

2004 City Unreserved Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures by Economic Development Region

E.D.R. Number	E.D.R. Name	Population	# of Cities	TCE Total Current Expenditures	FB Unreserved Fund Balance *	Unreserved Fund Balance as a Percent of Total Current Expenditures	Per Capita		
							TCE Total Current Expenditures	FB Unreserved Fund Balance *	Unreserved Fund Balance as a Percent of Total Current Expenditures
1	Northwest	37,595	20	\$28,939,567	\$14,758,442	51.0%	\$770	\$393	51.0%
2	Headwaters	20,667	6	14,293,258	11,468,369	80.2%	692	555	80.2%
3	Arrowhead	190,402	34	161,515,235	129,760,874	80.3%	848	682	80.3%
4	West Central	94,909	24	56,256,628	38,886,958	69.1%	593	410	69.1%
5	North Central	50,970	19	29,793,212	22,072,907	74.1%	585	433	74.1%
6	Southwest Central	64,647	25	37,128,246	41,540,343	111.9%	574	643	111.9%
6.1	Upper Southwest	24,251	17	14,220,103	11,784,451	82.9%	586	486	82.9%
7	East Central	56,495	19	26,733,207	19,915,307	74.5%	473	353	74.5%
7.1	Central	237,325	36	118,452,928	113,832,160	96.1%	499	480	96.1%
8	Southwest	72,041	48	46,469,537	41,694,999	89.7%	645	579	89.7%
9	South Central	153,651	54	84,174,664	60,209,992	71.5%	548	392	71.5%
10	Southeast	332,561	54	199,565,216	114,957,764	57.6%	600	346	57.6%
11	7 County Twin Cities	2,661,905	113	1,659,437,448	815,127,459	49.1%	623	306	49.1%
	All Regions	3,997,419	469	\$2,476,979,249	\$1,436,010,025	58.0%	\$620	\$359	58.0%

* Unreserved fund balance of the general and special revenue funds.

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1	Northwest	39,316	18	31,283,069	14,946,643	47.8%	796	380	47.8%
2	Headwaters	19,984	7	11,641,483	10,248,957	88.0%	583	513	88.0%
3	Arrowhead	194,670	40	160,909,312	123,820,147	77.0%	827	636	77.0%
4	West Central	92,227	23	53,723,018	33,697,604	62.7%	583	365	62.7%
5	North Central	62,638	33	38,254,113	29,021,298	75.9%	611	463	75.9%
6	Southwest Central	66,322	28	36,509,819	40,849,687	111.9%	550	616	111.9%
6.1	Upper Southwest	27,231	19	17,524,749	10,929,459	62.4%	644	401	62.4%
7	East Central	55,063	20	22,931,150	20,101,000	87.7%	416	365	87.7%
7.1	Central	229,579	39	108,599,540	105,247,701	96.9%	473	458	96.9%
8	Southwest	76,591	53	43,445,849	42,234,577	97.2%	567	551	97.2%
9	South Central	151,702	58	81,287,059	61,842,696	76.1%	536	408	76.1%
10	Southeast	327,557	55	184,945,869	106,606,501	57.6%	565	325	57.6%
11	7 County Twin Cities	2,634,120	113	1,645,526,532	762,924,993	46.4%	625	290	46.4%
	All Regions	3,977,000	506	2,436,581,562	1,362,471,263	55.9%	613	343	55.9%

* Unreserved fund balance of the general and special revenue funds.

Percent Change by Category

E.D.R. Number	E.D.R. Name	Population	# of Cities **	TCE Total Current Expenditures	FB Unreserved Fund Balance *	Unreserved Fund Balance as a Percent of Total Current Expenditures	Per Capita		
							TCE Total Current Expenditures	FB Unreserved Fund Balance *	Unreserved Fund Balance as a Percent of Total Current Expenditures
1	Northwest	-4.4%	11.1%	-7.5%	-1.3%	6.7%	-3.3%	3.3%	6.7%
2	Headwaters	3.4%	-14.3%	22.8%	11.9%	-8.9%	18.7%	8.2%	-8.9%
3	Arrowhead	-2.2%	-15.0%	0.4%	4.8%	4.4%	2.6%	7.1%	4.4%
4	West Central	2.9%	4.3%	4.7%	15.4%	10.2%	1.8%	12.1%	10.2%
5	North Central	-18.6%	-42.4%	-22.1%	-23.9%	-2.3%	-4.3%	-6.5%	-2.3%
6	Southwest Central	-2.5%	-10.7%	1.7%	1.7%	-0.0%	4.3%	4.3%	-0.0%
6.1	Upper Southwest	-10.9%	-10.5%	-18.9%	7.8%	32.9%	-8.9%	21.1%	32.9%
7	East Central	2.6%	-5.0%	16.6%	-0.9%	-15.0%	13.6%	-3.4%	-15.0%
7.1	Central	3.4%	-7.7%	9.1%	8.2%	-0.8%	5.5%	4.6%	-0.8%
8	Southwest	-5.9%	-9.4%	7.0%	-1.3%	-7.7%	13.7%	5.0%	-7.7%
9	South Central	1.3%	-6.9%	3.6%	-2.6%	-6.0%	2.2%	-3.9%	-6.0%
10	Southeast	1.5%	-1.8%	7.9%	7.8%	-0.1%	6.3%	6.2%	-0.1%
11	7 County Twin Cities	1.1%	0.0%	0.8%	6.8%	5.9%	-0.2%	5.7%	5.9%
	All Regions	0.5%	-7.3%	1.7%	5.4%	3.7%	1.1%	4.9%	3.7%

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** There was a 7 percent decrease in the number of cities reporting on a GAAP basis of accounting. This likely reflects decisions by local officials that the costs of implementing GASB 34 were too great and thus reverted to a cash basis of accounting.