	39,145	15,706	...	362,013	...	362,013	145,472	11,508	18,331	72,778	1,112,789	...	...	13,653	1,126,442		
Lewisville	37,167	114	325	...	116,338	...	116,338	19,030	...	1,154	13,992	188,120	...	9,000	19,7120				
Lexington	799,041	202,249	51,108	200,000	453,499	...	653,499	22,205	39,985	35,454	67,824	1,871,345	709,500	...	146,245	71,851	2,798,961		
Lihdale	685,829	540	17,466	...	4,173	1,100	5,273	24,613	8,339	7,527	4,336	753,923	120,000	...	...	155,791	1,029,714	
Lindstrom	860,099	109,935	126,090	...	236,566	...	236,566	26,365	40	54,620	58,698	2,197,053	...	...	252,756	592,867	2,382,764	
Lino Lakes	7,344,775	1,769,321	812,112	175,696	377,406	1,255,009	1,808,111	601,588	100,980	433,385	813,521	13,704,313	9,985,231	...	280,269	...	2,651,469	26,224,282	
Lismore	58,111	...	180	160,200	81,198	...	241,398	22,940	57	1,582	6,420	330,688	...	...	...	...	330,688	
Litchfield	1,563,205	202,838	199,633	...	2,005,019	...	2,005,019	80,318	28,547	82,487	177,185	5,069,202	1,620,000	...	14,594	442,131	1,208,336	8,354,263	
Little Canada	2,855,586	753,150	370,991	...	1,451,061	18,687	1,469,748	23,372	47,887	420,275	766,074	6,906,953	1,532,872	8,439,825	
Little Falls	2,899,148	1,786,274	226,762	73,555	3,474,209	122,000	3,669,764	424,068	67,051	104,076	1,433,835	10,610,978	6,618,148	...	374,520	207,900	2,376,097	20,187,643	
Littlefork	130,863	31,851	4,676	...	211,397	18,277	229,674	109,957	...	13,214	34,339	554,574	40,000	...	...	1,480	596,054	
Long Beach	57,773	...	14,472	2,923	3,986	...	322	3,294	92,760	92,760		
Long Lake	683,611	93,841	31,627	14,472	440,823	24,990	465,813	20,095	31,292	85,571	53,130	2,265,260	650,000	20,250	40,000	40,000	739,981	3,715,491	
Long Prairie	155,648	141,107	4,950	...	344,161	17,670	361,831	181,976	85	2,628	880,410	160,335	...	...	...	385,900	1,266,310	
Longview	752,146	76,426	399,186	...	350,905	1,431	351,936	1,219,230	20,199	47,749	58,874	2,925,746	325,186	119,409	...	10,000	6,312,340		
Loretto	236,863	35,769	26,824	...	48,227	62,773	111,000	1,235	6,326	2,502	89,232	509,751	...	...	15,700	13,039	53,8490	
Louisburg	7,923	...	...	...	1,785	...	1,785	7,155	...	117	14,489	...	...	...	...	15,489	15,489	
Lowy	62,139	16,142	4,655	...	72,752	...	72,752	16,076	10,508	100	14,384	28,484	205,922	465,922	90,962	...	19,103	831,639	
Lucan	22,343	1,257	64,330	...	70,762	...	70,762	135,092	...	2,469	11,174	195,089	195,089		
Luverne	1,229,198	177,062	65,030	150,220	1,377,881	174,261	1,702,462	520,789	10,041	192,130	303,863	4,200,575	98,000	218,000	...	998,722	5,515,297		
Lyle	445,777	...	2,081	...	152,897	2,095	154,922	28,208	216	10,297	23,630	244,361	264,361		
Lynd	60,086	156	8,147	72,716	4,114	141	3,123	5,933	154,416	30,000	184,416		
Mabel	233,399	3,374	269,441	269,441	53,007	7,174	15,357	115,421	720,821	56,997	...	30,000	807,818		
Madelia	408,507	75,126	10,112	134,938	716,167	34,578	885,683	193,697	9,622	63,972	2,531,312	84,593	...	...	...	2,623,610		
Madison	317,994	8,104	34,360	51,866	787,622	2,969	1,302,457	101,416	3,095	34,990	81,345	1,853,670	755,000	...	405,480	705,69	3,084,809		
Madison Lake	311,760	344,700	35,134	...	423,831	600	424,431	73,515	20,065	25,950	571,905	1,807,520	162,937	...	88,236	52,639	2,111,332		
Magnolia	19,637	115	...	33,776	4,962	...	38,738	2,800	...	5,447	6,414	73,151	...	...	71,255	...	144,406	
Manomon	307,038	74,403	1,383	115	...	1,183,631	1,183,631	1,183,631	32,890	5,681	30,737	36,169	139,579	1,193,024		

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Other Financing Sources			Total Revenues	Borrowing	Other Financing Sources	Total Revenues	Revenues and Other Sources			
										e	n	s	u	v	e	n	t			
Mahomet	2,619,593	276,124	272,993	136,285	51,776	188,061	882,432	28,798	223,746	80,826	4,572,573	—	—	21,574	—	1,622,367	6,216,514			
Manchester	4,587	—	900	1,870	14,755	—	16,625	—	100	14,502	36,714	—	—	—	2,922	—	39,636			
Manhattan Beach	45,208	—	3,375	81	348	429	—	—	170	5,909	55,091	—	—	—	—	—	55,091			
Mankato	9,795,935	6,970,935	1,454,451	66,030	10,342,896	271,399	10,217,475	1,988,893	333,516	621,795	1,196,332	32,732,290	—	—	—	—	3,836,392	56,609,951		
Mantonville	308,261	1,321	13,838	—	255,307	255,307	255,307	49,986	2,159	28,008	37,246	696,126	1,184,920	—	—	—	—	1,881,046		
Maple Grove	22,114,682	16,713,944	3,125,676	466,198	3,693,854	262,348	4,422,400	8,214,543	1,606,555	2,359,884	59,011,064	33,346,625	3,290,000	22,954,855	120,411,674	—	—			
Maple Lake	523,975	409,451	31,732	—	38,170	5,770	—	424,920	—	195	96,584	1,992,561	—	—	—	40,000	—	145,000		
Maple Plain	783,976	46,652	87,344	—	300,921	2,575	303,496	357,463	24,240	19,832	47,181	1,680,174	—	—	—	1,069,289	—	2,177,561		
Mapleton	303,961	78,730	4,540	12,896	480,406	24,176	516,678	13,882	15,359	42,971	49,568	1,025,689	—	—	132,000	113,138	1,727,827			
Mapleview	13,376	—	1,090	7,146	—	71,468	—	7,310	—	12,000	—	9,904	151,148	—	—	6,800	10,000	192,948		
Maplewood	13,063,553	3,762,420	1,575,557	3,747	2,758,950	164,255	2,926,952	3,791,377	185,485	566,656	2,072,246	2,02,310	—	—	1,701,242	2,517,295	34,195,093			
Marble	109,635	—	1,140	272,194	372,022	—	644,216	—	30,463	5,085	1,768	69,971	885,278	—	—	10,440	22,890	888,608		
Marietta	9,175	10,147	937	90,250	75,426	1,472	167,148	24,584	—	8,375	7,148	227,514	—	—	—	—	—	227,514		
Marine On St. Croix	473,021	—	51,741	11,956	—	63,370	—	167,653	—	3,203	15,135	15,093	914,531	—	—	—	—	225,778	1,040,399	
Marshall	5,099,981	789,201	248,339	2,246,557	5,973,701	674,885	7,995,143	1,092,092	112,692	611,130	1,589,562	17,488,140	3,321,427	—	—	1,342,729	1,934,497	24,086,783		
Mayer	599,636	36,503	267,468	—	67,887	148,067	215,954	187,381	108,136	17,057	60,165	1,492,300	—	—	—	4,800	1,497,100	—		
Maynard	126,478	15,160	285	—	153,200	—	153,200	26,370	400	12,287	26,815	—	—	—	8,031	—	120,926			
Mazapa	198,925	8,956	9,244	—	184,030	3,162	187,192	54,843	1,125	18,122	73,787	569,795	—	—	—	28,258	579,043	—		
McGrath	4,513	1,449	—	19,007	—	19,007	—	7,899	—	596	34,892	68,356	—	—	—	3,800	72,156	—		
Mc Gregor	153,772	3,340	13,977	204,102	15,634	233,713	230,011	—	433	13,251	71,130	705,650	30,745	—	—	143,259	216,950	1,096,604		
McIntosh	68,586	19,192	1752	—	186,019	—	186,819	82,155	—	27,424	120,808	506,736	—	—	—	24,757	18,934	549,527		
Mc Kinley	2,354	—	3	31,734	83,567	—	115,301	1,933	—	25,431	34,474	179,496	—	—	107,604	2	337,207			
Meadowlands	32,620	—	895	—	16,842	—	16,842	9,990	—	3,623	9,316	73,286	—	—	—	—	—	73,286		
Medford	373,472	239,995	4,057	—	19,073	1,910	19,288	—	39,266	—	75,116	90,886	1,015,447	—	—	—	—	—	1,015,447	
Medicine Lake	26,757	24,133	26,849	7,724	—	34,573	100	—	4,113	1,250	310,926	—	—	—	—	—	—	310,926		
Medina	1,691,246	269,211	414,620	—	83,333	152,507	235,840	2,261,062	103,768	—	145,156	1,512,143	6,633,046	1,843,869	—	—	266,360	8,760,787	—	
Meine Grove	25,180	—	1,215	—	15,934	—	15,934	3,230	—	38	75	45,732	—	—	—	—	—	9,159		
Melrose	719,458	214,492	43,176	—	775,339	—	775,339	414,541	14,730	132,965	114,526	2,429,227	2,02,304	57,983	266,104	706,591	5,962,209	—		
Mendota	261,609	117,341	16,697	—	357,885	—	357,885	82,884	19,153	8,280	110,667	914,486	—	—	—	53,600	29,000	1,230,619		
Mendota Heights	77,773	—	10,010	6,075	7,879	—	1,394	1,738	—	863	19,750	129,891	—	—	—	32,000	—	161,891		
Menor	5,493,618	716,983	496,894	—	2,693,317	199,107	2,892,124	547,270	56,815	288,145	209,588	10,965,717	—	—	—	30,760	—	259,297		
Middle River	45,196	—	125	118,720	24,338	—	143,658	21,000	—	4,498	83,888	280,915	—	—	—	8,000	—	418,956		
Milesville	32,324	2,371	16,217	94,356	16,608	227,181	22,025	—	253	1,784	24,934	323,744	—	—	—	—	—	323,822		
Milaca	541,758	142,904	10,830	—	72,4932	4,873	72,805	169,605	13,984	887	4,136	7,650	141,368	80,000	—	—	—	221,386		
Milan	89,710	—	290	—	121,350	1,798	123,148	14,350	13	4,930	35,916	268,357	—	—	148,200	20,000	150,316	3,101,981		
Minneapolis	515	—	25	4,000	9,023	—	13,023	14,163	80	897	28,186	56,859	—	—	—	5,526	9,000	—		
Minibelle	17,399	—	4,990	—	31,093	606	—	32,099	1,221	—	2,922	—	—	—	—	—	71,385			
Milton	97,514	—	3,375	34,965	67,745	—	102,710	10,245	—	7,742	47,777	269,363	—	—	—	24,000	15,531	308,894		
Milona	89,510	44,409	9,094	—	46,003	2,500	48,503	—	275	6,849	70,448	269,108	—	—	—	95,406	—	364,514		
Minneapolis	336,895,000	11,903,000	25,895,000	41,865,000	188,25,000	14,988,000	245,088,000	66,834,000	10,680,000	—	13,833,000	182,05,000	729,893,000	1,35,931,000	—	—	19,291,000	141,589,000	1,02,807,000	
Minnesota	12,083	—	2,000	—	6,145	—	6,145	—	49	—	1,677	16,091	38,045	—	—	—	—	—	113,9	
Minnesota City	284,049	231,286	7,353	—	460,012	—	460,012	—	31,120	5,015	45,770	134,365	1,198,970	1,367,297	—	—	—	—	—	39,184
Minnetonka Lake	21,734	—	2,235	—	38,719	—	38,719	—	380	—	4,924	122,923	90,885	—	—	—	—	—	3,146,196	
Minnetonka	163,209	24,396	4,000	—	213,778	31,034	244,812	31,006	1,639	15,052	182,036	666,150	—	—	—	—	—	66,150		
Minnetonka Beach	21,883,159	829,712	2,893,336	56,806	208,950	1,306,109	3,949,865	1,745,159	379,902	962,464	845,728	33,499,325	—	—	—	79,000	1,619,500	38,738,25		
Minnetonka Beach	725,581	—	69,306	—	800	1,703	42,573	—	—	—	4,899	19,016	5,262	869,140	—	—	—	—	—	869,140
Minnetonka	—	2,993,382	52,985	592,564	33,086	107,442	—	—	140,529	—	590,173	—	—	—	—	—	—	5,680,163		

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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			Total Revenues and Other Sources		
														Revolving Funds	Enterprise Funds	Governmental Funds			
Mizpah	1,559	—	780	4,482	—	—	4,482	—	1,325	—	—	791	6,045	14,982	—	—	14,982		
Monetvideo	1,443,936	247,468	21,030	251,950	2,304,801	30,875	2,587,626	389,175	48,357	217,452	97,941	5,052,985	755,820	59,622	90,000	463,113	6,421,540		
Montgomery	934,519	622,330	164,314	56,321	849,211	82,537	988,535	162,169	21,006	24,617	1,162,788	3,455,115	—	36,251	—	594,336	7,983,479		
Monticello	7,476,106	3,941,537	966,390	256,439	256,102	—	238,098	407	238,505	—	4,000	827,095	2,921,014	20,159,256	25,113,396	—	50,198,641		
Monrose	549,120	255,439	—	—	—	—	15,267,946	701,044	—	—	—	1,454,411	1,140,000	—	398,265	—	2,992,676		
Moonhead	5,390,328	3,381,892	823,636	2,058,995	18,027,985	—	2,587,003	573,335	—	—	—	34,720,846	3,010,195	34,032,500	—	5,533,594	77,836,819		
Moose Lake	390,290	—	7,194	458	346,376	—	413,919	—	760,295	—	10,040	47,472	64,680	1,329,338	—	—	228,686	1,558,024	
Mora	584,278	11,917	67,333	163,012	654,565	123,824	941,401	290,413	—	—	—	70,134	100,084	2,103,447	1,615,000	689,086	584,774	4,992,307	
Morgan	221,432	4,234	4,461	97,156	360,624	—	—	457,779	81,912	1,672	16,778	24,138	812,406	—	6,000	93,898	14,788	927,092	
Morris	1,286,936	251,109	369,175	2,213,244	—	—	2,380,417	282,469	38,895	99,386	105,670	830,000	18,861	100,000	—	78,311	57,18,094		
Morristown	142,728	9,457	14,925	—	—	—	235,537	—	67,076	8,886	9,374	62,092	550,015	—	—	—	134,057	684,072	
Morton	129,421	5,327	—	—	—	—	150,948	1,000	151,948	—	2,372	4,655	23,327	346,333	—	—	30,055	376,388	
Motley	248,320	356	12,431	—	—	—	136,203	1,807	138,010	—	62,780	25,007	16,024	166,071	668,999	—	—	105,200	73,857
Mound	4,499,226	401,559	308,207	15,547	1,485,952	—	—	1,501,999	1,384,735	26,293	183,032	99,876	8,354,467	5,509,544	30,699	—	475,216	14,769,886	
Mounds View	6,208,159	144,443	189,675	12,500	11,16,332	—	185,817	1,315,049	177,092	73,955	366,355	922,803	9,397,531	1,275,120	—	5,900,227	5,722,284	17,145,162	
Mountain Iron	1,224,731	139,001	17,744	120,451	1,806,353	6,746	1,933,350	—	127,135	13,815	45,317	37,509	1,945,000	—	484,168	30,916	5,988,886		
Mountain Lake	399,552	54,553	71,349	21,155	92,391	—	23,951	97,135	103,994	—	11,222	35,087	61,987,2	2,112,144	—	231,943	187,35	2,362,822	
Murdock	70,312	12,119	15,153	—	—	—	76,275	—	32,249	—	—	2,644	9,231	204,093	—	—	204,093		
Murie	8,208	—	2,600	—	—	—	19,089	—	19,089	—	—	1,481	8,823	40,201	—	—	40,201		
Nashua	5,301	—	—	—	—	—	1,643	—	1,643	—	—	765	—	7,709	—	—	7,709		
Nashwaik	194,779	96	4577	40,787	78,199	106	—	831,282	55,042	4,119	14,153	88,963	1,123,011	60,000	162,800	105,821	935	1,460,987	
Nassau	11,523	511	675	—	19,511	561	20,072	—	415	—	445	761	34,402	—	—	—	34,402		
Nelson	25,117	6,648	7,982	—	23,183	—	—	23,183	—	250	—	2,172	7,931	7,283	—	—	18,336		
Nestrand	35,611	2,778	1,207	—	9,760	—	—	97,607	36,177	—	—	2,712	15,870	191,962	—	—	191,962		
Nevis	110,279	—	9,996	—	109,033	9,541	118,574	—	87,082	—	924	28,977	355,432	1,132	—	83,492	—	440,056	
New Auburn	90,474	10,607	4,035	—	10,754	89,400	191,154	—	23,885	450	1,601	59,434	381,640	—	97,428	11,337	490,405		
New Brighton	9,36,867	330,975	666,285	13,164	1,364,831	194,935	1,572,950	3,193,130	60,211	—	—	—	1,576,312	3,507,430	20,244,220	—	1,935	264,496	
New Germany	126,090	5,463	25,369	—	35,442	5,835	41,277	171,656	526	—	—	535	37,660	413,576	—	—	413,576		
New Hope	8,505,566	417,897	398,843	49,065	228,456	82,436	2,415,857	1,008,883	240,273	534,979	302,810	13,824,908	2,821,000	85,757	—	—	16,735,665		
New London	249,047	—	101,348	109,623	282,336	—	—	391,959	201,948	—	1,838	29,591	36,023	1,289,971	—	—	38,123		
New Market	316,18	1,190	104,279	—	13,249	—	—	13,948	—	182,833	8,215	67,037	179,306	—	—	—	22,704		
New Munich	31,339	747	3,836	—	44,768	—	—	44,768	—	770	375	—	92,986	3,202,000	—	—	—	102,011	
New Prague	2,336,048	781,247	675,667	98,514	924,335	—	1,023,049	409,281	50,146	289,730	1,820,422	7,385,590	2,920,000	—	63,500	386,818	9,825,908		
New Richard	193,516	39,271	70,056	—	360,180	7,000	—	367,180	63,788	1,745	—	11,189	68,338	792,703	—	4,956	15,750	1,429,894	
New Tief	15,796	—	3,650	—	—	3,051	—	—	—	—	541	3,863	2,02,011	—	—	—	26,891		
New Ulm	5,365,017	940,113	216,836	23,548	4,669,875	22,377	—	1,222,819	149,871	438,636	421,186	13,424,353	2,501,604	1,941,885	1,505,167	19,373,009	—		
New York Mills	286,360	273,195	3,202	75,353	401,106	26,180	502,639	140,175	23,468	9,793	153,768	1,492,600	1,936,181	57,631	410,017	146,093	4,02,522		
Newfonden	36,938	44,305	1,205	3,100	81,175	—	—	84,575	77,890	—	16,993	16,844	277,820	36,000	—	89,000	—		
Newport	1,752,187	405,815	87,093	168,962	57,1371	7,148	747,481	28,611	71,065	57,176	58,135	3,207,563	231,560	—	—	1,164,886	4,604,009		
Nicollet	160,039	368,513	8,375	—	203,394	—	—	20,619	—	39,959	55,302	836,201	946,345	—	50,000	25,000	1,877,546		
Nisleyne	16,043	—	763	80,480	21,329	—	101,814	1,572	404	613	5,471	126,680	—	4,583	66,88	1,31,931			
Numrod	8,567	—	1,812	—	—	3,919	—	—	—	341	400	15,099	—	—	—	15,099	—		
Nissa	1,572,581	22,117	33,915	—	59,938	—	—	22,901	—	245,248	36,102	77,968	72,539	—	75,000	283,409	2,478,717		
Nocross	23,159	—	—	—	—	—	—	—	—	—	—	—	—	92,707	—	—	52,107		
North Branch	3,131,133	111,550	189,675	41,660	88,1427	58,687	981,174	70,781	29,566	—	—	—	—	—	—	—	15,646,416		
North Mankato	3,773,506	1,631,943	312,421	0,140,000	205,042	—	1,936,742	379,636	69,614	96,454	348,771	8,548,687	5,524,088	1,07,112	687,112	15,621,382	—		
North Oaks	932,469	2,667	336,106	—	13,819	7,713	21,532	510,824	7,182	—	—	—	13,181	1,887,024	—	—	1,887,024	—	
North St. Paul	2,974,418	70,412	242,185	—	2,258,678	—	—	2,260,000	51,148	204,033	—	—	—	—	—	—	1,133,899	—	
																	5,741,430		

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Other Financing Sources											Total Revenues and Other Sources							
Name of City	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		
Arlington	\$ 4,710,959	2,050,759	690,472	107,053	3,775,144	215,028	4,097,225	1,120,788	96,858	383,940	1,921,193	15,113,214	125,000	2,592,615	17,740,229			
Northgate	\$ 33,005	—	29	17,229	71,808	—	89,037	34,243	—	8,377	91,373	256,064	—	10,000	—	266,064		
Northrop	\$ 40,341	2,248	2,722	—	59,394	—	59,394	3,676	926	2,655	—	111,962	—	—	—	111,962		
The Novograd Young America	\$ 281,462	71,867	227,908	47,601	—	6,680	493,415	22,367	6,945	194,558	2,101,332	2,155,000	—	8,702	171,891	1,488,112		
Oak Grove	\$ 2,182,464	223,374	434,011	—	399,134	—	63,562	265,574	11,991	265,986	4,099,371	4,490,371	—	—	522,041	4,591,412		
Oak Park Heights	\$ 2,219,452	225,516	365,512	22,736	78,237	—	100,973	294,846	69,850	258,614	274,713	3,899,476	—	180,098	511,630	4,501,204		
Oakdale	\$ 9,105,703	1,824,207	749,696	81,999	1,10,014	—	262,819	1,494,832	1,888,204	164,428	596,973	2,486,260	18,290,303	5,701,348	2,600	312,900	1,124,773	25,391,524
Odessa	\$ 6,772	—	85	—	53,747	—	—	53,747	—	—	—	—	—	—	—	—	80,983	
Odintso	\$ 8,936	16,852	—	105,622	28,367	—	133,989	1,315	—	3,574	20,955	185,621	55,539	—	—	53,068	298,228	
Ofcina	\$ 18,957	4,161	25	100,313	44,879	1,553	146,745	4,935	23	2,706	3,957	181,509	—	—	44,771	100,313	326,593	
Okanogan	\$ 52,392	—	8,983	22,605	131,797	—	154,402	37,494	293	3,118	2,667	299,329	—	100,134	70,492	10,000	439,355	
Okanogan	\$ 60,996	—	—	239,066	49,782	—	288,848	5,988	—	580	15,686	322,068	40,100	—	—	—	412,168	
Okanogan	\$ 99,188	—	1,132	18,062	131,780	—	149,842	24,927	649	2,489	46,125	324,352	70,000	—	—	13,000	401,352	
Oklahe	\$ 766,294	218,096	24,750	84,353	1,431,047	—	1,515,400	48,522	10,972	71,254	82,648	2,717,936	410,000	6,521	474,939	92,481	3,721,883	
Olivia	\$ 179,790	49,706	3,483	—	184,448	280	184,728	73,987	12,540	10,439	98,315	633,098	—	—	62,699	1,014	702,104	
Oranien	\$ 18,467	9,882	3,950	—	31,639	—	31,639	175	—	3,693	3,061	70,867	—	—	—	—	70,867	
Orion	\$ 3,475,509	367,667	451,874	—	2,334,546	14,978	2,349,524	1,893,138	151,685	223,662	257,559	9,170,658	—	13,000	11,760	1,015,618	10,211,036	
Oriono	\$ 249,339	33,944	85,550	—	180,282	—	180,282	130,282	—	18,699	1,457	22,599	50,593	—	—	—	524,746	
Ortiz	\$ 91,161	—	1,550	—	160,135	—	160,135	108,464	—	5,151	58,963	425,324	—	—	—	19,210	444,534	
Ostrander	\$ 442,359	149,662	13,248	317,778	877,152	—	1,194,930	168,704	11,268	49,153	41,974	2,071,318	—	—	32,186	308,738	2,436,382	
Otsego	\$ 397,726	175,949	26,042	60,720	499,626	—	33,030	993,376	77,503	10,516	21,655	209,624	1,52,391	—	—	76,591	101,718	89,318
Ozaukee	\$ 119,380	21,277	—	19,800	102,013	—	2,205	124,018	31,540	255	5,460	38,620	30,550	—	—	—	15,067	355,617
Ozaukee	\$ 1,345,421	249,933	113,134	—	563,325	—	—	563,325	—	81,149	77,437	293,545	2,723,944	—	—	14,000	287,500	3,025,444
Palaide	\$ 66,123	—	1,620	—	51,489	—	51,489	51,489	690	1,198	1,350	6,881	129,921	—	—	—	129,921	
Park Rapids	\$ 1,785,748	992,592	1,583,318	—	441,912	—	441,912	82,399,308	—	559,485	240,756	16,131,121	13,875,900	43,711	—	4,829,089	34,855,721	
Parker-Prairie	\$ 221,725	68,361	9,400	45,000	23,966	—	68,936	40,194	—	7,896	241,418	438,250	—	—	14,912	453,162		
Pawleysville	\$ 6,370,262	2,089,101	611,294	5,924,702	762,051	—	7,505,652	2,710,054	237,076	616,344	826,614	20,96,397	2,639,390	50,641	155,500	3,402,932	27,205,860	
Pease	\$ 20,971	—	260	8,556	33,315	—	2,887	44,738	38,066	413	1,198	29,104	185,520	—	15,000	20,254	170,714	
Pelican Rapids	\$ 1,734,434	564,664	64,527	65,572	1,189,886	—	1,215,458	360,430	52,499	118,742	286,089	4,36,863	705,000	26,581	80,000	1,040,170	6,248,614	
Pemberton	\$ 274,997	5,986	—	3,474	258,747	—	262,221	54,493	5,323	6,782	64,174	—	—	—	—	—	614,174	
Pennock	\$ 482,555	381,161	178,620	—	673,645	—	673,645	368,153	22,575	157,530	95,319	2,339,558	—	—	—	380,350	333,951	
Penobscot Lakes	\$ 30,654	12,006	14,186	—	16,904	—	16,904	200	—	—	3,745	19,089	—	—	—	—	110,899	
Perham	\$ 694,044	80,835	25,454	—	698,749	2,642	701,391	196,213	23,939	22,342	180,96	1,925,204	30,954	13,156	24,377	208,780	2,472,061	
Perley	\$ 70,907	—	2,463	—	43,826	—	43,826	43,826	—	—	5,568	37,761	161,921	104,000	—	—	32,616	
Peterson	\$ 80,171	35,255	2,622	—	171,176	100,633	—	271,809	36,359	190	19,065	12,152	—	—	—	—	457,623	
Pewaukee	\$ 1,084,179	19,495	17,180	—	229,095	10,000	—	301,015	13,354	18,747	15,144	1,88,409	457,708	—	—	1,737	2,287,054	
Phenix	\$ 1,090,032	251,626	47,141	1,613	491,028	156,482	649,123	172,073	19,382	116,452	571,754	2,97,783	1,74,000	247,000	49,463	4,959,246		
Perry	\$ 9,006	—	112	—	23,409	—	23,409	89	—	—	—	—	—	—	—	—	32,616	
Peterson	\$ 37,601	—	200	—	45,603	—	45,603	11,891	—	1837	9,927	107,059	—	—	—	—	101,059	
Pewaukee	\$ 218,089	161,585	19,347	—	270,846	—	270,846	4,906	—	8,977	167,732	881,272	280,000	—	—	34,337	1,195,609	
Pillager	\$ 161,988	91,117	18,532	—	133,530	—	133,530	22,431	3,411	8,065	13,875	452,959	—	32,010	—	484,969		
Pinhook	\$ 73,293	313,104	120,908	648,304	622	648,926	281,989	8,31	67,541	631,314	2,75,836	80,340	—	—	—	3,151,128		
Pine Island	\$ 769,389	182,153	46,907	616,677	57,933	674,610	121,154	14,016	38,741	169,638	2,07,608	2,43,348	107,345	—	399,182	4,958,183		
Pine River	\$ 280,725	13,945	—	573,820	—	573,820	98,258	14,546	53,209	1,030,202	—	38,102	—	—	70,202	1,158,106		
Pine Springs	\$ 32,328	901	1,889	—	—	—	—	—	—	5,216	63,594	—	—	—	—	63,594		
Pioneer City	\$ 1,946,591	254,617	1,989,134	33,210	2,276,961	579,642	25,264	76,100	—	23,506	5,15,650	342,369	46,730	1,446,229	486,608	7,548,186		
Plainview	\$ 863,271	35,521	43,301	696,041	5,233	5,233	5,233	—	295,492	19,649	49,849	80,219	7,000	352,024	—	2,422,367		
Platte	\$ 117,598	8,636	3,844	58,538	5,233	67,615	67,615	—	117,594	60,777	95,849	43,369	—	—	—	12,260		

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergovernmental Revenues	Charges for Services	Fines and Forfeits	Other Financing Sources			Total Revenues	Borrowing	Other Financing Sources	Total Revenues	Revenues and Other Sources
										Interest Earnings	All Other Revenues	Total Revenues	Enterprise Funds	Governmental Funds	Interest Earnings	All Other Revenues	Total Revenues
Plummer	\$1,854	771	1,615	66,137	17,875	623	18,910	86,471	274,376	—	9,038	—	—	—	—	283,414	—
Plymouth	21,682,442	266,793	2,726,134	4,540,003	9,263,338	13,804,741	2,926,278	889,519	1,190,412	2,013,553	45,469,872	1,370,000	—	3,683,866	8,499,044	59,022,782	—
Porter	31,946	—	2,431	61,611	58,484	120,095	8,192	6,069	114,830	—	—	—	—	—	—	—	174,830
Peskin	59,149	28,181	6,527	544,998	23,269	566,167	122,027	6,946	150,421	229,892	785,000	6,097	—	309,600	173,702	2,775,783	—
Princeton	1,753,592	223,412	185,272	7,763	925,649	1,280	934,692	542,002	52,063	264,310	138,713	4,094,056	1,100,000	59,190	—	246,885	5,500,131
Prinsburg	117,079	1,426	75	64,917	118,721	183,638	19,880	69	4,614	8861	335,642	—	66,500	—	—	—	402,142
Prior Lake	7,419,915	705,116	772,793	1,048,323	563,142	1,612,065	5,604,708	158,242	—	663,319	1,342,993	18,297,271	20,209,922	—	1,912,695	2,619,793	42,932,681
Priort	820,603	209,297	60,617	263,243	863,758	1,127,001	190,240	31,887	31,068	108,566	2,579,889	—	36,647	107,076	—	2,733,612	
Quaniba	15,542	—	15,000	14,631	29,631	739	—	—	77	—	—	—	—	—	—	—	45,989
Racine	92,793	—	1,425	54,198	54,198	55,136	—	—	915	48,497	198,298	—	—	—	—	—	198,298
Ramsey	8,421,955	3,771,480	1,266,111	294,423	3,702,105	128,238	4,124,766	250,089	108,014	1,128,984	1,533,182	22,904,581	24,489,229	16,794	53,700	—	47,464,304
Randall	134,362	—	1,038	700	149,359	—	150,059	8,390	11,095	1,758	107,869	404,571	—	—	—	—	404,571
Randolph	20,793	165	29,207	—	8,048	294	8,048	294	533	—	28	1,909	60,977	—	—	—	60,977
Ranier	—	21,785	—	425	29,491	6,334	34,025	—	—	—	—	—	—	—	—	—	—
Raymond	109,396	43,941	253	208,527	—	208,527	54,056	378	—	121	33,760	90,916	—	18,000	—	108,916	
Red Lake Falls	337,996	42,459	15,198	241,404	64,230	887,711	152,058	5,467	62,444	492,069	—	—	—	—	—	10,984	
Red Wind	1,698,684	1,095,322	402,432	274,031	2,489,475	71,784	2,335,298	1,864,490	—	22,652	302,049	1,767,590	—	140,000	169,000	503,053	
Reeds Falls	1,687,328	99,945	108,428	49,823	1,857,227	—	1,900,050	491,946	36,653	123,362	1,087,134	389,746	—	603,538	4818,214	2,698,240	
Reed	4,257	4,130	—	1,377	—	—	200	30	574	767	11,335	4,806,105	1226,639	—	219,905	7,095,105	
Rener	148,955	—	—	121,255	—	121,255	34,949	760	22,106	31,628	339,653	—	—	69,796	7,714	431,633	
Renilla	603,842	10,329	8,475	486,904	540	487,444	44,020	22,245	24,545	67,591	1,286,491	—	—	—	225	1,286,716	
Revere	8,624	1,298	30	33,785	—	33,785	—	—	—	589	4,093	48,419	86,420	—	5,921	—	140,760
Rice	336,749	24,524	150,070	98,874	114,946	210,820	92,080	5,427	15,436	228,593	1,063,699	—	11,551	—	—	1,075,250	
Richter	15,885,690	259,392	89,749	2,553,447	8,286,708	2,763,053	14,003,208	1,123,466	451,887	81,313	2,981,579	36,317,764	—	93,999	—	716,660	
Richmond	392,561	31,385	25,982	—	288,404	288,404	66,064	1,745	12,557	73,693	892,688	1,803,351	—	—	—	2,699,390	
Rihville	14,964	365	—	10,608	—	800	—	—	137	583	27,457	—	—	—	—	—	27,457
Riverton	43,975	802	—	26,195	—	26,195	—	—	—	3,316	5,760	80,048	—	—	—	—	80,048
Robbinsdale	5,209,310	315,066	418,970	73,901	2,089,934	727,264	2,890,934	1,182,837	323,841	382,214	916,063	11,700,235	—	—	706,251	686,599	13,112,075
Rochester	44,000,293	4,861,080	3,570,176	15,172,114	16,331,656	961,075	32,661,845	11,936,739	402,795	2,831,434	3,566,299	103,833,661	—	—	13,913,368	2,832,183	120,579,212
Rock Creek	141,015	—	57,563	—	121,348	—	121,348	1,982	—	2,896	33,123	361,336	—	—	—	—	361,336
Rockford	—	1,247,588	305,008	192,096	499,895	11,687	51,167	187,088	—	93,867	95,448	2,615,919	—	243,908	22,070	—	243,908
Rockville	714,946	121,996	53,775	26,955	167,897	—	167,897	164,652	112,436	7,178	43,971	116,874	303,000	4,111	69,827	—	44,973,790
Rogers	5,336,584	515,018	695,727	—	155,660	19,237	174,897	3,349,324	84,207	419,801	6,994,391	17,569,949	10,673,894	18,200	93,882	4,189,205	32,545,130
Rollingstone	117,428	11,593	595	—	120,910	—	120,910	—	28,479	—	—	—	—	—	—	—	104,132
Romney	4,973	—	4,140	—	3,142	263	3,406	—	—	90	—	—	—	—	—	—	12,608
Rosewell	9,342	—	2,015	—	10,203	—	10,203	—	300	11,133	3,128	—	—	—	—	—	12,608
Rosco	11,628	—	2,350	—	19,804	—	—	—	133	1,903	1,423	—	—	—	—	—	26,121
Rose Creek	47,392	300	947	—	117,301	—	117,301	—	25,789	—	—	—	—	—	—	—	31,241
Roseau	976,109	283,243	56,157	2,410,883	6,352,606	—	8,763,489	141,102	15,550	26,263	227,592	10,489,505	—	—	—	—	245,841
Rosemount	8,189,125	1,382,539	1,194,106	60,000	535,729	63,512	659,241	2,713,843	90,787	554,259	12,331,836	27,085,736	5,280,000	—	2,650	650,314	1,516,783
Roslynne	—	125,116	628,237	2,363,280	513,811	1,689,438	42,666	2,844,907	195,814	641,583	1,386,239	22,896,191	63,704	—	—	432,827	23,322,722
Rothsay	45,013	30,362	379	—	9,000	122,524	—	131,524	53,471	607	1,150	9,500	275,356	—	—	48,785	325,539
Round Lake	58,571	10,179	833	—	89,791	—	89,791	45,273	320	16,260	—	—	—	—	—	—	221,227
Rowval	153,290	57,310	31,475	—	142,279	—	142,279	47,186	—	24,479	51,971	51,971	—	—	—	—	645,688
Rush City	75,611	97,338	9,907	15,492,61	513,901	—	2,062,162	241,771	6,653	70,148	—	—	—	—	—	571,714	4,277,164
Rushford	592,270	63,069	17,182	—	573,499	18,921	—	592,420	252,028	8,402	35,102	72,701	—	—	85,000	89,152	1,807,326
Rushford Village	125,972	63,353	—	90,258	—	90,258	—	—	—	—	—	—	—	—	—	—	254,310
Rushmore	—	78,640	—	—	230	96,621	—	100,684	—	—	—	—	—	—	—	—	6,000
																	384,352

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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			Total Revenues and Other Sources		
														t	r	a			
Russell	42,184	—	116	—	113,275	—	113,275	—	17,998	—	141	13,519	208,531	—	—	—	20,000	220,691	
Rutherford	61,599	3,199	2,000	—	84,512	—	24,270	387	—	5,231	7,321	188,519	—	—	—	—	53,946	242,465	
Rutherford	23,485	—	2,395	—	5,796	—	5,796	—	—	415	2,404	42,700	607,000	—	—	—	—	649,700	
Sabine	46,397	—	1310	12,755	61,187	—	146,649	—	16,041	—	8,177	25,591	266,889	—	—	—	—	293,066	
Sacred Heart	136,906	2,110	940	—	228,625	—	228,625	19,474	9,983	9,987	121,881	529,906	565,000	—	—	—	—	966,899	
Sanborn	62,477	59,225	8,387	1,000	129,691	—	130,091	—	11,228	—	16,359	8,801	296,568	—	—	—	—	1,124,212	
Sandstone	468,421	29,371	31,475	—	643,360	—	670,810	192,175	—	1,988	66,199	493,507	1,884,446	—	—	—	—	3,421,169	
Sargent	12,913	—	—	—	8,568	—	8,568	1,340	—	386	1,214	1,588	25,999	—	—	—	—	29,999	
Starrell	2,999,888	6,201,542	993,658	133,980	1,539,440	—	1,673,420	2,065,926	73,450	404,256	109,332	14,481,452	10,915,000	436,670	—	—	—	424,598	
Sault Centre	1,897,739	699,358	2,138,688	1,288,399	1,288,399	—	1,356,700	—	69,710	38,141	53,002	199,449	5,916,833	564,495	—	—	—	539,160	
Sault Rapids	4,813,102	2,416,582	285,741	4,331,317	9,366,099	10,716	12,708,042	867,509	70,941	461,701	1,339,108	22,962,366	570,000	133,935	115,000	946,990	26,638,291		
Savage	12,425,047	2,917,480	2,048,552	71,053	13,05,997	80,211	1,457,261	2,670,997	159,684	817,893	—	22,496,914	4,200,000	18,028	841,968	1,749,725	29,306,635		
Scandon	205,993	—	31,945	—	257,624	—	257,624	13,231	9,298	5,865	31,163	555,069	—	—	—	—	32,307		
Seadeth	5,765	—	550	—	22,850	—	22,850	—	3,351	—	1,024	70	33,610	—	—	—	—	33,610	
Sebeka	165,060	49,976	1,520	—	242,819	—	242,819	105,627	—	5,369	—	26,001	283,228	889,420	—	—	—	54,789	
Sedan	8,675	—	2,500	—	5,788	—	5,788	—	—	—	1,186	5,296	23,445	—	—	—	16,086		
Shaler	189,504	5,183	1,09,914	—	8,120	—	8,120	—	107,250	—	18,555	20,806	52,592	—	—	—	6,020		
Shakopee	9,901,617	2,564,470	4,164,956	135,112	1,895,775	16,517,719	3,646,995	2,455,171	322,579	961,795	207,741	24,214,573	—	753,024	1,195,170	1,159,396	2,384,2163		
Shelby	16,040	—	1,719	1,400	64,396	2,367	68,163	12,404	—	107	2,579	2,161	103,173	—	712	—	103,885		
Sherburn	283,661	83,682	9,407	—	769,383	—	769,383	—	59,741	—	4,642	55,193	104,988	1,370,857	756,388	—	—	—	2,250,715
Sheulin	11,351	—	5,570	1,250	24,637	—	24,637	—	26,087	—	8,649	—	42,840	94,886	—	—	—	153,386	
Shoreview	8,237,413	223,774	479,418	—	720,361	243,753	964,114	4,578,579	55,782	264,449	439,619	15,243,148	—	9,106	246,380	3,749,214	19,247,848		
Shorewood	3,750,633	6,928	334,720	—	2,432,656	—	2,432,656	90,752	—	90,119	—	201,024	1,094,429	8,001,291	—	—	—	492,000	
Silver Bay	315,868	—	7,421	—	1,385,319	179,025	1,385,319	1,364,344	209,875	—	3,895	35,297	2,187,070	2,294,790	—	—	—	6,360	
Silver Lake	305,494	60,371	15,299	3,000	211,054	—	222,800	8,746	112,620	—	11,503	9,703	66,769	803,609	—	—	—	35,000	
Skyline	54,946	—	—	—	13,030	—	13,030	195	—	—	7,673	4,869	80,713	—	—	—	80,713		
Slawson	429,551	50,355	4,240	10,238	82,6,803	166,553	1,003,374	123,892	10,769	7,501	128,249	1,788,121	—	—	—	—	654,980		
Sleepy Eye	718,157	412,459	85,106	—	1,303,042	38,982	1,341,994	304,516	25,984	157,081	25,408	3,280,615	285,000	—	315,458	337,563	6,783,636		
Sobieski	18,954	—	5,797	—	9,697	—	9,697	—	—	146	9	2,042	36,645	—	—	—	36,645		
Solway	7,109	—	1,500	—	8,226	—	8,226	—	—	—	1,184	12,072	30,976	—	—	—	30,976		
South Haven	88,415	1,565	6,661	98,835	52,459	2,436	151,619	—	100,699	—	3,188	48,156	37,988	1,081	—	—	37,164		
South St. Paul	7,012,843	91,541	537,347	327,837	3,631,408	829,027	4,788,272	2,558,303	103,927	570,142	388,900	16,886,275	151,000	189,217	55,000	4,218,273	22,828,745		
Suicer	881,184	129,884	26,817	—	883,222	—	883,222	154,206	5,324	—	442,440	1,259	2,270,450	—	—	—	2,270,450		
Spring Grove	229,348	—	1,807	1,243	44,2140	—	44,2140	—	—	—	4,662	21,134	52,925	1,251,418	49,200	—	—	1,299,069	
Spring Hill	10,686	—	2,086	—	6,478	—	6,478	—	—	715	—	—	—	—	—	1,000	—	33,514	
Spring Lake Park	2,806,728	766,361	135,766	—	837,362	22,104	859,466	711,485	105,336	229,623	231,306	5,846,071	—	—	—	—	447,090		
Spring Park	1,124,466	4,466	191,860	—	5,9562	2,388	91,970	140,883	20,076	5,324	42,121	244,380	—	—	—	—	2,057,260		
Spring Valley	94,614	93,584	21,996	24,931	88,1556	49,415	95,502	350,049	10,137	77,188	218,052	2,662,112	—	—	—	—	3,147,442		
Springfield	611,024	149,923	8,097	180,516	89,243	47,402	1126,161	—	216,012	—	—	307,206	2,493,025	—	—	—	40,000		
Squaw Lake	6,744	—	1,420	39,375	17,523	—	56,898	9,814	—	—	7,443	79,321	—	—	—	—	16,282		
St. Anthony [Stevens]	3,910,831	1,568,836	5,691,912	3,145	1,039,137	159,493	1,201,796	1,057,781	101,273	354,749	54,008	9,244,226	1,095,000	12,892	—	—	11,439,100		
St. Anthony [Steens]	2,314	—	832	—	5,774	—	5,774	—	—	168	—	1,242	—	10,330	—	—	10,330		
St. Augusta	373,151	904,268	421,045	—	225,917	1,000	226,917	—	—	6,960	6,404	63,935	27,893	1,045,573	1,645,569	—	600,086		
St. Bonifacius	741,941	145,322	16,983	—	239,630	—	239,630	—	—	208,320	18,883	47,109	1,588,685	—	—	—	70,000		
St. Charles	673,299	1,619	38,342	—	59,1651	35,075	437,630	626,926	—	32,699	93,742	34,397	—	137,983	93,173	—	3,923,276		
St. Clair	289,333	—	3,270	21,510	169,733	—	191,243	54,524	—	9,865	48,011	56,266	—	—	—	—	5,662,266		
St. Cloud	25,388,616	9,171,954	2,093,211	4,144,841	15,301,863	1,362,968	20,809,672	3,217,845	—	1,257,399	69,287,540	1,577,486	5,832,387	18,648,403	—	—	—	10,330,495	
St. Francis	—	1,862,039	2,165,177	—	200,900	912,704	134,127	—	1,420,666	—	—	38,649	1,246,831	135,914	393,040	—	5,688,802		

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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			Total Revenues and Other Sources
														Revenues	Interest Earnings	All Other Revenues	Total Revenues
St. Hilare	29,499	4,452	3,477	1,000	52,569	...	53,569	34,601	...	1,152	9,056	135,806	...	18,000	...	...	153,806
St. James	542,214	131,464	32,476	43,794	1,846,475	2,338	1,892,607	308,941	32,072	72,398	183,996	3,196,168	455,583	2,150	648,178	482,970	4,785,049
St. Joseph	1,085,993	1,694,987	296,365	...	1,112,530	8,044	1,120,774	1,050,487	55,333	228,632	81,752	5,594,123	5,599,182	143	95,135	415,766	11,747,349
St. Leo	6519	96	23,056	...	23,056	...	23,056	4,181	...	448	4,173	2,262	...	...	...	...	40,731
St. Louis Park	23,491,689	827,361	2,922,988	741,392	3,720,529	948,331	5,410,252	2,685,584	286,003	1,323,843	2,397,275	39,284,965	6,220,856	1,566,691	2,732,592	6,917,661	56,722,765
St. Martin	74,469	...	2,989	35,783	36,429	...	72,212	31,183	...	4,100	56,643	241,596	233,000	...	30,123	10,753	515,472
St. Mary's Point	135,604	...	25,640	...	1,145	12,064	...	13,899	24	453	5,618	6,047	101,195	...	...	49,066	236,261
St. Michael	3,719,977	1,809,304	919,508	...	701,359	73,355	774,714	383,135	1,580	493,041	895,802	8,967,331	12,166,638	14,415	240,000	1,900,968	23,289,352
St. Paul	110,839,888	25,810,255	9,500,171	24,332,848	85,824,018	5,140,913	115,297,779	49,352,098	3,940,220	117,682,255	12,303,482	338,812,148	35,511,503	86,196	16,229,408	81,096,359	471,938,614
St. Paul Park	1,491,410	811,138	255,800	831,130	486,099	15,008	1,338,237	397,864	...	138,162	94,914	4,474,599	62,937	...	207,000	1,711,636	
St. Peter	1,647,506	798,956	250,326	...	3,242,572	170,387	3,594,959	363,253	93,979	108,683	1,004,630	7,862,242	563,580	219,266	872,175	444,028	9,961,291
St. Rosa	12,171	...	2,064	...	3,400	...	3,400	4,022	...	350	24,97	48,504	...	...	...	...	48,504
St. Stephen	170,747	4,125	5,880	...	259,026	...	259,026	91,672	1,572	5,427	39,625	578,074	...	...	...	578,074	
St. Vincent	3,885	...	...	...	15,191	...	15,191	125	...	173	2,950	...	...	...	...	22,234	
Stacy	95,682	...	121,892	...	180,862	...	180,862	26,951	4,302	6,812	292,917	729,418	...	70,000	21,488	820,906	
Stanies	536,570	159,121	49,945	97,237	927,515	...	1,024,152	286,790	56,845	118,050	33,945	2,245,018	...	...	77,364	2,322,382	
Starbuck	273,908	...	50,950	...	40,789	...	40,789	64,291	14,668	666	246,896	1,093,466	...	10,000	1,093,466	34,347,965	
Sheen	11,581	...	...	...	23,465	270	23,465	11,925	117	1,467	2,874	5,199	...	...	...	5,199	
Stephen	97,745	59,833	1,198	...	198,995	...	198,995	32,938	539	5,996	25,259	102,164	518,691	...	105,500	13,437	637,628
Stewart	269,894	...	7,740	...	225,931	...	225,931	57,061	...	12,669	28,600	547,891	...	...	59,737	607,628	
Stewartville	1,362,148	183,395	18,710	...	883,649	35,009	918,758	151,402	2,828	126,542	522,415	3,206,668	...	401,625	446,137	4,134,430	
Sullivan	9,968,105	1,066,000	942,302	29,861	2,692,273	1,513,153	4,235,287	2,484,394	127,690	614,334	1,815,519	21,253,631	1,595,000	670,343	4,828,991	5,933	134,505
Stockton	86,524	68,198	21,197	...	85,815	...	85,815	19,043	25	11,326	19,897	312,025	...	...	5,933	134,505	452,463
Storden	100,038	123,271	596	117,000	86,649	...	203,647	42,922	...	6,374	21,466	391,890	90,000	...	26,140	504,030	
Strandquist	3,809	...	1,550	...	14,839	500	15,339	6,907	120	156	909	28,790	20,000	200	...	48,990	
Strathcona	1,577	...	...	...	3,783	...	3,783	350	...	303	578	...	...	...	4,000	10,591	
Sturgeon Lake	64,899	8,327	4,219	...	31,681	...	31,681	40,832	...	2,490	18,421	110,869	3,461,541	...	...	3,095	3,635,505
Sunburg	34,222	20	...	...	33,387	...	33,387	90,454	...	10,085	84,649	262,837	...	...	9,933	262,770	
Sunfish Lake	273,495	57,377	46,080	...	88,338	...	1,100	752	3,682	7,375	1,610	334,094	...	...	...	334,094	
Swainville	57,377	...	2,050	...	2,882	...	91,690	28,985	425	1,357	36,544	218,428	...	...	...	218,428	
Tacoma	84,524	...	1,190	...	170,726	135,501	170,726	38,466	6	46,549	9,168	404,960	...	33,393	66,833	585,186	
Tamack	10,406	...	1,982	40,705	5,241	1,390	47,336	6,241	374	136	4,598	64,458	...	...	...	64,458	
Tapi	3,389	...	...	...	29,120	...	29,120	180,027	2,000	182,027	51,672	5,173	4,098	9,826	66,880	...	
Taurion	22,436	...	1,010	...	180,027	39,074	180,027	1,010	2,000	182,027	51,672	9,447	77,794	964,014	45,000	11,920	
Taylor Falls	56,979	41,348	39,074	...	1,374	...	1,374	1,374	...	4	4	18,065	...	...	18,065	...	18,065
Tenney	16,687	...	...	...	3,500	...	4,245	...	...	1,511	144	23,816	...	...	23,816	...	23,816
Tenske	14,416	...	256,888	160,395	251,076	2,917,571	2,848,333	1,163,771	90,967	537,397	435,111	73,638	1,212,512	7,540,301	250,882	474,188	8,265,371
Thief River Falls	56,285	23,870	2925	...	18,889	...	18,889	18,889	...	210	4,264	542	84,985	...	1,840	86,825	...
Tinah	11,650	...	300	...	15,152	...	15,152	12,645	...	279	18,972	58,998	...	...	4,465	10,193	73,656
Tonka Bay	104,644	...	109,343	...	1,129	3,552	4,156	57,806	14,161	51,288	30,612	92,578	...	...	10,500	10,500	104,937
Tower	175,583	76,790	17,416	248,212	198,218	90,967	537,397	435,111	2,216	9,391	77,240	1,254,364	401,345	86,122	...	195,745	1,937,576
Tracy	659,049	7,843	81,801	811,226	1,033,388	1,844,614	63,191	6,681	73,746	782,907	3,519,779	1,166,923	...	325,272	194,641	5,206,615	
Trail	11,092	14,364	1,900	...	3,129	...	3,129	1,477	26	16,316	...	...	...	...	...	17,366	
Trumont	11,650	...	2,331	97,227	25,1037	343,364	47,162	5,732	17,116	166,190	712,901	22,000	...	...	...	73,901	
Frommold	21,408	...	1,201	...	15,883	...	15,883	15,883	...	260	11,63	60	39,975	...	2,008	...	21,408
Trosky	7,379	...	1,860	...	10,457	...	10,457	805	1,254	446	18	22,219	...	...	...	22,219	
Tuman	178,927	6,001	9176	149,290	560,407	705,697	15,395	115,531	...	115,531	1,095,954	246,694	...	...	...	21,446	1,452,301

