

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

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

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

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

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

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

Name of City	D e c e m b e r 3 1 , 2 0 0 3			D e c e m b e r 3 1 , 2 0 0 4			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Champlin	2,956,588	2,823,036	5,779,624	2,663,442	2,830,045	5,493,487	-5.0%	8,019,352	68.5%
Chandler	346,365	---	346,365	355,439	---	355,439	2.6%	112,950	314.7%
Chanhassen	3,895,973	8,520,487	12,416,460	3,659,186	4,218,572	7,877,758	-36.6%	10,058,139	78.3%
Chaska	4,366,377	42,908	4,409,285	4,689,329	218,554	4,907,883	11.3%	10,332,710	47.5%
Chatfield	1,440,441	300,282	1,740,723	1,300,470	468,166	1,768,636	1.6%	1,431,359	123.6%
Chisago City	---	950,595	950,595	---	848,892	848,892	-10.7%	2,154,260	39.4%
Chisholm	---	2,468,183	2,468,183	---	2,905,797	2,905,797	17.7%	3,520,681	82.5%
Circle Pines	1,706,052	500,974	2,207,026	1,751,979	554,470	2,306,449	4.5%	1,728,534	133.4%
Clara City	355,000	434,664	789,664	668,158	593,148	1,261,306	59.7%	614,033	205.4%
Clarissa	112,123	338,482	450,605	233,868	248,592	482,460	7.1%	335,420	143.8%
Clarkfield	302,324	482,686	785,010	5,121	673,875	678,996	-13.5%	611,375	111.1%
Cleveland	179,276	---	179,276	---	---	---	-100.0%	290,199	---
Climax	---	286,107	286,107	---	201,477	201,477	-29.6%	96,004	209.9%
Cloquet	2,996,357	2,739,322	5,735,679	4,215,225	3,208,930	7,424,155	29.4%	6,392,480	116.1%
Cohasset	---	2,363,494	2,363,494	---	2,305,677	2,305,677	-2.4%	1,039,844	221.7%
Cokato	---	849,816	849,816	---	1,128,612	1,128,612	32.8%	1,027,086	109.9%
Cold Spring	951,189	818,859	1,770,048	836,503	731,421	1,567,924	-11.4%	1,505,768	104.1%
Cologne	316,385	---	316,385	621,777	320,606	942,383	197.9%	550,033	171.3%
Columbia Heights	3,530,480	488,829	4,019,309	3,881,551	(417,192)	3,464,359	-13.8%	10,019,028	34.6%
Cook	166,105	345,665	511,770	75,837	391,237	467,074	-8.7%	578,922	80.7%
Coon Rapids	14,877,400	(361,240)	14,516,160	16,206,811	(270,482)	15,936,329	9.8%	20,171,121	79.0%
Corcoran	---	596,989	596,989	---	778,524	778,524	30.4%	1,919,238	40.6%
Cosmos	257,238	(3,349)	253,889	171,095	145,396	316,491	24.7%	288,947	109.5%
Cottage Grove	10,274,588	---	10,274,588	10,954,525	---	10,954,525	6.6%	12,333,372	88.8%
Cottonwood	---	702,235	702,235	---	462,166	462,166	-34.2%	737,101	62.7%
Courtland	153,985	102,613	256,598	200,845	10,823	211,668	-17.5%	142,556	148.5%
Crookston	---	3,470,665	3,470,665	---	3,471,277	3,471,277	---	5,799,018	59.9%
Crosslake	---	2,328,276	2,328,276	681,965	1,788,659	2,470,624	6.1%	1,733,137	142.6%
Crystal	4,994,279	8,990,351	13,984,630	12,158,445	3,383,195	15,541,640	11.1%	8,710,805	178.4%
Currie	204,960	---	204,960	174,026	---	174,026	-15.1%	123,116	141.4%
Dalton	1,490	121,861	123,351	4,702	94,047	98,749	-19.9%	131,818	74.9%
Danvers	---	(119,525)	(119,525)	---	(144,922)	(144,922)	-21.2%	65,656	-220.7%
Darfur	60,073	122,269	182,342	74,343	122,461	196,804	7.9%	52,617	374.0%
Darwin	10,641	24,502	35,143	8,796	17,091	25,887	-26.3%	58,382	44.3%
Dassel	259,590	472,599	732,189	193,386	422,495	615,881	-15.9%	679,227	90.7%
Dawson	---	1,223,944	1,223,944	---	1,077,015	1,077,015	-12.0%	1,300,982	82.8%

