

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
<u>Extremely Low Fund Balance</u>									
DANVERS	--	(118,015)	(118,015)	--	(119,525)	(119,525)	1.3%	61,351	-194.8%
CALEDONIA	209,855	(1,307,260)	(1,097,405)	209,855	(1,419,087)	(1,209,232)	10.2%	1,426,783	-84.8%
LYND	--	(51,385)	(51,385)	--	(53,762)	(53,762)	4.6%	101,989	-52.7%
DOVER	(89,017)	9,679	(79,338)	(68,529)	18,017	(50,512)	-36.3%	144,628	-34.9%
HENDERSON	--	(251,440)	(251,440)	--	(128,874)	(128,874)	-48.7%	389,716	-33.1%
INDEPENDENCE	--	(202,797)	(202,797)	--	(348,096)	(348,096)	71.6%	1,888,816	-18.4%
GROVE CITY	--	(175,678)	(175,678)	--	(58,628)	(58,628)	-66.6%	320,457	-18.3%
KASOTA	--	137,173	137,173	--	(36,690)	(36,690)	-126.7%	227,196	-16.1%
LONGVILLE	--	(50,938)	(50,938)	41,642	(111,227)	(69,585)	36.6%	447,908	-15.5%
CASS LAKE	--	--	--	--	(123,587)	(123,587)	--	1,144,060	-10.8%
ROGERS	106,972	376,886	483,858	128,008	(426,947)	(298,939)	-161.8%	4,327,076	-6.9%
CROSBY	205,234	(518,300)	(313,066)	285,320	(400,836)	(115,516)	-63.1%	2,258,214	-5.1%
MURDOCK	--	4,038	4,038	--	--	--	-100.0%	151,468	--
GREENWOOD	31,011	44,798	75,809	36,272	(34,078)	2,194	-97.1%	466,516	5%
HACKENSACK	--	27,677	27,677	--	7,921	7,921	-71.4%	192,751	4.1%
WARREN	--	124,120	124,120	--	172,869	172,869	39.3%	2,201,700	7.9%
FOSSTON	--	118,223	118,223	--	72,815	72,815	-38.4%	893,382	8.2%
NORTH ST. PAUL	1,975,020	(1,308,488)	666,532	2,057,503	(1,707,042)	350,461	-47.4%	3,675,950	9.5%
BEAVER BAY	--	40,829	40,829	--	14,991	14,991	-63.3%	154,310	9.7%
ELKO	4,300	92,337	96,637	4,300	85,034	89,334	-7.6%	901,340	9.9%
ELGIN	48,851	16,094	64,945	56,959	(15,586)	41,373	-36.3%	413,896	10.0%
BAUDETTE	--	68,078	68,078	--	110,473	110,473	62.3%	843,326	13.1%
TWO HARBORS	--	177,071	177,071	--	420,633	420,633	137.6%	3,085,630	13.6%
ULEN	17,097	152,871	169,968	18,884	10,112	28,996	-82.9%	207,806	14.0%
SOUTH ST. PAUL	132,611	1,185,906	1,318,517	125,208	1,467,187	1,592,395	20.8%	10,789,011	14.8%
THIEF RIVER FALLS	--	522,867	522,867	--	791,846	791,846	51.4%	5,078,559	15.6%
GRANITE FALLS	268,293	188,899	457,192	320,267	177,639	497,906	8.9%	3,136,023	15.9%
CARVER	--	92,375	92,375	--	174,710	174,710	89.1%	986,106	17.7%
NEW BRIGHTON	3,093,311	--	3,093,311	3,101,968	--	3,101,968	.3%	16,632,977	18.6%
VICTORIA	--	912,405	912,405	--	480,051	480,051	-47.4%	2,524,987	19.0%
<u>Low Fund Balance</u>									
ST. ANTHONY	1,160,773	--	1,160,773	1,247,023	(239,500)	1,007,523	-13.2%	4,951,929	20.3%
WINONA	2,987,208	--	2,987,208	3,273,042	--	3,273,042	9.6%	14,231,232	23.0%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
DEER RIVER	125,317	144,503	269,820	50,000	97,778	147,778	-45.2%	634,249	23.3%
LEXINGTON	---	258,527	258,527	---	271,769	271,769	5.1%	1,146,780	23.7%
ROSEAU	---	1,090,729	1,090,729	---	948,081	948,081	-13.1%	3,938,274	24.1%
WINDOM	---	540,895	540,895	---	558,860	558,860	3.3%	2,290,404	24.4%
AFTON	---	205,977	205,977	---	235,298	235,298	14.2%	963,760	24.4%
AURORA	474,337	---	474,337	414,536	---	414,536	-12.6%	1,494,186	27.7%
BROOKLYN PARK	17,900	9,298,276	9,316,176	232,978	10,608,781	10,841,759	16.4%	38,929,333	27.8%
MINNEAPOLIS	---	124,973,000	124,973,000	---	143,533,000	143,533,000	14.9%	511,486,000	28.1%
WINSTED	---	86,977	86,977	---	326,921	326,921	275.9%	1,141,734	28.6%
ROSEVILLE	5,358,335	(1,174,597)	4,183,738	6,010,468	(1,276,172)	4,734,296	13.2%	16,278,910	29.1%
INVER GROVE HEIG	1,282,032	---	1,282,032	2,984,594	---	2,984,594	132.8%	10,133,132	29.5%
BROWERVILLE	---	78,985	78,985	---	106,287	106,287	34.6%	358,491	29.6%
KELLOGG	---	54,015	54,015	10,548	47,842	58,390	8.1%	194,387	30.0%
LITTLE FALLS	576,184	435,649	1,011,833	667,766	388,115	1,055,881	4.4%	3,499,575	30.2%
SILVER LAKE	---	161,790	161,790	---	198,946	198,946	23.0%	634,771	31.3%
ST. MICHAEL	2,131,936	66,086	2,198,022	2,196,396	(857,822)	1,338,574	-39.1%	4,250,427	31.5%
TRACY	553,769	---	553,769	475,709	---	475,709	-14.1%	1,506,421	31.6%
BRAINERD	1,692,313	1,223,025	2,915,338	2,139,549	1,345,630	3,485,179	19.5%	10,945,255	31.8%
NEW MARKET	91,357	(55,649)	35,708	432,635	(213,005)	219,630	515.1%	683,004	32.2%
LITCHFIELD	303,912	515,228	819,140	249,657	788,946	1,038,603	26.8%	3,180,387	32.7%
ROCHESTER	7,563,823	12,798,366	20,362,189	6,142,635	13,164,007	19,306,642	-5.2%	58,569,239	33.0%
ST. PAUL	10,291,731	78,915,983	89,207,714	47,049,215	39,756,542	86,805,757	-2.7%	262,453,057	33.1%
CORCORAN	12,000	558,629	570,629	---	596,989	596,989	4.6%	1,785,043	33.4%
SHOREVIEW	3,944,329	(17,148)	3,927,181	3,639,233	(5,607)	3,633,626	-7.5%	10,823,046	33.6%
BLOOMINGTON	28,919,470	---	28,919,470	21,893,680	---	21,893,680	-24.3%	64,179,867	34.1%
BYRON	318,639	(14,049)	304,590	967,868	(600,020)	367,848	20.8%	1,069,521	34.4%
MINNETONKA	---	7,501,551	7,501,551	---	6,882,564	6,882,564	-8.3%	19,884,503	34.6%
Acceptable Fund Balance									
FARMINGTON	2,372,401	658,692	3,031,093	2,582,206	(17,805)	2,564,401	-15.4%	7,102,839	36.1%
BACKUS	---	79,301	79,301	---	72,636	72,636	-8.4%	200,922	36.2%
PLYMOUTH	10,114,418	(1,168)	10,113,250	10,779,874	(1,382)	10,778,492	6.6%	29,371,918	36.7%
HARRIS	6,000	31,648	37,648	6,000	110,889	116,889	210.5%	314,401	37.2%
REVERE	20,000	47,675	67,675	20,000	30,103	50,103	-26.0%	134,618	37.2%
RACINE	---	---	---	---	26,191	26,191	---	70,345	37.2%