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Table 13
Classification of City Revenues for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	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			Total Revenues and Other Sources	
														T r a n s f e r s	Enterprise Funds	Governmental Funds		
West Concord	323,106	36,183	5,653	268,656	293,321	18,631	580,608	84,034	4,487	6,120	24,041	1,064,232	1,376,430	1,173	27,723	13,936	2,482,321	
West St. Paul	7,229,582	439,997	602,122	29,442	1,201,976	52,091	1,283,399	692,647	91,986	541,300	288,996	11,169,239	1,764,439	19,229	275,500	1,665,546	14,893,933	
West Union	4,428	1,000	4,132	—	—	4,132	—	4,132	—	228	—	—	—	—	—	—	—	
Westbrook	92,589	24,049	4,975	—	291,347	7,214	298,761	30,094	2,939	14,917	56,331	512,816	—	—	52,000	6,250	571,086	
Westport	3,392	4,395	350	—	2,707	—	2,707	—	—	56	—	10,900	—	—	—	—	10,900	
Whalen	13,085	—	200	—	13,704	—	13,704	—	1,925	928	2,112	31,984	—	—	—	—	31,984	
Wheaton	481,986	291	712,895	—	712,895	—	712,895	314,534	3,067	16,672	2,404,772	531,307	—	—	—	59,777	3,085,856	
White Bear Lake	5,054,066	916,751	564,153	180,360	1,308,613	297,786	1,786,759	1,395,473	110,363	1,044,761	717,495	11,589,761	2,090,000	592,000	2,250,446	16,522,207		
Wilder	16,965	—	30	—	14,700	—	14,700	—	—	404	384	32,483	—	—	—	—	32,483	
Willerme	141,400	—	44,504	—	50,161	—	50,161	31,173	2,120	8,584	7,158	288,106	—	—	—	—	288,106	
Williams	64,133	—	12,719	49,921	62,640	—	62,640	2,833	—	1,016	20,086	150,768	—	—	3,786	—	154,554	
Willmar	2,435,037	1,170,432	707,981	415,079	5,555,068	77,257	6,047,404	759,782	230,762	1,191,644	496,997	13,020,039	4,954,931	500,773	301,000	—	18,776,743	
Willow River	35,668	10,418	3,960	—	48,317	—	48,317	18,063	—	1,863	17,339	135,628	—	—	97,889	—	233,517	
Winton	59,328	—	200	—	91,119	—	91,119	—	22,805	422	—	3,948	33,207	—	—	—	21,029	
Wilton	5,917	8,153	—	—	1,628	—	1,628	—	—	2,259	5,192	23,149	—	—	—	—	23,149	
Windom	860,205	322,021	55,236	731,590	1,282,332	42,954	2,063,476	398,752	24,848	3,964	197,994	3,926,496	815,736	—	527,045	1,799,982	7,069,259	
Winger	15,213	1,9259	3,640	40,415	4,7359	800	—	88,356	—	3,076	3,710	191,942	—	—	—	—	151,942	
Winnipeg	319,808	25,619	13,603	9,260	599,226	35,861	644,347	99,807	4,227	28,786	106,641	1,289,838	—	52,095	—	32,631	1,323,554	
Winona	5,350,338	1,584,851	150,529	712,203	18,063,339	32,497	18,808,139	1,137,612	275,810	727,108	1,404,653	29,439,040	359,585	7,621	3,431,600	2,713,345	39,187,191	
Winsted	917,988	69,536	51,712	86,396	693,705	20,238	800,339	290,095	—	25,259	27,466	241,310	2,423,685	—	—	—	218,735	2,642,420
Wintrop	38,841	20,428	21,010	—	49,7050	—	49,7050	497,050	—	117,799	6,779	9,512	91,349	1,102,788	—	—	—	1,102,788
Winton	27,970	—	525	132,385	36,399	—	168,984	47,048	—	6,332	250,859	—	—	—	11,400	7,400	269,659	
Wolf Lake	3,492	—	472	60,732	14,649	—	75,381	52,779	—	32	55,095	187,211	—	—	—	—	187,211	
Wolverton	31,117	—	202	—	34,179	—	34,179	23,940	—	1,467	10,451	101,350	—	—	—	—	133,193	
Wood Lake	92,620	6,638	2,605	13,884	130,610	—	144,494	33,300	192	6,141	41,535	327,515	62,467	—	—	3,660	393,582	
Woodbury	18,860,880	21,338,967	4,621,384	101,507	2,802,288	269,895	2,873,690	3,590,838	311,992	1,519,656	629,462	33,746,869	687,619	190,019	489,556	14,613,409	75,912,472	
Woodland	211,241	—	19,094	—	—	1,463	—	3,500	1,025	4,828	625	241,776	—	—	—	—	241,776	
Woodstock	20,510	—	1,425	—	—	—	37,437	5,219	107	543	2,769	68,010	—	—	8,928	—	76,938	
Worthington	2,553,448	388,718	237,415	11,107,174	3,404,418	11,357	4,526,489	694,933	146,029	378,081	61,774	8,986,887	—	3,710	895,569	949,174	10,835,340	
Wrenshall	34,797	—	24,644	—	72,242	—	72,242	—	—	6,048	6,160	162,474	—	—	—	—	162,474	
Wright	18,128	—	2,050	—	23,323	—	23,323	19,767	—	1,365	1,400	66,143	—	—	—	—	66,143	
Wykoff	71,939	11,261	2,765	—	—	—	145,795	48,189	240	11,571	8,497	300,257	—	—	55,500	—	355,757	
Wyoming	1,469,170	107,591	86,930	1,020,936	1,114,791	—	2,135,727	241,564	45,177	161,122	93,772	4,341,053	1,190,000	90	—	76,949	5,608,092	
Zembla	11,1521	—	95	—	1,125	—	1,125	—	—	4,593	—	18,182	—	—	—	—	18,182	
Zimmerman	1,175,477	55,368	321,111	9,098	37,6008	5,460	382,358	357,738	1,385	41,054	104,897	2,439,418	—	—	—	355,700	2,795,118	
Zumbro Falls	25,083	—	84,461	—	36,151	—	36,151	50,427	284	1,656	3,840	126,539	—	—	—	—	126,539	
Zumbrota	981,485	952	—	—	—	649,611	114,683	—	14,065	53,000	199,001	2,303,479	906,888	100,000	97,136	580,532	4,868,035	
GRAND TOTAL	1,718,661,526	291,499,401	169,244,159	195,704,019	906,881,341	66,732,492	1,169,317,552	437,075,223	42,452,540	119,643,710	256,292,153	4,206,186,564	958,915,038	24,425,442	170,777,277	708,394,930	6,068,699,251	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										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 Outlays	Interest Payments	Principal Payments	Other Financing Uses	Enterprise Funds	Governmental Funds		
Ada	1,663	233,281	494,331	185,063	127,055	328,121	194,363	36,304	1,538,518	1,447,667	207,640	64,432	3,258,257	—	—	173,411	
Adams	771	111,731	12,665	49,334	35,162	16,809	—	41,943	—	33,295	—	—	13,500	—	—	55,569	
Adrian	1,232	114,741	195,020	195,680	1,263	189,996	73,039	—	739,739	809,039	99,104	106,847	1,754,129	16,088	233,684	2,094,501	
Affton	2,919	451,305	366,259	322,258	6,221	12,604	—	—	1,159,647	391,657	—	—	1,151,304	—	—	308,123	
Aikin	2,124	238,107	595,032	259,915	—	51,454	517,166	45,494	1,707,228	1,018,098	240,071	178,828	3,144,225	—	—	910,182	
Akeley	403	93,246	110,371	56,191	—	22,491	—	2,695	285,584	296,057	73,160	10,519	665,330	—	108,000	40,688	
Albany	2,087	598,860	470,834	134,182	—	53,144	—	—	1,256,820	3,785,020	2,933,846	354,838	8,320,524	—	—	5,016,513	
Albert Lea	18,153	1,386,192	4,579,953	1,689,391	—	—	2,805,860	1,004,369	286,597	11,752,562	5,422,352	2,392,129	289,963	19,851,206	—	164,375	1,592,293
Alberta	130	33,151	21,577	—	—	—	11,291	—	—	—	—	—	—	—	—	45	85,391
Albertville	5,615	10,698	768,887	345,331	41,633	295,322	98,603	68,341	2,608,815	2,361,320	585,000	267,953	5,823,088	—	242,330	2,422,374	
Alien	645	117,391	65,238	44,393	—	31,421	—	4,931	263,374	181,962	48,361	9,102	502,799	—	15,000	406,616	
Aldrich	45	4,468	4,497	4,495	—	—	—	—	1,501	—	—	—	15,019	—	—	—	
Alexandria	11,043	1,290,235	2,161,503	1,172,233	13,316	1,008,255	361,111	667,105	6,673,848	3,322,714	1,300,000	469,192	11,766,754	—	—	2,813,923	
Alpha	127	25,855	27,957	7,341	7,048	—	—	5,768	81,175	185,749	—	—	266,924	—	—	10,070	
Allura	424	93,755	92,794	36,041	17,974	2,473	3,997	1,473	14,168	242,693	69,892	9,263	105	321,953	—	—	
Alvarado	372	78,289	97,914	17,197	—	26,591	6,476	—	138,100	22,689	55,000	2,140	210	187,743	—	236,669	
Amboy	544	65,763	100,723	106,048	—	1,141	—	—	1,679	275,354	118,046	—	393,400	—	25,818	242,884	
Andover	30,080	1,834,448	3,265,363	1,777,069	116,506	1,328,052	426,708	38,759	8,786,905	14,961,765	8,487,000	2,085,229	34,290,999	—	3,351,611	37,642,510	
Arandalie	2,895	342,350	698,710	381,436	—	79,605	—	77,961	21,442	1512,004	1,017,532	485,000	290,258	3,261,794	—	226,787	2,546,473
Anoka	17,889	134,025	3,906,134	1,510,550	—	1,380,173	264,733	264,733	58,684	8,550,529	3,495,751	355,000	601,309	13,002,589	—	238,806	13,856,395
Apple Valley	48,988	2,971,515	7,975,397	2,688,396	—	3,886,689	538,824	407,244	18,468,065	11,370,326	4,265,000	2,061,451	36,164,842	—	2,737,108	38,901,980	
Appleton	2,680	287,389	326,485	21,292	—	273,965	7,305	64,128	1,462,647	430,780	150,000	36,058	2,045,485	—	—	2,093,485	
Argo	94	15,770	47,397	18,464	—	117	—	6,168	44,316	66,725	—	—	111,041	—	3,000	—	
Arden Hills	9787	861,906	1,137,742	488,466	—	595,904	407,646	181,641	3,673,507	1,028,717	175,000	113,203	4,990,427	—	2,370,000	9,445,396	
Argyle	663	102,993	83,954	173,178	—	26,752	43,626	9,182	439,385	14,383	81,267	6,023	94,058	—	37,450	88,925	
Arlington	2,107	351,984	494,666	292,062	—	167,565	253,846	—	35,886	1,501,985	137,264	1,936,967	300,465	3,016,651	—	375,000	100,000
Ashby	460	57,948	160,500	29,038	1,414	7,435	2,276	3,172	261,783	439,844	10,000	4,293	715,920	—	4,486	720,406	
Aksoy	373	110,245	15,895	20,797	—	19,945	—	—	166,882	94,179	4,384	2,103	267,548	—	—	114,041	
Alwater	1,050	160,453	169,852	104,131	—	42,664	—	—	—	333,197	100,000	99,498	146,077	—	—	146,077	
Audubon	472	163,997	87,915	13,821	30,418	716	98,973	9,867	405,407	580,645	35,000	106,780	1,127,832	—	13,652	11,700	
Aurora	1,756	217,747	498,931	473,753	—	148,625	60,514	37,237	1,436,807	314,611	201,008	61,655	2,014,081	—	10,795	204,017	
Austin	23,761	1,640,523	4,507,935	2,884,491	—	3,294,381	588,198	87,345	13,003,073	8,620,011	1,105,000	539,206	23,261,290	—	19,000	448,000	
Avoca	132	16,491	6,997	7,552	—	4,883	—	236	7,519	43,248	225,440	450,000	21,193	456,971	—	1,273	
Ayon	1,290	297,421	288,782	178,181	—	96,674	625,254	—	—	1,486,312	400,787	166,252	71,272	2,124,623	—	3,932	2,189,388
Babbitt	1,627	492,155	486,891	293,174	—	199,870	359,532	—	3,944	1,835,566	1,065	45,000	285,910	2,131,541	—	308,230	2,445,771
Backus	319	69,552	103,897	19,459	—	7,906	208,228	10,545	—	—	420,573	98,228	—	—	—	1,000	
Badger	474	129,417	35,770	21,447	—	—	—	—	186,634	290,573	—	—	479,251	—	—	549,309	
Bailey	1,263	142,618	361,237	215,507	—	34,967	19,119	16,522	789,970	528,550	96,379	50,035	1,064,934	—	31,215	337,344	
Baldaton	608	92,899	194,528	72,423	1,587	46,809	40,784	16,014	425,044	1,449,847	123,081	136,819	2,134,791	—	—	123,688	
Barnesville	2,315	540,213	436,990	143,046	—	195,503	330,986	1,559	1,648,287	235,192	211,277	175,095	2,298,811	777,625	—	374,225	3,421,661
Barnum	601	272,408	15,232	104,782	—	13,343	—	10,068	415,853	—	10,000	4,455	430,308	—	89,000	519,308	
Barrett	332	123,572	51,842	35,681	45,190	21,999	—	—	278,284	27,314	71,551	26,081	403,230	—	—	403,230	
Barny	19	2,536	626	1,999	—	100	—	—	—	4,361	—	—	3,361	—	3,000	—	
Battle Lake	780	144,793	150,689	77,222	1,067	38,825	30,057	33,115	475,768	104,793	50,921	21,978	659,160	—	81,347	740,807	
Baudette	1,084	154,047	259,380	163,089	4,676	118,845	112,026	20,875	82,938	245,160	18,652	2,227	1,098,977	—	—	1,098,977	
Baxter	7219	996,571	1,569,496	422,465	27,731	42,092	350,401	67,160	3,866,049	6,145,195	2,177,489	52,445	2,510,337	—	91,200	1,100,415	
Bayard	3171	701,567	827,067	259,053	—	—	—	—	4,762	2,081,759	302,133	80,000	52,445	—	—	2,516,337	
Beardsley	237	77,295	26,821	17,106	1,053	—	—	—	—	126,288	23,281	620	156,493	7,720	45,231	209,444	
Bayer Bay	185	149,388	17,452	35,382	—	—	—	—	—	202,422	11,000	2,584	226,006	—	—	—	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										Other Financing Uses							
		General Government			Public Safety			Streets and Highways		Sanitation		Housing and Economic Development		Total Capital Outlay		Total Expenditures		Other Transfers	
		General	Government	Culture and Recreation	Police	Safety	Fire Protection	Streets	Highways	Waste Disposal	Water Treatment	Capital Projects	Capital Outlays	Interest Payments	Principal Payments	Enterprise	Governmental	Funds	Expenditures and Other Uses
Beaver Creek	246	36,464	36,881	62,146	15,390	1,798	—	—	—	137,289	9,418	35,603	14,294	196,604	—	8,115	818	205,537	
Bachar	—	3,975	772,156	906,496	965,719	166,169	—	—	—	3,361,510	1,411,921	960,000	1,217,207	6,950,638	—	40,000	1,032,914	5,923,552	
Belieu	—	18,370	919	5,376	2,915	10,778	—	—	—	38,358	—	—	—	—	15,718	—	—	54,076	
Belgrade	724	87,507	155,268	90,094	2,021	10,048	239,849	42,708	627,495	364,153	65,000	44,221	1,100,869	—	—	—	—	1,100,869	
Belle Plaine	—	6,037	500,798	1,069,787	494,065	—	210,526	74,511	2,349,685	1,624,861	4,175,000	405,348	8,356,894	—	—	—	1,027,138	9,582,032	
Bellechester	172	4,331	8130	8,183	16,056	3,084	—	—	571	40,364	6,359	—	—	—	—	—	6,500	53,413	
Bellington	189	23,341	11,654	26,512	17,474	1,252	—	—	—	80,233	32,307	—	—	—	—	14,105	—	126,645	
Beltami	94	20,146	16,619	9,424	6,809	200	—	—	—	53,198	1,000	5,000	1,880	61,048	—	—	—	61,048	
Belview	—	381	7,932	5,025	5,056	4,468	—	—	—	205,215	44,235	48,500	17,885	315,655	—	—	—	315,655	
Bemidji	13,059	1,323,244	4,182,458	1,558,151	—	607,484	168,330	353,248	8,192,915	3,506,072	945,000	888,622	13,842,609	—	6,261	8,605,060	14,413,920		
Bena	109	16,353	—	8,987	2,750	1,452	—	—	5,307	34,849	25,705	—	—	—	—	—	—	60,584	
Benson	3,346	496,986	719,274	465,591	—	—	—	360,631	110,077	273,210	2,424,815	910,165	311,798	59,094	3,056,932	—	4,103,371		
Bethel	475	88,948	58,000	26,988	—	10,662	3,676	—	—	187,784	38,360	—	—	—	226,144	—	—	226,144	
Bethel	509	116,495	57,237	33,926	3,582	3,650	—	—	—	214,890	239,367	41,731	80,124	576,112	—	—	127,338	703,450	
Big Falls	267	71,276	19,067	66,779	—	—	—	33,941	4,063	3,394	198,520	36,593	—	—	—	—	5,497	240,610	
Big Lake	8671	638,010	1,664,106	1,055,542	29,405	316,445	1,155,571	—	—	4,886,819	4,376,839	717,355	655,038	10,986,111	—	—	—	126,573	
Bigelow	229	30,637	22,496	10,466	18,121	4,352	—	—	—	18,845	105,147	58,053	64,100	3,205	230,505	—	—	230,505	
Blidark	468	124,241	140,711	35,513	1,178	22,456	—	—	—	30,106	354,205	272,621	24,674	16,171	667,671	—	1,500	669,171	
Blindman Lake	163	25,101	1,465	8,058	1,994	—	—	13,503	129,849	5,102	185,102	90,305	—	—	—	10,923	—	246,030	
Blackwood	933	113,933	105,276	43,704	181,633	6,425	—	—	—	9,680	460,411	38,533	43,500	11,088	553,532	—	389	600,513	
Bird Island	1,161	116,195	181,309	102,499	4,998	57,317	—	—	50,900	64,889	578,307	766,891	100,231	29,783	1,075,212	—	—	54,453	
Bisbey	—	111	17,178	667	2,892	1,075	—	—	—	—	—	22,442	—	—	—	—	22,442		
Blivak	888	51,939	392,148	26,768	—	34,498	—	—	—	21,649	980,397	980,397	980,397	58,114	2,441,613	—	—	47,406	
Blackduck	733	137,672	197,428	100,409	—	—	45,536	191,014	5,577	677,636	39,294	72,067	46,583	838,580	—	13,509	20,421	869,510	
Blaine	54,020	3,473,566	8,207,414	2,461,672	2,224,137	2,537,401	—	—	—	1,173,968	22,284,196	12,722,865	3,485,000	1,015,235	39,477,296	—	—	4,356,729	43,834,025
Blomkest	179	19,575	21,181	5,998	9,141	8,093	—	—	—	—	94,988	10,449	6,900	5,067	85,595	—	—	85,595	
Bloomington Prairie	1,963	339,577	347,046	178,924	2,558	178,245	6,688	—	—	30,322	1,083,380	226,283	175,778	78,210	1,563,651	—	47,500	52,785	1,633,936
Bloomington	84,347	5,719,850	21,687,012	6,878,886	—	8,907,961	8,911,584	4,295,083	56,404,176	232,406	192,566	51,622	7,807	1,052,855	3,637,752	98,203,54	340,000	2,462,956	111,139,424
Blue Earth	3,489	528,378	595,476	703,575	9,547	—	308,564	—	—	—	—	—	—	1,052,855	1,929,933	643,629	5,000	—	64,096
Bluffton	208	14,383	13,765	—	—	7,927	—	—	—	—	—	—	—	—	—	—	—	59,429	
Buck	108	21,316	1,018	6,707	—	552	—	—	—	—	—	5,500	51,622	—	—	29,593	—	34,593	
Burau	82	12,246	3,126	7,100	433	545	—	—	—	—	—	—	—	—	—	27,213	—	27,213	
Bovey	701	75,563	166,573	124,207	—	—	48,574	2,499	—	29,193	—	—	—	—	—	—	—	124,986	
Bowles	254	14,305	54,671	11,284	—	—	420	—	—	10,628	—	—	—	—	—	—	—	92,412	
Bay River	38	2,019	—	2,459	66	—	—	—	—	—	—	—	4,544	—	2,003	282	—	—	
Bowen	175	4,637	3,792	13,998	18,166	10,585	—	—	—	29,735	154,803	—	5,873	—	—	—	—	6,829	
Brainerd	1570	258,313	320,743	235,949	—	—	5,621	13,870	—	—	894,996	214,399	52,277	—	—	—	—	169,766	
Brandon	13,849	1,778,245	4,303,474	1,289,993	281,836	945,024	654,439	—	—	—	1,191,236	10,480,247	11,161,609	—	—	—	—	1,189,382	
Bronson	427	142,946	40,896	40,918	2,163	10,533	—	—	—	—	—	—	—	—	—	—	—	29,807,474	
Breckenridge	3,496	369,889	866,317	496,998	371,996	288,456	164,136	—	—	—	—	—	—	—	—	—	—	91,131	
Breezy Point	1,511	367,184	451,866	1,608,932	12,804	17,572	40,564	33,074	—	—	—	—	—	—	—	—	—	3,318,657	
Brewster	488	26,350	40,483	29,643	40,186	4,234	—	—	—	27,272	168,168	134,673	35,000	4,162	342,003	—	2,127	343,130	
Bricelyn	39	62,357	43,894	88,167	7,456	6,383	—	—	—	—	—	—	—	—	—	—	—	—	
Brook Park	152	33,567	24,129	2,863	—	130	—	—	—	—	—	—	—	—	—	—	—	—	
Brooklyn Center	28,137	2,226,229	6,994,528	1,871,277	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Brooklyn Park	71,048	3,402,760	14,545,013	4,963,980	5,722,034	—	—	—	—	—	—	—	—	—	—	—	—	—	
Brooks	16	11,044	3,241	2,913	9,266	7,842	5,818	—	—	—	—	—	—	—	—	—	—	45,989	
Brookston	95	9,368	3,250	7,086	300	2,107	—	—	—	—	—	—	—	—	—	—	—	23,161	
Brooken	643	6432	135,203	57,256	—	—	—	—	—	—	—	—	—	—	—	—	—	38,089	
Brooken	643	643	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	55,277	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										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 Outlays	Interest Payments	Principal Payments	Other Financing Uses	T r a n s f e r s	Governmental Funds		
Browerville	731	94,715	104,927	150,647	...	46,073	...	3,192	398,554	107,371	75,000	38,944	619,869	...	360,072	91,293	1,071,234
Brown's Valley	643	142,012	214,720	55,189	...	101,095	223,259	...	796,497	137,327	70,000	31,412	665,236	40,000	40,000	322,107	327,343
Brownsdale	706	69,936	78,697	49,722	...	18,347	...	10,821	226,983	...	44,000	35,345	306,328	162,000	162,000	...	468,328
Brownsville	502	36,411	38,839	44,301	22,149	35,567	31,999	2,291	211,557	77,518	63,650	...	352,25	352,725
Brownston	812	7,732	26,6940	80,807	23,564	56,899	...	1,268	506,697	104,397	101,160	82,216	29,507	15,416	869,139
Bruno	107	16,510	26,923	5,115	2,130	1,339	...	2,065	54,082	58,668	2,000	114,750	...
Buckman	226	8,138	1,031	5,630	15,801	5,992	...	827	37,419	14,034	20,000	2,470	500	74,423	...
Buffalo	13,251	917,224	2,376,187	1,204,893	546,593	1,338,777	5,713,369	121,579	12,217,532	5,569,466	2,824,316	1,193,174	21,804,488	...	1,309,297	23,113,785	
Buffalo Lake	751	144,126	174,491	117,991	1,596	24,519	55,584	56,199	48,966	547,166	48,205	100	667,321	...
Buhl	989	145,425	151,796	188,844	...	103,925	23,680	21,642	23,790	64,811	46,381	983,294	41,295	59,172	1,083,761		
Burnsville	61,262	3,660,100	13,717,967	3,081,328	168,310	3,102,783	2,279,891	1,171,311	21,181,690	11,720,793	4,305,264	1,685,969	44,893,716	2,322,612	3,838,804	51,125,132	
Burnum	130	121,041	5,910	4,256	36	1,317	...	1,634	25,294	18,671	...	...	45,925	...	...	43,925
Buttefield	529	72,978	51,217	71,605	12,716	14,886	5,753	5,753	228,255	82,771	...	18,805	229,831	...	900	330,731	
Buron	4,640	204,388	450,779	289,046	...	180,083	168,087	6,250	1,298,833	2,194,600	483,888	256,449	4,233,740	3,857	20,000	14,307	4,271,904
Caledonia	2,988	423,633	583,717	281,332	...	187,992	35,244	55,504	1,577,422	91,016	153,409	65,059	1,880,906	...	...	1,886,906
Callaway	210	23,057	55,200	25,399	15,516	12,352	...	2,255	133,778	76,314	20,000	1,340	21,717	...	40,499	22,638	
Calumet	372	107,530	44,790	134,417	...	39,444	...	...	328,181	70,610	27,773	...	246,564	15,000	20,000	461,564
Cambridge	7,057	124,5380	1,153,515	1,040,718	127,638	1,395,780	98,013	5,059,264	2,797,085	1,586,098	1,226,420	10,668,867	2,061,244	2,802,295	15,532,406		
Campbell	217	15,705	20,394	8,221	10,99	12,504	...	5,823	73,536	51,710	...	...	...	...	60,395	185,701
Canby	1,838	308,758	212,396	1,099	174,041	31,448	95,129	107,983	174,2174	185,000	76,116	3,083,43	...	...	32,751	3,115,894
Cannon Falls	3,973	726,216	848,686	678,228	56,461	749,928	67,572	103,096	3,230,187	486,559	1,107,337	392,160	5,210,243	1,177,292	6,393,535
Carlton	328	63,599	63,599	44,997	26,747	43,527	2,929	2,929	136,602	8,160	2,289	...	...	...	2,762	149,918
Carls	394	7,950	44,997	38,704	...	16,345	...	1,152	174,148	82,644	45,900	61,928	362,624	...	14,000	377,734	
Caption	819	168,018	117,947	120,904	6,535	70,932	...	43,469	527,805	121,762	12,000	62,321	723,888	...	4,835	728,733	
Carver	2,339	452,327	416,886	215,889	...	120,380	131	...	1,206,083	905,666	135,000	152,654	2,399,403	...	590,877	174,570	
Cass Lake	833	127,054	860,775	97,712	2,293	22,309	63,336	19,07	1,192,505	20,000	42,776	16,192	217,473	...	...	127,473
Cedar Mills	49	20,792	454	4,524	...	...	...	1,772	27,542	...	...	27,542	14,797	...	42,339	
Center City	630	58,580	131,261	84,300	1,464	3,322	128,047	3,839	151,086	28,467	9,597	599,963	...	34,165	634,128		
Centerville	3,888	490,306	965,643	1,136,071	18,006	57,618	31,284	18,024	1,817,558	141,350	485,000	205,091	3,921,239	...	33,611	596,762	
Cotton	371	79,313	84,349	44,822	2,747	6,095	...	18,453	295,582	202,213	21,713	568	40,053,36	...	...	440,532
Chamolin	24,071	1,239,189	3,227,021	2,921,072	...	943,990	466,967	103,754	8,907,993	1,380,592	2,014,728	740,706	13,040,019	3,820,000	954,067	17,818,086	
Chandler	285	52,220	32,295	43,327	4,487	4,665	4,323	4,487	141,317	7,381	2,500	1,631	152,829	17,197	270,978	441,004	
Chambassen	-22,518	3,097,324	2,547,941	1,923,564	34,044	1,720,545	592,453	90,907	10,76,778	3,118,62	2,025,000	691,230	16,41,629	...	...	16,41,629
Chaska	-22,467	2,529,069	3,035,702	2,965,380	...	1,097,989	5,008,368	90,387	14,724,895	8,761,728	8,050,000	2,799,897	34,38,520	2,360,000	2,838,493	47,59,533	
Chaffield	2,493	274,158	585,030	228,679	...	336,490	121,527	...	1,571,884	3,491,296	887,064	233,243	6,173,487	...	656,903	6,830,390	
Chickanay Beach	145	10,499	2,571	6,358	1,088	1,088	1,088	1,088	20,566	212,523	74,091	45,715	1,118,964	14,285	21,025	20,566	
Chisago City	-428	343,820	51,137	194,368	4,507	165,195	38,552	5,593	1,263,267	767,716	256,641	129,821	2,242,440	...	...	119,020
Chisholm	4,775	780,709	1,299,242	859,033	...	450,416	131,714	329,681	3,880,795	801,293	15,000	35,626	4,702,714	...	153,365	44,000	
Choko	418	81,624	19,306	9844	...	3,196	4,507	...	18,457	378,171	87,648	93,626	67,782	...	...	4,900,079
Otse Phos	5,012	450,907	1,017,310	138,633	...	278,234	...	81,435	1,966,419	2,884,644	...	4,85,063	980,447	...	...	5,831,510
Clara City	1,347	197,009	173,731	207,208	...	83,456	123,954	1,327	786,685	212,523	74,091	45,715	1,118,964	14,285	21,025	1,154,274	
Cleary Lake	395	76,534	123,792	76,311	...	10,027	102,444	...	400,108	282,621	32,910	72,878	788,517	...	...	788,517
Clemson	608	631	125,919	69,776	63,215	8,685	...	6,112	23,737	218,305	7,913	4,192	90,057	...	5,045	59,102	
Clifford	902	165,317	149,850	158,356	47,460	297,349	...	818,831	589,030	30,000	7,086	1,015,052	...	10,000	1,475,082		
Clarks Grove	709	86,281	15,757	52,487	11,250	45,743	23,089	10,495	165,775	79,229	...	245,004	...	18,739	263,743		
Clear Lake	-73,944	151,791	18,62	26,799	115,584	...	64	412,162	3,343	99,54	74,609	484,388	...	...	484,388	
Clearbrook	555	93,487	134,989	68,038	...	115,584	...	...	...	...	...	...	99,658	...	...	59,658
Clearwater	1,315	239,741	380,739	153,929	67,839	...	105,908	948,156	830,909	166,000	54,211	1,992,276	198,222	...	2,197,498		
Clements	168	22,108	32,771	16,535	2,319	5,043	...	1,676	80,082	...	...	...	160,534	...	...	160,534

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures						Debt Service				Other Financing Uses			Total Expenditures	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlays	Interest Payments	Other Financing Uses	Treasuror's Enterprise Funds	Governmental Funds	Expenditures and Other Uses	
Cleveland	717	83,982	149,389	55,094	5,868	7,690	45,948	1,471	294,333	237,682	2,752	9,651	944,418	165,555	544,418	
Climax	233	31,579	28,501	25,611	592	1,887	6,242	233,943	23,703	141,882	23,703	17,361	268,960	165,555	268,960	
Clinton	424	75,224	49,595	100,282	913	82	4,374	29,885	17,666	17,666	17,666	17,361	268,960	165,555	30,790	
Cutherford	121	20,718	293	4,388	82	1,045,689	138,717	12,405	46,764	12,405	46,764	45,926	885,458	149,483	70,164	
Concord	158	26,292	1,978	7,981	1,096,342	8,093	3,078	34,200	17,705,517	451,589	50,778	50,778	124,483	9,019,941	50,778	
Quincy	11,601	76,900	3,393,280	1,096,342	8,093	1,045,689	138,717	12,405	46,764	12,405	46,764	45,926	885,458	149,483	70,164	
Coates	162	16,487	11,133	3,502	1,045,689	138,717	12,405	34,200	17,705,517	451,589	50,778	50,778	124,483	9,019,941	50,778	
Cobden	51	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	1,000	
Cobbold	254	435,610	237,013	231,221	1,122,221	1,122,221	1,122,221	1,122,221	1,122,221	1,122,221	1,122,221	1,122,221	1,122,221	1,122,221	1,122,221	
Cokato	276	232,860	435,538	221,129	9,233	252,272	96,693	53,650	1,300,475	223,946	65,122	2,131	1,591,674	212,071	1,803,745	
Cold Spring	3,693	259,451	765,103	216,514	2,606	123,049	808,139	808,139	2,234,862	3,274,895	828,816	439,953	6,785,26	313,526	7,103,714	
Coleraine	1122	136,512	219,334	231,696	1,133	162,867	62,936	380,889	1,200,184	932,351	200,942	168,793	2,902,270	1,651,178	1,153,448	
Colerne	1,237	205,673	198,585	146,475	1,133	17,928	354,255	1,219	924,135	845,955	64,000	3,262	1,832,252	38,500	3,257,610	
Columbia Heights	18,261	157,863	4,212,880	1,394,503	164,844	1,977,798	4,504,653	1,138,018	3,518,309	1,449,035	2,478,205	21,275,730	80,321	21,356,091	80,321	
Comfrey	360	93,048	93,237	65,166	14,906	32,630	143,152	6,881	489,020	90,087	30,308	34,435	603,850	5,903	625,509	
Comstock	121	19,297	19,297	1,356	1,356	1,356	1,356	1,356	24,194	24,194	9,880	10,499	44,483	5,903	50,306	
Conner	144	25,346	15,706	5,345	13,962	1,133	1,133	1,133	60,359	60,359	122,105	16,099	16,099	16,099	138,204	
Cook	591	102,810	541,981	116,102	1,102	36,930	8,343	1,866	808,032	2,865,449	1,7978	1,7978	3,691,459	19,942	3,711,401	
Conn Rapids	83,480	31,095,750	10,753,898	4,254,000	1,000	128,891	3,286,522	1,158,990	876,893	23,564,474	2,109,819	6,230,29	902,871	39,801,413	45,498,537	
Corcoran	5894	603,263	829,750	753,131	53,381	41,619	1,133	1,133	2,281,744	320,636	195,000	36,401	2,833,181	1,494	2,835,275	
Corell	39	10,051	15,665	1,723	1,723	301	1,133	1,133	3,817	31,547	1,278	1,278	3,825	3,000	3,825	
Cosmos	578	105,381	1,703,341	5,070,564	2,363,944	41,995	1,984,919	1,154,847	1,154,847	1,154,847	1,154,847	1,154,847	1,154,847	1,154,847	1,154,847	
Cottage Grove	33,179	134,224	170,895	169,152	2,640	33,745	62,023	13,134	585,773	48,825	103,073	80,127	81,798	125,000	94,2798	
Cottonwood	1,140	61,181	35,180	24,910	199	4,594	615	8,022	134,701	6,384	129,409	41,004	311,498	311,498	311,498	
Courtland	579	108,172	65,244	11,104	11,104	26,767	11,293	11,293	229,900	237,733	18,971	3,737	483,341	4,900	488,241	
Cromwell	208	990,295	1,922,612	655,270	1,76,876	1,374,221	543,497	138,090	5,801,161	3,339,921	568,788	163,571	9,865,541	90,000	1,845,452	
Crookston	7,943	292,062	810,832	350,477	86,721	18,119	193,332	2,471,543	17,292	174,391	2,471,543	52,667	2,805,893	16,059	2,966,152	
Crosby	2,039	632,502	895,910	479,877	29,378	220,584	740	1,901,564	736,939	687,721	3,071,479	3,071,479	465,899	2,173,583	2,173,583	
Crosslake	22,595	1,493,240	3,893,200	896,946	1,740,286	601,282	272,882	8,897,836	7,074,164	1,484,191	5,961,145	18,623,336	963,270	3,924,152	22,939,758	
Crystal	205	49,290	22,382	38,894	2,591	11,475	1,133	1,133	1,035	125,667	17,177	106,019	5,927	25,790	13,500	374,737
Currie	205	21,630	72,910	19,633	1,133	781	1,133	1,133	500	115,654	22,511	56,253	13,921	208,339	13,921	
Cuyuna	270	36,997	29,262	38,555	3,211	3,211	3,211	3,211	3,211	3,211	3,211	3,211	132,940	1,400	134,340	
Cyrus	328	23,484	17,914	79,688	1,537	12,109	7,208	142,080	79,317	22,349	3,687	247,433	4,120	247,433	4,120	
Dakota	252	34,391	34,679	18,281	20,228	3,600	8,642	119,821	1,751	1,751	1,751	1,751	121,572	125,692	125,692	
Dalton	494	45,911	92,918	41,796	407	34,309	34,309	221,401	38,034	8,000	7,300	7,300	15,496	290,735	15,496	
Danvers	97	32,520	18,570	12,786	1,133	1,133	1,133	1,133	63,876	9,447	9,447	9,447	73,329	73,329	73,329	
Darfur	123	17,905	13,941	11,444	1,133	1,783	1,133	1,133	10,806	55,779	11,931	6,710	6,710	6,710	6,710	
Darwin	295	32,982	11,276	2,240	1,133	5,046	1,133	1,133	69,198	69,198	69,198	69,198	69,198	69,198	69,198	
Dassel	1,226	241,336	292,449	204,748	1626	42,644	23,940	1,845	808,388	366,540	195,000	96,562	1,006,490	1,406,490	1,406,490	
Dawson	1,478	287,757	320,616	373,268	1,133	143,930	54,155	87,213	1,266,939	124,124	109,943	69,883	1,570,889	169,067	1,739,996	
Davison	5,059	585,031	592,815	335,357	57,221	84,584	88,831	154,338	1,888,197	1,040,993	569,000	221,079	3,689,269	1,515,598	5,453,899	
De Gaff	137	11,779	6,827	12,196	448	141,118	63,172	7,002	38,252	291,045	291,045	30,252	291,045	291,045	291,045	
Deephaven	3,737	367,445	1,114,212	41,688	14,118	1,133	1,133	1,133	77,709	2,054,344	1,263,391	38,171	1,64,562	34,500	2,379,889	
Deer Creek	333	22,001	54,667	22,426	5,174	22,096	32,377	13,524	784,999	110,127	112,500	61,731	1,069,357	4,768	1,069,357	
Deer River	924	16,763	492,490	118,735	1,133	32,929	19,626	21,257	784,999	110,127	112,500	61,731	1,069,357	4,768	1,069,357	
Denwood	581	117,744	301,910	117,409	1,133	32,929	19,626	21,257	784,999	110,127	112,500	61,731	1,069,357	4,768	1,069,357	
Delano	4,612	541,339	657,426	301,396	371,203	76,901	108,660	249,571	335,000	243,939	5,695,435	1,254,611	840,892	6,950,046	255,707	
Delavan	192	73,338	59,345	35,149	9,065	7,035	7,035	7,035	184,432	71,275	71,275	71,275	71,275	71,275	71,275	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	General Government	Current Expenditures						Other Financing Uses						Total Expenditures		
			Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Outlay	Total Capital Outlays	Interest Payments	Principal Payments	Other Financing Uses	Enterprise Funds	Governmental Funds	Expenditures and Other Uses
Delhi	74	7,631	1,354	21,528	1,763	...	...	35	32,311	...	...	...	...	...	32,311
Dellywood	-	1,103	95,994	173,304	80,714	10,329	...	11,581	371,891	1,023	...	...	...	32	372,896
Derham	39	3,593	2,102	1,637	...	...	...	7,332	...	...	7,332	...	...	...	7,332
Denison	171	37,001	14,657	24,071	1,650	...	3,324	80,703	58,315	15,000	65,087	219,056	...	...	219,105
Dent	194	30,816	64,258	13,380	2,164	7,207	...	697	118,482	64,718	7,393	...	...	...	194,406
Detroit Lakes	8,004	799,560	1,488,588	1,311,756	39,102	94,111	348,089	237,845	513,905	61,197,955	794,057	564,275	12,086,338	...	33,522		
Dexter	337	40,363	19,396	31,527	...	2,331	...	5,484	99,101	179,496	37,974	51,846	368,417	...	376,917		
Dilworth	3,464	302,012	590,151	676,926	...	104,126	...	3,146	1,676,361	2,810,364	406,242	468,480	5,361,447	...	3,324,243		
Dodge Center	2552	399,968	418,291	345,354	31,199	304,153	3,376	61,724	1,564,291	275,538	490,000	220,397	2,460,350	...	877,994		
Donaldson	28	2,974	1,555	4,905	3,279	...	4,493	18,489	...	...	...	...	...	...	18,499
Donnelly	240	34,720	31,573	23,021	...	10,113	...	17,064	116,491	...	...	128,475	11,581	...	137,086
Doran	47	6,345	1,748	2,919	4,007	1,027	...	1,514	17,556	2,632	...	20,088	...	...	20,188
Dover	569	58,512	58,621	34,285	...	7,226	...	10,049	168,693	42,619	...	211,312	...	12,560	223,872		
Doray	63	14,841	11,108	5,836	426	1,035	...	148	33,194	430,028	1,054	1,033	465,309	2,462	5,125	1,000	
Duluth	85,889	143,977	9,979,171	31,492,377	6,286,105	14,381,793	10,701,414	87,188,611	24,216,110	19,569,194	5,448,291	136,422,06	7,690,417	31,116	15,131,559		
Dumont	109	21,221	11,089	44,527	...	50	...	77	77,587	489	...	70,075	...	21,806	99,881		
Dundas	759	250,316	313,667	111,946	...	39,724	281,685	...	997,338	200,061	107,500	12,797	1,317,696	...	111,239		
Dundee	97	20,380	2,166	1,580	...	2,324	...	4,271	31,221	...	...	...	31,221	174	31,395
Dunnell	189	46,124	20,019	19,416	1,738	10,997	2,992	113,286	...	...	...	...	120,991	...	120,991
Eagan	66,709	6,906,529	9,806,748	3,050,933	13,198	3,270,742	204,100	460,043	23,712,293	9,178,145	1,250,000	278,185	34,191,623	173,8032	18,653,864	56,810,519	
Eagle Bend	613	101,398	88,986	80,007	...	13,970	290,361	151,629	13,039	13,248	468,277	...	45,886	514,133	
Eagle Lake	2,020	366,622	236,570	97,388	78,324	66,172	103,657	...	96,283	155,930	210,000	78,562	1,390,775	...	201,577		
East Bethel	11,917	923,730	1,033,770	681,080	37,090	233,580	...	10,117	3,090,188	271,362	116,000	93,494	601,014	270,000	547,958	6,989,352	
East Grand Forks	7,816	840,766	2,910,756	1,069,472	57,409	1,350,254	331,161	840,985	7,406,773	16,091,272	965,000	345,107	24,828,152	100,000	2,218,581	27,146,703	
East Gull Lake	1,020	195,399	125,465	98,416	...	77	...	3,690	423,047	...	...	423,047	...	...	423,047
Easton	203	23,496	48,060	16,241	...	7,520	...	...	25,317	43,353	...	...	136,470	500	138,970
Echo	250	70,481	63,396	43,777	1,004	1,012	...	16,211	194,877	158,776	...	15,402	369,055	25,252	394,307		
Eden Prairie	60,995	12,699,541	10,683,986	4,95,352	30,385	4,264,633	532,056	14,226	33,182,179	17,188,539	4,769,810	967,213	56,107,741	50,876	3,804,318	59,962,935	
Eden Valley	883	154,840	105,451	105,851	2,985	49,736	10,628	8,299	634,419	78,799	160,000	42,871	50,000	416	14,264	70,766	
Egerton	99	125,940	105,619	128,160	...	127,481	4,372	15,000	506,572	106,739	...	613,311	...	48,347	66,165		
Edina	47,448	3,574,910	10,894,896	4,684,074	...	2,983,542	1,139,578	1,163,591	24,439,691	8,667,411	6,830,000	2,543,639	42,380,741	16,671,275	45,000	6,910,889	66,107,885
Elie	93	19,578	1,004	3,028	...	8,010	...	663	32,283	61,488	...	5,500	99,271	99,271	
Elizabeth	171	44,305	24,907	11,411	...	240	...	15,595	103,339	37,829	10,190	10,195	153,327	...	152,327		
Elk River	21,548	22,042,626	4,649,010	1,535,514	107,796	2,088,505	1,007,737	...	11,593,188	4,740,843	2,174,266	881,305	19,389,602	...	2,211,459	21,601,061	
Elko	1,321	324,515	177,572	73,345	...	1,450	...	10,522	586,404	95,312	...	...	803,137	...	803,137
Elkton	150	15,592	2,149	3,998	389	4,010	...	7,415	33,553	1,546	...	36,099	...	24,615	446	60,160	
Ellendale	636	97,303	138,549	32,114	33,041	11,794	1,500	19,777	334,078	43,042	74,122	17,668	468,910	30,767	499,677		
Ellsworth	529	76,908	39,249	50,450	961	...	2,892	83,703	73,794	9,140	25,840	...	121,391	33,454	121,391		
Elmdale	107	24,401	2,155	17,856	6,314	4,104	...	1,910	178,291	...	...	4,005	903	3,948	39,648
Elmore	680	128,004	122,364	123,412	3,276	20,485	...	3,741	39,541	45,246	10,000	6,920	459,107	4,500	464,207		
Elrosa	160	10,259	30,698	13,541	178	10,396	1,750	676	67,498	53,892	...	121,390	...	...	121,390
Elv	3,558	512,922	1,097,510	1,390,661	...	349,351	300,277	...	507,694	4,168,418	198,382	65,895	4,520,530	3,847,455	3,847,455		
Elysen	540	171,971	162,068	181,678	...	15,555	19,858	38,176	589,306	379,303	105,387	1,024,069	48,488	...	1,472,557		
Emilly	896	191,662	103,486	347,050	2,923	9,148	5,936	108,423	763,628	1,371,979	20,384	76,157	2,232,148	2,232,148	
Emmons	423	107,991	22,788	34,028	...	955	164,842	18,439	33,696	7,078	224,065	8,298	493	232,816	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										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	Interest Payments	Principal Payments	Capital Outlays	Enterprise Funds	T r a n s f e r s	Governmental Funds		
Erhard	138	27,261	4,998	5,249	210	4,068	21,204	3,634	45,420	6,516	—	—	—	—	51,936		
Erling	431	102,183	65,458	69,382	—	—	29,524	—	293,751	199,696	15,889	—	—	—	48,894		
Evan	97	—	—	—	—	—	—	—	—	—	—	—	—	—	—	561,220	
Evansville	561	40,086	35,082	72,514	311	2,715	13,941	26,912	191,561	12,261,98	35,000	71,244	1,534,003	12,240	72,900	1,619,143	
Eveleth	3,685	404,653	1,06,653	71,148	—	—	522,185	—	292,462	3,362,757	—	81,312	—	—	37,316	93,249	
Excelsior	2,380	580,938	763,273	173,788	—	—	120,061	—	59,928	1,697,988	126,866	8,913	1,962	1,835,729	—	28,113	
Evoia	1,800	141,213	100,882	152,056	1199	59,042	37,029	—	491,420	141,963	100,000	52,440	785,823	—	120,000	99,000	
Fairfax	1,271	197,264	244,017	157,100	70,852	125,929	—	88,886	—	826,048	158,236	155,000	31,221	170,505	—	—	1,170,505
Fairmont	10,729	78,591	1,216,949	4,099	1,166,921	—	830,355	—	165,590	6,683,447	1,235,706	—	499,171	1,207,939	—	—	3,323,820
Falcon Heights	5,679	498,534	660,814	174,893	39,139	193,435	1,232	10,369	1,578,476	397,360	295,000	99,949	2,307,785	—	404,315	2,775,100	
Fairbault	22,605	1,581,219	4,283,736	1,531,771	—	2,943,236	2,425,049	1,938,843	14,709,854	5,403,431	1,837,667	685,852	22,338,804	—	4,814,210	27,451,014	
Farnham	18,023	1,317,388	3,094,745	1,374,801	—	1,424,627	2,006,577	—	9,27,318	6,630,349	1,529,632	803,852	18,21,151	2,795,000	—	2,004,769	23,019,920
Fawell	47	14,019	1,941	19,372	14,447	810	—	9,627	60,116	—	—	—	60,116	—	—	60,116	
Federal Dam	99	26,966	6,973	12,247	250	50	—	4,182	50,668	19,784	—	4,557	75,009	—	6,941	2,346	
Felton	203	14,371	9,330	31,665	2,646	6,248	—	7,793	72,094	3,000	—	—	75,054	—	22,290	—	
Felton Falls	13,903	1,343,835	2,769,426	1,487,558	53,452	1,928,611	697,771	94,360	8,465,933	6,041,968	2,153,600	913,876	17,475,377	—	1,050,000	429,925	
Fertile	866	70,933	83,047	77,218	8,101	63,998	11,680	61,218	57,058	58,762	33,325	8,655	476,497	—	1,032	64,577	
Fifth Lakes	405	153,295	31,349	189,916	—	2,941	—	—	377,501	168,195	35,133	14,895	595,724	—	39,435	635,159	
Finlayson	326	85,502	7,422	21,197	—	11,437	—	—	3,597	179,385	9,335	—	—	—	—	176,292	
Fisher	388	70,371	53,015	23,199	564	5,014	—	22,239	174,902	1,177,236	1,278,699	11,018	3,236,986	—	—	3,236,986	
Flenburg	241	29,242	10,323	17,038	165	—	—	—	290	57,058	150	6,337	1,032	64,577	—	—	
Floodwood	544	115,236	293,169	53,007	—	58,087	45,567	924	—	566,030	187,951	—	315	756,444	—	1,909	788,083
Florence	46	5,749	247	7,810	3,099	5,921	—	4,248	26,170	—	—	—	—	—	—	26,170	
Foley	2,612	396,553	496,756	156,543	—	138,085	75,704	—	1,223,641	1,681,744	272,000	73,516	—	—	153,087	3,403,988	
Forada	193	30,137	47,588	9,175	—	3,555	—	3,687	94,142	61,013	—	—	158,155	—	—	14,840	
Forest Lake	17,385	1,091,194	3,12,759	1,198,590	15,1013	—	391,098	257,144	—	6,212,268	4,079,460	779,000	307,658	11,370,386	—	834,519	12,212,905
Foreston	493	82,258	51,440	24,669	4,607	4,980	—	—	167,954	91,261	—	—	259,215	—	—	259,215	
Fort Riley	66	5,959	475	3,437	—	968	—	2,015	12,884	—	—	—	—	—	1,000	13,884	
Fosston	1,531	112,714	203,989	120,445	—	70,951	323,528	72,450	133,595	1,036,492	79,728	251,901	219,850	2,277,971	—	246,293	
Fountain	373	43,244	45,859	69,504	1,603	4,280	45,474	31,508	241,472	134,945	6,191	809	382,417	—	45,747	429,164	
Foxhome	122	15,198	12,864	14,183	158	1,386	—	—	43,789	—	—	—	43,789	—	—	43,789	
Franklin	489	93,677	98,939	39,087	—	22,686	16,640	3,922	—	274,951	1,279,055	1,326,021	88,029	2,068,056	—	—	2,968,056
Frazee	1,393	1,190,917	270,895	94,877	6,105	—	37,105	—	1,019	690,047	364,494	119,759	88,150	1,282,707	—	61,012	
Freeborn	289	58,762	23,436	14,165	—	—	1,350	5,000	18,547	121,240	47,960	31,266	12,613	213,099	—	213,099	
Freeport	480	171,598	88,509	121,600	—	4,775	52,668	—	—	445,150	1,931,504	159,089	48,021	2,983,774	—	390,402	
Fridley	26,679	2,423,675	5,580,259	3,49,697	390,097	1,544,577	2,951,196	—	—	16,297,675	1,352,929	6,095,000	494,671	26,705,255	—	26,705,255	
Frost	235	45,560	50,905	21,747	5,103	36,438	11,676	—	176,244	1,101	21,300	4,032	202,597	—	—	222,597	
Fulda	1,312	130,435	249,558	210,538	—	48,953	26,718	3,903	670,105	130,140	60,000	38,737	898,982	—	9,766	63,758	
Funkley	18	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	
Geffield	390	33,406	52,366	—	—	—	—	—	—	—	—	—	—	—	—	216,884	
Garrison	228	60,227	123,197	18,888	15,100	28,381	—	11,139	38,562	—	—	—	35,211	—	—	35,211	
Garvin	144	31,368	12,326	12,576	—	10,238	593	—	—	67,101	136,351	—	203,452	—	21,434	224,886	
Gay	201	29,504	38,727	31,740	2,270	5,568	—	—	7,511	121,220	46,958	169,178	—	—	—	168,178	
Gaylord	229	284,972	390,846	173,024	—	197,907	124,038	—	—	1,178,411	304,760	731,249	667,705	2,888,725	—	2,888,125	
Gem Lake	468	202,455	107,204	11,293	3,535	—	—	—	—	9,061	333,738	476,432	16,179	828,349	—	826,349	
Geneva	468	84,942	18,999	21,065	—	18,994	—	—	23,020	167,920	85,226	—	25,246	—	—	26,246	
Genda	68	11,952	611	5,298	—	3,077	—	—	—	5,006	25,94	—	—	—	—	25,94	
Georgetown	125	15,988	3,303	6,498	4,421	6,062	83	—	—	35,455	34,568	70,023	—	—	—	70,023	
Ghent	339	44,977	38,747	32,307	—	—	3,469	2,053	—	121,373	69,086	22,720	35,314	248,553	—	41,454	
Ghent	—	—	—	—	—	—	—	—	—	—	—	—	—	—	—	358,081	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										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 Outlays	Total Interest Payments	Other Financing Uses	T r a n s f e r s Enterprise Funds	Government Funds				
Gibson	788	62,911	149,278	118,311	48,323	57,762	11,717	4,169	416,017	85,000	39,346	992,834	...	...	...	992,834	
Gilbert	1,788	318,282	471,055	339,570	176,850	345,213	197,316	21,169	482,471	196,234	2,092,341	143,696	2,689,930	105,911	...	143,696		
Gilman	231	53,359	...	4,549	...	46,898	71,145	1,105	105,911	...	105,911	...	...	...	...	105,911	
Glencoe	5,691	688,576	1,375,269	1,22,987	34,353	379,100	3,431	437,497	11,829	93,682	2,989,384	996,711	718,454	361,775	305,937	37,707	295,704	
Glenville	685	51,424	274,538	541,322	226,847	71,611	...	307,482	86,766	79,865	188,352	30,000	3,128	280,037	...	21,668	301,705	
Glenwood	2,663	124,237	204,887	92,296	2,141,967	5,109,341	2,141,967	...	62,495	63,492	79,046	153,919	31,994,37	110,000	33,812	4,880,168	305,983	5,186,151
Grindon	1,172	2,887,970	164,541	158,496	12,188,259	253,509	192,643	64,725	1,208,941	170,000	205,000	1,583,941
Golden Valley	20,510	280	155,462	80,941	66,029	90,740	9,620	9,620	16,797	16,797	29,004	17,357	...	...	...	...	7,943,869
Good Thunder	563	108,061	143,417	93,607	...	31,757	26,551	24,832	308,908	1,361,381	63,690	24,037	1,756,016	20,000	87,500	1,865,516
Goodhue	901	84,457	184,827	199,460	2,451	64,644	184,208	...	2,506	2,950	...	95,301	44,062	40,000	486,218	...	486,218	
Goodridge	112	15,757	7,155	12,385	...	151,136	2,339	...	125,392	15,000	...	2,001,601	1,040,697	91,000	2,625	219,225	...	213,225
Goodview	3,297	287,266	481,621	226,697	...	35,118	...	...	...	...	1,030,702	390,048	300,000	90,435	1,811,186	...	1,811,186
Graceville	592	57,815	97,049	102,661	...	26,551	...	...	...	...	...	...	...	...	...	...	...
Granada	298	47,419	31,608	107,833	35	184,208	...	...	...	...	...	376,842	16,842	44,062	40,000	25,314	1,933,439
Grand Marais	1,417	338,253	186,235	226,721	...	148,827	151,136	14,828	...	...	...	720,047	733,036	61,438	18,918	368,034	1,901,473
Grand Meadow	935	94,166	197,580	77,049	899	86,410	75,688	...	...	...	203,600	7,000	...	...	...	...	299,184
Grand Rapids	8,543	159,229	2,067,825	1,635,280	...	1,622,276	202,367	245,714	7,365,554	8,413,625	987,653	86,120	60,888	1,666,453	...	2,566	1,669,019	
Granite Falls	3,088	338,195	2,296,999	334,156	...	180,292	235,101	250,461	3,636,346	3,195,950	890,094	21,126,054	4,455,781	1,847,123	22,912,177	...	...
Grant	4,218	195,594	354,223	290,004	43,931	1,400	...	...	...	...	885,152	64,575	50,883	11,732	1,012,312	...	1,012,312
Grasson	113	26,051	3,889	2,845	3,942	74	...	1,675	38,476	...	...	...	...	38,476	9	...	...
Green Isle	421	241,695	130,964	92,124	...	23,441	...	...	...	...	511,805	...	...	...	...	...	38,485
Greensburg	740	89,221	118,974	91,723	5,494	103,557	18,450	23,581	...	...	418,909	21,919	21,919	19,134	24,477	173,705	186,205
Greenfield	2,847	549,749	355,306	316,394	27,331	850	1,249,830	3,018,635	335,000	467,509	50,070,974	310,000	84,534	5,465,508
Greenwald	188	4,724	4,300	9,113	234	3,200	...	...	45	21,616	14,556	5,000	11,958	53,130	...	10,000	63,130
Greenwood	759	159,819	302,125	48,889	24,192	1,890	...	...	...	537,225	...	...	...	537,225	...	...	537,225
Grey Eagle	344	51,176	54,651	79,197	450	9,488	...	...	9,151	204,113	48,909	38,144	12,575	303,141	692	79,176	383,609
Grove City	629	86,459	133,384	101,850	1,567	22,044	8,031	...	...	383,325	6,310	...	...	359,635	...	5,000	364,635
Gryphon	238	39,921	59,191	50,396	22,385	39,077	10,000	10,000	...	13,473	214,390	90,643	49,343	13,890	...	20,079	31,028	
Gull	93	12,515	1,599	14,247	5,221	5,296	...	...	...	4,321	43,699	2,991	...	46,690	...	46,690	...
Hackensack	313	48,361	83,137	62,596	...	26,759	13,455	337	234,645	86,553	...	...	321,198	...	55,643	54,600	431,441
Hadley	62	9,663	12,359	11,130	4,299	4,299	...	...	...	4,839	32,804	7,685	4,048	6,000	...	6,000	46,489
Hallieck	1,135	181,906	111,307	137,194	...	74,781	9,360	22,101	536,649	553,234	201,332	116,676	140,891	57,617	10,000	...	215,508	
Halma	64	1,516	12,757	3,239	3,485	1,394	...	...	816	23,207	...	...	...	...	...	...	23,207
Halslad	598	23,639	81,535	104,188	...	21,484	60,792	9,397	...	...	301,035	99,883	21,259	99,883	...	142,659	...
Ham Lake	15,186	78,254	1,19,194	748,431	39,254	64,803	3,028,437	2,29,578	2,29,578	300,000	66,986	5,389,001	...	5,655,001
Hamburg	566	116,363	97,098	37,634	1,463	64,095	...	...	...	316,643	6,958	41,900	13,817	378,319	79,911	5,000	43,299
Hammond	237	23,093	2,197	8,373	...	...	5,939	...	...	...	39,602	...	...	...	...	...	39,602
Hampton	751	79,891	21,504	46,724	2,801	...	7,728	...	...	...	6,651	164,287	28,479	...	...	13,000	...
Hancock	703	95,459	92,771	93,458	68,047	25,774	375,509	73,299	105,613	100,151	654,572	...	8794	663,366
Hanley Falls	304	40,513	29,486	38,811	...	8,057	...	...	...	16,270	133,137	12,417	40,753	20,204	206,511	...	206,511
Hanover	2,269	499,502	291,152	94,580	14,400	8,193	...	...	42,951	10,284	55,849	200,746	110,917	1,051,719	...	30,000	1,581,719
Hanska	419	35,920	17,643	52,930	25,576	28,099	65,811	55,596	365,072	2,711	25,352	105,326
Harding	107	6,368	3,080	3,134	4,814	1,549	...	...	...	1,426	22,822	9,754	32,576	...	...	...	32,576
Hardwick	199	33,273	24,308	14,233	7,864	...	...	...	...	81,227	76,983	...	...	158,210	12,462	...	170,672
Hamony	1,132	100,267	192,122	83,665	28,492	12,691	92,887	47,557	664,75	90,496	1,024,624	107,508	477,949	2,481,919
Hans	1,267	146,327	69,581	105,135	12,863	...	...	...	...	30,491	364,987	81,896	25,388	...	...	...	492,006
Hartland	276	51,708	18,943	49,573	3,168	...	...	...	...	123,392	4,383	31,734	11,645	171,154	...	...	171,154
Hastings	21,489	1,517,353	4,793,117	194,4318	23,130	2,193,993	1,382,186	11,890,223	4,794,625	3,388,821	1,168,275	21,211,944	...	27,3435	23,946,379

Table 14
Classification of City Expenditures for
For the Year Ended Dec.

