STATE OF MINNESOTA

Office of the State Auditor

Patricia Anderson
State Auditor

Minnesota City Finances

2005 Revenues, Expenditures, and Debt

"The State Auditor's Big Book of Cities"

Description of the Office of the State Auditor

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

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

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

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

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

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

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

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

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

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December 28, 2006

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State of Minnesota

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Scope of Report

This publication is intended to facilitate the understanding of city financial operations by citizens, local government officials, and other policy makers. The report summarizes, through data tables and charts, the financial operations of Minnesota cities for calendar year 2005. These cities are required to annually submit annual financial reports to the Office of the State Auditor.

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

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

Following the overviews, Tables 4 and 5 present a summary of the activities in the governmental funds of all cities. Tables 6 through 9 present a summary of the activities in the governmental funds of cities over 2,500 in population. Tables 10 through 12 present a summary of the activities in the governmental funds of cities under 2,500 in population. Tables 13 through 15 present the data by individual city.

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

Table 16 lists the bonded and other long-term debt outstanding as of December 31, 2005, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 17 and 18 present an analysis of the 2004 and 2005 unreserved fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 17 details the actual unreserved fund balances, the percentage change in unreserved fund balances from 2004 to 2005, and a comparison to 2005 total current expenditures. Table 18 presents the fund balance data sorted by unreserved fund balances as a percent of total current expenditures. This table also classifies the fund balances based on standards set by the Office of the State Auditor. An analysis of unreserved fund balances for cities using a cash basis of accounting is not provided. Those cities using a cash basis of accounting report a single cash balance for all governmental funds at the end of the fiscal year. Cities using an accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that are reserved and unreserved. Because of the accounting differences, a comparative analysis of unreserved fund balances is not appropriate for cities that use a cash basis of accounting. Appendix B provides a more detailed discussion of fund balances.

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

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

Cities under 2,500 may opt to use a cash basis of accounting. In 2005, 259 of the 644 small cities (40.2 percent) opted to use a cash basis of accounting. Cash basis accounting provides for the recording of revenues when received in cash and the recording of expenditures when paid in cash. While cash basis accounting may be allowed under Minnesota Statutes, it does not facilitate as accurate a reporting of financial position as generally accepted accounting principals.

The 2000 census decreased the number of cities classified as under 2,500 in population from 668 to 646. From 1991 to 2000, cities were classified as over or under 2,500 in population based on the 1990 census. This was true even if their estimated population changed. From 2001 through 2011, cities will be classified based on the 2000 census. Due to population growth, the following cities are no longer classified as under 2,500 in population: Albertville, Annandale, Appleton, Becker, Byron, Centerville, Chisago City, Cokato, Cold Spring, Greenfield, Lindstrom, Milaca, Montgomery, Perham, Rogers, Roseau, Spring Valley, St. Francis, Victoria, Wabasha, Watertown, Wyoming, Zimmerman, and Zumbrota. Two cities, Lauderdale and Osseo, lost population between the 1990 and 2000 census and are now included with the group of cities under 2,500 in population.

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

Comparison and Overview
2005 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities amounted to $4.21 billion in 2005. This represents an increase of 5.3 percent from 2004 revenues. Total revenues of cities over 2,500 in population increased 5.1 percent, while revenues of cities under 2,500 in population increased 6.5 percent.

There are significant differences in how city services are funded between the two city types. Cities under 2,500 are much more dependent on intergovernmental revenues than cities over 2,500. In 2005, intergovernmental revenues accounted for 38.1 percent of total revenues for cities less than 2,500 in population compared to 26.8 percent for cities over 2,500 in population. Among all cities, intergovernmental revenues accounted for 27.8 percent of total revenues.

Large cities make up for the difference in intergovernmental revenues by taking advantage of other tax revenue streams such as tax increments from tax increment financing (TIF) districts, franchise, lodging, and local sales taxes. As a whole, tax revenue from all sources accounted for 41.9 percent of large city revenues in 2005, compared to 30.4 percent of small city revenues. Large cities also utilize tax increment financing to a much greater extent than small cities. Revenue derived from TIF districts accounted for 2.9 percent of small city total revenues compared to 6.1 percent for large cities.

Property taxes account for a similar share of total revenues for these two groups of cities. For large cities, property taxes accounted for 30.0 percent of total revenues compared to 27.1 percent for small cities. For all cities, property taxes accounted for 29.7 percent of total revenues.

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

Expenditures

Total expenditures of the governmental funds for all cities totaled $4.98 billion in 2005. This represented an increase of 4.3 percent over 2004 and reflects an increase of 4.3 percent among large cities and 4.2 percent among small cities.

The spending priorities of cities under 2,500 in population differ from those cities over 2,500 in population. For example, cities under 2,500 tend to direct a greater percentage of their resources to general government (15.5%) and less to culture and recreation (6.9%) than cities over 2,500 (9.6% and 12.5% respectively). The largest budget areas for cities over 2,500 in population is public safety (23.1%) followed by streets and highways (22.2%). For small cities, the largest budget areas are streets and highways (22.6%) followed by public safety (20.2%).

Long-Term Debt

Another area where small and large cities (under and over 2,500 in population) differ is in their use of debt. Overall, small cities tend to carry a greater debt burden than large cities. In 2005, small cities carried long-term debt of $1.03 billion, or $2,514 per capita, compared to $7.46 billion, or $1,965 per capita for large cities.

Unreserved Fund Balances of the General and Special Revenue Funds

A clear difference between the two city types is in the level of unreserved fund balances. Small cities maintain significantly higher fund balances than large cities. In 2005, unreserved fund balances as a percent of current expenditures averaged 93.9 percent for small cities compared to 51.3 percent for large cities. These percentages are down slightly from 2001 when the unreserved fund balances as a percent of current expenditures averaged 94.8 percent for cities under 2,500 and 53.8 percent for cities over 2,500.

The State Auditor's Office recommends that most cities keep their fund balance at between 35 and 50 percent of total current expenditures. Under the Auditor's guidelines, the average fund balance of small cities would be classified as "High" and that of large cities as "Moderately High".

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

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

Overview of Cities Over 2,500 in Population

Total Governmental Revenues

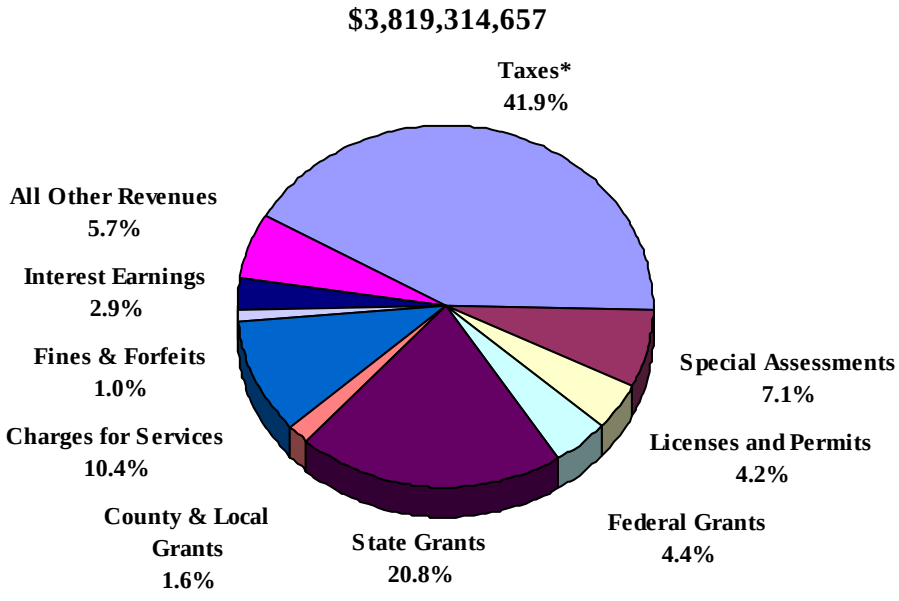
In 2005, cities over 2,500 in population raised total governmental revenues of $3.82 billion to finance city services. This represents an increase of 5.1 percent from the amount raised in 2004. The primary funding sources for cities were taxes and state aid. These two sources accounted for 62.8 percent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

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

The shares of total governmental revenues generally change very little from year-to-year. Two categories that have shown changes are property taxes and intergovernmental revenues. Over the past five years, property taxes as a percent of total revenues increased from 24.4 percent in 2001 to 30.0 percent in 2005 (a 23.0 percent change) and intergovernmental revenues which decreased from 29.6 percent in 2001 to 26.8 percent in 2005 (a decrease of 9.5 percent). To further examine five-year trends in revenues, refer to Table 4.

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

Figure 1: Total Governmental Revenues



* This category includes property, hotel/motel, sales, franchise, gravel, and gambling taxes, as well as tax increments.

Total Governmental Expenditures

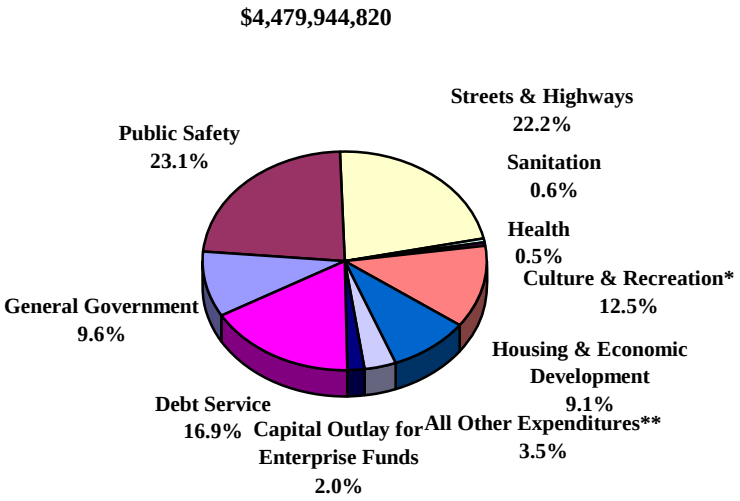
Cities provide a variety of services to their citizens. Most expenditures related to these services are accounted for in governmental funds. The governmental funds are classified as the General, Special Revenue, Capital Projects, Permanent, and Debt Service funds. In 2005, cities over 2,500 in population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

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

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

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

Figure 2: Total Governmental Expenditures



* Includes parks and recreation, and libraries

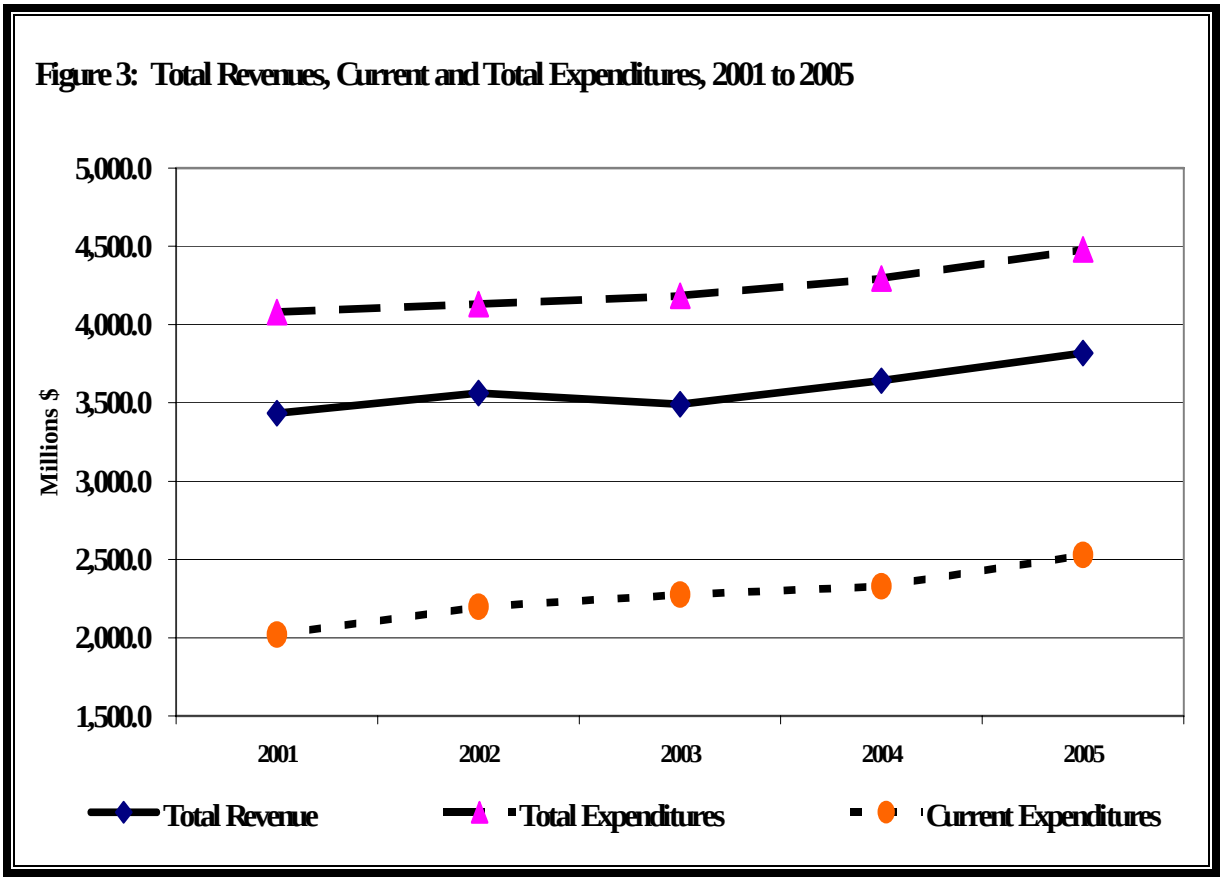
** Includes conservation of natural resources, airport, transit, unallocated insurance, and all other unallocated expenditures.

Total Revenues, Current and Total Expenditures

During the five-year period of 2001 to 2005, total governmental revenues increased every year but 2003. Current and total expenditures increased every year. Figure 3 below shows the yearly increases in revenues set against the current and total expenditures for large cities in Minnesota. Generally, revenues have kept pace with expenditures, with the exception of 2004.

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

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



Capital Outlay Expenditures

Cities over 2,500 in population expended $1.19 billion on capital investments in 2005. This represents a decrease of 0.2 percent from the level expended in 2004. Capital outlays are more likely than current expenditures to vary significantly from one year to the next. The reason for this is that capital projects tend to be large in size but the associated costs are short-term. Some of the factors that influence the level of capital investments include: demands for public meeting places and facilities, the need to replace aging infrastructure, public safety concerns, infrastructure improvements for new developments, and damage to public facilities caused by disasters.

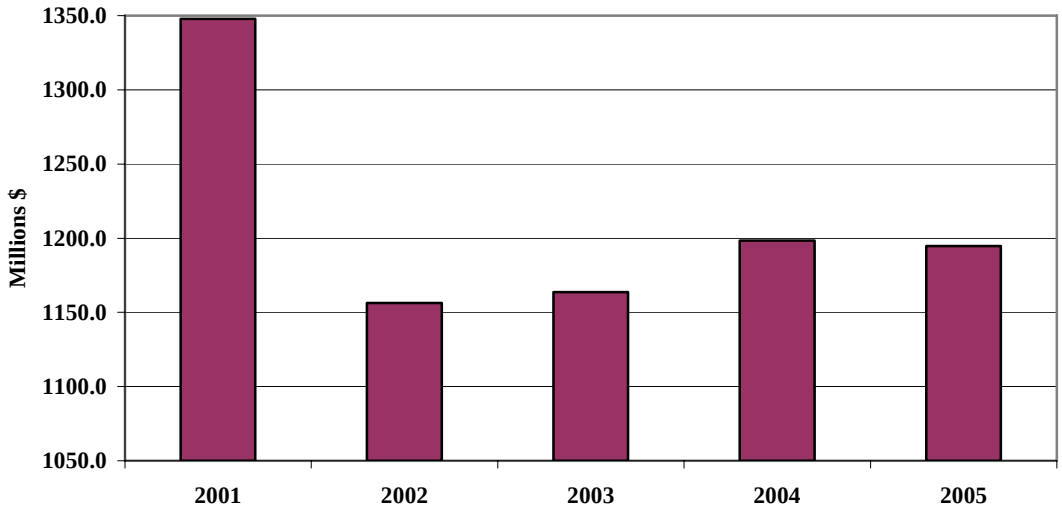
Table 1 shows total capital outlays in dollars and per capita for large cities. Figure 4 illustrates the trend in capital spending for the years 2001 through 2005.