LA CRESCENT	544,342	87,357	631,699	565,801	90,689	656,490	3.9%	1,747,656	37.6%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
SAVAGE	839,828	2,561,438	3,401,266	2,172,975	985,445	3,158,420	-7.1%	8,392,731	37.6%
WHITE BEAR LAKE	2,435,000	517,909	2,952,909	2,155,000	494,760	2,649,760	-10.3%	7,018,211	37.8%
WORTHINGTON	2,195,767	---	2,195,767	2,070,633	---	2,070,633	-5.7%	5,444,617	38.0%
OGILVIE	68,860	---	68,860	73,040	---	73,040	6.1%	191,206	38.2%
SPICER	---	(26,948)	(26,948)	---	327,907	327,907	-1,316.8%	850,634	38.5%
FRIDLEY	7,735,984	---	7,735,984	6,510,475	---	6,510,475	-15.8%	16,868,732	38.6%
LITTLEFORK	---	121,226	121,226	---	145,383	145,383	19.9%	374,152	38.9%
CEYLON	24,574	55,479	80,053	38,741	53,257	91,998	14.9%	234,446	39.2%
LE SUEUR	576,930	376,534	953,464	480,819	583,824	1,064,643	11.7%	2,693,988	39.5%
MONTGOMERY	770,584	25,410	795,994	637,489	28,350	665,839	-16.4%	1,682,506	39.6%
HANCOCK	---	152,403	152,403	---	126,976	126,976	-16.7%	318,684	39.8%
STILLWATER	4,412,529	(874)	4,411,655	589,511	4,009,074	4,598,585	4.2%	11,468,898	40.1%
MAPLEWOOD	6,668,303	40,170	6,708,473	6,594,664	68,870	6,663,534	-.7%	16,533,815	40.3%
WADENA	804,305	419,620	1,223,925	652,252	360,771	1,013,023	-17.2%	2,482,605	40.8%
HANLEY FALLS	90,605	28,470	119,075	---	63,648	63,648	-46.5%	155,841	40.8%
KERKHOVEN	---	153,167	153,167	---	136,350	136,350	-11.0%	331,531	41.1%
COLUMBIA HEIGHTS	3,650,254	351,044	4,001,298	3,530,480	488,829	4,019,309	.5%	9,602,250	41.9%
EAGLE LAKE	---	336,304	336,304	384,804	---	384,804	14.4%	908,811	42.3%
MAPLE GROVE	408,079	8,942,440	9,350,519	322,122	9,982,751	10,304,873	10.2%	24,181,123	42.6%
GILBERT	100,423	611,333	711,756	40,000	767,195	807,195	13.4%	1,876,677	43.0%
MIDDLE RIVER	---	---	---	---	153,840	153,840	---	353,018	43.6%
KIESTER	---	22,469	22,469	---	101,400	101,400	351.3%	231,886	43.7%
WELLS	554,120	321,800	875,920	500,431	345,984	846,415	-3.4%	1,903,227	44.5%
BUFFALO	---	667,371	667,371	---	2,388,764	2,388,764	257.9%	5,367,130	44.5%
SARTELL	1,376,917	---	1,376,917	1,593,707	---	1,593,707	15.7%	3,526,694	45.2%
ALEXANDRIA	2,145,620	221,157	2,366,777	2,585,793	366,837	2,952,630	24.8%	6,439,869	45.8%
PROCTOR	---	683,273	683,273	133,459	547,457	680,916	-.3%	1,482,399	45.9%
EDINA	14,325,972	1,589,518	15,915,490	9,961,074	686,777	10,647,851	-33.1%	23,179,389	45.9%
LUVERNE	1,121,743	18,884	1,140,627	1,169,303	54,971	1,224,274	7.3%	2,659,735	46.0%
MONTEVIDEO	906,481	477,556	1,384,037	914,265	445,495	1,359,760	-1.8%	2,948,402	46.1%
DAYTON	779,989	---	779,989	773,257	---	773,257	-9%	1,676,236	46.1%
EAST GRAND FORK	736,971	1,477,397	2,214,368	611,038	2,801,103	3,412,141	54.1%	7,340,863	46.5%
ARDEN HILLS	666,104	746,462	1,412,566	1,021,914	612,674	1,634,588	15.7%	3,481,518	47.0%
MOORHEAD	6,495,730	2,139,697	8,635,427	6,394,800	2,975,000	9,369,800	8.5%	19,940,697	47.0%
CHASKA	3,889,446	478,409	4,367,855	4,366,377	42,908	4,409,285	.9%	9,339,464	47.2%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
NORTH MANKATO	1,849,436	19,044	1,868,480	1,958,873	22,412	1,981,285	6.0%	4,192,485	47.3%
HOPKINS	2,902,971	2,989,415	5,892,386	3,225,708	1,598,883	4,824,591	-18.1%	10,194,224	47.3%
AUSTIN	4,100,000	1,885,436	5,985,436	3,978,000	2,041,632	6,019,632	.6%	12,571,126	47.9%
MEDFORD	339,276	(151,197)	188,079	158,943	---	158,943	-15.5%	326,352	48.7%
SHAKOPEE	---	3,534,080	3,534,080	---	5,565,816	5,565,816	57.5%	11,408,692	48.8%
MILTONA	---	91,958	91,958	---	54,608	54,608	-40.6%	111,757	48.9%
HUTCHINSON	1,006,583	2,558,690	3,565,273	3,989,894	446,581	4,436,475	24.4%	8,958,988	49.5%
HAYFIELD	310,156	65,300	375,456	314,412	36,168	350,580	-6.6%	707,687	49.5%
BURNSVILLE	8,441,317	---	8,441,317	9,421,655	1,843,123	11,264,778	33.4%	22,690,686	49.6%
WARROAD	---	418,482	418,482	---	735,184	735,184	75.7%	1,477,238	49.8%
<u>Moderately High Fund Balance</u>									
WAYZATA	1,745,694	---	1,745,694	1,591,778	---	1,591,778	-8.8%	3,170,617	50.2%
ANDOVER	3,826,611	(1,804)	3,824,807	3,712,798	18,089	3,730,887	-2.5%	7,406,966	50.4%
RENVILLE	289,467	284,483	573,950	289,015	213,325	502,340	-12.5%	995,093	50.5%
ORTONVILLE	350,251	262,741	612,992	405,009	272,842	677,851	10.6%	1,320,831	51.3%
AKELEY	---	27,660	27,660	3,284	126,971	130,255	370.9%	251,800	51.7%
ARLINGTON	368,734	528,951	897,685	334,079	389,453	723,532	-19.4%	1,394,803	51.9%
BENSON	801,985	432,769	1,234,754	804,776	410,328	1,215,104	-1.6%	2,324,961	52.3%
NEVIS	10,966	82,604	93,570	12,176	123,824	136,000	45.3%	259,921	52.3%
GOODVIEW	---	410,748	410,748	---	444,072	444,072	8.1%	844,967	52.6%
NEW ULM	2,307,478	1,047,919	3,355,397	2,718,183	1,457,028	4,175,211	24.4%	7,925,713	52.7%
HOUSTON	---	233,838	233,838	---	306,448	306,448	31.1%	579,592	52.9%
ELY	331,241	1,172,321	1,503,562	608,843	1,066,208	1,675,051	11.4%	3,131,695	53.5%
PINE CITY	---	481,413	481,413	---	772,679	772,679	60.5%	1,432,865	53.9%
NORTH BRANCH	1,427,966	(345,782)	1,082,184	1,789,011	(372,391)	1,416,620	30.9%	2,615,304	54.2%
RICHFIELD	7,004,846	425,329	7,430,175	5,869,424	9,627,516	15,496,940	108.6%	28,599,092	54.2%
BECKER	---	2,034,057	2,034,057	---	1,704,836	1,704,836	-16.2%	3,142,010	54.3%
PERHAM	112,872	650,324	763,196	183,633	626,171	809,804	6.1%	1,488,805	54.4%