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										Other Financing Uses				Total Expenditures	
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlays	Interest Payments	Other Financing Uses	Treasurer Funds	Enterprise Funds	Governmental Funds	Expenditures and Other Uses	
Jasper	582	138,715	64,261	24,087	6,405	9,515	1,459	1,000	42,467	285,440	30,244	42,274	31,252	389,210	7,115	396,325	
Jeffers	370	59,059	12,150	63,354	17,171	1,459	1,000	—	—	184,193	25,544	—	—	29,000	—	285,544	
Jenkins	314	71,397	41,646	68,648	—	931	21,203	—	17,221	221,046	86,708	691	—	308,445	—	308,445	
Johnson	29	6,845	199	3,363	435	—	—	—	275	11,117	2,079	—	—	—	—	13,196	
Jordan	5048	60,171	1,149,920	283,855	—	106,847	70,518	—	60,319	2,271,690	1,98,435	87,055	85,903	588,083	—	610,300	
Kanduloh	537	95,966	45,981	31,583	—	6,015	—	—	—	179,545	58,582	30,000	40,019	38,146	—	308,146	
Katilad	745	147,466	58,630	98,739	2,249	86,211	109,203	—	40,648	543,146	194,626	322,233	89,451	114,456	—	1,151,112	
Kasota	686	82,738	96,710	1,294	14,207	—	—	—	2,287	269,136	52,714	—	—	321,850	—	321,850	
Kasson	5,312	325,963	893,292	124,140	4,456	492,594	124,173	—	2,247	1,351,909	248,576	186,528	319,572	417,767	—	3,393,639	
Keewatin	1,167	120,472	308,917	390,867	—	79,630	76,349	51,824	1,028,059	44,538	—	—	107,259	825	—	1,073,422	
Kellher	310	73,743	39,263	61,915	—	13,082	62,270	7,475	257,748	56,406	15,000	12,457	341,611	—	1,500	343,111	
Kellogg	468	71,586	106,123	11,034	—	18,993	—	—	—	213,736	114,368	71,029	14,463	359,596	—	395,889	
Kennedy	218	50,022	20,998	56,219	3,552	15,708	2,065	10,914	159,478	23,983	46,097	6,224	235,82	—	257,782		
Kenneth	54	20,806	4,872	1,818	491	1,001	—	—	—	28,988	3,537	—	—	32,525	—	33,931	
Kensington	276	39,509	36,488	12,662	8,812	17,809	7,107	9,195	131,182	20,605	3,256	577	153,620	—	1,030	156,863	
Ken	116	17,779	2,378	5,693	—	—	—	—	25,750	—	—	—	26,750	—	—	25,750	
Kenyon	1,696	256,694	325,922	274,200	32,908	184,005	318,771	—	1,392,500	165,542	170,000	93,139	182,181	—	121,482	1,942,663	
Kerkhoven	743	172,905	116,916	35,815	—	23,917	5,110	—	—	384,343	269,008	44,699	70,939	739,009	—	23,343	
Kenrick	72	6,551	30,456	7,339	—	1,460	—	992	—	46,888	—	—	—	—	9,068	—	55,926
Kettle River	181	72,980	43,182	20,424	497	9,982	9,094	—	2449	157,708	164,205	210,700	24,965	55,578	—	19,379	
Kiesler	511	91,167	73,934	10,017	20,355	25,129	—	—	—	298,583	40,929	36,459	114,389	990,360	—	29,000	
Kilbenny	154	38,985	99,807	4,573	—	2,993	—	—	1,233	—	—	—	—	108,488	—	293,488	
Kimball	693	141,512	302,935	79,146	32,633	16,491	—	—	—	52,717	129,998	1,097,893	16,993	180,747	—	2,182,370	
Khrae	17	1,392	—	1,443	593	—	—	—	—	3,428	—	1,000	—	—	—	4,428	
Kinson	152	13,767	6,051	3,714	—	7,468	—	—	100	31,100	9,395	—	—	40,495	—	40,495	
Kinney	173	88,351	78,371	90,807	9,946	23,550	—	—	—	9,563	300,388	752	—	301,140	—	303,761	
La Crescent	5,148	291,170	704,208	313,100	—	324,567	28,838	96,534	1,758,413	1,408,719	579,283	200,190	3,946,605	—	400,000	129,131	4,475,736
La Prairie	622	89,596	29,120	17,941	—	8,553	13,746	89,966	248,922	56,304	43,000	4,217	35,1443	—	964	92,000	444,407
La Salle	84	14,899	26,492	1,891	1,731	1,683	—	—	—	49,702	21,854	—	—	1,367	2,667	—	17,590
Lafayette	524	70,251	111,749	28,507	—	29,988	—	—	137	240,602	11,286	15,000	3,171	270,059	—	—	270,059
Lake Benton	679	77,215	85,801	134,948	—	22,159	9,826	98,807	430,756	27,513	23,953	17,593	499,815	—	2,700	502,515	
Lake Benson	227	28,194	28,734	25,730	—	59,332	—	30,963	105,953	105,566	2,892	—	28,411	—	9,811	51,795	
Lake City	5,314	94,857,53	1,226,946	442,000	—	545,901	829,693	134,869	4,128,619	782,727	636,636	167,991	531,032	—	—	5,719,032	
Lake Crystal	2,549	309,988	518,743	328,845	129,812	128,371	—	804	31,552	1,447,215	1,586,921	744,468	375,376	4,163,980	—	4,163,980	
Lake Elmo	1,966	851,645	881,905	286,756	—	109,153	—	—	—	2,129,459	1,334,583	130,000	165,985	3,760,027	—	206,598	
Lake Henry	83	—	—	—	—	—	—	—	—	—	—	—	—	—	—	3,966,625	
Lake Lillian	238	30,306	48,495	27,088	—	22,634	—	—	—	128,513	91,467	—	—	—	—	25,291	
Lake Park	837	102,110	137,741	43,459	847	29,336	9,720	3,614	—	334,427	123,261	—	—	457,688	—	126,592	
Lake Shore	1,037	212,233	197,808	161,692	—	3,800	—	20,778	—	596,311	65,542	—	—	661,853	—	661,853	
Lake St. Croix Beach	1,145	98,775	200,793	40,448	13,735	21,816	46,219	—	—	421,786	156,535	176,815	26,902	182,038	—	782,038	
Lake Wilson	256	21,339	34,198	88,461	266	8,576	92,942	5,281	—	248,563	141,603	49,239	79,493	—	1,041	50,972	
Lakefield	1,710	202,298	296,047	22,193	3,173	51,105	35,645	—	—	815,461	1,112,704	123,422	156,033	2,207,620	52,295	3,013,396	
Lakefield Shores	364	33,425	25,608	11,253	2,062	756	—	4,250	77,354	5,608	—	—	—	—	—	2,73,121	
Lakeville	51,722	2,577,288	8,063,605	3,395,773	41,388	2,660,150	454,786	—	—	199,669	17,392,659	29,042,204	3,986,900	3,777,965	54,201,728	30,000	92,000
Lamberton	822	82,566	124,892	60,109	—	8,939	—	21,277	491,109	912,438	1,485,657	31,547	5,198	166,431	—	3,961,841	
Lancaster	337	21,544	26,822	—	—	—	—	—	—	—	—	—	—	8,525	—	174,996	
Landfall	734	129,159	121,624	226,189	3461	48,884	14,924	6,578	—	85,140	—	—	—	79,959	—	79,959	
Lanesboro	763	143,382	161,174	100,896	—	221,491	209	—	—	626,882	415,957	60,401	—	59,652	162,862	—	120,190

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										Other Financing Uses				Total Expenditures Enterprise Funds	Total Expenditures Government Funds	Total Expenditures Other Uses		
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlays	Interest Payments	Principal Payments	Debt Service							
Laporte	138	25,319	2,509	8,448	—	—	—	—	1,989	38,295	—	—	—	38,295	—	6,000	—	44,295		
Last Chance	33	7,109	1,713	5,999	7,599	4,294	—	—	300	26,505	—	—	—	—	—	—	—	-26,505		
Lauderdale	2,329	263,369	276,501	70,435	31,414	52,148	—	—	694,167	122,831	195,000	116,608	128,606	—	575,999	1,704,605	—	3,048,383		
Le Center	2,371	246,270	339,812	221,407	462,101	1,348	—	—	120,111	132,588	—	1,410,247	388,887	189,091	304,838	—	24,303	3,628,127	19,335,841	
Le Sueur	4305	349,980	923,951	—	—	72,468	—	—	1,133,653	348,312	3,989,571	—	3,297,758	703,586	72,496	8,851,411	—	—	—	
Lepoix	82	18,544	1,087	5,960	5,960	6,815	—	—	5,690	39,444	—	9,528	—	42,830	—	—	—	42,830		
Leonard	24	3,490	766	2,955	—	900	—	—	—	1,417	9,528	—	—	—	—	—	—	9,528		
Leontidas	58	19,690	4,495	11,099	7,775	13,918	—	—	207	57,184	26,650	—	—	—	—	—	—	—	83,834	
Lejoy	903	85,409	103,246	155,129	193,402	236,602	123,436	72,388	21	11,893	445,326	556,514	87,090	36,590	1,124,394	95,732	—	1,124,295		
Lester Prairie	1,617	146,366	236,602	101,766	310,333	—	—	—	99,691	2,498	993,939	135,834	95,075	32,368	1,257,216	16,233	2,049	1,275,498		
Lewiston	1,507	156,119	318,126	125,929	98,605	23,918	—	—	17,974	740,671	51,263	65,746	57,007	914,687	—	10,158	13,653	938,498		
Lewisville	255	81,344	30,205	8,359	—	—	—	—	3,120	—	122,904	47,638	62,970	—	239,065	9,000	—	244,065		
Lexington	2,114	265,165	747,250	145,452	5,264	53,851	—	—	—	—	1,217,182	114,7570	65,000	50,303	2,880,055	—	—	71,881	2,551,906	
Livdale	809	147,117	209,387	3,027	—	—	—	—	4,456	9,402	373,389	329,050	212,913	179,153	1,094,505	—	—	—	155,791	
Lindstrom	3,923	318,111	616,290	201,693	5,455	125,387	—	—	16,517	24,991	1,113,146	1,113,146	1,113,146	1,113,146	1,113,146	—	—	—	1,125,296	
Lino Lakes	19,698	2,325,525	3,099,032	964,339	38,074	—	—	—	374,261	101,460	8,016,736	6,571,537	2,016,000	888,950	1,743,223	—	304,195	2,651,469	20,368,871	
Lismore	213	53,437	33,817	77,869	—	—	—	—	4,287	5,443	174,853	64,650	—	—	239,503	—	—	—	239,503	
Litchfield	6,854	770,729	1,251,519	607,601	33,560	916,885	124,424	183,358	—	3,888,076	1,211,318	1,591,546	369,504	7,060,444	21,776	1,208,336	8,290,556	—		
Little Canada	996	462,044	1,27,853	272,832	10,326	406,892	—	—	138,054	28,394	—	2,886,045	3,896,587	230,000	276,221	1,739,849	—	295,690	1,532,872	
Little Falls	8,339	620,515	1,480,789	699,962	3,278	427,707	—	—	565,615	434,289	—	6,449,590	1,584,339	987,997	132,214,181	—	98,595	2,376,097	15,698,873	
Littlefork	706	147,250	130,439	139,539	—	—	29,597	6,216	—	3,110	456,451	122,017	8,000	18,037	604,505	—	—	—	1,480	
Long Beach	298	6,770	7,978	80,653	—	—	—	—	4,770	—	—	—	—	—	2,033	113,974	—	8,177		
Long Lake	1,839	324,137	708,750	268,408	—	—	—	—	82,688	81,900	—	5,592	1,481,446	1,829,227	150,000	81,391	3,549,068	739,981		
Long Prairie	3,045	291,163	531,697	475,132	—	—	64,974	—	50,256	41,641	1,484,863	1,306,878	461,335	109,217	3,332,293	—	—	3,722,488		
Lonoville	182	127,027	298,064	48,115	—	—	10,416	—	—	58,281	541,903	437,000	18,837	1,300	999,040	—	—	—	999,040	
Lonsdale	2,401	401,513	590,835	272,160	86,141	—	—	23,110	—	553,674	—	1,928,193	572,660	72,862	71,959	2,446,674	—	—	10,000	2,446,674
Lojello	637	102,230	121,531	62,575	—	—	49,731	20,538	—	4,989	361,564	30,759	52,000	10,086	454,409	—	13,039	467,448		
Louisburg	37	5,886	872	2,201	2,536	2,708	—	—	2,642	16,645	—	—	—	—	—	16,645	—	—	16,645	
Lowy	287	54,449	90,981	35,886	—	—	—	—	7,594	—	—	148,710	641,131	—	18,256	888,971	—	—	19,103	
Lucan	208	30,799	27,746	73,487	—	—	10,974	—	—	7,541	150,547	78,148	—	—	228,696	—	—	228,695		
Luverne	4,596	431,156	946,248	520,890	—	—	806,667	375,794	—	86,044	3,166,799	1,696,956	866,379	237,499	5,957,633	—	—	998,722	6,956,355	
Ive	570	41,321	52,480	50,881	—	—	15,237	1,000	—	1,536	162,455	48,891	24,897	5,491	241,734	—	—	—	241,734	
Lynd	379	21,245	16,940	25,241	—	—	—	—	—	7,469	70,795	—	10,382	1,108	—	14,400	—	30,000	131,394	
Mabel	756	88,766	159,553	151,431	19,410	52,046	46,515	22,545	—	—	540,266	144,752	105,580	28,039	818,637	6,780	2,328	—	897,745	
Madelia	2,303	260,411	539,132	249,438	6,1343	137,398	—	—	—	—	1,247,722	663,641	217,206	136,581	2,265,150	—	—	—	2,265,150	
Madison	1,703	315,184	370,768	269,929	—	—	116,568	463,079	—	87,581	1,682,192	40,000	92,575	2,739,134	—	—	—	70,659		
Madison Lake	910	196,568	163,778	118,001	2,788	9,098	270,447	—	3,477	64,147	957,763	632,496	67,197	2,33,549	38,155	52,659	—	2,422,337		
Manitola	204	23,813	16,404	16,697	453	1,613	—	—	—	5,791	64,771	—	—	64,771	—	—	—	64,771		
Mahnomen	1,204	290,742	115,577	93,319	—	—	14,586	—	13,277	—	59,042	586,559	1,177,036	99,912	—	49,630	—	—	1,921,733	
Mahomed	7,941	804,364	949,611	479,176	—	78,968	269,669	—	128,856	18,204	2,887,748	99,548	2,445,750	114,122	6,398,168	—	—	1,622,367	8,020,535	
Manchester	77	5,888	2,028	3,959	2,143	1,364	—	—	—	137	15,319	—	—	15,319	—	2,922	—	18,241		
Manhattan Beach	62	15,359	7,291	—	—	—	—	—	16,020	2,381	—	—	—	—	—	—	—	—		
Mantonville	1,191	1,138,023	8,712,515	4,620,161	—	—	3,014,671	—	—	2,386,119	—	—	—	—	—	—	17,118	3,836,392	49,795,031	
Maple Grove	58,420	4,622,394	9,777,347	3,940,035	565,587	3,919,563	1,16,736	3,299,082	—	43,028	133,114	22,902	47,900	47,900	3,297,546	604,000	22,954,885	123,494,124		
Maple Lake	1,879	230,569	310,216	144,970	776,628	242,199	16,061	31,508	—	39,310	13,641	—	142,920	119,767	42,400	216,625	9,460	145,000	—	
Maple Plain	1,982	314,224	284,239	160,199	—	—	35,798	—	—	—	—	591,421	112,250	225,000	127,826	1,065,497	—	—	113,138	1,169,635
Mapleton	1,661	97,544	42,572	21,804	29,332	1,310	6,995	—	—	—	—	40,521	142,494	—	—	—	—	10,000	152,494	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										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 Outlays	Total Capital Payments	Interest Payments	Other Financing Uses	Enterprise Funds	Government Funds			
Maplewood	36,279	3,015,351	8,369,959	1,910,002	29,155	2,334,700	638,909	99,482	16,397,528	15,415,211	5,465,000	2,438,755	39,764,94	—	17,470	2,517,295		
Marble	698	190,993	104,059	133,641	8,149	26,922	279,076	—	761,121	4,491	19,658	9,537	—	—	—	22,890		
Marietta	170	43,991	23,978	15,235	4,120	4,398	—	101	91,823	125,280	—	—	217,03	—	—	217,103		
Marine On St. Croix	669	222,345	118,449	31,412	68,903	22,853	—	10,142	474,104	172,000	25,800	3,804	675,08	—	—	225,778		
Marshall	12,932	1,314,324	2,944,911	1,872,925	19	2,569,030	—	1,847,710	27,146	10,766,025	6,660,755	1,995,000	897,420	20,279,200	8,573	—	1,934,497	
Mayer	1,290	313,628	285,140	125,403	57,137	16,411	—	—	—	798,319	439,170	96,637	37,045	1,371,171	—	—	4,800	
Maynard	359	115,980	30,040	83,549	—	24,658	7,094	6,814	—	267,235	85,694	131,914	16,907	501,750	—	18,018	1,200	
Mazeppa	794	172,079	102,454	74,859	3,577	41,730	—	—	—	394,699	28,265	55,000	17,022	494,986	—	—	28,258	
Mc Gah	95	4,426	26,390	26,144	—	6,535	—	9,471	99,390	24,854	—	—	74,244	—	—	3,800		
Mc Gregor	406	48,787	170,733	73,602	—	24,641	22,261	93,881	433,875	202,632	21,000	20,385	677,892	—	—	54,518		
McIntosh	614	124,187	86,606	84,866	—	46,459	39,325	—	381,443	23,358	52,921	5,818	463,540	10,000	24,000	18,034		
McKinley	84	48,866	—	47,961	206	7,170	—	—	2,719	152,245	96,832	—	—	249,057	—	—	365,980	
Meadowlands	129	33,926	6,761	16,895	265	1,627	540	7,518	67,532	—	—	—	82,425	1,000	—	9,159		
Melford	1,135	144,161	126,136	111,343	—	62,170	22,180	—	—	465,990	192,967	330,000	260,304	1,249,261	—	—	1,249,261	
Medicine Lake	389	83,495	47,322	42,961	65,291	8,309	—	—	7,273	254,651	79,515	—	—	334,166	—	—	334,166	
Medina	4,770	1,465,475	1,260,979	476,920	40,385	98,850	—	—	—	3,322,517	3,042,535	250,000	53,889	6,678,940	—	—	266,560	
Melie Grove	147	13,853	1,744	6,147	—	—	—	—	1,505	23,249	20,000	—	—	43,249	—	—	52,408	
Melrose	3,273	366,616	510,482	424,574	3,228	107,781	192,264	—	1,604,945	2,037,394	376,246	128,503	1,417,088	—	—	706,591		
Mentha	122	164,007	23,245	112,389	—	—	34,771	12,439	31,255	578,296	288,835	141,698	43,441	1,052,720	256,133	53,600	1,391,003	
Mendota	182	117,745	63,467	18,651	1110	11,328	—	—	—	2,482	214,783	2,200	—	216,983	—	—	216,983	
Mendota Heights	11,582	229,508	2,571,687	592,711	21,651	576,425	1,170,398	—	35,635	7,218,015	4,203,009	726,250	291,311	12,338,585	—	20,000	2,592,299	
Menor	129	—	78,281	18,849	—	—	2,285	—	—	—	159,905	111,741	14,000	2,850	—	—	388,096	
Middle River	328	72,747	46,563	13,781	—	49,972	37,659	—	—	219,549	116,932	—	—	335,611	—	—	377,611	
Milesville	171	25,438	35,701	5,130	—	10,453	—	—	—	76,722	33,772	80,000	—	190,494	—	—	190,494	
Milaca	2729	351,081	457,904	181,954	—	111,336	91,530	—	—	86,726	1,286,551	900,074	140,927	2,431,552	9,790	—	150,316	
Milan	310	77,573	45,394	42,199	—	16,790	8,929	517	—	191,392	—	—	20,049	—	—	219,429		
Millerville	113	13,015	56,778	6,536	—	3,498	—	—	—	79,827	18,593	—	—	98,420	—	—	98,420	
Millsboro	171	12,052	2,945	29,479	—	6,134	8,595	—	—	59,205	—	—	—	—	—	—	59,205	
Milton	252	98,025	36,632	25,469	18,388	4,911	—	—	—	214,786	42,867	30,000	3,575	29,228	—	—	45,531	
Milura	303	85,015	25,469	18,388	1,365	—	—	—	—	135,148	104,144	20,000	39,603	288,898	—	67,406	366,301	
Minneapolis	387,711	67,151,000	207,791,000	38,711,000	—	94,640,000	122,038,000	13,251,000	543,579,000	112,957,000	90,825,000	62,456,000	809,81,000	74,820,000	38,248,000	1,064,474,000	—	
Minnesota	105	9,389	5,404	6,691	1,527	15,857	—	—	—	1,593	40,461	—	—	40,461	—	—	41,600	
Minnesota	1,411	174,440	206,584	139,540	5,667	87,102	—	—	—	25,833	62,715	1,601,373	105,000	86,855	2,465,03	—	—	
Minnesota City	223	19,563	12,381	12,732	13	10,946	—	—	—	32,801	—	—	—	—	—	—	—	
Minnesota Lake	665	108,398	168,042	101,927	—	21,927	—	—	—	6,052	61,687	20,184	—	—	—	—	81,871	
Minnesota	51,657	4,461,557	8,274,792	3,199,93	—	4,73,949	2,586,063	—	383,117	—	—	—	—	—	—	—	62,016	
Minnesota Beach	625	204,963	193,715	146,911	59,037	—	—	—	—	63,933	31,981	75,000	56,939	79,742,169	—	—	38,569,500	
Minnesota	5,542	97,220	1,825,672	713,267	4,588	—	—	—	—	36,434	3,635,026	1,091,951	470,000	162,723	5,359,00	11,550	—	5,371,250
Mizrah	68	5,126	672	1,370	77	651	—	—	—	4,249	12,145	—	4,385	—	—	—	16,530	
Montevideo	5,474	520,036	1,007,565	551,963	4,793	484,907	178,013	—	—	303,686	3,050,943	1,621,281	592,023	288,89	5,582,956	40,075	463,113	6,056,144
Montgomery	3,129	553,036	826,100	584,240	—	71,398	213,051	136,184	—	—	2,386,009	1,822,913	3,102,877	412,364	7,724,163	788,496	594,335	9,106,994
Monticello	10,662	1,516,044	1,428,209	1,870,02	540,500	1,794,931	616,441	82,442	7,848,669	15,627,430	1,911,126	1,426,367	2,815,592	1,777	—	3,878,010	30,691,602	
Monroe	2,145	285,966	363,607	52,940	—	49,646	—	—	—	29,291	781,390	2,660,766	1,335,52	41,795	3,587,443	—	—	3,589,620
Moonhead	34,244	3,004,968	8,596,237	6,243,839	—	2,836,432	287,747	1,941,621	—	22,910,744	4,120,208	32,713,271	8,420,208	4,125,110	68,693,33	603,113	3,547,879	72,320,325
Moose Lake	2,490	311,940	236,861	67,508	3,583	257,354	—	—	—	4,000	884,921	475,322	94,837	42,650	1,497,730	80,896	—	1,578,626
Mora	3,560	4,124,63	6,912,191	296,800	—	96,528	18,044	—	—	152,678	1,841,404	—	2,579,264	1,940,000	115,898	6,676,526	1,193,616	
Morgan	862	160,117	211,276	161,156	—	17,256	118,769	3,550	—	62,123	104,395	120,930	123,729	1,021,177	—	14,788	1,05,995	
Morris	5,095	544,987	991,608	860,614	1,818	440,500	82,516	459,247	3,380,990	1,289,296	426,065	182,537	10,375	—	78,311	5,367,54		
Morrison	1,042	65,410	156,598	55,186	—	35,937	—	—	—	34,957	348,088	116,991	35,000	49,425	—	—	134,057	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										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 Outlays	Interest Payments	Other Financing Uses	T r a n s f e r s	Governmental Funds					
Morton	428	99,167	120,657	31,139	12,702	24,141	34,612	5,570	333,988	8,800	13,000	17,055	372,843	77,727	372,843				
Motley	673	144,908	216,459	122,351	—	2,201	270,910	—	6,873	763,902	40,313	—	—	—	73,857	97,900			
Mound	9,838	93,091	2,899,208	782,918	—	439,987	—	7,641	5,151,173	5,572,709	599,122	627,115	11,960,119	—	—	475,216	12,425,335		
Mounds View	12,442	804,206	3,321,063	574,687	22,072	963,541	1,343,449	—	7,120,018	1,578,931	614,635	186,548	9,900,132	—	114,000	572,284	10,186,416		
Mountain Iron	2,899	806,359	553,483	670,236	—	373,196	161,731	—	80,631	2,665,636	1,410,846	165,491	249,671	2,649,636	—	541,099	30,916	3,271,651	
Mountain Lake	2,082	219,252	413,646	228,775	6,738	180,569	310,850	54,026	—	183,582	—	183,582	11,858	1,954,313	—	18,735	18,735	1,973,048	
Murdock	298	102,339	38,725	19,363	17,140	—	5,385	—	—	—	—	—	—	—	—	—	195,410		
Murie	57	12,063	10,292	9,751	—	3,950	—	—	—	—	—	—	—	—	—	—	40,853		
Nestor	98	12,20	1,130	2,110	—	555	—	—	—	—	—	—	—	—	—	—	6,721		
Nestoria	938	145,292	198,261	268,402	—	56,508	7,887	—	342,371	1,008,821	342,613	56,592	16,529	1,024,555	—	9,385	1,433,910		
Nassau	76	13,454	8,644	7,205	—	1,746	500	2,288	—	33,837	—	—	—	—	—	—	33,837		
Nelson	160	21,432	2,635	11,078	3,229	4,978	—	—	—	5,766	55,218	—	17,217	—	—	—	18,336		
Nestland	234	55,277	21,057	31,994	18,556	4,043	—	—	—	—	130,927	68,252	4,405	10,007	213,591	—	213,591		
Newell	352	96,040	168,859	42,994	—	18,976	—	—	—	1,607	328,476	48,945	44,009	4,265	425,695	—	425,695		
New Auburn	506	71,367	39,957	23,482	5,454	14,520	488	4,593	—	165,861	68,981	—	19,017	—	120,294	11,337			
New Brighton	22,113	1,466,849	4,119,531	1,912,831	186,458	3,066,577	12,327,306	3,141,984	—	26,241,585	639,345	3,056,632	2,138,450	32,006,022	—	34,491,160	66,567,162		
New Germany	330	95,822	98,486	78,910	30,690	6,358	—	—	—	310,266	77,050	47,131	14,263	448,710	—	448,710			
New Hope	20,747	1,291,768	4,553,437	958,809	179,642	1,508,173	386,545	—	—	8,878,374	2,391,964	1,650,000	490,746	13,401,084	1,425,000	23,396	18,49,480		
New London	1,141	104,956	344,946	122,192	—	39,070	—	—	—	16,390	618,194	163,867	355,212	101,289	210,322	—	38,123		
New Market	1,490	443,345	263,256	100,922	—	14,726	—	—	—	822,249	1,260,663	65,724	32,526	2,081,162	2,00,033	—	22,704	4,223,899	
New Munich	357	24,446	17,228	21,149	—	1,888	—	—	—	18,282	89,993	—	—	—	—	—	82,993		
New Paeus	6,391	654,505	1,397,372	248,770	—	186,430	—	—	—	189,004	315,156,581	2,795,492	1,026,890	490,300	1,728,263	—	386,818	7,815,081	
New Richland	1,169	117,907	242,339	138,130	891	39,156	10,812	—	—	566,134	506,419	10,000	—	28,983	1,201,536	4,000	15,750	1,221,445	
New Trier	120	12,879	800	3,499	—	2,454	—	—	—	2,564	22,196	—	—	—	—	—	22,196		
New Ulm	13,714	1,454,785	2,457,313	1,342,057	117,974	2,587,003	10,017	1,505,122	9,474,271	5,405,953	2,652,349	999,397	18,331,970	—	1,05,167	20,031,137			
New York Mills	1,192	205,378	242,851	122,800	—	—	173,807	303,391	—	—	6,469	1,074,885	871,965	221,193	164,240	2,332,083	—	2,478,176	
Newfelden	356	119,719	16,149	62,057	33,142	9,220	1,656	—	—	241,943	22,291	35,000	43,673	342,907	345,000	13,000	700,907		
Newport	3,738	592,887	825,732	309,290	13,791	232,967	16,325	3,590	2,094,582	216,390	677,000	238,234	3,226,006	—	1,164,886	4,390,892			
Nicollet	973	62,145	79,956	11,031	1,085	17,950	—	5,616	10,518	—	800,792	181,342	116,399	1,055,435	—	—	25,000	1,479,435	
Nilesville	94	34,946	4,575	1,121	—	3,571	18,496	—	—	62,708	85,193	3,000	750	151,651	—	—	668	152,319	
Numrod	72	3,925	1,256	1,473	5,936	253	—	—	—	12,843	—	—	—	—	—	—	—	12,843	
Nowahe	2,048	270,873	527,462	66,643	—	150,548	305,945	43,490	—	—	—	—	—	—	—	—	283,409		
Nutrops	57	27,536	—	12,655	—	—	—	—	—	—	—	—	—	—	—	—	53,175		
North Branch	10,205	1,280,304	1,406,100	1,221,470	—	—	338,946	—	—	—	—	4,252,820	3,634,614	1,729,375	1,631,063	11,247,872	—	1,928,768	13,176,640
North Mankato	12,577	854,168	1,624,262	1,158,849	—	—	917,996	288,102	—	253,883	5,097,204	3,477,920	3,129,000	1,280,941	12,956,065	—	687,112	13,642,177	
North Parks	4,502	396,562	793,192	228,892	508,141	24,590	—	—	—	133,096	1,878,333	—	—	—	—	—	1,878,333		
North St. Paul	11,885	496,546	2,209,907	790,256	68,997	623,803	1,597	—	—	35,306	4,233,411	2,497,348	431,984	474,911	1,755,514	—	133,899	7,691,413	
Northfield	18,961	21,145,62	3,285,032	1,389,701	—	2,580,277	106,721	602,233	10,028,526	1,999,349	2,062,372	745,151	14,335,398	—	2,502,615	17,338,013			
Northome	237	70,003	—	76,783	65,947	—	12,823	—	—	—	—	—	—	—	—	—	73,491		
Northrop	245	16,598	26,501	10,052	2,437	4,837	—	—	—	—	6,416	289,201	21,012	—	—	—	—		
Nowood Young America	3,479	555,935	446,882	421,021	—	—	161,434	—	—	—	2,030	1,583,302	2,883,970	58,507	134,643	4,670,422	—	759,940	
Oak Grove	7,997	888,396	844,641	47,873	—	39,045	—	—	—	—	2,249,955	318,380	119,059	4,319,229	—	113,880	5,22,041		
Oak Park Heights	4,664	851,437	1,172,803	183,375	24,031	99,980	—	—	—	—	2,31,924	451,710	—	3,164,122	—	98,590	51,630		
Oakdale	21,492	2,869,972	4,343,200	1,492,394	—	1,161,779	147,572	6,789,256	16,824,213	1,648,729	4,845,330	659,780	23,998,181	—	12,500	1,124,773	26,135,494		
Odessa	103	35,516	2,342	7,146	4,510	4,510	—	—	—	—	4,673	64,727	—	—	—	—	64,727		
Odin	108	14,806	5,619	—	—	—	—	—	—	—	—	91,419	—	—	—	—	53,068		
Ogema	127	17,205	16,196	5,529	3,242	8,071	—	100,313	—	11,222	—	—	—	—	15,000	109,313	324,101		
Ogilvie	478	83,442	94,905	26,646	—	2,694	1,975	—	—	—	—	226,645	2,706	125,000	7,000	10,000	402,196		
Okabena	182	28,417	34,183	30,637	—	3,492	—	—	—	—	—	—	—	—	36,126	132,885	455,981		

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures						Other Financing Uses						Total Expenditures				
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Capital Outlays	Interest Payments	Other Financing Uses	T r a n s f e r s	Enterprise Funds	Governmental Funds	Funds	Expenditures and Other Uses		
Okeee	410	118,358	79,326	50,493	6,515	6,258	—	260,950	32,961	40,806	2,705	337,422	—	8,460	13,000	358,882		
Olivia	2579	372,310	512,508	451,386	—	56,780	—	113,350	—	1,580,963	—	394,987	482,601	268,311	229,862	—	92,481	
Onamia	862	90,339	166,860	37,192	—	29,161	18,403	15,165	357,620	187,815	73,000	19,029	637,624	45,910	—	25,323		
Ornsby	147	18,664	19,296	8,732	6,236	—	—	52,928	—	996	4,308	58,232	—	7,500	—	65,732		
Orono	7,653	986,369	3,136,550	492,338	81,029	83,194	—	348,588	5,128,468	380,612	750,000	273,095	630,235	—	1,015,618	—	8,607,883	
Orongo	935	132,110	81,402	41,206	802	71,999	—	—	327,518	72,721	—	3,780	17,581	—	—	12,163	433,763	
Ort	241	100,308	53,518	25,886	—	144,845	—	11,005	—	335,562	—	14,922	3,690	354,174	—	—	19,210	
Ortonville	1,973	169,367	477,688	271,929	1,644	232,295	—	93,337	70,183	1,316,943	434,481	360,000	132,350	2,243,714	—	—	27,140	
Osakis	1,605	230,563	395,465	257,283	—	66,719	139,365	—	6,111	1,087,915	391,171	786,111	132,117	2,399,904	—	99,318	2,496,222	
Oslo	330	115,682	111,064	83,295	—	59,993	—	—	270,034	122,029	7,925	937	400,925	—	50,000	15,067	465,992	
Oseco	2,492	400,344	598,756	230,457	—	73,838	347,607	21,906	1,673,408	364,528	632,688	391,681	3,062,305	—	—	287,500	3,349,805	
Ostendorf	205	68,761	11,025	48,445	—	3,465	—	—	191,396	—	—	—	—	—	—	—	169,766	
Otsego	10,584	701,998	1,205,742	575,327	8570	129,779	—	—	262,056	15,257,572	1,926,085	1,078,324	20,92,497	—	—	—	25,721,506	
Ottertail	491	143,701	53,553	28,088	21,219	15,470	—	—	262,031	84,318	40,000	19,000	405,349	—	187,829	14,912	608,090	
Owatonna	24,255	1,813,938	4,833,205	2,744,601	—	4,109,115	1,836,395	—	209,405	4,902,319	2,809,662	948,148	2,500,848	—	—	3,402,932	—	27,609,780
Paisley	151	25,342	31,300	2,590	—	—	—	—	129,950	72,152	—	39,578	28,128	7,126	1,146,984	—	20,254	
Park Rapids	3,445	620,112	903,666	407,744	—	110,097	446,837	110,964	2,589,420	1,594,420	608,501	384,970	5,156,951	45,000	—	1,040,170	6,612,121	
Parkers Prairie	1,023	109,264	179,885	97,579	—	57,752	6,841	2,622	484,643	9,780	15,000	3,790	483,213	—	—	—	483,213	
Pavineville	297	317,301	493,619	165,192	—	125,820	82,789	78,441	1,293,312	432,707	710,000	212,933	2,649,952	—	—	—	2,982,903	
Pease	180	35,057	9212	5,018	—	6,227	—	—	—	55,514	9,627	27,000	24,185	116,326	—	—	116,326	
Pelican Rapids	2,409	187,703	523,584	174,661	91	375,154	241,645	72,140	1,574,978	534,868	300,965	118,576	2,529,387	2,920	19,400	208,780	2,760,487	
Pemberton	246	39,390	—	39,045	—	—	21,980	75,000	—	176,015	—	5,713	—	2,505	—	35,200		
Pengon	496	82,300	58,317	31,556	—	6,849	—	—	16,389	195,490	384,795	356,795	—	—	—	580,395		
Penril Lakes	1,956	359,886	602,469	183,118	9781	47,011	91,642	—	1,293,907	439,989	477,819	47,963	2,256,678	—	149,038	1,737	2,410,453	
Perham	2,726	286,434	579,283	226,249	—	338,217	309,611	—	66,282	1,806,046	1,569,472	684,021	390,189	4,449,728	—	56,000	49,463	
Petley	110	21,276	15,241	6,873	1,518	2,899	—	—	—	6,691	54,498	—	—	—	—	—	54,498	
Peterson	252	39,275	2,683	12,264	—	11,794	—	—	11,194	77,210	5,000	—	—	82,210	—	—	82,210	
Pierz	1,338	152,726	205,461	113,331	—	5,064	126,379	2,810	605,771	516,293	30,000	29,220	1,181,284	8,051	34,337	1,223,672		
Pilgrim	470	78,072	71,823	58,330	395	—	—	99,406	7,179	321,336	13,559	92,337	31,234	—	—	418,466		
Pine City	325	466,591	412,588	340,747	—	—	13,197	25,790	1,397,999	780,980	290,000	285,316	275,355	—	—	275,722	3,029,077	
Pine Island	3,268	252,181	470,407	321,270	1,571	211,495	190,896	—	1,453,820	2,362,956	289,144	210,344	4,236,264	—	—	399,182	4,635,446	
Pine River	954	93,612	303,446	83,767	—	20,225	36,402	—	111,187	648,639	712,531	15,000	756	1,376,926	—	2,381	70,202	
Pine Springs	395	12,531	10,045	84,085	—	5,016	805	—	1,805	114,781	—	—	114,187	—	—	114,781		
Phenstone	4,336	853,123	665,674	369,391	—	602,238	45,032	—	291,322	2,756,780	1,848,046	3,776,643	443,984	8,825,453	486,311	486,608	9,798,372	
Plainview	3,386	291,399	632,676	228,941	—	301,064	120,890	—	—	34,660	1,609,630	156,306	22,573	1,886,509	—	—	352,024	
Plato	320	42,507	66,097	40,121	489	16,677	15,195	—	16,677	1,453,820	2,362,956	289,144	210,344	4,236,264	—	—	2,260	
Plummer	262	53,423	87,710	48,400	21,699	17,985	—	—	—	185,186	100,458	11,907	36,926	1,376,926	—	—	380,181	
Plymouth	70,495	4,604,655	9,672,291	3,471,800	—	5,453,800	4,932,834	4,422,097	32,557,477	16,551,342	990,000	757,817	50,856,636	765,396	8,499,044	61,421,076		
Porter	163	17,504	25,189	35,955	7,891	—	—	—	—	—	—	—	—	—	—	—	418,466	
Preston	1,413	458,220	263,256	123,844	900	191,990	17,446	105,880	1,151,335	918,604	497,752	75,538	2,432,229	—	9,382	173,702	174,193	
Princeton	4,503	533,861	998,017	421,969	10,149	125,186	98,259	323,712	2,517,153	1,285,115	805,000	226,046	4,833,314	7,000	246,885	5,087,199		
Prinsburg	446	37,205	41,392	18,478	36,82	8,588	—	—	4,711	146,526	75,689	—	—	222,215	—	—	222,215	
Prior Lake	21,395	1,781,000	3,286,546	1,322,357	—	1,396,595	107,555	252,849	84,181	1,570,484	10,090,000	1,042,940	30,995,246	559,667	2,619,793	—	32,957	
Princeton	2,832	505,766	758,301	329,461	—	76,874	99,148	—	—	1,769,580	524,563	320,000	203,612	2,817,985	80,900	—	2,898,695	
Quamnia	105	5,498	1,176	3,253	1,975	—	—	—	300	12,202	16,569	—	—	28,771	—	—	28,771	
Riche	48,235	5,194	1,33,711	—	—	941	—	—	—	97,997	11,1342	—	—	—	—	—	105,452	
Remy	21,749	6,924,673	3,093,299	1,317,903	—	632,233	—	—	12,007,309	—	—	—	—	—	—	—	29,156,867	
Randall	590	102,203	93,538	34,092	—	7,529	101,961	—	—	—	—	—	—	—	—	—	435,189	
Randolph	365	47,115	38,807	30,396	495	—	—	—	—	81,813	—	—	—	—	—	—	81,813	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										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 Outlays	Interest Payments	Other Financing Uses	T r a n s f e r s	Enterprise Funds	Governmental Funds			
Ranier	175	30,718	6,100	11,886	—	43,756	—	—	13,415	105,875	—	—	—	—	—	105,875		
Raymond	793	72,107	117,651	83,106	—	47,033	—	—	1,519	31,754	—	—	—	—	—	10,994		
Red Lake Falls	1,621	238,298	186,829	202,392	—	208,253	563,903	—	16,190	1,415,865	674,506	160,659	92,093	2,343,123	120,000	169,000	2,632,123	
Red Wing	16,358	2,128,955	4,205,292	4,287,400	75,754	2,559,811	1,198,191	811,498	15,286,541	2,385,061	1,894,971	692,222	20,238,95	537,030	4,878,214	25,654,039		
Reedwood Falls	5327	667,789	1,170,643	672,912	—	—	223,637	—	99,836	4,400,615	746,504	—	36,384	—	—	5,587,275		
Regal	35	4,037	4,012	1,684	—	—	—	—	782	10,515	—	—	—	—	—	10,515		
Remer	345	61,524	70,147	57,809	—	—	—	—	59,278	26,247	5,242	315,623	—	—	7,714	323,337		
Renville	1,280	194,561	201,049	218,535	—	—	79,227	58,474	57,608	809,554	57,293	110,000	13,292	990,139	—	172,470		
Revenue	100	40,175	—	5,223	—	—	—	1,168	—	—	56,204	—	3,381	90,000	—	156,246		
Ree	1,044	287,055	242,850	34,190	1121	61,814	28,414	—	45,833	70,917	427,977	82,500	33,121	1,244,675	—	1,244,675		
Rhinelander	33,667	1,179,983	9,623,907	2,095,920	69,366	3,131,191	6,228,427	—	480,767	23,768,561	4,530,078	5,805,185	1,027,793	35,131,617	1,203,000	2,629,930	38,964,547	
Richmond	1,309	256,973	246,948	95,723	—	—	—	46,670	5,002	—	651,316	—	1,194,480	1,872,692	—	3,851,100		
Riberville	115	2217	1,019	4,462	854	—	—	—	375	10,929	—	3,913	—	—	—	14,742		
Riverton	109	22,337	2,033	9,982	—	—	—	345	—	3,258	37,955	—	1,361	—	4,637	—		
Robbinsdale	13,873	974,563	3,496,074	1,079,716	—	1,714,907	5,949,913	—	—	13,197,833	963,085	730,000	339,226	15,230,144	25,850	686,589	15,942,583	
Rochester	97,191	5,249,550	27,152,173	7,751,287	—	—	15,492,626	—	—	63,581,803	46,221,784	420,979	81,820	111,065,386	955,202	2,832,183	114,953,771	
Rock Creek	1,349	96,455	40,626	101,699	—	—	1,637	—	9,414	249,831	32,913	—	—	—	—	282,744		
Rockford	3,815	370,390	395,362	213,899	35,537	140,030	171,875	—	—	1,327,093	358,778	2,080,000	243,150	4,009,021	—	861,984		
Rockville	2632	4,10,169	1,43,919	154,717	—	—	63,225	9,405	—	841,667	1,660,147	—	83,297	2,389,131	44,888	—		
Rogers	6,716	106,069	1,642,628	36,1827	85,968	296,051	—	—	—	345,134	16,155,182	3,786,827	1,161,616	24,556,768	—	4,189,205		
Rollingstone	649	54,362	40,157	51,224	—	—	25,684	—	—	3,888	175,315	70,808	80,000	12,378	338,501	2,302,104,132		
Ronney	27	11,925	3,914	2,224	—	—	—	—	290	17,953	—	—	—	—	—	17,953		
Rosevelt	145	8,044	1,997	1,978	—	—	5,894	—	—	1,784	20,127	921	—	—	—	21,048		
Roscoe	113	13,841	—	5,733	—	—	—	—	—	19,574	1,000	—	—	—	—	56,439		
Rose Creek	391	42,386	14,247	36,256	—	—	32,320	—	—	23,174	148,383	—	8,260	—	—	246,261		
Rosau	2829	412,701	673,141	215,971	—	—	397,714	—	87,789	67,346	1,864,188	9,776,188	—	118,905	12,291,541	—	12,447,959	
Rosemount	19,418	2,533,458	2,457,546	1,36,1245	—	1,501,479	111,823	—	—	7,965,521	16,138,583	3,811,892	936,522	28,855,518	1,516,783	30,349,301		
Rossville	33,882	3,474,651	6,943,316	1,780,447	—	—	3,015,485	1,308,324	—	16,521,923	2,981,084	1,055,000	482,566	21,040,573	—	432,827		
Rothsay	510	49,809	63,194	53,469	34,181	—	12,333	93,549	—	10,922	318,450	—	9,964	15,000	—	48,785		
Round Lake	420	63,552	42,335	44,175	41,452	2,027	—	—	1,098	195,215	47,066	36,256	11,903	2,33,432	—	290,340		
Rovalton	906	108,798	152,436	16,509	—	—	7,111	—	—	—	284,854	175,917	32,000	23,382	516,153	—	96,980	
Rush City	3,060	285,796	322,293	202,776	—	—	49,840	7,420	—	114,617	982,742	2,482,293	509,875	63,977	4,038,887	225,359	571,714	
Rushford	1,785	105,405	369,335	63,030	3,226	—	193,658	1,789	—	16,443	73,386	261,386	255,435	88,955	1,370,142	—	1,468,314	
Rushford Village	772	49,859	15,258	44,902	41,128	3,202	—	—	—	154,449	93,649	8,435	1,132	257,665	—	257,665		
Rushmore	364	66,919	33,774	49,046	29,318	—	1,754	—	—	14,025	194,836	110,419	35,000	19,703	359,958	—	6,000	
Russell	345	33,381	51,052	65,852	—	—	2,655	—	—	31,287	183,887	—	38,882	—	—	247,739		
Rutherford	29	35,911	16,922	32,917	—	—	832	—	—	7,963	—	86,475	20,000	7,210	202,230	—	53,906	
Rutherford	185	9,973	1,828	5,933	515	—	8,633	—	—	1,141	27,143	45,749	23,000	1,983	97,875	—	97,875	
Sabin	405	190,202	36,870	27,793	—	—	8,644	—	—	1,273	—	264,782	521,909	7,648	892	1,79,231	—	101,972
Sacred Heart	523	100,246	120,189	115,902	1,369	—	5,513	3,898	—	39,161	565,045	620,000	39,405	1,576,061	—	29,306		
Samson	403	42,659	23,227	43,377	1,662	—	22,056	2,239	—	25,550	161,170	112,038	40,315	50,101	365,624	—	8,584	
Sandstone	2,513	454,913	33,351	178,908	33,921	772	25,954	21,210	89,491	804,799	768,594	311,500	157,038	2,041,931	66,885	292,906		
Sareeani	76	16,344	1,452	658	—	—	—	—	—	—	18,194	—	2,830	—	—	—		
Sartell	13,225	63,394	1,834,970	1,834,970	614,132	10,179	165,181	254,783	—	3,512,93	—	—	—	—	—	—		
Sauk Centre	4,111	657,141	978,814	458,360	—	—	—	—	—	—	541,487	2,321,346	589,268	61,121,801	—	539,160		
Sauk Rapids	12,470	89,763	1,474,359	915,711	1,745	—	369,022	151,967	—	1,005,08	370,080	1,605,08	1,188,220	17,531,125	4,357,000	372,178		
Savage	24,662	1,933,533	3,846,565	1,921,639	—	—	1,025,010	1,755	177,559	193,316	9,023,722	6,762,273	5,580,000	2,999,869	24,295,864	1,09,911	17,99,725	
Scanlon	840	210,276	119,013	57,235	23,293	—	—	—	22,231	—	432,048	9,537	5,733	483,764	—	32,307		
Seagov	96	16,218	8,907	5,409	2,534	1,948	—	—	—	—	34,616	639	—	—	—	35,255		

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										Other Financing Uses				Total Expenditures and Other Uses	
		General Government		Public Safety		Streets and Highways		Sanitation		Culture and Recreation		Housing and Economic Development		Debt Service			
		General Expenditures	Capital Outlays	Police	Fire Protection	Highways	Maintainance	Waste Management	Water Treatment	Leisure Services	Recreation	Capital Outlays	Interest Payments	Principal Payments	Other Financing Uses		
Sebeka	681	98,631	175,280	93,762	4,347	32,030	64,790	3,495	467,988	10,299	283,787	35,785	797,859	54,789	852,648		
Sedan	56	6,330	4,580	1,747	55,162	2,291	2,092	499	17,529	—	—	—	—	—	—	17,529	
Shafter	794	218,941	17,447	55,162	—	7,919	—	—	299,769	110,710	12,804	16,426	339,109	6,020	445,729		
Shakopee	29,335	25,070,927	6,176,793	2,291,743	—	3,168,844	97,298	72,458	15,033,183	141,82,211	1,975,000	976,324	32,136,718	1,529,396	38,856,114		
Shelly	44,485	—	6,125	14,470	2,213	5,025	36	31,801	104,195	4,811	—	108,966	—	—	108,966		
Sherburn	1,033	173,810	216,659	120,868	—	12,271	—	11,532	982,146	—	323,290	85,000	101,992	1,462,428	1,575,528		
Sheulin	171	29,116	30,167	15,088	764	3,497	—	3,958	82,590	5,400	—	—	87,990	—	58,500		
Shoreview	25,964	1,668,283	2,282,081	2,024,740	355,412	4,95,817	741,310	70,620	12,118,263	2,667,448	1,626,674	704,913	17,111,298	2,580,000	3,749,214		
Showboat	7,551	1,194,996	1,194,920	365,586	4,996	167,519	—	—	3,081,315	4,307,721	394,842	611,358	8,335,236	67,000	492,000		
Silver Bay	2,039	395,396	467,584	392,169	—	632,212	9,127	49,291	1,965,779	454,022	46,488	4,782	245,071	167,460	2,618,531		
Silver Lake	793	116,483	291,734	117,648	10,202	79,229	—	—	615,296	61,757	140,000	56,620	873,673	—	913,408		
Skyline	305	8,467	13,699	5,191	—	4,587	—	—	—	—	—	—	—	31,804	—		
Slavton	2,050	224,504	346,928	233,451	6,479	257,715	68,572	40,169	1,177,918	290,773	705,592	189,260	2,332,443	654,990	2,988,423		
Sleepy Eye	3,592	411,230	487,548	261,240	108,641	352,793	168,956	336,549	2,126,957	1,737,043	240,000	168,683	4,272,683	1,725,000	6,335,246		
Sobieski	179	5,673	5,752	11,756	224	—	—	—	22,780	—	—	—	—	—	—		
Sullivan	77	5,252	9,201	—	—	—	—	—	7,654	24,607	—	7,030	—	—	22,780		
South Haven	208	68,343	91,350	24,536	11,341	8,840	—	—	10,998	215,408	104,338	—	—	31,637	—		
South St. Paul	20,078	1,471,992	5,114,502	1,622,695	51,955	2,342,498	426,313	809,579	11,889,534	2,333,675	6,880,000	703,904	2,183,113	500	320,246		
Suicide	154	202,145	124,925	136,405	—	149,734	146,058	20,395	77,662	904,543	40,000	122,448	1,274,653	30,000	—		
Spring Grove	1,300	172,250	212,853	87,616	5,979	6,599	12,652	312,779	—	—	942,156	562,298	9,000	3,905	37,054		
Spring Hill	61	3,048	870	—	—	156,658	—	—	1,821	30,969	—	—	—	—	154,413		
Spring Lake Park	6,642	72,638	1,495,836	210,058	—	128,70	79,124	206,472	—	—	—	—	—	—	35,969		
Spring Park	1,705	225,925	60,672	73,579	31,469	19,579	—	—	1,73,771	2,29,691	62,170	570,000	2,29,134	3,64,494	4,91,424		
Spring Valley	2,573	190,899	547,162	26,695	—	333,831	39,409	170,151	1,549,147	213,425	165,000	159,815	2,087,387	95,000	400,169		
Springfield	2,191	308,976	385,098	282,659	—	375,242	361,382	67,810	1,787,167	753,811	358,695	166,093	3,065,726	12,691	3,404,240		
Squaw Lake	96	12,950	43,907	4,699	—	—	—	—	1,269	92,805	—	778	5,623	—	85,488		
St. Anthony	8,376	776,110	2,726,520	456,441	31,301	1,467,289	424,273	290,051	6,171,985	3,073,124	1,495,000	1,027,835	11,761,944	—	11,867,716		
St. Anthony (Steams)	82	3,168	1,670	5,971	—	—	—	—	10,809	—	—	—	—	—	10,809		
St. Agustus	2,930	319,891	101,194	125,981	—	4,173	54,064	—	28,216	693,313	—	2,158,644	333,084	194,491	3,379,532		
St. Bonifacius	2,377	223,995	494,560	187,815	5,092	—	—	—	3,636	914,198	—	118,523	1,480,041	5,000	5,000		
St. Charles	3,536	241,855	397,177	13,643	127,204	622,843	33,822	10,055	1,605,929	1,778,774	612,385	53,521	4,050,609	—	93,173		
St. Clair	800	142,442	62,016	110,056	—	7,537	6,305	—	—	328,356	59,216	36,947	16,829	4,013,448	10,000		
St. Cloud	64,222	6,634,926	17,886,391	5,120,094	—	4,038,798	5,234,557	—	1,647,97	41,362,745	25,912,470	11,841,541	3,602,855	82,70,911	173,000		
St. Francis	7,163	621,147	1,138,629	33,170	57,030	216,883	313,541	62,691	2,747,581	735,867	1,683,449	272,415	5,339,322	—	333,495		
St. Hilaire	276	110,496	14,706	4,055	—	20,556	8,032	—	371	188,216	—	6,300	3,471	16,987	—		
St. James	4,632	280,204	748,683	908,683	—	—	292,356	455,985	52,061	—	2,702,062	97,347	463,500	12,300	86,240		
St. Joseph	5,694	420,945	991,822	474,122	—	148,152	98,907	—	—	2,133,648	2,424,550	1,474,740	521,049	149,099	482,970		
St. Leo	98	15,015	18,022	3,065	—	935	—	—	37,037	—	—	—	47,290	415,766	6,985,451		
St. Louis Park	44,380	5,662,931	11,221,408	3,172,650	—	5,531,187	—	—	—	28,196,037	—	—	—	—	37,037		
St. Martin	332	46,842	49,788	12,292	—	—	—	—	108,922	—	315,452	—	—	—	10,753		
St. Mary's Point	420	59,840	42,788	56,465	7,696	4,689	—	—	8,747	180,225	—	—	5,847	186,072	49,066		
St. Michael	14,150	11,30,290	1,25,696	1,388,155	115,998	56,965	492,343	—	—	8,024,895	5,033,713	4,752,101	1,119,123	18,928,832	3,128,500		
St. Paul	287,385	26,856,215	122,129,094	27,609,510	12,603,944	51,122,257	42,224,229	—	10,038,499	292,595,108	32,679,760	37,472,711	26,292,901	39,931,220	5,005,900		
St. Paul Park	5,246	600,246	927,719	255,091	731	177,587	—	—	3,734	1,965,108	1,363,307	1,620,300	267,334	5,215,749	189,351		
St. Peter	10,682	604,627	1,952,957	972,650	—	1,382,042	868,619	100,405	5,881,300	1,617,691	832,764	442,128	8,735,883	444,028	9,217,911		
St. Rosa	35	7,625	1,986	3,691	—	—	—	—	28,840	—	—	—	—	—	32,532		
St. Stephen	842	40,567	136,537	31,841	—	15,283	—	—	—	224,328	—	289,686	7,315	557,829	—		
St. Vincent	95	2,249	9,670	9,193	1,377	—	—	—	2,470	25,459	—	—	—	25,459	—		
Stacy	13,095	147,338	199,125	199,074	—	22,504	—	—	28,325	47,346	313,664	10,784	2,090	803,904	21,488		