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

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

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

Figure 4: Total Capital Outlay Expenditures 2001 to 2005



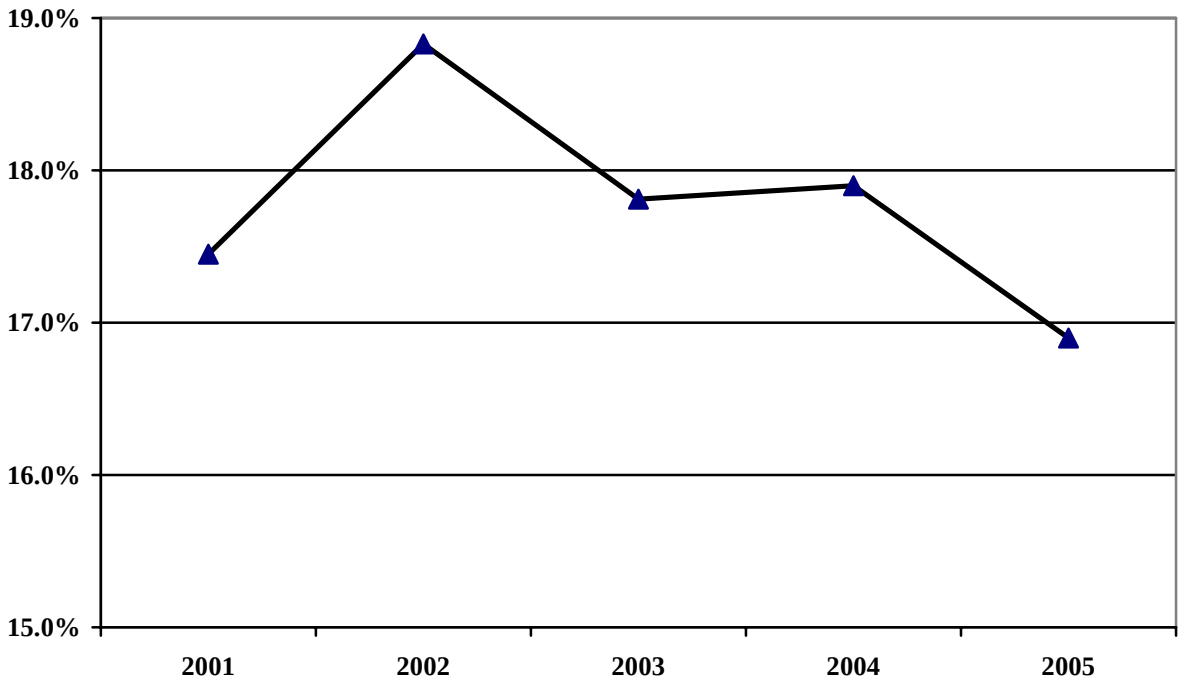
Debt Service

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

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

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

Figure 5: Debt Service as a Percentage of Total Expenditures



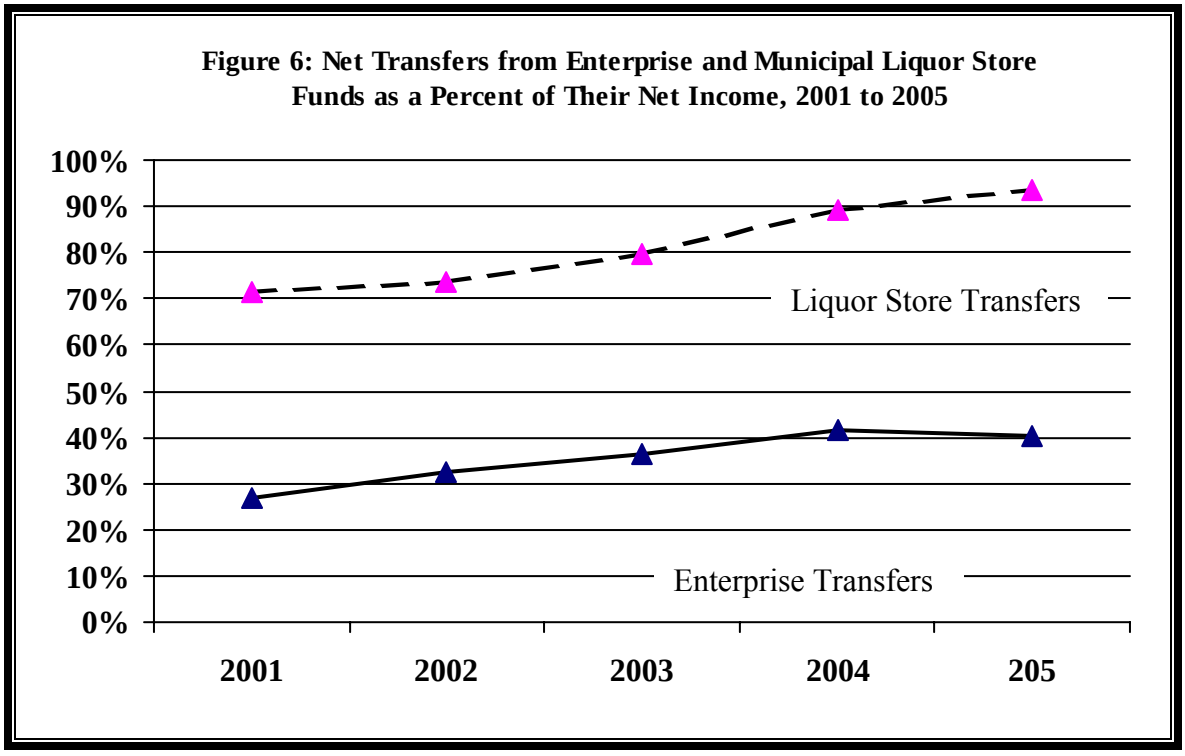
Municipal Enterprises

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

In aggregate, large city municipal enterprises posted increases in both net income and net transfers between 2004 and 2005. The net income of large city municipal enterprises increased 5.3 percent while net transfers (transfers out minus transfers in) from enterprise funds to other governmental funds increased 23.8 percent. An example of this type of transfer is when city officials transfer excess reserves from the Water Utility Enterprise Fund to the General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, saw an increase of 5.1 percent in profits between 2004 and 2005, and an increase in net transfers from municipal liquor operations of 10.1 percent.

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



Outstanding Long-Term Indebtedness

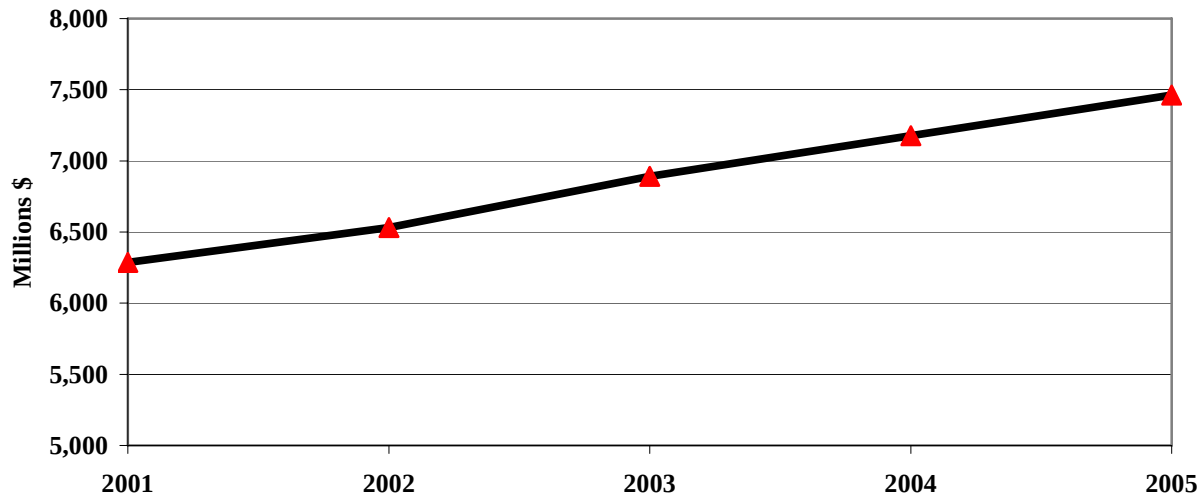
Cities over 2,500 carried long-term debt of $7.46 billion, $1,965 per capita, at the end of 2005. This represented an increase of 4.0 percent over the 2004 level. Cities incur long-term debt through various ways such as the issuance of bonds and notes, certificates of indebtedness, and tax anticipation certificates. Long-term lease agreements are also classified as long-term debt. Cities may only borrow to finance capital projects and purchases but are restricted by law from borrowing for current expenses. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt.

Table 2 looks at outstanding bonded indebtedness for 2004 and 2005. Figure 7 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population.

Table 2: Two-Year Summary of Outstanding Bonded Indebtedness

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

Figure 7: Outstanding Long-Term Indebtedness 2001-2005



Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled $1.30 billion in 2005.[1] This represents an increase of 0.2 percent over the level reported in 2004.

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

Comparing cities' unreserved fund balances to their total current expenditures helps put the fund balances into perspective and provides insight on the relative financial health of Minnesota's cities. City unreserved fund balances as a percent of total current expenditures averaged 51.3 percent in 2005, compared to 55.6 percent in 2004. The decrease in the ratio of unreserved fund balances to total current expenditures reflects flat growth in fund balances combined with strong growth in current expenditures. If cities in this category are divided into their class number, it is interesting to note that as population decreases, the average increases. Class 1 (first class) cities average 30.9 percent of their unreserved fund balances as a percent of total current expenditures, while class 4 cities (populations 2,500 to 10,000) average 79.3 percent.

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

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

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

Figure 8: Unreserved Fund Balances of the General and Special Revenue Funds as a Percent of Total Current Expenditures 2001-2005

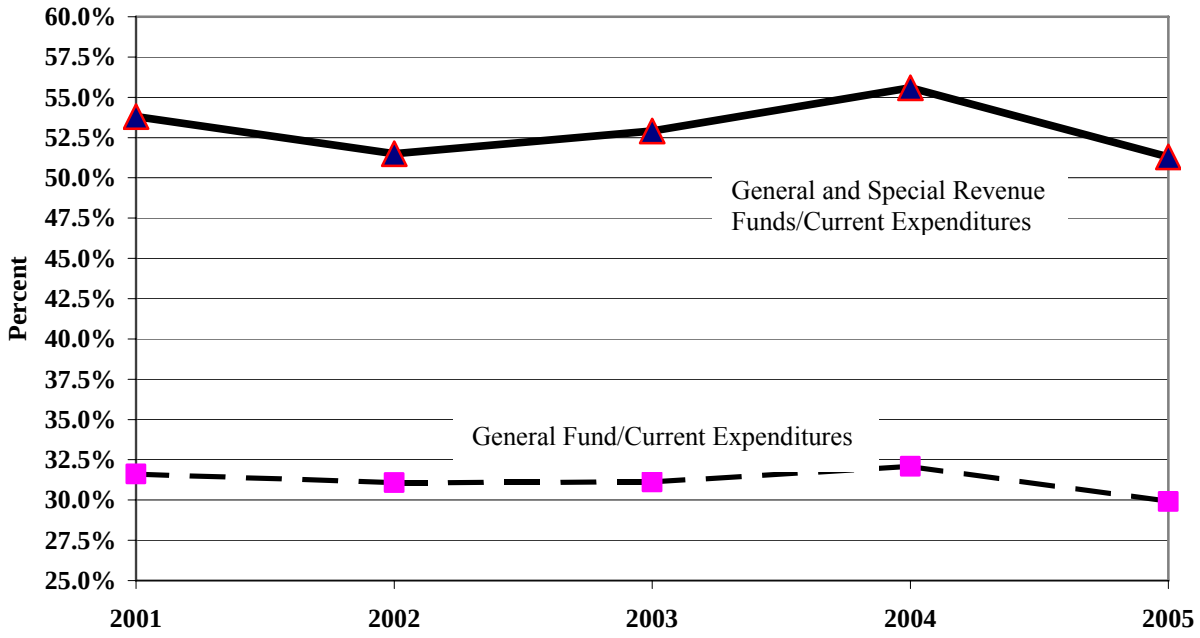


Table 25 shows the following levels of city unreserved fund balances for both 2001 and 2005. During this period, the number of cities with very high or extremely high fund balances decreased from 44 to 35. The State Auditor recommends an acceptable unreserved fund balance of 35 to 50 percent of total current expenditures for the General Fund and Special Revenue Funds.

Levels of Fund Balance	Range of Unreserved Fund Balance as a Percentage of Total Current Expenditures	2005 Number of Cities	2001 Number of Cities
Extremely Low Fund Balance	Below 20 %	14	11
Low Fund Balance	20% to 35%	16	19
Acceptable Fund Balance	35% to 50%	40	37
Moderately High Fund Balance	50% to 65%	35	37
High Fund Balance	65% to 100%	69	60
Very High Fund Balance	100% to 150%	25	28
Extremely High Fund Balance	Above 150%	9	16

Overview of Cities Under 2,500 in Population

Total Governmental Revenues

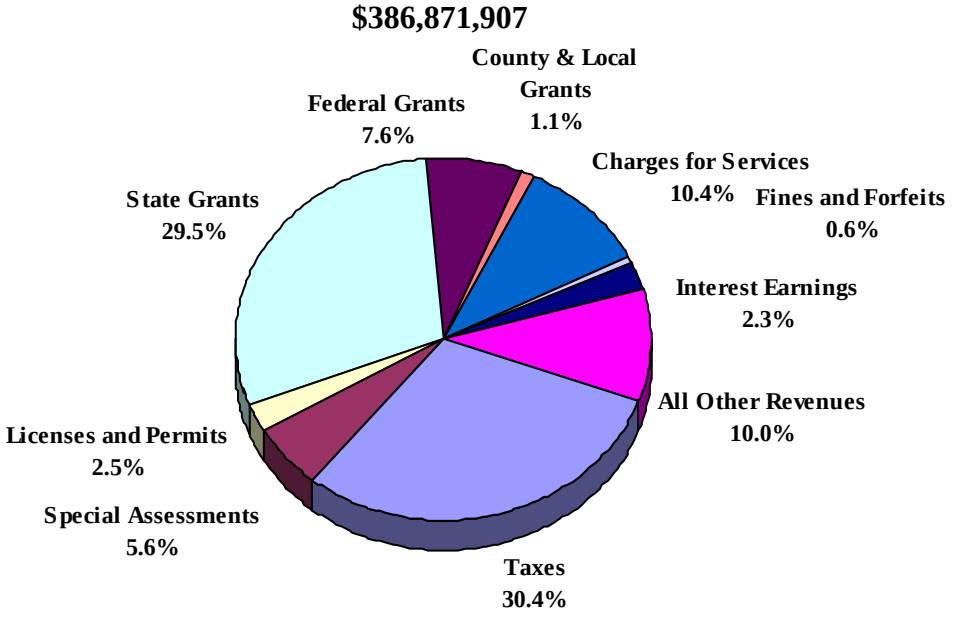
In 2005, cities under 2,500 in population raised total governmental revenues of $386.9 million to finance city services. This represents an increase of 6.5 percent from the amount raised in 2004.

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

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

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

Figure 11: Total Government Revenues



Total Governmental Expenditures

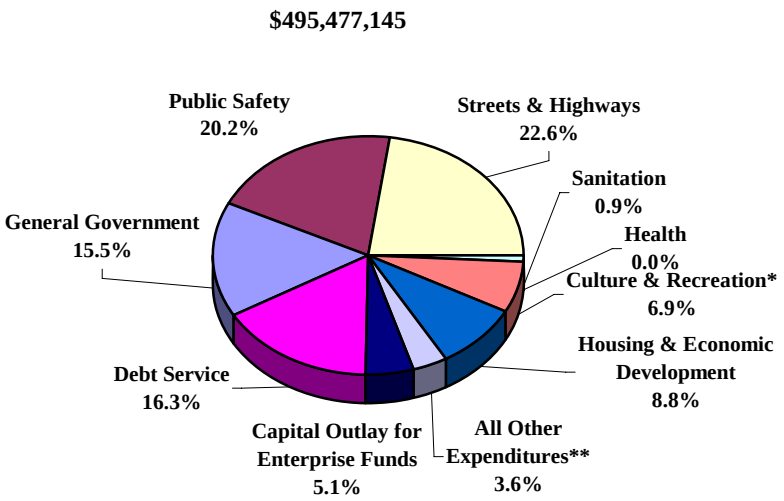
Most city services are accounted for in governmental funds. The governmental funds are made up of the General, Special Revenue, Capital Projects, Permanent, and Debt Service funds. In 2005, cities under 2,500 in population expended $495.5 million from Governmental Funds to provide city services. This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

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

In 2005, the four largest expenditure categories for cities under 2,500 in population were streets and highways, public safety, debt service and general government. These four categories together accounted for 74.6 percent of all expenditures in 2005.

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

Figure 12: Total Governmental Expenditures



* Includes parks and recreation, and libraries

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

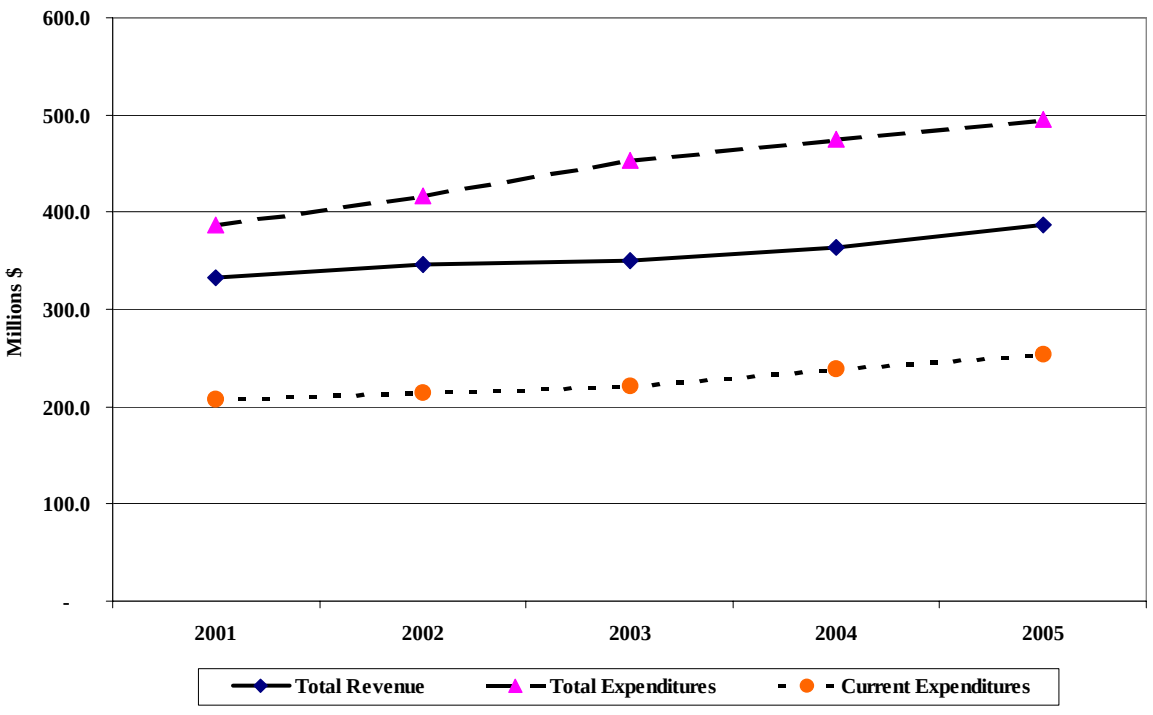
Total Revenues, Current and Total Expenditures

During the five-year period of 2001 to 2005, current expenditures, total expenditures, and total revenues of small cities increased every year between 2002 and 2005. There is a noticeable increase in the distance between the level of revenue and the level of total expenditures.

The decrease in revenues and expenditures in 2002 are the result of fewer cities classified as "small cities" beginning in 2002.