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

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

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

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

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

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

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

Name of City	D e c e m b e r 3 1 , 2 0 0 3			D e c e m b e r 3 1 , 2 0 0 4			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Jeffers	187,186	43,484	230,670	--	7,574	7,574	-96.7%	181,434	4.2%
Jordan	1,146,504	93,433	1,239,937	1,116,922	79,950	1,196,872	-3.5%	2,099,015	57.0%
Karlstad	--	1,310,334	1,310,334	645,442	439,930	1,085,372	-17.2%	514,428	211.0%
Kasota	--	(36,690)	(36,690)	--	(16,793)	(16,793)	54.2%	245,809	-6.8%
Kasson	1,000,000	423,891	1,423,891	1,000,000	143,283	1,143,283	-19.7%	1,944,801	58.8%
Kelloqg	10,548	47,842	58,390	--	93,312	93,312	59.8%	223,720	41.7%
Kennedy	14,092	223,552	237,644	196,016	--	196,016	-17.5%	146,615	133.7%
Kenyon	376,491	542,381	918,872	--	1,136,754	1,136,754	23.7%	1,030,213	110.3%
Kimball	--	397,136	397,136	204,327	467,004	671,331	69.0%	522,430	128.5%
La Crescent	565,801	90,689	656,490	250,756	65,099	315,855	-51.9%	1,646,842	19.2%
Lake City	820,000	1,267,028	2,087,028	--	1,634,844	1,634,844	-21.7%	2,967,237	55.1%
Lake Crystal	1,192,356	--	1,192,356	485,636	--	485,636	-59.3%	1,284,694	37.8%
Lake Elmo	2,123,072	--	2,123,072	1,873,923	--	1,873,923	-11.7%	1,984,637	94.4%
Lake Park	--	351,019	351,019	--	343,392	343,392	-2.2%	306,047	112.2%
Lake Wilson	522,359	--	522,359	320,384	--	320,384	-38.7%	579,504	55.3%
Lakefield	1,261,797	280,813	1,542,610	1,397,270	(75,306)	1,321,964	-14.3%	1,071,712	123.4%
Lakeville	9,598,763	--	9,598,763	9,889,008	--	9,889,008	3.0%	17,242,288	57.4%
Lamberton	416,195	527,661	943,856	125,000	660,378	785,378	-16.8%	419,746	187.1%
Lanesboro	417,082	45,884	462,966	360,545	144,075	504,620	9.0%	579,798	87.0%
Lauderdale	--	433,563	433,563	--	454,196	454,196	4.8%	669,247	67.9%
Le Center	400,000	822,693	1,222,693	304,599	698,856	1,003,455	-17.9%	1,010,823	99.3%
Le Sueur	480,819	583,824	1,064,643	440,166	516,136	956,302	-10.2%	3,805,189	25.1%
Leroy	--	617,304	617,304	251,376	486,642	738,018	19.6%	441,880	167.0%
Lewiston	397,064	70,794	467,858	230,000	243,867	473,867	1.3%	646,128	73.3%
Lewisville	--	152,287	152,287	--	141,893	141,893	-6.8%	118,548	119.7%
Lexington	--	271,769	271,769	--	308,602	308,602	13.6%	1,207,697	25.6%
Lindstrom	624,407	400,153	1,024,560	568,974	286,550	855,524	-16.5%	1,290,768	66.3%
Lino Lakes	4,808,673	--	4,808,673	5,125,791	(202)	5,125,589	6.6%	7,029,980	72.9%
Lismore	124,711	18,187	142,898	107,263	71,340	178,603	25.0%	123,991	144.0%
Litchfield	249,657	788,946	1,038,603	93,631	1,326,689	1,420,320	36.8%	3,022,686	47.0%
Little Canada	1,986,145	--	1,986,145	--	2,077,196	2,077,196	4.6%	3,024,083	68.7%
Little Falls	667,766	388,115	1,055,881	1,588,804	899,584	2,488,388	135.7%	3,856,987	64.5%
Littlefork	--	145,383	145,383	--	545,774	545,774	275.4%	526,019	103.8%
Long Lake	87,339	1,246,284	1,333,623	40,311	1,148,843	1,189,154	-10.8%	1,374,936	86.5%
Long Prairie	510,000	294,774	804,774	--	205,681	205,681	-74.4%	1,275,960	16.1%
Lucan	--	195,466	195,466	--	173,667	173,667	-11.2%	141,962	122.3%