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										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 Outlays	Interest Payments	Other Financing Uses	Treasurer Funds	Enterprise Funds	Governmental Funds			
Stades	3,150	374,529	537,299	292,020	—	99,972	105,792	44,483	1,454,095	269,840	187,714	49,406	1,961,055	—	—	77,364	2,038,419	
Starbuck	1,335	201,786	233,110	191,299	—	88,541	151,298	—	56,656	952,869	156,387	—	22,502	1,255,833	—	—	66,278	2,038,419
Steen	173	33,290	8,506	6,281	11,085	—	1,244	—	60,406	5,872	—	—	—	—	—	—	—	66,278
Stephen	695	104,175	57,773	40,542	—	79,079	58,667	25,873	366,109	1914,295	56,000	8,514	2,344,918	—	—	13,437	2,358,355	
Stewart	543	118,347	143,983	112,456	2,364	16,316	19,660	5,909	419,735	108,825	45,004	14,733	588,297	—	—	17,399	597,317	
Stewartville	5,722	327,560	478,927	319,525	2,738	44,010	88,618	67,205	1,728,683	11,196,467	838,023	269,918	4,014,091	—	—	446,137	4,440,228	
Stillwater	17,429	2,336,422	3,604,240	1,669,809	—	3,002,849	1,811,330	—	—	12,424,650	6,077,211	3,898,534	1,532,106	23,332,501	—	—	4,828,991	28,761,492
Stockton	751	104,644	6,334	9,959	—	1,456	—	—	122,393	121,334	67,348	—	—	21,075	41,636	134,505	387,216	
Stutenberg	294	23,538	29,447	45,885	—	13,990	8,298	—	23,398	142,246	217,381	48,500	34,030	442,157	—	—	26,140	468,291
Strandquist	78	13,837	1,373	4,334	5,126	2,799	—	—	27,569	18,502	—	724	—	—	—	—	46,795	
Strathcona	26	3,241	1,310	3,628	—	2,429	—	—	10,608	—	—	—	—	—	—	4,000	14,668	
Sturgeon Lake	395	4,749	21,901	16,630	716	3,171	520	—	15,443	105,740	2,881,203	722,581	—	3,335,508	—	—	3,095	3,736,603
Sunburg	99	32,889	66,312	6,241	865	9,889	10,628	1,026	127,950	123,533	—	—	140,483	—	—	9,933	159,416	
Sunfish Lake	543	73,758	148,334	56,668	998	—	—	—	23,462	303,220	—	—	303,220	—	—	—	303,220	
Swanville	388	47,128	14,123	36,221	22,999	14,037	28,156	—	36,050	198,714	1,652	10,000	2,887	235,253	—	—	—	213,253
Tacoule	329	45,335	27,972	28,566	185	44,098	—	—	450	146,406	390,963	—	—	531,349	—	—	17,746	66,833
Tamrock	57	9,284	249	3,603	—	38,546	—	—	750	52,432	221	—	—	52,432	—	—	—	52,432
Taopi	83	1,641	1,136	3,744	—	867	—	—	8,254	15,642	—	—	—	—	—	—	—	15,642
Tanton	190	23,234	10,928	2,865	—	703	—	—	5,396	42,584	34,716	—	—	77,300	—	—	—	77,300
Taylor Falls	1,051	203,613	145,541	115,637	—	9,251	16,710	6,011	496,763	261,667	100,831	69,249	928,510	—	—	—	11,920	940,430
Tenney	6	4,979	—	5,369	2,491	1,657	—	48	—	8,113	7,132	—	—	15,245	—	—	—	15,245
Tenske	189	—	—	3,086	—	—	—	—	251	16,668	8,261	—	—	—	—	—	—	24,929
Thief River Falls	9476	73,552	1,926,278	741,021	—	1,585,569	138,720	46,114	51,132,264	161,256	1,714,357	771,134	241,331	279,972	—	—	474,188	827,246
Thomson	162	29,946	5,971	60,305	—	1,173	—	—	97,395	80,512	9,000	4,874	191,781	—	—	—	191,781	
Tinah	68	16,538	3,900	5,375	5,485	4,238	—	—	8,059	43,595	750	—	—	44,345	—	—	10,193	54,538
Tonka Bay	1,545	190,649	563,863	198,794	—	69,395	—	—	1,628	1,024,329	122,427	—	—	1,146,756	—	—	102,234	1,146,756
Tower	502	172,121	300,701	126,716	—	140,504	14,938	76,707	931,687	51,942	603,807	24,847	161,283	81,300	195,745	1,889,328	—	—
Tracy	2,179	460,788	375,182	484,026	—	465,616	255,979	94,602	2,136,193	2,024,624	290,000	200,890	4,651,707	—	32,000	194,641	4,878,348	
Trail	92	8,246	668	4,150	4,336	481	—	—	18,141	—	—	—	—	—	—	—	—	18,141
Trimont	702	97,376	160,322	90,437	—	39,388	30,506	5,118	423,426	268,541	14,119	3,043	699,449	—	—	—	699,449	
Tommold	118	13,999	2,734	10,441	270	515	—	—	2,406	30,345	3,436	1,870	561	36,232	—	—	—	36,232
Trosky	106	11,507	3,300	11,219	—	1,298	—	—	1,159	28,483	600	—	—	29,083	—	—	—	29,083
Tuman	1,199	117,536	191,231	140,101	—	1,612	66,569	7,149	105,107	629,905	649,832	55,000	16,301	1,355,045	—	—	—	21,448
Turtle River	73	6,386	1,382	4,706	—	—	—	42	—	45,901	—	—	—	—	—	—	—	12,716
Twin Lakes	188	24,549	10,352	8,309	1,178	—	—	—	—	51,119	—	—	—	45,901	—	—	—	45,901
Twin Valley	827	147,307	250,495	89,949	3,498	33,019	12,274	—	—	—	32,278	183,196	31,497	470,366	—	—	—	470,366
Two Harbors	3,678	47,562	721,495	569,066	30,930	767,511	309,963	253,350	3,124,957	822,456	87,176	66,181	4,100,468	—	20,000	320,109	4,449,577	
Tyler	1,179	169,203	223,847	170,711	—	128,700	63,486	2,692	788,639	558,413	157,611	71,868	1,546,531	—	—	10,000	1,556,531	
Ulen	547	53,415	—	13,598	31,346	985	15,060	3,940	—	—	83,445	—	—	249,714	—	—	—	249,714
Undersood	344	55,304	44,962	42,786	—	9,521	189,575	—	—	342,148	83,235	31,967	17,315	741,646	—	—	19,747	494,412
Utsala	432	48,377	37,803	31,151	36,312	9,762	—	—	—	169,405	42,586	10,000	7,175	229,166	—	—	—	229,166
Unbank	61	5,996	432	2,213	—	9,766	98,697	—	—	116,204	15,568	—	3,400	135,172	—	—	3,430	138,602
Ulrica	228	22,251	1,495	22,119	—	6,553	—	—	500	54,395	—	—	—	54,395	—	—	—	54,395
Vadnais Heights	13,241	108,947	1,281,558	542,341	28,750	573,294	262,732	—	3,774,622	3,200,308	3,545,262	473,558	10,932,510	—	—	52,537	11,046,287	
Veritas	324	16,266	34,225	35,572	1,594	38,494	—	—	1,268	127,419	30,885	29,569	8,338	196,181	3,000	—	—	199,181
Vernillon	435	55,212	893	18,126	—	6,451	—	—	—	88,472	1,118	—	—	89,590	—	—	—	89,590
Verndale	561	83,756	120,778	50,637	—	13,501	—	—	—	307,805	106,595	—	—	414,400	—	—	6,000	420,400
Vernon Center	336	86,255	71,463	52,631	10	—	—	—	—	210,359	108,975	—	—	319,334	—	—	—	319,334
Vesta	319	48,441	34,306	30,942	—	5,083	—	—	—	40,491	159,163	—	—	20,000	13,703	262,850	—	—

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures										Other Financing Uses				Total Expenditures		
		General Government	Public Safety	Streets and Highways			Sanitation	Culture and Recreation		Housing and Economic Development	All Other		Total Current Expenditures	Total Capital Outlays	Interest Payments	Principal Payments	Debt Service	
				Culture and Recreation				Culture and Recreation			Total Capital Outlays	Interest Payments	Principal Payments	Debt Service				
Victoria	5,837	981,213	624,442	555,010	3,080	719,070	4,200	4,401	2,891,416	844,616	1,956,840	720,943	6,413,815	—	—	1,963,628	8,377,443	
Willing	82	21,386	769	6,081	392	11,551	—	3,470	44,999	14,032	—	—	58,131	—	—	—	58,131	
Villard	241	51,910	40,055	13,644	2,159	23,702	—	137,470	19,389	—	—	156,859	—	104,375	—	261,234		
Vining	61	6,459	14,373	5,508	—	11,014	—	—	37,354	—	—	—	37,354	—	—	—	37,354	
Virginia	8,895	838,049	3,697,872	1,858,74	—	1,660,065	19,060	816,555	8,990,345	—	527,767	2,039,000	468,098	12,028,220	—	11,174	1,266,900	13,303,294
Webasta	2,667	428,223	871,423	298,196	4,926	353,397	—	49,775	40,432	2,147,076	1,324,938	80,000	96,931	3,648,945	—	—	200,000	3,848,945
Webasso	650	61,457	118,794	96,430	—	97,893	75,273	25,636	475,483	382,350	186,064	117,773	1,161,670	110,000	95,628	—	—	1,367,298
Wacoma	9250	909,326	1,189,599	791,763	—	1,350,553	179,127	—	4,425,768	1,901,928	705,299	365,503	7,398,498	2,960,594	2,073,287	—	—	12,432,379
Wadena	426	269,354	675,921	385,739	—	365,892	33,619	34,073	16,541	2,176,306	647,538	428,626	302,256	3,567,688	100,000	—	197,426	3,895,216
Wahkon	342	80,160	6700	49,963	—	11,705	—	—	148,528	—	—	—	148,528	—	—	2,756	151,284	
Waite Park	6,775	651,173	1,720,681	854,147	257,854	148,049	—	420,176	4,082,080	2,566,735	2,429,360	1,103,276	10,151,451	1,225,000	—	4,562,395	15,938,846	
Walton	233	105,747	15,002	8,628	—	11,180	—	—	3,592	144,149	26,694	10,840	20,245	20,928	—	87	5,000	201,015
Walker	1,099	1,599,599	501,789	140,056	—	39,503	172,991	75,498	259,436	78,804	107,100	64,115	2,779,455	—	869,770	—	3,649,225	
Walnut Grove	710	67,387	110,793	58,324	1,249	21,293	—	26,622	38,033	323,701	2,779,837	2,526,627	128,962	5,759,27	—	38,909	5,798,036	
Walkers	80	20,335	15,009	5,982	3,201	2,645	—	—	834	47,816	3,089	4,615	—	55,980	—	2,451	56,031	
Wellman	192	33,938	2794	12,689	—	409	—	—	80	49,809	8,833	—	—	58,642	—	6,763	65,405	
Wenamingo	1,058	114,067	155,702	121,674	—	79,947	81,542	—	31,789	590,721	1,066,730	149,400	206,757	2,013,608	—	—	2,013,608	
Wanda	86	13,727	7,420	7,950	—	2,733	—	—	578	32,408	3,199	—	—	38,607	—	—	35,607	
Watapa	179	17,270	15,54	3,321	301	5,378	—	—	759	42,567	3,300	—	—	46,067	—	—	46,067	
Warren	1,676	257,210	160,021	380,364	—	141,240	48,213	55,709	104,277	1,976,041	32,537	20,258	3,071,613	—	—	39,959	3,111,572	
Warroad	1,761	307,448	726,761	193,296	—	270,271	35,072	117,104	1,649,952	2,021,147	178,613	108,482	3,958,194	—	—	860,460	4,818,634	
Waseca	9,737	1,101,277	1,22,269	1,801,781	31,349	170,946	966,104	73,483	5,918,599	2,823,988	301,402	156,134	9,200,123	—	1,059,000	8,884,084	11,172,207	
Waterloo	4,088	492,077	452,553	26,076	2,352	151,728	344,399	16,349	1,738,564	1,226,322	968,000	268,157	2,990,493	—	568,395	4,477,428		
Waterville	1,869	205,251	415,505	179,613	—	28,888	8,266	—	837,493	529,776	469,754	77,014	1,856,037	—	20,278	—	1,874,315	
Watkins	936	191,170	256,012	131,088	—	75,109	60,234	—	714,213	973,384	110,000	102,581	1,900,178	—	—	228,599	2,128,777	
Watson	197	29,240	21,894	48,312	—	311	5,091	—	104,818	6,500	—	—	111,318	—	—	—	111,318	
Waukon	395	32,929	55,816	98,786	950	17,166	1,000	4,031	210,618	199,511	33,894	4,071	448,154	—	14,430	462,584		
Waynew	925	382,375	228,481	146,190	—	91,048	12,139	56,377	916,610	2,233,211	371,740	191,503	3,733,064	—	—	33,685	3,766,749	
Wayzata	3,973	887,267	1,291,614	483,321	—	498,394	51,538	139,691	420,588	3,352,452	2,142,174	120,000	440,987	1,155,09	—	435,600	1,591,390	
Welcome	661	76,230	141,621	145,548	803	7,625	48,906	116	420,985	582,152	1,777	14,423	1,019,210	—	—	—	1,019,210	
Wells	2,521	370,641	390,969	416,666	7,260	344,617	407,158	20,058	1,987,349	272,234	135,000	89,710	2,454,313	—	—	—	2,454,313	
Wendell	170	28,422	22,145	137,762	16,633	6,131	31,098	4,523	246,714	20,092	—	—	266,806	—	30	36,883	303,719	
West Concord	835	140,729	199,443	97,094	—	92,793	16,131	26,769	831,94	1,416,282	21,199	55,844	2,232,296	—	—	13,936	2,339,222	
West St. Paul	18,849	1,586,541	4,890,300	1,302,849	6,738	641,397	575,553	24,661	928,039	2,690,290	1,349,482	558,197	1,324,008	25,561	—	1,665,546	15,571,115	
West Union	77	2,341	925	3,688	—	1,267	460	8,678	—	—	—	—	8,678	—	—	—	8,678	
Westbrook	725	9,738	108,067	174,067	—	88,088	1,239	—	469,996	134,885	125,24	4,187	—	—	6,290	—	6,290	
Westport	69	1,946	2,716	1,238	—	3,669	—	72	9,541	4,572	—	—	14,113	—	—	—	14,113	
Whitman	60	21,030	325	30,048	—	3,987	—	—	55,950	—	—	—	55,950	—	—	—	55,950	
Wheaton	1,513	320,458	277,527	178,831	10,483	193,824	679,24	47,007	1,707,994	447,373	87,313	12,28,932	—	14,387	—	2,250,446	—	
White Bear Lake	24,927	11,35,046	4,170,665	737,124	—	495,412	224,553	643,990	7,405,989	4,041,088	756,349	406,231	12,69,558	—	—	—	152,192	
Williams	213	98,564	29,795	4,600	—	9,441	12,719	—	145,989	3,727	3,927	301	—	—	—	22,771,833		
Willmar	18,709	24,83,779	3,469,332	2,446,03	—	1,760,408	463,508	173,799	10,787,229	10,426,171	1,180,000	384,433	22,771,833	—	—	—	22,771,833	
Willow River	382	48,479	32,043	18,008	—	7,338	—	19,301	125,169	—	—	—	125,169	—	—	—	125,169	
Wilmont	318	55,111	40,04	31,216	—	13,733	—	—	6,817	47,921	15,773	6,937	2,010	—	—	—	17,801	
Wilson	194	8,530	2,432	7,720	346	—	—	—	—	—	—	—	—	—	—	—	19,127	
Windom	4,450	411,647	928,710	569,512	—	390,233	222,349	58,884	2,581,335	537,740	373,120	6,065,604	8,975	1,799,982	—	—	7,845,561	
Winger	187	65,585	22,966	8,858	2,056	3,304	—	—	103,769	27,500	13,000	8,251	152,520	—	—	—	152,520	

Table 14
Classification of City Expenditures for All Cities Government Funds
For the Year Ended December 31, 2005

Name of City	Population	Current Expenditures						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 Outlays	Interest Payments	Principal Payments	Enterprise Funds	Governmental Funds				
Winnebago	1,422	192,865	276,970	201,629	...	162,580	56,405	59,350	949,799	72,739	161,000	26,679	1,210,217	14,312	32,631	1,257,160		
Whitona	-	27,295	2,712,374	6,386,176	2,789,974	29,256	1,507,680	2,161,428	...	15,541,888	6,303,179	1,182,500	429,574	23,457,141	1,662,664	2,713,345	27,731,160	
Winsted	-	2,321	418,332	576,903	247,695	133,925	79,434	15,793	42,164	150,9126	417,188	455,000	81,780	246,094	...	218,735	2,691,829	
Winnipeg	-	1,354	218,883	310,902	144,594	710	95,443	58,856	49,901	879,089	156,869	46,181	11,064	1,095,203	39,521	...	1,132,724	
Winton	-	170	35,661	34,469	12,154	...	2,521	...	...	36,592	90,957	...	2,574	305,897	...	6,000	7,400
Wolf Lake	50	41,787	45,436	4,803	6,033	19,607	...	...	2,354	120,020	66,132	3,657	1,683	191,492	...	...	222,306
Wolverton	138	38,905	18,157	16,121	...	11,958	...	...	...	85,741	38,792	12,668	4,472	141,673	...	...	141,673
Wood Lake	414	39,432	60,668	83,332	...	...	27,456	...	18,704	229,592	114,358	44,232	8,347	396,529	...	3,600	400,129
Woodbury	54,091	3,394,004	3,231,046	34,149	3,231,046	3,142,682	764,320	...	19,471,701	26,645,955	6,273,311	1,923,730	54,329,997	...	123,284	14,613,409	70,167,560	
Woodland	528	57,292	102,138	22,980	15,999	...	...	10,793	208,802	...	...	208,802	...	...	...	208,802	...
Woodstock	104	27,594	15,113	5,156	...	5,104	...	...	52,967	900	9,940	...	63,807	...	...	63,807	...
Worthington	11,341	1,084,487	2,861,752	1,025,716	133,073	948,417	653,630	...	27,096	6,733,831	3,094,066	2,225,000	335,985	12,388,892	...	296,648	949,174	13,631,704
Wrenshall	341	58,730	35,004	27,497	...	142	...	...	...	121,373	17,765	...	...	139,138	...	...	139,138
Wright	95	19,907	25,458	2,839	448	9,728	...	...	...	58,380	3,269	...	61,649	...	...	...	61,649
Wykoff	432	61,570	67,508	39,779	25,765	13,789	...	...	...	287	208,698	18,811	10,000	4,258	241,767	...	55,500
Wyoming	3,756	416,357	767,108	226,807	...	111,462	530	6,495	1,518,759	6,025,412	336,449	307,790	8,188,410	...	78,934	76,949	8,344,293	
Zemple	74	6,271	2,527	4,510	5,299	...	...	94	18,701	...	...	18,701	...	...	...	18,701	...
Zimmerman	4,580	362,226	476,500	328,796	...	139,739	88,188	...	1,395,449	1,913,223	112,147	16,202	3,431,021	...	355,700	3,792,721	...	
Zumbro Falls	166	22,229	26,303	13,119	...	13,182	...	...	14,833	17,884	...	92,171	...	25,000	...	117,711	
Zumbroda	3,059	286,330	549,895	541,294	178	40,001	161,596	96,762	2,076,016	1,095,937	477,195	84,167	372,255	...	1038,546	580,532	5,342,333	
GRAND TOTAL	4,207,152	450,446,249	1,036,315,026	376,601,247	26,925,322	423,762,467	351,671,473	116,017,322	2,781,739,106	1,355,699,038	584,714,483	253,269,338	4,975,421,965	199,238,961	98,231,352	708,394,930	5,981,317,208	

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	1,663	5,825	18,831	746,692	8,593	---	---	667,726	---	1,447,667
Adams	771	---	7,295	26,000	---	---	---	---	---	33,295
Adrian	1,232	115,753	31,123	27,690	7,194	---	---	627,279	---	809,039
Afton	2,919	2,760	---	388,572	---	---	---	---	325	391,657
Aikin	2,124	1,655	126,375	424,349	1,400	328,795	135,524	---	---	1,018,098
Akeley	403	2,305	---	274,323	19,429	---	---	---	---	296,057
Albany	2,087	---	89,942	73,209	34,289	3,587,380	---	---	---	3,785,020
Albert Lea	18,153	922	253,876	4,874,109	293,645	---	---	---	---	5,422,552
Alberta	130	25,535	---	---	---	---	---	---	---	25,535
Alberville	5,615	262,533	19,007	1,245,865	833,915	---	---	---	---	2,361,320
Alden	645	836	14,073	166,711	342	---	---	---	---	181,962
Aldrich	45	---	---	---	---	---	---	---	---	---
Alexandria	11,043	4,972	101,281	1,908,053	51,178	---	502,060	755,170	---	3,322,714
Alpha	127	25,459	160,290	---	---	---	---	---	---	185,749
Altura	424	---	41,728	---	---	28,164	---	---	---	69,892
Alvarado	372	---	---	15,568	4,118	---	---	---	3,000	22,686
Amboy	544	---	81,958	36,088	---	---	---	---	---	118,046
Andover	30,080	248,002	111,091	3,846,388	7,975,897	2,780,387	---	---	---	14,961,765
Annandale	2,895	10,321	172,965	287,983	52,411	493,832	---	---	---	1,017,532
Anoka	17,899	180,481	20,045	2,254,606	284,266	740,512	---	---	15,841	3,495,751
Apple Valley	48,988	427,796	552,572	5,796,954	480,011	---	4,112,993	---	---	11,370,326
Appleton	2,680	4,989	168,837	---	249,779	---	---	7,175	430,780	
Arco	94	---	---	58,395	8,330	---	---	---	---	66,725
Arden Hills	9,787	57,219	13,539	896,616	61,343	---	---	---	---	1,028,717
Argyle	663	474	---	11,603	2,306	---	---	---	---	14,383
Arlington	2,107	10,380	14,997	96,087	5,800	10,000	---	---	---	13,7264
Ashby	460	6,394	29,539	1,602	1,050	---	400,448	811	439,844	
Askov	373	2,509	---	27,410	64,260	---	---	---	---	94,179
Atwater	1,050	6,894	72,186	247,588	6,529	---	---	---	---	333,197

Table 15

**Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005**

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	472	9,174	68,828	---	---	---	---	502,643	---	580,645
Aurora	1,756	88,358	---	107,024	6,494	---	---	112,735	---	314,611
Austin	23,761	17,984	75,491	2,283,645	879,666	767,303	4,595,922	---	---	8,620,011
Avoca	132	1,356	18,734	---	1,135	3,185	---	201,030	---	225,440
Avon	1,290	---	4,028	396,759	---	---	---	---	400,787	---
Babbitt	1,627	---	---	1,065	---	---	---	---	---	1,065
Backus	319	---	45,800	12,428	---	---	---	---	---	58,228
Badger	474	250,573	---	---	---	---	---	---	---	250,573
Badley	1,263	4,255	51,285	332,110	350	---	140,550	---	---	528,550
Bakerton	608	---	136,605	69,162	72,532	1,170,948	---	---	---	1,449,847
Barnesville	2,315	89,500	47,951	91,289	6,452	---	---	---	---	235,192
Barnum	601	---	---	---	---	---	---	---	---	---
Barrett	332	---	8,089	---	19,225	---	---	---	---	27,314
Barry	19	---	---	---	---	---	---	---	---	---
Battle Lake	780	44,061	27,527	---	33,205	---	---	---	---	104,793
Baudette	1,084	1,311	42,176	165,404	32,951	---	---	3,318	245,160	---
Baxter	7,219	18,260	49,571	5,910,785	60,697	105,882	---	---	---	6,145,195
Bayport	3,171	178,464	49,363	31,292	43,014	---	---	---	---	302,133
Beardsley	237	---	23,281	---	---	---	---	---	---	23,281
Beaver Bay	185	11,000	---	---	---	---	---	---	---	11,000
Beaver Creek	246	1,233	8,185	---	---	---	---	---	---	9,418
Becker	3,975	9,299	444,640	137,277	102,393	---	709,163	9,149	1,411,921	---
Bejou	85	---	---	---	---	---	---	---	---	---
Belgrade	724	2,566	54,109	20,296	13,677	273,505	---	---	---	364,153
Belle Plaine	6,037	237,654	155,697	1,042,554	151,934	37,022	---	---	---	1,624,861
Bellechester	172	---	1,051	---	5,508	---	---	---	---	6,559
Bellingham	189	10,000	9,977	12,330	---	---	---	---	---	32,307
Bellrami	94	---	1,000	---	---	---	---	---	---	1,000
Belview	381	---	29,377	---	14,858	---	---	---	---	44,235

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	13,059	---	356,740	2,547,494	599,849	1,989	---	---	---	3,506,072
Bena	109	425	1,817	---	23,463	---	---	---	---	25,705
Benson	3,346	16,522	114,406	99,706	130,226	40,000	509,305	---	---	910,165
Bertha	475	---	26,880	11,480	---	---	---	---	---	38,360
Bethel	509	1,433	---	237,934	---	---	---	---	---	239,367
Big Falls	267	---	---	36,593	---	---	---	---	---	36,593
Big Lake	8,671	12,068	147,941	3,724,410	259,872	232,548	---	---	---	4,376,839
Bigelow	229	---	46,971	---	---	---	---	---	11,082	58,053
Bigfork	468	---	---	165,983	---	---	---	106,638	---	272,621
Bingham Lake	163	14,761	---	2,332	33,212	---	---	---	---	50,305
Birchwood	943	---	---	---	---	---	---	38,533	38,533	38,533
Bird Island	1,161	20,307	43,356	12,860	71,766	16,197	---	602,405	---	766,891
Biscay	111	---	---	---	---	---	---	---	---	---
Biwabik	888	---	42,707	903,424	18,934	15,527	---	---	---	980,592
Blackduck	733	2,637	---	33,500	3,157	---	---	---	---	39,294
Blaine	54,020	108,408	2,532,194	4,043,883	700,675	3,807,803	1,529,902	---	---	12,722,865
Bloomest	179	---	10,440	---	---	---	---	---	---	10,440
Blooming Prairie	1,963	6,740	135,291	69,475	14,252	---	---	525	226,283	226,283
Bloomington	84,347	---	971,429	17,125,200	1,292,518	7,467,011	---	127,248	26,983,426	26,983,426
Blue Earth	3,489	---	330,886	377,263	52,144	---	292,562	---	1,052,855	1,052,855
Bluffton	208	---	6,307	1,500	---	---	---	---	7,807	7,807
Book	108	---	---	---	---	---	---	---	---	---
Bonup	82	---	---	---	---	---	---	---	---	---
Bovey	701	---	70,567	35,677	5,325	---	---	525	111,569	111,569
Bowhus	254	---	---	10,870	---	---	---	---	10,870	10,870
Boy River	38	---	---	---	---	---	---	---	---	---
Boyd	175	---	5,106	---	767	---	---	5873	5873	5873
Braham	1,1570	2,586	20,804	189,092	61,917	---	---	---	274,399	274,399
Brainerd	13,849	94,507	65,545	1,976,154	72,212	---	9,711,372	70,139	11,989,929	11,989,929

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	116,082	275,428	27,257	—	—	—	—	—	418,767
Breckenridge	3,496	13,695	246,466	27,118	22,463	—	—	—	2,982	312,724
Breezy Point	1,511	1,105,303	41,827	20,506	22,610	—	—	—	2,628	1,192,874
Brewster	488	—	41,006	—	93,667	—	—	—	—	134,673
Bricelyn	349	—	4,650	31,500	—	—	—	—	—	36,150
Brook Park	152	—	—	—	—	—	—	—	—	—
Brooklyn Center	28,137	616,492	38,551	4,202,214	2,851	3,475,808	—	—	—	8,335,916
Brooklyn Park	71,048	76,224	471,283	1,409,439	931,731	57,536	—	654,147	—	3,600,360
Brooks	146	—	—	—	725	—	—	—	—	725
Brookston	95	—	—	—	—	—	—	—	—	—
Brooten	643	3,294	—	25,308	69,402	—	—	3,938	—	101,942
Brownsville	731	35,881	12,070	59,420	—	—	—	—	—	107,371
Browns Valley	643	464	49,341	1,380	—	14,512	—	71,630	—	137,327
Brownsdale	706	—	—	—	—	—	—	—	—	—
Brownsville	502	2,034	16,594	—	33,161	25,729	—	—	—	77,518
Brownston	812	1,072	67,107	32,735	11,048	—	—	—	—	111,962
Bruno	107	—	58,668	—	—	—	—	—	—	58,668
Buckman	226	—	—	—	14,034	—	—	—	—	14,034
Buffalo	13,251	1,472,734	2,162,609	726,512	264,135	—	943,476	—	—	5,569,466
Buffalo Lake	751	—	9,387	—	6,375	—	—	—	—	15,762
Buhl	989	3,254	24,766	145,842	62,928	—	—	—	—	236,790
Burnsville	61,262	464,370	752,628	8,664,052	1,684,007	155,736	—	—	—	11,720,793
Burfrum	130	—	12,136	—	693	—	—	5,842	—	18,671
Butterfield	529	4,946	—	77,825	—	—	—	—	—	82,771
Byron	4,640	668,169	38,077	1,354,404	133,826	124	—	—	—	2,194,600
Caledonia	2,948	7,652	65,403	2,255	15,706	—	—	—	—	91,016
Callaway	210	6,088	65,667	—	4,559	—	—	—	—	76,314
Calumet	372	54,067	15,927	—	616	—	—	—	—	70,610
Cambridge	7,057	22,955	193,973	1,670,500	—	776,878	132,779	—	—	2,797,085

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	217	---	51,770	---	5,954	---	---	---	---	51,770
Canby	1,838	---	45,857	40,235	50,573	---	1,650,128	---	---	1,742,174
Cannon Falls	3,973	6,435	51,135	125,446	---	---	124,171	128,799	486,559	
Canton	328	8,160	---	---	---	---	---	---	---	8,160
Carlos	394	61,539	6,500	---	14,609	---	---	---	---	82,648
Carlton	819	12,012	36,159	5,779	5,429	---	62,383	---	---	121,762
Carver	2,339	3,509	61,225	536,382	292,662	11,888	---	---	---	905,666
Cass Lake	833	---	20,000	---	---	---	---	---	---	20,000
Cedar Mills	49	---	---	---	---	---	---	---	---	---
Center City	630	12,253	---	138,633	---	---	---	---	---	151,086
Centerville	3,848	25,390	827,750	461,150	14,144	85,156	---	---	---	1,413,590
Ceylon	371	3,185	67,406	---	6,565	---	125,057	---	---	202,213
Champlin	24,071	33,239	153,801	777,117	416,435	---	---	---	---	1,380,592
Chandler	255	621	6,760	---	---	---	---	---	---	7,381
Chanhassen	22,518	311,250	10,000	2,334,577	462,794	---	---	---	---	3,118,621
Chaska	22,467	75,704	99,418	8,011,685	240,938	265,749	68,234	---	---	8,761,728
Chaffield	2,493	---	50,856	3,415,518	14,922	---	---	---	---	3,481,296
Chickamaaw Beach	145	---	---	---	---	---	---	---	---	---
Chisago City	4,258	32,905	91,147	181,644	101,812	360,208	---	---	---	767,716
Chisholm	4,775	107,951	178,873	169,725	219,864	118,527	---	---	6,353	801,293
Chokio	418	---	50,361	172,364	---	---	155,446	---	---	378,171
Circle Pines	5,072	14,128	2,257,001	119,683	493,832	---	---	---	---	2,884,644
Clara City	1,347	11,551	29,319	109,675	9,205	52,773	---	---	212,523	
Claremont	608	735	5,300	461	---	276,125	---	---	---	282,621
Clarissa	631	11,236	---	194,580	742	10,414	1,333	---	---	218,305
Clarkfield	902	1,304	108,903	365,595	10,821	72,512	---	---	---	559,135
Clarks Grove	709	706	65,560	12,490	473	---	---	---	---	79,229
Clear Lake	395	---	25,473	14,588	17,337	---	---	---	---	57,398
Clearbrook	555	---	---	1,480	1,863	---	---	---	---	3,343

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	1,315	6,152	231,078	530,470	63,209	—	—	—	—	830,909
Clements	168	—	78,979	—	1,103	—	—	—	—	80,082
Cleveland	717	4,868	88,277	144,537	—	—	—	—	—	237,682
Climax	233	—	—	—	23,703	—	—	—	—	23,703
Clinton	424	—	—	—	—	—	—	—	—	—
Citharall	121	335	—	600	—	—	—	—	—	935
Clontarf	138	—	—	—	—	—	—	—	—	—
Cloquet	11,601	—	—	223,956	1,323,046	59,955	92,988	—	—	—
Coates	162	—	—	—	—	16,578	—	—	—	16,578
Cobden	51	—	—	—	—	—	—	—	—	—
Cohasset	2,574	—	—	58,384	496,840	12,120	—	—	—	567,344
Cokato	2,726	—	—	101,739	48,805	—	—	—	73,402	223,946
Cold Spring	3,693	8,043	49,167	191,3,806	132,615	—	—	1,171,264	—	3,274,895
Coleraine	1,122	—	—	23,461	180	49,398	759,493	—	99,819	—
Cologne	1,237	6,071	381,561	32,943	14,555	—	—	408,623	2,102	845,855
Columbia Heights	18,261	11,022	107,970	1,867,738	62,700	1,423,879	—	—	45,900	3,518,309
Comfrey	360	—	—	11,018	79,069	—	—	—	—	90,087
Comstock	121	—	—	—	—	—	—	—	—	—
Conger	144	—	—	61,746	—	—	—	—	—	61,746
Cook	591	—	—	—	2,768,009	—	97,440	—	—	2,865,449
Coon Rapids	63,480	1,758,837	575,548	174,411	932,080	1,041,273	—	4,619,717	7,953	9,109,819
Corcoran	5,884	5,233	101,265	192,342	13,030	8,566	—	—	—	320,636
Correll	39	—	—	—	—	—	—	—	—	—
Cosmos	578	4,520	7,884	2,663	26,879	—	—	—	—	41,946
Cottage Grove	33,179	22,863	808,679	896,575	1,022,428	653,053	—	7,833,020	—	11,296,618
Cottonwood	1,140	—	45,184	—	3,641	—	—	—	—	48,825
Courtland	579	675	—	6,029	—	(320)	—	—	—	6,384
Cromwell	208	964	214,602	—	2,130	—	—	—	20,037	237,733
Crookston	7,943	—	—	—	—	—	—	1,150	170,787	3,339,021

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	2,290	1,185	31,763	7,712	66,632	---	---	---	---	107,292
Crosslake	2,039	97,382	273,366	260,700	103,468	---	---	---	2,014	736,930
Crystal	22,595	173,559	120,459	3,607,488	2,559,127	583,490	---	---	30,041	7,074,164
Currie	205	9,435	7,742	---	---	---	---	---	---	17,177
Cuyuna	270	---	---	22,511	---	---	---	---	---	22,511
Cyrus	286	17,587	3,853	---	---	---	---	---	---	21,440
Dakota	328	---	75,905	---	3,412	---	---	---	---	79,317
Dallton	252	1,751	---	---	---	---	---	---	---	1,751
Danube	494	2,035	1,255	34,744	---	---	---	---	---	38,034
Danvers	97	---	9,447	---	---	---	---	---	---	9,447
Darfur	123	8,400	3,531	---	---	---	---	---	---	11,931
Darwin	295	---	---	---	---	---	---	---	---	---
Dassel	1,276	4,510	51,156	269,272	41,602	---	---	---	---	366,540
Dawson	1,478	5,966	50,784	19,984	18,434	26,504	---	---	2,452	124,124
Dayton	5,059	3,242	8,529	968,569	60,653	---	---	---	---	1,040,993
De Graff	137	---	---	---	---	---	---	---	---	---
Deephaven	3,737	3,297	35,641	204,274	47,833	---	---	---	---	291,045
Deer Creek	333	---	38,171	---	---	---	---	---	---	38,171
Deer River	924	3,650	32,088	61,642	12,747	---	---	---	---	110,127
Deerwood	581	4,043	35,465	---	---	---	---	---	---	39,508
Delano	4,612	5,134	574,544	680,500	493,861	665,532	---	---	---	2,419,571
Delavan	192	---	28,828	42,447	---	---	---	---	---	71,275
Delhi	74	---	---	---	---	---	---	---	---	---
Dellwood	1,103	---	---	1,023	---	---	---	---	---	1,023
Denham	39	---	---	---	---	---	---	---	---	---
Dennison	171	---	---	58,315	---	---	---	---	---	58,315
Dent	194	8,691	55,087	---	940	---	---	---	---	64,718
Detroit Lakes	8,004	11,318	397,606	3,378,328	362,213	132,000	340,931	1,575,559	---	6,197,955
Dexter	337	---	1,889	177,452	155	---	---	---	---	179,496

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	3,464	---	51,432	2,748,323	8,488	---	---	---	2,121	2,810,364
Dodge Center	2,552	50,501	121,780	88,500	---	14,157	---	---	---	275,538
Donaldson	28	---	---	---	---	---	---	---	---	---
Donnelly	240	---	8,984	---	---	---	---	---	---	8,984
Doran	47	---	---	---	---	---	---	2,632	---	2,632
Dover	569	7,526	20,000	15,093	---	---	---	---	---	42,619
Dovray	63	---	171,364	---	---	---	---	258,664	---	430,028
Duluth	85,889	679,943	1,255,199	15,432,113	740,969	6,107,886	---	---	---	24,216,110
Dumont	109	---	488	---	---	---	---	---	---	488
Dundas	759	---	40,569	44,236	115,256	---	---	---	---	200,061
Dundee	97	---	---	---	---	---	---	---	---	---
Dunnell	189	3,505	---	---	---	2,800	---	---	---	6,305
Eagan	66,709	796,587	1,180,198	3,719,688	1,372,086	---	2,063,596	45,900	9,178,145	9,178,145
Eagle Bend	613	1,817	74,030	72,407	3,375	---	---	---	---	151,629
Eagle Lake	2,020	---	64,822	71,621	19,487	---	---	---	---	155,930
East Bethel	11,917	---	1,488,679	651,032	---	---	---	571,651	---	2,711,362
East Grand Forks	7,816	---	39,628	4,311,728	89,778	80,864	---	11,569,244	16,091,272	16,091,272
East Gull Lake	1,020	---	---	---	---	---	---	---	---	---
Easton	203	---	43,153	---	---	---	---	---	---	43,153
Echo	250	2,484	155,858	434	---	---	---	---	---	158,776
Eden Prairie	60,955	1,034,748	3,770,480	11,015,001	1,179,892	188,418	---	---	---	17,188,539
Eden Valley	883	2,448	---	67,562	---	8,780	---	8,780	---	78,790
Edgerton	989	10,796	7,606	53,791	34,546	---	---	---	---	106,739
Edina	47,448	27,954	100,378	482,937	134,149	---	6,981,993	---	8,667,411	8,667,411
Effie	93	36,738	---	---	4,447	---	19,603	700	61,488	61,488
Elizabethtown	237	30,611	---	---	7,218	---	---	---	---	37,829
Elba	197	---	5,611	---	---	---	---	---	---	5,611
Elbow Lake	1,254	99,140	7,664	45,339	12,007	9,393	353,056	1,991	528,590	528,590
Elgin	968	---	---	---	31,388	---	---	300	31,688	31,688

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	171	---	73,294	---	---	---	---	---	---	73,294
Elk River	21,548	75,455	80,209	3,133,567	578,914	152,698	---	---	---	4,740,813
Elko	1,321	971	9,643	28,230	56,468	---	---	---	---	95,312
Elkton	150	---	---	---	1,546	---	---	---	---	1,546
Ellendale	636	---	42,042	1,000	---	---	---	---	---	43,042
Ellsworth	529	7,043	360	72,146	---	---	---	---	---	79,519
Elmdale	107	---	---	---	---	---	---	---	---	---
Elmore	680	912	28,694	2,071	5,672	---	---	---	7,897	45,246
Elrosa	160	---	---	---	30,874	23,018	---	---	---	53,892
Ely	3,558	58,034	---	11,858	37,953	---	---	---	---	107,845
Elysian	540	2,587	1,336	322,548	7,292	45,540	---	---	---	379,303
Emily	896	---	---	545,046	---	---	---	826,333	---	1,371,979
Emmons	423	4,710	11,929	---	1,800	---	---	---	---	18,439
Erhard	138	6,255	---	---	261	---	---	---	---	6,516
Erskine	431	1,307	183,761	9,011	5,617	---	---	---	---	199,696
Evan	97	---	---	---	---	---	---	---	---	---
Evansville	561	---	182,342	1,053,956	---	---	---	---	---	1,236,198
Eyeleth	3,685	10,925	---	211,868	1,368	395,453	---	---	3,183,940	3,803,574
Excelsior	2,380	11,725	---	87,389	---	977	---	---	26,775	126,866
Eyota	1,800	959	---	120,371	20,633	---	---	---	---	141,963
Fairfax	1,271	---	5,159	117,483	35,594	---	---	---	---	158,236
Fairmont	10,729	44,375	26,091	1,792,266	27,716	1,520,427	242,572	---	3,653,447	3,653,447
Falcon Heights	5,679	8,657	292,586	25,066	67,757	3,294	---	---	---	397,360
Faribault	22,605	66,111	101,663	2,538,619	376,779	152,724	509,766	1,590,584	67,185	5,403,431
Farmington	18,023	41,661	1,99,384	4,167,828	461,476	---	---	---	---	6,630,349
Farwell	47	---	---	---	---	---	---	---	---	---
Federal Dam	99	---	---	---	---	---	---	19,784	---	19,784
Felton	203	---	---	3,000	---	---	---	---	---	3,000
Fergus Falls	13,903	65,120	438,919	4,069,559	257,003	953,388	235,069	---	22,910	6,041,988

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	866	---	39,224	15,002	---	---	4,536	---	---	58,762
Fifty Lakes	405	147,317	8,109	9,696	3,073	---	---	---	---	168,195
Finlayson	326	9,335	---	---	---	---	---	---	---	9,335
Fisher	398	11,056	2,814	---	---	---	---	1,758,498	---	1,772,367
Flensburg	241	---	---	---	---	---	---	---	150	150
Floodwood	544	2,084	14,754	2,563	109,804	58,746	---	---	---	187,951
Florence	46	---	---	---	---	---	---	---	---	---
Foley	2,612	---	352,646	1,060,003	269,095	---	---	---	---	1,681,744
Forada	193	16,916	11,496	---	---	18,800	---	13,801	---	61,013
Forest Lake	17,385	3,500	150,936	3,222,930	702,094	---	---	---	---	4,079,460
Foreston	493	---	83,282	---	7,750	---	---	229	229	91,261
Fort Ripley	65	---	---	---	---	---	---	---	---	---
Fosston	1,531	---	7,751	323,101	324,777	62,046	---	---	52,053	769,728
Fountain	373	---	120,140	7,872	6,933	---	---	---	---	134,945
Foxhome	122	---	---	---	---	---	---	---	---	---
Franklin	489	---	---	---	---	---	---	1,279,055	---	1,279,055
Fraze	1,393	5,900	38,611	303,438	8,553	7,992	---	---	364,494	364,494
Freeborn	289	25,009	22,951	---	---	---	---	---	---	47,960
Freeport	480	---	---	1,896,623	---	34,881	---	---	---	1,931,504
Fridley	26,679	---	509,822	2,569,989	32,889	480,229	---	---	---	3,592,929
Frost	235	1,001	---	---	---	---	---	---	---	1,001
Fulda	1,312	9,208	62,641	43,588	14,703	---	---	---	130,140	130,140
Funkley	18	---	---	---	---	---	---	---	---	---
Garfield	300	13,413	33,686	13,190	---	---	---	---	---	60,289
Garrison	228	19,556	27,839	---	322	---	---	10,000	57,777	57,777
Garvin	144	---	136,351	---	---	---	---	---	---	136,351
Gary	201	28,751	18,207	---	---	---	---	---	---	46,958
Gaylord	2,293	5,795	129,828	121,343	36,908	4,886	---	---	---	304,760
Gem Lake	468	---	---	---	476,432	---	---	---	---	476,432

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	468	8,000	---	77,226	---	---	---	---	---	85,226
Genola	68	---	---	---	---	---	---	---	---	---
Georgetown	125	---	---	31,408	3,160	---	---	---	---	34,568
Ghent	339	34,092	14,510	1,634	18,850	---	---	---	---	69,086
Gibbon	788	1,269	68,727	333,922	12,099	---	---	---	---	416,017
Gilbert	1,788	2,926	44,140	80,120	43,852	685	---	---	24,588	196,231
Gilmantown	231	---	---	---	---	---	---	---	---	---
Glencoe	5,691	107,097	401,515	158,910	123,403	205,786	---	---	---	996,711
Glenville	685	---	---	260	58,297	---	---	---	---	58,557
Glenwood	2,663	7,190	86,546	318,925	67,525	---	---	389,960	2,329,291	3,199,437
Glyndon	1,172	175,046	57,829	20,634	---	---	---	---	---	253,509
Golden Valley	20,510	1,049,359	268,358	881,1792	138,243	122,404	---	---	---	10,390,156
Gonvick	280	350	6,067	1,598	---	9,342	---	---	---	17,357
Good Thunder	563	2,464	8,538	32,636	424	---	---	---	---	44,062
Goodhue	901	---	---	733,036	---	---	---	---	---	733,036
Goodridge	112	---	---	---	---	---	---	---	---	---
Goodview	3,297	3,882	67,828	4,481	271,284	42,573	---	---	---	390,048
Graceville	592	---	12,898	---	---	1,348,483	---	---	---	1,361,381
Granada	298	---	5,307	19,170	---	---	---	---	---	24,477
Grand Marais	1,417	---	26,706	1,024,455	9,536	---	---	---	---	1,060,697
Grand Meadow	935	---	38,908	382,616	1,129	---	---	565,000	---	987,653
Grand Rapids	8,543	104,874	41,494	8,244,165	23,092	---	---	---	---	8,413,625
Granite Falls	3,088	41,117	77,570	543,069	13,357	372,017	155,668	---	1,202,798	---
Grant	4,218	---	---	64,575	---	---	---	---	---	64,575
Grassston	113	---	---	---	---	---	---	---	---	---
Green Isle	421	3,366	24,508	601,266	3,206	1,555,734	---	---	---	2,188,080
Greenbush	740	---	---	5,500	6,200	---	---	10,210	21,910	---
Greenfield	2,847	784,703	---	2,084,384	128,734	20,814	---	---	---	3,018,635
Greenwald	188	5,936	---	8,620	---	---	---	---	---	14,556

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	759	—	—	—	—	—	—	—	—	—
Grey Eagle	344	—	10,900	27,287	10,122	—	—	—	600	48,909
Grove City	629	971	(725)	6,064	—	—	—	—	—	6,310
Gyga	238	—	16,796	13,847	—	—	—	—	—	90,643
Gully	93	—	—	711	2,280	—	—	—	—	2,991
Hackensack	313	67,660	—	13,341	5,552	—	—	—	—	86,553
Hadley	62	—	—	—	7,685	—	—	—	—	7,685
Hallock	1,135	84,509	—	—	349,058	—	—	119,667	—	553,234
Halma	64	—	—	—	—	—	—	—	—	—
Hakstad	598	—	—	125,225	—	—	—	—	—	125,225
Ham Lake	15,136	963,226	154,951	625,571	495,689	—	—	—	—	2,239,437
Hamburg	566	888	5,537	135	298	—	—	—	—	6,858
Hammond	237	—	—	—	—	—	—	—	—	—
Hampton	751	11,171	—	—	12,208	5,100	—	—	—	—
Hancock	703	793	38,285	34,221	—	—	—	—	—	73,299
Hanley Falls	304	1,274	11,143	—	—	—	—	—	—	—
Hanover	2,269	68,226	55,573	—	208,431	—	—	—	—	332,229
Hanska	419	—	20,000	4,852	3,247	—	—	—	—	28,099
Harding	107	—	—	—	9,754	—	—	—	—	9,754
Hardwick	199	—	42,416	14,863	19,704	—	—	—	—	76,983
Harmony	1,132	—	6,355	20,136	11,688	439,318	—	—	—	477,557
Harris	1,267	3,837	25,472	46,301	6,286	—	—	—	—	81,896
Hartland	276	—	1,383	3,000	—	—	—	—	—	—
Hastings	21,489	261,483	203,632	4,131,418	196,308	1,784	—	—	—	4,383
Hatfield	43	—	—	—	583	—	—	—	—	583
Hawley	1,915	—	80,705	41,133	20,176	—	—	1,397,618	—	1,539,632
Hayfield	1,361	6,669	87,671	249,954	—	—	—	—	117,822	462,116
Hayward	236	—	20,240	32,049	—	—	—	—	—	52,289
Hazel Run	58	—	—	—	—	—	—	—	—	121,291

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	1,173	---	36,219	288,377	53,472	---	435,289	---	---	813,357
Heidelberg	98	---	---	---	---	---	---	---	---	---
Henderson	951	892	75,926	62,925	8,998	1,212	---	45,870	---	195,823
Hendricks	700	---	---	720,511	---	---	---	---	---	727,456
Hendrum	317	1,553	43,799	17,826	---	10,464	---	---	---	73,642
Henning	829	7,205	56,171	44,927	17,740	23,975	---	---	---	150,018
Henriette	98	---	---	---	---	---	---	---	---	---
Herman	423	---	113,564	218,031	---	---	---	---	---	331,595
Hermantown	8,942	5,856	71,991	6,319	27,676	---	591,445	---	---	703,287
Heron Lake	773	---	110,169	---	---	---	---	23,648	---	133,817
Hewitt	272	1,279	9,477	---	4,541	---	---	---	---	15,297
Hibbing	16,582	110,808	679,135	1,206,390	213,764	52,582	---	---	23,249	2,285,928
Hill City	473	---	218,846	19,645	8,267	21,000	6,747	958,692	---	1,233,197
Hillman	21	---	---	---	---	---	---	---	---	---
Hills	555	2,657	179,672	9,336	4,273	---	---	---	---	195,938
Hilltop	792	4,699	---	292,007	---	---	---	---	---	296,706
Hinckley	1,432	23,494	---	133,394	2,384	---	---	---	---	159,272
Hitterdal	182	---	4,248	459	4,517	---	---	---	---	9,224
Hoffman	651	25,762	6,994	---	4,569	---	649,171	---	---	686,496
Hokah	574	---	7,148	---	---	---	---	---	---	7,148
Holdingford	754	5,417	15,702	27,259	74,512	---	---	---	---	122,890
Holland	205	---	---	---	---	---	---	---	---	---
Hollandale	288	---	---	18,484	---	---	---	---	---	18,484
Holloway	107	---	---	---	---	---	---	---	---	---
Holt	93	---	---	---	---	---	---	---	---	---
Hopkins	17,263	11,055	856,185	1,496,755	50,142	75,000	---	---	---	2,489,137
Houston	1,011	5,605	119,458	6,451	16,996	152,097	---	---	---	300,607
Howard Lake	1,966	43,748	37,478	904	5,816	---	---	20,212	108,218	---
Hoyt Lakes	1,918	10,289	6,940	36,300	59,595	103,405	---	---	---	216,599

Table 15

**Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005**

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	9,440	71,718	48,069	4,380,569	123,745	499,526	---	---	---	5,123,627
Humboldt	51	---	---	---	---	---	---	---	---	---
Hutchinson	13,817	117,049	304,284	4,980,632	235,099	207,122	161,993	---	24,128	6,030,307
Ihlen	92	---	---	---	---	---	---	---	---	---
Independence	3,714	15,845	---	356,488	2,788	---	---	---	---	375,121
International Falls	6,397	6,916	391,764	212,489	117,740	---	1,427,376	---	415,335	2,571,620
Inver Grove Heights	33,195	---	57,870	6,000,835	269,710	---	---	---	---	6,328,415
Iona	155	393	3,436	---	---	---	---	---	---	3,829
Iron Junction	84	7,525	---	---	---	---	---	---	---	7,525
Ironon	546	2,527	1,262	77,435	---	---	90,908	---	---	172,132
Isanti	5,181	1,475,835	399,640	3,828,657	236,306	---	---	---	---	5,940,438
Isle	818	426	47,362	32,414	5,556	---	---	---	---	85,758
Ivanhoe	634	3,933	11,089	---	9,788	---	---	---	---	24,810
Jackson	3,480	53,502	7,390	---	53,217	195,731	---	291,533	601,413	
Janesville	2,166	12,544	39,235	193,733	306	---	---	---	---	245,818
Jasper	582	---	8,000	16,716	---	---	---	5,528	30,244	
Jeffers	370	---	6,675	11,222	7,454	---	---	---	---	25,351
Jenkins	314	70,100	---	16,608	---	---	---	---	---	86,708
Johnson	29	---	---	2,079	---	---	---	---	---	2,079
Jordan	5,048	---	92,099	1,727,643	11,367	---	60,270	17,056	1,908,435	
Kandiyohi	537	21,811	7,558	23,673	5,540	---	---	---	58,582	
Karlsbad	745	---	194,626	---	---	---	---	---	---	194,626
Kasota	686	1,570	47,176	3,968	---	---	---	---	52,714	
Kasson	5,312	3,050	36,449	1,235,793	76,217	---	---	---	1,351,509	
Keewatin	1,167	---	645	34,736	9,157	---	---	---	44,538	
Kellher	310	882	27,991	27,533	---	---	---	---	56,406	
Kellogg	468	---	93,868	20,500	---	---	---	---	114,368	
Kennedy	218	8,271	---	15,712	---	---	---	---	23,983	
Kenneth	54	---	---	---	---	---	---	---	3,537	

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	276	2,725	13,467	---	4,413	---	---	---	---	20,605
Kent	116	---	---	---	---	---	---	---	---	---
Kenyon	1,696	37,733	10,657	79,433	37,719	---	774	---	---	165,542
Kerkhoven	743	46,254	221,980	---	---	---	---	---	---	269,008
Kerrick	72	---	---	---	---	---	---	---	---	---
Kepple River	181	1,540	14,266	---	2,958	---	---	145,441	---	164,205
Klest	511	---	4,495	21,780	14,654	---	---	---	---	40,929
Kilkenny	154	897	---	---	---	---	---	---	---	897
Kimball	683	4,276	85,181	20,734	---	19,717	---	---	---	129,908
Kinbrae	17	---	---	---	---	---	---	---	---	---
Kingston	152	9,395	---	---	---	---	---	---	---	9,395
Kinney	173	255	---	---	497	---	---	---	---	752
La Crescent	5,748	59,749	2,554	266,518	3,678	---	152,781	923,439	1,408,719	
La Prairie	622	---	---	55,304	---	---	---	---	---	55,304
La Salle	84	---	6,685	---	389	---	14,780	---	---	21,854
Lafayette	524	---	---	---	11,286	---	---	---	---	11,286
Lake Benton	679	1,449	24,847	---	1,217	---	---	---	---	27,513
Lake Bronson	227	---	105,566	---	---	---	---	---	---	105,566
Lake City	5,314	46,338	69,244	362,821	73,322	---	---	---	231,002	782,727
Lake Crystal	2,549	2,191	113,003	4,022	11,105	1,259,317	---	207,283	1,596,921	
Lake Elmo	7,966	14,455	2,307	1,305,484	12,337	---	---	---	1,334,583	
Lake Henry	83	---	---	---	---	---	---	---	---	---
Lake Lillian	238	---	81,574	---	9,893	---	---	---	91,467	
Lake Park	837	---	82,117	7,361	928	32,885	---	---	123,261	
Lake Shore	1,037	4,960	38,599	---	---	---	---	21,983	65,542	
Lake St. Croix Beach	1,145	83,542	13,734	---	59,259	---	---	---	156,535	
Lake Wilson	256	---	20,970	---	1,149	317,969	---	---	340,088	
Lakefield	1,710	363,893	52,942	241,300	2,044	452,535	---	---	1,112,704	
Lakeland	1,891	---	29,326	70,913	---	---	653,096	---	753,335	

Table 15

**Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005**

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	364	---	5,384	224	---	---	---	---	---	5,608
Lakeville	51,722	367,847	748,782	16,070,012	7,534,789	---	---	4,322,774	---	29,044,204
Lamberton	822	---	8,704	20,394	4,400	5,375	---	872,806	759	912,438
Lancaster	337	---	---	---	---	---	---	---	---	---
Landfall	734	---	---	30,452	---	54,688	---	---	---	85,140
Lanesboro	763	8,526	209,057	91,023	71,056	36,295	---	---	---	415,957
Laporte	138	---	---	---	---	---	---	---	---	---
Lastup	93	---	---	---	---	---	---	---	---	---
Lauderdale	2,329	24,773	---	92,494	---	---	---	---	5,564	122,831
Le Center	2,371	6,261	---	1,353,536	---	50,450	---	---	---	1,410,247
Le Sueur	4,305	1,894	428,831	2,623,660	175,194	26,681	---	---	1,498	3,257,758
Lengby	82	512	---	---	2,874	---	---	---	---	3,386
Leonard	24	---	---	---	---	---	---	---	---	---
Leonidas	58	---	---	3,022	8,964	---	---	---	14,664	26,650
Leroy	903	---	12,989	215,660	10,308	317,557	---	---	---	556,514
Lester Prairie	1,617	5,662	50,964	9,458	64,878	4,872	---	---	---	135,834
Lewiston	1,507	4,439	---	3,636	15,261	24,913	---	---	3,014	51,263
Lewisville	255	21,254	6,799	---	19,585	---	---	---	---	47,638
Lexington	2,114	---	712,934	434,636	---	---	---	---	---	1,147,570
Lilydale	809	---	---	---	---	329,050	---	---	---	329,050
Lindstrom	3,923	17,976	457,718	277,177	176,904	288,718	---	---	---	1,218,493
Lino Lakes	19,698	58,460	184,521	5,343,919	81,503	2,900	897,913	2,321	6,571,537	
Lismore	213	---	60,603	---	4,047	---	---	---	---	64,650
Litchfield	6,854	826,676	5,333	172,829	1,277	136,431	1,383	67,389	1,211,318	
Little Canada	9,996	2,792,366	423,831	136,072	260,347	706,218	127,725	109,604	283,971	3,896,587
Little Falls	8,339	---	35,333	5,029,173	7,427	---	---	441,537	6,449,590	
Littlefork	706	---	114,590	7,427	---	---	---	---	---	122,017
Long Beach	298	---	7,570	---	---	---	---	---	---	7,570
Long Lake	1,839	3,883	189,361	1,509,821	30,946	95,211	---	---	---	1,829,222