SPRING LAKE PARK	1,001,310	501,391	1,502,701	1,005,313	535,744	1,541,057	2.6%	2,825,163	54.5%
OWATONNA	9,578,076	493,702	10,071,778	6,542,329	332,236	6,874,565	-31.7%	12,521,925	54.9%
NEW HOPE	3,570,769	1,268,922	4,839,691	3,645,101	1,370,687	5,015,788	3.6%	8,933,487	56.1%
HIBBING	3,839,095	1,760,021	5,599,116	5,091,904	1,735,256	6,827,160	21.9%	12,139,541	56.2%
ST. FRANCIS	1,240,028	---	1,240,028	1,395,329	---	1,395,329	12.5%	2,424,340	57.6%
ST. PETER	---	4,116,317	4,116,317	---	3,173,383	3,173,383	-22.9%	5,492,226	57.8%
DARWIN	9,082	19,904	28,986	10,641	24,502	35,143	21.2%	60,178	58.4%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
EAGAN	5,598,055	9,328,995	14,927,050	3,142,163	9,532,907	12,675,070	-15.1%	21,569,210	58.8%
MOUND	330,025	2,111,700	2,441,725	338,380	1,996,469	2,334,849	-4.4%	3,965,252	58.9%
EAST BETHEL	1,153,580	(6,846)	1,146,734	1,146,352	2,099	1,148,451	.1%	1,949,190	58.9%
WYOMING	301,279	302,885	604,164	271,187	427,966	699,153	15.7%	1,180,207	59.2%
GRANT	8,810	458,721	467,531	---	475,587	475,587	1.7%	801,389	59.3%
IVANHOE	---	222,736	222,736	---	236,636	236,636	6.2%	395,158	59.9%
HASTINGS	3,649,919	2,324,100	5,974,019	3,788,022	1,996,400	5,784,422	-3.2%	9,564,566	60.5%
MAHTOMEDI	1,447,703	---	1,447,703	1,715,763	---	1,715,763	18.5%	2,833,418	60.6%
BLUE EARTH	1,414,770	(70,885)	1,343,885	1,512,357	---	1,512,357	12.5%	2,496,086	60.6%
HOYT LAKES	756,940	1,164,391	1,921,331	812,755	855,198	1,667,953	-13.2%	2,750,837	60.6%
NEW LONDON	284,194	89,461	373,655	252,718	82,873	335,591	-10.2%	552,657	60.7%
SLAYTON	756,898	---	756,898	654,980	---	654,980	-13.5%	1,077,030	60.8%
MORRIS	1,467,571	(21,120)	1,446,451	1,435,770	359,969	1,795,739	24.1%	2,948,436	60.9%
BIWABIK	499,659	56,554	556,213	510,246	119,402	629,648	13.2%	1,032,812	61.0%
LAKEVILLE	8,401,505	---	8,401,505	9,598,763	---	9,598,763	14.3%	15,668,011	61.3%
CROOKSTON	---	2,630,153	2,630,153	---	3,470,665	3,470,665	32.0%	5,648,762	61.4%
ANOKA	3,500,000	1,120,375	4,620,375	3,700,000	1,441,676	5,141,676	11.3%	8,293,980	62.0%
ALBERT LEA	4,189,583	2,593,963	6,783,546	4,389,946	2,602,750	6,992,696	3.1%	11,261,751	62.1%
FARIBAULT	5,317,202	2,981,251	8,298,453	4,853,033	2,926,620	7,779,653	-6.3%	12,473,121	62.4%
TONKA BAY	17,521	500,712	518,233	16,526	489,426	505,952	-2.4%	810,826	62.4%
WASECA	2,887,589	899	2,888,488	3,111,269	11,748	3,123,017	8.1%	4,996,185	62.5%
RED LAKE FALLS	---	708,983	708,983	---	645,362	645,362	-9.0%	1,025,077	63.0%
BREWSTER	---	52,278	52,278	---	93,806	93,806	79.4%	148,828	63.0%
ISLE	292,115	96,154	388,269	350,246	(10,489)	339,757	-12.5%	538,129	63.1%
PINE ISLAND	713,795	177,805	891,600	676,439	154,881	831,320	-6.8%	1,315,913	63.2%
LINO LAKES	4,257,491	---	4,257,491	4,808,673	---	4,808,673	12.9%	7,564,711	63.6%
MINNEOTA	454,576	---	454,576	403,038	---	403,038	-11.3%	630,374	63.9%
HECTOR	489,538	---	489,538	472,280	(5,774)	466,506	-4.7%	728,629	64.0%
SAUK CENTRE	1,038,995	283,906	1,322,901	1,243,979	243,809	1,487,788	12.5%	2,316,437	64.2%
JORDAN	1,025,817	82,404	1,108,221	1,146,504	93,433	1,239,937	11.9%	1,924,447	64.4%
BARNESVILLE	---	1,184,339	1,184,339	---	1,059,506	1,059,506	-10.5%	1,631,288	64.9%
<u>High Fund Balance</u>									
MOOSE LAKE	380,000	175,372	555,372	380,000	180,147	560,147	.9%	861,073	65.1%
SPRINGFIELD	781,324	210,950	992,274	731,061	228,955	960,016	-3.3%	1,466,963	65.4%
DETROIT LAKES	679,376	2,412,263	3,091,639	736,158	2,393,140	3,129,298	1.2%	4,762,619	65.7%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
CANBY	847,797	18,341	866,138	847,796	(229,578)	618,218	-28.6%	937,598	65.9%
EXCELSIOR	698,507	295,501	994,008	756,606	260,406	1,017,012	2.3%	1,542,255	65.9%
EVELETH	177,139	1,688,817	1,865,956	199,193	1,864,066	2,063,259	10.6%	3,122,899	66.1%
CENTERVILLE	937,932	11,139	949,071	1,063,023	13,919	1,076,942	13.5%	1,629,201	66.1%
ZUMBROTA	855,252	279,953	1,135,205	826,488	323,180	1,149,668	1.3%	1,737,071	66.2%
DULUTH	2,345,863	45,175,883	47,521,746	2,361,390	49,254,563	51,615,953	8.6%	77,539,400	66.6%
COON RAPIDS	9,549,855	4,239,387	13,789,242	14,877,400	(361,240)	14,516,160	5.3%	21,737,415	66.8%
EDEN PRAIRIE	15,099,670	753,437	15,853,107	16,281,005	943,960	17,224,965	8.7%	25,786,657	66.8%
ST. JOSEPH	677,727	827,934	1,505,661	864,771	346,694	1,211,465	-19.5%	1,810,655	66.9%
ELK RIVER	3,852,642	1,555,836	5,408,478	5,618,135	1,508,132	7,126,267	31.8%	10,643,388	67.0%
BRECKENRIDGE	1,306,916	361,180	1,668,096	---	1,773,538	1,773,538	6.3%	2,635,772	67.3%
LAUDERDALE	---	415,662	415,662	---	433,563	433,563	4.3%	642,651	67.5%
MOUNTAIN IRON	1,145,065	6,095	1,151,160	1,062,297	611,028	1,673,325	45.4%	2,475,246	67.6%
CHAMPLIN	2,804,943	1,876,019	4,680,962	2,956,588	2,823,036	5,779,624	23.5%	8,479,354	68.2%
MADISON	396,567	515,813	912,380	442,197	383,889	826,086	-9.5%	1,208,401	68.4%
CAMBRIDGE	2,734,230	(21,354)	2,712,876	3,165,275	(110,178)	3,055,097	12.6%	4,442,782	68.8%
ST. CLAIR	2,782	---	2,782	161,620	39,349	200,969	7,123.9%	291,657	68.9%
GLENCOE	1,486,425	272,381	1,758,806	1,340,751	553,203	1,893,954	7.7%	2,710,888	69.9%
SLEEPY EYE	---	1,414,607	1,414,607	---	1,390,679	1,390,679	-1.7%	1,990,077	69.9%
MINNETRISTA	1,196,314	662,778	1,859,092	1,464,167	639,470	2,103,637	13.2%	3,000,230	70.1%
LAKE CITY	864,909	866,351	1,731,260	820,000	1,267,028	2,087,028	20.5%	2,953,030	70.7%