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

Figure 13: Total Revenues, Current and Total Expenditures, 2001 to 2005



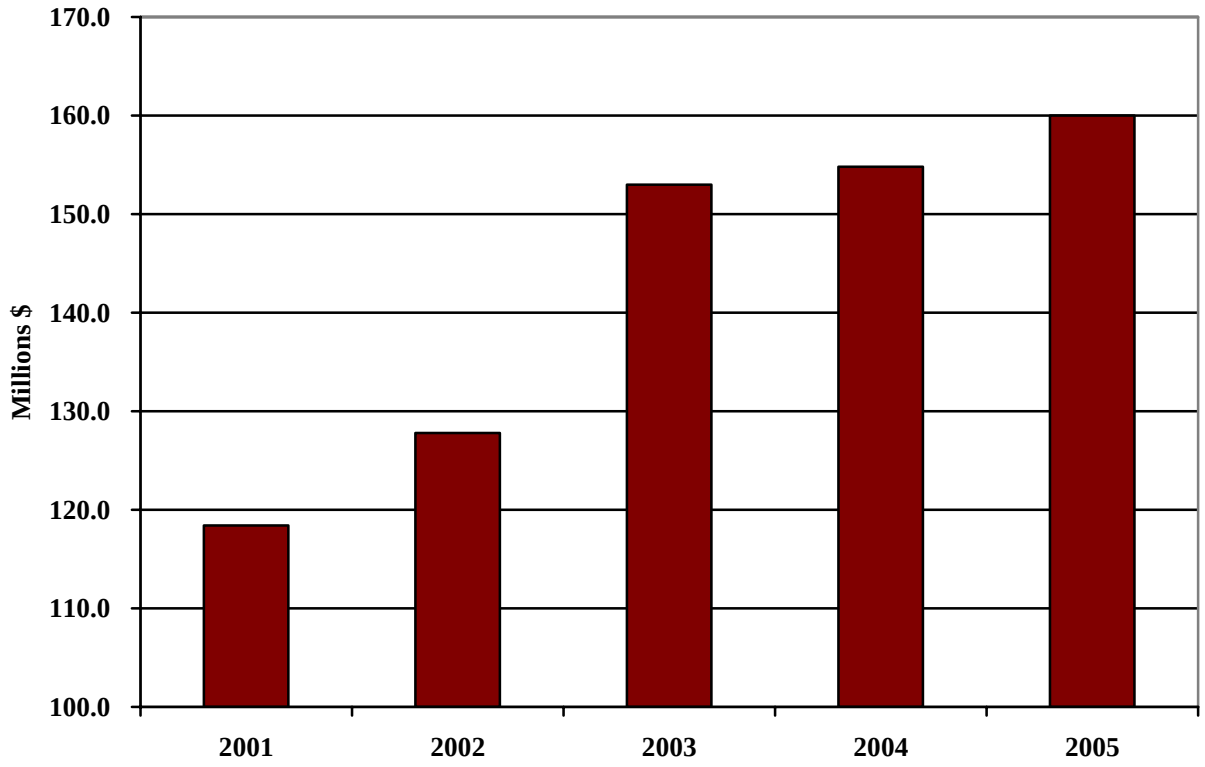
Capital Outlay Expenditures

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

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

Figure 14 illustrates the trend in capital spending of cities under 2,500 in population for the years 2001 through 2005.

Figure 14: Total Capital Outlay Expenditures, 2001 to 2005



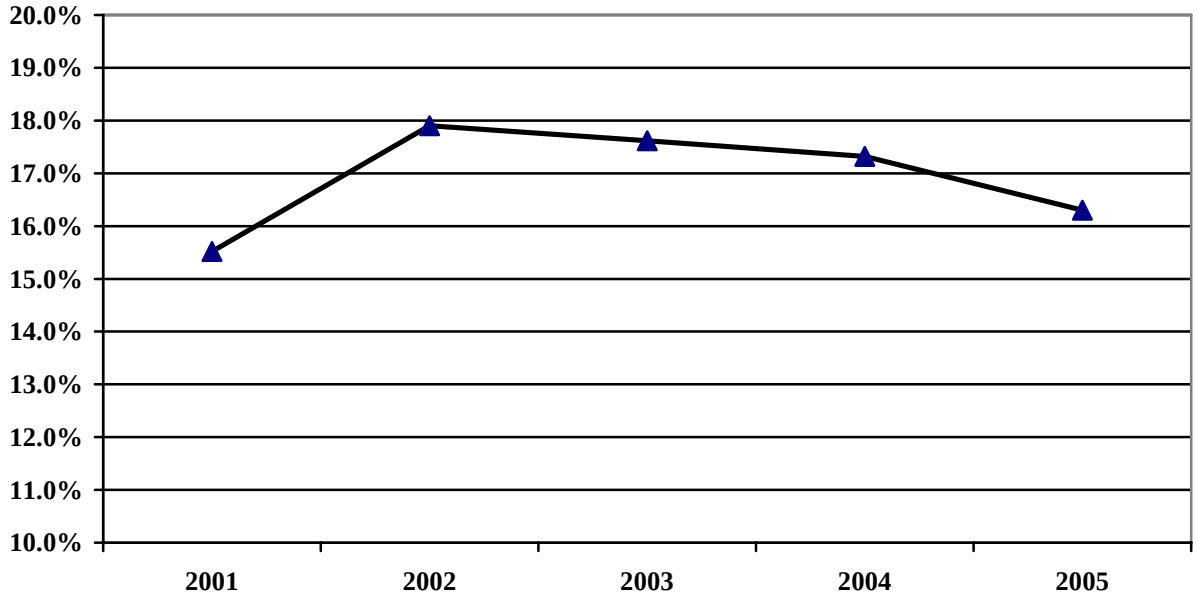
Debt Service

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

It is interesting to note that since 2003 the percentage of total expenditures allocated to debt service has decreased at the same time that long-term indebtedness has continued to increase in small cities.

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

Figure 15: Debt Service as a Percentage of Total Expenditures



Municipal Enterprises

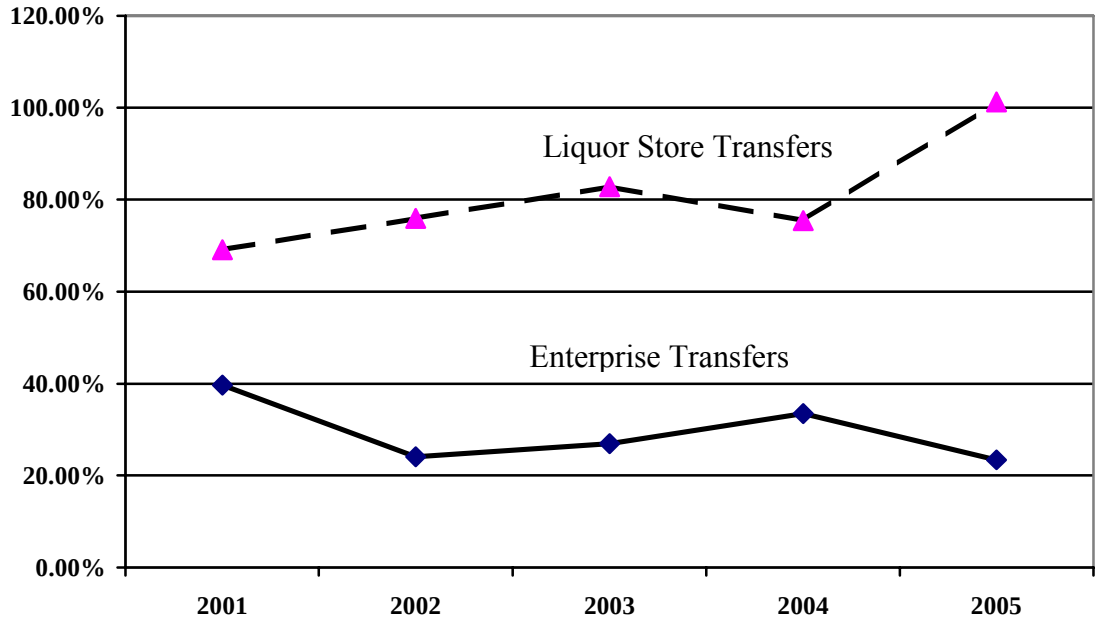
The net income of municipal enterprises increased 9.4 percent between 2004 and 2005 while net transfers (transfers out minus transfers in) from Enterprise Funds decreased 23.5 percent between 2004 and 2005. An example of this type of transfer is when a city transfers excess reserves from its Water Utility Enterprise Fund to the city's General Fund.

Municipal liquor stores, which are separated from other municipal enterprises because of accounting differences, showed a decrease of 14.2 percent in net income while net transfers (transfers out minus transfers in) increased of 15.2 percent between 2004 and 2005. The decrease in net income reflects that more liquor operations showed a decrease in net income than showed an increase (82 to 74 respectively). The increase in net transfers was primarily due to large transfers from the Longville, Warroad, and Danver liquor store operations.

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

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

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



Outstanding Long-Term Indebtedness

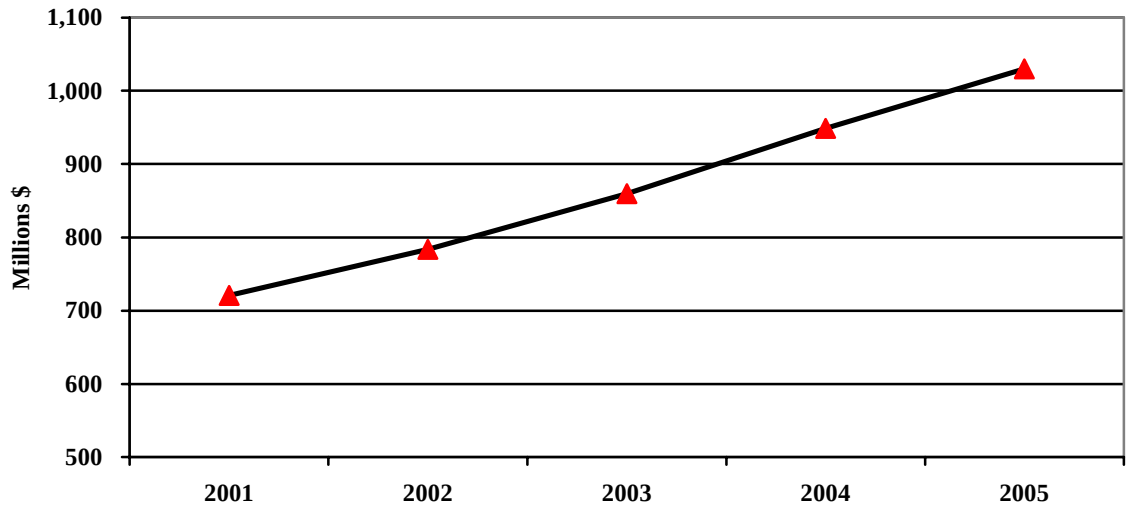
Cities under 2,500 carried long-term debt totaling $1.03 billion at the close of 2005. This represents an 8.6 percent increase over 2004 level. On a per capita basis, cities with a population less than 2,500 held a significantly higher level of long-term debt than those over 2,500, $2,514 to $1,965.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

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

Table 4: Two-Year Summary of Outstanding Bonded Indebtedness

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

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



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

GOVERNMENTAL TABLES

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

	2001		2002		2003		2004		2005		5-YEAR
GOVERNMENTAL FUND REVENUES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	CHANGE
Property Taxes	914,634,510	24.3%	1,000,177,529	25.6%	1,068,255,260	27.8%	1,163,880,706	29.1%	1,249,049,022	29.7%	36.6%
Tax Increments	307,840,968	8.2%	220,899,095	5.7%	245,290,728	6.4%	242,822,030	6.1%	242,654,164	5.8%	-21.2%
Franchise Taxes	73,484,638	2.0%	70,359,720	1.8%	77,223,148	2.0%	83,913,145	2.1%	93,452,473	2.2%	27.2%
Local Sales Tax	85,559,245	2.3%	82,833,683	2.1%	87,836,885	2.3%	92,339,306	2.3%	105,637,664	2.5%	23.5%
Hotel/Motel Taxes	23,804,485	0.6%	24,906,833	0.6%	20,722,067	0.5%	25,951,172	0.6%	26,467,617	0.6%	11.2%
Gravel and Gambling Taxes	1,696,887	0.0%	1,602,271	0.0%	1,611,593	0.0%	1,620,219	0.0%	1,400,586	0.0%	-17.5%
Special Assessments	232,312,698	6.2%	253,873,274	6.5%	279,625,302	7.3%	286,890,417	7.2%	291,499,401	6.9%	25.5%
Licenses and Permits	132,913,275	3.5%	140,020,118	3.6%	150,332,607	3.9%	165,408,805	4.1%	169,244,159	4.0%	27.3%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	55,337,666	1.5%	56,323,086	1.4%	56,435,014	1.5%	51,552,727	1.3%	60,989,412	1.4%	10.2%
All Other	75,528,291	2.0%	81,017,148	2.1%	116,186,250	3.0%	134,133,542	3.4%	134,714,607	3.2%	78.4%
State Grants											
Local Government Aid	408,640,166	10.8%	563,495,840	14.4%	464,076,923	12.1%	436,154,539	10.9%	417,168,977	9.9%	2.1%
HACA/MHHC (Homestead Credit)	200,017,284	5.3%	---	---	---	---	---	---	---	---	---
Market Value Credit *	---	---	87,243,410	---	66,098,138	---	66,300,648	---	63,418,518	1.5%	---
Taconite Relief and Aids	11,743,098	0.3%	14,473,953	0.4%	10,124,552	0.3%	10,594,638	0.3%	11,418,412	0.3%	-2.8%
PERA Aid	4,882,009	0.1%	5,584,341	0.1%	5,801,669	0.2%	4,955,488	0.1%	5,573,608	0.1%	14.2%
Highways	118,199,837	3.1%	126,490,344	3.2%	149,577,962	3.9%	141,999,046	3.6%	128,657,843	3.1%	8.8%
All Other	208,165,074	5.5%	282,533,688	7.2%	218,352,641	5.7%	187,881,805	4.7%	280,643,983	6.7%	34.8%
County Grants	28,521,187	0.8%	28,340,117	0.7%	26,710,766	0.7%	22,922,871	0.6%	25,975,406	0.6%	-8.9%
Local Unit Grants	38,948,399	1.0%	40,115,897	1.0%	42,232,161	1.1%	77,470,633	1.9%	40,757,086	1.0%	4.6%
Total Intergovernmental Revenues	**1,149,983,011**	**30.5%**	**1,285,617,824**	**32.9%**	**1,155,596,076**	**30.1%**	**1,133,965,937**	**28.4%**	**1,169,317,852**	**27.8%**	1.7%
Departmental Fees and Service Charges											
General Government	43,052,510	1.1%	44,758,000	1.1%	46,391,925	1.2%	77,116,304	1.9%	86,863,185	2.1%	101.8%
Public Safety	59,324,455	1.6%	63,211,018	1.6%	68,988,055	1.8%	74,711,727	1.9%	73,511,813	1.7%	23.9%
Streets and Highways	24,549,869	0.7%	22,960,437	0.6%	25,323,192	0.7%	37,084,974	0.9%	35,664,434	0.8%	45.3%
Sanitation (Refuse Collection)	12,120,159	0.3%	11,335,751	0.3%	11,670,297	0.3%	11,136,404	0.3%	11,550,388	0.3%	-4.7%
Libraries	1,161,681	0.0%	1,259,579	0.0%	873,670	0.0%	1,580,880	0.0%	1,746,965	0.0%	50.4%
Parks and Recreation	73,205,953	1.9%	93,846,259	2.4%	81,500,012	2.1%	90,563,803	2.3%	108,611,682	2.6%	48.4%
Airport	5,296,720	0.1%	5,973,313	0.2%	6,208,225	0.2%	6,524,450	0.2%	7,600,809	0.2%	43.5%
Transit	1,647,399	0.0%	1,759,823	0.0%	1,687,457	0.0%	1,876,271	0.0%	2,636,475	0.1%	60.0%
Cemetery	1,031,604	0.0%	1,117,225	0.0%	1,341,134	0.0%	1,361,559	0.0%	1,320,467	0.0%	28.0%
All Other	113,765,405	3.0%	122,240,351	3.1%	140,062,412	3.6%	104,767,735	2.6%	107,569,005	2.6%	-5.4%
Total Fees and Service Charges	**335,155,755**	**8.9%**	**368,461,756**	**9.4%**	**384,046,379**	**10.0%**	**406,724,107**	**10.2%**	**437,075,223**	**10.4%**	30.4%
Fines and Forfeits	37,987,309	1.0%	37,218,576	1.0%	40,104,036	1.0%	41,848,613	1.0%	42,452,540	1.0%	11.8%
Interest Earnings	207,611,585	5.5%	154,149,166	3.9%	90,364,518	2.4%	88,359,795	2.2%	119,643,710	2.8%	-42.4%
All Other Revenues	263,421,142	7.0%	268,519,735	6.9%	240,106,087	6.3%	261,845,471	6.6%	258,292,153	6.1%	-1.9%
Total Revenues	**3,766,405,508**	**100.0%**	**3,908,639,580**	**100.0%**	**3,841,114,686**	**100.0%**	**3,995,569,723**	**100.0%**	**4,206,186,564**	**100.0%**	11.7%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	606,661,401		882,516,791		867,903,473		953,362,341		918,118,609		
Other Long-term Indebtedness	99,144,834		71,231,038		81,511,115		34,876,630		39,395,757		
Short-term Indebtedness	849,728		669,261		768,689		3,493,764		1,400,672		
Total Borrowing	**706,655,963**		**954,417,090**		**950,183,277**		**991,732,735**		**958,915,038**		
Other Financing Sources	42,121,719		48,665,615		25,630,178		36,608,977		24,425,442		
Transfers from Enterprise Funds	132,161,943		142,314,190		150,493,326		154,375,201		170,777,277		
Transfers from Governmental Funds	695,242,237		660,798,463		652,251,168		697,314,048		708,394,930		
Total Revenues & Other Financing Sources	**5,342,587,370**		**5,714,834,938**		**5,619,672,635**		**5,875,600,684**		**6,068,699,251**		