Table 15

**Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005**

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	3,045	953	614,556	193,372	39,352	137,267	321,378	---	---	1,306,878
Longville	182	9,641	3,390	4,043	160,965	---	258,961	---	---	437,000
Lonsdale	2,401	19,682	124,117	383,557	38,960	6,344	---	---	---	572,660
Loretto	637	759	---	---	30,000	---	---	---	---	30,759
Louisburg	37	---	---	---	---	---	---	---	---	---
Lowry	287	1,200	72,026	497,583	---	19,630	---	50,692	---	641,131
Lucan	208	664	65,130	12,354	---	---	---	---	---	78,148
Luvene	4,596	42,500	147,510	132,754	28,498	1,300,000	45,694	---	---	1,696,956
Lyle	570	---	---	9,964	38,927	---	---	---	---	48,891
Lynd	379	---	---	10,789	---	---	---	---	---	10,789
Mabel	756	---	2,310	64,969	20,235	---	---	57,238	---	144,752
Madella	2,303	---	11,481	150,668	29,339	---	---	---	472,183	663,641
Madison	1,703	133,053	167,694	609,244	15,434	---	---	---	---	925,425
Madison Lake	910	2,314	3,478	95,971	---	---	---	---	---	957,763
Magnolia	204	---	---	---	---	---	---	---	---	---
Mahnomen	1,204	980,727	125,163	21,146	---	---	---	---	---	1,127,036
Mantomedi	7,941	2,013	61,807	604,181	72,877	---	208,670	---	949,568	
Manchester	77	---	---	---	---	---	---	---	---	---
Manhattan Beach	62	29,048	---	---	---	---	---	---	---	29,048
Mankato	35,031	---	205,547	11,460,245	1,497,507	2,849,643	---	---	---	16,012,942
Mantonville	1,191	12,372	---	91,803	14,787	---	515,761	---	---	634,723
Maple Grove	58,420	182,608	783,416	26,620,900	1,116,574	1,402,383	8,795,277	105,393	39,006,751	
Maple Lake	1,879	6,847	11,202	36,556	6,744	411,692	---	---	473,041	
Maple Plain	1,982	1,202	22,569	34,190	26,044	35,762	---	---	119,767	
Mapleton	1,661	1,227	14,475	39,714	56,834	---	---	---	112,250	
Mapleview	172	---	---	---	---	---	---	---	---	
Maplewood	36,279	44,700	330,044	13,417,528	904,637	305,073	413,229	15,415,211		
Marble	698	---	1,148	2,735	608	---	---	4,491		
Marietta	170	---	103,090	16,723	---	---	5,467	125,280		

Table 15

**Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005**

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	669	1,847	72,503	69,377	24,459	---	---	---	3,814	172,000
Marshall	12,932	190,791	261,881	4,126,881	231,699	369,292	1,480,205	---	---	6,660,755
Mayer	1,290	2,093	118,248	280,417	38,412	---	---	---	---	439,170
Maynard	359	1,596	1,570	82,528	---	---	---	---	---	85,694
Mazepa	794	1,334	22,904	4,027	---	---	---	---	---	28,265
Mc Grath	65	---	24,854	---	---	---	---	---	---	24,854
Mc Gregor	406	2,645	7,795	34,137	39,830	---	74,011	44,214	---	202,632
Mc Intosh	614	---	10,514	3,515	9,329	---	---	---	---	23,358
Mc Kinley	84	26,170	38,313	---	---	---	---	32,349	---	96,832
Meadowlands	129	---	2,893	---	---	12,000	---	---	---	14,893
Medford	1,135	149,479	11,638	31,850	---	---	---	---	---	192,967
Medicine Lake	359	---	79,515	---	---	---	---	---	---	79,515
Medina	4,770	152,965	89,092	2,523,419	109,859	72,469	---	94,731	---	3,042,535
Meire Grove	147	---	---	20,000	---	---	---	---	---	20,000
Melrose	3,273	10,200	---	2,027,194	---	---	---	---	---	2,037,394
Menahga	1,222	---	233,246	5,675	27,542	---	---	22,322	---	288,835
Mendota	182	---	---	2,200	---	---	---	---	---	2,200
Mendota Heights	11,582	---	9,368	3,447,114	119,913	480,950	---	145,664	4,203,009	4,203,009
Mentor	129	---	101,875	---	---	---	---	9,866	111,741	---
Middle River	328	128	100,762	15,172	---	---	---	---	---	116,062
Miesville	171	2,730	31,042	---	---	---	---	---	---	33,772
Milaca	2,729	---	53,198	687,435	159,441	---	---	---	---	900,074
Milan	310	6,154	4,433	2,736	4,714	1,000	---	---	19,037	---
Millerville	113	---	18,593	---	---	---	---	---	---	18,593
Milville	171	---	---	---	---	---	---	---	---	---
Milroy	252	---	42,867	---	---	---	---	---	---	42,867
Miltona	303	8,393	---	94,926	825	---	---	---	---	104,144
Minneapolis	387,711	477,000	1,662,000	40,836,000	58,112,000	6,429,000	---	5,441,000	112,957,000	112,957,000
Minneiska	105	---	---	---	---	---	---	---	---	---

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	1,411	2,041	21,863	1,063,279	8,427	---	---	504,274	1,489	1,601,373
Minnesota City	223	---	---	20,184	---	---	---	---	---	20,184
Minnesota Lake	665	---	---	180,115	8,507	---	---	---	---	188,622
Minnetonka	51,657	415,165	401,451	8719,002	3,007,275	29,629	---	---	---	12,572,522
Minnetonka Beach	625	1,000	---	24,697	5,899	---	---	---	---	31,596
Minnetrista	5,542	---	46,000	415,639	338,422	---	---	---	291,890	1,091,951
Mizpah	68	4,385	---	---	---	---	---	---	---	4,385
Montevideo	5,474	14,942	54,737	780,110	43,478	430,139	285,148	---	12,727	1,621,281
Montgomery	3,129	10,277	63,834	412,461	1256,614	79,727	---	---	---	1,822,913
Monticello	10,662	---	69,076	10,966,341	1,119,765	---	3,472,248	---	---	15,627,430
Montrose	2,145	27,030	60,097	41,666	91,020	---	---	2,380,953	---	2,600,766
Moorhead	34,244	365,532	43,499	31,517,182	221,308	---	---	565,750	32,713,271	32,713,271
Moose Lake	2,490	195	10,500	475,022	(10,395)	---	---	---	---	475,322
Mora	3,560	803,367	150,576	1,393,864	128,104	95,969	---	7,384	25,79,264	25,79,264
Morgan	862	---	104,395	---	---	---	---	---	---	104,395
Morris	5,085	10,411	75,098	1,055,147	101,399	---	---	47,241	1,289,296	1,289,296
Morrison	1,042	---	34,977	64,613	17,401	---	---	---	---	116,991
Morton	428	8,800	---	---	---	---	---	---	8,800	8,800
Motley	673	5,952	31,891	2,000	470	---	---	---	40,313	40,313
Mound	9,838	21,203	82,758	1,843,223	155,634	3,469,891	---	---	5,572,709	5,572,709
Mounds View	12,442	554,686	177,448	424,017	389,155	33,625	---	---	1,578,931	1,578,931
Mountain Iron	2,899	---	---	---	---	---	---	---	---	---
Mountain Lake	2,082	1,698	61,800	62,371	20,039	1,390	---	18,193	165,491	165,491
Murdock	298	---	---	---	---	---	---	---	---	---
Myrtle	57	---	---	---	4,797	---	---	---	4,797	4,797
Nashua	58	---	---	---	---	---	---	---	---	---
Nashwaik	938	118,774	181,961	21,260	20,618	---	---	---	342,613	342,613
Nassau	76	---	---	---	---	---	---	---	---	---
Nelson	160	---	1,186	---	6,016	7,906	---	2,109	17,217	17,217

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	234	—	68,252	—	—	—	—	—	—	68,252
Nevis	352	7,067	8,883	25,113	7,882	—	—	—	—	48,945
New Auburn	506	165	67,830	—	493	—	—	—	493	68,981
New Brighton	22,113	96,341	114,749	428,255	—	—	—	—	—	639,345
New Germany	330	7,247	69,803	—	—	—	—	—	—	77,050
New Hope	20,747	—	41,473	1,247,516	7,082	1,095,893	—	—	—	2,391,964
New London	1,141	—	—	163,667	—	—	—	—	—	163,667
New Market	1,490	—	—	46,430	1,119,776	94,457	—	—	—	1,260,663
New Munich	357	—	—	—	—	—	—	—	—	—
New Prague	6,391	77,963	41,351	2,477,603	198,575	—	—	—	—	2,795,492
New Richland	1,169	3,053	11,793	88,479	—	486,367	—	6,727	—	596,419
New Trier	120	—	—	—	—	—	—	—	—	—
New Ulm	13,714	58,030	41,000	4,192,829	1,007,760	—	—	—	106,334	5,405,953
New York Mills	1,192	1,358	78,568	29,733	3,046	14,063	—	745,197	—	871,965
Newfolden	356	—	22,291	—	—	—	—	—	—	22,291
Newport	3,738	—	—	211,702	4,488	—	—	—	—	216,190
Nicollet	973	—	—	800,192	—	—	—	—	—	800,192
Nielsville	84	5,176	—	—	—	—	—	80,017	—	85,193
Nimrod	72	—	—	—	—	—	—	—	—	—
Nisswa	2,048	34,189	48,191	26,412	95,779	1,582,258	—	—	—	1,786,829
Norcross	57	10,757	—	—	—	—	—	—	—	10,757
North Branch	10,205	22,878	110,176	3,061,570	139,990	—	—	—	—	3,634,614
North Mankato	12,577	108,788	40,421	3,244,147	48,773	4,932	—	30,859	—	3,477,920
North Oaks	4,502	—	—	—	—	—	—	—	—	—
North St. Paul	11,885	371,781	107,226	589,732	628,263	789,824	—	—	522	2,487,348
Northfield	18,961	—	—	—	1,862,836	121,279	15,234	—	—	1,999,349
Northome	237	19,934	—	—	347	731	—	—	—	21,012
Northrop	245	—	—	—	27,258	—	—	—	—	27,258
Norwood Young America	3,479	13,891	40,440	2,477,319	335,002	17,318	—	—	—	2,883,970

Table 15

**Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005**

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	7,997	1,219,997	31,715	313,291	66,832	---	---	---	---	1,631,835
Oak Park Heights	4,664	---	21,000	290,968	---	---	---	68,820	---	380,788
Oakdale	27,492	52,191	126,237	1,412,376	57,994	---	---	---	---	1,648,798
Odessa	103	---	---	---	---	---	---	---	---	---
Odin	108	1,603	150,135	---	---	---	---	---	---	151,738
Ogema	127	---	---	---	---	---	---	---	---	---
Ogilvie	478	---	2,706	---	---	---	---	---	---	2,706
Okabena	182	---	249,339	---	---	---	---	---	32,972	282,311
Oklee	410	32,961	---	---	---	---	---	---	---	32,961
Olivia	2,579	---	16,603	298,041	61,773	18,570	---	---	---	394,987
Onamia	862	1,179	57,358	---	129,278	---	---	---	---	187,815
Oirmsby	147	---	---	---	---	---	---	---	---	---
Orono	7,653	11,474	182,585	84,873	71,740	---	---	---	---	350,672
Oronoco	935	2,340	4,906	12,988	52,487	---	---	---	---	72,721
Orr	241	---	---	---	---	---	---	---	---	---
Ortonville	1,973	13,512	44,431	46,571	14,885	---	315,082	---	434,481	
Osakis	1,605	1,523	58,981	258,290	9,626	62,751	---	---	---	391,171
Oslo	330	2,608	46,846	72,575	---	---	---	---	---	122,029
Osseo	2,492	1,235	97,139	15,404	---	250,750	---	---	---	364,588
Ostrander	205	29,370	---	---	---	---	---	---	---	29,370
Otsego	10,584	13,096	113,715	14,912,779	217,982	---	---	---	---	15,257,572
Ottertail	491	---	45,851	38,467	---	---	---	---	---	84,318
Owatonna	24,255	210,704	529,298	3,730,709	410,019	1,917	19,732	---	4,902,379	
Palisade	151	---	27,788	11,790	---	---	---	---	---	39,578
Park Rapids	3,445	1,435	70,304	621,779	5,321	75,064	820,157	---	---	1,594,060
Parkers Prairie	1,023	---	8,724	---	1,056	---	182,856	14,162	---	9,780
Paynesville	2,297	16,207	4,674	168,841	45,967	---	---	---	432,707	
Pease	180	9,627	---	---	---	---	30,033	---	9,627	
Pelican Rapids	2,409	10,312	4,857	401,201	88,465	---	---	---	534,886	

Table 15

**Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005**

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	—	35,699	—	—	—	—	—	—	35,699
Pennock	496	183,423	184,789	16,583	—	—	—	—	—	384,795
Pequot Lakes	1,956	2,514	41,706	200,473	20,008	175,288	—	—	—	439,999
Perham	2,726	5,524	7,833	1,513,268	42,847	—	—	—	—	1,569,412
Perley	110	—	—	—	—	—	—	—	—	—
Peterson	252	—	—	5,000	—	—	—	—	—	5,000
Pierz	1,338	3,556	133,151	379,586	—	—	—	—	—	516,293
Pillager	470	—	—	13,559	—	—	—	—	—	13,559
Pine City	3,255	23,000	104,778	82,983	33,378	526,383	—	—	—	780,080
Pine Island	3,268	49,993	16,390	2,190,048	45,741	52,689	—	—	—	2,362,966
Pine River	954	1,583	12,864	245,170	1,160	—	451,754	—	—	712,531
Pine Springs	395	—	—	—	—	—	—	—	—	—
Pipestone	4,356	12,111	128,256	1,316,868	11,050	50,900	182,100	—	146,761	1,848,046
Plainview	3,386	13,681	57,762	47,546	37,317	—	—	—	—	156,306
Plato	320	1,771	37,674	11,027	19,898	—	—	—	—	70,370
Plummer	262	—	19,444	1,375	4,100	13,717	—	—	—	38,636
Plymouth	70,455	673,832	7,711,144	5,707,051	433,919	—	—	118,611	1,906,785	16,551,342
Porter	163	—	47,823	—	—	—	—	—	—	47,823
Preston	1,413	1,391	11,009	898,613	7,591	—	—	—	—	918,604
Princeton	4,503	3,109	110,583	819,702	28,385	323,336	—	—	—	1,285,115
Prinsburg	446	1,409	72,954	1,326	—	—	—	—	—	75,689
Prior Lake	21,395	3,640,083	130,190	4,391,216	1,316,381	230,133	—	1,094,564	2,917	10,805,484
Proctor	2,832	1,880	20,610	502,073	—	—	—	—	—	524,563
Quamba	105	—	—	—	—	—	—	16,569	—	16,569
Racine	402	—	—	3,406	—	7,936	—	—	—	11,342
Ramsey	21,749	10,108,027	208,032	2,566,052	893,585	—	—	—	—	13,775,696
Randall	590	—	3,059	35,091	—	—	—	—	—	38,150
Randolph	365	—	—	—	—	—	—	—	—	—
Ranier	—	—	—	—	—	—	—	—	—	—

Table 15

**Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005**

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	793	---	26,350	5,404	---	---	---	---	---	31,754
Red Lake Falls	1,621	2,489	25,653	65,758	416,964	163,642	---	---	---	674,506
Red Wing	16,388	378,344	239,701	1,256,272	250,181	---	137,077	---	123,486	2,385,061
Redwood Falls	5,327	8,648	14,720	---	215,540	25,030	82,124	400,442	---	746,504
Regal	35	---	---	---	---	---	---	---	---	---
Renner	365	11,558	4,252	10,437	---	---	---	---	---	26,247
Renville	1,280	7,040	35,434	8,520	6,299	---	---	---	---	57,293
Revere	100	1,278	---	---	2,103	---	---	---	---	3,381
Rice	1,044	3,156	310,171	43,428	10,644	45,737	---	---	13,941	427,077
Richfield	33,667	---	38,569	1,458,718	59,544	2,973,247	---	---	---	4,530,078
Richmond	1,309	5,207	24,543	23,815	45,011	---	---	10,883,332	7,572	119,480
Richville	115	---	---	3,813	---	---	---	---	---	3,813
Riverton	109	---	---	---	---	---	19,075	---	---	19,075
Robbinsdale	13,873	---	17,206	924,859	21,020	---	---	---	---	963,085
Rochester	97,191	130,771	826,518	15,941,102	4,000,630	2,052,248	12,001,754	8,234,055	3,034,706	46,221,784
Rock Creek	1,349	9,293	13,224	10,396	---	---	---	---	---	32,913
Rockford	3,815	55,376	---	131,937	169,399	2,067	---	---	---	358,778
Rockville	2,632	1,194	57,721	46,871	19,223	1,528,883	---	---	6,255	1,660,147
Rogers	6,716	103,924	628,236	14,651,966	443,995	326,117	---	---	944	16,155,182
Rollingstone	649	2,447	45,861	12,481	10,019	---	---	---	---	70,808
Ronneby	27	---	---	---	---	---	---	---	---	---
Roosevelt	145	113	---	---	808	---	---	1,000	---	921
Roscoe	113	---	---	---	---	---	---	---	1,000	---
Rose Creek	391	---	8,260	---	---	---	---	---	---	8,260
Roseau	2,829	174,763	377,853	5,766,936	2,499,532	937,897	19,205	---	---	9,776,186
Rosemount	19,418	1,714,459	69,903	13,594,158	473,693	286,370	---	---	---	16,138,583
Roseville	33,882	165,785	334,350	1,941,882	498,541	40,526	---	---	---	2,981,084
Rothsay	510	480	13,949	11,750	---	13,785	---	---	---	39,964
Round Lake	420	3,267	12,164	31,635	---	---	---	---	---	47,066

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	906	99,423	26,997	49,497	—	—	—	—	—	175,917
Rush City	3,060	—	237,786	674,355	117,710	524,018	928,035	—	389	2,482,293
Rushford	1,785	5,226	21,288	118,794	59,730	37,843	18,505	—	—	261,386
Rushford Village	772	25,893	—	65,056	2,700	—	—	—	—	93,649
Rushmore	364	2,362	99,443	8,614	—	—	—	—	—	110,419
Russell	345	11,751	—	26,480	—	—	—	651	—	38,882
Rutherford	259	—	86,475	—	—	—	—	—	—	86,475
Rutledge	185	—	—	—	2,195	—	—	43,554	—	45,749
Sabin	405	501,089	—	—	5,921	—	—	—	14,899	521,909
Sacred Heart	523	480	531,994	15,922	10,819	5,830	—	—	—	565,045
Sanborn	403	—	29,430	82,608	—	—	—	—	—	112,038
Sandstone	2,513	2,690	32,820	92,755	2,480	11,688	—	385,000	241,161	768,594
Sargeant	76	—	—	2,830	—	—	—	—	—	2,830
Sartell	13,225	23,794	202,666	5,832,319	156,597	—	—	2,746,594	—	8,961,970
Sauk Cente	4,111	89,306	92,808	291,394	56,615	5,364	—	—	—	541,487
Sauk Rapids	12,470	10,359	2,251,496	6,422,322	436,449	3,100	—	—	8,802	9,132,728
Savage	24,662	108,362	724,814	5,413,937	515,160	—	—	—	—	6,762,273
Scanlon	840	—	2,171	7,366	—	—	—	—	—	9,537
Seaforth	66	—	—	—	639	—	—	—	—	639
Sebeka	681	—	—	7,263	1,720	—	—	—	1,316	10,299
Sedan	56	—	—	—	—	—	—	—	—	—
Shafer	794	51,207	—	34,820	24,683	—	—	—	—	110,710
Shakopee	29,335	341,036	33,405	9,310,138	4,096,610	—	—	357,177	13,845	14,152,211
Shelly	252	—	4,811	—	—	—	—	—	—	4,811
Sherburn	1,033	36,776	35,869	245,501	5,144	—	—	—	—	323,290
Shevlin	171	—	—	—	5,400	—	—	—	—	5,400
Shoreview	25,964	15,450	1,159,571	1,038,869	453,558	—	—	—	—	2,667,448
Shorewood	7,551	363,302	56,466	3,349,707	29,246	—	—	—	—	4,307,721
Silver Bay	2,039	—	1,086	9,776	225,425	67,519	150,216	—	—	454,022

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	793	8,565	8,324	13,595	26,296	---	---	4,977	---	61,757
Skyline	305	---	---	---	---	---	---	---	---	---
Stayton	2,050	9,213	52,512	14,178	39,220	172,490	---	---	3,160	290,773
Sleepy Eye	3,592	1,853	190,996	1,397,478	49,173	60,939	30,885	---	5,719	1,737,043
Sobieski	179	---	---	---	---	---	---	---	---	---
Solway	77	---	---	---	7,030	---	---	---	---	7,030
South Haven	208	---	---	3,319	---	2,248	98,771	---	---	104,338
South St. Paul	20,078	172,251	16,414	1,368,321	62,249	---	734,440	---	---	2,353,675
Spicer	1,154	---	---	42,296	143,742	22,380	---	691,125	5,000	904,543
Spring Grove	1,300	2,774	33,839	66,356	459,329	---	---	---	---	562,998
Spring Hill	61	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,642	42,254	46,301	1,363,216	39,422	---	---	---	---	1,491,193
Spring Park	1,705	---	27,718	30,308	4,144	---	---	---	---	62,170
Spring Valley	2,573	---	27,370	121,283	26,008	---	---	---	32,764	213,425
Springfield	2,191	439	40,330	474,619	175,284	55,559	7,580	---	---	753,811
Squaw Lake	96	130	648	---	---	---	---	---	---	778
St. Anthony	8,376	572	139,648	2,892,552	---	---	---	---	40,322	3,073,124
St. Anthony [Stearns]	82	---	---	---	---	---	---	---	---	---
St. Augusta	2,950	28,225	8,384	10,617	241,852	---	1,869,566	---	2,158,644	---
St. Bonifacius	2,377	---	12,172	25,148	---	---	---	---	37,320	---
St. Charles	3,536	41,471	36,935	1,675,420	9,397	15,551	---	---	1,778,774	---
St. Clair	800	14,187	26,160	18,869	---	---	---	---	59,216	---
St. Cloud	64,232	321,583	2,754,038	8,501,919	2,296,589	65,231	1,247,940	10,725,170	---	25,912,470
St. Francis	7,163	9,051	45,018	435,508	29,644	210,907	---	5,739	---	735,867
St. Hilaire	276	---	---	---	---	---	---	---	---	---
St. James	4,632	24,015	312,087	206,635	41,255	375,511	---	17,844	977,347	---
St. Joseph	5,604	5,192	14,969	2,393,628	10,761	---	---	---	2,424,550	---
St. Leo	98	---	---	---	---	---	---	---	---	---
St. Louis Park	44,380	144,140	5,112	2,362,696	1,622,778	4,619,283	---	2,453,122	11,206,131	---

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	332	---	13,027	269,823	32,602	---	---	---	---	315,452
St. Mary's Point	420	---	---	---	---	---	---	---	---	---
St. Michael	14,150	117,195	97,943	6,959,506	224,660	---	625,591	---	---	8,024,895
St. Paul	287,385	450,951	4,400,853	20,490,158	15,402,372	1,935,426	---	---	---	42,679,760
St. Paul Park	5,246	---	85,137	1,144,029	134,141	---	---	---	---	1,363,307
St. Peter	10,682	535	92,050	130,393	147,123	384,186	854,358	9,046	16,17,691	16,17,691
St. Rosa	35	1,600	---	---	2,092	---	---	---	---	3,692
St. Stephen	842	60,518	167,642	61,526	---	---	---	---	---	289,686
St. Vincent	95	---	---	---	---	---	---	---	---	---
Stacy	1,305	14,255	---	293,713	5,696	---	---	---	---	313,664
Staples	3,150	28,641	65,745	47,379	18,302	---	83,549	---	26,224	269,840
Starbuck	1,335	---	17,251	5,430	---	---	103,449	---	30,237	156,367
Steen	173	5,872	---	---	---	---	---	---	---	5,872
Stephen	685	---	34,049	39,657	20,340	1,807,834	12,415	---	---	1,914,295
Stewart	543	18,833	38,186	51,806	---	---	---	---	---	108,825
Stewartville	5,722	77,701	14,329	422,886	291,694	390,057	---	---	---	1,196,467
Stillwater	17,429	112,608	286,003	3,332,197	1,833,348	---	---	---	512,455	6,077,211
Stockton	751	5,671	---	---	15,663	---	---	---	---	21,334
Storden	254	---	217,381	---	---	---	---	---	---	217,381
Strandquist	78	---	---	---	18,502	---	---	---	---	18,502
Strathcona	26	---	---	---	---	---	---	---	---	---
Surgeon Lake	395	11,625	2,447	2,865,858	---	---	---	1,273	2,881,203	2,881,203
Sunburg	99	---	---	---	---	12,533	---	---	12,533	12,533
Sunfish Lake	543	---	---	---	---	---	---	---	---	---
Swanville	358	1,443	---	---	209	---	---	---	---	1,652
Taconite	329	23,055	12,524	157,349	132,239	---	65,796	390,963	221	221
Tamarack	57	---	---	221	---	---	---	---	---	---
Taopi	83	---	---	---	---	---	---	---	---	---
Taunton	190	---	34,716	---	---	---	---	---	---	34,716

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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
Taylors Falls	1,051	8,250	44,345	87,443	4,086	117,543	—	—	—	261,667
Tenney	6	7,132	—	—	—	—	—	—	—	7,132
Tenstrike	189	—	—	8,261	—	—	—	—	—	8,261
Thief River Falls	8,476	—	260,765	988,228	360,780	—	—	—	2,580	1,612,353
Thomson	162	—	—	26,433	—	—	—	54,079	—	80,512
Tintah	68	—	—	750	—	—	—	—	—	750
Tonka Bay	1,545	—	—	—	122,427	—	—	—	—	122,427
Tower	502	—	—	—	—	63,951	289,365	248,991	—	603,807
Tracy	2,179	1,038	44,802	3,386	1,159,749	614,319	29,213	—	172,117	2,024,624
Trall	62	—	—	—	—	—	—	—	—	—
Trimont	702	821	215,744	30,263	10,741	—	—	—	972	258,541
Trommald	118	801	—	2,635	—	—	—	—	—	3,436
Trosky	106	600	—	—	—	—	—	—	—	600
Truman	1,199	832	102,934	546,073	—	—	—	—	—	649,839
Turtle River	73	—	—	—	—	—	—	—	—	—
Twin Lakes	188	—	—	—	—	—	—	—	—	—
Twin Valley	827	—	—	21,298	10,980	—	—	—	—	32,278
Two Harbors	3,678	31,682	45,923	69,196	300,887	—	371,237	—	3,229	822,154
Tyler	1,179	217	4,052	535,704	18,440	—	—	—	—	558,413
Ulen	547	64,682	8,688	9,223	852	—	—	—	—	83,445
Underwood	344	3,408	5,652	60,306	13,869	—	—	—	—	83,235
Upsala	432	—	21,612	20,974	—	—	—	—	—	42,586
Urbank	61	—	—	—	—	—	—	15,568	—	15,568
Ulaca	228	—	—	—	—	—	—	—	—	—
Vadnais Heights	13,241	85,803	20,325	1,340,789	435,429	1,317,962	—	—	—	3,200,308
Vergas	324	8,176	—	—	22,679	—	—	—	—	30,855
Vermillion	455	1,118	—	—	—	—	—	—	—	1,118
Verndale	561	—	91,441	3,005	9,060	—	—	—	3,089	106,595
Vernon Center	336	—	—	442	101,512	—	—	—	—	108,975

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	319	4,591	63,360	559	—	—	—	—	1,474	69,984
Victoria	5,837	29,254	28,368	417,714	242,983	126,297	—	—	—	844,616
Viking	82	—	—	1,464	—	—	—	12,440	128	14,032
Villard	241	—	—	19,389	—	—	—	—	—	19,389
Vining	61	—	—	—	—	—	—	—	—	—
Virginia	8,895	27,896	92,871	733,994	200,031	(527,025)	—	—	—	527,767
Wabasha	2,667	51,388	408,415	415,119	373,459	76,557	—	—	—	1,324,938
Wabasso	650	—	—	5,893	4,927	2,557	94,771	—	—	382,350
Waconia	9,250	28,652	825,561	837,106	210,609	—	—	274,202	—	1,901,928
Wadena	4,248	6,026	33,688	393,674	24,150	190,000	—	—	—	647,538
Waukon	342	—	—	—	—	—	—	—	—	—
Waite Park	6,775	11,109	237,910	2,258,763	47,309	11,644	—	—	—	2,566,735
Waldorf	233	7,500	19,194	—	—	—	—	—	—	26,694
Walker	1,099	401	33,119	45,284	—	—	—	—	—	78,804
Walnut Grove	710	2,338	3,548	2,632,473	55,096	1,040	—	—	85,342	2,779,837
Walters	80	—	—	3,089	—	—	—	—	—	3,089
Waltham	192	—	—	—	—	—	—	—	—	—
Wanamingo	1,058	58,126	227	863,396	6,085	138,896	—	—	—	8833
Wanda	86	—	2,023	1,176	—	—	—	—	—	10,667,730
Warba	179	—	3,500	—	—	—	—	—	—	3,199
Warren	1,676	1,246	1,796,375	173,779	4,641	—	—	—	—	3,500
Warroad	1,761	—	1,738,896	166,037	99,000	—	17,214	—	—	1,976,041
Waseca	9,737	82,394	100,140	2,483,626	68,040	—	—	—	89,788	2,823,988
Watertown	4,088	27,643	88,008	1,071,156	39,515	—	—	—	—	1,226,322
Waterville	1,869	17,135	2,726	509,915	—	—	—	—	—	529,776
Walkins	936	3,469	70,853	142,459	4,627	—	751,976	—	—	973,384
Watson	197	—	—	—	6,500	—	—	—	—	6,500
Wadburn	395	—	19,243	36,513	—	—	142,830	925	199,511	—
Waverly	925	—	—	75,963	8,814	201,571	—	—	—	2,253,211
	2,835	—	—	—	—	—	—	—	—	—

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	3,973	25,094	66,647	1,602,558	446,769	---	---	---	1,106	2,142,174
Welcome	661	---	321,232	3,155	7,153	250,612	---	---	---	582,152
Wells	2,521	1,513	156,400	32,654	61,660	20,007	---	---	---	272,234
Wendell	170	---	20,092	---	---	---	---	---	---	20,092
West Concord	835	---	3,311	175,712	1,096	---	---	1,236,170	---	1,416,289
West St. Paul	18,849	---	521,221	1,210,156	92,912	866,001	---	---	---	2,690,290
West Union	77	---	---	---	---	---	---	---	---	---
Westbrook	725	---	1,320	129,784	3,781	---	---	---	---	134,885
Westport	69	---	---	4,572	---	---	---	---	---	4,572
Whalan	60	---	---	---	---	---	---	---	---	---
Wheaton	1,513	1,629	7,016	44,015	30,093	540,599	59,040	---	---	682,392
White Bear Lake	24,927	58,520	320,534	2,103,712	172,853	997,651	---	387,818	---	4,041,088
Wilder	69	---	350	---	---	---	---	---	---	350
Willmar	566	---	---	1,200	---	---	---	---	---	1,200
Willmette	213	---	3,222	---	---	---	---	---	553	3,775
Willmar	18,709	---	189,428	4,013,113	---	4,010,938	1,140,717	1,071,975	10,426,171	---
Willow River	382	---	---	---	---	---	---	---	---	---
Wilmont	318	8,773	7,000	---	---	---	---	---	---	15,773
Wilton	194	---	---	---	---	---	---	---	---	---
Windom	4,450	7,583	146,366	1,626,612	50,427	4,019	702,402	---	2,537,409	---
Winger	187	---	27,500	---	---	---	---	---	---	27,500
Winnebago	1,422	26,250	16,431	10,000	---	20,058	---	---	---	72,759
Winona	27,295	1,789,264	161,777	3,571,412	71,906	708,820	---	---	---	6,303,179
Winsted	2,321	36,716	126,865	50,726	43,422	122,485	36,974	---	---	417,188
Winthrop	1,354	---	120,273	---	36,596	---	---	---	---	156,869
Winton	170	---	---	---	1,646	---	198,660	---	---	200,306
Wolf Lake	50	---	66,132	---	---	---	---	---	---	66,132
Wolverton	138	---	1,198	31,843	5,751	---	---	---	---	38,792
Wood Lake	414	13,000	1,793	97,845	1,720	---	---	---	---	114,358

Table 15
Analysis of Capital Outlay by Function for the Government Funds - All Cities
For the Year Ended December 31, 2005

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	54,091	22,568	336,949	25,308,601	977,837	...	...	...	...	26,645,955
Woodland	528	...	...	...	...	...	...	...	...	...
Woodstock	104	...	...	...	...	...	...	...	...	...
Worthington	11,341	...	112,728	2,856,665	124,673	...	...	...	...	3,094,066
Wrenshall	341	3,587	12,339	1,839	...	...	...	...	...	17,765
Wright	95	...	...	...	...	...	...	3,269	...	3,269
Wykoff	432	7,636	...	11,175	...	...	...	...	...	18,811
Wyoming	3,756	8,860	309,565	94,754	62,225	60,125	...	5,489,883	...	6,025,412
Zemple	74	...	...	...	...	...	...	...	...	...
Zimmerman	4,580	56,739	194,883	1,621,949	33,652	...	...	...	...	1,913,223
Zumbro Falls	166	...	...	16,271	1,613	...	...	...	...	17,884
Zumbrota	3,059	3,800	12,000	917,013	97,179	...	...	55,945	...	1,085,937
GRAND TOTAL		55,502,927	99,183,235	730,141,342	168,979,825	101,676,583	48,663,725	114,593,604	36,957,797	1,355,699,038

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**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Ada	1,663		45,000	---	---	1,152,360	4,682,245	---	---	5,879,605	45,000	75,000
Adams	771		230,000	---	---	385,000	1,255,000	760,000	---	2,630,000	1,795,000	40,252
Adrian	1,232		---	---	---	150,000	1,235,000	1,145,384	---	2,530,384	---	744,446
Afton	2,919		4,000,000	---	---	---	---	---	---	4,000,000	---	---
Atkin	2,124		100,000	515,000	---	---	1,885,000	735,000	---	3,235,000	1,010,000	1,668,773
Akeley	403		---	---	---	458,000	450,000	---	---	908,000	458,000	61,953
Albany	2,087		2,509,781	---	6,780,000	---	---	---	---	9,289,781	2,310,000	1,263,607
Albert Lea	18,153	A1/A	125,000	---	8,570,000	2,195,000	---	31,500	10,921,500	815,000	998,753	
Alberta	130		---	---	---	400,000	---	---	400,000	---	---	9,285
Albertville	5,615		---	80,000	---	3,285,000	5,395,000	6,520,000	---	15,280,000	---	771,718
Alden	645		---	---	---	124,500	---	---	---	124,500	---	14,873
Aldrich	45		---	---	---	---	---	---	---	---	---	---
Alexandria	11,043		905,000	---	---	11,470,000	---	4,775,000	---	17,150,000	450,000	5,871,551
Alpha	127		---	---	---	---	---	---	---	5,735,000	260,000	3,022,034
Altura	424		---	---	---	---	180,737	---	180,737	---	---	---
Alvarado	372		15,000	---	---	---	179,000	---	194,000	15,000	504,742	
Amboy	544		---	---	---	---	---	---	---	---	---	---
Andover	30,080	A+	4,110,000	7,065,000	---	9,535,000	28,730,000	---	2,205,000	51,645,000	5,405,000	699,000
Annandale	2,895		885,000	---	3,950,000	900,000	---	---	5,735,000	260,000	3,022,034	
Anoka	17,899	A1	5,845,000	---	---	2,220,000	---	8,065,000	---	8,065,000	---	---
Apple Valley	48,988	Aa2	3,995,000	1,740,000	34,800,000	1,840,000	2,345,000	4,810,000	49,530,000	18,540,000	825,000	
Appleton	2,680		122,000	---	145,000	510,000	2,200,789	---	2,977,789	---	2,519,847	
Arco	94		---	---	87,000	---	---	87,000	---	87,000	---	---

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Arden Hills	9,787	AA/Aa; A	...	2,395,000	...	...	...	...	...	2,395,000	2,395,000	...
Argyle	663	...	...	...	1,205,000	...	...	...	...	1,205,000	640,000	321,986
Arlington	2,107	...	340,000	...	...	1,200,000	6,535,000	645,000	...	8,720,000	340,000	530,685
Ashby	460	...	...	...	1,255,000	774,000	...	...	...	2,029,000	...	138,239
Askov	373	...	...	...	...	386,434	...	...	...	386,434	...	343,000
Atwater	1,050	...	...	...	2,015,000	...	260,203	...	...	2,275,203	2,015,000	...
Audubon	472	...	620,000	...	176,000	2,321,000	...	...	...	3,117,000	...	307,842
Aurora	1,756	...	...	...	1,525,000	500,000	2,570,000	...	...	4,595,000	1,525,000	183,708
Austin	23,761	A1	4,345,000	3,480,000	...	5,980,000	12,430,000	9,340,000	...	35,575,000	7,875,000	908,351
Avoca	132	...	...	...	...	450,000	...	...	...	450,000	...	...
Avon	1,290	...	...	105,000	...	745,000	8,935,485	...	...	9,785,485	375,000	136,220
Babbitt	1,627	...	...	...	...	260,000	3,810,000	...	...	4,070,000	1,940,000	1,424,300
Backus	319	...	...	...	...	...	252,846	...	...	252,846	...	...
Badger	474	...	...	...	...	265,000	...	...	...	265,000	...	213,399
Bagley	1,263	...	...	...	...	1,149,000	3,430,000	...	...	4,579,000	...	2,786,136
Balacon	608	...	...	...	...	1,780,000	1,545,814	...	...	3,325,814	335,000	839,182
Barnesville	2,315	...	...	...	...	3,709,740	2,525,000	574,245	...	6,808,985	1,090,000	84,508
Barnum	601	...	...	...	70,000	505,274	...	...	...	575,274	...	14,000
Barrett	332	...	...	...	...	334,788	104,000	...	...	438,788	...	35,354
Barry	19	...	...	...	...	...	...	...	...	...	...	10,200
Battle Lake	780	...	...	...	...	535,000	130,000	320,000	...	985,000	...	2,938,648
Baudette	1,084	...	...	...	...	...	899,000	...	...	899,000	...	1,413,131
Baxter	7,219	...	148,000	...	...	28,135,000	5,785,000	...	...	34,068,000	1,805,000	1,005,033
Bayport	3,171	...	...	...	...	...	...	...	...	...	1,235,000	...

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Beardsley	237											56,502
Beaver Bay	185											
Beaver Creek	246											
Becker	3,975	Aaa	19,820,000	10,000,000		3,170,000						295,317
Bejou	85											
Belgrade	724			240,000			704,000	90,000	1,435,000		2,469,000	1,390,000
Belle Plaine	6,037	A-		1,795,000		7,000,000	845,000			9,640,000	5,960,000	8,813,719
Bellechester	172							165,013			165,013	
Bellingham	189											
Beltrami	94						32,000				32,000	
Belview	381							1,235,000	808,792		2,043,792	
Bemidji	13,059	A3	45,000	1,685,000			4,280,000	18,900,000	3,325,000		28,235,000	
Bena	109											
Benson	3,346		1,040,000					3,800,000			4,840,000	
Bertha	475											
Bethel	509						540,000	1,422,849			1,962,849	
Big Falls	267							729,000			729,000	
Big Lake	8,671	A2		1,735,000		13,935,000	6,720,000	2,741,551		25,131,551	1,960,000	9,089,428
Bigelow	229											
Bigfork	468						192,000	62,000			254,000	
Bingham Lake	163											
Birchwood	943							484,500			484,500	
Bird Island	1,161								255,000		255,000	300,117
Biscay	111								660,000		660,000	

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Biwabik	888		185,000	—	845,000	—	—	—	—	1,030,000	305,000	450,000
Blackduck	733		—	—	252,704	1,529,000	—	—	—	1,781,704	265,000	186,395
Blaine	54,020	Aa3	13,005,000	9,100,000	—	9,710,000	—	—	—	31,815,000	4,480,000	1,516,829
Blomkest	179		75,000	—	—	—	—	—	—	75,000	—	—
Blooming Prairie	1,963		—	—	1,420,858	809,138	725,000	—	—	2,954,996	1,284,996	726,684
Bloomington	84,347	Aaa, AAA	7,485,000	8,210,000	36,900,000	22,880,000	750,000	9,020,000	—	85,245,000	52,625,000	1,574,720
Blue Earth	3,489		65,000	5,625,000	—	4,580,000	4,265,000	615,000	—	15,150,000	4,450,000	2,682,278
Bluffton	208		—	—	—	—	591,094	—	—	591,094	591,094	—
Bock	108		—	—	—	—	246,800	—	—	246,800	—	—
Borup	82		—	—	—	—	—	—	—	—	—	—
Bovey	701		—	—	—	275,000	275,000	—	—	550,000	—	75,612
Bowles	254		25,000	—	—	—	—	—	—	25,000	—	—
Boy River	38		—	—	—	—	—	—	—	—	—	5,997
Boyd	175		—	—	—	—	132,300	—	—	132,300	—	426,185
Braham	1,570		—	225,000	—	—	235,000	88,000	—	548,000	—	1,592,009
Brainerd	13,849	A2	1,137,500	—	—	8,820,000	1,235,000	5,097,876	—	16,290,376	—	591,000
Brandon	427		—	—	—	390,000	863,000	—	—	1,253,000	—	216,461
Breckenridge	3,496	A3	1,490,000	125,825	—	1,425,000	675,000	—	—	3,715,825	1,425,000	83,460
Breezy Point	1,511		—	225,000	—	3,016,000	—	—	—	3,241,000	—	2,025,188
Brewster	488		—	—	—	50,000	—	—	—	50,000	—	95,364
Bricelyn	349		—	—	—	—	85,000	—	—	85,000	—	46,201
Brook Park	152		—	—	—	—	—	—	—	—	—	41,000
Brooklyn Center	28,137	A1	5,045,000	19,305,000	—	4,720,000	—	—	295,000	29,365,000	7,810,000	—

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt	
Brooklyn Park	71,048	Aa2, Aa3	24,325,000	9,985,000	18,330,000	16,720,000	15,485,000	---	2,710,000	87,555,000	35,770,000	837,132	
Brooks	146		---	---	---	---	---	---	---	---	---	---	
Brookston	95		---	---	---	---	---	---	---	---	---	---	
Brooten	643		460,000	---	---	---	---	---	460,000	---	301,000	---	
Browerville	731		75,000	---	710,000	---	260,000	---	1,045,000	260,000	769,888	---	
Browns Valley	643		---	---	210,000	360,000	---	---	570,000	---	---	---	
Brownsville	706		---	---	754,478	---	---	---	754,478	---	---	---	
Brownsville	502		195,000	---	---	405,000	---	---	600,000	---	---	---	
Brownton	812		---	---	---	3,300,000	---	---	3,300,000	1,645,000	183,696	---	
Bruno	107		---	---	---	---	---	---	30,000	30,000	---	---	
Buckman	226		30,000	---	---	---	---	---	30,000	30,000	---	---	
Buffalo	13,251	A+	10,265,000	220,000	8,245,000	45,504,169	15,420,000	---	79,654,169	9,870,000	2,499,022	---	
Buffalo Lake	751		95,000	---	---	1,026,140	---	---	1,121,140	---	1,106,860	---	
Buhl	989		---	285,000	---	535,000	---	---	820,000	---	3,907	---	
Burnsville	61,262	Aa1	1,075,000	7,645,000	---	27,555,000	1,560,000	2,655,000	---	40,500,000	7,070,000	5,226,129	---
Burtrum	130		---	---	---	---	---	---	---	---	---	---	
Butterfield	529		---	---	---	843,000	365,000	---	1,208,000	400,000	---	---	
Byron	4,640		---	---	5,945,000	6,799,000	---	---	12,744,000	---	2,566,950	---	
Caledonia	2,948		950,000	---	---	1,355,000	---	---	2,305,000	1,735,809	1,254,342	---	
Callaway	210		---	---	---	---	---	---	---	---	14,227	---	
Calumet	372		---	---	---	298,000	---	---	298,000	---	93,246	---	
Cambridge	7,057	AA	799,000	---	9,699,145	11,856,855	10,380,000	330,000	33,065,000	---	7,525,636	---	
Campbell	217		137,000	355,000	---	1,025,000	475,000	---	1,992,000	---	1,589,709	---	
Canby	1,838		---	---	---	---	---	---	---	---	---	---	

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt	
Cannon Falls	3,973						7,600,000	1,040,000		8,640,000	3,950,000	16,085,414	
Carlton	328						442,000			442,000		6,019	
Carlos	394						1,110,000	80,000		1,190,000	80,000	---	
Carlton	819							1,261,000		1,261,000		---	
Carver	2,339						4,955,000	1,940,000		6,895,000	555,000	3,229,383	
Cass Lake	833							368,000		368,000		1,056,133	
Cedar Mills	49											209,000	
Center City	630						179,957			179,957		---	
Centerville	3,848						6,052,750			6,052,750		---	
Ceylon	371							555,000		555,000	555,000	9,804	
Champlin	24,071	A+, A1	1,745,000	8,780,000			9,190,000			19,715,000	8,595,000	42,603	
Chandler	255						41,000	87,933		128,933		1,236,490	
Chanhassen	22,518	Aa1, AA-	11,690,000	1,170,000			3,325,000	15,545,000	705,000		32,435,000	2,590,000	630,419
Chaska	22,467				28,780,000		13,870,000	14,595,000	72,460,000		129,705,000	51,955,000	815,000
Chatsfield	2,493	450,000	466,066				1,356,568	8,235,000	1,790,000		12,297,634		17,331
Chickama Beach	145											---	
Chisago City	4,258	A3						2,020,000			2,020,000		494,126
Chisholm	4,775	A, Baa / A, A3		170,000			555,000				725,000		2,253,374
Chokio	418						110,000	2,239,000			2,349,000	435,000	49,126
Circle Pines	5,072	A, AA		4,810,000			2,355,000	675,000	890,000		8,740,000	5,095,000	---
Clara City	1,347						772,000	135,000	1,060,000		1,967,000	1,060,000	3,801,420
Claremont	608							2,925,000			2,925,000		1,607,130
Clarissa	631							3,715,100			3,715,100		78,435

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Clarkfield	902						546,000	4,060,000	236,211	4,842,211	1,960,000	121,799
Clarks Grove	709											
Clear Lake	395						240,000	197,000		437,000		165,163
Clearbrook	555	1,985,000					147,000	245,000		2,377,000	905,000	395,339
Clearwater	1,315							1,000,000			1,000,000	2,189,603
Clements	168											
Cleveland	717							317,500			317,500	222,592
Climax	233											
Clinton	424											
Clietherall	121											
Clontarf	158											
Cloquet	11,601	A, AA						470,000	2,695,000			
Coates	162											
Cobden	51											
Cohasset	2,574				2,225,000			1,770,000	2,005,000		6,000,000	5,810,000
Cokato	2,726										572,000	
Cold Spring	3,693	A3					35,000	9,990,000	775,000		10,800,000	7,870,131
Coleraine	1,122						1,510,000		465,000		1,975,000	3,636,190
Cologne	1,237											
Columbia Heights	18,261	A1					1,985,000		1,604,292	2,220,708		
Comfrey	360								90,000		486,000	
Comstock	121											
Conger	144											
Cook	591										1,057,000	75,000

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Coon Rapids	63,480	Aa3	6,245,000	11,035,000	---	13,690,000	14,080,000	---	---	45,050,000	14,235,000	1,289,305
Corcoran	5,884		---	---	---	---	---	---	---	---	---	856,000
Correll	39		---	---	---	---	---	---	---	---	---	4,555
Cosmos	578		40,000	---	---	---	---	---	40,000	---	---	760,921
Cottage Grove	33,179	Aa3	4,885,000	---	19,300,000	4,170,000	---	---	28,355,000	3,880,000	---	615,313
Cottonwood	1,140		---	---	1,488,000	---	---	---	1,488,000	---	---	915,607
Courtland	579		68,001	---	487,400	650,992	---	---	1,206,393	---	---	53,500
Cromwell	208		---	---	---	117,400	---	---	117,400	---	---	250,629
Crookston	7,943		---	---	2,605,000	3,359,000	---	---	5,964,000	450,000	---	669,468
Crosby	2,290		65,000	---	2,430,000	30,000	---	---	2,525,000	---	---	286,363
Crosslake	2,039		3,435,000	---	2,333,000	2,739,668	---	---	8,507,668	---	---	3,508,302
Crystal	22,595	A1	2,395,000	3,205,000	---	5,395,000	---	---	10,995,000	4,450,000	---	422,182
Currie	205		---	---	---	515,000	---	---	515,000	---	---	19,826
Cuyuna	270		---	---	185,000	---	---	---	185,000	---	---	65,083
Cyrus	286		---	---	---	---	---	---	---	---	---	---
Dakota	328		---	---	---	---	---	---	---	---	---	154,777
Dalton	252		---	---	73,000	---	---	---	73,000	---	---	107,108
Danube	494		138,000	---	---	---	---	---	138,000	---	---	222,403
Danvers	97		---	---	---	---	---	---	184,000	---	---	44,489
Darfur	123		---	---	---	---	---	---	184,000	---	---	---
Darwin	295		---	---	---	---	---	---	---	---	---	---
Dassel	1,276		175,000	---	1,610,000	155,000	1,615,000	---	3,555,000	1,875,000	---	2,877,445
Dawson	1,478		---	112,734	---	516,749	1,573,000	---	2,202,483	---	---	3,283,638
Dayton	5,059		133,000	---	3,175,000	195,000	---	---	3,503,000	1,555,000	---	2,635,000

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
De Graff	137		...	...	...	...	...	...	...	...	...	146,485
Deephaven	3,737		...	...	...	...	...	...	...	...	...	...
Deer Creek	333		...	...	...	...	316,000	...	...	316,000	...	...
Deer River	924		61,000	...	...	1,552,736	554,780	...	...	2,168,516	760,000	296,000
Deerwood	581		385,000	...	...	...	...	...	...	385,000	...	...
Delano	4,612	A3	1,590,000	30,000	...	940,000	3,510,000	2,455,000	...	8,525,000	...	24,596,771
Delavan	192		...	...	...	...	591,000	...	...	591,000	...	...
Delhi	74		...	...	...	...	...	...	...	...	...	878,932
Dellwood	1,103		...	...	...	...	...	...	...	...	...	...
Denham	39		...	...	...	...	...	...	...	...	...	...
Dennison	171		...	...	...	950,000	214,000	...	...	1,164,000	...	...
Deml	194		...	...	...	...	62,111	...	...	62,111	...	4,582
Detroit Lakes	8,004	A2	5,099,999	935,000	...	10,705,000	...	4,805,000	...	21,544,999	...	4,426,052
Dexter	337		...	...	170,158	523,800	...	135,000	...	828,958	...	...
Dilworth	3,464	Baa1	...	...	...	11,026,000	...	...	...	11,026,000	550,000	2,256,000
Dodge Center	2,552		...	337,600	...	3,305,000	502,340	975,000	...	5,120,000	850,000	...
Donaldson	28		...	...	...	...	...	...	...	...	...	...
Donnelly	240		...	...	...	...	...	...	...	...	...	...
Doran	47		...	...	...	...	...	...	...	...	...	...
Dover	569		...	...	...	...	699,000	...	...	699,000	...	...
Dovray	63		...	...	...	...	...	...	...	...	...	233,118
Duluth	85,889	Aa3/AA-	38,007,900	7,282,800	3,919,413	53,919,300	40,340,000	4,184,156	310,000	147,963,569	21,774,413	46,151,681
Dumont	109		...	...	...	...	...	...	266,000	266,000	...	266,000
Dundas	759		...	365,000	...	...	4,480,000	...	...	4,845,000	...	2,878,368

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt	
Dundee	97		...	...	...	...	194,000	...	...	194,000	...	...
Dunnell	189		...	...	...	...	...	...	...	...	...	237,426
Eagan	66,709	Aa1/AA	12,470,000	...	...	13,860,000	4,840,000	...	...	31,170,000	7,540,000	...
Eagle Bend	613		...	...	...	265,000	1,735,000	...	...	2,000,000	880,000	103,057
Eagle Lake	2,020		...	...	...	1,740,000	...	...	...	1,740,000	...	...
East Bethel	11,917		1,900,000	...	...	1,155,000	...	...	...	3,055,000	...	153,714
East Grand Forks	7,816		...	...	...	8,355,000	1,480,000	2,365,000	...	12,200,000	850,000	1,731,013
East Gull Lake	1,020		...	...	...	...	670,000	...	...	670,000	670,000	7,441,383
Easton	203		...	...	...	...	...	...	...	...	...	...
Echo	250		...	...	...	370,000	468,000	...	...	838,000	...	144,095
Eden Prairie	60,955		9,560,000	...	...	8,740,000	8,209,771	9,170,000	...	35,679,771	11,080,000	1,398,779
Eden Valley	883		810,000	850,000	1,660,000	1,140,000	2,080,000
Edgerton	989		...	...	...	...	...	...	...	...	...	541,423
Edina	47,448	AaaaAA	12,785,000	28,905,000	...	...	9,690,000	16,560,000	...	67,940,000	27,295,000	440,000
Effie	93		...	...	...	...	303,000	...	...	303,000	...	...
Eliten	237		...	...	...	...	...	...	...	...	...	10,150
Elba	197		...	...	...	...	105,200	...	...	105,200	...	...
Elbow Lake	1,254		...	...	...	...	5,620,000	195,000	...	5,815,000	4,790,000	342,370
Elgin	968		86,000	510,000	...	193,000	865,000	...	...	1,654,000	...	...
Elizabeth	171		...	...	...	...	...	...	...	...	...	1,860
Elk River	21,548	A2	...	972,500	...	7,540,000	10,805,000	12,510,000	...	31,827,500	3,660,000	3,823,427	
Elko	1,321		50,000	...	...	235,000	1,855,000	...	...	2,140,000	50,000	...
Elkton	150		...	...	...	...	...	...	...	253,000	...	...
Ellendale	636		...	...	...	...	...	...	...	253,000	...	149,432

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Ellsworth	529		...	...	...	...	113,000	...	...	113,000	20,000	...
Elmdale	107		...	...	...	...	...	...	...	...	...	13,405
Elmore	680		...	...	...	165,000	20,000	...	...	185,000	...	28,793
Elrosa	160		...	...	...	...	...	...	...	...	...	...
Ely	3,558		300,000	1,515,000	...	150,000	1,940,000	...	...	3,905,000	1,600,000	3,579,526
Elysian	540		...	...	...	1,580,000	659,000	...	...	2,239,000	272,000	1,502,225
Emily	896		...	...	...	3,090,000	...	...	...	3,090,000	...	46,870
Emmons	423		...	...	...	120,492	...	...	...	120,492	...	...
Erhard	138		...	...	...	...	...	...	...	...	...	...
Erskine	431		48,000	...	...	709,000	...	...	...	757,000	...	183,213
Evan	97		...	...	...	...	...	...	...	...	...	...
Evansville	561		...	...	...	2,235,000	...	...	...	2,235,000	...	1,487,296
Eveleth	3,685		263,593	...	...	...	...	...	...	263,593	...	6,156,345
Excelsior	2,380		...	...	...	460,000	...	...	...	460,000	...	24,822
Eyota	1,800		...	...	...	1,240,000	3,570,000	...	...	4,810,000	...	6,568
Fairfax	1,271		...	...	...	205,000	5,061,000	...	...	5,266,000	...	1,056,419
Fairmont	10,729	A1	...	855,000	...	12,290,000	2,930,000	...	...	16,075,000	...	12,444,716
Falcon Heights	5,679	A1	...	1,060,000	...	805,000	...	...	...	1,865,000	...	...
Fairbault	22,605	A1	2,750,000	1,655,000	...	8,435,000	7,785,000	3,140,000	...	23,765,000	600,000	2,268,379
Farmington	18,023	A2	...	560,000	...	11,415,000	11,225,783	...	...	23,200,783	3,465,000	2,025,000
Farwell	47		...	...	...	...	...	...	...	...	...	...
Federal Dam	99		...	...	...	...	...	...	...	...	...	61,959
Felton	203		...	...	...	...	...	...	...	...	...	...