CHISHOLM	---	2,088,298	2,088,298	---	2,468,183	2,468,183	18.2%	3,483,383	70.9%
REDWOOD FALLS	544	1,692,060	1,692,604	1,282,582	1,499,410	2,781,992	64.4%	3,887,417	71.6%
ST. CLOUD	14,669,609	9,219,559	23,889,168	14,835,691	10,775,970	25,611,661	7.2%	35,159,835	72.8%
BABBITT	222,201	670,520	892,721	317,631	713,411	1,031,042	15.5%	1,414,369	72.9%
GREENBUSH	---	255,704	255,704	---	272,040	272,040	6.4%	372,782	73.0%
LEWISTON	400,604	115,832	516,436	397,064	70,794	467,858	-9.4%	639,890	73.1%
EDEN VALLEY	243,265	26,977	270,242	272,440	95,746	368,186	36.2%	499,262	73.7%
FAIRFAX	265,000	237,778	502,778	265,000	311,274	576,274	14.6%	775,878	74.3%
MANKATO	9,611,494	489,711	10,101,205	13,767,086	115,957	13,883,043	37.4%	18,684,694	74.3%
WOODBURY	9,733,705	2,016,700	11,750,405	9,591,459	2,916,872	12,508,331	6.5%	16,797,374	74.5%
HERMAN	---	59,281	59,281	---	237,159	237,159	300.1%	317,491	74.7%
KASSON	1,000,000	908,251	1,908,251	1,000,000	423,891	1,423,891	-25.4%	1,899,645	75.0%
CLEVELAND	143,114	---	143,114	179,276	---	179,276	25.3%	239,151	75.0%
LONG PRAIRIE	509,000	269,053	778,053	510,000	294,774	804,774	3.4%	1,070,853	75.2%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
MORGAN	600,000	344,191	944,191	600,000	(24,592)	575,408	-39.1%	765,258	75.2%
ZIMMERMAN	749,118	206,542	955,660	1,044,715	134,836	1,179,551	23.4%	1,568,518	75.2%
NORTHFIELD	3,550,000	2,017,198	5,567,198	3,550,000	3,436,693	6,986,693	25.5%	9,277,558	75.3%
BUHL	15,605	513,450	529,055	5,622	599,688	605,310	14.4%	802,179	75.5%
WALNUT GROVE	238,000	58,004	296,004	188,000	30,045	218,045	-26.3%	288,925	75.5%
COLOGNE	323,212	---	323,212	316,385	---	316,385	-2.1%	418,177	75.7%
OAKDALE	5,967,594	1,791,330	7,758,924	6,658,409	1,650,442	8,308,851	7.1%	10,953,764	75.9%
WABASSO	210,000	306,272	516,272	210,000	139,631	349,631	-32.3%	460,094	76.0%
NEWPORT	1,376,379	238,738	1,615,117	1,255,936	298,291	1,554,227	-3.8%	2,024,129	76.8%
EYOTA	427,934	54,231	482,165	335,032	52,279	387,311	-19.7%	503,919	76.9%
ECHO	---	351,233	351,233	---	384,894	384,894	9.6%	500,318	76.9%
BROWNTON	28,587	601,810	630,397	(4,029)	349,941	345,912	-45.1%	449,079	77.0%
ST. LOUIS PARK	20,906,274	---	20,906,274	18,178,650	798,668	18,977,318	-9.2%	24,584,963	77.2%
LANESBORO	362,460	(128,760)	233,700	417,082	45,884	462,966	98.1%	599,507	77.2%
COKATO	---	661,476	661,476	---	849,816	849,816	28.5%	1,094,865	77.6%
KIMBALL	---	464,578	464,578	---	397,136	397,136	-14.5%	511,386	77.7%
RUSHMORE	110,356	5,586	115,942	133,243	11,621	144,864	24.9%	186,417	77.7%
MOUNDS VIEW	2,482,266	1,330,750	3,813,016	---	3,477,811	3,477,811	-8.8%	4,473,194	77.7%
DILWORTH	410,510	189,799	600,309	504,183	300,464	804,647	34.0%	1,033,046	77.9%
OAK PARK HEIGHTS	1,408,571	---	1,408,571	1,576,442	202,153	1,778,595	26.3%	2,250,305	79.0%
BREEZY POINT	---	1,094,603	1,094,603	---	1,019,629	1,019,629	-6.8%	1,289,142	79.1%
GOLDEN VALLEY	8,600,751	289,482	8,890,233	8,325,861	237,949	8,563,810	-3.7%	10,822,820	79.1%
DUNDAS	---	---	---	302,459	169,079	471,538	---	595,505	79.2%
PARKERS PRAIRIE	410,796	(65,083)	345,713	423,350	---	423,350	22.5%	533,354	79.4%
PARK RAPIDS	798,262	819,322	1,617,584	812,700	874,918	1,687,618	4.3%	2,125,796	79.4%
HERON LAKE	298,003	(47,914)	250,089	11,854	341,519	353,373	41.3%	444,675	79.5%
HANOVER	263,949	100,058	364,007	281,305	331,647	612,952	68.4%	767,273	79.9%
ROBBINSDALE	3,783,677	2,841,770	6,625,447	5,923,355	266,467	6,189,822	-6.6%	7,738,773	80.0%
MENAHGA	36,327	329,054	365,381	47,050	362,350	409,400	12.0%	511,234	80.1%
HINCKLEY	---	420,590	420,590	---	628,019	628,019	49.3%	783,587	80.1%
PRIOR LAKE	6,856,820	---	6,856,820	6,271,942	---	6,271,942	-8.5%	7,824,585	80.2%
PEQUOT LAKES	---	473,224	473,224	---	747,219	747,219	57.9%	926,725	80.6%
WANAMINGO	34,500	380,817	415,317	34,500	362,139	396,639	-4.5%	489,181	81.1%
BROOTEN	336,572	72,224	408,796	341,855	49,815	391,670	-4.2%	482,707	81.1%
FERGUS FALLS	3,371,942	2,365,491	5,737,433	3,661,571	2,321,620	5,983,191	4.3%	7,358,120	81.3%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
VADNAIS HEIGHTS	2,719,594	---	2,719,594	2,752,819	---	2,752,819	1.2%	3,357,363	82.0%
COOK	182,856	352,471	535,327	166,105	345,665	511,770	-4.4%	622,097	82.3%
FAIRMONT	4,287,738	947,233	5,234,971	4,117,007	753,322	4,870,329	-7.0%	5,916,121	82.3%
RUTHTON	---	212,022	212,022	---	239,369	239,369	12.9%	289,702	82.6%
NICOLLET	24,880	32,229	57,109	---	158,667	158,667	177.8%	191,817	82.7%
GRAND RAPIDS	5,836,323	(15,491)	5,820,832	5,801,450	26,700	5,828,150	.1%	6,990,135	83.4%
SILVER BAY	520,255	1,179,090	1,699,345	472,206	1,063,137	1,535,343	-9.7%	1,839,009	83.5%
ST. CHARLES	186,485	712,401	898,886	242,682	966,848	1,209,530	34.6%	1,448,427	83.5%
BLOOMING PRAIRIE	11,250	664,199	675,449	487,528	276,277	763,805	13.1%	909,080	84.0%
PRINCETON	1,007,000	759,882	1,766,882	1,025,000	810,012	1,835,012	3.9%	2,176,498	84.3%
MAPLE PLAIN	1,383,443	43,518	1,426,961	1,146,956	17,984	1,164,940	-18.4%	1,375,050	84.7%
LINDSTROM	754,082	396,857	1,150,939	624,407	400,153	1,024,560	-11.0%	1,195,398	85.7%
SCANLON	544,003	(14,375)	529,628	346,902	27,803	374,705	-29.3%	435,754	86.0%
OSTRANDER	---	93,068	93,068	---	100,653	100,653	8.1%	117,012	86.0%