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

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

	2001		2002		2003		2004		2005		5-YEAR
GOVERNMENTAL FUND EXPENDITURES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	CHANGE
General Government											
Current Expenditures	389,291,474	8.7%	406,364,981	8.9%	443,481,362	9.6%	415,976,046	8.7%	450,446,249	9.1%	15.7%
Capital Outlay	64,549,199	1.4%	51,682,922	1.1%	63,958,201	1.4%	45,016,809	0.9%	55,502,927	1.1%	-14.0%
Public Safety											
Current Expenditures	821,875,548	18.4%	876,062,005	19.3%	904,167,225	19.5%	976,091,050	20.5%	1,036,315,026	20.8%	26.1%
Capital Outlay	73,681,068	1.6%	90,834,605	2.0%	106,647,216	2.3%	88,949,557	1.9%	99,183,235	2.0%	34.6%
Streets and Highways											
Current Expenditures	333,741,792	7.5%	329,251,599	7.2%	345,344,826	7.4%	361,970,354	7.6%	376,601,247	7.6%	12.8%
Capital Outlay	560,370,464	12.5%	614,184,303	13.5%	647,354,342	14.0%	714,529,763	15.0%	730,141,342	14.7%	30.3%
Sanitation											
Current Expenditures	18,160,789	0.4%	18,169,428	0.4%	17,331,548	0.4%	23,351,309	0.5%	26,925,322	0.5%	48.3%
Capital Outlay	1,284,369	0.0%	1,106,509	0.0%	291,621	0.0%	105,234	0.0%	3,486,936	0.1%	171.5%
Health											
Current Expenditures	33,352,222	0.7%	35,443,397	0.8%	33,672,130	0.7%	23,663,222	0.5%	23,463,711	0.5%	-29.6%
Capital Outlay	193,056	0.0%	2,052,325	0.0%	41,561	0.0%	156,398	0.0%	215,335	0.0%	11.5%
Libraries											
Current Expenditures	65,520,474	1.5%	70,038,056	1.5%	67,252,812	1.4%	67,312,368	1.4%	70,031,072	1.4%	6.9%
Capital Outlay	12,835,199	0.3%	22,730,144	0.5%	34,588,540	0.7%	98,879,832	2.1%	60,892,282	1.2%	374.4%
Parks and Recreation											
Current Expenditures	272,202,344	6.1%	305,860,788	6.7%	291,833,584	6.3%	313,356,698	6.6%	353,731,395	7.1%	30.0%
Capital Outlay	145,419,638	3.3%	139,810,508	3.1%	133,657,734	2.9%	114,126,128	2.4%	108,087,543	2.2%	-25.7%
Housing/Economic Development											
Current Expenditures	211,271,771	4.7%	288,128,474	6.3%	310,513,943	6.7%	307,524,736	6.4%	351,671,473	7.1%	66.5%
Capital Outlay	295,239,342	6.6%	166,494,942	3.7%	118,861,634	2.6%	106,512,306	2.2%	101,676,583	2.0%	-65.6%
Conservation of Natural Resources											
Current Expenditures	2,344,034	0.1%	2,087,602	0.0%	3,498,970	0.1%	1,780,492	0.0%	2,030,111	0.0%	-13.4%
Capital Outlay	929,584	0.0%	819,326	0.0%	370,922	0.0%	126,610	0.0%	100,482	0.0%	-89.2%
Airport											
Current Expenditures	7,968,175	0.2%	8,407,271	0.2%	9,619,499	0.2%	9,923,747	0.2%	11,460,166	0.2%	43.8%
Capital Outlay	32,440,988	0.7%	20,434,980	0.4%	27,339,204	0.6%	35,704,345	0.7%	48,663,725	1.0%	50.0%
Transit											
Current Expenditures	14,879,618	0.3%	13,745,463	0.3%	13,310,919	0.3%	14,026,478	0.3%	14,714,905	0.3%	-1.1%
Capital Outlay	2,290,172	0.1%	2,314,975	0.1%	9,844,441	0.2%	7,096,989	0.1%	5,684,188	0.1%	148.2%
Unallocated Insurance	13,414,674	0.3%	15,925,074	0.4%	13,958,161	0.3%	13,023,383	0.3%	13,332,188	0.3%	-0.6%
All Other Unallocated											
Current Expenditures	44,184,506	1.0%	41,766,281	0.9%	42,450,820	0.9%	37,448,032	0.8%	51,016,241	1.0%	15.5%
Capital Outlay	125,577,021	2.8%	46,894,234	1.0%	41,158,121	0.9%	32,998,552	0.7%	27,470,856	0.6%	-78.1%
Capital Outlay for Enterprise Funds	151,417,813	3.4%	124,838,633	2.7%	132,583,635	2.9%	108,043,306	2.3%	114,593,604	2.3%	-24.3%
Debt Service											
Principal Payments	532,013,196	11.9%	613,566,273	13.5%	585,281,503	12.6%	605,960,839	12.7%	584,714,483	11.8%	9.9%
Interest and Fiscal Charges	240,048,254	5.4%	238,858,493	5.3%	240,125,150	5.2%	246,007,973	5.2%	253,269,338	5.1%	5.5%
Total Current Expenditures	2,228,207,421	49.9%	2,411,250,419	53.0%	2,496,435,799	53.8%	2,565,447,915	53.8%	2,781,739,106	55.9%	24.8%
Total Capital Outlay	1,466,227,913	32.8%	1,284,198,406	28.2%	1,316,697,172	28.4%	1,352,245,829	28.4%	1,355,699,038	27.2%	-7.5%
Total Debt Service	772,061,450	17.3%	852,424,766	18.7%	825,406,653	17.8%	851,968,812	17.9%	837,983,821	16.8%	8.5%
Total Expenditures	**4,466,496,784**	**100.0%**	**4,547,873,591**	**100.0%**	**4,638,539,624**	**100.0%**	**4,769,662,556**	**100.0%**	**4,975,421,965**	**100.0%**	11.4%
Other Financing Uses											
Debt Redemption - Refunded Bonds	68,968,397		196,087,046		126,276,604		124,992,085		186,897,439		
Other Financing Uses	60,818,642		34,952,665		7,859,052		6,642,319		12,371,522		
Transfers to Enterprise Funds	73,832,367		82,201,125		99,465,428		104,018,025		98,231,352		
Transfers to Governmental Funds	695,218,112		660,798,463		652,251,168		697,314,048		708,394,930		
Total Expenditures & Other Financing Uses	**5,365,334,302**		**5,521,912,890**		**5,524,391,876**		**5,702,629,033**		**5,981,317,208**		

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

	2001		2002		2003		2004		2005		5-YEAR
GOVERNMENTAL FUND REVENUES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	CHANGE
Property Taxes	837,890,401	24.4%	920,990,801	25.9%	978,834,092	28.0%	1,066,146,168	29.4%	1,144,204,839	30.0%	36.6%
Tax Increments	297,415,538	8.7%	212,951,016	6.0%	236,058,925	6.8%	232,728,988	6.4%	231,330,226	6.1%	-22.2%
Franchise Taxes	72,724,954	2.1%	69,514,962	2.0%	76,348,434	2.2%	82,779,720	2.3%	92,196,213	2.4%	26.8%
Local Sales Tax	85,559,245	2.5%	82,833,683	2.3%	87,836,885	2.5%	92,339,306	2.5%	105,637,664	2.8%	23.5%
Hotel/Motel Taxes	23,540,675	0.7%	24,602,831	0.7%	20,373,066	0.6%	25,672,538	0.7%	26,318,421	0.7%	11.8%
Gravel and Gambling Taxes	1,606,184	0.0%	1,571,299	0.0%	1,559,139	0.0%	1,543,679	0.0%	1,338,139	0.0%	-16.7%
Special Assessments	215,498,557	6.3%	233,978,739	6.6%	258,932,049	7.4%	266,991,407	7.4%	269,947,501	7.1%	25.3%
Licenses and Permits	126,539,555	3.7%	132,792,877	3.7%	142,191,967	4.1%	156,143,310	4.3%	159,395,863	4.2%	26.0%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	48,015,266	1.4%	51,667,938	1.5%	48,877,389	1.4%	41,881,559	1.2%	53,415,099	1.4%	11.2%
All Other	67,513,422	2.0%	73,440,503	2.1%	106,391,990	3.0%	118,204,124	3.3%	112,999,998	3.0%	67.4%
State Grants											
Local Government Aid	345,576,300	10.1%	477,452,307	13.4%	388,878,341	11.1%	360,976,358	9.9%	338,276,570	8.9%	-2.1%
HACA/MHHC (Homestead Credit)	177,487,096	5.2%	---	---	---	---	---	---	---	---	---
Market Value Credit *	---	---	76,621,072	---	55,067,431	---	54,624,087	---	51,425,002	---	---
Taconite Relief and Aids	7,035,391	0.2%	9,126,694	0.3%	6,587,452	0.2%	6,772,431	0.2%	7,391,546	0.2%	5.1%
PERA Aid	4,386,532	0.1%	5,076,002	0.1%	5,262,032	0.2%	4,444,735	0.1%	5,088,396	0.1%	16.0%
Highways	116,840,643	3.4%	116,086,712	3.3%	141,654,229	4.1%	140,731,831	3.9%	128,244,168	3.4%	9.8%
All Other	187,808,285	5.5%	266,727,288	7.5%	200,583,843	5.7%	171,427,103	4.7%	262,432,567	6.9%	39.7%
County Grants	25,679,414	0.7%	26,140,210	0.7%	24,073,344	0.7%	19,898,493	0.5%	23,214,588	0.6%	-9.6%
Local Unit Grants	36,561,580	1.1%	37,586,336	1.1%	40,684,689	1.2%	76,139,038	2.1%	39,392,537	1.0%	7.7%
Total Intergovernmental Revenues	**1,016,903,929**	**29.6%**	**1,139,925,062**	**32.0%**	**1,018,060,740**	**29.2%**	**995,099,759**	**27.4%**	**1,021,880,471**	**26.8%**	0.5%
Departmental Fees and Service Charges											
General Government	41,633,273	1.2%	43,434,212	1.2%	45,006,393	1.3%	73,679,404	2.0%	83,617,651	2.2%	100.8%
Public Safety	44,612,061	1.3%	48,104,950	1.4%	52,076,812	1.5%	56,036,018	1.5%	54,666,499	1.4%	22.5%
Streets and Highways	23,936,691	0.7%	22,424,105	0.6%	24,867,066	0.7%	36,238,720	1.0%	34,765,974	0.9%	45.2%
Sanitation (Refuse Collection)	8,629,402	0.3%	7,900,699	0.2%	8,251,043	0.2%	7,841,865	0.2%	8,339,913	0.2%	-3.4%
Libraries	895,934	0.0%	1,012,120	0.0%	646,716	0.0%	1,382,637	0.0%	1,527,221	0.0%	70.5%
Parks and Recreation	67,460,746	2.0%	87,518,352	2.5%	74,735,822	2.1%	83,603,515	2.3%	101,763,368	2.7%	50.8%
Airport	4,901,028	0.1%	5,593,593	0.2%	5,770,419	0.2%	6,042,335	0.2%	7,037,517	0.2%	43.6%
Transit	1,612,961	0.0%	1,721,710	0.0%	1,653,871	0.0%	1,840,980	0.1%	2,587,741	0.1%	60.4%
Cemetery	722,442	0.0%	803,990	0.0%	991,546	0.0%	1,003,734	0.0%	1,014,776	0.0%	40.5%
All Other	111,081,278	3.2%	118,483,688	3.3%	134,543,951	3.9%	98,988,056	2.7%	101,672,950	2.7%	-8.5%
Total Fees and Service Charges	**305,485,816**	**8.9%**	**336,997,419**	**9.5%**	**348,543,639**	**10.0%**	**366,657,264**	**10.1%**	**396,993,610**	**10.4%**	30.0%
Fines and Forfeits	35,979,912	1.0%	35,176,127	1.0%	37,998,025	1.1%	39,587,808	1.1%	40,078,726	1.0%	11.4%
Interest Earnings	193,097,134	5.6%	143,718,101	4.0%	83,090,882	2.4%	81,971,604	2.3%	110,578,263	2.9%	-42.7%
All Other Revenues	221,023,990	6.4%	226,897,074	6.4%	201,027,857	5.8%	224,650,742	6.2%	219,414,721	5.7%	-0.7%
Total Revenues	**3,433,265,890**	**100.0%**	**3,561,949,991**	**100.0%**	**3,490,855,700**	**100.0%**	**3,632,312,293**	**100.0%**	**3,819,314,657**	**100.0%**	11.2%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	543,258,146		802,415,196		778,130,555		850,624,064		810,053,692		
Other Long-term Indebtedness	90,072,746		61,999,007		65,002,629		21,118,472		31,814,194		
Short-term Indebtedness	---		---		345,136		63,344		65,371		
Total Borrowing	**633,330,892**		**864,414,203**		**843,478,320**		**871,805,880**		**841,933,257**		
Other Financing Sources	40,968,963		45,672,689		24,041,546		30,796,163		18,229,618		
Transfers from Enterprise Funds	113,387,741		124,576,699		131,266,319		134,074,979		150,819,032		
Transfers from Governmental Funds	662,161,217		621,251,990		617,521,394		658,234,328		667,138,356		
Total Revenues & Other Financing Sources	**4,883,114,703**		**5,217,865,572**		**5,107,163,279**		**5,327,223,643**		**5,497,434,920**		

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

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

	2001		2002		2003		2005		2005		5-YEAR
GOVERNMENTAL FUND EXPENDITURES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	CHANGE
General Government											
Current Expenditures	336,583,674	8.2%	350,902,391	8.5%	387,573,126	9.3%	353,108,692	8.2%	383,049,803	8.6%	13.8%
Capital Outlay	58,802,662	1.4%	45,213,330	1.1%	56,787,878	1.4%	38,714,219	0.9%	46,319,077	1.0%	-21.2%
Public Safety											
Current Expenditures	764,268,819	18.7%	813,530,849	19.7%	836,383,892	20.0%	903,638,297	21.0%	960,380,567	21.4%	25.7%
Capital Outlay	56,006,655	1.4%	72,673,829	1.8%	88,122,148	2.1%	62,832,038	1.5%	74,868,077	1.7%	33.7%
Streets and Highways											
Current Expenditures	291,132,438	7.1%	286,871,747	6.9%	302,897,124	7.2%	318,997,900	7.4%	328,096,863	7.3%	12.7%
Capital Outlay	519,184,737	12.7%	567,270,896	13.7%	585,927,999	14.0%	654,999,959	15.3%	666,567,782	14.9%	28.4%
Sanitation											
Current Expenditures	13,794,403	0.3%	13,763,427	0.3%	13,065,596	0.3%	19,127,820	0.4%	22,737,619	0.5%	64.8%
Capital Outlay	1,223,009	0.0%	1,075,703	0.0%	67,806	0.0%	13,370	0.0%	3,308,880	0.1%	170.6%
Health											
Current Expenditures	33,198,341	0.8%	35,177,802	0.9%	33,506,590	0.8%	23,435,584	0.5%	23,317,228	0.5%	-29.8%
Capital Outlay	131,795	0.0%	108,840	0.0%	31,357	0.0%	156,197	0.0%	114,705	0.0%	-13.0%
Libraries											
Current Expenditures	61,172,956	1.5%	65,173,828	1.6%	62,292,694	1.5%	62,162,507	1.4%	64,675,112	1.4%	5.7%
Capital Outlay	11,164,412	0.3%	20,728,983	0.5%	32,742,344	0.8%	98,444,750	2.3%	60,282,585	1.3%	440.0%
Parks and Recreation											
Current Expenditures	255,173,084	6.3%	288,329,795	7.0%	273,983,028	6.5%	293,393,227	6.8%	333,579,868	7.4%	30.7%
Capital Outlay	138,207,517	3.4%	132,310,396	3.2%	125,742,969	3.0%	106,807,710	2.5%	99,823,818	2.2%	-27.8%
Housing/Economic Development											
Current Expenditures	193,122,340	4.7%	271,448,521	6.6%	293,426,598	7.0%	286,801,760	6.7%	330,324,432	7.4%	71.0%
Capital Outlay	271,121,011	6.6%	145,094,846	3.5%	99,511,687	2.4%	85,019,291	2.0%	79,366,239	1.8%	-70.7%
Conservation of Natural Resources											
Current Expenditures	2,237,912	0.1%	2,028,710	0.0%	3,440,587	0.1%	1,680,376	0.0%	1,952,326	0.0%	-12.8%
Capital Outlay	843,750	0.0%	775,419	0.0%	229,918	0.0%	65,562	0.0%	81,012	0.0%	-90.4%
Airport											
Current Expenditures	7,157,958	0.2%	7,592,679	0.2%	8,626,771	0.2%	8,808,322	0.2%	10,230,555	0.2%	42.9%
Capital Outlay	29,473,587	0.7%	17,609,883	0.4%	24,592,193	0.6%	32,607,698	0.8%	42,888,628	1.0%	45.5%
Transit											
Current Expenditures	14,724,015	0.4%	13,542,604	0.3%	13,105,271	0.3%	13,815,130	0.3%	14,491,543	0.3%	-1.6%
Capital Outlay	2,266,182	0.1%	2,267,899	0.1%	9,748,079	0.2%	7,096,100	0.2%	5,629,683	0.1%	148.4%
Unallocated Insurance	10,082,194	0.2%	12,141,958	0.3%	10,347,688	0.2%	10,008,657	0.2%	10,641,848	0.2%	5.6%
All Other Unallocated											
Current Expenditures	38,224,000	0.9%	36,056,719	0.9%	36,932,722	0.9%	32,217,322	0.8%	44,444,706	1.0%	16.3%
Capital Outlay	124,002,013	3.0%	45,487,653	1.1%	40,244,505	1.0%	32,279,448	0.8%	26,075,679	0.6%	-79.0%
Capital Outlay for Enterprise Funds	135,512,964	3.3%	105,778,748	2.6%	99,925,941	2.4%	78,426,166	1.8%	89,391,420	2.0%	-34.0%
Debt Service											
Principal Payments	492,350,285	12.1%	559,556,616	13.5%	526,541,315	12.6%	544,696,299	12.7%	525,626,668	11.7%	6.8%
Interest and Fiscal Charges	219,790,347	5.4%	218,186,568	5.3%	218,907,410	5.2%	224,957,634	5.2%	231,678,097	5.2%	5.4%
Total Current Expenditures	2,020,872,134	49.5%	2,196,561,030	53.2%	2,275,581,687	54.4%	2,327,195,594	54.2%	2,527,922,470	56.4%	25.1%
Total Capital Outlay	1,347,940,294	33.0%	1,156,396,425	28.0%	1,163,674,824	27.8%	1,197,462,508	27.9%	1,194,717,585	26.7%	-11.4%
Total Debt Service	712,140,632	17.5%	777,743,184	18.8%	745,448,725	17.8%	769,653,933	17.9%	757,304,765	16.9%	6.3%
Total Expenditures	**4,080,953,060**	**100.0%**	**4,130,700,639**	**100.0%**	**4,184,705,236**	**100.0%**	**4,294,312,035**	**100.0%**	**4,479,944,820**	**100.0%**	9.8%
Other Financing Uses											
Debt Redemption - Refunded Bonds	62,823,947		191,171,311		117,461,194		120,677,028		182,897,422		
Other Financing Uses	60,368,294		34,238,607		7,300,787		5,158,282		9,577,004		
Transfers to Enterprise Funds	67,861,121		74,064,157		92,734,180		96,222,868		88,866,848		
Transfers to Governmental Funds	662,161,217		621,251,990		617,521,394		658,234,328		667,138,356		
Total Expenditures & Other Financing Uses	**4,934,167,639**		**5,051,426,704**		**5,019,722,791**		**5,174,604,541**		**5,428,424,450**		