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

Name of City	D e c e m b e r 3 1 , 2 0 0 3			D e c e m b e r 3 1 , 2 0 0 4			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Luverne	1,169,303	54,971	1,224,274	1,457,181	61,943	1,519,124	24.1%	3,993,538	38.0%
Lynd	--	(53,762)	(53,762)	--	25,794	25,794	148.0%	75,663	34.1%
Madelia	1,308,000	208,024	1,516,024	1,067,380	109,135	1,176,515	-22.4%	2,129,954	55.2%
Madison	442,197	383,889	826,086	612,200	396,620	1,008,820	22.1%	1,208,750	83.5%
Madison Lake	455,386	51,596	506,982	--	516,109	516,109	1.8%	377,538	136.7%
Mahnomen	--	--	--	--	469,576	469,576	--	644,826	72.8%
Mahtomedi	1,715,763	--	1,715,763	2,068,404	--	2,068,404	20.6%	2,763,147	74.9%
Mankato	13,767,086	115,957	13,883,043	15,559,593	(42,972)	15,516,621	11.8%	18,507,765	83.8%
Mantorville	--	538,144	538,144	--	700,580	700,580	30.2%	462,772	151.4%
Maple Grove	322,122	9,982,751	10,304,873	300,502	12,148,199	12,448,701	20.8%	25,381,550	49.0%
Maple Lake	276,434	1,287,227	1,563,661	458,407	350,673	809,080	-48.3%	1,087,700	74.4%
Maple Plain	1,146,956	17,984	1,164,940	1,107,503	53,325	1,160,828	-4%	1,354,583	85.7%
Mapleton	492,929	495,240	988,169	473,446	516,156	989,602	.1%	716,907	138.0%
Maplewood	6,594,664	68,870	6,663,534	6,168,855	146,409	6,315,264	-5.2%	16,992,421	37.2%
Marshall	9,762,611	328,739	10,091,350	11,147,949	304,302	11,452,251	13.5%	9,022,452	126.9%
Mayer	--	--	--	195,534	309,385	504,919	--	856,129	59.0%
Maynard	30,000	274,485	304,485	30,000	183,179	213,179	-30.0%	244,659	87.1%
Mazeppa	251,114	360,841	611,955	173,039	410,850	583,889	-4.6%	387,939	150.5%
Medford	158,943	--	158,943	142,780	--	142,780	-10.2%	495,874	28.8%
Medina	1,149,784	1,371,460	2,521,244	1,237,522	1,199,872	2,437,394	-3.3%	2,738,577	89.0%
Melrose	3,189,042	(924,141)	2,264,901	70,581	(189,117)	(118,536)	-105.2%	1,351,928	-8.8%
Menahga	47,050	362,350	409,400	56,535	213,963	270,498	-33.9%	623,708	43.4%
Mendota Heights	2,477,287	1,590,452	4,067,739	2,452,962	1,925,247	4,378,209	7.6%	4,808,686	91.0%
Mentor	3,746	149,386	153,132	5,963	143,956	149,919	-2.1%	141,651	105.8%
Middle River	--	153,840	153,840	70,221	58,706	128,927	-16.2%	247,895	52.0%
Milaca	315,699	866,928	1,182,627	551,179	880,598	1,431,777	21.1%	999,585	143.2%
Milan	--	264,988	264,988	--	426,314	426,314	60.9%	188,153	226.6%
Milroy	94,093	98,318	192,411	105,243	107,128	212,371	10.4%	155,039	137.0%
Miltona	--	54,608	54,608	94,595	--	94,595	73.2%	97,781	96.7%
Minneapolis	--	143,533,000	143,533,000	--	154,380,000	154,380,000	7.6%	489,746,000	31.5%
Minneota	403,038	--	403,038	443,595	(745)	442,850	9.9%	1,077,707	41.1%
Minnesota Lake	379,487	--	379,487	110,742	--	110,742	-70.8%	448,309	24.7%
Minnetonka	--	6,882,564	6,882,564	712,252	7,365,284	8,077,536	17.4%	22,488,238	35.9%
Minnetrissa	1,464,167	639,470	2,103,637	1,704,743	--	1,704,743	-19.0%	3,133,982	54.4%
Montevideo	914,265	445,495	1,359,760	966,494	555,358	1,521,852	11.9%	2,957,061	51.5%
Montgomery	637,489	28,350	665,839	351,344	34,001	385,345	-42.1%	1,920,639	20.1%