JANESVILLE	400,000	466,112	866,112	517,977	274,666	792,643	-8.5%	920,500	86.1%
LITTLE CANADA	1,876,629	---	1,876,629	1,986,145	---	1,986,145	5.8%	2,289,914	86.7%
CLOQUET	4,989,040	1,747,800	6,736,840	2,996,357	2,739,322	5,735,679	-14.9%	6,597,465	86.9%
MONTROSE	---	134,121	134,121	---	659,861	659,861	392.0%	756,968	87.2%
TRUMAN	373,960	41,142	415,102	362,867	142,046	504,913	21.6%	578,969	87.2%
COTTAGE GROVE	10,355,585	(704,256)	9,651,329	10,274,588	---	10,274,588	6.5%	11,725,302	87.6%
HOWARD LAKE	347,398	491,990	839,388	391,765	602,792	994,557	18.5%	1,129,957	88.0%
ST. JAMES	2,154,217	91,556	2,245,773	1,899,092	142,739	2,041,831	-9.1%	2,302,697	88.7%
PELICAN RAPIDS	45,086	1,167,426	1,212,512	164,650	900,321	1,064,971	-12.2%	1,200,962	88.7%
UNDERWOOD	85,629	35,255	120,884	26,924	86,117	113,041	-6.5%	127,066	89.0%
FALCON HEIGHTS	659,653	579,613	1,239,266	922,646	393,976	1,316,622	6.2%	1,472,849	89.4%
BELLE PLAINE	---	1,528,639	1,528,639	---	1,716,666	1,716,666	12.3%	1,917,474	89.5%
ROSEMOUNT	5,059,304	1,903,223	6,962,527	6,191,897	(85,445)	6,106,452	-12.3%	6,815,939	89.6%
COSMOS	251,660	(1,148)	250,512	257,238	(3,349)	253,889	1.3%	283,356	89.6%
ADA	---	1,188,677	1,188,677	---	1,204,464	1,204,464	1.3%	1,333,575	90.3%
CHISAGO CITY	---	952,185	952,185	---	950,595	950,595	-.2%	1,048,609	90.7%
TOWER	144,542	495,900	640,442	194,121	475,198	669,319	4.5%	737,859	90.7%
KENYON	265,611	563,655	829,266	376,491	542,381	918,872	10.8%	1,012,450	90.8%
HAM LAKE	2,290,793	339,713	2,630,506	2,539,391	12,736	2,552,127	-3.0%	2,808,245	90.9%
LA SALLE	44,834	---	44,834	31,650	---	31,650	-29.4%	34,761	91.1%
BROOKLYN CENTER	6,527,973	5,682,327	12,210,300	7,800,972	6,316,744	14,117,716	15.6%	15,421,645	91.5%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
WATERVILLE	540,796	373,614	914,410	540,796	191,765	732,561	-19.9%	796,123	92.0%
BARNUM	287,962	48,772	336,734	274,475	49,446	323,921	-3.8%	351,016	92.3%
OTSEGO	1,900,217	473,384	2,373,601	945,988	821,226	1,767,214	-25.5%	1,900,010	93.0%
ROCKFORD	713,469	143,533	857,002	---	1,030,352	1,030,352	20.2%	1,101,628	93.5%
OLIVIA	1,010,086	174,640	1,184,726	1,178,403	150,171	1,328,574	12.1%	1,418,784	93.6%
MENDOTA HEIGHTS	2,223,351	1,485,852	3,709,203	2,477,287	1,590,452	4,067,739	9.7%	4,339,137	93.7%
MORA	82,594	1,367,726	1,450,320	85,444	1,574,029	1,659,473	14.4%	1,767,722	93.9%
PLAINVIEW	1,089,787	105,042	1,194,829	1,195,165	153,209	1,348,374	12.9%	1,412,769	95.4%
BEMIDJI	4,320,369	1,265,692	5,586,061	1,247,168	5,251,514	6,498,682	16.3%	6,797,929	95.6%
OAK GROVE	2,857,905	1,169,188	4,027,093	1,698,456	(11,492)	1,686,964	-58.1%	1,762,019	95.7%
HUGO	1,565,070	---	1,565,070	1,968,512	---	1,968,512	25.8%	2,045,268	96.2%
BELGRADE	350,715	53,426	404,141	342,143	55,338	397,481	-1.6%	412,899	96.3%
PRESTON	419,881	424,358	844,239	435,922	461,016	896,938	6.2%	925,173	96.9%
SHOREWOOD	2,112,985	---	2,112,985	2,546,472	---	2,546,472	20.5%	2,623,106	97.1%
MADELIA	1,500,200	89,994	1,590,194	1,308,000	208,024	1,516,024	-4.7%	1,560,383	97.2%
HENDRICKS	---	281,064	281,064	---	382,313	382,313	36.0%	392,767	97.3%
WATERTOWN	---	1,553,961	1,553,961	618,292	615,098	1,233,390	-20.6%	1,266,795	97.4%
CROMWELL	25,255	218,084	243,339	25,343	200,219	225,562	-7.3%	231,479	97.4%
SPRING VALLEY	414,044	975,579	1,389,623	266,514	1,287,598	1,554,112	11.8%	1,583,674	98.1%
PIPESTONE	2,851,472	380,643	3,232,115	1,851,242	436,432	2,287,674	-29.2%	2,316,539	98.8%
APPLE VALLEY	2,700,000	12,319,799	15,019,799	2,700,000	14,535,579	17,235,579	14.8%	17,421,430	98.9%
RED WING	13,926,295	(2,115,219)	11,811,076	16,855,140	(1,994,053)	14,861,087	25.8%	14,983,644	99.2%
FINLAYSON	---	152,405	152,405	---	166,828	166,828	9.5%	167,076	99.9%
<u>Very High Fund Balance</u>									
DAWSON	---	1,160,363	1,160,363	---	1,223,944	1,223,944	5.5%	1,223,208	100.1%
BIG LAKE	687,262	1,412,772	2,100,034	998,019	1,734,448	2,732,467	30.1%	2,730,766	100.1%
LE CENTER	400,000	897,325	1,297,325	400,000	822,693	1,222,693	-5.8%	1,212,676	100.8%
MEDINA	1,072,702	1,309,052	2,381,754	1,149,784	1,371,460	2,521,244	5.9%	2,499,993	100.9%
NORTH OAKS	397,996	895,028	1,293,024	506,914	941,456	1,448,370	12.0%	1,435,199	100.9%
CIRCLE PINES	1,828,093	335,934	2,164,027	1,706,052	500,974	2,207,026	2.0%	2,184,349	101.0%
HARMONY	334,312	239,032	573,344	328,260	335,595	663,855	15.8%	649,995	102.1%
NORTHOME	---	441,268	441,268	---	448,523	448,523	1.6%	438,858	102.2%
DEEPHAVEN	2,203,476	---	2,203,476	2,026,337	---	2,026,337	-8.0%	1,978,196	102.4%
DASSEL	239,697	379,546	619,243	259,590	472,599	732,189	18.2%	710,843	103.0%
LAKE ELMO	1,779,944	421,139	2,201,083	2,123,072	---	2,123,072	-3.5%	2,051,104	103.5%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
LONG LAKE	121,142	1,206,349	1,327,491	87,339	1,246,284	1,333,623	.5%	1,281,299	104.1%
RAYMOND	---	129,183	129,183	---	240,518	240,518	86.2%	230,289	104.4%
VERNON CENTER	256,762	2,529	259,291	245,373	(32,743)	212,630	-18.0%	203,036	104.7%
LAKE CRYSTAL	872,380	---	872,380	1,192,356	---	1,192,356	36.7%	1,138,289	104.7%
WILLOW RIVER	---	77,755	77,755	---	99,261	99,261	27.7%	94,712	104.8%
CLARA CITY	355,000	374,794	729,794	355,000	434,664	789,664	8.2%	747,357	105.7%
SOUTH HAVEN	---	195,490	195,490	---	223,017	223,017	14.1%	209,492	106.5%
FULDA	583,583	---	583,583	621,309	---	621,309	6.5%	583,422	106.5%