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

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION 2005		TOTAL CITIES OVER 2,500 POPULATION 2004		PERCENT INCREASE (DECREASE)
Population (2005 Demographer's Pop. Estimates)	760,985		1,757,706		587,570		691,215		3,797,476		3,743,433		
REVENUES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	
Property Taxes	248,908,806	21.1%	537,730,952	37.7%	162,113,619	29.7%	195,451,462	29.2%	1,144,204,839	30.0%	1,066,146,168	29.4%	7.3%
Tax Increments	84,695,568	7.2%	88,116,529	6.2%	30,682,105	5.6%	27,836,024	4.2%	231,330,226	6.1%	232,728,988	6.4%	-0.6%
Franchise Taxes	50,922,495	4.3%	22,943,722	1.6%	10,585,904	1.9%	7,744,092	1.2%	92,196,213	2.4%	82,779,720	2.3%	11.4%
Local Sales Tax	86,531,594	7.3%	15,656,890	1.1%	1,440,828	0.2%	2,008,352	0.3%	105,637,664	2.8%	92,339,306	2.5%	14.4%
Hotel/Motel Taxes	10,302,846	0.9%	14,282,184	1.0%	1,128,782	0.2%	604,609	0.1%	26,318,421	0.7%	25,672,538	0.7%	2.5%
Gravel and Gambling Taxes	574,839	0.0%	606,455	0.0%	116,383	0.0%	40,462	0.0%	1,338,139	0.0%	1,543,679	0.0%	-13.3%
Special Assessments	40,551,064	3.4%	128,412,208	9.0%	40,430,100	7.4%	60,554,129	9.0%	269,947,501	7.1%	266,991,407	7.4%	1.1%
Licenses and Permits	36,189,098	3.1%	74,484,719	5.2%	19,261,629	3.5%	29,460,417	4.4%	159,395,863	4.2%	156,143,310	4.3%	2.1%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	39,288,129	3.3%	8,395,279	0.6%	2,695,152	0.5%	3,036,539	0.5%	53,415,099	1.4%	41,881,559	1.2%	27.5%
All Other	33,498,960	2.8%	43,295,576	3.0%	19,112,253	3.5%	17,093,209	2.6%	112,999,998	3.0%	118,204,124	3.3%	-4.4%
State Grants													
Local Government Aid	140,711,715	11.9%	62,554,069	4.4%	59,385,462	10.9%	75,625,324	11.3%	338,276,570	8.9%	360,976,358	9.9%	-6.3%
HACA/MHHC (Homestead Credit)	---	---	---	---	---	---	---	---	---	---	---	---	---
Market Value Credit *	9,740,553	0.8%	18,468,909	1.3%	10,351,585	1.9%	12,863,955	1.9%	51,425,002	1.3%	54,624,087	1.5%	-5.9%
Taconite Relief and Aids	---	---	---	---	2,886,385	0.5%	4,505,161	0.7%	7,391,546	0.2%	6,772,431	0.2%	9.1%
PERA Aids	1,529,940	0.1%	2,187,094	0.2%	711,466	0.1%	659,896	0.1%	5,088,396	0.1%	4,444,735	0.1%	14.5%
Highways	22,827,426	1.9%	62,570,084	4.4%	24,131,624	4.4%	18,715,034	2.8%	128,244,168	3.4%	140,731,831	3.9%	-8.9%
All Other	140,363,520	11.9%	53,070,881	3.7%	26,587,475	4.9%	42,410,691	6.3%	262,432,567	6.9%	171,427,103	4.7%	53.1%
County Grants	3,901,604	0.3%	13,261,694	0.9%	3,487,206	0.6%	2,564,084	0.4%	23,214,588	0.6%	19,898,493	0.5%	16.7%
Local Unit Grants	17,787,283	1.5%	8,583,595	0.6%	10,435,421	1.9%	2,586,238	0.4%	39,392,537	1.0%	76,139,038	2.1%	-48.3%
Total Intergovernmental Revenues	**409,649,130**	**34.7%**	**272,387,181**	**19.1%**	**159,784,029**	**29.3%**	**180,060,131**	**26.9%**	**1,021,880,471**	**26.8%**	**995,099,759**	**27.4%**	**2.7%**
Departmental Fees and Service Charges													
General Government	40,017,785	3.4%	24,106,276	1.7%	8,407,290	1.5%	11,086,300	1.7%	83,617,651	2.2%	73,679,404	2.0%	13.5%
Public Safety	20,826,845	1.8%	9,890,154	0.7%	8,437,296	1.5%	15,512,204	2.3%	54,666,499	1.4%	56,036,018	1.5%	-2.4%
Streets and Highways	10,222,463	0.9%	16,238,381	1.1%	4,587,644	0.8%	3,717,486	0.6%	34,765,974	0.9%	36,238,720	1.0%	-4.1%
Sanitation (Refuse Collection)	---	---	4,508,187	0.3%	1,938,718	0.4%	1,893,008	0.3%	8,339,913	0.2%	7,841,865	0.2%	6.4%
Libraries	802,064	0.1%	254,006	0.0%	186,752	0.0%	284,399	0.0%	1,527,221	0.0%	1,382,637	0.0%	10.5%
Parks and Recreation	20,239,583	1.7%	47,130,248	3.3%	14,562,201	2.7%	19,831,336	3.0%	101,763,368	2.7%	83,603,515	2.3%	21.7%
Airport	---	---	4,343,457	0.3%	820,231	0.2%	1,873,829	0.3%	7,037,517	0.2%	6,042,335	0.2%	16.5%
Transit	---	---	2,088,561	0.1%	241,684	0.0%	257,496	0.0%	2,587,741	0.1%	1,840,980	0.1%	40.6%
Cemetery	---	---	200,633	0.0%	404,643	0.1%	409,500	0.1%	1,014,776	0.0%	1,003,734	0.0%	1.1%
All Other	32,046,935	2.7%	28,299,349	2.0%	16,201,498	3.0%	25,125,168	3.7%	101,672,950	2.7%	98,988,056	2.7%	2.7%
Total Fees and Service Charges	**124,155,675**	**10.5%**	**137,059,252**	**9.6%**	**55,787,957**	**10.2%**	**79,990,726**	**11.9%**	**396,993,610**	**10.4%**	**366,657,264**	**10.1%**	**8.3%**
Fines and Forfeits	15,622,972	1.3%	14,668,230	1.0%	4,531,375	0.8%	5,256,149	0.8%	40,078,726	1.0%	39,587,808	1.1%	1.2%
Interest Earnings	28,196,041	2.4%	45,357,835	3.2%	17,061,900	3.1%	19,962,487	3.0%	110,578,263	2.9%	81,971,604	2.3%	34.9%
All Other Revenues	42,629,794	3.6%	73,446,242	5.2%	42,120,752	7.7%	61,217,933	9.1%	219,414,721	5.7%	224,650,742	6.2%	-2.3%
Total Revenues	**1,178,929,922**	**100.0%**	**1,425,152,399**	**100.0%**	**545,045,363**	**100.0%**	**670,186,973**	**100.0%**	**3,819,314,657**	**100.0%**	**3,632,312,293**	**100.0%**	**5.1%**
PERCENT OF TOTAL REVENUES	30.9%		37.3%		14.3%		17.5%		100.0%		100.0%		
Other Financing Sources													
Borrowing													
Bonded Indebtedness	193,075,870		260,999,583		140,801,221		215,177,018		810,053,692		850,624,064		
Other Long-term Indebtedness	12,529,000		10,236,464		1,999,000		7,049,730		31,814,194		21,118,472		
Short-term Indebtedness	---		---		---		65,371		65,371		63,344		
Total Borrowing	**205,604,870**		**271,236,047**		**142,800,221**		**222,292,119**		**841,933,257**		**871,805,880**		
Other Financing Sources	86,196		8,844,891		4,080,894		5,217,637		18,229,618		30,796,163		
Transfers from Enterprise Funds	40,002,378		53,036,715		32,589,200		25,190,739		150,819,032		134,074,979		
Transfers from Governmental Funds	237,816,918		263,499,528		61,327,859		104,494,051		667,138,356		658,234,328		
Total Revenues & Other Financing Sources	**1,662,440,284**		**2,021,769,580**		**785,843,537**		**1,027,381,519**		**5,497,434,920**		**5,327,223,643**		

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

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

	POPULATION OVER 100,000 FIRST CLASS		POPULATION 20,000-100,000 SECOND CLASS		POPULATION 10,000-20,000 THIRD CLASS		POPULATION 2,500-10,000 FOURTH CLASS		TOTAL CITIES OVER 2,500 POPULATION 2005		2004		PERCENT INCREASE
EXPENDITURES	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	***AMOUNT***	%	(DECREASE)
General Government - Current Expenditures	108,364,966	8.1%	136,355,127	8.2%	60,509,680	9.3%	77,820,030	9.5%	383,049,803	8.6%	353,108,692	8.2%	8.5%
- Capital Outlay	1,607,894	0.1%	12,912,433	0.8%	20,917,821	3.2%	10,880,929	1.3%	46,319,077	1.0%	38,714,219	0.9%	19.6%
Public Safety													
Police and Ambulance - Current Expenditures	209,267,945	15.6%	237,994,717	14.3%	83,087,863	12.8%	88,861,895	10.8%	619,212,420	13.8%	586,554,538	13.6%	5.6%
- Capital Outlay	3,116,616	0.2%	18,654,928	1.1%	6,211,427	1.0%	7,696,444	0.9%	35,679,415	0.8%	27,585,017	0.6%	29.3%
Fire - Current Expenditures	106,619,091	7.9%	77,986,572	4.7%	26,067,849	4.0%	26,990,653	3.3%	237,664,165	5.3%	219,963,552	5.1%	8.0%
- Capital Outlay	3,849,305	0.3%	11,367,663	0.7%	8,208,255	1.3%	9,938,594	1.2%	33,363,817	0.7%	27,741,716	0.6%	20.3%
Other Public Safety - Current Expenditures	45,558,435	3.4%	31,836,709	1.9%	8,972,954	1.4%	17,135,884	2.1%	103,503,982	2.3%	97,120,207	2.3%	6.6%
- Capital Outlay	352,131	0.0%	1,887,595	0.1%	650,050	0.1%	2,935,069	0.4%	5,824,845	0.1%	7,505,305	0.2%	-22.4%
Streets and Highways - Maintenance	71,183,856	5.3%	121,878,361	7.3%	50,732,218	7.8%	62,005,681	7.5%	305,800,116	6.8%	291,530,247	6.8%	4.9%
- Lighting	5,115,825	0.4%	9,521,701	0.6%	2,721,543	0.4%	4,937,678	0.6%	22,296,747	0.5%	27,467,653	0.6%	-18.8%
- Construction	64,233,293	4.8%	266,989,486	16.1%	108,116,871	16.6%	164,428,407	20.0%	603,768,057	13.5%	608,988,912	14.2%	-0.9%
- Other Capital Outlay	12,524,978	0.9%	21,963,401	1.3%	6,859,565	1.1%	21,451,781	2.6%	62,799,725	1.4%	46,011,047	1.1%	36.5%
Sanitation - Refuse Collection & Disposal	158,826	---	2,392,447	0.1%	1,045,961	0.2%	2,403,734	0.3%	6,000,968	0.1%	5,432,814	0.1%	10.5%
- Other Sanitation	12,444,218	0.9%	2,298,034	0.1%	758,755	0.1%	1,235,644	0.2%	16,736,651	0.4%	13,695,006	0.3%	22.2%
- Capital Outlay	---	---	7,953	0.0%	208,147	0.0%	3,092,780	0.4%	3,308,880	0.1%	13,370	0.0%	24648.5%
Health - Current Expenditures	17,091,090	1.3%	5,924,209	0.4%	176,552	0.0%	125,377	0.0%	23,317,228	0.5%	23,435,584	0.5%	-0.5%
- Capital Outlay	7,000	0.0%	---	---	---	---	107,705	0.0%	114,705	0.0%	156,197	0.0%	-26.6%
Culture and Recreation													
Libraries - Current Expenditures	36,993,127	2.7%	9,866,389	0.6%	8,478,918	1.3%	9,336,678	1.1%	64,675,112	1.4%	62,162,507	1.4%	4.0%
- Capital Outlay	50,968,779	3.8%	1,116,996	0.1%	2,724,398	0.4%	5,472,412	0.7%	60,282,585	1.3%	98,444,750	2.3%	-38.8%
Parks and Recreation - Current Expenditures	115,055,235	8.6%	134,252,652	8.1%	44,623,555	6.9%	39,648,426	4.8%	333,579,868	7.4%	293,393,227	6.8%	13.7%
- Capital Outlay	23,286,562	1.7%	51,746,331	3.1%	10,175,429	1.6%	14,615,496	1.8%	99,823,818	2.2%	106,807,710	2.5%	-6.5%
Housing/Economic Development - Current Expend	178,641,022	13.3%	84,131,419	5.1%	43,627,505	6.7%	23,924,486	2.9%	330,324,432	7.4%	286,801,760	6.7%	15.2%
- Capital Outlay	14,472,312	1.1%	38,873,919	2.3%	9,888,441	1.5%	16,131,567	2.0%	79,366,239	1.8%	85,019,291	2.0%	-6.6%
Conservation - Current Expenditures	---	---	1,499,346	0.1%	181,825	0.0%	271,155	0.0%	1,952,326	0.0%	1,680,376	0.0%	16.2%
- Capital Outlay	---	---	78,691	0.0%	2,321	0.0%	---	---	81,012	0.0%	65,562	0.0%	23.6%
Airport - Current Expenditures	---	---	5,173,950	0.3%	2,067,062	0.3%	2,989,543	0.4%	10,230,555	0.2%	8,808,322	0.2%	16.1%
- Capital Outlay	---	---	19,109,554	1.1%	16,680,130	2.6%	7,098,944	0.9%	42,888,628	1.0%	32,607,698	0.8%	31.5%
Transit - Current Expenditures	---	---	11,569,854	0.7%	1,423,568	0.2%	1,498,121	0.2%	14,491,543	0.3%	13,815,130	0.3%	4.9%
- Capital Outlay	---	---	5,385,670	0.3%	125,312	0.0%	118,701	0.0%	5,629,683	0.1%	7,096,100	0.2%	-20.7%
Unallocated Insurance	5,254,733	0.4%	1,605,925	0.1%	1,749,154	0.3%	2,032,036	0.2%	10,641,848	0.2%	10,008,657	0.2%	6.3%
All Other Unallocated - Current Expenditures	11,615,090	0.9%	19,948,162	1.2%	4,090,749	0.6%	8,790,705	1.1%	44,444,706	1.0%	32,217,322	0.7%	38.0%
- Capital Outlay	5,434,000	0.4%	3,298,953	0.2%	2,482,186	0.4%	14,860,540	1.8%	26,075,679	0.6%	32,279,448	0.8%	-19.2%
Capital Outlay for Enterprise Funds	---	---	62,326,834	3.8%	3,474,859	0.5%	23,589,727	2.9%	89,391,420	2.0%	78,426,166	1.8%	14.0%
Debt Service - Principal Payments	147,866,905	11.0%	185,982,979	11.2%	83,435,299	12.8%	108,341,485	13.2%	525,626,668	11.7%	544,696,299	12.7%	-3.5%
- Interest and Fiscal Charges	94,187,192	7.0%	65,800,591	4.0%	29,371,936	4.5%	42,318,378	5.1%	231,678,097	5.2%	224,957,634	5.3%	3.0%
Total Current Expenditures	923,363,459	68.6%	894,235,574	53.8%	340,315,711	52.4%	370,007,726	45.0%	2,527,922,470	56.4%	2,327,195,594	54.1%	8.6%
Total Capital Outlay	179,852,870	13.4%	515,720,407	31.0%	196,725,212	30.3%	302,419,096	36.7%	1,194,717,585	26.7%	1,197,462,508	27.9%	-0.2%
Total Debt Service	242,054,097	18.0%	251,783,570	15.2%	112,807,235	17.4%	150,659,863	18.3%	757,304,765	16.9%	769,653,933	18.0%	-1.6%
Total Expenditures	**1,345,270,426**	**100.0%**	**1,661,739,551**	**100.0%**	**649,848,158**	**100.0%**	**823,086,685**	**100.0%**	**4,479,944,820**	**100.0%**	**4,294,312,035**	**100.0%**	**4.3%**
PERCENT OF TOTAL EXPENDITURES	30.0%		37.1%		14.5%		19.2%		100.0%		100.0%		
Other Financing Uses													
Debt Redemption - Refunded Bonds	87,515,417		69,992,907		10,550,000		14,839,098		182,897,422		120,677,028		
Other Financing Uses	---		7,775,421		1,409,676		391,907		9,577,004		5,158,282		
Transfers to Enterprise Funds	52,256,047		16,453,052		5,733,139		14,424,610		88,866,848		96,222,868		
Transfers to Governmental Funds	237,816,918		263,499,528		61,327,859		104,494,051		667,138,356		658,234,328		
Total Expenditures & Other Financing Uses	**1,722,858,808**		**2,019,460,459**		**728,868,832**		**957,236,351**		**5,428,424,450**		**5,174,604,541**		
Unreserved Fund Balance													
General Fund Unreserved Fund Balance	78,129,840		336,542,128		161,344,324		181,074,329		757,090,621		747,217,752		
Special Revenue Fund Unreserved Fund Balance	206,981,918		145,815,151		74,282,380		113,886,750		540,966,199		617,094,707		
Total	**285,111,758**		**482,357,279**		**235,626,704**		**294,961,079**		**1,298,056,820**		**1,364,312,459**		
As a percent of total current expenditures	30.9%		53.9%		69.2%		79.7%		51.3%		58.6%		