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	Obligation	General Increment	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Fergus Falls	13,903	A2	4,260,000	1,010,000	—	12,745,000	4,845,000	—	—	—	22,880,000	8,480,000	1,150,528
Fertile	866		117,000	—	—	17,325	17,675	—	—	—	152,000	35,000	942,000
Fifty Lakes	405		—	—	—	105,000	—	—	—	—	105,000	—	356,112
Finlayson	326		—	—	—	147,000	339,000	—	—	—	486,000	—	289,000
Fisher	398		—	—	—	212,000	1,231,000	—	—	—	1,443,000	—	1,980,946
Flensburg	241		—	—	—	—	—	—	—	—	—	—	41,548
Floodwood	544		—	—	—	—	178,500	—	—	—	178,500	—	2,000
Florence	46		—	—	—	—	—	—	—	—	—	—	—
Foley	2,612		—	—	—	2,654,000	270,000	—	—	—	2,924,000	520,000	803,105
Forada	193		—	—	—	—	—	—	—	—	—	—	—
Forest Lake	17,385	A1	—	4,675,000	—	—	1,680,000	13,460,000	—	—	19,815,000	4,975,000	1,627,000
Foreston	493		—	—	—	—	—	510,000	—	—	510,000	—	—
Fort Ripley	65		—	—	—	—	—	—	—	—	—	—	—
Fosston	1,531		150,000	945,000	—	795,000	2,119,000	4,510,000	—	—	8,519,000	35,000	2,461,954
Fountain	373		—	—	—	—	—	—	—	—	—	—	23,809
Foxhome	122		—	—	—	—	—	—	—	—	—	—	—
Franklin	489		495,000	—	—	—	—	1,296,000	—	—	1,791,000	—	278,846
Frazee	1,393		—	59,432	—	—	1,536,000	—	—	—	1,595,432	—	326,496
Freeborn	289		—	—	—	—	—	—	—	—	—	—	173,846
Freeport	480		—	—	—	2,550,911	410,000	—	—	—	3,000,911	410,000	—
Fridley	26,679	A1	—	8,335,000	—	1,805,000	3,815,000	—	—	—	13,955,000	10,250,000	—
Frost	235		—	—	—	—	795,000	—	—	—	795,000	—	46,477
Fulda	1,312		—	—	—	205,000	675,000	—	—	—	880,000	675,000	351,000
Funkley	18		—	—	—	—	—	—	—	—	—	—	—

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Gafield	300							78,000		78,000		418,230
Garrison	228											
Garvin	144											54,543
Gary	201		1,800			72,600		2,300		76,700		
Gaylord	2,293		35,000	1,983,541		2,270,000	11,000,000			15,288,341	9,095,000	
Gem Lake	468					586,000				586,000		
Geneva	468											37,800
Genola	68											
Georgetown	125											
Ghent	339			405,000		255,000				660,000		232,360
Gibbon	788		1,165,000							1,165,000		
Gilbert	1,788					1,730,000				155,000	1,885,000	770,000
Gilman	231											
Glencoe	5,691		1,597,000	700,000		5,049,000	11,414,000	175,000		18,935,000	13,100,000	1,048,029
Glenville	685					30,000				30,000		
Glenwood	2,663		110,000			285,000	160,000	155,000		710,000		1,554,031
Glyndon	1,172					1,823,265					1,823,265	
Golden Valley	20,510			28,215,000		38,765,000	2,790,000		4,675,000	74,445,000	2,060,000	1,935,000
Gonvick	280											11,671
Good Thunder	563					225,000				225,000	49,000	
Goodhue	901			322,533		1,325,000	845,834			2,493,377		
Goodridge	112					49,000	28,000			77,000		954,000
Goodview	3,297			105,000		1,955,000				2,060,000		59,225
Graceville	592					135,000	423,000	2,107,000		2,665,000		77,839

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Granada	298											
Grand Marais	1,417											
Grand Meadow	935											
Grand Rapids	8,543	A2										
Granite Falls	3,088		1,255,000									
Grant	4,218											
Grasston	113											
Green Isle	421											
Greenbush	740											
Greenfield	2,847		285,000									
Greenwald	188											
Greenwood	759											
Grey Eagle	344		15,000									
Grove City	629											
Grygla	238											
Gully	93											
Hackensack	313		225,000									
Hadley	62											
Hallock	1,135											
Halma	64											
Halstad	598											
Ham Lake	15,136		545,000									
Hamburg	566		27,000									
Hammond	237		331,000									

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Hampton	751											
Hancock	703											
Hanley Falls	304											
Hanover	2,269											
Hanska	419											
Harding	107											
Hardwick	199											
Harmony	1,132	2,947,000	605,000									
Harris	1,267											
Hartland	276											
Hastings	21,489	8,620,000										
Hatfield	43											
Hawley	1,915											
Hayfield	1,361	680,000	235,000									
Hayward	236											
Hazel Run	58											
Hector	1,173											
Heidelberg	98											
Henderson	951			265,000								
Hendricks	700	237,178										
Hendum	317											
Henning	829											
Henritte	98											
Herman	423											

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt	
Hermantown	8,942						12,880,000	2,085,000	4,715,000		19,680,000		
Heron Lake	773			590,000			1,982,653	103,000		2,675,653		94,078	
Hewitt	272											215,851	
Hibbing	16,582		690,000	605,000			4,173,598			5,468,598	3,503,598	19,441,903	
Hill City	473							1,050,000			1,050,000		198,606
Hillman	21												
Hills	555											800	
Hilltop	792			260,000							260,000		
Hinckley	1,432		275,000				80,000	450,000			805,000	244,100	4,057,542
Hitterdal	182							367,000			367,000		
Hoffman	651						908,000	1,770,000			2,678,000		1,104,634
Hokah	574						149,000				149,000		95,000
Holdingford	754		1,075,000					235,000				1,310,000	1,310,000
Holland	205												
Hollandale	288							105,000				105,000	
Holloway	107												
Holt	93												
Hopkins	17,263	AA/A1	830,000	13,366,284			1,675,000	4,830,000	13,290,000		33,991,284	5,701,284	
Houston	1,011				255,000		395,000	275,000			925,000		298,810
Howard Lake	1,966							105,000				105,000	
Hoy Lakes	1,918		45,000	234,941			2,450,000	3,355,000	560,000		6,365,000	1,630,000	1,108,874
Hugo	9,440	A1; A2		1,945,000			2,740,000	2,650,000	2,420,000	7,920,000	17,675,000	180,000	761,865
Humboldt	51												
Hutchinson	13,817	A3	755,000	845,000			19,685,000	27,100,000	28,780,000		77,165,000		3,941,090

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Ihlen	92		...	...	...	...	...	...	...	...	...	131,207
Independence	3,714		440,000	...	...	720,000	...	1,520,000	...	2,680,000	440,000	172,209
International Falls	6,397		...	...	...	...	...	...	...	...	...	...
Inver Grove Heights	33,195	AA3	1,486,230	23,137,246	...	7,481,000	5,665,000	3,325,000	...	41,094,436	7,160,000	1,350,000
Iona	155		...	...	...	...	...	...	...	...	...	...
Iron Junction	84		...	...	...	...	...	...	...	...	...	...
Ironton	546		...	...	...	...	...	...	...	...	...	335,188
Isanti	5,181		...	...	...	10,030,000	5,623,756	...	...	15,653,756	190,000	25,000
Isle	818		60,000	167,000	...	249,000	415,000	...	...	891,000	60,000	151,364
Ivanhoe	634		158,300	...	...	...	420,101	835,601	...	1,414,002	835,608	33,864
Jackson	3,480		...	...	...	1,075,000	490,000	...	...	1,565,000	230,000	808,441
Janesville	2,166		...	...	...	6,479,098	1,275,902	610,000	...	8,365,000	830,902	124,545
Jasper	582		...	...	...	525,000	353,000	756,522	...	1,634,522	...	720,165
Jeffers	370		...	...	...	...	...	...	...	...	...	...
Jenkins	314		...	...	...	...	...	...	...	...	...	62,602
Johnson	29		...	...	...	...	...	...	...	...	...	...
Jordan	5,048		...	...	...	17,040,000	1,340,000	...	...	18,380,000	5,730,000	8,207
Kandiyohi	537		385,000	...	...	377,000	320,000	...	...	1,082,000	377,000	...
Karlsbad	745		...	...	...	590,000	280,000	...	...	870,000	...	538,437
Kasota	686		...	...	...	...	...	...	...	...	...	...
Kasson	5,312		...	...	...	2,890,000	775,000	...	...	3,665,000	930,000	7,616,000
Keewatin	1,167		...	...	...	...	...	...	...	...	...	624,367
Keillher	310		...	...	...	219,000	...	...	...	219,000	...	...
Kellogg	468		...	...	...	283,558	...	...	...	283,558	...	9,130

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Kennedy	218						99,000			99,000		68,179
Kenneth	54							220,000		220,000		
Kensington	276							175,000		175,000		3,533
Kent	116											
Kenyon	1,696			5,000			730,000	595,000	2,390,000	3,720,000	2,065,000	116,000
Kerkhoven	743						420,000	680,000	235,388	1,335,388		140,000
Kerrick	72											
Kettle River	181		48,000				596,000			644,000		
Klest	511			1,635,000						1,635,000	870,000	192,000
Kilkenny	154						175,000			175,000		
Kimball	683						638,000	81,000		719,000		17,240
Kinbrae	17											816
Kingston	152											
Kinney	173											
La Crescent	5,148						4,310,000	755,000	990,000	6,055,000		171,855
La Prairie	622							121,000		121,000	121,000	
La Salle	84											
Lafayette	524											
Lake Benton	679											1,159,104
Lake Bronson	227											2,853
Lake City	5,314	A2					1,368,000	1,080,000	1,232,929	3,680,929		7,202,841
Lake Crystal	2,549		2,515,000				5,340,000	4,770,000	3,780,000	16,405,000	2,515,000	1,714,270
Lake Elmo	7,966	Aa3a					5,155,000	5,215,000		10,370,000		
Lake Henry	83											

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Lake Lillian	238											
Lake Park	837											
Lake Shore	1,037		120,000									
Lake St. Croix Beach	1,145											
Lake Wilson	256											
Lakefield	1,710											
Lakefield	1,891											
Lakeland Shores	364											
Lakeville	51,722	Aa3	41,230,000	5,210,000								
Lamberton	822											
Lancaster	337											
Landfall	734											
Lanesboro	763											
Laporte	138											
Lastup	93											
Lauderdale	2,329											
Le Center	2,371		30,000	470,000								
Le Sueur	4,305	A3	4,435,000	1,890,000								
Lengby	82											
Leonard	24											
Leonidas	58											
Leroy	903											
Lester Prairie	1,617		50,000	90,000								
Lewiston	1,507			85,000								

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Lewisville	255		480,000	---	---	---	---	---	---	480,000	---	---
Lexington	2,114		709,500	---	---	1,070,000	---	---	---	1,779,500	---	---
Lilydale	809		2,531,051	---	---	595,000	---	---	3,126,051	---	---	---
Lindstrom	3,923	A3	---	---	1,265,000	485,000	---	---	1,750,000	1,405,000	45,000	---
Lino Lakes	19,698	A1	---	---	19,405,000	2,425,000	4,910,000	---	26,740,000	5,705,000	425,000	---
Lismore	213		---	---	---	766,800	---	---	766,800	---	190,476	---
Litchfield	6,854	A3	---	---	3,035,000	6,105,000	---	---	9,140,000	---	13,478,705	---
Little Canada	9,996		3,575,000	---	225,000	---	---	---	3,800,000	---	---	---
Little Falls	8,339	Baa2	580,000	2,070,634	---	20,710,000	1,980,000	---	25,340,634	1,670,000	7,346,067	---
Littlefork	706		---	---	382,000	1,140,000	---	---	1,522,000	---	177,022	---
Long Beach	298		---	---	---	---	---	---	---	---	---	---
Long Lake	1,839		---	---	2,300,000	240,000	---	---	2,540,000	---	12,706	---
Long Prairie	3,045		---	---	1,780,000	445,000	---	---	2,225,000	445,000	4,641,303	---
Longville	182		---	---	---	954,000	---	---	954,000	---	297,657	---
Lonsdale	2,401		---	---	3,935,000	620,000	---	---	4,555,000	240,000	6,533,283	---
Loretto	637		---	---	246,000	---	---	---	246,000	---	---	---
Louisburg	37		---	---	---	---	---	---	---	---	---	---
Lowry	287		---	---	830,000	430,000	---	---	1,260,000	---	443,706	---
Lucan	208		---	---	360,000	---	---	---	360,000	---	---	---
Luverne	4,596	A-	510,000	1,551,000	1,500,000	2,755,000	302,000	98,000	6,716,000	---	195,473	322,779
Lyle	570		57,000	---	---	---	---	---	57,000	---	---	---
Lynd	379		45,000	---	---	190,233	---	---	235,233	45,000	12,000	---
Mabel	756		125,000	---	165,000	1,492,347	120,000	---	1,902,247	120,000	171,090	---

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Madelia	2,303		...	40,000	...	2,205,000	2,120,000	1,280,000	328,782	5,973,782	...	1,634,016
Madison	1703		1,690,000	...	...	2,892,000	1,175,000	...	...	5,757,000	...	...
Madison Lake	910		70,000	65,000	...	1,060,000	290,000	...	...	1,485,000	300,000	182,933
Magnolia	204		525,800	...	...	...	...	...	...	525,800	...	84,336
Mahnomen	1,204		125,000	...	...	836,357	476,000	...	...	1,437,357	195,000	78,441
Mahomedi	7,941		...	...	...	2,225,000	...	...	...	2,225,000	...	5,154
Manchester	77		...	...	...	...	...	...	...	...	...	...
Manhattan Beach	62		...	...	...	...	...	...	...	...	...	...
Mankato	35,031	A1	2,715,000	5,415,604	...	62,675,000	16,255,000	...	...	87,060,664	3,850,000	19,739,543
Mantorville	1,191		...	...	...	695,000	1,300,000	...	...	1,995,000	105,000	(1,322)
Maple Grove	58,420	Aa1	49,765,000	385,000	...	22,665,000	15,710,000	...	...	88,525,000	40,950,000	8,544,790
Maple Lake	1,879		...	970,000	...	3,350,000	995,000	...	...	5,315,000	...	...
Maple Plain	1,982		...	...	...	...	...	...	...	...	...	354,823
Mapleton	1,661		...	...	...	2,475,000	...	...	...	2,475,000	1,325,000	...
Mapleview	172		...	...	...	...	...	...	...	...	...	...
Maplewood	36,279	Aa2	9,570,000	5,782,297	...	29,700,000	1,370,000	...	10,110,000	56,532,297	14,395,000	23,007
Marble	698		...	...	...	...	...	...	...	...	...	195,737
Marietta	170		...	...	...	...	...	...	...	...	...	...
Maine On St. Croix	669		...	...	...	...	...	...	...	...	...	140,600
Marshall	12,932	A-3	4,595,000	11,325,000	...	1,645,000	11,550,000	39,431,000	...	68,546,000	16,715,000	1,046,389
Mayer	1,290		...	...	...	560,000	6,606,000	...	...	7,166,000	...	213,286
Maynard	359		240,000	20,000	...	...	1,230,500	8,000	...	1,498,500	...	14,441
Mazepa	794		200,000	...	...	...	...	...	...	200,000	...	355,000
Mc Grath	65		...	...	...	...	...	...	...	...	...	31,000

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Mc Gregor	406		...	...	...	...	1,856,700	...	...	1,856,700	...	30,743
Mc Intosh	614		...	...	...	...	3,169,000	...	...	3,169,000	...	657,830
Mc Kinley	84		...	...	...	...	...	...	...	...	...	...
Meadowlands	129		...	...	...	...	...	...	...	...	...	11,579
Medford	1,135		...	...	...	5,515,000	340,000	...	...	5,855,000	...	...
Medicine Lake	359		...	...	...	...	...	...	...	...	...	...
Medina	4,770	A1	...	1,040,000	...	815,000	4,760,000	...	...	6,615,000	...	20,000
Meire Grove	147		...	...	...	...	...	...	...	...	...	...
Melrose	3,273		...	...	...	4,195,000	6,550,000	...	...	10,745,000	1,330,000	2,978,321
Menahga	1,222		155,000	...	...	916,487	2,788,000	...	173,533	4,033,020	...	111,905
Mendota	182		...	...	...	...	...	...	...	...	...	...
Mendota Heights	11,582	Aa2	1,480,000	...	...	5,475,000	480,000	...	...	7,435,000	...	...
Mentor	129		...	...	...	...	130,000	...	...	130,000	...	...
Middle River	328		...	...	...	...	298,900	...	...	298,900	...	...
Miesville	171		...	...	...	...	...	...	...	...	...	80,000
Milaca	2,729		...	...	...	2,260,000	905,000	1,075,000	...	4,240,000	...	359,000
Milan	310		...	...	...	...	...	...	...	...	...	...
Millerville	113		...	...	...	...	...	...	...	...	...	...
Millville	171		...	...	...	...	...	...	...	...	...	...
Mitroy	252		...	...	...	...	95,000	...	...	95,000	95,000	...
Miltona	303		175,000	...	610,000	...	306,958	...	...	1,091,958	...	...
Minneapolis	387,711	AAA	270,980,000	189,360,000	67,085,000	45,406,000	711,155,000	61,631,000	...	1,345,617,000	381,940,000	100,843,000
Minneiska	105		...	...	...	...	...	...	...	...	...	...
Minneota	1,411		...	...	...	3,190,000	200,000	...	3,390,000	200,000	452,759	...

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Minnesota City	223		...	...	...	...	...	...	...	...	...	...
Minnesota Lake	665		390,000	...	...	...	...	...	...	390,000	...	...
Minnetonna	51,657	Aaa	9,565,000	...	...	10,550,000	...	...	...	20,115,000	...	...
Minnetonna Beach	625		1,315,000	...	...	...	...	...	...	1,315,000	...	...
Minnetrista	5,542		...	...	440,000	2,845,000	...	...	...	3,285,000	1,625,000	1,565,000
Mizpah	68		...	...	...	...	...	...	...	...	...	...
Montevideo	5,474		1,045,900	...	4,683,589	4,885,511	730,995	...	...	11,345,995	...	2,503,085
Montgomery	3,129		...	1,900,000	...	3,715,000	7,239,000	1,415,000	...	14,269,000	...	8,786,755
Monticello	10,662		2,420,000	970,000	...	31,065,000	...	6,910,000	...	41,365,000	...	12,920,921
Monrose	2,145		...	...	...	4,596,999	109,664	...	...	4,706,663	266,401	5,370,000
Moorhead	34,244	A2	1,890,000	14,070,000	...	76,100,000	20,325,859	25,295,000	...	137,680,859	28,325,000	15,640,847
Moose Lake	2,490		...	510,000	...	...	1,735,000	2,525,000	...	4,770,000	...	1,518,952
Mora	3,560	Baa2	2,715,000	...	...	50,000	1,615,000	...	...	4,380,000	1,405,000	...
Morgan	862		...	...	...	...	1,195,000	1,150,000	...	2,345,000	1,195,000	819,701
Morris	5,085	A3	615,000	100,000	...	2,115,000	...	...	...	2,830,000	...	3,875,772
Morristown	1,042		...	...	...	...	150,000	925,000	...	1,075,000	...	934,446
Morton	428		...	...	...	...	366,000	...	...	366,000	...	...
Motley	673		430,000	...	...	105,000	700,000	...	...	1,235,000	700,000	81,681
Mound	9,838	Aa3	229,713	6,100,000	...	8,015,000	7,265,286	7,575,000	...	29,184,999	...	3,405
Mounds View	12,442	A1	1,595,749	...	712,000	2,245,000	1,615,000	...	...	6,167,749	...	...
Mountain Iron	2,899		845,000	255,000	780,000	1,045,000	...	...	1,645,000	4,570,000	1,645,000	4,570,000
Mountain Lake	2,082		...	105,000	...	750,000	536,000	2,452,251	...	3,843,251	1,175,000	3,411,638
Murdock	298		...	...	...	...	242,000	...	...	242,000	...	...

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Myrtle	57		---	---	---	---	---	---	---	---	---	---
Nashua	58		---	---	---	---	---	---	---	---	---	---
Nashwaik	938		---	---	---	---	---	---	---	843,360	---	---
Nassau	76		160,000	---	---	---	---	---	160,000	---	---	---
Nelson	160		---	---	---	---	---	---	---	---	---	---
Nerstrand	234		---	---	---	---	1,014,000	---	---	1,014,000	---	206,261
Nevis	352		---	---	38,517	600,000	---	---	638,517	---	24,749	---
New Auburn	506		---	---	---	387,983	---	---	387,983	---	---	---
New Brighton	22,113	Aa3	18,545,000	---	7,510,000	1,030,000	---	10,340,000	37,425,000	---	853,700	---
New Germany	330		110,000	---	570,000	---	---	---	680,000	---	166,445	---
New Hope	20,747	A1	2,160,000	6,905,000	---	2,290,000	3,125,000	495,000	---	14,975,000	2,200,000	---
New London	1,141		2,045,000	---	---	---	---	---	2,045,000	---	---	---
New Market	1,490		400,000	---	---	100,000	3,855,000	---	4,355,000	100,000	278,491	---
New Munich	357		---	---	---	---	---	---	---	---	---	---
New Prague	6,391		385,000	264,000	---	11,085,000	4,664,000	770,044	---	17,168,044	---	1,092,082
New Richland	1,169		---	---	---	995,000	50,000	---	---	1,045,000	---	1,690,975
New Trier	120		---	---	---	---	---	---	---	---	---	---
New Ulm	13,714	A1	---	1,085,000	---	13,727,600	24,187,400	---	1,850,798	40,850,798	12,815,000	2,113,008
New York Mills	1,192		970,000	360,000	---	3,560,000	---	---	4,890,000	945,000	300,609	---
Newfolden	356		360,000	---	---	277,800	---	277,800	637,800	360,000	---	---
Newport	3,738		---	2,465,000	---	780,000	---	1,060,000	4,305,000	---	830,602	---
Nicollet	973		---	435,000	---	3,300,000	120,000	---	3,855,000	50,000	1,586,244	---
Nielsville	84		12,000	---	---	39,600	---	39,600	51,600	---	42,078	---
Nimrod	72		---	---	---	---	---	---	---	---	---	---

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Nisswa	2,048									3,003,673		1,548,644
Norcross	57											
North Branch	10,205		250,864	1,895,000			20,365,000	670,000	14,290,000		37,470,864	
North Mankato	12,577	A2	885,000	880,000			19,340,000	8,870,000			29,975,000	4,720,000
North Oaks	4,502											
North St. Paul	11,885		5,680,000	3,725,000			2,455,000	365,000		800,000	13,025,000	1,610,000
Northfield	18,961		2,210,000	2,357,000			9,760,000	22,012,000			36,339,000	
Northome	237									231,000	231,000	
Northrop	245											
Norwood Young Ame	3,479						4,615,000	8,895,000	3,470,000		16,980,000	480,000
Oak Grove	7,997						3,348,390				3,348,390	
Oak Park Heights	4,664						1,000,000	65,000			1,065,000	65,000
Oakdale	27,492	A1	1,930,000	465,000			17,530,000	1,035,000			20,960,000	2,660,000
Odessa	103							247,000			247,000	
Odin	108											
Ogema	127											
Ogilvie	478			260,000				140,000			400,000	
Okabena	182		10,000				346,000			356,000		40,100
Oklee	410		990,000					8,500			998,500	990,000
Olivia	2,579	Baa2	410,000				5,001,516	5,191,355			10,602,871	3,385,000
Onamia	862		215,000	67,000				364,000			646,000	215,000
Ormsby	147							237,000			237,000	
Orono	7,653		3,080,000					3,575,000			6,655,000	2,580,000
Oronoco	935		450,000								450,000	

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Orr	241		...	...	...	...	...	...	...	...	...	80,046
Ortonville	1,973		3,000,000	...	...	2,495,000	2,039,000	...	...	7,534,000	2,495,000	4,315,706
Osakis	1,605		...	...	...	2,235,000	305,000	...	...	2,540,000	640,000	655,667
Oslo	330		...	...	...	...	...	...	...	...	...	92,110
Osseo	2,492		3,070,000	...	...	2,095,000	2,485,000	...	...	7,650,000	2,095,000	259,328
Ostrander	205		...	...	...	...	407,000	...	...	407,000	...	...
Osego	10,584		9,215,000	...	...	20,865,000	...	...	...	30,080,000	300,000	139,069
Ottertail	491		360,000	...	...	1,000,000	...	...	1,360,000	...	...	1,272,177
Owatonna	24,255	Aa3	...	...	...	19,655,000	...	10,189,751	...	29,844,751	7,180,000	1,698,813
Pallaside	151		...	...	...	...	...	...	...	...	...	218,743
Park Rapids	3,445	Baa1	...	...	...	7,305,000	655,000	...	...	7,960,000	...	8,647,265
Parkers Prairie	1,023		720,000	...	...	...	...	...	...	...	...	...
Paynesville	2,297		3,315,000	...	...	...	675,000	...	...	...	...	...
Pease	180		...	...	...	506,000	115,000	...	...	621,000	...	...
Pelican Rapids	2,409		710,000	...	...	1,610,000	2,145,000	...	...	4,465,000	2,525,000	599,036
Pemberton	246		...	...	...	73,531	...	...	...	73,531	...	940,199
Pennock	496		1,166,000	...	...	...	...	...	...	1,166,000	...	...
Pequot Lakes	1,956		1,987,384	30,000	...	...	...	...	...	2,017,384	110,000	597,348
Perham	2,726		18,300,000	...	...	...	5,655,000	...	...	23,955,000	2,225,000	2,737,527
Perley	110		...	...	...	...	...	...	...	...	...	...
Peterson	252		...	...	...	...	...	...	...	...	...	82,296
Pierz	1,338		531,000	...	...	280,000	...	...	...	811,000	...	...
Pillager	470		1,045,000	1,105,000	...	240,000	1,460,000	...	...	1,700,000	5,840,000	264,921
Pine City	3,255		...	...	...	2,295,000	715,000	680,000	...	...	890,000	...

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Pine Island	3,268											
Pine River	954											
Pine Springs	395											
Pipestone	4,356		339,000	2,030,000		2,537,480	3,070,520			7,977,000		958,792
Plainview	3,386						50,000	145,000	215,000		410,000	
Plato	320											
Plummer	262		115,000									
Plymouth	70,455	Aaa	13,180,000	4,175,000		3,300,000				12,090,000	15,065,000	47,810,000
Porter	163											
Preston	1,413					707,839	2,960,000			115,000		3,782,839
Princeton	4,503	A3	75,000	530,000		5,180,000				10,505,000		16,290,000
Prinsburg	446									410,504		410,504
Prior Lake	21,395	A1	7,435,000	385,000		10,115,000	1,310,000	10,000,000				
Proctor	2,832		1,870,000							2,305,000	190,000	4,365,000
Ouamba	105											
Racine	402									374,318		374,318
Ramsey	21,749											
Randall	590		215,000	128,145						222,000	560,000	
Randolph	365											
Ranier	175											
Raymond	793											
Red Lake Falls	1,621											
Red Wing	16,358	A1		3,030,000			5,925,000	21,345,177	1,444,686		31,744,863	555,000
Redwood Falls	5,327		5,805,000					16,648,113	290,000			22,743,113

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Regal	35		---	---	---	---	---	---	---	---	---	---
Remer	365		---	---	---	---	40,000	272,000	---	312,000	---	123,494
Renville	1,280		---	---	---	45,000	4,110,000	1,685,000	---	5,840,000	1,685,000	758,641
Revere	100		---	---	---	---	90,000	---	---	90,000	---	---
Rice	1,044		---	---	552,500	185,000	---	---	737,500	185,000	4,447,100	697,484
Richfield	33,667	Aa3	18,495,000	---	650,000	435,000	1,385,000	---	20,965,000	3,460,000	---	2,359,668
Richmond	1,309		44,000	---	643,100	2,283,000	1,477,000	---	4,447,100	408,000	---	---
Richville	115		---	---	---	---	---	---	---	---	---	---
Riverton	109		---	---	---	---	---	---	---	---	---	24,000
Robbinsdale	13,873	A1	5,260,000	6,250,000	---	3,773,000	1,840,000	75,000	17,198,000	---	---	75,000
Rochester	97,191	AAA/Aa3; A+	---	2,547,435	---	---	101,516,673	49,160,000	4,802,037	158,026,145	5,335,000	256,752
Rock Creek	1,349		---	---	---	---	---	---	---	---	---	16,638
Rockford	3,815	Baa3	---	360,000	2,975,000	---	3,205,000	---	6,540,000	2,595,000	1,743,372	---
Rockville	2,632	A-	1,209,000	---	---	1,471,000	2,565,000	---	5,245,000	---	9,890,825	---
Rogers	6,716		---	12,195,000	---	9,335,000	505,000	7,715,000	---	29,750,000	6,630,000	4,089,988
Rollingstone	649		---	---	215,000	441,000	---	---	656,000	---	---	---
Ronneby	27		---	---	---	---	---	---	---	---	---	---
Roosevelt	145		---	---	---	---	---	---	---	---	---	---
Roscoe	113		---	---	---	470,000	---	---	470,000	---	---	---
Rose Creek	391		---	---	170,000	---	---	170,000	---	---	157,994	---
Roseau	2,829		305,000	---	2,521,000	630,000	---	3,456,000	2,285,000	3,658,064	---	---
Rosemount	19,418	A1	5,510,000	---	9,025,000	8,730,000	6,570,000	29,835,000	4,285,000	1,535,000	---	---
Roseville	33,882	Aa1/AA	9,535,000	---	3,555,000	---	---	13,120,000	---	9,163	---	---

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Rothsay	510		50,000	---	---	235,000	641,740	---	---	926,740	340,000	---
Round Lake	420		---	---	---	---	105,000	---	---	105,000	---	131,314
Royalton	906		---	---	---	203,000	1,807,000	226,000	---	2,236,000	---	332,000
Rush City	3,060		364,000	---	718,000	---	---	---	---	1,082,000	612,000	6,241,930
Rushford	1,785		1,000,000	---	935,000	---	850,000	---	2,785,000	---	1,520,372	
Rushford Village	772		---	---	---	---	---	---	---	---	---	130,810
Rushmore	364		---	---	305,000	150,000	---	---	455,000	305,000	305,000	601,435
Russell	345		---	---	---	---	---	---	---	---	---	60,634
Ruthian	259		---	---	370,000	---	---	---	370,000	370,000	370,000	---
Rutledge	185		---	---	---	---	---	---	---	---	---	607,000
Sabin	405		---	---	710,000	---	---	---	710,000	710,000	710,000	762,395
Sacred Heart	523		---	---	915,000	---	---	595,549	1,510,549	350,000	350,000	1,008,142
Sanborn	403		---	---	175,000	1,071,000	---	---	1,246,000	---	1,246,000	---
Sandstone	2,513		118,000	---	1,214,000	1,256,000	5,080,000	---	7,668,000	6,585,000	6,585,000	364,259
Sargeant	76		---	---	---	95,974	---	95,974	95,974	95,974	95,974	---
Sartell	13,225	A3	---	---	32,150,000	7,010,000	2,705,000	1,225,000	43,090,000	---	43,090,000	123,116
Sauk Centre	4,111	Baa1	2,255,000	---	5,195,000	23,670,000	---	---	31,120,000	12,610,000	12,610,000	5,928,315
Sauk Rapids	12,470	A3	2,635,000	---	11,920,000	9,930,000	5,250,000	---	29,735,000	---	29,735,000	137,784
Savage	24,662	A2	6,585,000	8,240,000	42,450,000	21,410,000	1,115,000	3,855,000	83,655,000	17,115,000	17,115,000	9,598,066
Scanlon	840		---	---	---	560,000	---	---	560,000	560,000	560,000	118,922
Seaforth	66		---	---	---	---	---	---	---	---	---	---
Sebeka	681		---	---	214,000	870,000	---	---	1,084,000	330,000	330,000	680,498
Sedan	56		---	---	---	---	297,000	---	390,000	60,000	60,000	1,396,808
Shafer	794		93,000	---	---	---	---	---	---	---	---	---

Table 16
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Shakopee	29,335		8,275,000	---	---	16,360,000	145,000	24,605,000	---	49,385,000	26,305,000	---
Shelly	252		---	---	---	---	82,200	---	---	82,200	---	---
Sherburn	1,033		---	---	---	1,940,000	140,000	5,629,459	---	7,709,459	3,220,000	8,298
Shevlin	171		---	---	---	---	---	---	---	---	---	---
Shoreview	25,964	Aa2	5,700,000	---	2,300,000	3,110,000	---	1,600,000	12,710,000	4,300,000	5,950,000	---
Shorewood	7,551	Aa3	---	---	---	2,745,000	12,010,000	---	14,755,000	815,000	101,322	---
Silver Bay	2,039		---	---	---	---	---	---	---	---	---	1,430,637
Silver Lake	793		---	---	---	1,195,000	465,000	---	---	1,660,000	405,000	35,168
Skyline	305		---	---	---	515,000	---	---	515,000	---	1,137,782	---
Slayton	2,050		890,000	---	530,000	1,380,000	---	---	2,800,000	400,000	89,627	---
Sleepy Eye	3,592		4,790,000	---	---	4,730,000	---	---	9,520,000	1,325,000	---	---
Sobieski	179		---	---	---	---	---	---	---	---	---	---
Solway	77		---	---	---	---	---	---	---	---	---	---
South Haven	208		---	---	---	---	495,000	---	495,000	---	---	---
South St. Paul	20,078		4,160,000	4,320,000	---	6,015,000	---	---	690	14,495,690	6,390,000	90,000
Spicer	1,154		---	---	2,265,000	---	475,000	---	2,740,000	---	---	---
Spring Grove	1,300		---	209,000	---	---	---	---	209,000	---	126,981	---
Spring Hill	61		---	---	---	41,000	---	---	41,000	---	---	---
Spring Lake Park	6,642		203,393	---	---	7,871,690	---	---	8,075,083	3,070,000	4,082,544	---
Spring Park	1,705		---	---	---	---	---	---	---	---	---	---
Spring Valley	2,573		1,780,000	435,000	---	1,100,000	---	---	3,315,000	1,780,000	---	---
Springfield	2,191		---	135,000	---	2,665,000	1,903,492	---	4,703,492	460,000	130,940	---
Squaw Lake	96		134,674	---	---	---	---	---	134,674	---	---	---
St. Anthony	8,376		11,455,000	2,355,000	---	8,725,000	495,000	1,190,000	24,220,000	---	3,350,000	---

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt	
		T Y P E	O F	B O	N D								
St. Anthony [Stearns]	82		---	---	---	---	---	---	---	---	---	---	
St. Augusta	2,950		---	---	---	3,321,000	112,000	---	---	3,433,000	---	5,871,353	
St. Bonifacius	2,377		---	---	---	2,925,000	1,140,000	---	---	4,065,000	122,000	---	
St. Charles	3,536	AA	230,000	465,000	---	1,785,000	5,645,000	---	8,125,000	---	83,452		
St. Clair	800		520,000	15,000	405,000	148,000	---	---	1,088,000	520,000	1,956,185		
St. Cloud	64,232	AA/A1	290,000	6,970,000	---	69,765,000	32,625,000	9,281,468	---	118,931,468	37,475,000	23,662,057	
St. Francis	7,163		---	---	---	3,570,000	---	---	3,570,000	---	764,549		
St. Hilaire	276		---	---	---	---	---	---	---	---	67,308		
St. James	4,632	Q2/Q3+	500,000	---	---	1,993,500	4,705,000	1,080,177	---	8,278,677	380,000	2,045,636	
St. Joseph	5,604	BB+	765,000	---	---	11,850,000	5,710,000	2,010,000	---	20,335,000	---	394,034	
St. Leo	98		---	---	---	---	---	---	---	---	---		
St. Louis Park	44,380	Aa1	13,335,000	22,795,000	---	2,550,000	---	---	38,680,000	19,620,000	44,082		
St. Martin	332		---	90,000	---	233,000	235,000	---	558,000	---	---		
St. Mary's Point	420		---	---	---	---	---	---	---	---	---		
St. Michael	14,150	A3	375,000	---	---	22,810,000	7,865,000	5,880,000	---	36,930,000	10,620,000	1,895,565	
St. Paul	287,385	AAA/a2	141,985,000	56,530,000	62,167,780	23,320,000	---	314,470,843	---	598,475,623	101,869,780	150,246,512	
St. Paul Park	5,246	A2	---	---	---	4,230,000	155,000	---	4,385,000	---	1,710,000		
St. Peter	10,682	A3	170,000	7,329,257	---	1,530,000	22,722,000	11,660,000	---	43,411,257	1,495,000	18,167,169	
St. Rosa	35		---	---	---	---	---	---	---	62,500	---	---	
St. Stephen	842		47,500	---	---	15,000	---	---	---	---	---		
St. Vincent	95		---	---	---	---	---	---	---	---	---		
Stacy	1,305		---	---	---	2,480,000	1,460,000	---	3,940,000	680,000	38,125		
Staples	3,150	no rating (per audit)	---	---	2,147,000	---	---	2,147,000	325,000	1,773,000			

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Starbuck	1,335						3,467,000	1,487,000	115,000	5,069,000	1,495,000	1,000
Steen	173											17,914
Stephen	685		3,000,000			115,000				3,115,000		
Stewart	543		200,000				60,000	45,000		305,000		1,565,971
Stewartville	5,722	A3		419,107		746,000	730,000	3,150,000		5,045,107	651,000	163,789
Stillwater	17,429	A1	18,625,000	3,840,000		5,510,000	8,305,000			36,280,000		1,242,500
Stockton	751											525,000
Storden	254						1,279,500	108,000		1,387,500		20,069
Strandquist	78											136,400
Strathcona	26											
Sturgeon Lake	395					462,135				462,135		3,000,065
Sunburg	99											172,000
Sunfish Lake	543											
Swanville	358		45,000							45,000		
Taconite	329											
Tamarack	57											
Taopi	83											
Taunton	190											13,862
Taylors Falls	1,051						473,000			473,000	400,000	1,218,946
Tenney	6											
Tenstrike	189											
Thief River Falls	8,476	Baa1				2,330,000	4,681,834			7,011,834		1,643,583
Thomson	162											202,058
Tintah	68											54,000

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	P	Y	T	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Tonka Bay	1,545			...	...					...	...	...	...	...
Tower	502			18,000	355,000	...	...	...	...	...	373,000	...	1,060,707	...
Tracy	2,179			...	...	2,420,000	2,990,793	...	1,195,000	6,605,793	1,330,000	1,257,000	...	...
Trail	62			...	...	...	...	...	...	...	...	...	...	...
Trimont	702			...	...	105,000	...	...	...	105,000	...	1,668,052	...	...
Trommald	118			...	...	...	...	...	...	...	...	19,195	...	...
Trosky	106			...	...	...	...	...	...	...	...	102,968	...	...
Truman	1,199			430,000	...	...	25,000	2,075,000	...	2,530,000	...	...	...	...
Turtle River	73			...	...	...	...	...	...	...	...	...	...	...
Twin Lakes	158			...	...	...	...	...	...	...	...	...	...	...
Twin Valley	827			...	...	665,000	...	...	...	665,000	665,000	28,710	...	...
Two Harbors	3,678			...	...	...	...	...	970,000	...	970,000	...	1,916,972	...
Tyler	1,179			1,055,000	...	...	920,000	1,810,000	...	...	3,785,000	2,635,000	172,781	...
Ulen	547			...	...	...	754,600	...	...	754,600	...	1,352,000	...	...
Underwood	344			...	...	...	200,000	249,447	...	449,447	...	544,000	...	...
Upsala	432			...	...	...	944,000	...	...	944,000	...	10,000	...	...
Urbank	61			...	...	...	100,000	...	...	100,000	...	...	...	...
Utica	228			...	...	...	...	...	...	...	...	146,000	...	...
Vadnais Heights	13,241	Aa3		6,825,000	...	885,000	835,000	...	...	8,545,000	2,085,000	5,262	...	...
Vergas	324			...	...	508,000	190,700	...	...	698,700	...	51,954	...	...
Vermillion	455			...	...	...	710,000	...	...	710,000	50,000	...	...	...
Vendale	561			...	...	344,900	...	...	...	344,900	...	153,174	...	...
Vernon Center	336			...	...	80,000	...	...	...	80,000	...	28,568	...	...
Vesta	319			...	...	245,000	...	...	...	245,000	...	40,000	...	...

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Victoria	5,837	A3	---	3,200,000	---	2,285,000	10,340,000	7,635,000	---	23,460,000	295,000	717,275
Viking	82		---	---	---	---	---	---	---	---	---	---
Villard	241		---	---	---	---	---	---	---	---	---	---
Vining	61		---	---	---	---	---	---	---	---	---	---
Virginia	8,895		1,010,000	1,288,000	---	1,635,000	24,665,000	---	---	28,598,000	1,176,000	29,782,543
Wabasha	2,667		---	1,920,000	---	460,000	1,030,000	---	---	3,410,000	1,660,000	5,572,535
Wabasso	650		10,000	560,000	---	980,000	1,295,000	259,613	---	3,104,613	695,000	256,563
Waconia	9,250	A-	---	365,000	---	1,100,000	1,915,000	---	---	3,380,000	---	6,167,620
Wadena	4,248	Baa1	---	---	---	6,760,000	2,344,000	455,000	---	9,559,000	2,895,000	115,006
Wahkon	342		---	---	---	---	1,490,000	---	---	1,490,000	---	---
Waite Park	6,775	A-	1,240,000	8,908,528	---	7,080,000	13,590,000	2,535,000	---	33,353,528	1,480,000	2,159,249
Waldorf	233		---	---	---	---	---	---	---	---	---	149,269
Walker	1,099		---	323,000	---	885,000	---	---	---	1,208,000	885,000	2,921,742
Walnut Grove	710		---	---	3,525,000	---	3,000,000	---	---	6,525,000	200,000	363,512
Walters	80		---	---	---	---	---	---	---	---	---	3,788
Waltham	192		---	---	---	280,000	---	---	280,000	---	---	---
Wanamingo	1,058		---	825,000	---	5,305,000	2,270,000	655,000	---	9,055,000	28,880,000	1,400,000
Wanda	86		---	---	---	---	---	---	---	---	---	---
Waaba	179		---	---	---	---	---	---	---	---	---	---
Warren	1,676		---	---	100,000	475,820	550,000	---	1,125,820	---	272,214	
Warroad	1,761		970,000	---	1,020,000	857,000	673,000	---	3,520,000	755,000	648,379	
Waseca	9,737	A2	1,035,000	1,100,000	---	2,870,000	6,920,000	---	805,000	12,730,000	1,900,000	1,275,000
Watertown	4,088		655,000	80,000	---	5,030,000	1,253,000	---	7,018,000	1,495,000	4,182,972	

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Waterville	1,869		145,000	---	---	1,765,000	3,830,000	---	---	5,740,000	2,425,000	38,737
Walkins	936		---	380,000	---	780,000	1,830,000	---	---	2,990,000	---	1,150,958
Watson	197		---	---	---	---	---	---	---	---	---	---
Waubun	395		47,600	---	---	200,000	---	---	247,600	---	85,082	---
Waverly	925		---	---	210,000	4,785,000	399,790	---	5,394,790	---	220,709	---
Wayzata	3,973	Aa1	2,870,000	8,705,000	---	---	---	---	---	11,575,000	---	---
Welcome	661		275,000	---	---	---	278,223	---	553,223	---	214,141	---
Wells	2,521		180,000	260,000	---	360,000	1,000,000	---	1,800,000	1,810,000	1,741,505	---
Wendell	170		---	---	---	---	---	---	---	---	---	---
West Concord	835		---	---	---	920,000	---	---	920,000	---	2,841,982	---
West St. Paul	18,849	Aa3	1,470,000	1,605,000	---	9,370,000	2,230,000	---	14,675,000	---	1,087,572	---
West Union	77		---	---	---	---	---	---	---	---	---	---
Westbrook	725		---	---	---	375,000	---	---	375,000	---	43,696	---
Westport	69		---	---	---	---	---	---	---	---	---	---
Whalan	60		---	---	---	---	---	---	---	---	---	---
Wheaton	1,513		235,000	---	206,000	6,931,250	---	---	7,372,250	110,000	4,464,896	---
White Bear Lake	24,927	Aa3	1,550,000	7,450,000	---	955,000	575,000	---	10,530,000	5,955,000	117,296	---
Wilder	69		---	---	---	---	---	---	---	---	63,000	---
Willernie	566		---	---	---	---	---	---	---	---	632	---
Williams	213		---	---	---	290,000	---	---	290,000	---	2790	---
Willmar	18,709	A1	---	8,975,000	1,995,000	---	---	---	10,970,000	---	---	---
Willow River	382		---	---	464,000	---	464,000	---	464,000	---	---	---
Wilmont	318		---	---	94,000	---	94,000	---	94,000	---	---	---
Wilton	194		---	---	---	---	---	---	---	---	---	---

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Windom	4,450			280,000	---	3,445,954	5,846,295	9,935,000	---	19,507,249	405,000	2,648,399
Winger	187			---	---	148,000	---	---	---	148,000	---	---
Winnebago	1,422			---	---	625,000	1,902,000	---	---	2,527,000	760,000	191,630
Winona	27,295	Aa2	7,549,300	---	---	6,795,700	10,565,000	---	---	24,910,000	11,350,000	210,000
Winsted	2,321		290,000	---	---	1,115,000	---	---	---	1,405,000	420,000	217,179
Whitnrop	1,354		---	---	---	211,785	1,323,215	---	---	1,535,000	530,000	---
Winton	170		---	---	---	---	---	---	---	---	---	437,893
Wolf Lake	50		---	---	---	---	80,987	---	80,987	---	---	27,053
Wolverton	138		---	---	---	72,448	---	---	---	72,448	---	85,464
Wood Lake	414		---	---	---	750,000	---	---	750,000	---	---	335,871
Woodbury	54,091	Aa2	22,050,000	1,695,000	---	9,175,000	5,100,000	---	---	38,020,000	19,955,855	26,993,091
Woodland	528		---	---	---	162,500	---	---	---	162,500	---	493,709
Woodstock	104		---	---	---	321,200	---	---	---	321,200	---	82,884
Worthington	11,341	A2	---	90,000	---	6,450,000	5,890,000	3,080,000	---	15,510,000	---	806,523
Wrenshall	341		---	---	---	---	---	---	---	---	---	---
Wright	95		---	---	---	---	---	---	---	---	---	---
Wykoff	432		---	---	---	211,000	268,000	---	---	479,000	---	---
Wyoming	3,756		1,085,000	---	---	335,000	4,180,000	275,000	---	5,875,000	3,270,000	987,884
Zemple	74		---	---	---	---	---	---	---	---	---	---
Zimmerman	4,580		35,000	30,000	---	3,420,000	---	---	---	3,485,000	---	131,610
Zumbro Falls	166		---	---	---	---	1,049,000	---	---	1,049,000	---	231,863
Zumbrota	3,059	A3	---	---	---	2,470,000	2,305,000	---	---	4,775,000	855,000	210,250

Table 16

**Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2005**

Name of City	Bond Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
GRAND TOTAL	4,207,152		1,043,104,877	838,222,432	191,029,190	1,910,316,890	2,190,198,187	1,089,629,005	110,192,889	7,372,693,470	1,494,227,840	1,118,854,019

* Bond ratings are included only for cities who reported them in their 2005 audits.

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

Table 17

Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005 2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004				December 31, 2005				2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Total Current Expenditures	Percent Change	Unreserved as a Percent of Total Current Expenditures
Ada	1,028,955	(438,806)	590,149	88,925	915,909	1,004,834	1,938,518	1,707,228	1,707,228	-18.9%	65.3%
Adrian	229,345	229,345	229,345	834,100	(355,274)	478,826	739,739	1,159,647	1,159,647	-30.0%	64.7%
Afton				236,193	236,193	236,193	1,538,685	1,538,685	1,538,685	-31.2%	20.4%
Alkin					52,598	1,486,087	1,538,685	269,481	269,481	-74.4%	42.3%
Albany	49,402	1,122,963	1,172,365	4,099,702	4,099,702	5,058,066	9,157,768	9,157,768	9,157,768	23.3%	122.4%
Albert Lea	4,227,097	3,199,569	7,426,666								77.9%
Alberta											540.2%
Albertville	3,763,442	4,945,166	8,708,608	1,000,000	1,229,533	2,299,533	2,299,533	2,299,533	2,299,533	-74.4%	85.5%
Alexandria	2,928,533	940,947	3,869,400	3,506,161	888,300	4,394,461	4,394,461	4,394,461	4,394,461	13.6%	65.8%
Alpha											101.4%
Anarado	5,312	164,004	169,316	5,175	132,954	138,129	138,129	138,129	138,129	-18.4%	100.0%
Amboy	515,309	54,143	569,452	127,000	11,725	138,725	138,725	138,725	138,725	-75.6%	275.3%
Andover	5,144,360	24,148	5,168,508	4,339,039	1,487	4,340,526	4,340,526	4,340,526	4,340,526	-16.0%	8,786,905
Anmandale	1,060,015	1,282,205	2,342,220	14,908	623,307	638,215	638,215	638,215	638,215	-72.8%	1,512,004
Anoka	4,165,000	1,644,082	5,809,082	4,893,808	1,779,177	6,672,985	6,672,985	6,672,985	6,672,985	14.9%	8,550,529
Apple Valley		11,718,021	11,718,021			11,595,508	11,595,508	11,595,508	11,595,508	-1.0%	18,468,065
Appleton	699,672	566,147	1,265,819	703,811	453,022	1,156,833	1,156,833	1,156,833	1,156,833	-8.6%	1,456,647
Arco	52,250	78,337	130,587	52,460	75,077	127,537	127,537	127,537	127,537	-2.3%	44,316
Arden Hills	1,198,199	433,128	1,631,327	1,502,272	1,145,991	2,648,263	2,648,263	2,648,263	2,648,263	62.3%	3,673,507
Arldington	3,719,03	471,096	842,999	482,860	421,815	904,675	904,675	904,675	904,675	7.3%	1,301,955
Askov	59,425	227,827	287,252	31,071	247,087	278,158	278,158	278,158	278,158	-3.2%	166,882
Atwater	749,916	1,187,903	1,937,519	633,071	1,047,329	1,680,400	1,680,400	1,680,400	1,680,400	-13.3%	480,068
Aurora	449,088				382,384	16,901	399,285	399,285	399,285	-11.1%	1,436,807
Austin	4,028,000	1,683,885	5,711,885	4,228,000	2,095,910	6,283,910	6,283,910	6,283,910	6,283,910	10.0%	13,003,073
Avon	735,394	515,512	1,251,106	762,516	740,684	1,503,200	1,503,200	1,503,200	1,503,200	-20.1%	1,486,312
Babbitt	301,971	910,382	1,212,353	395,526	917,822	1,313,348	1,313,348	1,313,348	1,313,348	8.3%	1,835,566
Baddier		(43,176)	(43,176)			130,983	130,983	130,983	130,983	403.4%	186,634
Badley	986,407			745,805		745,805	745,805	745,805	745,805	-24.4%	789,970
Bahaton	285,659	723,603	1,009,262	305,254	1,519,706	1,824,960	1,824,960	1,824,960	1,824,960	80.8%	425,044
Banesville	1,315,693	(44,510)	1,271,183	1,229,853	295,776	1,525,629	1,525,629	1,525,629	1,525,629	20.0%	1,648,287
Battle Lake	34,391	582,018	616,409	240,870	444,926	685,796	685,796	685,796	685,796	11.3%	475,768
Bayette		306,457	306,457		443,359	443,359	443,359	443,359	443,359	44.7%	832,938
Baxter	494,594	4,644,970	5,139,564	558,882	5,073,948	5,632,830	5,632,830	5,632,830	5,632,830	9.6%	3,866,049
Bayport	1,283,620	4,047,809	5,331,429	1,372,459	4,934,390	6,306,849	6,306,849	6,306,849	6,306,849	18.3%	2,881,759
Beaver Bay		23,326	23,326			6,315	6,315	6,315	6,315	-72.9%	202,422
Becker	1,882,061		1,882,061			1,615,079	1,615,079	1,615,079	1,615,079	-14.2%	3,361,510

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Undesignated	Unreserved	Total Unreserved	Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
Belgrade	413,252	...	413,252	2,273,969	2,273,969	...	293,722	...	-28.9%	627,495	2,349,685	46.8%		
Belle Plaine	...	...	...	1,703,423	1,703,423	753,141	2,456,564	8.0%	...	...	...	104.5%
Belview	205,000	88,104	293,104	205,000	191,755	396,755	354.4%	35.4%	205,125	...	...	193.4%
Bemidji	4,420,772	2,220,873	6,641,645	4,107,943	2,501,695	6,609,638	-5%	-5%	8,192,915	...	...	80.7%
Benson	763,549	1,257,592	2,021,141	608,141	1,217,436	1,825,577	-9.7%	-9.7%	2,424,875	...	...	75.3%
Bertha	21,517	629,141	650,658	21,517	687,209	708,726	8.9%	8.9%	187,784	...	...	37.4%
Bethel	18,957	305,350	324,307	19,518	564,881	584,399	80.2%	80.2%	214,890	...	...	272.0%
Big Lake	359,092	1,970,951	2,330,043	385,983	2,536,456	2,922,439	25.4%	25.4%	4,856,879	...	...	60.2%
Biwabik	285,880	321,568	607,448	285,783	340,574	626,357	31.1%	31.1%	1,297,907	...	...	48.3%
Blackduck	...	664,734	664,734	...	569,871	569,871	-14.3%	-14.3%	677,636	...	...	84.1%
Blaine	21,367,995	...	21,367,995	19,296,805	...	19,296,805	-9.7%	-9.7%	22,254,196	...	...	86.7%
Blooming Prairie	539,627	499,565	1,039,192	801,000	194,698	995,698	-4.2%	-4.2%	1,083,380	...	...	91.9%
Bloomington	21,924,458	...	21,924,458	21,908,232	...	21,908,232	-1%	-1%	56,404,176	...	...	38.8%
Blue Earth	1,428,208	1,428,208	1,428,208	1,706,843	1,706,843	1,706,843	19.5%	19.5%	2,330,496	...	...	73.2%
Bluffton	125,394	125,394	125,394	142,077	142,077	142,077	13.3%	13.3%	51,622	...	...	275.2%
Boyd	239,120	239,120	239,120	326,331	326,331	326,331	36.5%	36.5%	154,803	...	...	210.8%
Braham	108,803	108,803	108,803	683,509	(12,519)	670,990	516.7%	516.7%	834,096	...	...	80.4%
Brainard	2,327,159	1,437,102	3,764,261	2,812,743	2,588,060	5,400,803	43.5%	43.5%	10,450,247	...	...	51.7%
Breckenridge	1,136,403	921,335	2,063,738	2,144,162	...	2,144,162	3.9%	3.9%	2,239,262	...	...	95.8%
Brielyn	...	22,354	22,354	211,598	101,384	312,982	1,300.1%	1,300.1%	208,467	...	...	150.1%
Brooklyn Center	24,035,972	8,577,078	32,613,050	23,786,474	8,290,664	32,077,138	-1.6%	-1.6%	15,880,303	...	...	202.0%
Brooklyn Park	293,500	10,289,249	10,582,749	72,807	11,043,092	11,115,899	5.0%	5.0%	36,411,331	...	...	30.5%
Brooten	347,747	111,906	489,653	299,401	152,403	451,804	-1.7%	-1.7%	355,535	...	...	127.1%
Brownville	...	82,764	82,764	...	91,927	91,927	11.1%	11.1%	398,554	...	...	23.1%
Brownton	31,141	397,462	428,603	49,308	381,346	430,654	.5%	.5%	506,697	...	...	85.0%
Buffalo	2,386,306	2,386,306	2,386,306	...	1,565,291	1,565,291	-34.4%	-34.4%	12,217,532	...	...	12.8%
Buffalo Lake	...	1,931,845	1,931,845	...	1,605,213	1,605,213	-16.9%	-16.9%	541,168	...	...	293.4%
Buhl	24,099	740,565	764,664	38,948	878,624	917,572	20.0%	20.0%	635,312	...	...	144.4%
Bumsville	14,524,190	...	14,524,190	16,108,190	...	16,108,190	10.9%	10.9%	27,181,690	...	...	59.3%
Butterfield	...	94,231	94,231	...	24,990	24,990	-73.5%	-73.5%	228,255	...	...	10.9%
Byron	965,179	(635,089)	330,090	631,581	(798,781)	(167,200)	-150.7%	-150.7%	1,298,833	...	...	-12.9%
Caledonia	209,855	(22,791)	187,064	106,348	(162,177)	(55,829)	-129.8%	-129.8%	1,577,422	...	...	-3.5%
Cambridge	3,539,953	(1,611)	3,538,342	3,335,335	...	3,335,335	-5.7%	-5.7%	5,059,264	...	...	65.9%
Canby	847,797	104,416	952,213	923,601	(187,683)	735,918	-22.7%	-22.7%	1,079,853	...	...	68.1%
Cannon Falls	1,039,200	1,713,610	2,752,810	...	2,630,967	2,630,967	-4.4%	-4.4%	3,230,187	...	...	81.4%
Carver	...	648,895	648,895	...	634,953	634,953	-2.1%	-2.1%	1,206,083	...	...	52.6%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