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

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

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

Name of City	D e c e m b e r 3 1 , 2 0 0 3			D e c e m b e r 3 1 , 2 0 0 4			2003/2004 Percent Change	2004 Total Current Expenditures	2004 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Oronoco	283,236	89,634	372,870	97,761	271,012	368,773	-1.1%	275,557	133.8%
Orr	--	561,908	561,908	--	576,805	576,805	2.7%	318,082	181.3%
Oslo	--	345,659	345,659	--	401,653	401,653	16.2%	228,364	175.9%
Osseo	1,425,503	535,858	1,961,361	1,414,703	461,588	1,876,291	-4.3%	1,275,813	147.1%
Otsego	945,988	821,226	1,767,214	1,004,940	3,236,626	4,241,566	140.0%	2,216,583	191.4%
Ottertail	--	446,005	446,005	--	440,013	440,013	-1.3%	195,777	224.8%
Owatonna	6,542,329	332,236	6,874,565	6,232,310	311,676	6,543,986	-4.8%	14,297,407	45.8%
Park Rapids	812,700	874,918	1,687,618	1,302,185	1,097,365	2,399,550	42.2%	2,656,360	90.3%
Parkers Prairie	423,350	--	423,350	441,050	8,648	449,698	6.2%	511,412	87.9%
Paynesville	1,045,020	832,704	1,877,724	1,161,760	920,930	2,082,690	10.9%	1,198,349	173.8%
Pelican Rapids	164,650	900,321	1,064,971	--	958,786	958,786	-10.0%	1,621,136	59.1%
Pennock	--	363,661	363,661	47,863	262,444	310,307	-14.7%	159,687	194.3%
Pequot Lakes	--	747,219	747,219	--	1,053,203	1,053,203	40.9%	1,130,246	93.2%
Perham	183,633	626,171	809,804	210,653	579,862	790,515	-2.4%	1,871,399	42.2%
Pillager	299,124	(7,875)	291,249	122,540	172,493	295,033	1.3%	228,749	129.0%
Pine City	--	772,679	772,679	--	1,108,047	1,108,047	43.4%	1,629,911	68.0%
Pine Island	676,439	154,881	831,320	--	720,094	720,094	-13.4%	1,451,055	49.6%
Pipestone	1,851,242	436,432	2,287,674	1,091,598	1,140,357	2,231,955	-2.4%	2,435,320	91.6%
Plainview	1,195,165	153,209	1,348,374	813,607	177,318	990,925	-26.5%	1,575,105	62.9%
Plato	--	--	--	--	255,462	255,462	--	151,915	168.2%
Plymouth	10,779,874	(1,382)	10,778,492	11,421,901	(2,269)	11,419,632	5.9%	30,515,454	37.4%
Preston	435,922	461,016	896,938	444,169	352,758	796,927	-11.2%	1,038,343	76.7%
Princeton	1,025,000	810,012	1,835,012	1,251,350	664,823	1,916,173	4.4%	2,117,159	90.5%
Prior Lake	6,271,942	--	6,271,942	6,343,964	--	6,343,964	1.1%	7,386,625	85.9%
Proctor	133,459	547,457	680,916	222,228	519,260	741,488	8.9%	1,602,556	46.3%
Racine	--	26,191	26,191	--	80,862	80,862	208.7%	80,536	100.4%
Ramsey	3,398,488	10,588,672	13,987,160	6,377,627	14,875,936	21,253,563	52.0%	8,589,572	247.4%
Ranier	--	110,803	110,803	--	--	--	-100.0%	148,260	--
Red Wing	16,855,140	(1,994,053)	14,861,087	18,321,803	(680,425)	17,641,378	18.7%	17,193,369	102.6%
Redwood Falls	1,282,582	1,499,410	2,781,992	1,126,138	937,106	2,063,244	-25.8%	4,000,368	51.6%
Renville	289,015	213,325	502,340	295,462	352,744	648,206	29.0%	799,924	81.0%
Revere	20,000	30,103	50,103	20,000	44,465	64,465	28.7%	53,259	121.0%
Richfield	5,869,424	9,627,516	15,496,940	6,237,683	9,933,924	16,171,607	4.4%	22,640,315	71.4%
Robbinsdale	5,923,355	266,467	6,189,822	7,308,808	131,640	7,440,448	20.2%	12,195,555	61.0%
Rochester	6,142,635	13,164,007	19,306,642	7,507,874	14,880,006	22,387,880	16.0%	59,176,285	37.8%
Rockford	--	1,030,352	1,030,352	--	1,268,617	1,268,617	23.1%	1,550,235	81.8%

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

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

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

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

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

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

Table 18

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

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

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

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

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

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

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

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

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

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

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

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

Table 19

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Table 19

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

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