MANTORVILLE	12,236	459,876	472,112	---	538,144	538,144	14.0%	500,565	107.5%
WYKOFF	183,417	3,922	187,339	189,545	5,804	195,349	4.3%	179,649	108.7%
MADISON LAKE	471,060	9,718	480,778	455,386	51,596	506,982	5.5%	465,265	109.0%
SPRING PARK	381,200	456,720	837,920	403,900	444,212	848,112	1.2%	770,764	110.0%
RICE	82,617	406,474	489,091	78,529	442,077	520,606	6.4%	472,622	110.2%
NEW PRAGUE	2,194,104	191,806	2,385,910	2,420,221	309,162	2,729,383	14.4%	2,448,072	111.5%
JENKINS	---	143,096	143,096	---	143,441	143,441	.2%	128,643	111.5%
ST. BONIFACIUS	---	1,467,271	1,467,271	---	1,231,268	1,231,268	-16.1%	1,099,755	112.0%
LAKE PARK	---	236,220	236,220	---	351,019	351,019	48.6%	311,705	112.6%
BUTTERFIELD	100,173	454,116	554,289	221,297	---	221,297	-60.1%	196,099	112.8%
MILACA	493,712	766,728	1,260,440	315,699	866,928	1,182,627	-6.2%	1,047,738	112.9%
PINE RIVER	---	578,912	578,912	---	708,142	708,142	22.3%	627,349	112.9%
HALLOCK	---	502,479	502,479	---	575,619	575,619	14.6%	509,552	113.0%
WEST ST. PAUL	7,656,564	105,841	7,762,405	4,383,903	5,181,234	9,565,137	23.2%	8,465,609	113.0%
MENTOR	---	---	---	3,746	149,386	153,132	---	134,894	113.5%
BLAINE	23,473,328	(2,058)	23,471,270	21,999,772	(12,814)	21,986,958	-6.3%	19,321,133	113.8%
APPLETON	698,303	326,118	1,024,421	699,379	710,847	1,410,226	37.7%	1,237,997	113.9%
MINNESOTA LAKE	348,686	---	348,686	379,487	---	379,487	8.8%	329,572	115.1%
BAGLEY	865,085	(54,707)	810,378	1,012,020	---	1,012,020	24.9%	878,126	115.2%
COTTONWOOD	---	437,388	437,388	---	702,235	702,235	60.6%	609,279	115.3%
AVON	381,691	148,872	530,563	390,907	432,283	823,190	55.2%	713,876	115.3%
EMILY	---	545,660	545,660	---	620,030	620,030	13.6%	533,946	116.1%
COLD SPRING	743,305	825,007	1,568,312	951,189	818,859	1,770,048	12.9%	1,521,035	116.4%
LISMORE	108,856	---	108,856	124,711	18,187	142,898	31.3%	122,247	116.9%
LAKE BENTON	---	385,792	385,792	---	423,500	423,500	9.8%	361,017	117.3%
TRIMONT	566,638	---	566,638	---	520,719	520,719	-8.1%	443,676	117.4%
CANNON FALLS	1,153,677	1,499,258	2,652,935	1,020,000	1,967,292	2,987,292	12.6%	2,525,129	118.3%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
DALTON	1,490	105,012	106,502	1,490	121,861	123,351	15.8%	104,107	118.5%
SAUK RAPIDS	3,324,314	4,207	3,328,521	4,480,818	200,055	4,680,873	40.6%	3,940,289	118.8%
RUSSELL	54,400	236,801	291,201	56,288	199,903	256,191	-12.0%	215,295	119.0%
IRONTON	154,388	232,392	386,780	159,534	251,512	411,046	6.3%	345,369	119.0%
STEWARTVILLE	1,215,588	507,008	1,722,596	1,367,523	569,281	1,936,804	12.4%	1,625,937	119.1%
ISANTI	1,142,483	334,537	1,477,020	1,432,552	433,611	1,866,163	26.3%	1,553,804	120.1%
MARSHALL	5,812,431	2,664,677	8,477,108	9,762,611	328,739	10,091,350	19.0%	8,349,721	120.9%
BELVIEW	205,000	47,692	252,692	205,000	42,370	247,370	-2.1%	204,572	120.9%
ELMORE	399,752	---	399,752	401,172	---	401,172	.4%	331,177	121.1%
BAXTER	1,599,195	852,394	2,451,589	1,785,644	1,692,628	3,478,272	41.9%	2,858,960	121.7%
ROUND LAKE	311,803	---	311,803	210,468	---	210,468	-32.5%	172,625	121.9%
FOLEY	693,357	616,686	1,310,043	744,607	763,447	1,508,054	15.1%	1,236,055	122.0%
ADRIAN	23,650	790,266	813,916	1,045,565	(304,823)	740,742	-9.0%	605,532	122.3%
GAYLORD	1,073,417	(82,087)	991,330	1,285,816	(88,781)	1,197,035	20.8%	974,291	122.9%
GRAND MEADOW	424,712	131,918	556,630	525,544	114,917	640,461	15.1%	521,134	122.9%
NEW RICHLAND	485,761	2,292	488,053	560,130	74,432	634,562	30.0%	514,794	123.3%
INTERNATIONAL FAL	---	7,423,936	7,423,936	---	7,316,597	7,316,597	-1.4%	5,880,981	124.4%
ALPHA	---	50,810	50,810	---	78,928	78,928	55.3%	63,232	124.8%
RANIER	---	93,289	93,289	---	110,803	110,803	18.8%	88,584	125.1%
FOUNTAIN	45,000	188,853	233,853	54,815	151,147	205,962	-11.9%	163,886	125.7%
WINGER	---	---	---	106,402	52,439	158,841	---	126,127	125.9%
BROWNSDALE	---	240,011	240,011	---	249,190	249,190	3.8%	195,680	127.3%
DELANO	---	2,326,496	2,326,496	---	2,467,852	2,467,852	6.1%	1,934,198	127.6%
JEFFERS	136,881	75,787	212,668	187,186	43,484	230,670	8.5%	180,604	127.7%
ORONO	2,389,697	1,464,000	3,853,697	3,251,241	2,239,305	5,490,546	42.5%	4,279,276	128.3%
RUSHFORD	327,907	387,430	715,337	366,725	533,481	900,206	25.8%	697,008	129.2%
VESTA	161,279	33,218	194,497	161,279	66,985	228,264	17.4%	176,311	129.5%
SEBEKA	---	---	---	---	583,071	583,071	---	444,340	131.2%
MC GREGOR	---	795,477	795,477	---	617,725	617,725	-22.3%	470,434	131.3%
OSSEO	1,639,266	463,641	2,102,907	1,425,503	535,858	1,961,361	-6.7%	1,491,765	131.5%
KETTLE RIVER	---	162,949	162,949	---	147,318	147,318	-9.6%	111,936	131.6%
AITKIN	---	1,469,714	1,469,714	---	1,465,308	1,465,308	-.3%	1,111,263	131.9%
HARTLAND	38,508	82,591	121,099	103,298	42,133	145,431	20.1%	109,937	132.3%
ST. AUGUSTA	---	488,327	488,327	---	646,471	646,471	32.4%	488,098	132.4%
STORDEN	---	240,418	240,418	---	231,636	231,636	-3.7%	174,755	132.5%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
VIRGINIA	8,648,830	7,919,354	16,568,184	7,213,300	7,361,910	14,575,210	-12.0%	10,951,889	133.1%
JACKSON	1,463,679	1,556,429	3,020,108	1,730,582	1,565,193	3,295,775	9.1%	2,472,907	133.3%
ADAMS	180,098	261,235	441,333	154,608	307,957	462,565	4.8%	346,826	133.4%
ALBANY	---	791,434	791,434	30,557	983,936	1,014,493	28.2%	752,963	134.7%