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

GOVERNMENTAL FUNDS	2001 Amount	2001 %	2002 Amount	2002 %	2003 Amount	2003 %	2004 Amount	2004 %	2005 Amount	2005 %	5-Year Change		
REVENUES													
Taxes	88,283,736	26.5%	88,314,539	25.5%	99,929,140	28.5%	109,316,179	30.1%	117,636,024	30.4%	33.2%	8,319,845	7.6%
Special Assessments	16,829,443	5.1%	19,894,535	5.7%	20,693,253	5.9%	19,899,010	5.5%	21,551,900	5.6%	28.1%	1,652,890	8.3%
Licenses and Permits	6,373,720	1.9%	7,227,241	2.1%	8,140,640	2.3%	9,265,495	2.6%	9,848,296	2.5%	54.5%	582,801	6.3%
Intergovernmental Revenues													
Federal Grants	15,337,269	4.6%	12,231,793	3.5%	17,351,885	5.0%	25,600,586	7.0%	29,288,922	7.6%	91.0%	3,688,336	14.4%
State Grants	112,497,919	33.8%	128,731,501	37.1%	115,998,557	33.1%	108,909,619	30.0%	114,023,092	29.5%	1.4%	5,113,473	4.7%
County Grants	2,841,773	0.9%	2,199,907	0.6%	2,637,422	0.8%	3,024,378	0.8%	2,760,818	0.7%	-2.8%	(263,560)	-8.7%
Local Units Grants	2,386,819	0.7%	2,529,561	0.7%	1,547,472	0.4%	1,331,595	0.4%	1,364,549	0.4%	-42.8%	32,954	2.5%
Total Intergovernmental Revenues	**133,063,780**	**39.9%**	**145,692,762**	**42.0%**	**137,535,336**	**39.3%**	**138,866,178**	**38.2%**	**147,437,381**	**38.1%**	**10.8%**	8,571,203	6.2%
Charges for Services	29,669,939	8.9%	31,464,337	9.1%	35,502,740	10.1%	40,066,843	11.0%	40,081,613	10.4%	35.1%	14,770	0.0%
Fines and Forfeits	2,007,397	0.6%	2,042,449	0.6%	2,106,011	0.6%	2,260,805	0.6%	2,373,814	0.6%	18.3%	113,009	5.0%
Interest Earnings	14,514,451	4.4%	10,431,065	3.0%	7,273,636	2.1%	6,388,191	1.8%	9,065,447	2.3%	-37.5%	2,677,256	41.9%
All Other Revenues	42,397,152	12.7%	41,622,661	12.0%	39,078,230	11.2%	37,194,729	10.2%	38,877,432	10.0%	-8.3%	1,682,703	4.5%
Total Revenues	**333,139,618**	**100.0%**	**346,689,589**	**100.0%**	**350,258,986**	**100.0%**	**363,257,430**	**100.0%**	**386,871,907**	**100.0%**	**16.1%**	23,614,477	6.5%
OTHER FINANCING SOURCES:													
Borrowing	73,154,132		90,002,887		106,704,957		119,926,855		116,981,781		59.9%	(2,945,074)	-2.5%
Other Sources	1,323,695		2,992,926		1,588,632		5,812,814		6,195,824		368.1%	383,010	6.6%
Transfers from Enterprise Funds	18,774,202		17,737,491		19,227,007		20,300,222		19,958,245		6.3%	(341,977)	-1.7%
Transfers from Governmental Funds	33,081,020		39,546,473		34,729,774		39,079,720		41,256,574		24.7%	2,176,854	5.6%
Total Revenues and Other Sources	**459,472,667**		**496,969,366**		**512,509,356**		**548,377,041**		**571,264,331**		24.3%	22,887,290	4.2%
EXPENDITURES (INCLUDING CAPITAL OUTLAY)													
General Government	58,545,896	15.2%	61,932,182	14.8%	63,078,559	13.9%	69,169,944	14.6%	76,580,296	15.5%	30.8%	7,410,352	10.7%
Public Safety	75,573,037	19.6%	80,691,932	19.3%	86,308,401	19.0%	98,570,272	20.7%	100,249,617	20.2%	32.7%	1,679,345	1.7%
Streets and Highways	84,007,234	21.7%	89,293,259	21.4%	103,874,045	22.9%	102,502,258	21.6%	112,077,944	22.6%	33.4%	9,575,686	9.3%
Sanitation	4,427,746	1.1%	4,436,807	1.1%	4,489,767	1.0%	4,315,353	0.9%	4,365,759	0.9%	-1.4%	50,406	1.2%
Health	215,142	0.1%	2,209,080	0.5%	175,744	0.0%	227,839	0.0%	247,113	0.0%	14.9%	19,274	8.5%
Libraries	6,034,947	1.6%	6,865,389	1.6%	6,806,314	1.5%	5,584,943	1.2%	5,965,657	1.2%	-1.1%	380,714	6.8%
Parks and Recreation	24,252,853	6.3%	25,031,105	6.0%	25,765,321	5.7%	27,281,889	5.7%	28,415,252	5.7%	17.2%	1,133,363	4.2%
Housing and Economic Development	42,311,773	11.0%	38,080,049	9.1%	36,437,292	8.0%	42,215,991	8.9%	43,657,385	8.8%	3.2%	1,441,394	3.4%
Airports	3,806,006	1.0%	3,639,689	0.9%	3,739,739	0.8%	4,212,072	0.9%	7,004,708	1.4%	84.0%	2,792,636	66.3%
All Other Expenditures	11,326,789	2.9%	11,251,993	2.7%	10,543,584	2.3%	9,337,941	2.0%	11,032,174	2.2%	-2.6%	1,694,233	18.1%
Capital Outlay for Enterprise Funds	15,905,569	4.1%	19,059,885	4.6%	32,657,694	7.2%	29,617,140	6.2%	25,202,184	5.1%	58.4%	(4,414,956)	-14.9%
Debt Service	59,958,855	15.5%	74,681,582	17.9%	79,957,928	17.6%	82,314,879	17.3%	80,679,056	16.3%	34.6%	(1,635,823)	-2.0%
Total Expenditures	**386,365,847**	**100.0%**	**417,172,952**	**100.0%**	**453,834,388**	**100.0%**	**475,350,521**	**100.0%**	**495,477,145**	**100.0%**	**28.2%**	20,126,624	4.2%
OTHER FINANCING USES:													
Debt Redemption - Refunded Bonds	6,144,450		4,915,735		8,815,410		4,315,057		4,000,017		-34.9%		
Other Financing Uses	450,348		714,058		558,265		1,484,037		2,794,518		520.5%		
Transfers to Enterprise Funds	5,995,869		8,136,968		6,731,248		7,795,157		9,364,504		56.2%		
Transfers to Governmental Funds	33,081,020		39,546,473		34,729,774		39,079,720		41,256,574		24.7%		
Total Expenditures and Other Uses	**432,037,534**		**470,486,186**		**504,669,085**		**528,024,492**		**552,892,758**		28.0%		

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

	Population 2, 000 - 2,500		Population 1,500 - 2,000		Population 1,000 - 1,500		Population 500 - 1,000		Population Under 500		Total Cities				Percent Increase
	Type 1		**Type 2**		**Type 3**		**Type 4**		**Type 5**		**2005**		**2004**		(Decrease)
Population - 2005 Estimate	96,390		59,340		75,850		100,110		77,986		409,676		404,787		1.2%
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	26,589,564	28.6%	16,901,165	27.2%	20,557,292	28.8%	25,145,805	26.3%	15,650,357	24.1%	104,844,183	27.1%	97,734,538	26.9%	7.3%
Tax Increment Taxes	3,898,327	4.2%	2,499,596	4.0%	2,193,267	3.1%	2,249,882	2.4%	482,866	0.7%	11,323,938	2.9%	10,093,042	2.8%	12.2%
Franchise Taxes	565,944	0.6%	192,881	0.3%	195,911	0.3%	266,484	0.3%	35,040	0.1%	1,256,260	0.3%	1,133,425	0.3%	10.8%
Local Sales & Hotel/Motel Taxes	---	---	83,917	0.1%	25,102	0.0%	19,657	0.0%	20,520	0.0%	149,196	0.0%	278,634	0.1%	-46.5%
Gravel & Gambling Taxes	---	---	10,769	0.0%	1,365	0.0%	42,888	0.0%	7,425	0.0%	62,447	0.0%	76,540	0.0%	-18.4%
Special Assessments	7,103,824	7.6%	2,774,496	4.5%	4,200,104	5.9%	4,358,898	4.6%	3,114,578	4.8%	21,551,900	5.6%	19,899,010	5.5%	8.3%
Licenses and Permits	3,641,563	3.9%	1,248,720	2.0%	1,961,217	2.8%	1,808,489	1.9%	1,188,307	1.8%	9,848,296	2.5%	9,265,495	2.6%	6.3%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	2,059,059	2.2%	1,096,331	1.8%	602,204	0.8%	1,874,497	2.0%	1,942,222	3.0%	7,574,313	2.0%	9,671,168	2.7%	-21.7%
- Other	3,281,227	3.5%	2,432,567	3.9%	1,749,028	2.5%	7,311,902	7.7%	6,939,885	10.7%	21,714,609	5.6%	15,929,418	4.4%	36.3%
State - Local Government Aid	17,368,226	18.7%	12,924,166	20.8%	15,225,675	21.4%	20,671,715	21.7%	12,702,625	19.6%	78,892,407	20.4%	75,178,181	20.7%	4.9%
- Market Value Credit *	2,416,123	2.6%	1,774,528	2.9%	2,358,937	3.3%	3,261,452	3.4%	2,182,476	3.4%	11,993,516	3.1%	11,676,561	3.2%	2.7%
- Taconite Aids	784,559	0.8%	1,961,538	3.2%	345,393	0.5%	784,553	0.8%	150,823	0.2%	4,026,866	1.0%	3,822,207	1.1%	5.4%
- Highways	---	---	170,719	0.3%	76,961	0.1%	165,770	0.2%	225	0.0%	413,675	0.1%	1,267,215	0.3%	-67.4%
- Other	2,456,139	2.6%	4,607,243	7.4%	4,200,900	5.9%	4,101,419	4.3%	3,330,927	5.1%	18,696,628	4.8%	16,965,455	4.7%	10.2%
County - Highways	106,421	0.1%	41,700	0.1%	92,457	0.1%	317,796	0.3%	369,359	0.6%	927,733	0.2%	799,955	0.2%	16.0%
- Other	518,081	0.6%	128,837	0.2%	276,400	0.4%	310,124	0.3%	599,643	0.9%	1,833,085	0.5%	2,224,423	0.6%	-17.6%
Local - IRRRB	---	---	100,734	0.2%	---	---	78,973	0.1%	---	---	179,707	0.0%	108,817	0.0%	65.1%
- Other	160,967	0.2%	99,680	0.2%	212,637	0.3%	495,460	0.5%	216,098	0.3%	1,184,842	0.3%	1,222,778	0.3%	-3.1%
Total Intergovernmental Revenues	29,150,802	31.3%	25,338,043	40.7%	25,140,592	35.3%	39,373,661	41.3%	28,434,283	43.8%	147,437,381	38.1%	138,866,178	38.2%	6.2%
Charges for Services															
General Government	499,846	0.5%	281,739	0.5%	1,628,580	2.3%	439,186	0.5%	396,183	0.6%	3,245,534	0.8%	3,436,900	0.9%	-5.6%
Public Safety	3,050,445	3.3%	2,889,292	4.6%	3,498,145	4.9%	5,109,272	5.4%	4,298,160	6.6%	18,845,314	4.9%	18,675,709	5.1%	0.9%
Streets and Highways	203,612	0.2%	192,148	0.3%	109,496	0.2%	295,445	0.3%	97,759	0.2%	898,460	0.2%	846,254	0.2%	6.2%
Sanitation	692,961	0.7%	707,591	1.1%	411,122	0.6%	666,407	0.7%	732,394	1.1%	3,210,475	0.8%	3,294,539	0.9%	-2.6%
Libraries	55,828	0.1%	32,527	0.1%	37,659	0.1%	67,792	0.1%	25,938	0.0%	219,744	0.1%	198,243	0.1%	10.8%
Parks and Recreation	2,341,401	2.5%	1,260,633	2.0%	1,426,641	2.0%	1,122,896	1.2%	696,743	1.1%	6,848,314	1.8%	6,960,288	1.9%	-1.6%
Airports	209,146	0.2%	184,915	0.3%	66,169	0.1%	63,850	0.1%	39,212	0.1%	563,292	0.1%	482,115	0.1%	16.8%
Transit	490	0.0%	13,335	0.0%	21,468	0.0%	13,441	0.0%	---	---	48,734	0.0%	35,291	0.0%	38.1%
Cemetery	92,990	0.1%	49,239	0.1%	35,983	0.1%	66,056	0.1%	61,423	0.1%	305,691	0.1%	357,825	0.1%	-14.6%
All Other	1,957,923	2.1%	1,156,443	1.9%	722,033	1.0%	1,283,263	1.3%	776,393	1.2%	5,896,055	1.5%	5,779,679	1.6%	2.0%
Total Charges for Services	9,104,642	9.8%	6,767,862	10.9%	7,957,296	11.2%	9,127,608	9.6%	7,124,205	11.0%	40,081,613	10.4%	40,066,843	11.0%	0.0%
Fines and Forfeits	697,605	0.7%	389,040	0.6%	534,019	0.7%	615,592	0.6%	137,558	0.2%	2,373,814	0.6%	2,260,805	0.6%	5.0%
Interest Earnings	2,906,618	3.1%	1,548,333	2.5%	1,460,656	2.0%	1,838,070	1.9%	1,311,770	2.0%	9,065,447	2.3%	6,388,191	1.8%	41.9%
All Other Revenues	9,355,325	10.1%	4,457,982	7.2%	7,032,166	9.9%	10,602,956	11.1%	7,429,003	11.4%	38,877,432	10.0%	37,194,729	10.2%	4.5%
Total Revenues	**93,014,214**	**100.0%**	**62,212,804**	**100.0%**	**71,258,987**	**100.0%**	**95,449,990**	**100.0%**	**64,935,912**	**100.0%**	**386,871,907**	**100.0%**	**363,257,430**	**100.0%**	6.5%
Other Financing Sources															
Borrowing - Bonds Issued	33,722,065		9,793,694		22,612,612		25,210,023		16,726,523		108,064,917		102,738,277		
- Other Long-term Debt Issued	956,168		691,127		635,905		3,077,449		2,220,914		7,581,563		13,758,158		
- Short-term Debt Issued	---		---		222,061		829,701		283,539		1,335,301		3,430,420		
Other Financing Sources	1,374,560		2,942,292		548,684		775,937		554,351		6,195,824		5,812,814		
Transfers from - Enterprise Funds	5,193,102		3,140,612		4,079,129		3,979,277		3,566,125		19,958,245		20,300,222		
- Governmental Funds	14,979,840		8,490,954		7,281,906		6,805,895		3,697,979		41,256,574		39,079,720		
Total Revenues and Other Financing Sources	**149,239,949**		**87,271,483**		**106,639,284**		**136,128,272**		**91,985,343**		**571,264,331**		**548,377,041**		