Name of City	December 31, 2004			December 31, 2005			2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Percent of Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures	
Cass Lake	... 1,297,964	(75,235) 19,643	(75,235) 1,317,597	... 1,529,573	(23,817) 42,024	(23,817) 1,571,597	68.3%	1,192,505	1,192,505	-2.0%	86.5%	
Centerville	42,620	94,986	137,606	45,887	63,183	109,070	20.7%	1,817,558	1,817,558	-2.3%	46.3%	
Ceylon	2,663,442	2,830,045	5,493,487	2,591,514	992,822	3,584,336	34.8%	8,907,993	8,907,993	-0.2%	40.2%	
Champlin	355,439	---	355,439	152,654	---	152,654	-57.1%	141,317	141,317	-0.0%	108.0%	
Chandler	3,659,186	4,218,572	7,877,758	3,689,170	4,200,967	7,890,137	2%	10,796,778	10,796,778	-0.0%	73.1%	
Chanhassen	4,689,329	218,554	4,907,883	4,423,240	158,490	4,581,730	-6.6%	14,724,895	14,724,895	-0.0%	31.1%	
Chaska	1,300,470	468,166	1,768,636	1,512,597	585,948	2,098,545	18.1%	1,571,884	1,571,884	-0.0%	133.5%	
Chalfeld	---	848,892	848,892	---	996,668	996,668	174%	1,263,262	1,263,262	-0.0%	78.9%	
Chicago City	---	2,905,797	2,905,797	100,000	2,825,739	2,925,739	7%	3,850,795	3,850,795	-0.0%	76.0%	
Chisholm	1,751,979	554,470	2,306,449	1,869,433	1,205,851	3,075,284	33.3%	1,966,419	1,966,419	-0.0%	156.4%	
Circle Pines	668,188	593,148	1,261,306	675,547	632,667	1,308,214	3.1%	786,685	786,685	-0.0%	166.3%	
Clara City	233,888	248,592	482,460	185,000	333,998	518,998	7.6%	273,737	273,737	-0.0%	189.6%	
Clarissa	5,121	673,875	678,996	5,131	627,647	632,778	-6.8%	818,831	818,831	-0.0%	77.3%	
Clarkfield	---	---	---	---	---	---	---	---	---	---	---	
Cleveland	---	201,477	201,477	---	217,779	217,779	8.1%	141,852	141,852	-0.0%	153.5%	
Climax	4,215,225	3,208,930	7,424,155	4,155,052	3,740,635	7,895,687	6.4%	6,590,426	6,590,426	-0.0%	119.8%	
Cloquet	2,305,677	2,305,677	---	---	2,591,215	2,591,215	12.4%	1,112,285	1,112,285	-0.0%	233.0%	
Cohasset	---	1,128,612	1,128,612	---	1,357,796	1,357,796	20.3%	1,300,475	1,300,475	-0.0%	104.4%	
Cokato	836,503	731,421	1,567,924	880,519	830,679	1,711,198	9.1%	2,234,862	2,234,862	-0.0%	76.6%	
Cold Spring	621,777	320,606	942,383	248,219	350,000	598,219	-36.5%	924,135	924,135	-0.0%	64.7%	
Colone	3,881,551	(417,192)	3,464,359	3,485,503	(758,293)	2,727,210	-21.3%	13,830,181	13,830,181	-0.0%	19.7%	
Columbia Heights	75,837	391,237	467,074	178,540	440,587	619,127	32.6%	808,032	808,032	-0.0%	76.6%	
Cook	16,206,811	(270,482)	15,936,329	16,327,595	(167,074)	16,160,521	1.4%	23,564,474	23,564,474	-0.0%	68.6%	
Coon Rapids	78,554	778,524	857,078	551,029	551,029	551,029	29.2%	2,281,744	2,281,744	-0.0%	24.1%	
Corcoran	171,095	145,396	316,491	171,095	115,057	286,152	-9.6%	336,792	336,792	-0.0%	85.0%	
Cosmos	10,954,525	---	10,954,525	11,932,664	---	11,982,664	9.4%	12,705,217	12,705,217	-0.0%	94.3%	
Cottage Grove	462,166	462,166	462,166	486,868	486,868	486,868	5.3%	585,773	585,773	-0.0%	83.1%	
Cottonwood	200,895	10,823	211,668	169,121	79,545	248,666	17.5%	134,701	134,701	-0.0%	184.6%	
Courtland	3,471,277	3,471,277	3,471,277	3,281,877	3,281,877	3,281,877	-5.5%	5,801,161	5,801,161	-0.0%	56.6%	
Crookston	681,965	1,788,659	2,470,624	959,275	1,446,354	2,405,629	-2.6%	1,901,554	1,901,554	-0.0%	126.5%	
Crosslake	12,158,445	3,383,195	15,541,640	9,896,503	1,072,853	10,969,356	29.4%	8,897,836	8,897,836	-0.0%	123.3%	
Crystal	174,026	---	174,026	---	81,090	81,090	-53.4%	125,667	125,667	-0.0%	64.5%	
Dalton	4,702	94,047	98,749	1,805	99,942	101,747	3.0%	119,821	119,821	-0.0%	84.9%	
Danvers	74,343	(144,922)	(144,922)	20,433	20,433	20,433	114.1%	63,876	63,876	-0.0%	32.0%	
Darfur	122,461	196,804	196,804	76,454	121,831	198,285	.8%	55,779	55,779	-0.0%	35.5%	

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
Darwin	8,796	17,091	25,887	13,096	16,810	29,906	15,5%	69,198	43.2%					
Dassel	193,386	422,495	615,881	232,994	267,161	500,155	-18.8%	808,388	61.9%					
Dawson	1,077,015	1,077,015	—	1,193,792	1,193,792	—	10.8%	1,266,939	94.2%					
Davton	735,279	—	735,279	951,725	—	951,725	29.4%	1,898,197	50.1%					
Deephaven	2,043,475	—	2,043,475	2,119,084	—	2,119,084	3.7%	2,054,344	103.2%					
Deer River	33,476	33,476	93,903	(90,208)	3,695	—	-89.0%	784,999	5%					
Delano	403,249	2,179,391	2,582,640	238,561	2,176,329	2,414,890	-6.5%	2,696,925	89.5%					
Delavan	—	23,068	23,068	338,800	364	359,164	1,457.0%	184,432	194.7%					
Dennison	—	108,092	108,092	—	123,419	123,419	14.2%	80,703	152.9%					
Detroit Lakes	764,184	3,186,470	3,950,654	1,144,776	2,843,219	3,987,995	9%	5,139,051	77.6%					
Dilworth	904,692	—	904,692	889,315	(199,362)	689,953	-23.7%	1,676,361	41.2%					
Dodge Center	1,755,000	308,448	2,063,448	1,421,201	237,163	1,658,364	-19.6%	1,564,475	106.0%					
Dover	949,042	(53,613)	895,429	153,405	—	153,405	-82.9%	168,693	90.9%					
Duluth	3,709,644	60,114,837	63,824,481	3,887,403	61,713,849	65,601,252	2.8%	87,188,611	75.2%					
Dundas	496,150	10,495	606,645	28,420	620,330	648,750	6.9%	997,338	65.0%					
Dundee	47,587	—	47,587	52,632	—	52,632	10.6%	31,221	168.6%					
Dunnell	6,545	104,588	111,133	5,973	106,765	112,738	1.4%	113,786	99.1%					
Eagan	3,497,873	10,750,543	14,248,416	3,319,299	9,659,415	12,978,714	-8.9%	23,712,293	54.7%					
Eagle Bend	600,000	93,618	693,618	405,000	80,060	485,060	-30.1%	290,361	167.1%					
Eagle Lake	423,484	73,249	496,733	—	512,142	512,142	3.1%	946,283	54.1%					
East Bethel	—	1,112,098	1,112,098	—	1,095,616	1,095,616	-1.5%	3,090,158	35.5%					
East Grand Forks	680,335	2,783,491	3,463,826	519,431	3,842,943	4,362,374	25.9%	7,406,773	58.9%					
East Gull Lake	—	127,955	127,955	—	155,639	155,639	21.6%	423,047	36.8%					
Easton	—	29,745	29,745	65,200	53,737	18,937	299.9%	95,317	124.8%					
Echo	—	390,692	390,692	—	401,185	401,185	2.7%	194,877	205.9%					
Eden Prairie	16,526,362	312,197	16,838,559	17,133,623	517,164	17,650,787	4.8%	33,182,179	53.2%					
Edmonton	—	1,351,552	1,351,552	275,000	1,083,887	1,358,887	5%	506,572	268.3%					
Edina	10,226,055	781,458	11,007,513	11,595,433	731,027	12,326,460	12.0%	24,439,691	50.4%					
Elgin	29,377	70,782	100,159	24,272	120,098	144,370	44.1%	416,298	34.7%					
Elk River	6,831,423	1,617,406	8,448,829	8,057,339	1,786,805	9,844,144	16.5%	11,593,188	84.9%					
Elko	—	(33,848)	(33,848)	—	47,298	47,298	—	586,404	8.1%					
Elmore	—	—	—	—	197,193	—	—	397,541	49.6%					
Elv	529,946	1,217,633	1,747,579	273,539	1,202,842	1,476,381	-15.5%	4,168,418	35.4%					
Elysian	295,923	132,902	428,825	308,352	90,529	398,881	-7.0%	589,306	67.7%					
Emily	—	—	—	—	609,237	609,237	—	763,628	79.8%					
Eveleeth	—	1,643,143	1,643,143	—	2,499,377	2,499,377	52.1%	3,362,757	74.3%					

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
Excelsior	785,586	353,406	1,138,992	659,981	431,833	1,091,814	431,833	1,091,814	-4.1%	1,697,988	491,420	64.3%		
Evoia	373,667	78,318	451,985	100,789	432,172	532,961	100,789	532,961	17.9%			108.5%		
Fairfax	265,000	376,340	641,540	265,000	363,870	628,870	265,000	628,870	2.0%		826,048	76.1%		
Fairmont	4,240,345	547,090	4,787,435	4,138,595	850,143	4,988,738	4,138,595	4,988,738	4.2%		6,685,511	74.6%		
Falcon Heights	829,313	415,685	1,245,058	805,100	402,631	1,267,731	805,100	1,267,731	1.8%		1,578,476	80.3%		
Faribault	5,271,773	3,324,871	8,596,644	5,788,395	3,370,552	9,158,947	5,788,395	9,158,947	6.5%		14,709,854	62.3%		
Farmington	1,494,664	493,072	1,987,736	1,207,830	894,262	2,102,092	1,207,830	2,102,092	5.8%		9,247,318	22.7%		
Fergus Falls	3,456,917	2,193,553	5,650,470	3,278,185	1,802,110	5,080,295	3,278,185	5,080,295	-10.1%		8,465,933	60.0%		
Finlayson	...	161,809	161,809	...	173,668	173,668	161,809	173,668	7.3%		139,385	124.6%		
Fisher	...	(169,246)	(169,246)	...	(107,964)	(107,964)	(169,246)	(107,964)	36.2%		174,902	-61.7%		
Foley	...	1,862,881	1,862,881	...	804,580	804,580	1,862,881	804,580	-56.8%		1,223,641	65.8%		
Forest Lake	3,644,841	8,853,777	12,498,618	7,299,057	461,260	7,160,317	7,299,057	461,260	-37.9%		6,212,268	124.9%		
Fosston	...	196,540	196,540	...	186,636	186,636	196,540	186,636	-5.0%		1,036,492	18.0%		
Fountain	77,154	159,171	236,325	52,917	188,467	241,384	52,917	241,384	2.1%		241,472	100.0%		
Franklin	376,339	360,802	737,141	376,657	794,850	1,171,507	376,657	1,171,507	58.9%		274,951	426.1%		
Fridley	4,634,355	(12,595)	4,621,760	5,106,361	12,919	5,119,280	5,106,361	5,119,280	10.8%		16,297,925	31.4%		
Frost	...	67,338	67,328	...	68,539	68,539	67,338	68,539	1.8%		176,264	38.9%		
Fulda	666,820	...	666,820	700,341	...	700,341	666,820	700,341	5.0%		670,105	104.5%		
Gavin	...	166,540	166,540	...	172,227	172,227	166,540	172,227	3.4%		67,101	256.7%		
Gaylord	...	1,249,546	1,249,546	1,476,180	(104,911)	1,371,269	1,249,546	1,371,269	9.7%		1,178,411	116.4%		
Gilbert	...	888,669	888,669	...	839,884	839,884	888,669	839,884	-5.5%		2,119,639	39.6%		
Glencoe	1,320,920	656,395	1,977,315	1,500,000	883,941	2,383,941	1,500,000	2,383,941	20.6%		2,989,384	79.7%		
Glenwood	2,348,713	(67,804)	2,280,909	2,377,463	(864,552)	1,512,911	2,348,713	1,512,911	-33.7%		1,536,919	98.4%		
Golden Valley	8,154,452	(863,213)	7,291,239	8,678,657	(1,056,149)	7,622,508	8,154,452	7,622,508	4.5%		12,188,259	62.5%		
Good Thunder	168,233	394,880	562,913	196,597	375,840	572,437	168,233	572,437	1.7%		376,842	151.9%		
Goodview	...	316,452	316,452	...	163,701	163,701	316,452	163,701	-48.3%		1,030,702	15.9%		
Granada	88,565	177,324	265,889	106,842	146,209	253,051	177,324	253,051	-4.8%		95,301	265.5%		
Grand Marais	442,922	1,451,189	1,894,711	555,410	1,279,169	1,834,579	555,410	1,834,579	-3.2%		2,001,601	91.7%		
Grand Meadow	541,450	137,248	678,698	121,734	636,616	758,350	121,734	758,350	11.7%		531,792	142.6%		
Grand Rapids	5,893,842	56,362	5,950,204	5,916,269	92,641	6,068,910	5,950,204	6,068,910	2.0%		7,365,554	82.4%		
Granite Falls	296,652	169,289	465,941	448,607	124,689	573,296	169,289	573,296	23.0%		3,636,346	15.8%		
Grant	...	97,368	697,368	...	990,245	990,245	97,368	990,245	42.0%		885,152	111.9%		
Greenbush	210,043	58,923	268,966	133,342	214,850	348,192	58,923	348,192	29.5%		418,009	83.3%		
Greenfield	1,131,462	270,318	1,401,780	1,131,462	79,762	1,211,224	1,131,462	1,211,224	-13.6%		1,249,830	96.9%		
Greenwood	34,555	(61,445)	(26,890)	34,555	(55,378)	(20,823)	34,555	(20,823)	22.6%		537,225	-3.9%		
Grove City	48,591	...	48,591	129,838	129,838	129,838	48,591	129,838	167.2%		353,325	36.7%		

Table 17

Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005 2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004			December 31, 2005			2004/2005			
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Percent of Total Current Expenditures	
Hadley	80,804	80,804	80,804	74,836	74,836	74,836	-7.4%	32,804	228.1%	
Hallock	665,406	665,406	665,406	683,962	683,962	683,962	2.8%	536,649	127.5%	
Ham Lake	2,335	2,335	2,720,903	2,976,167	2,976,167	2,976,167	9.4%	3,028,578	98.3%	
Hamburg	228,253	228,253	228,253	210,852	915	211,767	-7.2%	316,643	66.9%	
Hancock	137,215	137,215	137,215	101,228	—	101,228	-26.2%	375,509	27.0%	
Harley Falls	40,897	75,899	116,796	51,873	68,486	120,359	3.1%	133,137	90.4%	
Hanover	274,505	397,804	672,309	209,283	823,120	1,032,403	53.6%	907,827	113.7%	
Hanska	176,724	164,872	341,596	173,663	153,095	326,758	-4.3%	215,576	151.6%	
Harmony	300,000	396,128	696,128	300,000	536,982	836,982	20.2%	690,264	121.3%	
Haris	6,000	218,725	224,725	6,000	215,576	221,576	-1.4%	364,897	60.7%	
Hartland	128,634	27,960	156,594	157,771	63,397	221,168	41.2%	123,392	179.2%	
Hastings	4,562,276	2,330,447	6,892,723	4,816,934	2,973,780	7,790,714	13.0%	11,890,223	65.5%	
Hayfield	275,424	131,892	407,316	324,025	88,713	412,738	1.3%	716,408	57.6%	
Hector	540,019	—	540,019	560,723	—	560,723	3.8%	592,680	94.6%	
Henderson	—	(122,085)	(122,085)	—	(130,007)	(130,007)	-6.5%	474,955	-27.4%	
Hendricks	17,171	428,417	445,588	59,783	433,431	493,214	10.7%	756,233	65.2%	
Henning	—	511,063	511,063	—	598,422	598,422	—	411,525	145.4%	
Herman	32,075	220,026	252,101	93,988	162,907	256,895	1.9%	636,224	40.4%	
Hermantown	912,700	577,433	1,520,133	1,289,600	265,761	1,555,361	2.3%	3,371,408	46.1%	
Heron Lake	—	—	—	—	446,008	446,008	—	375,264	118.9%	
Hibbing	6,274,889	2,069,477	8,344,366	7,744,614	2,756,520	10,491,134	25.7%	12,714,737	82.2%	
Hills	235,000	351,874	586,874	256,878	452,620	709,498	20.9%	230,237	308.2%	
Hilltop	—	1,069,639	1,069,639	1,266,811	23,800	1,290,611	20.7%	511,070	252.5%	
Hinkley	—	522,887	522,887	—	528,095	528,095	—	930,945	56.7%	
Hoffman	—	265,016	265,016	—	220,915	220,915	-16.6%	486,492	45.4%	
Holdindford	41,764	344,328	386,092	—	360,951	360,951	-6.5%	375,712	96.1%	
Hopkins	143,104	6,732,373	6,875,477	128,208	4,209,325	4,337,533	-36.9%	10,174,791	42.6%	
Houston	—	374,022	—	—	240,715	240,715	—	653,728	36.8%	
Howard Lake	644,461	705,034	1,349,495	682,413	793,994	1,476,407	9.4%	1,266,213	116.6%	
Hoyt Lakes	873,621	965,923	1,839,544	944,818	846,926	1,791,744	-2.6%	2,576,210	69.5%	
Huilo	2,124,668	—	2,124,668	3,344,807	—	3,364,807	58.4%	2,720,290	123.7%	
Hutchinson	—	1,185,312	4,091,988	5,277,210	5,245,455	354,609	5,600,064	6.1%	10,358,789	54.1%
Independence	—	(316,413)	(316,413)	—	220,952	220,952	—	1,974,912	11.2%	
International Falls	—	6,167,883	6,167,883	—	6,447,611	6,447,611	—	6,600,905	97.7%	
Inver Grove Heights	3,897,850	(434,876)	3,462,974	3,975,828	(434,876)	3,540,952	2.3%	14,955,686	23.7%	
Isanti	—	2,556,427	2,556,427	338,597	1,697,830	2,036,427	-20.3%	1,956,032	104.1%	

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
Ivanhoe	79,240	229,628	308,868	2,674,644	2,102,268	79,240	237,162	316,402	2.4%	498,755	2368,599	63.4%		
Jackson	2,024,598	650,046	2,674,644	685,673	604,975	154,524	759,499	1,087,005	-25.0%	481,481	962,748	84.7%		
Janesville	552,705	132,968	685,673	342,845	342,845	---	361,976	361,976	5.6%	---	285,440	78.9%		
Jasper	---	---	---	7,574	7,574	139,686	71,967	211,653	2,694.5%	---	184,193	126.8%		
Jeffers	---	---	---	1,116,922	79,950	1,196,872	1,250,460	1,350,924	12.9%	---	2,271,690	114.9%		
Jordan	645,442	439,930	1,085,372	649,274	649,274	281,325	930,599	930,599	-14.3%	543,146	543,146	171.3%		
Karstad	---	(16,793)	(16,793)	---	---	37,257	37,257	37,257	321.9%	269,136	269,136	13.8%		
Kasota	1,000,000	143,283	1,143,283	1,000,000	1,000,000	261,749	1,261,749	1,261,749	104%	2,217,257	2,217,257	56.9%		
Kasson	---	93,312	93,312	---	---	78,009	78,009	78,009	-16.4%	213,736	213,736	36.5%		
Kellogg	196,016	---	196,016	---	---	190,123	190,123	190,123	-3.0%	159,478	159,478	119.2%		
Kennedy	---	1,136,754	1,136,754	---	---	1,246,508	1,246,508	1,246,508	9.7%	1,392,500	1,392,500	89.5%		
Kenyon	204,327	467,004	671,331	315,855	345,420	377,579	722,999	722,999	7.7%	572,717	572,717	126.2%		
Kimball	250,756	65,099	315,855	502,123	46,782	548,905	548,905	548,905	73.8%	78,009	78,009	31.2%		
La Crescent	---	---	---	28,378	845,028	845,028	873,406	873,406	---	430,756	430,756	202.8%		
Lake Benton	---	1,634,844	1,634,844	288,572	979,971	1,268,543	1,268,543	1,268,543	-22.4%	4,128,678	4,128,678	30.7%		
Lake City	485,636	---	485,636	1,804,006	---	1,804,006	---	1,804,006	271.5%	1,745,735	1,745,735	124.7%		
Lake Crystal	1,873,923	---	1,873,923	1,745,735	---	1,745,735	---	1,745,735	-6.8%	2,129,459	2,129,459	82.0%		
Lake Elmo	320,384	---	320,384	262,428	---	262,428	262,428	262,428	-18.1%	248,563	248,563	105.6%		
Lake Wilson	1,397,270	(75,306)	1,321,964	1,314,086	1,849,474	3,163,560	3,163,560	3,163,560	139.3%	815,461	815,461	387.9%		
Lakefield	9,889,008	---	9,889,008	10,830,914	---	10,830,914	---	10,830,914	9.5%	17,392,659	17,392,659	62.3%		
Lakeville	125,000	660,378	785,378	219,395	687,388	906,783	906,783	906,783	15.5%	491,109	491,109	184.6%		
Lamberton	360,545	144,075	504,620	327,422	143,257	470,679	470,679	470,679	-6.7%	626,852	626,852	75.1%		
Lanesboro	---	454,196	454,196	---	546,767	546,767	546,767	546,767	20.4%	694,167	694,167	78.8%		
Lauderdale	304,599	698,866	1,003,455	250,494	674,808	925,302	925,302	925,302	-7.8%	1,060,188	1,060,188	87.3%		
Le Center	440,166	516,136	956,302	458,914	189,306	648,220	648,220	648,220	-32.2%	3,989,571	3,989,571	16.2%		
Le Sueur	251,316	486,642	738,018	140,722	398,110	538,832	538,832	538,832	-27.0%	445,326	445,326	121.0%		
Leroy	230,000	243,867	473,867	210,000	303,006	513,006	513,006	513,006	8.3%	740,671	740,671	69.3%		
Lewiston	---	141,893	141,893	---	103,949	103,949	103,949	103,949	-26.7%	122,904	122,904	84.6%		
Lewisville	---	308,602	308,602	---	354,064	354,064	354,064	354,064	14.7%	1,217,182	1,217,182	29.1%		
Lexington	568,974	286,550	855,524	500,343	392,827	893,170	893,170	893,170	4.4%	1,374,444	1,374,444	65.0%		
Lindstrom	5,125,791	(202)	5,125,589	5,374,872	---	5,374,872	5,374,872	5,374,872	4.9%	8,016,736	8,016,736	67.0%		
Lino Lakes	107,263	71,340	178,603	218,364	51,424	269,788	269,788	269,788	51.1%	174,853	174,853	154.3%		
Lismore	93,631	1,326,689	1,420,320	131,272	1,271,086	1,402,358	1,402,358	1,402,358	-1.3%	3,888,076	3,888,076	36.1%		
Litchfield	2,077,196	2,077,196	1,494,002	---	1,494,002	1,494,002	1,494,002	1,494,002	-28.1%	2,836,035	2,836,035	52.7%		
Little Canada	1,588,804	899,384	2,488,388	1,553,334	791,344	2,344,678	2,344,678	2,344,678	-5.8%	4,232,255	4,232,255	55.4%		

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
Littlefork	... 545,774	545,774	545,774	... 28,107	... 1,143,233	550,359	550,359	550,359	8%	456,451	456,451	120.6%		
Long Lake	40,311	1,148,843	1,189,154	576,000	138,802	714,802	714,802	714,802	-1.5%	1,481,465	1,481,465	79.1%		
Long Prairie	... 205,681	205,681	205,681	... 173,667	... 173,667	140,061	140,061	140,061	247.5%	1,454,863	1,454,863	49.1%		
Lucan	... 1,457,181	61,943	1,519,124	1,313,646	135,769	1,449,415	1,449,415	1,449,415	-19.4%	150,547	150,547	93.0%		
Luvene	... 25,794	25,794	25,794	... 948,380	326,158	1,274,538	1,274,538	1,274,538	-4.6%	3,166,799	3,166,799	45.8%		
Lynd	1,067,380	109,135	1,176,515	666,922	201,613	868,535	868,535	868,535	-13.9%	1,682,152	1,682,152	51.6%		
Madelia	612,200	396,620	1,008,820	668,909	108,546	774,455	774,455	774,455	50.8%	674,147	674,147	111.6%		
Madison	... 516,109	516,109	516,109	... 469,576	501,168	501,168	501,168	501,168	6.7%	586,539	586,539	85.4%		
Madison Lake	... 469,576	469,576	469,576	2,068,404	2,497,411	2,497,411	2,497,411	2,497,411	20.7%	2,828,748	2,828,748	88.3%		
Mahnomen	2,068,404	... 15,559,533	15,559,533	(42,972)	15,516,621	14,402,113	14,402,113	14,402,113	-5%	198,7086	198,7086	77.7%		
Mahntomedi	... 15,559,533	15,559,533	15,559,533	... 1,332,660	356,464	1,689,124	1,689,124	1,689,124	-10.8%	947,990	947,990	178.2%		
Mankato	... 700,580	700,580	700,580	... 701,168	777,592	777,592	777,592	777,592	11.0%	488,444	488,444	159.2%		
Mantonville	300,502	12,148,199	12,448,701	291,775	16,373,147	16,664,922	16,664,922	16,664,922	33.9%	27,295,744	27,295,744	61.1%		
Maple Grove	458,407	350,673	809,080	1,332,660	356,464	1,689,124	1,689,124	1,689,124	-10.8%	947,990	947,990	178.2%		
Maple Lake	1,107,503	53,325	1,160,828	916,456	... 916,456	946,456	946,456	946,456	-18.5%	1,420,920	1,420,920	66.6%		
Maple Plain	473,446	516,156	989,602	628,047	466,600	1,094,647	1,094,647	1,094,647	10.6%	591,421	591,421	185.1%		
Mapleton	6,168,855	146,409	6,315,264	5,911,081	123,400	6,034,481	6,034,481	6,034,481	-4.4%	16,397,528	16,397,528	36.8%		
Maplewood	11,147,949	304,302	11,452,251	12,223,909	600,817	12,824,726	12,824,726	12,824,726	12.0%	10,766,025	10,766,025	119.1%		
Marshall	195,534	309,385	504,919	216,730	460,591	677,321	677,321	677,321	34.1%	798,319	798,319	84.8%		
Mayer	30,000	183,179	213,179	30,000	153,087	183,087	183,087	183,087	-14.1%	267,235	267,235	68.5%		
Mainard	173,039	410,850	583,889	15,263	619,495	634,758	634,758	634,758	8.7%	394,699	394,699	160.8%		
Mazepa	142,780	... 142,780	142,780	... 142,780	... (107,025)	... (107,025)	... (107,025)	... (107,025)	-175.0%	465,990	465,990	-23.0%		
Medford	1,237,522	1,199,872	2,437,394	2,601,563	311,641	2,913,204	2,913,204	2,913,204	19.5%	3,332,517	3,332,517	87.4%		
Medina	70,581	(189,117)	(118,536)	703,730	(600,399)	103,331	103,331	103,331	187.2%	1,604,945	1,604,945	6.4%		
Melrose	56,535	213,943	270,498	79,956	305,923	385,879	385,879	385,879	42.7%	578,296	578,296	66.7%		
Menahga	2,452,962	1,925,247	4,378,209	2,532,296	2,086,985	4,619,281	4,619,281	4,619,281	5.5%	7,218,015	7,218,015	64.0%		
Mendota Heights	5,963	143,956	149,919	36,301	140,334	176,635	176,635	176,635	17.8%	191,392	191,392	253.3%		
Mentor	70,221	58,706	128,927	71,461	48,781	120,242	120,242	120,242	-6.7%	214,007	214,007	110.7%		
Middle River	551,179	880,598	1,431,777	616,294	1,039,627	1,655,921	1,655,921	1,655,921	15.7%	1,286,551	1,286,551	128.7%		
Milaca	... 426,314	426,314	426,314	93,711	391,111	484,822	484,822	484,822	13.7%	543,579,000	543,579,000	27.2%		
Milan	105,243	107,128	212,371	93,930	120,077	214,007	214,007	214,007	8%	214,786	214,786	99.6%		
Mirroy	94,595	... (745)	442,850	118,307	(2,858)	115,449	115,449	115,449	22.0%	135,148	135,148	85.4%		
Miltonia	154,380,000	154,380,000	154,380,000	... 499,820	1,967	501,787	501,787	501,787	13.3%	672,175	672,175	74.7%		
Minneapolis	443,595	... 110,742	110,742	119,021	119,021	119,021	119,021	119,021	7.5%	400,294	400,294	29.7%		

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Undesignated	Unreserved	Total Unreserved	Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
Minnetonka	712,252	7,365,284	8,077,536	789,449	8,599,279	9,388,728	16.2%	23,679,271				39.6%		
Minnesta	1,704,743	—	1,704,743	1,582,751	—	1,582,751	-7.2%	3,635,026				43.5%		
Montevideo	966,494	555,358	1,521,852	939,714	518,128	1,457,842	-4.2%	3,050,963				47.8%		
Montgomery	351,344	34,001	385,345	264,499	(599,571)	(335,072)	-187.0%	2,386,009				-14.0%		
Monticello	3,311,788	10,344,991	13,656,759	3,311,768	19,691,547	23,003,315	68.4%	7,848,669				293.1%		
Montrose	—	(456,836)	(456,836)	—	(239,470)	(239,470)	-47.6%	781,350				-30.6%		
Moorhead	6,845,000	4,578,774	11,423,774	7,522,000	5,667,144	13,189,144	15.5%	22,910,744				57.6%		
Moose Lake	—	486,182	486,182	160,000	349,001	509,001	4.7%	884,921				57.5%		
Mora	—	842,643	842,643	—	847,816	847,816	-6%	1,841,404				46.0%		
Morgan	673,763	262,025	935,788	600,000	294,614	894,614	-4.4%	672,123				133.1%		
Morris	1,792,510	305,852	2,098,362	2,037,892	272,231	2,310,123	10.1%	3,380,990				68.3%		
Morton	380,000	221,663	601,663	380,000	222,014	602,014	-1%	333,988				180.3%		
Mound	387,903	2,012,043	2,389,946	454,620	2,000,317	2,454,937	2.3%	5,151,173				47.7%		
Mounds View	—	4,350,002	4,350,002	—	10,399,150	10,399,150	-139.1%	7,120,018				146.1%		
Mountain Iron	1,062,297	40,172	1,102,469	1,016,196	548,849	1,565,045	42.0%	2,645,636				59.2%		
Mountain Lake	726,301	900,050	1,626,351	535,235	1,425,240	1,960,475	20.3%	1,410,846				139.0%		
Murdock	—	—	—	—	62,053	62,053	—	183,552				33.8%		
New Brighton	2,782,433	—	2,782,433	4,252,689	—	4,252,689	-52.8%	26,241,585				16.2%		
New Hope	3,692,243	2,494,944	6,187,187	3,826,886	3,992,648	7,819,534	26.4%	8,878,374				88.1%		
New London	247,504	157,313	404,817	274,998	185,815	460,813	13.8%	618,154				74.5%		
New Market	—	217,442	217,442	—	(14,624)	(14,624)	-106.7%	822,249				-1.8%		
New Prague	2,105,718	763,066	2,888,784	2,534,716	1,011,030	3,545,746	23.6%	3,115,581				113.8%		
New Richland	623,835	—	623,835	785,323	(797)	784,526	25.8%	566,134				138.6%		
New Ulm	3,233,946	1,917,130	5,151,076	3,655,855	3,015,834	6,671,689	29.5%	9,474,271				70.4%		
Newport	855,432	114,839	970,271	841,921	110,466	952,387	-1.8%	2,094,582				45.5%		
Nicollet	—	157,549	157,549	—	250,376	250,376	-58.9%	294,902				84.9%		
North Branch	1,934,204	(377,108)	1,557,156	1,950,877	(410,835)	1,540,042	-1.1%	4,252,820				36.2%		
North Mankato	2,113,727	19,656	2,133,383	2,057,056	12,416	2,069,472	-3.0%	5,097,204				40.6%		
North Oaks	508,096	1,206,217	1,714,313	560,342	1,092,923	1,653,265	-3.6%	1,878,333				88.0%		
North St. Paul	1,870,961	(2,195,304)	(324,343)	1,697,662	(1,545,459)	152,203	146.9%	4,213,411				3.6%		
Northfield	3,945,000	3,491,753	7,436,753	3,945,000	4,407,655	8,352,655	12.3%	10,028,526				83.3%		
Northome	—	457,555	457,555	—	379,915	379,915	-17.0%	249,201				152.5%		
Norwood Young Ameri	—	785,089	785,089	—	828,428	828,428	-5.5%	1,593,302				52.0%		
Oak Grove	2,567,935	—	2,567,935	918,863	2,277,353	3,196,216	24.5%	2,249,955				142.1%		
Oak Park Heights	1,781,128	147,647	1,928,775	1,893,254	286,210	2,179,464	13.0%	2,331,624				93.5%		
Oakdale	6,980,300	1,880,777	8,861,077	7,669,961	2,249,332	9,919,293	11.9%	16,824,273				59.0%		

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
Odilie	85,263	---	85,263	92,804	---	92,804	---	92,804	8.8%	226,645	---	40.9%		
Olivia	1,222,812	205,632	1,428,444	1,391,120	229,890	1,621,010	1,391,120	1,621,010	13.5%	1,580,963	1,580,963	102.5%		
Omsby	---	131,661	131,661	---	136,796	136,796	---	136,796	3.9%	52,928	52,928	258.5%		
Orono	3,619,203	2,403,939	6,023,142	3,993,093	2,921,499	6,914,592	3,993,093	6,914,592	14.8%	5,128,468	5,128,468	134.8%		
Oronoco	97,761	271,012	368,773	109,646	287,271	396,917	109,646	396,917	7.6%	327,518	327,518	121.2%		
Ort	---	576,805	576,805	---	618,589	618,589	---	618,589	7.2%	335,562	335,562	184.3%		
Oslo	---	401,653	401,653	304,142	---	304,142	304,142	304,142	-24.3%	270,034	270,034	112.6%		
Osseo	1,414,703	461,588	1,876,291	1,881,421	---	1,881,421	1,881,421	1,881,421	-3%	1,673,408	1,673,408	112.4%		
Oiseo	1,004,940	3,236,626	4,241,566	1,027,382	4,434,933	5,462,315	1,027,382	4,434,933	28.8%	2,620,516	2,620,516	208.4%		
Oiterfall	---	440,013	440,013	---	297,846	297,846	---	297,846	-32.3%	262,031	262,031	113.7%		
Owatonna	6,232,310	311,676	6,543,986	6,543,986	---	6,167,480	6,167,480	6,167,480	-5.8%	15,546,659	15,546,659	39.7%		
Park Rapids	1,302,185	1,097,365	2,399,550	695,796	881,242	1,577,038	695,796	881,242	-34.3%	2,599,420	2,599,420	60.7%		
Parkers Prairie	441,050	8,648	449,698	307,586	202,217	509,803	307,586	202,217	13.4%	454,643	454,643	112.1%		
Pawnesville	1,161,760	920,930	2,082,690	1,243,171	1,219,603	2,462,774	1,243,171	1,219,603	18.2%	1,293,312	1,293,312	190.4%		
Pelican Rapids	---	958,786	958,786	---	773,263	773,263	---	773,263	-19.3%	1,574,978	1,574,978	49.1%		
Pennock	47,863	262,444	310,307	47,863	103,573	151,436	47,863	103,573	-51.2%	195,490	195,490	77.5%		
Pequot Lakes	---	1,053,203	1,053,203	527,500	403,104	930,604	527,500	403,104	-11.6%	1,293,907	1,293,907	71.9%		
Perham	210,653	579,862	790,515	210,653	857,407	1,068,060	210,653	857,407	35.1%	1,806,046	1,806,046	59.1%		
Phlaquer	122,540	172,493	295,033	42,403	241,485	283,888	42,403	241,485	-3.8%	321,336	321,336	88.3%		
Pine City	---	1,108,047	1,108,047	---	1,148,812	1,148,812	1,108,047	1,148,812	3.7%	1,397,899	1,397,899	82.2%		
Pine Island	---	720,094	720,094	478,586	107,385	585,971	720,094	478,586	-18.6%	1,453,820	1,453,820	40.3%		
Pipestone	1,091,598	1,140,357	2,231,955	920,878	1,083,931	2,004,809	920,878	1,083,931	-10.2%	2,756,780	2,756,780	72.7%		
Plainview	813,607	177,318	990,925	1,379,898	417,288	1,797,186	990,925	1,379,898	-81.4%	1,609,630	1,609,630	111.7%		
Plato	---	255,462	255,462	108,466	550,088	658,554	255,462	108,466	157.8%	186,186	186,186	355.6%		
Plymouth	11,421,901	(2,269)	11,419,632	11,985,749	---	11,985,749	11,421,901	11,985,749	-5.0%	32,557,477	32,557,477	36.8%		
Preston	444,169	352,758	796,927	523,997	292,048	816,045	523,997	292,048	-24%	1,151,335	1,151,335	70.9%		
Princeton	1,251,350	664,823	1,916,173	1,270,535	707,108	1,977,643	1,251,350	707,108	3.2%	2,517,153	2,517,153	78.6%		
Prinsburg	---	---	---	---	486,284	486,284	---	486,284	---	146,526	146,526	331.9%		
Prior Lake	6,343,964	---	6,343,964	5,643,084	---	5,643,084	6,343,964	5,643,084	-11.0%	8,157,002	8,157,002	69.2%		
Proctor	222,228	519,260	741,488	420,394	327,904	748,298	222,228	420,394	.9%	1,769,550	1,769,550	42.3%		
Racine	---	80,862	80,862	---	114,406	114,406	---	114,406	41.5%	87,997	87,997	130.0%		
Ramsey	6,377,627	14,875,336	21,233,563	7,611,616	4,090,940	11,702,556	7,611,616	4,090,940	-44.9%	12,007,309	12,007,309	97.5%		
Ranier	---	---	---	---	733,294	733,294	---	733,294	---	105,875	105,875	692.6%		
Red Wing	18,321,803	(680,25)	17,641,378	8,800,881	5,241,869	14,042,750	18,321,803	8,800,881	-20.4%	15,266,541	15,266,541	92.0%		
Redwood Falls	1,126,138	937,106	2,063,244	1,339,471	384,583	1,724,054	1,126,138	1,339,471	-16.4%	4,400,615	4,400,615	39.2%		
Renville	295,462	352,744	648,206	331,689	464,535	796,224	295,462	331,689	22.8%	809,554	809,554	98.4%		

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

Name of City	December 31, 2004			December 31, 2005			2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Percent of Total Current Expenditures		
Revere	20,000	44,465	64,465	---	6,389,218	10,196,768	16,585,986	-24.0%	58,264	84.1%		
Richfield	6,237,683	9,933,974	16,171,607	6,774,174	(1,934,160)	4,840,014	34.9%	23,768,561	69.8%			
Robbinsdale	7,308,808	131,640	7,440,448	8,434,848	16,159,275	24,594,123	9.9%	13,197,833	36.7%			
Rochester	7,507,874	14,880,006	22,387,880	---	1,332,513	1,332,513	5.0%	63,551,803	38.7%			
Rockford	---	1,268,617	1,268,617	---	---	---	---	1,327,093	100.4%			
Rockville	467,485	504,629	972,114	1,627,893	938,114	2,566,007	164.0%	841,687	304.9%			
Rogers	3,225	238,921	242,146	3,212	1,197,729	1,200,941	396.0%	3,453,143	34.8%			
Rollingstone	140,626	75,412	216,038	183,721	38,243	221,964	2.7%	175,315	126.6%			
Roseau	---	936,064	936,064	---	990,153	990,153	5.8%	1,854,188	53.4%			
Rosemount	8,048,251	(78,970)	7,989,281	8,868,442	(316,442)	8,552,000	7.3%	7,985,521	107.4%			
Roseville	33,425	3,949,870	3,983,295	137,107	2,991,922	3,129,029	-21.4%	16,521,923	18.9%			
Rush City	---	1,463,961	1,463,961	---	817,208	817,208	-44.2%	982,742	83.2%			
Rushford	468,128	517,750	985,878	603,368	583,862	1,187,230	20.4%	773,386	153.5%			
Rushmore	140,813	46,655	187,468	154,427	47,972	202,399	8.0%	194,836	103.9%			
Russell	90,351	198,293	288,644	48,996	235,590	284,586	-14%	183,857	154.8%			
Rutherford	---	321,414	321,414	---	305,100	305,100	-5.1%	93,545	326.2%			
Sacred Heart	---	437,918	437,918	---	428,231	428,231	-2.2%	351,611	121.8%			
Sanborn	40,605	484,000	524,645	454,000	4,438	458,438	-12.6%	161,170	284.4%			
Sandstone	---	1,578,890	1,578,890	---	369,242	369,242	-76.6%	804,799	45.9%			
Sanell	5,915,292	(25,753)	5,889,539	6,336,627	4,761	6,341,388	7.7%	3,512,923	180.5%			
Sauk Centre	740,387	1,132,546	1,872,933	311,652	1,482,687	1,794,339	-4.2%	2,669,680	67.2%			
Sauk Rapids	6,606,485	121,993	6,728,478	3,639,807	4,345	3,644,152	-45.8%	5,280,415	69.0%			
Savage	2,180,937	1,787,897	3,968,834	2,919,336	1,489,700	4,409,036	11.1%	9,023,722	48.9%			
Scanlon	264,845	6,588	271,433	324,493	17,582	342,075	26.0%	432,048	79.2%			
Sebeika	57,051	279,617	336,668	---	395,202	395,202	17.4%	467,988	84.4%			
Shakopee	---	7,228,297	7,228,297	---	9,662,677	9,662,677	33.7%	15,033,183	64.3%			
Sherburn	479,649	267,35	746,784	664,385	218,806	883,191	18.3%	952,146	92.8%			
Shoreview	3,760,705	(3,296)	3,757,409	3,750,049	---	3,750,049	-2%	12,118,263	30.9%			
Shorewood	2,941,223	---	2,941,223	2,944,588	---	2,944,588	-1%	3,031,315	97.1%			
Silver Bay	483,877	1,036,401	1,520,278	509,017	954,882	1,463,899	-3.7%	1,945,779	127.6%			
Silver Lake	195,976	51,377	247,353	159,296	62,844	222,140	-10.2%	615,296	36.1%			
Skyline	---	393,447	393,447	---	352,367	352,367	-10.4%	31,804	1,107.9%			
Sleepy Eye	1,711,365	895,861	2,607,226	1,709,919	1,003,435	2,713,354	4.1%	2,126,957	17.1%			
South Haven	44,880	---	44,880	---	36,761	36,761	-18.1%	215,408				
South St. Paul	128,731	2,175,177	2,303,908	95,584	3,202,981	3,298,565	43.2%	11,899,534	27.7%			
Spicer	603,849	268,349	872,198	701,819	571,943	1,273,762	46.0%	779,662	163.4%			

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Total Unreserved	Percent Change	Total Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
Spring Grove	749,390	749,390	—	—	760,813	760,813	—	—	1.5%	942,156	942,156	80.8%		
Spring Lake Park	937,872	560,488	1,498,360	—	997,204	587,258	1,584,462	587,258	5.7%	3,625,678	3,625,678	43.7%		
Spring Park	2,086,803	673,966	2,760,769	—	450,890	257,462	708,352	257,462	74.3%	2,229,690	2,229,690	31.8%		
Spring Valley	309,921	1,220,873	1,530,794	—	461,918	1,633,113	2,095,031	1,633,113	36.9%	1,549,147	1,549,147	135.2%		
Springfield	792,173	358,194	1,150,367	—	810,786	996,266	1,807,052	996,266	57.1%	1,787,167	1,787,167	101.1%		
St. Anthony	1,417,149	—	1,417,149	—	1,423,141	5124,728	6,547,849	5124,728	362.0%	6,171,985	6,171,985	106.1%		
St. Augusta	—	831,045	831,045	—	—	257,833	257,833	257,833	-69.0%	693,313	693,313	37.2%		
St. Bonifacius	—	1,107,321	1,107,321	—	247,247	488,259	735,506	488,259	-33.6%	914,198	914,198	80.5%		
St. Charles	—	771,288	771,288	—	—	649,649	649,649	649,649	-15.8%	1,605,929	1,605,929	40.5%		
St. Clair	—	64,349	64,349	—	298,000	245,234	543,234	245,234	744.2%	328,356	328,356	165.4%		
St. Cloud	14,179,921	12,585,434	26,765,355	—	14,273,847	8,582,481	22,856,328	8,582,481	-14.6%	41,362,745	41,362,745	55.3%		
St. Francis	1,652,282	4,244	1,656,526	—	2,308,445	5,948	2,314,393	5,948	39.7%	2,747,591	2,747,591	84.2%		
St. Hilaire	51,225	78,680	129,905	—	10,034	104,711	114,745	104,711	-11.7%	158,216	158,216	72.5%		
St. James	1,688,988	499,189	2,188,177	—	1,610,852	449,168	2,060,020	449,168	-5.9%	2,702,062	2,702,062	76.2%		
St. Joseph	486,561	746,690	1,233,251	—	486,561	671,124	1,157,685	671,124	-6.1%	2,133,648	2,133,648	54.3%		
St. Louis Park	17,636,412	1,758,234	19,394,646	—	17,075,049	2,120,379	19,195,428	2,120,379	-1.0%	28,196,037	28,196,037	68.1%		
St. Michael	2,136,757	(1,132,096)	1,004,661	—	1,265,984	(265,620)	1,000,364	1,265,984	-4%	5,033,713	5,033,713	19.9%		
St. Paul	40,514,814	41,143,092	81,657,906	—	34,572,942	31,271,564	71,844,506	34,572,942	-12.0%	292,595,848	292,595,848	24.6%		
St. Paul Park	1,387,111	1,873,311	3,260,422	—	—	1,446,984	1,446,984	1,446,984	-55.6%	1,965,108	1,965,108	73.6%		
St. Peter	—	3,122,188	3,122,188	—	—	2,617,849	2,617,849	2,617,849	-16.2%	5,881,300	5,881,300	44.5%		
Staples	1,336,000	1,118,924	2,454,924	—	1,336,000	1,421,943	2,757,943	1,336,000	12.3%	1,454,095	1,454,095	189.7%		
Stewart	—	255,989	255,989	—	—	50,795	50,795	50,795	-80.2%	419,735	419,735	12.1%		
Stewartville	455,945	763,369	1,219,314	—	505,154	889,313	1,394,467	889,313	14.4%	1,728,683	1,728,683	80.7%		
Stillwater	585,453	4,305,219	4,890,672	—	733,042	4,759,277	5,492,319	4,759,277	12.3%	12,474,650	12,474,650	44.2%		
Stockton	—	399,905	399,905	—	—	487,855	487,855	487,855	-22.0%	122,393	122,393	398.6%		
Storden	—	309,229	309,229	—	—	267,261	267,261	267,261	-13.6%	142,246	142,246	187.9%		
Thief River Falls	1,213,941	853,814	2,067,755	—	2,630,573	1,039,605	3,670,178	1,039,605	77.5%	5,113,254	5,113,254	70.9%		
Thomson	—	20,966	220,966	—	—	230,032	230,032	230,032	4.1%	97,395	97,395	236.2%		
Tower	228,865	372,068	600,933	—	207,770	242,650	450,420	242,650	-25.0%	931,687	931,687	48.3%		
Tracy	1,338,432	—	1,338,432	—	1,653,859	—	1,653,859	1,653,859	23.6%	2,136,193	2,136,193	77.4%		
Trimont	263,013	572,449	835,462	—	289,697	560,105	849,802	560,105	1.7%	423,426	423,426	200.7%		
Truman	412,900	232,508	645,498	—	516,637	257,082	773,719	773,719	19.9%	629,905	629,905	122.8%		
Twin Valley	—	—	—	—	—	505,631	505,631	505,631	—	511,395	511,395	98.9%		
Two Harbors	61,328	788,919	850,247	—	73,031	1,156,209	1,229,240	1,156,209	44.6%	3,124,957	3,124,957	39.3%		
Tyler	—	739,015	739,015	—	30,441	702,594	733,035	702,594	-8%	758,639	758,639	96.6%		
Ulen	18,884	102,889	121,773	—	3,203	142,007	145,210	142,007	19.2%	166,329	166,329	87.3%		

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

Name of City	December 31, 2004			December 31, 2005			2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Percent of Total Current Expenditures		
Underwood	28,446	140,611	169,057	54,578	131,743	186,321	10.2%	342,148	169,405	54.5%		
Upsala	...	164,645	164,645	410,000	171,339	581,339	253.1%			343.2%		
Vadnais Heights	2,862,698	21,902	2,884,600	2,911,359	...	2,911,359	.9%	3,774,622		77.1%		
Vendale	235,850	135,742	371,592	229,500	225,053	454,553	22.3%		307,805	147.7%		
Vernon Center	...	...	...	183,978	...	183,978	...		210,359	87.5%		
Vesta	171,279	69,018	240,297	171,717	71,547	243,264	1.2%			159,163	152.8%	
Victoria	...	1,184,064	1,184,064	42,035	1,947,070	1,989,105	68.0%			2,891,416	68.8%	
Virginia	6,724,153	5,356,783	12,080,936	12,294,881	8,508	12,303,389	1.8%			8,990,355	136.9%	
Wabasha	3,377,075	261,339	3,638,414	2,718,968	399,106	3,118,074	-14.3%			2,147,076	145.2%	
Walasso	210,000	90,756	300,756	110,000	74,269	184,269	-38.7%			475,483	38.8%	
Waconia	...	9,217,831	9,217,831	...	4,535,304	4,535,304	-50.8%			4,425,768	102.5%	
Wadena	756,621	338,985	1,095,606	760,241	125,259	885,500	-19.2%			2,178,368	40.6%	
Waite Park	5,294,106	777,268	6,071,374	3,680,803	31,820	3,712,623	-38.9%			4,052,080	91.6%	
Walnut Grove	188,000	10,115	198,115	121,946	326,248	448,194	126.2%			333,701	138.5%	
Wanamingo	34,500	371,355	405,855	...	324,817	324,817	-20.0%			590,721	55.0%	
Warren	...	129,907	129,907	...	(109,307)	(109,307)	-184.1%			1,042,777	-10.5%	
Warroad	...	1,206,176	1,206,176	...	1,436,248	1,436,248	191.1%			1,649,952	87.0%	
Waseca	3,057,266	(4,175)	3,053,091	3,201,361	86,463	3,287,824	7.7%			5,918,599	55.6%	
Watertown	435,030	318,231	753,261	470,912	109,791	580,703	-22.9%			1,728,564	33.6%	
Waterville	528,442	332,502	860,944	539,796	561,081	1,100,877	27.9%			837,493	131.4%	
Wayzata	1,457,482	...	1,457,482	1,553,788	...	1,553,788	6.6%			3,352,548	46.3%	
Welcome	392,980	209,525	602,505	407,571	320,764	728,335	20.9%			420,858	173.1%	
Wells	672,777	585,219	1,257,996	731,481	468,790	1,200,271	-4.6%			1,957,369	61.3%	
West St. Paul	5,359,597	2,783,676	8,143,273	5,521,641	2,447,598	7,969,239	-2.1%			9,228,039	86.4%	
Westbrook	190,089	180,285	370,374	202,817	139,016	341,833	-7.7%			469,096	72.9%	
White Bear Lake	2,250,000	643,103	2,893,103	2,320,000	548,431	2,868,431	-.9%			7,405,890	38.7%	
Willmar	6,000	463,720	469,720	3,000	464,601	467,601	-5%			281,481	166.1%	
Williams	...	...	...	...	44,030	44,030	...			145,089	30.3%	
Willmar	19,766,403	...	19,766,403	19,946,822	...	19,946,822	.9%			10,787,229	184.9%	
Willow River	...	107,857	107,857	...	216,205	216,205	100.5%			125,169	172.7%	
Wilmont	192,716	89,553	282,269	321,069	428	321,497	13.9%			147,021	218.7%	
Windom	...	1,584,859	1,584,859	334,410	1,727,630	2,062,040	30.1%			2,581,335	79.9%	
Winger	88,086	14,216	102,362	88,242	3,058	91,300	-10.8%			103,769	88.0%	
Winnebago	677,523	110,383	787,906	745,439	94,215	839,654	6.6%			949,799	88.4%	
Winona	4,270,740	(1,777)	4,268,963	5,584,406	(8,149)	5,576,257	30.9%			15,541,888	35.9%	
Winsted	44,624	368,397	413,221	...	520,784	520,784	26.0%			1,509,126	34.5%	

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005

2005 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 4</u>			<u>D e c e m b e r 3 1 , 2 0 0 5</u>			2004/2005 Percent Change	2005 Unreserved as a Percent of Total Current Expenditures	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Wood Lake	---	290,169	290,169	---	283,263	283,263	-2.4%	229,592	123.4%
Woodbury	9,486,573	3,637,656	13,124,229	9,718,538	3,314,012	13,032,550	-1%	19,477,701	66.9%
Worthington	1,867,993	---	1,867,993	1,500,752	---	1,500,752	-19.7%	6,733,831	22.3%
Wrenshall	93,424	198,613	292,037	43,176	271,819	314,995	7.9%	121,373	259.5%
Wykoff	179,619	14,216	193,835	181,117	15,799	196,916	1.6%	208,698	94.4%
Wyoming	264,761	454,118	718,879	---	765,742	765,742	6.5%	1,518,759	50.4%
Zimmerman	186,300	1,133,163	1,319,463	623,148	1,560,754	2,183,902	65.5%	1,395,449	156.5%
Zumbrota	895,630	312,257	1,207,887	761,740	279,036	1,040,776	-13.8%	2,076,016	50.1%
GRAND TOTAL	741,036,483	694,599,607	1,435,636,090	754,338,846	697,329,836	1,451,668,682	1.1%	2,691,535,214	53.9%

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4			D e c e m b e r 3 1 , 2 0 0 5			2004/2005 Percent Change	2005 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Extremely Low Fund Balance									
Fisher	---	(169,246)	(169,246)	---	(107,964)	(107,964)	36.2%	174,902	61.7%
Monrose	---	(456,836)	(456,836)	---	(239,470)	(239,470)	47.6%	781,350	-30.6%
Henderson	---	(122,085)	(122,085)	---	(130,007)	(130,007)	-6.5%	474,955	-27.4%
Medford	142,780	---	142,780	---	(107,025)	(107,025)	-17.5%	465,990	-23.0%
Montgomery	351,344	34,001	385,345	264,499	(599,571)	(335,072)	-187.0%	2,386,009	-14.0%
Byron	965,119	(635,089)	330,090	631,581	(798,781)	(167,200)	-150.1%	1,298,833	-12.9%
Warren	---	129,907	129,907	---	(109,307)	(109,307)	-184.1%	1,042,777	-10.5%
Greenwood	34,555	(61,445)	(26,890)	34,555	(55,378)	(20,823)	-22.6%	537,225	-3.9%
Caledonia	209,855	(22,791)	187,064	106,348	(162,177)	(55,829)	-129.8%	1,577,422	-3.5%
Cass Lake	---	(75,235)	---	---	(23,817)	(23,817)	68.3%	1,192,505	-2.0%
New Market	---	217,442	217,442	---	(14,624)	(14,624)	-106.7%	822,249	-1.8%
Cleveland	---	---	---	---	---	---	---	294,333	---
Deer River	33,476	33,476	93,903	(90,298)	3,695	3,695	-89.0%	784,999	.5%
Beaver Bay	23,326	23,326	23,326	---	6,315	6,315	-72.9%	202,422	3.1%
North St. Paul	1,870,961	(2,195,304)	(324,343)	1,697,662	(1,545,459)	152,203	146.9%	4,213,411	3.6%
Melrose	70,581	(189,117)	(118,536)	703,730	(600,399)	103,331	187.2%	1,604,945	6.4%
Elko	---	(33,848)	(33,848)	---	47,298	47,298	239.7%	586,404	8.1%
Butterfield	---	94,231	94,231	---	24,990	24,990	-73.5%	228,255	10.9%
Independence	---	(316,413)	(316,413)	---	220,952	220,952	169.8%	1,974,912	11.2%
Stewart	255,989	255,989	---	---	50,795	50,795	-80.2%	419,735	12.1%
Buffalo	2,386,306	2,386,306	2,386,306	---	1,565,291	1,565,291	-34.4%	12,217,532	12.8%
Kasota	---	(16,793)	(16,793)	---	37,257	37,257	321.9%	269,136	13.8%
Granite Falls	296,652	169,289	465,941	448,607	124,689	573,296	23.0%	3,636,346	15.8%
Goodview	---	316,452	316,452	---	163,701	163,701	-48.3%	1,030,702	15.9%
New Brighton	2,782,433	---	2,782,433	4,252,689	---	4,252,689	52.9%	26,241,585	16.2%
Le Sueur	440,166	516,136	956,302	458,914	189,306	648,220	-32.2%	3,989,571	16.2%
South Haven	44,880	---	44,880	---	36,761	36,761	-18.1%	215,408	17.1%
Fosston	---	196,540	196,540	---	186,636	186,636	-5.0%	1,036,492	18.0%
Roseville	33,425	3,949,870	3,983,295	137,107	2,991,922	3,129,029	-21.4%	16,521,923	18.9%
Columbia Heights	3,881,551	(417,192)	3,464,359	3,485,503	(758,293)	2,727,210	-21.3%	13,830,181	19.7%
St. Michael	2,136,757	(1,132,096)	1,004,661	1,265,984	(265,620)	1,000,364	-4%	5,033,713	19.9%
Low Fund Balance									
Afton	---	229,345	---	236,193	---	236,193	3.0%	1,159,647	20.4%