KENNEDY	16,531	230,555	247,086	14,092	223,552	237,644	-3.8%	176,012	135.0%
BOYD	---	174,938	174,938	---	217,950	217,950	24.6%	161,330	135.1%
BRAHAM	536,431	254,733	791,164	505,734	428,203	933,937	18.0%	689,019	135.5%
MILROY	121,137	100,505	221,642	94,093	98,318	192,411	-13.2%	141,324	136.1%
CHANHASSEN	3,831,773	1,750,864	5,582,637	3,895,973	8,520,487	12,416,460	122.4%	9,082,450	136.7%
STEWART	445,778	---	445,778	---	486,962	486,962	9.2%	355,279	137.1%
MILAN	---	219,760	219,760	---	264,988	264,988	20.6%	193,050	137.3%
HOLDINGFORD	48,929	367,500	416,429	41,918	429,470	471,388	13.2%	342,996	137.4%
CLEARWATER	628,839	---	628,839	808,879	---	808,879	28.6%	585,398	138.2%
BLOMKEST	---	82,408	82,408	---	88,250	88,250	7.1%	63,865	138.2%
BLACKDUCK	---	628,308	628,308	---	673,909	673,909	7.3%	484,585	139.1%
GRAND MARAIS	709,663	1,379,936	2,089,599	397,735	1,848,349	2,246,084	7.5%	1,610,894	139.4%
TYLER	---	705,725	705,725	---	742,097	742,097	5.2%	531,695	139.6%
LA PRAIRIE	---	325,732	325,732	---	299,891	299,891	-7.9%	214,349	139.9%
CHATFIELD	---	1,714,201	1,714,201	1,440,441	300,282	1,740,723	1.5%	1,242,640	140.1%
CROSSLAKE	---	1,781,124	1,781,124	---	2,328,276	2,328,276	30.7%	1,654,322	140.7%
LEWISVILLE	---	163,006	163,006	---	152,287	152,287	-6.6%	108,030	141.0%
ELYSIAN	231,091	143,469	374,560	280,240	212,759	492,999	31.6%	349,331	141.1%
JASPER	---	354,115	354,115	---	365,803	365,803	3.3%	258,076	141.7%
PAYNESVILLE	1,019,411	1,286,538	2,305,949	1,045,020	832,704	1,877,724	-18.6%	1,324,410	141.8%
PILLAGER	---	80,162	80,162	299,124	(7,875)	291,249	263.3%	203,656	143.0%
WAITE PARK	2,796,099	1,644,537	4,440,636	2,869,740	2,647,051	5,516,791	24.2%	3,848,210	143.4%
GLENWOOD	2,141,072	---	2,141,072	2,219,090	---	2,219,090	3.6%	1,539,826	144.1%
HANSKA	169,110	131,562	300,672	185,823	127,225	313,048	4.1%	214,656	145.8%
OSLO	---	342,411	342,411	---	345,659	345,659	.9%	236,449	146.2%
NORWOOD YOUNG	1,193,094	375,912	1,569,006	1,204,903	456,589	1,661,492	5.9%	1,133,758	146.5%
MAYNARD	30,000	96,639	126,639	30,000	274,485	304,485	140.4%	206,897	147.2%
<u>Extremely High Fund Balance</u>									
ROCKVILLE	347,768	351,685	699,453	161,122	752,790	913,912	30.7%	607,368	150.5%
SHERBURN	459,513	600,847	1,060,360	424,302	402,608	826,910	-22.0%	547,656	151.0%
HENNING	37,686	711,757	749,443	44,115	570,843	614,958	-17.9%	404,996	151.8%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
HERMANTOWN	3,798,701	16,321	3,815,022	4,142,020	205,027	4,347,047	13.9%	2,860,338	152.0%
BETHEL	36,660	351,135	387,795	18,756	356,256	375,012	-3.3%	246,526	152.1%
WOOD LAKE	---	212,161	212,161	---	272,900	272,900	28.6%	177,904	153.4%
FROST	201,239	---	201,239	248,975	---	248,975	23.7%	160,640	155.0%
DUNNELL	7,412	178,706	186,118	7,624	147,033	154,657	-16.9%	99,387	155.6%
BLUFFTON	---	52,256	52,256	---	103,219	103,219	97.5%	66,238	155.8%
CRYSTAL	5,274,056	8,055,331	13,329,387	4,994,279	8,990,351	13,984,630	4.9%	8,965,612	156.0%
ORR	---	522,312	522,312	---	561,908	561,908	7.6%	359,921	156.1%
CLARKFIELD	287,283	358,753	646,036	302,324	482,686	785,010	21.5%	500,281	156.9%
ROLLINGSTONE	292,952	88,244	381,196	138,281	72,254	210,535	-44.8%	133,619	157.6%
WALKER	637,734	659,394	1,297,128	617,963	1,052,827	1,670,790	28.8%	1,050,667	159.0%
VERNDALE	277,861	128,755	406,616	309,800	143,831	453,631	11.6%	284,174	159.6%
LUCAN	---	---	---	---	195,466	195,466	---	122,406	159.7%
CURRIE	115,957	---	115,957	204,960	---	204,960	76.8%	127,694	160.5%
ORONOCO	303,199	77,748	380,947	283,236	89,634	372,870	-2.1%	231,659	161.0%
NISSWA	---	2,021,717	2,021,717	---	2,183,380	2,183,380	8.0%	1,350,892	161.6%
WINNEBAGO	88,972	1,069,253	1,158,225	471,741	791,343	1,263,084	9.1%	777,669	162.4%
DENNISON	---	91,365	91,365	---	111,516	111,516	22.1%	68,485	162.8%
GREENFIELD	989,380	127,399	1,116,779	1,290,728	149,229	1,439,957	28.9%	882,619	163.1%
LAFAYETTE	200,000	216,827	416,827	200,000	141,779	341,779	-18.0%	209,142	163.4%
FIFTY LAKES	---	219,197	219,197	---	339,692	339,692	55.0%	207,747	163.5%
DUMONT	9,710	125,895	135,605	---	112,708	112,708	-16.9%	68,809	163.8%
DUNDEE	40,197	---	40,197	46,357	---	46,357	15.3%	27,847	166.5%
MELROSE	3,085,182	(971,412)	2,113,770	3,189,042	(924,141)	2,264,901	7.1%	1,355,966	167.0%
RUSH CITY	---	1,529,179	1,529,179	---	1,449,244	1,449,244	-5.2%	862,889	168.0%
WESTBROOK	288,717	698,265	986,982	341,859	681,232	1,023,091	3.7%	609,133	168.0%
BRICELYN	388,295	---	388,295	325,656	---	325,656	-16.1%	193,887	168.0%
DODGE CENTER	1,600,000	466,766	2,066,766	1,650,000	453,659	2,103,659	1.8%	1,251,295	168.1%
MORTON	380,000	154,627	534,627	380,000	176,869	556,869	4.2%	325,966	170.8%
WABASHA	3,498,233	110,158	3,608,391	3,382,035	269,902	3,651,937	1.2%	2,126,295	171.8%
MAPLETON	421,052	471,813	892,865	492,929	495,240	988,169	10.7%	572,144	172.7%
LAKEFIELD	1,400,000	645,345	2,045,345	1,261,797	280,813	1,542,610	-24.6%	888,376	173.6%
VERMILLION	---	84,152	84,152	28,738	117,983	146,721	74.4%	84,393	173.9%
MAZEPPA	176,914	325,849	502,763	251,114	360,841	611,955	21.7%	347,220	176.2%
FOREST LAKE	3,452,384	2,020,413	5,472,797	3,324,160	8,710,809	12,034,969	119.9%	6,779,474	177.5%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ANNANDALE	1,726,287	80,607	1,806,894	1,735,533	161,253	1,896,786	5.0%	1,060,718	178.8%