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

Expenditures	Population 2,000 - 2,500 Type 1 Amount	%	Population 1,500 - 2,000 Type 2 Amount	%	Population 1,000 - 1,500 Type 3 Amount	%	Population 500 - 1,000 Type 4 Amount	%	Population Under 500 Type 5 Amount	%	Total Cities 2005 Amount	%	2004 Amount	%	Percent Increase (Decrease)
General Government - Current Expenditures	14,129,238	11.4%	9,003,529	11.9%	13,116,064	14.6%	16,387,307	13.2%	14,760,308	17.9%	67,396,446	13.6%	62,867,354	12.3%	7.2%
- Capital Outlay	2,074,697	1.7%	1,869,947	2.5%	2,014,298	2.2%	849,703	0.7%	2,375,205	2.9%	9,183,850	1.9%	6,302,590	1.6%	45.7%
Public Safety															
Police - Current Expenditures	11,902,905	9.6%	8,443,589	11.1%	7,309,100	8.2%	10,171,765	8.2%	1,981,204	2.4%	39,808,563	8.0%	38,025,461	7.9%	4.7%
- Capital Outlay	1,332,346	1.1%	308,887	0.4%	479,031	0.5%	535,352	0.4%	51,000	0.1%	2,706,616	0.5%	2,271,638	0.4%	19.1%
Ambulance - Current Expenditures	572,546	0.5%	1,043,959	1.4%	1,121,735	1.3%	1,629,271	1.3%	794,364	1.0%	5,161,875	1.0%	4,754,802	1.1%	8.6%
- Capital Outlay	20,943	0.0%	59,102	0.1%	198,638	0.2%	296,343	0.2%	318,949	0.4%	893,975	0.2%	764,076	0.2%	17.0%
Fire - Current Expenditures	4,709,183	3.8%	3,242,496	4.3%	4,292,918	4.8%	7,268,954	5.9%	7,130,594	8.6%	26,644,145	5.4%	25,668,159	5.0%	3.8%
- Capital Outlay	2,425,403	2.0%	932,885	1.2%	2,722,031	3.0%	4,630,297	3.7%	6,162,623	7.5%	16,873,239	3.4%	19,202,695	3.3%	-12.1%
Other Protection - Current Expenditures	1,588,732	1.3%	662,530	0.9%	952,042	1.1%	720,925	0.6%	395,647	0.5%	4,319,876	0.9%	4,004,331	1.0%	7.9%
- Capital Outlay	118,337	0.1%	3,452,730	4.6%	25,888	0.0%	91,144	0.1%	153,229	0.2%	3,841,328	0.8%	3,879,110	0.2%	-1.0%
Streets and Highways - Maintenance	8,626,992	7.0%	7,874,965	10.4%	7,892,889	8.8%	11,283,224	9.1%	7,455,526	9.0%	43,133,596	8.7%	38,169,602	8.3%	13.0%
- Street Lighting	812,108	0.7%	1,012,113	1.3%	795,123	0.9%	1,401,539	1.1%	1,349,905	1.6%	5,370,788	1.1%	4,802,852	1.1%	11.8%
- Construction	16,144,057	13.1%	5,511,968	7.3%	9,997,495	11.2%	15,034,575	12.1%	9,016,966	10.9%	55,705,061	11.2%	51,127,456	12.1%	9.0%
- Other Capital Outlay	2,108,999	1.7%	634,682	0.8%	1,863,808	2.1%	2,355,000	1.9%	906,010	1.1%	7,868,499	1.6%	8,402,348	1.4%	-6.4%
Sanitation - Current Expenditures	643,811	0.5%	766,802	1.0%	515,050	0.6%	1,003,161	0.8%	1,258,879	1.5%	4,187,703	0.8%	4,223,489	0.9%	-0.8%
- Capital Outlay	---	---	24,508	0.0%	1,991	0.0%	48,743	0.0%	102,814	0.1%	178,056	0.0%	91,864	0.0%	93.8%
Health - Current Expenditures	2,653	0.0%	520	0.0%	42,591	0.0%	99,166	0.1%	1,553	0.0%	146,483	0.0%	227,638	0.0%	-35.7%
- Capital Outlay	389	0.0%	---	---	---	---	85,342	0.1%	14,899	0.0%	100,630	0.0%	201	0.0%	49964.7%
Culture and Recreation															
Libraries - Current Expenditures	1,557,498	1.3%	1,135,922	1.5%	1,419,654	1.6%	1,017,171	0.8%	225,715	0.3%	5,355,960	1.1%	5,149,861	1.1%	4.0%
- Capital Outlay	144,881	0.1%	40,457	0.1%	81,633	0.1%	135,264	0.1%	207,462	0.3%	609,697	0.1%	435,082	0.4%	40.1%
Parks and Recreation - Current Expenditures	5,723,179	4.6%	3,684,405	4.9%	4,076,054	4.6%	3,992,183	3.2%	2,675,706	3.2%	20,151,527	4.1%	19,963,471	3.9%	0.9%
- Capital Outlay	3,286,461	2.7%	1,469,207	1.9%	1,365,733	1.5%	1,339,840	1.1%	802,484	1.0%	8,263,725	1.7%	7,318,418	1.7%	12.9%
Housing - Current Expenditures	179,285	0.1%	1,199,674	1.6%	651,037	0.7%	860,463	0.7%	586,126	0.7%	3,476,585	0.7%	4,514,539	0.6%	-23.0%
- Capital Outlay	517,776	0.4%	62,046	0.1%	7,992	0.0%	2,293,914	1.8%	418,334	0.5%	3,300,062	0.7%	5,811,854	0.8%	-43.2%
Economic Development - Current Expenditures	4,931,165	4.0%	3,122,802	4.1%	3,517,719	3.9%	4,323,750	3.5%	1,975,020	2.4%	17,870,456	3.6%	16,208,437	3.2%	10.3%
- Capital Outlay	8,164,671	6.6%	2,109,188	2.8%	2,278,499	2.5%	4,587,041	3.7%	1,870,883	2.3%	19,010,282	3.8%	15,681,161	3.5%	21.2%
Airport - Current Expenditures	548,428	0.4%	286,839	0.4%	138,659	0.2%	137,969	0.1%	117,716	0.1%	1,229,611	0.2%	1,115,425	0.2%	10.2%
- Capital Outlay	1,500,431	1.2%	2,059,969	2.7%	1,152,011	1.3%	722,967	0.6%	339,719	0.4%	5,775,097	1.2%	3,096,647	0.6%	86.5%
Unallocated Pension Costs	---	---	16,106	0.0%	35,841	0.0%	127,392	0.1%	79,700	0.1%	259,039	0.1%	407,298	0.2%	-36.4%
Unallocated Insurance Costs	106,756	0.1%	209,645	0.3%	699,277	0.8%	926,121	0.7%	748,541	0.9%	2,690,340	0.5%	3,014,726	0.8%	-10.8%
All Other - Current Expenditures	626,019	0.5%	1,968,582	2.6%	1,194,103	1.3%	1,750,428	1.4%	1,074,511	1.3%	6,613,643	1.3%	5,134,876	1.1%	28.8%
- Capital Outlay	1,156,115	0.9%	78,492	0.1%	110,466	0.1%	56,261	0.0%	67,818	0.1%	1,469,152	0.3%	781,041	0.3%	88.1%
Capital Outlay for Enterprise Funds	2,780,115	2.3%	2,831,175	3.7%	5,407,364	6.0%	7,481,472	6.0%	6,702,058	8.1%	25,202,184	5.1%	29,617,140	7.2%	-14.9%
Debt Service - Principal Payment on Bonds	16,703,035	13.5%	6,380,868	8.4%	6,908,521	7.7%	10,804,857	8.7%	3,277,022	4.0%	44,074,303	8.9%	50,786,531	10.6%	-13.2%
- Other Long-term & Short-term	1,288,850	1.0%	1,119,559	1.5%	2,889,652	3.2%	4,745,422	3.8%	4,970,029	6.0%	15,013,512	3.0%	10,478,009	2.4%	43.3%
- Interest and Fiscal Charges	7,019,533	5.7%	3,206,440	4.2%	4,269,560	4.8%	4,850,038	3.9%	2,245,670	2.7%	21,591,241	4.4%	21,050,339	4.7%	2.6%
Total Current Expenditures	56,660,498	45.9%	43,674,478	57.6%	47,769,856	53.3%	63,100,789	50.9%	42,611,015	51.6%	253,816,636	51.2%	238,252,321	48.7%	6.5%
Total Capital Outlay	41,775,621	33.8%	21,445,243	28.3%	27,706,878	30.9%	40,543,258	32.7%	29,510,453	35.7%	160,981,453	32.5%	154,783,321	33.7%	4.0%
Total Debt Service	25,011,418	20.3%	10,706,867	14.1%	14,067,733	15.7%	20,400,317	16.4%	10,492,721	12.7%	80,679,056	16.3%	82,314,879	17.6%	-2.0%
Total Expenditures	**123,447,537**	**100.0%**	**75,826,588**	**100.0%**	**89,544,467**	**100.0%**	**124,044,364**	**100.0%**	**82,614,189**	**100.0%**	**495,477,145**	**100.0%**	**475,350,521**	**100.0%**	**4.2%**
Other Financing Uses															
Debt Redemption - Refunded Bonds	660,000		---		2,885,017		110,000		345,000		4,000,017		4,315,057		
Other Financing Uses	120,545		62,295		2,182,932		154,437		274,309		2,794,518		1,484,037		
Transfers to - Enterprise Funds	2,815,041		858,522		1,314,292		2,391,170		1,985,479		9,364,504		7,795,157		
- Governmental Funds	14,979,840		8,490,954		7,281,906		6,805,895		3,697,979		41,256,574		39,079,720		
Total Expenditures and Other Uses	**142,022,963**		**85,238,359**		**103,208,614**		**133,505,866**		**88,916,956**		**552,892,758**		**528,024,492**		

CLASSIFICATION OF

REVENUES AND EXPENDITURES

GOVERNMENTAL FUNDS

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Ada	301.619	98.489	9.300	84.070	969.220	---	1.053.290	250.840	7.760	54.572	287.358	2.063.228	667.602	14.508	280.110	173.411	3.198.859
Adams	140.004	6.540	706	4.251	231.589	---	235.840	95.700	3.813	13.820	10.673	507.096	---	---	3.865	7.000	517.961
Adrian	242.535	19.236	10.443	---	410.937	---	410.937	97.431	1.447	28.665	26.466	837.160	---	49.670	164.943	233.684	1.285.457
Afton	1.150.831	---	224.362	---	51.120	6.749	57.869	68.413	17.995	63.179	8.778	1.591.427	4.000.000	---	---	308.123	5.899.550
Aitkin	740.401	41.090	58.224	529.613	641.042	9.326	1.179.981	153.271	11.098	40.991	265.397	2.490.453	424.277	---	352.581	910.182	4.177.493
Akelev	119.701	3.798	905	---	95.043	---	95.043	57.247	5.163	998	4.341	287.196	458.000	---	---	60.688	805.884
Albanv	760.185	751.707	221.183	392.647	517.000	4.815	914.462	65.245	17.866	91.075	204.232	3.025.955	4.715.000	---	43.687	5.016.513	12.801.155
Albert Lea	4.676.506	929.543	294.296	947.184	7.389.967	334.807	8.671.958	743.696	109.114	654.991	673.556	16.753.660	4.128.019	---	---	1.592.293	22.473.972
Alberta	46.723	5.743	900	---	24.140	---	24.140	12.952	---	3.107	---	93.565	---	---	17.233	45	110.843
Albertville	1.800.624	901.138	683.448	---	71.290	11.274	82.564	1.395.634	3.414	155.952	672.462	5.695.236	3.623.066	2.350	---	2.422.374	11.743.026
Alden	169.580	99.555	940	2.195	178.701	---	180.896	30.914	288	12.088	11.249	505.510	---	30.908	---	406.616	943.034
Aldrich	2.757	---	1.829	---	3.768	---	3.768	75	---	20	1.354	9.803	---	---	---	---	9.803
Alexandria	3.728.008	899.509	650.362	380.445	2.202.374	---	2.582.819	1.440.675	87.228	267.324	1.094.592	10.750.517	430.000	194.647	375.000	2.813.923	14.564.087
Aloha	26.236	---	---	151.000	43.110	---	194.110	11.882	---	1.588	22.573	256.389	---	---	---	10.070	266.459
Altura	43.594	214	4.280	---	67.547	---	67.547	82.033	---	14.130	96.383	308.181	---	---	---	---	308.181
Alvarado	17.090	39.265	1.825	---	43.374	3.203	46.577	250	160	1.543	71.964	178.674	---	---	---	---	178.674
Ambov	156.903	---	1.307	50.670	154.404	600	205.674	22.638	---	6.736	19.753	413.011	---	---	---	242.854	655.865
Andover	8.319.252	2.045.969	724.436	259.486	2.267.625	136.572	2.663.683	3.290.058	90.530	684.173	602.389	18.420.490	4.210.000	219.887	200.000	3.351.611	26.401.988
Annandale	942.788	331.452	136.321	481.247	424.042	---	905.289	672.079	16.882	63.185	200.575	3.268.571	---	186.859	---	2.546.473	6.001.903
Anoka	7.531.332	550.328	381.950	28.781	2.919.881	143.323	3.091.985	1.088.430	208.397	382.717	63.854	13.298.993	---	---	709.000	615.000	14.622.993
Apple Vallev	19.269.283	2.193.486	1.026.657	---	3.873.692	287.156	4.160.848	2.091.778	201.365	1.056.302	1.987.769	31.987.488	400.000	---	1.001.911	2.737.108	36.126.507
Appleton	522.330	32.121	3.851	111.456	887.377	---	998.833	198.261	20.381	23.083	185.272	1.984.132	---	---	10.000	---	1.994.132
Arco	15.559	---	2.593	54.000	26.724	---	80.724	2.220	---	623	9.272	110.991	---	3.400	---	---	114.391
Arden Hills	2.858.339	397.980	325.109	---	330.914	---	330.914	212.360	45.993	265.029	382.964	4.818.688	---	796.300	---	2.084.969	7.699.957
Argvle	80.741	33.237	870	36.647	197.577	3.841	238.065	84.174	157	2.299	43.532	483.075	---	---	9.500	85.925	578.500
Arlington	610.391	101.972	41.744	---	697.257	---	697.257	213.209	10.448	136.926	281.074	2.093.021	---	---	268.240	100.000	2.461.261
Ashbv	65.853	341	3.335	1.500	130.116	2.255	133.871	114.378	2.473	11.067	27.017	358.335	1.315.151	---	15.000	4.486	1.692.972
Askov	73.827	---	9.142	---	72.319	---	72.319	21.051	---	5.045	27.071	208.455	50.000	---	---	---	258.455
Atwater	225.254	76.347	11.357	---	306.581	---	306.581	96.306	3.341	53.283	20.712	793.181	---	---	41.943	146.007	981.131
Audubon	125.687	13.736	2.445	46.797	95.284	---	142.081	288.099	2.864	9.629	63.244	647.785	595.000	---	31.500	11.700	1.285.985
Aurora	479.457	21.722	13.088	159.004	1.013.708	79.750	1.252.462	23.866	11.231	26.021	78.486	1.906.333	---	8.400	50.000	204.017	2.168.750
Austin	3.012.469	741.115	435.209	4.412.811	8.940.556	190.406	13.543.773	690.657	206.573	736.703	2.631.224	21.997.723	---	---	---	448.000	22.445.723
Avoca	16.317	708	136	242.478	30.565	---	273.043	1.741	---	3.829	7.753	303.527	450.000	---	---	1.273	754.800
Avon	817.047	199.538	46.064	445.783	270.075	---	715.858	115.864	18.429	21.764	199.804	2.134.368	349.600	6.225	---	60.833	2.551.026
Babbitt	410.039	---	5.919	---	887.355	1.919	889.274	458.752	7.615	92.728	8.548	1.872.875	2.240.000	---	28.650	308.230	4.449.755
Backus	70.911	---	2.017	42.120	265.066	49.618	356.804	11.475	593	3.716	33.178	478.694	---	---	---	1.000	479.694
Badger	32.302	---	4.741	214.399	109.029	424	323.852	13.106	---	3.399	30.966	408.366	---	---	130.898	87.102	626.366
Baglev	378.590	34.201	8.331	23.697	467.349	---	491.046	86.664	7.101	14.833	120.964	1.141.730	---	147.181	34.478	337.344	1.660.733
Balaton	99.353	---	1.137	---	318.544	---	318.544	268.563	753	21.898	433.021	1.143.269	1.780.000	---	27.163	123.688	3.074.120
Barnesville	289.062	321.690	29.644	138.654	492.946	10.500	642.100	104.974	6.006	59.581	114.502	1.567.559	555.000	20.000	912.901	374.225	3.429.685
Barnum	100.000	4.165	2.138	---	131.621	4.000	135.621	8.934	---	7.319	9.442	267.619	---	---	116.046	89.000	472.665
Barrett	165.452	69.345	2.466	---	82.597	---	82.597	65.299	1.229	5.361	57.521	449.270	---	---	7.200	---	456.470
Barrv	7.345	---	---	---	2.741	---	2.741	---	---	1.648	449	12.183	---	---	---	---	12.183
Battle Lake	352.193	37.281	7.288	33.203	166.052	3.565	202.820	5.844	1.915	20.181	60.267	687.789	---	---	20.000	81.347	789.136
Baudette	139.707	---	2.640	200.248	381.835	2.253	584.336	41.254	9.319	13.941	21.290	812.487	---	---	290.000	---	1.102.487
Baxter	3.630.814	4.634.036	430.817	4.636	149.075	34.286	187.997	1.021.646	89.534	292.923	219.108	10.506.875	6.161.099	---	---	1.100.415	17.768.389
Bavport	1.103.501	92.905	126.663	6.480	476.819	17.397	500.696	876.938	40.861	256.443	712.369	3.710.376	---	2.564	20.000	---	3.732.940
Beardslev	30.127	570	1.220	---	81.872	---	81.872	24.783	---	3.993	13.753	156.318	---	---	---	45.231	201.549