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4				D e c e m b e r 3 1 , 2 0 0 5				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total	Unreserved	Designated	Unreserved	Undesignated	Total	Unreserved	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures	
Worthington	1,867,993	—	1,867,993	—	1,500,752	—	—	1,500,752	—	-19.7%	6,733,831	—	22.3%	
Farmington	1,494,664	493,072	1,987,736	—	1,207,830	894,262	2,102,092	—	5,8%	—	9,247,318	—	22.7%	
Brownsville	—	82,64	82,64	—	—	91,927	91,927	—	11.1%	—	398,554	—	23.1%	
Inver Grove Heights	3,897,850	(434,876)	3,462,974	—	3,975,828	(434,876)	3,540,952	—	2.3%	—	14,955,686	—	23.7%	
Corcoran	—	778,524	778,524	—	—	551,029	551,029	—	-29.2%	—	2,281,744	—	24.1%	
St. Paul	40,514,84	41,143,092	81,657,906	—	34,572,942	37,271,564	71,844,506	—	-12.0%	—	292,595,848	—	24.6%	
Hancock	137,215	—	137,215	—	101,228	—	101,228	—	-26.2%	—	375,509	—	27.0%	
Minneapolis	—	154,380,000	154,380,000	—	—	147,666,000	147,666,000	—	-4.3%	—	543,579,000	—	27.2%	
South St. Paul	128,731	2,175,177	2,303,908	—	95,584	3,202,981	3,298,555	—	43.2%	—	11,899,534	—	27.7%	
Aurora	449,088	—	449,088	—	382,384	16,901	399,285	—	-11.1%	—	1,436,807	—	27.8%	
Lexington	—	308,602	308,602	—	—	354,064	354,064	—	14.7%	—	1,217,182	—	29.1%	
Minnesota Lake	110,742	—	110,742	—	119,021	—	119,021	—	7.5%	—	400,294	—	29.7%	
Williams	—	—	—	—	—	44,030	44,030	—	—	—	145,089	—	30.3%	
Brooklyn Park	293,500	10,289,249	10,582,749	—	72,807	11,043,092	11,115,899	—	5.0%	—	36,411,331	—	30.5%	
Lake City	—	1,634,844	1,634,844	—	288,572	979,971	1,268,543	—	-22.6%	—	4,128,678	—	30.7%	
Shoreview	3,760,705	(3,296)	3,757,409	—	3,750,049	—	3,750,049	—	-2%	—	12,118,263	—	30.9%	
Chaska	4,689,329	218,554	4,907,883	—	4,423,240	158,490	4,581,730	—	-6.6%	—	14,724,895	—	31.1%	
La Crescent	250,756	65,099	315,855	—	502,123	46,782	548,905	—	73.8%	—	1,758,413	—	31.2%	
Fridley	4,634,355	(12,395)	4,621,760	—	5,106,361	12,919	5,119,280	—	10.8%	—	16,297,925	—	31.4%	
Spring Park	2,086,803	673,966	2,760,769	(144,922)	—	450,890	257,462	708,352	-74.3%	—	2,229,690	—	31.8%	
Danvers	—	(144,922)	—	—	—	20,433	20,433	—	114.1%	—	63,876	—	32.0%	
Watertown	435,030	318,231	753,261	—	470,912	109,791	580,703	—	-22.9%	—	1,728,564	—	33.6%	
Murdock	—	—	—	—	—	62,053	62,053	—	—	—	183,552	—	33.8%	
Winsted	44,624	368,597	413,221	—	—	520,784	520,784	—	26.0%	—	1,509,126	—	34.5%	
Eldin	29,377	70,182	100,159	—	24,272	120,098	144,370	—	44.1%	—	416,298	—	34.7%	
Rogers	3,225	238,321	242,146	—	3,212	1,197,729	1,200,941	—	396.0%	—	3,453,143	—	34.8%	
Acceptable Fund Balance														
Elv	529,946	1,217,633	1,747,579	—	273,539	—	1,476,381	—	-15.5%	—	4,168,418	—	35.4%	
East Bethel	—	1,112,098	1,112,098	—	—	1,095,616	1,095,616	—	-1.5%	—	3,090,158	—	35.5%	
Winona	4,270,740	(1,777)	4,268,963	—	5,584,406	(8,149)	5,576,257	—	30.6%	—	15,541,888	—	35.9%	
Litchfield	93,631	1,326,889	1,420,320	—	131,272	1,271,086	1,402,358	—	-1.3%	—	3,888,076	—	36.1%	
Silver Lake	195,976	51,377	247,353	—	159,296	62,844	222,140	—	-10.2%	—	615,296	—	36.1%	
North Branch	1,934,244	(377,108)	1,557,156	—	1,950,877	(410,835)	1,540,042	—	-1.1%	—	4,252,820	—	36.2%	
Kellogg	—	93,312	93,312	—	—	78,009	78,009	—	-16.4%	—	213,736	—	36.5%	
Robbinsdale	7,308,88	131,640	7,440,448	—	6,774,174	(1,934,160)	4,840,014	—	-34.9%	—	13,197,833	—	36.7%	

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4			D e c e m b e r 3 1 , 2 0 0 5			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Grove City	48,591	48,591	—	—	129,838	129,838	-167.2%	353,325	36.7%
East Gull Lake	—	127,955	127,955	—	155,639	155,639	-21.6%	423,047	36.8%
Maplewood	6,168,885	146,409	6,315,264	5,911,081	123,400	6,034,481	-4.4%	16,397,528	36.8%
Plymouth	11,421,901	(2,269)	11,419,632	11,985,749	—	11,985,749	-5.0%	32,557,477	36.8%
Houston	—	374,022	374,022	—	240,715	240,715	-35.6%	653,728	36.8%
St. Augusta	—	831,045	831,045	—	257,833	257,833	-69.0%	693,313	37.2%
Rochester	7,507,874	14,880,006	22,387,880	8,434,848	16,159,275	24,594,123	9.9%	63,551,803	38.7%
White Bear Lake	2,250,000	643,103	2,893,103	2,320,000	548,431	2,868,431	-9.9%	7,405,890	38.7%
Wabasso	210,000	90,756	300,756	110,000	74,269	184,269	-38.7%	475,483	38.8%
Bloomington	21,924,458	—	21,924,458	—	21,908,232	21,908,232	-1.1%	56,404,176	38.8%
Frost	—	67,328	67,328	—	68,539	68,539	1.8%	176,264	38.9%
Redwood Falls	1,126,138	937,106	2,063,244	1,339,471	384,583	1,724,054	-16.4%	4,400,615	39.2%
Two Harbors	61,328	788,919	850,247	73,031	1,156,209	1,229,240	-44.6%	3,124,957	39.3%
Gilbert	—	888,669	888,669	—	839,884	839,884	-5.5%	2,119,639	39.6%
Minnetonka	712,252	7,365,284	8,077,536	789,449	8,599,279	9,388,728	-16.2%	23,679,271	39.6%
Owatonna	6,232,310	311,676	6,543,986	—	6,167,480	6,167,480	-5.8%	15,546,659	39.7%
Champlin	2,663,442	2,830,045	5,493,487	2,591,514	992,822	3,584,336	-34.8%	8,907,993	40.2%
Pine Island	—	720,094	720,094	478,586	107,385	585,971	-18.6%	1,453,820	40.3%
Herman	32,075	220,026	252,101	93,988	162,907	256,895	1.9%	636,224	40.4%
St. Charles	—	771,288	771,288	—	649,649	649,649	-15.8%	1,605,929	40.5%
North Mankato	2,113,727	19,656	2,133,383	2,057,056	12,416	2,069,472	-3.0%	5,097,204	40.6%
Wadena	756,621	338,985	1,095,606	760,241	125,259	885,500	-19.2%	2,178,368	40.6%
Otisville	85,263	—	85,263	92,804	—	92,804	8.8%	226,645	40.9%
Dilworth	904,692	—	904,692	889,315	(199,362)	689,953	-23.1%	1,676,361	41.2%
Anndale	1,060,015	1,282,205	2,342,220	14,908	623,307	638,215	-72.8%	1,512,004	42.2%
Proctor	222,228	519,260	741,488	420,394	327,904	748,298	.9%	1,769,550	42.3%
Aitkin	—	—	—	—	722,299	722,299	—	1,707,228	42.3%
Hopkins	143,104	6,732,373	6,875,477	128,208	4,209,325	4,337,533	-36.9%	10,174,791	42.6%
Darwin	8,796	17,991	25,887	13,096	16,810	29,906	15.5%	69,198	43.2%
Minnestria	1,704,713	—	1,704,743	1,582,751	—	1,582,751	7.2%	3,635,026	43.5%
Spring Lake Park	937,872	560,488	1,498,360	997,204	587,258	1,584,462	5.7%	3,625,678	43.7%
Stillwater	585,453	4,305,219	4,890,672	733,042	4,759,277	5,492,319	12.3%	12,424,650	44.2%
St. Peter	—	3,122,188	3,122,188	—	2,617,849	2,617,849	-10.2%	5,881,300	44.5%
Hoffman	—	265,016	265,016	—	220,915	220,915	-16.6%	486,492	45.4%
Newport	855,432	114,839	970,271	811,921	110,466	952,387	-1.8%	2,094,582	45.5%

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4				D e c e m b e r 3 1 , 2 0 0 5				2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Designated	Total Unreserved	Unreserved Undesignated	Unreserved Designated			
Luverne	1,457,181	61,943	1,519,124	1,313,646	135,769	1,449,415	46%	3,166,799	45.8%		
Sandstone	---	1,578,890	1,578,890	---	369,242	369,242	-76.6%	804,799	45.9%		
Mora	---	842,643	842,643	---	847,816	847,816	6%	1,841,404	46.0%		
Hermantown	942,700	577,433	1,520,133	1,289,600	265,761	1,555,361	2.3%	3,371,408	46.1%		
Ceylon	42,620	94,986	137,606	45,887	63,183	109,070	-20.7%	235,582	46.3%		
Wayzata	1,457,482	---	1,457,482	1,553,788	---	1,553,788	6.6%	3,352,548	46.3%		
Belgrade	413,252	---	413,252	293,722	---	293,722	-28.9%	627,495	46.8%		
Mound	387,903	2,012,043	2,399,946	454,620	2,000,317	2,454,937	2.3%	5,151,173	47.7%		
Montevideo	966,404	555,358	1,521,852	939,714	518,128	1,457,842	-4.2%	3,050,963	47.8%		
Becker	---	1,882,061	1,882,061	---	1,615,079	1,615,079	-14.2%	3,361,510	48.0%		
Biwabik	285,880	321,568	607,448	285,783	340,574	626,357	3.1%	1,297,907	48.3%		
Austin	4,028,000	1,683,885	5,711,885	4,228,000	2,055,910	6,283,910	10.0%	13,003,073	48.3%		
Tower	228,885	372,068	600,933	207,770	242,650	450,420	-25.0%	931,687	48.3%		
Savage	2,180,937	1,787,897	3,968,834	2,919,336	1,489,700	4,409,036	11.1%	9,023,722	48.9%		
Pelican Rapids	---	958,786	958,786	---	773,263	773,263	-19.3%	1,574,978	49.1%		
Long Prairie	---	205,681	205,681	576,000	138,802	714,802	247.5%	1,454,863	49.1%		
Andover	5,144,360	24,148	5,168,508	4,339,039	1,487	4,340,526	-16.0%	8,786,905	49.4%		
Elmore	---	---	---	197,193	---	197,193	---	397,541	49.6%		
Moderately High Fund Balance											
Zumbrota	895,630	312,257	1,207,887	761,740	279,036	1,040,776	-13.8%	2,076,016	50.1%		
Dayton	735,279	---	735,279	951,725	---	951,725	29.4%	1,898,197	50.1%		
Amboy	515,399	54,143	569,452	127,000	11,725	138,725	-75.6%	275,354	50.4%		
Wyoming	264,761	454,118	718,879	---	765,742	765,742	6.5%	1,518,759	50.4%		
Edina	10,226,055	781,458	11,007,513	11,595,433	731,027	12,326,460	12.0%	24,439,691	50.4%		
Madison	612,200	396,620	1,008,820	666,922	201,613	868,535	-13.9%	1,682,152	51.6%		
Brainard	2,327,159	1,437,102	3,764,261	2,812,743	2,588,060	5,400,803	43.5%	10,450,247	51.7%		
Nonwood Young Ameri	---	785,089	785,089	---	828,428	828,428	5.5%	1,593,302	52.0%		
Carver	---	648,895	648,895	---	634,953	634,953	-2.1%	1,206,083	52.6%		
Little Canada	---	2,077,196	2,077,196	1,494,002	---	1,494,002	-28.1%	2,836,035	52.7%		
Eden Prairie	16,526,342	312,197	16,838,559	17,133,623	517,164	17,650,787	4.8%	33,182,179	53.2%		
Baudette	---	306,457	306,457	---	443,359	443,359	44.7%	832,938	53.2%		
Roseau	---	936,064	936,064	---	990,153	990,153	5.8%	1,854,188	53.4%		
Hutchinson	1,185,312	4,091,898	5,277,210	5,245,455	354,609	5,600,064	6.1%	10,338,789	54.1%		
Eagle Lake	423,484	73,249	496,733	---	512,142	512,142	3.1%	946,283	54.1%		
St. Joseph	486,561	746,690	1,233,251	486,561	671,124	1,157,685	-6.1%	2,133,648	54.3%		

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4				D e c e m b e r 3 1 , 2 0 0 5				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Percent of Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures				
Underwood	28,446	140,611	169,057	54,578	131,743	186,321	10.2%	342,148	54.5%					
Eagan	3,497,873	10,750,543	14,248,416	3,319,299	9,659,415	12,978,714	-8.9%	23,712,293	54.7%					
Middle River	70,221	58,706	128,927	71,461	48,781	120,242	-6.7%	219,549	54.8%					
Wanamingo	34,500	371,355	405,855	---	324,817	324,817	-20.0%	590,721	55.0%					
St. Cloud	14,179,921	12,585,434	26,765,355	14,273,847	8,582,481	22,856,328	-14.6%	41,362,745	55.3%					
Little Falls	1,588,804	899,584	2,488,388	1,553,334	791,344	2,344,678	-5.8%	4,232,255	55.4%					
Waseca	3,057,266	(4,175)	3,053,091	3,201,361	86,463	3,287,824	7.7%	5,918,599	55.6%					
Crookston	---	3,471,277	3,471,277	---	3,281,877	3,281,877	-5.5%	5,801,161	56.6%					
Hinckley	---	522,887	522,887	---	528,095	528,095	1.0%	930,945	56.7%					
Kasson	1,000,000	143,283	1,143,283	1,000,000	261,749	1,261,749	10.4%	2,217,257	56.9%					
Moose Lake	---	486,182	486,182	160,000	349,001	509,001	4.7%	884,921	57.5%					
Moorhead	6,845,000	4,578,774	11,423,774	7,522,000	5,667,144	13,189,144	-15.5%	22,910,744	57.6%					
Hayfield	275,424	131,892	407,316	324,025	88,713	412,738	-1.3%	716,408	57.8%					
East Grand Forks	680,335	2,783,491	3,463,826	519,431	3,842,943	4,362,374	25.9%	7,406,773	58.9%					
Oakdale	6,980,300	1,880,777	8,861,077	7,669,961	2,249,332	9,919,293	11.9%	16,824,273	59.0%					
Perham	210,653	579,862	790,515	210,653	857,407	1,068,060	35.1%	1,806,046	59.1%					
Mountain Iron	1,062,297	40,172	1,102,469	1,016,196	548,849	1,565,045	42.0%	2,645,636	59.2%					
Burnsville	14,524,190	---	14,524,190	16,108,190	---	16,108,190	10.9%	27,181,690	59.3%					
Jordan	1,116,922	79,950	1,196,872	1,250,460	100,464	1,350,924	12.9%	2,271,690	59.5%					
Fergus Falls	3,456,917	2,193,553	5,650,470	3,278,185	1,802,110	5,080,295	-10.1%	8,465,933	60.0%					
Big Lake	359,092	1,970,951	2,330,043	385,983	2,536,456	2,922,439	25.9%	4,886,879	60.2%					
Arlington	371,903	471,096	842,999	482,860	421,815	904,675	7.3%	1,501,955	60.2%					
Park Rapids	1,302,185	1,097,365	2,399,550	695,796	881,242	1,577,038	34.3%	2,599,420	60.7%					
Harris	6,000	218,725	224,725	6,000	215,576	221,576	-1.4%	364,897	60.7%					
Maple Grove	300,502	12,148,199	12,448,701	291,775	16,373,147	16,664,922	33.9%	27,285,744	61.1%					
Wells	672,777	585,219	1,257,996	731,481	468,790	1,200,271	-4.6%	1,957,369	61.3%					
Dassel	193,386	422,495	615,881	232,994	267,161	500,155	-18.8%	808,388	61.9%					
Faribault	5,271,773	3,324,871	8,596,644	5,788,395	3,370,552	9,158,947	6.5%	14,709,854	62.3%					
Lakeville	9,889,008	---	9,889,008	10,830,914	---	10,830,914	9.5%	17,392,659	62.3%					
Golden Valley	8,154,452	(863,213)	7,291,239	8,678,657	(1,056,149)	7,622,508	4.5%	12,188,259	62.5%					
Apple Valley	---	11,718,021	11,718,021	---	11,595,508	11,595,508	-1.0%	18,468,065	62.8%					
Ivanhoe	79,240	229,628	308,868	79,240	237,162	316,402	2.4%	4,987,55	63.4%					
Mendota Heights	2,452,922	1,925,247	4,378,209	2,532,296	2,086,985	4,619,281	5.5%	7,218,015	64.0%					
Shakopee	---	7,228,297	7,228,297	---	9,662,677	9,662,677	33.7%	15,033,183	64.3%					
Excelsior	785,586	353,406	1,138,992	659,981	431,833	1,091,814	-4.1%	1,697,988	64.3%					

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	December 31, 2004				December 31, 2005				2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Designated	Total Unreserved	Unreserved Designated	Unreserved Designated			
High Fund Balance											
Currie	174,026	—	174,026	—	81,090	—	81,090	—	53.4%	125,667	64.5%
Adrian	1,028,955	(438,806)	590,149	—	834,100	(355,274)	478,826	—	-18.9%	739,739	64.7%
Cologne	621,777	320,606	912,383	—	248,219	350,000	598,219	—	-36.9%	924,135	64.7%
Lindstrom	568,914	286,550	855,524	—	500,343	392,827	893,170	—	4.4%	1,374,444	65.0%
Dundas	496,150	110,495	606,645	—	28,420	620,330	648,750	—	6.9%	997,338	65.0%
Hendricks	17,171	428,417	445,588	—	59,783	433,431	493,214	—	10.7%	756,233	65.2%
Ada	—	—	—	—	88,925	915,909	1,004,834	—	—	1,538,518	65.3%
Hastings	4,562,276	2,330,447	6,892,723	—	4,816,934	2,973,780	7,790,714	—	13.0%	11,890,223	65.5%
Foley	—	1,862,881	1,862,881	—	—	804,580	804,580	—	—	1,223,641	65.8%
Alexandria	2,928,453	940,947	3,869,400	—	3,506,161	888,300	4,394,461	—	13.6%	6,613,848	65.8%
Cambridge	3,539,933	(1,611)	3,538,342	—	3,335,335	—	3,335,335	—	-5.7%	5,059,264	65.9%
Maple Plain	1,107,538	53,325	1,160,828	—	916,456	—	946,456	—	18.5%	1,420,920	66.6%
Menahga	56,555	213,963	270,498	—	79,956	305,923	385,879	—	42.7%	578,296	66.7%
Hamburg	—	228,253	228,253	—	210,852	915	211,767	—	-7.2%	316,643	66.9%
Woodbury	9,486,573	3,637,656	13,124,229	—	9,718,538	—	3,314,012	13,032,550	-7%	19,477,701	66.9%
Lino Lakes	5,125,791	(202)	5,125,589	—	5,374,872	—	5,374,872	—	—	8,016,736	67.0%
Sauk Centre	740,387	1,132,546	1,872,933	—	311,652	1,482,687	1,794,339	—	-4.2%	2,669,680	67.2%
Elysian	295,923	132,902	428,825	—	308,352	90,529	398,881	—	-7.0%	589,306	67.7%
St Louis Park	17,636,412	1,758,234	19,394,646	—	17,075,049	2,120,379	19,195,428	—	-1.0%	28,196,037	68.1%
Carby	847,797	104,416	952,213	—	923,601	(187,683)	735,918	—	-22.7%	1,079,853	68.1%
Morris	1,792,510	305,852	2,098,362	—	2,037,892	272,231	2,310,123	—	10.1%	3,380,990	68.3%
Maynard	30,000	183,179	213,179	—	30,000	153,087	183,087	—	-14.1%	267,235	68.5%
Coon Rapids	16,206,811	(270,482)	15,936,329	—	16,327,595	(167,074)	16,160,521	—	1.4%	23,564,474	68.6%
Victoria	—	1,184,064	1,184,064	—	42,035	1,947,070	1,989,105	—	68.0%	2,891,416	68.8%
Sauk Rapids	6,606,485	121,993	6,728,478	—	3,659,807	4,345	3,644,152	—	-45.8%	5,280,415	69.0%
Prior Lake	6,343,944	—	6,343,964	—	5,643,084	—	5,643,084	—	-11.0%	8,157,002	69.2%
Lewiston	230,000	243,867	473,867	—	210,000	303,006	513,006	—	8.3%	740,671	69.3%
Hoyt Lakes	873,621	965,923	1,839,544	—	944,818	846,926	1,791,744	—	-2.6%	2,576,210	69.5%
Richtfield	6,237,683	9,933,924	16,171,607	—	6,359,218	10,196,768	16,585,986	—	2.6%	23,768,561	69.8%
Badger	—	(43,176)	—	—	130,983	—	130,983	—	—	186,634	70.2%
New Ulm	3,233,946	1,917,130	5,151,076	—	3,655,855	3,015,834	6,671,689	—	29.5%	9,474,271	70.4%
Preston	444,169	352,758	796,927	—	523,997	292,048	816,045	—	2.4%	1,151,335	70.9%
Thief River Falls	1,213,941	853,814	2,067,755	—	2,630,573	1,039,605	3,670,178	—	77.5%	5,173,254	70.9%
Babbitt	301,971	910,382	1,212,353	—	395,526	917,822	1,313,348	—	8.3%	1,835,566	71.6%

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4				D e c e m b e r 3 1 , 2 0 0 5				2004/2005		2005	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Percent Change	Total Current Expenditures	Current Expenditures	
Pegot Lakes	...	1,053,203	1,053,203	527,500	403,104	930,604	930,604	11.6%	1,293,907	71.9%		
Arden Hills	1,198,199	433,128	1,631,327	1,502,272	1,145,991	2,648,263	2,648,263	62.3%	3,673,507	72.1%		
St. Hilaire	51,225	78,680	129,905	10,034	104,711	114,745	114,745	-11.7%	158,216	72.5%		
Pipesone	1,091,598	1,140,357	2,231,955	920,878	1,083,931	2,004,809	2,004,809	-10.2%	2,756,780	72.7%		
Westbrook	190,089	180,285	370,374	202,817	139,016	341,833	341,833	-7.7%	469,096	72.9%		
Chanhassen	3,659,186	4,218,572	7,877,758	3,669,170	4,200,967	7,890,137	7,890,137	-2%	10,796,778	73.1%		
Blue Earth	...	1,428,208	1,428,208	...	1,706,843	1,706,843	1,706,843	19.5%	2,330,496	73.2%		
St. Paul Park	1,387,111	1,873,311	3,260,422	...	1,446,984	1,446,984	1,446,984	-55.6%	1,965,108	73.6%		
Eveleth	...	1,643,143	1,643,143	...	2,499,377	2,499,377	2,499,377	52.1%	3,362,757	74.3%		
New London	247,504	157,313	404,817	274,998	185,815	460,813	460,813	13.8%	618,154	74.5%		
Fairmont	4,240,345	547,090	4,787,435	4,138,595	850,143	4,988,738	4,988,738	4.2%	6,685,511	74.6%		
Minneota	443,595	(745)	442,850	499,820	1,967	501,787	501,787	13.3%	672,175	74.7%		
Lanesboro	360,595	144,075	504,620	327,422	143,257	470,679	470,679	-6.7%	626,852	75.1%		
Silver Bay	483,877	1,036,401	1,520,278	509,017	954,882	1,463,899	1,463,899	-3.7%	1,945,779	75.2%		
Duluth	3,709,644	60,114,837	63,824,481	3,887,403	61,713,849	65,601,252	65,601,252	2.8%	87,188,611	75.2%		
Benson	763,599	1,257,592	2,021,141	608,141	1,217,436	1,825,577	1,825,577	-9.7%	2,424,875	75.3%		
Chisholm	...	2,905,797	2,905,797	100,000	2,825,739	2,925,739	2,925,739	7%	3,850,795	76.0%		
Fairfax	265,000	376,540	641,540	265,000	363,870	628,870	628,870	-2.0%	826,048	76.1%		
St. James	1,688,988	499,189	2,188,177	1,610,852	449,168	2,060,020	2,060,020	5.9%	2,702,062	76.2%		
Cold Spring	836,593	731,121	1,567,924	880,519	830,679	1,711,198	1,711,198	9.1%	2,234,862	76.6%		
Cook	75,837	391,237	467,074	178,540	440,587	619,127	619,127	32.6%	808,032	76.6%		
Vadnais Heights	2,862,698	21,902	2,884,600	2,911,359	...	2,911,359	2,911,359	9%	3,774,622	77.1%		
Clarkfield	5,121	673,875	678,996	5,131	627,647	632,778	632,778	-6.8%	818,831	77.3%		
Tracy	1,338,432	...	1,338,432	1,653,859	...	1,653,859	1,653,859	23.6%	2,136,193	77.4%		
Pennock	47,863	262,444	310,307	47,863	103,573	151,436	151,436	-51.2%	195,490	77.5%		
Detroit Lakes	764,184	3,186,470	3,950,654	1,144,776	2,843,219	3,987,995	3,987,995	9%	5,139,051	77.6%		
Mankato	15,559,593	(42,972)	15,516,621	14,402,113	1,032,903	15,435,016	15,435,016	-5%	19,872,086	77.7%		
Albert Lea	4,227,097	3,199,569	7,426,666	4,099,702	5,058,066	9,157,768	9,157,768	23.3%	11,782,562	77.9%		
Anoka	4,165,000	1,644,082	5,809,082	4,893,808	1,779,177	6,672,985	6,672,985	14.9%	8,550,529	78.0%		
Princeton	1,251,350	664,823	1,916,173	1,270,535	707,108	1,977,643	1,977,643	3.2%	2,517,153	78.6%		
Lauderdale	...	454,196	454,196	...	546,767	546,767	546,767	20.4%	694,167	78.8%		
Janesville	552,705	132,968	685,673	604,975	154,524	759,499	759,499	10.8%	962,748	78.9%		
Chicago City	...	848,892	848,892	...	996,668	996,668	996,668	17.4%	1,263,262	78.9%		
Long Lake	40,311	1,148,843	1,189,154	28,107	1,143,233	1,171,340	1,171,340	-1.5%	1,481,465	79.1%		
Scanlon	264,895	6,588	271,433	324,493	17,582	342,075	342,075	26.0%	432,048	79.2%		

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4				D e c e m b e r 3 1 , 2 0 0 5				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	Total Current Expenditures	Percent of Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures				
Appleton	699,672	566,147	1,265,819	703,811	453,022	1,156,833	-8.6%	1,456,647	79.4%					
Glencoe	1,320,920	656,395	1,977,315	1,500,000	883,941	2,383,941	20.6%	2,989,384	79.7%					
Emily	---	---	---	---	609,237	609,237	---	763,628	79.8%					
Windom	---	1,584,859	1,584,859	334,410	1,727,630	2,062,040	30.1%	2,581,335	79.9%					
Falcon Heights	829,373	415,685	1,245,058	865,100	402,631	1,267,731	1.8%	1,578,476	80.3%					
Braham	---	108,803	108,803	683,509	(12,519)	670,990	516.7%	834,096	80.4%					
St. Bonifacius	---	1,107,321	1,107,321	247,247	488,259	735,506	-33.6%	914,198	80.5%					
Stewartville	455,945	763,369	1,219,314	505,154	889,313	1,394,467	14.4%	1,728,683	80.7%					
Benidji	4,420,772	2,220,873	6,641,645	4,107,943	2,501,695	6,609,638	-5%	8,192,915	80.7%					
Spring Grove	---	749,390	749,390	---	760,813	760,813	1.5%	942,156	80.8%					
Cannon Falls	1,039,200	1,713,610	2,752,810	---	2,630,967	2,630,967	-4.4%	3,230,187	81.4%					
Lake Elmo	1,873,923	1,873,923	1,745,735	---	1,745,735	1,745,735	-6.8%	2,129,459	82.0%					
Pine City	---	1,108,047	1,108,047	---	1,148,812	1,148,812	-3.7%	1,397,899	82.2%					
Grand Rapids	5,893,842	56,362	5,950,204	5,976,269	92,641	6,068,910	2.0%	7,365,554	82.4%					
Hibbing	6,274,889	2,069,477	8,344,366	7,734,614	2,756,520	10,491,134	25.7%	12,714,737	82.5%					
Cottonwood	---	462,166	462,166	---	486,868	486,868	5.3%	585,773	83.1%					
Rush City	---	1,463,961	1,463,961	---	817,208	817,208	-44.2%	982,742	83.2%					
Northfield	3,945,000	3,491,753	7,436,753	3,945,000	4,407,655	8,352,655	12.3%	10,028,526	83.3%					
Greenbush	210,043	58,923	268,966	133,342	214,850	348,192	29.5%	418,009	83.3%					
Revere	20,000	44,465	64,465	---	48,974	48,974	-24.0%	58,264	84.1%					
Blackduck	---	664,734	664,734	---	569,871	569,871	-14.3%	677,636	84.1%					
St. Francis	1,652,282	4,244	1,656,526	2,308,445	5,948	2,314,393	39.1%	2,747,591	84.2%					
Sebeika	57,051	279,617	336,668	---	395,202	395,202	17.4%	467,988	84.4%					
Lewisville	---	141,893	141,893	---	103,949	103,949	-26.7%	122,904	84.6%					
Jackson	2,024,598	650,046	2,674,644	2,102,268	(96,787)	2,005,481	-25.0%	2,368,599	84.7%					
Mayer	195,534	309,385	504,919	216,730	460,591	677,321	34.1%	798,319	84.8%					
Nicollet	---	157,549	157,549	---	250,376	250,376	58.9%	294,902	84.9%					
Elk River	6,831,423	1,617,406	8,448,829	8,057,339	1,786,805	9,844,144	16.5%	11,533,188	84.9%					
Dalton	4,702	94,047	98,749	1,805	99,942	101,747	3.0%	119,821	84.9%					
Cosmos	171,095	145,396	316,491	171,095	115,057	286,152	-9.6%	336,792	85.0%					
Brownston	31,141	397,462	428,603	49,308	381,346	430,654	5%	506,697	85.0%					
Miltonia	94,595	---	94,595	118,307	(2,858)	115,449	22.0%	135,148	85.4%					
Mahnomen	---	469,576	469,576	---	501,168	501,168	6.7%	586,539	85.4%					
Albertville	3,763,442	4,945,166	8,708,608	1,000,000	1,229,533	2,229,533	-74.4%	2,608,815	85.5%					
West St. Paul	5,359,597	2,783,676	8,143,273	5,521,641	2,447,598	7,969,239	-2.1%	9,228,039	86.4%					

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total	Unreserved	Designated	Unreserved	Undesignated	Total	Unreserved	Percent Change	Total	Current Expenditures	Unreserved as a Percent of Total Current Expenditures	
Centerville	1,297,954	19,643	1,317,597	1,529,573	42,024	1,571,597	—	19,3%	1,817,558	86.5%	—	—	—	—
Blaine	21,367,995	—	21,367,995	19,296,805	—	19,296,805	—	—	22,254,196	86.7%	—	—	—	—
Warroad	—	1,206,176	1,206,176	—	—	1,436,248	1,436,248	—	1,649,952	87.0%	—	—	—	—
Le Center	304,599	698,856	1,003,455	250,494	674,808	925,302	—	—	1,040,188	87.3%	—	—	—	—
Ulen	18,884	102,889	121,773	3,203	142,007	145,210	—	—	166,329	87.3%	—	—	—	—
Medina	1,237,522	1,199,872	2,437,394	2,601,563	311,641	2,913,204	—	—	3,332,517	87.4%	—	—	—	—
Vernon Center	—	—	—	183,978	—	183,978	—	—	210,359	87.5%	—	—	—	—
Winger	88,086	14,276	102,362	88,242	3,058	91,300	—	—	103,769	88.0%	—	—	—	—
North Oaks	508,096	1,206,217	1,714,313	560,342	1,092,923	1,653,255	—	—	1,878,333	88.0%	—	—	—	—
New Hope	3,692,243	2,494,944	6,187,187	3,826,886	3,992,648	7,819,534	—	—	8,818,374	88.1%	—	—	—	—
Mahomedi	2,068,404	—	2,068,404	2,497,411	—	2,497,411	—	—	2,828,748	88.3%	—	—	—	—
Pillager	122,540	172,493	295,033	42,403	241,435	283,888	—	—	321,336	88.3%	—	—	—	—
Winneshiek	677,523	110,383	787,906	745,439	94,215	839,654	—	—	949,799	88.4%	—	—	—	—
Kenyon	—	1,136,754	1,136,754	—	1,246,508	1,246,508	—	—	1,392,500	89.5%	—	—	—	—
Dekano	403,249	2,179,391	2,582,640	238,561	2,176,329	2,414,890	—	—	2,696,925	89.5%	—	—	—	—
Hanley Falls	40,897	75,899	116,796	51,873	68,486	120,359	—	—	133,137	90.4%	—	—	—	—
Dover	949,092	(53,613)	895,429	153,405	—	153,405	—	—	168,693	90.9%	—	—	—	—
Waite Park	5,294,106	777,268	6,071,374	3,680,803	31,820	3,712,623	—	—	4,052,080	91.6%	—	—	—	—
Grand Marais	442,922	1,451,789	1,894,711	555,410	1,279,169	1,834,579	—	—	2,001,601	91.7%	—	—	—	—
Blooming Prairie	539,627	499,565	1,039,192	801,000	194,698	995,698	—	—	1,083,380	91.9%	—	—	—	—
Red Wing	18,321,803	(680,425)	17,641,378	8,800,881	5,241,869	14,042,750	—	—	15,266,541	92.0%	—	—	—	—
Barnesville	1,315,633	(44,510)	1,271,183	1,229,853	295,776	1,525,629	—	—	1,648,287	92.6%	—	—	—	—
Sherburn	—	479,649	267,135	746,784	664,385	218,806	883,191	—	952,146	92.8%	—	—	—	—
Lucan	—	173,667	173,667	—	140,061	140,061	—	—	150,547	93.0%	—	—	—	—
Oak Park Heights	1,781,128	141,647	1,928,775	1,893,254	286,210	2,179,464	—	—	2,331,624	93.5%	—	—	—	—
Dawson	—	1,077,015	1,077,015	—	1,193,792	1,193,792	—	—	1,266,939	94.2%	—	—	—	—
Cottage Grove	10,954,525	—	10,954,525	11,992,664	—	11,982,664	—	—	12,705,217	94.3%	—	—	—	—
Wkoff	179,619	14,216	193,835	181,117	15,799	196,916	—	—	208,698	94.4%	—	—	—	—
Bailey	986,407	—	986,407	745,805	—	745,805	—	—	789,970	94.4%	—	—	—	—
Hector	540,019	—	540,019	560,723	—	560,723	—	—	592,680	94.6%	—	—	—	—
Breckenridge	1,136,403	927,335	2,063,738	2,144,162	—	2,144,162	—	—	2,239,262	95.8%	—	—	—	—
Holdingford	41,764	344,328	386,092	—	360,951	360,951	—	—	375,712	96.1%	—	—	—	—
Tyler	—	739,015	739,015	30,441	702,594	733,035	—	—	758,639	96.6%	—	—	—	—
Greenfield	1,131,402	270,318	1,401,780	1,131,462	79,762	1,211,224	—	—	1,249,830	96.9%	—	—	—	—
Shorewood	2,941,223	—	2,941,223	2,944,588	—	2,944,588	—	—	3,031,315	97.1%	—	—	—	—

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	December 31, 2004				December 31, 2005				2004/2005		2005	
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures	
Very High Fund Balance												
Ramsey	6,377,627	14,875,936	21,253,563	7,611,616	4,090,940	11,702,556	44.9%	-	12,007,309	-	97.5%	
International Falls	---	6,167,883	6,167,883	---	6,447,611	6,447,611	4.5%	-	6,600,905	-	97.7%	
Ham Lake	2,718,588	2,335	2,720,903	2,976,167	---	2,976,167	9.4%	-	3,028,578	-	98.3%	
Renville	295,422	352,744	648,206	331,689	464,535	796,224	22.8%	-	809,554	-	98.4%	
Glenwood	2,348,713	(67,804)	2,280,909	2,377,463	(864,552)	1,512,911	33.7%	-	1,536,919	-	98.4%	
Twin Valley	---	---	---	---	505,631	505,631	---	-	511,395	-	98.9%	
Dunnell	6,545	104,588	111,133	5,973	106,765	112,738	14%	-	113,786	-	99.1%	
Milroy	105,243	107,128	212,371	93,930	120,077	214,007	8%	-	214,786	-	99.6%	
Fountain	77,154	159,171	236,325	52,917	188,467	241,384	21%	-	241,472	-	100.0%	
Alvarado	5,312	164,004	169,316	5,175	132,954	138,129	-18.4%	-	138,100	-	100.0%	
Rockford	---	1,268,617	1,268,617	---	1,332,513	1,332,513	5.0%	-	1,327,093	-	100.4%	
Springfield	792,173	358,194	1,150,367	810,786	996,266	1,897,052	57.1%	-	1,787,167	-	101.1%	
Avon	735,594	515,512	1,251,106	762,516	740,684	1,503,200	20.1%	-	1,486,312	-	101.1%	
Alpha	---	92,871	92,871	---	82,336	82,336	-11.3%	-	81,175	-	101.4%	
Madelia	1,067,390	109,335	1,176,515	948,380	326,158	1,274,538	8.3%	-	1,247,722	-	102.1%	
Waconia	---	9,217,831	9,217,831	---	4,535,304	4,535,304	-50.8%	-	4,425,768	-	102.5%	
Olivia	1,222,812	205,632	1,428,444	1,391,120	229,890	1,621,010	13.5%	-	1,580,963	-	102.5%	
Deephaven	2,043,435	---	2,043,475	2,119,084	---	2,119,084	3.7%	-	2,054,344	-	103.2%	
Rushmore	140,813	46,655	187,468	154,427	47,972	202,399	8.0%	-	194,836	-	103.9%	
Isanti	2,556,427	2,556,427	338,597	1,697,830	2,036,427	-20.3%	-	1,956,032	-	104.1%		
Cokato	---	1,128,612	1,128,612	---	1,357,796	1,357,796	20.3%	-	1,300,475	-	104.4%	
Fulda	666,820	---	666,820	700,341	---	700,341	5.0%	-	670,105	-	104.5%	
Belle Plaine	2,273,969	2,273,969	1,703,423	753,141	2,456,564	8.0%	-	2,349,685	-	104.5%		
Lake Wilson	320,384	---	320,384	262,428	---	262,428	-18.1%	-	248,563	-	105.6%	
Dodge Center	1,755,000	308,448	2,063,448	1,421,201	237,163	1,658,364	-19.6%	-	1,564,475	-	106.0%	
St. Anthony	1,417,149	---	1,417,149	1,423,141	5,124,728	6,547,869	362.6%	-	6,171,985	-	106.1%	
Rosemount	8,048,251	(78,910)	7,969,281	8,888,442	(316,442)	8,552,000	7.3%	-	7,965,521	-	107.4%	
Chandler	355,439	---	355,439	152,654	---	152,654	-57.1%	-	141,317	-	108.0%	
Evoia	373,667	78,318	451,985	100,789	432,172	532,961	17.9%	-	491,420	-	108.5%	
Mentor	5,933	143,956	149,919	36,301	140,334	176,635	17.8%	-	159,505	-	110.7%	
Lynd	---	25,794	25,794	---	78,988	78,988	206.2%	-	70,795	-	111.6%	
Plainview	813,607	177,318	990,925	1,379,898	417,288	1,797,186	81.4%	-	1,609,630	-	111.7%	
Grant	---	697,368	697,368	---	990,245	990,245	42.0%	-	885,152	-	111.9%	
Parkers Prairie	441,090	8,648	449,698	307,586	202,217	509,803	13.4%	-	454,643	-	112.1%	

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4				D e c e m b e r 3 1 , 2 0 0 5				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total	Unreserved	Designated	Unreserved	Undesignated	Total	Unreserved	Percent Change	Total Current Expenditures	Current Expenditures		
Osseo	1,414,703	461,588	1,876,291	1,881,421	304,142	—	—	1,881,421	—	.3%	1,673,408	112.4%		
Oslo	—	401,653	401,653	—	—	—	—	304,142	—	-24.3%	270,034	112.6%		
Oltersall	—	440,013	440,013	—	—	297,846	—	297,846	—	-32.3%	262,031	113.7%		
Hanover	274,505	397,804	672,309	209,283	823,120	1,032,403	—	—	53.6%	—	907,827	113.7%		
New Prague	2,105,718	763,066	2,888,784	2,534,716	1,011,030	3,545,746	—	—	23.6%	—	3,115,581	113.8%		
Jeffers	—	7,574	7,574	139,686	71,967	211,653	—	2,694.5%	—	—	184,193	114.9%		
Madison Lake	—	516,109	516,109	668,909	108,546	777,455	—	50.6%	—	—	674,147	115.3%		
Gaylord	—	1,249,346	1,249,546	1,416,180	(104,911)	1,371,269	—	9.7%	—	—	1,178,411	116.4%		
Howard Lake	644,461	705,034	1,349,495	682,413	793,994	1,476,407	—	9.4%	—	—	1,266,213	116.6%		
Heron Lake	—	—	—	—	446,008	446,008	—	—	—	—	315,264	118.9%		
Marshall	11,147,949	304,302	11,452,251	12,223,909	600,817	12,824,726	—	12.0%	—	—	10,766,025	119.1%		
Kennedy	196,016	—	196,016	—	190,123	190,123	—	—	-3.0%	—	159,478	119.2%		
Cloquet	4,215,225	3,208,930	7,424,155	4,155,052	3,740,635	7,895,687	—	6.4%	—	—	6,590,426	119.8%		
Littlefork	—	545,774	545,774	—	550,359	550,359	—	—	8%	—	486,451	120.6%		
Lery	251,376	486,642	738,018	140,722	398,110	538,832	—	27.9%	—	—	445,326	121.0%		
Oronoco	97,761	271,012	368,773	109,646	287,271	396,917	—	7.6%	—	—	327,518	121.2%		
Harmony	300,000	396,128	696,128	300,000	536,982	836,982	—	20.2%	—	—	690,264	121.3%		
Sacred Heart	—	437,918	437,918	—	428,231	428,231	—	-2.2%	—	—	351,611	121.8%		
Albany	49,402	1,122,963	1,172,365	52,598	1,486,097	1,538,685	—	31.2%	—	—	1,256,820	122.4%		
Truman	412,990	232,508	645,498	516,637	257,082	773,719	—	19.9%	—	—	629,905	122.8%		
Crystal	12,158,445	3,383,195	15,541,640	9,896,503	1,072,853	10,969,356	—	-29.9%	—	—	8,897,836	123.3%		
Wood Lake	—	290,169	290,169	—	283,263	283,263	—	-2.4%	—	—	229,592	123.4%		
Hugo	—	2,124,668	—	3,364,807	—	—	—	—	—	—	2,720,290	123.7%		
Finksayn	—	161,809	161,809	—	173,668	173,668	—	—	—	—	139,385	124.6%		
Lake Crystal	485,636	—	485,636	—	—	—	—	—	—	—	1,447,215	124.7%		
Easton	—	29,745	29,745	65,200	53,737	18,937	—	271.5%	—	—	95,317	124.8%		
Forest Lake	3,644,841	8,853,777	12,498,618	7,299,057	461,260	7,760,317	—	-37.9%	—	—	6,212,268	124.9%		
Kimball	204,327	467,004	671,331	345,420	377,579	722,999	—	7.1%	—	—	572,717	126.2%		
Crosslake	681,965	1,788,659	2,470,624	959,275	1,446,354	2,405,629	—	-2.6%	—	—	1,901,554	126.5%		
Rollingstone	140,626	75,412	216,038	183,721	38,243	221,964	—	2.7%	—	—	175,315	126.6%		
Jasper	—	342,845	342,845	—	361,976	361,976	—	—	—	—	285,440	126.8%		
Brooten	347,747	111,906	459,653	299,401	152,403	451,804	—	-1.7%	—	—	355,535	127.1%		
Hallock	—	665,406	665,406	—	683,962	683,962	—	—	—	—	536,649	127.5%		
Sleepy Eye	1,711,356	995,861	2,607,226	1,709,919	1,003,435	2,713,354	—	4.1%	—	—	2,126,957	127.6%		
Milaca	551,179	880,598	1,431,777	616,294	1,039,627	1,655,921	—	15.7%	—	—	1,286,551	128.7%		

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	D e c e m b e r 3 1 , 2 0 0 4			D e c e m b e r 3 1 , 2 0 0 5			2004/2005 Percent Change	2005 Total Current Expenditures	Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Racine	80,862	80,862	80,862	—	—	114,406	114,406	41.5%	87,997
Waterville	528,442	332,502	860,944	—	539,796	561,081	1,100,877	27.9%	837,493
Morgan	673,763	262,025	935,788	600,000	294,614	894,614	—	-4.4%	672,123
Chatfield	1,300,470	468,166	1,768,636	1,512,597	585,948	2,098,545	—	18.7%	1,571,884
Orono	3,619,203	2,403,939	6,023,142	3,993,093	2,921,499	6,914,582	—	14.8%	5,128,468
Spring Valley	309,921	1,220,873	1,530,794	461,918	1,633,113	2,095,031	—	36.9%	1,549,147
Virginia	6,724,153	5,356,783	12,080,936	12,294,881	8,508	12,303,389	—	1.8%	8,990,355
Walnut Grove	188,000	10,115	198,115	121,946	326,248	448,194	126,2%	323,701	136.9%
New Richland	623,835	—	623,835	—	785,323	(797)	784,526	25.8%	566,134
Mountain Lake	726,301	900,050	1,626,351	535,235	1,425,240	1,960,475	—	20.5%	1,410,846
Oak Grove	2,567,935	—	2,567,935	918,863	2,277,353	3,196,216	—	24.5%	2,249,955
Grand Meadow	541,450	137,248	678,698	121,734	636,616	758,350	—	11.7%	531,792
Battle Lake	34,391	582,018	616,409	240,870	444,926	685,796	—	11.3%	415,768
Buhl	24,099	740,565	764,664	38,948	878,624	917,572	—	20.0%	635,312
Wabasha	3,377,075	261,339	3,638,414	2,718,968	399,106	3,118,074	—	14.3%	2,147,076
Henning	—	511,063	511,063	—	598,422	598,422	—	17.1%	411,525
Baxter	494,594	4,644,970	5,139,564	558,882	5,073,948	5,632,830	—	9.6%	3,866,049
Mounds View	—	4,350,002	4,350,002	—	10,399,150	10,399,150	—	139.1%	7,120,018
Venndale	235,850	135,742	371,592	229,500	225,053	454,553	22.3%	307,805	147.7%
Extremely High Fund Balance									
Bricelyn	—	22,354	22,354	—	211,598	101,384	312,982	1,300.1%	208,467
Hanska	176,724	164,872	341,596	—	173,663	153,095	326,758	-4.3%	215,576
Good Thunder	168,233	394,680	562,913	196,597	375,840	572,437	—	1.7%	376,842
Northome	—	457,555	457,555	—	—	379,915	379,915	-17.0%	249,201
Vesta	171,279	69,018	240,297	171,717	71,547	243,264	—	1.2%	159,163
Dennison	—	108,092	108,092	—	123,419	123,419	123,419	14.2%	80,703
Rushford	468,128	517,750	985,878	603,368	583,862	1,187,230	—	20.4%	773,386
Climax	—	201,477	201,477	—	217,779	217,779	217,779	8.1%	141,852
Lismore	107,263	71,340	118,603	218,364	51,424	269,788	269,788	51.1%	174,853
Russell	90,351	198,293	288,644	48,996	235,590	284,586	284,586	-1.4%	183,857
Circle Pines	1,751,979	554,470	2,306,449	1,869,433	1,205,851	3,075,284	3,075,284	33.3%	1,966,419
Zimmerman	186,300	1,133,163	1,319,463	623,148	1,560,754	2,183,902	2,183,902	65.5%	1,395,449
Mantonville	—	700,580	700,580	—	777,592	777,592	777,592	11.0%	488,444
Mazepa	173,039	410,850	583,889	15,263	619,495	634,758	634,758	8.7%	394,699
Spicer	603,849	268,349	872,198	701,819	571,943	1,273,762	1,273,762	46.0%	779,662

Table 18

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	December 31, 2004				December 31, 2005				2004/2005			2005		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Percent Change	Total Current Expenditures	Current Expenditures	Unreserved as a Percent of Total Current Expenditures		
St. Clair	64,349	64,349	298,000	245,234	543,234	744.2%	328,356	328,356	-5%	281,481	165.4%			
Willmar	6,000	463,720	469,720	3,000	464,601	467,601					166.1%			
Clara City	668,188	593,448	1,261,306	675,547	632,667	1,308,214					166.3%			
Askov	59,425	227,827	287,252	31,071	247,087	278,158					166.7%			
Eagle Bend	600,000	93,618	693,618	405,000	80,060	485,060					167.1%			
Dundee	47,587	---	47,587	52,632	---	52,632					168.6%			
Kanistad	645,442	439,930	1,085,372	649,274	281,325	930,599					171.3%			
Willow River	---	107,857	107,857	---	216,205	216,205					172.7%			
Welcome	392,980	209,525	602,505	407,571	320,764	728,335					173.1%			
Maple Lake	458,407	350,673	809,080	1,332,660	356,464	1,689,124					178.2%			
Hanland	128,634	27,960	156,594	157,771	63,397	221,168					179.2%			
Morton	380,000	221,663	601,663	380,000	222,014	602,014					180.3%			
Sartell	5,915,292	(25,753)	5,889,539	6,336,627	4,761	6,341,388					180.5%			
Or	---	576,805	576,805	---	618,589	618,589					184.3%			
Courtland	200,845	10,823	211,668	169,121	79,545	248,666					184.6%			
Lamberton	125,000	660,378	785,378	219,395	687,388	906,783					184.6%			
Willmar	19,766,403	---	19,766,403	19,946,822	---	19,946,822					184.9%			
Mapleton	473,446	516,156	989,602	628,047	466,600	1,094,647					185.1%			
Stordern	---	309,229	309,229	---	267,261	267,261					187.9%			
Clarissa	233,888	248,592	482,460	185,000	333,998	518,998					189.6%			
Staples	1,336,000	1,118,924	2,454,924	1,336,000	1,421,943	2,757,943					189.7%			
Paynesville	1,161,760	920,830	2,082,690	1,243,171	1,219,603	2,462,774					190.4%			
Belview	205,000	88,104	293,104	205,000	191,755	396,755					193.4%			
Delavan	---	23,068	23,068	358,800	364	359,164					194.7%			
Trimont	263,013	572,449	835,462	289,697	560,105	849,802					200.7%			
Brooklyn Center	24,035,972	8,577,078	32,613,050	23,786,474	8,290,664	32,077,138					202.0%			
Lake Benton	---	---	---	28,378	845,028	873,406					202.8%			
Echo	---	390,692	390,692	---	401,185	401,185					205.9%			
Oiseo	1,004,940	3,236,626	4,241,566	1,027,382	4,434,933	5,462,315					208.4%			
Bovd	---	239,120	239,120	---	326,331	326,331					210.8%			
Wilmont	192,716	89,553	282,269	321,069	428	321,497					218.7%			
Hadley	---	80,804	80,804	---	74,836	74,836					228.1%			
Cohasset	---	2,305,677	2,305,677	---	2,591,215	2,591,215					233.0%			
Thomson	220,966	220,966	220,966	230,032	230,032	230,032					236.2%			
Hilltop	---	1,069,639	1,069,639	1,296,811	23,800	1,290,611					252.5%			

Table 18

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change			2005 Total Current Expenditures			Unreserved as a Percent of Total Current Expenditures		
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Percent Change	2005 Expenditures	2005 Expenditures	2005 Expenditures	Percent of Total Current Expenditures	Percent of Total Current Expenditures	Percent of Total Current Expenditures		
Milan	426,314	426,314	426,314	93,711	93,711	93,711	-	484,822	484,822	484,822	13.7%	191,392	253.3%		
Gavin	166,340	166,340	166,340	172,227	172,227	172,227	3.4%	67,101	67,101	67,101	-	52,928	256.7%		
Ormsby	131,661	131,661	131,661	136,796	136,796	136,796	3.9%	-	-	-	-	121,373	258.5%		
Wrenshall	93,424	198,613	292,037	43,176	271,819	314,995	7.9%	-	-	-	-	95,301	259.5%		
Granada	88,565	177,324	265,889	106,842	146,299	253,051	-4.8%	-	-	-	-	506,572	265.5%		
Edgerton	1,351,552	1,351,552	1,351,552	275,000	1,083,887	1,358,887	5%	-	-	-	-	-	268.3%		
Bethel	18,957	305,350	324,307	19,518	564,881	584,399	80.2%	214,890	214,890	214,890	-	-	272.0%		
Bluffton	125,394	125,394	125,394	142,077	142,077	142,077	-13.3%	51,622	51,622	51,622	-	-	275.2%		
Sanborn	40,645	484,000	524,645	454,000	4,438	458,438	-12.6%	161,170	161,170	161,170	-	-	284.4%		
Arco	52,250	78,337	130,587	52,460	75,077	127,537	-2.3%	44,316	44,316	44,316	-	-	287.8%		
Monticello	3,311,768	10,344,991	13,656,759	3,311,768	19,691,547	23,003,315	68.1%	7,848,669	7,848,669	7,848,669	-	-	293.1%		
Buffalo Lake	1,931,845	1,931,845	1,931,845	1,605,213	1,605,213	1,605,213	-16.0%	547,168	547,168	547,168	-	-	293.4%		
Bayport	1,283,620	4,047,809	5,331,429	1,372,459	4,934,390	6,306,849	18.3%	2,081,759	2,081,759	2,081,759	-	-	303.0%		
Rockville	467,485	504,629	972,114	1,627,893	938,114	2,566,007	164.0%	841,687	841,687	841,687	-	-	304.9%		
Hills	235,000	35,1874	586,874	256,878	452,620	709,498	20.9%	230,237	230,237	230,237	-	-	308.2%		
Rutherford	321,414	321,414	321,414	305,100	305,100	305,100	5.1%	93,545	93,545	93,545	-	-	326.2%		
Pittsburg	---	---	---	486,284	486,284	486,284	---	146,526	146,526	146,526	-	-	331.9%		
Opsala	164,645	164,645	164,645	410,000	171,339	581,339	253.1%	169,405	169,405	169,405	-	-	343.2%		
Alwater	749,916	1,187,603	1,937,519	633,071	1,047,339	1,680,400	-13.3%	480,068	480,068	480,068	-	-	350.0%		
Darfur	74,343	122,461	196,804	76,454	121,831	198,285	.8%	55,779	55,779	55,779	-	-	355.5%		
Plato	255,462	255,462	255,462	108,466	550,088	658,554	157.8%	185,186	185,186	185,186	-	-	355.6%		
Bertha	21,517	629,141	650,658	21,517	687,299	708,726	8.9%	187,784	187,784	187,784	-	-	377.4%		
Lakefield	1,397,270	(75,306)	1,321,964	1,314,086	1,849,474	3,163,560	139.3%	815,461	815,461	815,461	-	-	387.9%		
Stockton	399,905	399,905	399,905	487,855	487,855	487,855	22.0%	122,393	122,393	122,393	-	-	398.6%		
Franklin	376,339	360,802	737,141	376,657	794,850	1,171,507	58.9%	274,951	274,951	274,951	-	-	426.1%		
Balaton	285,659	723,603	1,009,262	305,254	1,519,706	1,824,960	80.8%	425,044	425,044	425,044	-	-	429.4%		
Alberta	---	---	---	269,481	269,481	269,481	---	49,881	49,881	49,881	-	-	540.2%		
Ranier	393,447	393,447	393,447	733,294	733,294	733,294	---	105,875	105,875	105,875	-	-	692.6%		
Skyline	---	---	---	352,367	352,367	352,367	104%	31,804	31,804	31,804	-	-	1,107.9%		
GRAND TOTAL	741,036,483	694,599,607	1,435,636,090	754,338,846	697,329,836	1,451,668,682	1.1%	2,691,535,214	2,691,535,214	2,691,535,214	-	-	53.9%		

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APPENDIX A

FACTORS INFLUENCING CITY FINANCES

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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 ongoing 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

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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

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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

2004 Special District Finances

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all special districts in Minnesota for the most recent audited fiscal year. August 2006

Financial Trends of Minnesota School Districts and Charter Schools: 2001 to 2005

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 2006

2005 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. April 2006

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 2004). 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 2005 and 2006. March 2006

An Analysis of Minnesota's Municipal Liquor Store Operations in 2004

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

2005 Minnesota City Finances – "The State Auditor's Big Book of Cities"

This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all Minnesota cities for the most recent audited fiscal year (year-ended 2005). It also examines enterprise operations. December 2006

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 (2005). November 2006

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: Other Postemployment Benefit Liability of Local Governments in Minnesota

This special study examined unfunded liabilities as they relate to Other Postemployment Benefits (OPEB) for some local governments in Minnesota. The study identifies those local governments with large unfunded OPEB liabilities and makes recommendations on how to best address the issue. October 2006

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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