WELCOME	386,321	186,996	573,317	418,646	282,310	700,956	22.3%	390,936	179.3%
EAST GULL LAKE	---	402,059	402,059	---	496,370	496,370	23.5%	273,882	181.2%
WINTHROP	1,424,935	606,437	2,031,372	986,828	789,775	1,776,603	-12.5%	973,688	182.5%
ATWATER	215,000	779,362	994,362	215,000	751,611	966,611	-2.8%	527,305	183.3%
MOUNTAIN LAKE	629,004	1,040,585	1,669,589	713,934	1,254,611	1,968,545	17.9%	1,064,234	185.0%
ARCO	---	54,425	54,425	---	67,836	67,836	24.6%	36,594	185.4%
GARVIN	---	111,983	111,983	---	117,949	117,949	5.3%	63,460	185.9%
CLARISSA	17,213	298,647	315,860	112,123	338,482	450,605	42.7%	241,074	186.9%
COURTLAND	123,370	98,870	222,240	153,985	102,613	256,598	15.5%	137,265	186.9%
WILMONT	214,639	---	214,639	238,113	10,415	248,528	15.8%	132,405	187.7%
MONTICELLO	2,806,788	10,367,056	13,173,844	2,956,001	10,160,482	13,116,483	-.4%	6,923,228	189.5%
FRANKLIN	320,000	292,359	612,359	376,038	288,863	664,901	8.6%	350,317	189.8%
WACONIA	1,442,462	6,030,287	7,472,749	1,312,205	6,705,593	8,017,798	7.3%	4,130,425	194.1%
HILLTOP	---	729,323	729,323	---	925,345	925,345	26.9%	474,345	195.1%
GOOD THUNDER	204,940	454,053	658,993	134,686	499,993	634,679	-3.7%	321,872	197.2%
LEROY	---	551,855	551,855	---	617,304	617,304	11.9%	311,890	197.9%
WILLERNIE	12,000	407,713	419,713	9,000	434,245	443,245	5.6%	219,617	201.8%
RAMSEY	4,212,077	9,233,193	13,445,270	3,398,488	10,588,672	13,987,160	4.0%	6,837,155	204.6%
STAPLES	625,000	1,820,804	2,445,804	625,000	1,998,470	2,623,470	7.3%	1,241,594	211.3%
MAPLE LAKE	204,625	1,067,736	1,272,361	276,434	1,287,227	1,563,661	22.9%	725,856	215.4%
SACRED HEART	---	635,042	635,042	---	650,929	650,929	2.5%	298,131	218.3%
SANDSTONE	---	1,346,712	1,346,712	---	1,519,602	1,519,602	12.8%	694,126	218.9%
ST. PAUL PARK	1,566,470	1,725,958	3,292,428	1,437,647	1,993,403	3,431,050	4.2%	1,524,739	225.0%
LAMBERTON	443,566	330,829	774,395	416,195	527,661	943,856	21.9%	418,284	225.6%
ASKOV	24,928	243,125	268,053	25,561	286,883	312,444	16.6%	135,078	231.3%
WILLMAR	19,443,713	---	19,443,713	20,909,964	---	20,909,964	7.5%	9,032,834	231.5%
PENNOCK	---	377,555	377,555	---	363,661	363,661	-3.7%	155,028	234.6%
LAKE SHORE	---	898,646	898,646	---	1,082,096	1,082,096	20.4%	456,826	236.9%
AMBOY	604,778	4,960	609,738	476,882	87,967	564,849	-7.4%	237,609	237.7%
DARFUR	60,073	116,223	176,296	60,073	122,269	182,342	3.4%	74,842	243.6%
BAYPORT	1,301,333	2,544,533	3,845,866	1,464,299	2,945,192	4,409,491	14.7%	1,804,988	244.3%
FREEPORT	548,537	19,673	568,210	152,898	679,579	832,477	46.5%	336,579	247.3%
DEHAVAN	217,243	---	217,243	314,278	---	314,278	44.7%	125,530	250.4%
COHASSET	---	1,789,455	1,789,455	---	2,363,494	2,363,494	32.1%	936,592	252.4%

Table 26

**Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2002 to 2003
2003 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage**

Name of City	<u>D e c e m b e r 3 1 , 2 0 0 2</u>			<u>D e c e m b e r 3 1 , 2 0 0 3</u>			2002/2003 Percent Change	2003 Total Current Expenditures	2003 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
ORMSBY	14,554	116,866	131,420	14,554	120,048	134,602	2.4%	52,908	254.4%
DANUBE	400,000	148,003	548,003	577,832	22,816	600,648	9.6%	234,566	256.1%
UPSALA	223,849	231,452	455,301	199,090	275,591	474,681	4.3%	184,813	256.8%
EAGLE BEND	415,563	217,612	633,175	439,258	234,128	673,386	6.4%	259,937	259.1%
OTTERTAIL	---	---	---	---	446,005	446,005	---	171,565	260.0%
BERTHA	21,517	525,324	546,841	21,517	575,657	597,174	9.2%	221,589	269.5%
BALATON	282,518	860,790	1,143,308	205,669	768,942	974,611	-14.8%	358,997	271.5%
HILLS	150,000	319,272	469,272	150,000	364,673	514,673	9.7%	189,567	271.5%
DEERWOOD	554,943	342,749	897,692	626,139	373,096	999,235	11.3%	356,598	280.2%
EDGERTON	---	901,996	901,996	---	1,036,220	1,036,220	14.9%	367,402	282.0%
WRENSHALL	106,235	158,161	264,396	121,718	175,514	297,232	12.4%	103,705	286.6%
CHANDLER	261,890	---	261,890	346,365	---	346,365	32.3%	118,220	293.0%
THOMSON	---	---	---	---	119,894	119,894	---	40,319	297.4%
EASTON	---	134,779	134,779	111,210	199,050	310,260	130.2%	100,096	310.0%
BUFFALO LAKE	2,731,692	---	2,731,692	---	2,211,592	2,211,592	-19.0%	664,621	332.8%
STOCKTON	206,345	186,094	392,439	---	406,320	406,320	3.5%	119,347	340.5%
HADLEY	---	57,753	57,753	---	75,925	75,925	31.5%	22,093	343.7%
WALTHAM	---	180,964	180,964	---	139,319	139,319	-23.0%	40,017	348.1%
PALISADE	20,580	175,550	196,130	23,340	226,861	250,201	27.6%	69,398	360.5%
KARLSTAD	---	1,304,942	1,304,942	---	1,310,334	1,310,334	.4%	362,913	361.1%
CLIMAX	---	260,452	260,452	---	286,107	286,107	9.9%	73,892	387.2%
SANBORN	205,000	337,117	542,117	205,000	351,633	556,633	2.7%	140,465	396.3%
SKYLINE	---	83,171	83,171	---	108,280	108,280	30.2%	24,385	444.0%
LAKE WILSON	474,285	---	474,285	522,359	---	522,359	10.1%	115,090	453.9%
GRANADA	160,384	137,353	297,737	211,508	110,323	321,831	8.1%	63,324	508.2%
ALBERTVILLE	1,149,737	6,192,890	7,342,627	1,251,650	7,602,326	8,853,976	20.6%	1,546,630	572.5%
GRAND TOTAL	672,639,330	607,151,518	1,279,790,848	713,172,302	649,298,961	1,362,471,263	6.5%	2,436,581,562	55.9%

This page left blank intentionally

APPENDIX A

FACTORS INFLUENCING CITY FINANCES

This page left blank intentionally