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

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	
Beaver Bay	127,371	12,901	11,903	---	49,186	---	49,186	---	---	1,451	---	202,812	---	---	6,500	---	209,312
Beaver Creek	93,504	27,213	1,183	---	71,525	11,830	83,355	11,520	---	341	5,912	223,028	---	---	---	818	223,846
Becker	4,257,332	378,430	203,930	---	99,267	3,700	102,967	1,016,920	31,239	592,335	1,143,197	7,726,350	8,941,206	---	183,803	1,032,914	17,884,273
Bejou	2,900	3,617	3,530	---	18,753	---	18,753	---	---	802	2,544	32,146	---	---	13,264	---	45,410
Belgrade	171,834	23,020	4,385	38,292	466,283	---	504,575	84,611	16,533	28,377	39,617	872,952	139,000	---	---	---	1,011,952
Belle Plaine	2,484,502	413,080	471,172	---	637,870	---	637,870	372,041	87,888	125,032	562,734	5,154,319	885,000	---	90,000	1,027,138	7,156,457
Bellechester	15,425	---	2,191	---	19,822	---	19,822	10,730	50	214	4,556	52,988	---	---	---	6,500	59,488
Bellingham	14,299	11,808	1,010	---	81,527	2,596	84,123	31,951	---	277	2,443	145,911	---	---	---	---	145,911
Beltrami	10,806	5,412	---	---	26,669	---	26,669	9,237	---	1,402	7,894	61,420	---	---	---	---	61,420
Belview	51,894	---	720	44,959	123,401	---	168,360	15,645	---	12,598	48,856	298,073	---	---	41,500	---	339,573
Bemidji	2,401,971	789,541	486,980	457,790	4,251,419	(29,488)	4,679,721	362,275	276,901	348,729	1,856,656	11,202,774	770,000	---	1,859,656	865,060	14,697,490
Bena	7,565	---	1,525	---	22,745	---	22,745	6,152	---	775	808	39,570	---	---	---	---	39,570
Benson	542,190	5,723	134,752	59,607	1,641,355	---	1,700,962	345,424	17,157	101,475	437,703	3,285,386	---	---	183,290	371,439	3,840,115
Bertha	29,529	992	320	---	183,234	423	183,657	34,699	1,258	12,150	4,366	266,971	---	5,000	---	---	271,971
Bethel	236,698	22,155	16,077	---	52,610	---	52,610	9,570	2,375	15,078	26,344	380,907	---	---	90,943	127,338	599,188
Big Falls	58,841	---	299	---	79,851	13,357	93,208	16,420	---	6,059	51,609	226,436	---	---	28,500	5,497	260,433
Big Lake	2,473,385	2,383,754	774,889	26,890	879,478	---	906,368	896,635	71,616	259,573	880,767	8,646,987	3,615,000	500	1,030,000	126,573	13,419,060
Bigelow	20,040	439	1,048	---	44,050	59	44,109	25,150	---	4,586	6,710	102,082	38,000	---	65,000	---	205,082
Bigfork	84,211	6,859	355	---	155,029	234,080	389,109	103,589	1,038	2,964	22,666	610,791	57,614	---	7,270	1,500	677,175
Bingham Lake	39,476	---	1,783	123,501	31,113	---	154,614	240	---	5,063	7,029	208,205	---	461	23,518	---	232,184
Birchwood	316,226	---	14,664	---	399	1,500	1,899	163,247	1,718	11,860	8,993	518,607	---	---	95,158	46,592	660,357
Bird Island	266,121	13,862	13,989	---	450,548	---	450,548	21,088	9,970	39,549	100,748	915,875	---	4,899	284,267	54,453	1,259,494
Biscay	11,365	---	100	---	5,302	---	5,302	---	---	922	16	17,705	---	---	2,165	---	19,870
Biwabik	563,117	8,033	13,843	412,025	615,801	31,015	1,058,841	203,529	9,367	17,457	71,387	1,945,574	450,000	---	124,840	47,406	2,567,820
Blackduck	134,731	5,755	1,910	1,107	202,098	---	203,205	130,399	1,393	30,319	96,280	603,992	---	2,000	91,194	20,421	717,607
Blaine	16,318,482	1,251,299	2,069,320	8,375	3,452,475	360,263	3,821,113	5,744,082	287,922	1,219,875	737,433	31,449,526	8,050,000	386,771	358,576	4,356,729	44,601,602
Blomkest	26,259	1,604	2,066	---	33,479	---	33,479	18,437	---	3,460	16,677	101,982	---	---	---	---	101,982
Blooming Prairie	524,240	135,985	8,137	79,937	693,798	9,935	783,670	26,851	15,889	21,640	50,506	1,566,918	---	---	19,075	52,785	1,638,778
Bloomington	53,372,058	2,073,347	4,512,653	7,921,348	11,307,323	1,059,834	20,288,505	3,625,073	1,293,423	3,366,271	7,616,792	96,148,122	3,345,366	---	---	10,116,124	109,609,612
Blue Earth	1,418,125	124,014	36,481	187,138	1,347,694	154,514	1,689,346	268,226	23,328	133,152	1,289,627	4,982,299	90,000	8,722	4,677	64,096	5,149,794
Bluffton	22,616	---	2,250	---	27,127	1,045	28,172	6,960	---	1,195	14,919	76,112	---	---	---	---	76,112
Bock	9,433	1,309	6,210	5,069	14,851	---	19,920	---	---	947	2,381	40,200	---	---	---	---	40,200
Borup	5,245	---	1,012	---	16,244	---	16,244	300	---	---	5,656	28,457	---	---	---	---	28,457
Bovey	89,863	13,916	2,116	---	519,728	---	519,728	67,771	12,546	7,594	55,060	768,594	---	---	---	124,986	893,580
Bowlus	27,366	5,540	4,110	---	54,771	2,710	57,481	36,282	406	2,958	2,286	136,429	---	---	---	8,417	144,846
Boy River	1,318	---	1,500	---	3,079	---	3,079	---	---	---	100	5,997	---	---	---	---	5,997
Boyd	53,469	---	52	---	94,191	---	94,191	31,573	10,108	4,011	54,483	247,887	---	---	---	---	247,887
Braham	348,864	1,419	107,059	---	374,245	2,277	376,522	124,227	26,359	11,261	27,957	1,023,668	66,350	---	12,000	---	1,102,018
Brainerd	3,467,593	1,096,865	540,090	8,229,867	7,304,223	275,081	15,809,171	2,197,651	287,883	217,134	3,019,263	26,635,650	---	---	---	4,765,724	31,401,374
Brandon	115,517	3,663	2,783	45,393	113,660	---	159,053	27,687	---	11,739	105,869	426,311	70,397	---	31,600	51,619	579,927
Breckenridge	541,179	182,800	53,020	6,391	1,429,740	---	1,436,131	391,584	23,818	62,771	488,815	3,180,118	---	---	225,000	174,764	3,579,882
Breezy Point	1,739,216	107,873	190,593	---	29,314	10,400	39,714	108,645	7,593	63,959	19,357	2,276,950	1,122,383	---	---	199,730	3,599,063
Brewster	101,707	5,807	1,295	5,907	198,866	531	205,304	60,538	567	2,711	148,502	526,431	---	---	56,235	---	582,666
Bricelyn	104,992	---	786	---	130,856	1,128	131,984	24,243	197	3,147	26,649	291,998	---	---	---	14,942	306,940
Brook Park	6,131	---	8,662	---	30,671	---	30,671	11,182	---	1,117	2,503	60,266	---	---	---	3,000	63,266
Brooklyn Center	16,965,912	1,226,655	675,530	207,983	2,974,326	64,908	3,247,217	754,575	253,748	1,078,434	427,839	24,629,910	---	---	192,000	2,619,793	27,441,703
Brooklyn Park	28,773,790	2,524,399	3,541,257	971,360	2,804,760	367,630	4,143,750	2,224,907	752,917	3,186,309	5,843,728	50,991,057	17,391,486	835,398	2,476,748	25,136,363	96,831,052
Brooks	25,141	---	3,196	---	19,664	---	19,664	7,831	213	8,536	19,851	84,432	---	---	---	---	84,432

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Brookston	9.044	---	810	---	9.969	---	9.969	5	---	53	2.848	22.729	---	---	---	---	22.729
Brooten	137.123	47.325	7.310	---	195.458	---	195.458	52.178	3.192	18.069	75.890	536.545	---	---	---	38.089	574.634
Browerville	154.469	10.706	613	---	240.160	---	240.160	46.182	4.215	17.411	26.722	500.478	563.180	1.850	13.818	91.293	1.170.619
Browns Valley	144.520	4.828	1.766	228.285	335.956	---	564.241	94.796	6.676	5.524	75.611	897.962	---	---	106.136	322.107	1.326.205
Brownsdale	72.811	34.179	2.800	---	161.861	6.185	168.046	510	32	11.540	22.735	312.653	112.000	---	---	---	424.653
Brownsville	80.123	5.114	5.285	---	79.598	---	79.598	24.282	891	276	92.926	288.495	---	---	---	---	288.495
Brownton	224.176	67.909	9.744	---	305.710	10.229	315.939	121.011	4.875	24.500	57.487	825.641	1.595.000	---	36.000	15.416	2.472.057
Bruno	6.884	---	866	61.445	26.343	---	87.788	8.507	---	2.592	2.479	109.116	---	---	---	2.000	111.116
Buckman	19.330	4.976	3.410	---	16.080	2.708	18.788	13.877	227	773	8.102	69.483	---	---	171	500	70.154
Buffalo	3.712.625	622.550	679.119	520.822	2.714.978	17.352	3.253.152	2.617.142	62.975	102.448	1.045.316	12.095.327	5.355.000	---	4.753.127	1.309.297	23.512.751
Buffalo Lake	441.605	103.829	560	---	242.992	---	242.992	28.961	180	51.832	89.842	959.801	---	---	24.561	100	984.462
Buhl	113.376	26.317	1.384	---	724.968	47.958	772.926	108.565	988	20.229	123.137	1.166.922	---	31.726	---	59.172	1.257.820
Burnsville	25.407.488	1.705.692	2.429.832	1.012.149	2.802.359	2.224.986	6.039.494	5.616.083	449.315	381.288	649.845	42.679.037	5.742.252	500.594	408.173	3.838.804	53.168.860
Burtrum	5.824	---	1.990	---	22.328	---	22.328	390	---	71	595	31.198	---	---	---	---	31.198
Butterfield	31.125	---	2.809	6.493	159.711	---	166.204	22.708	---	12.243	39.289	274.378	---	---	---	900	275.278
Byron	1.267.318	61.397	194.074	26.665	342.116	---	368.781	143.330	5.920	58.231	41.012	2.140.063	---	---	---	14.307	2.154.370
Caledonia	430.154	14.617	11.874	---	808.233	19.129	827.362	228.100	12.140	28.812	40.317	1.593.376	---	9.479	180.753	---	1.783.608
Callaway	22.945	---	168	55.226	55.898	108	111.232	47.581	197	319	15.736	198.178	---	---	28.400	40.489	267.067
Calumet	81.736	---	1.320	---	180.169	7.796	187.965	31.990	794	---	33.990	337.795	14.314	---	15.000	20.000	387.109
Cambridge	4.034.941	684.506	448.382	1.196.248	1.146.214	114.405	2.456.867	2.293.216	28.742	278.348	737.301	10.962.303	---	---	590.904	2.802.295	14.355.502
Campbell	24.612	---	575	---	51.942	---	51.942	8.701	---	544	67.708	154.082	---	---	---	60.395	214.477
Canby	429.780	55.583	4.942	1.491.357	737.904	---	2.229.261	79.382	8.036	25.968	116.096	2.949.048	---	---	---	32.751	2.981.799
Cannon Falls	2.255.928	261.531	127.166	658	772.937	84.156	857.751	357.001	48.586	146.005	702.329	4.756.297	116.007	1.620	241.300	1.177.292	6.292.516
Canton	60.644	---	610	---	109.379	---	109.379	2.237	122	7.554	7.622	188.168	3.660	---	---	2.762	194.590
Carlos	73.898	111.893	5.739	---	72.740	---	72.740	21.708	2.563	2.261	33.347	324.149	---	---	---	14.000	338.149
Carlton	154.125	26.194	12.199	57.149	243.382	5.147	305.678	122.778	1.620	24.141	64.885	711.620	---	---	15.500	---	727.120
Carver	1.033.865	167.909	391.283	1.000	181.802	9.335	192.137	409.705	4.032	20.235	71.883	2.291.049	---	---	63.200	174.570	2.528.819
Cass Lake	276.735	---	27.364	482.944	436.429	15.576	934.949	28.509	2.423	3.338	68.579	1.341.897	---	---	---	---	1.341.897
Cedar Mills	8.833	---	2.370	---	5.427	---	5.427	---	---	672	128	17.430	---	---	2.700	---	20.130
Center City	128.984	30.177	7.817	---	87.851	---	87.851	103.614	913	7.257	115.053	481.666	43.555	---	32.115	34.165	591.501
Centerville	1.654.886	542.173	223.481	73.413	180.861	---	254.274	17.976	34.316	127.891	160.029	3.015.026	827.750	66.989	42.777	596.762	4.549.304
Ceylon	39.956	---	1.520	47.061	148.949	---	196.010	48.490	133	181	5.710	292.000	---	---	120.000	---	412.000
Champlin	8.569.847	360.922	324.117	140.689	814.894	171.719	1.127.302	1.925.676	298.253	723.704	365.493	13.695.314	---	15.113	333.697	954.067	14.998.191
Chandler	91.113	---	75	---	71.168	---	71.168	32.667	---	2.705	30.364	228.092	---	---	4.131	270.978	503.201
Chanhassen	10.244.879	1.113.922	2.166.022	---	1.191.950	52.706	1.244.656	863.958	104.962	387.370	349.815	16.475.584	2.695.419	23.795	338.080	---	19.532.878
Chaska	9.298.272	1.303.879	910.346	4.795	4.543.661	5.158.103	9.706.559	2.411.356	77.292	979.188	1.087.950	25.774.842	---	107.511	1.016.518	8.058.540	34.957.411
Chatfield	769.036	310.166	26.131	---	751.951	77.379	829.330	228.430	33.480	187.799	325.191	2.709.563	7.195.000	---	113.061	656.903	10.674.527
Chickamaw Beach	19.982	6.672	2.140	---	3.404	---	3.404	---	---	1.604	415	34.217	---	---	---	---	34.217
Chisago City	1.252.948	84.578	94.761	---	352.462	---	352.462	271.734	1.225	41.734	331.217	2.430.659	---	---	84.032	115.020	2.629.711
Chisholm	1.002.974	42.333	32.354	76.950	3.353.454	69.469	3.499.873	199.124	28.233	48.368	135.951	4.989.210	---	12.949	---	44.000	5.046.159
Chokio	42.363	---	140	45.877	158.389	---	204.266	13.142	357	15.279	33.925	309.472	741.749	---	165.360	23.252	1.239.833
Circle Pines	2.263.291	83.015	247.608	---	204.371	---	204.371	185.605	33.523	230.386	739.736	3.987.535	---	---	---	---	3.987.535
Clara City	365.676	6.159	5.322	---	511.414	---	511.414	64.669	13.391	39.388	102.804	1.108.823	772.000	---	25.000	21.025	1.926.848
Claremont	273.210	---	11.036	275.031	186.672	---	461.703	20.373	1.597	5.358	20.085	793.362	---	---	82.930	---	876.292
Clarissa	104.224	---	1.475	184.859	221.634	---	406.493	21.239	6.089	8.524	65.620	613.664	---	---	10.000	5.045	628.709
Clarkfield	127.685	34.117	13.269	302.942	374.071	---	677.013	35.598	4.843	20.898	112.231	1.025.654	451.400	16.396	---	10.000	1.503.450
Clarks Grove	56.273	22.392	2.288	3.355	124.790	---	128.145	44.977	---	11.256	4.259	269.590	---	2.650	---	18.739	290.979
Clear Lake	63.361	40.329	21.672	---	81.702	2.676	84.378	132.845	---	10.127	58.576	411.288	---	---	---	---	411.288

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Clearbrook	145.054	46.647	440	---	163.057	---	163.057	88.133	3.144	2.571	84.022	533.068	---	---	71.868	---	604.936
Clearwater	574.539	113.728	120.061	---	190.275	64.422	254.697	144.887	---	18.846	95.619	1.322.377	245.000	---	2.342	198.222	1.767.941
Clements	36.152	---	460	57.707	43.951	---	101.658	8.473	---	3.944	21.477	172.164	---	---	---	---	172.164
Cleveland	129.836	3.699	12.698	84.849	131.515	10.496	226.860	39.146	17.572	2.221	83.472	515.504	100.000	---	1	---	615.505
Climax	43.776	---	320	---	61.689	---	61.689	7.432	917	3.498	10.860	128.492	---	385	---	---	128.877
Clinton	29.086	---	597	---	192.057	---	192.057	25.583	---	6.006	17.024	270.353	---	---	---	---	270.353
Clitherall	1.562	---	10	---	13.835	---	13.835	100	---	1.847	10.254	27.608	---	---	---	---	27.608
Clontarf	21.480	---	---	---	17.439	---	17.439	---	---	---	5.010	43.929	---	---	16.072	---	60.001
Clouquet	2.654.503	79.721	202.092	232.843	4.081.972	44.437	4.359.252	1.158.601	79.583	245.154	564.055	9.342.961	---	---	204.900	124.483	9.672.344
Coates	33.756	---	6.354	---	829	---	829	5.312	224	1.275	18.008	65.758	---	---	---	---	65.758
Cobden	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cohasset	2.024.263	21.668	7.395	259.752	35.389	12.000	307.141	94.577	1.752	178.095	38.720	2.673.611	---	82.104	---	520.000	3.275.715
Cokato	767.906	---	33.786	46.712	598.264	---	644.976	237.104	---	24.465	93.678	1.801.915	---	---	---	212.071	2.013.986
Cold Spring	884.137	1.269.467	103.061	500.000	690.087	---	1.190.087	534.577	42.403	185.302	141.661	4.350.695	3.615.000	---	26.818	313.526	8.306.039
Coleraine	356.859	131.170	4.240	45.541	582.222	31.819	659.582	40.884	21.610	18.447	139.724	1.372.516	1.611.074	---	229.636	1.651.178	4.864.404
Cologne	442.052	19.521	160.925	225.000	148.197	2.361	375.558	330.091	814	59.791	419.876	1.808.628	---	---	---	381.858	2.190.486
Columbia Heights	6.844.815	520.031	382.339	716.440	3.732.774	429.273	4.878.487	3.090.601	127.555	432.959	55.510	16.332.297	---	628.654	553.070	---	17.514.021
Comfrey	127.862	21.689	2.440	---	150.718	13.100	163.818	46.169	853	16.463	223.943	603.237	---	---	---	21.659	624.896
Comstock	5.666	---	---	---	14.929	601	15.530	---	425	148	563	22.332	---	---	16.380	---	38.712
Conger	32.341	---	---	---	46.013	---	46.013	43.110	---	792	8.365	130.621	---	---	16.099	---	146.720
Cook	204.320	---	6.215	1.864.217	191.736	116.518	2.172.471	109.095	5.724	21.437	84.138	2.603.400	772.000	2.000	---	19.942	3.397.342
Coon Rapids	20.498.055	3.799.239	1.313.206	416.415	5.543.568	358.239	6.318.222	1.478.638	352.421	1.133.644	2.376.594	37.270.019	7.445.884	---	248.349	5.273.834	50.238.086
Corcoran	1.850.115	39.954	210.115	---	253.122	68.124	321.246	122.342	47.286	43.175	105.594	2.739.827	---	6.254	---	1.494	2.747.575
Correll	5.840	1.875	950	---	14.771	---	14.771	1.046	---	427	4.012	28.921	---	---	---	3.000	31.921
Cosmos	114.688	26.258	11.242	---	162.446	---	162.446	37.525	676	8.631	13.714	375.180	---	---	---	7.556	382.736
Cottage Grove	10.582.154	9.874.877	1.267.639	596.714	3.011.262	246.070	3.854.046	2.902.856	255.898	949.055	1.050.943	30.737.468	---	---	---	4.037.385	34.774.853
Cottonwood	311.299	92.389	2.661	---	299.559	---	299.559	128.655	1.506	23.372	145.710	1.005.151	---	---	---	---	1.005.151
Courtland	94.547	130.076	8.517	---	70.502	---	70.502	---	---	15.624	22.200	341.466	---	---	---	---	341.466
Cromwell	70.062	---	749	51.041	39.842	46.470	137.353	89.799	---	709	45.347	344.019	81.000	---	31.000	---	456.019
Crookston	2.483.135	907.002	73.767	553.593	5.368.998	50.857	5.973.448	834.741	55.395	142.107	171.180	10.640.775	---	135.591	58.239	1.845.452	12.680.057
Crosby	1.022.968	48.563	32.710	---	1.058.121	---	1.058.121	715.063	19.149	48.846	561.521	3.506.941	2.000.000	---	---	160.259	5.667.200
Crosslake	1.874.625	160.690	114.578	---	60.647	24.600	85.247	344.835	27.871	63.608	562.365	3.233.819	236.543	181.210	240.918	465.899	4.358.389
Crystal	7.903.358	1.930.603	600.363	131.307	2.339.724	---	2.471.031	331.645	148.644	1.126.365	881.148	15.393.157	3.835.000	452.999	---	3.924.152	23.605.308
Currie	62.418	13.167	1.994	---	79.892	---	79.892	9.080	---	3.504	17.953	188.008	---	---	---	106.447	294.455
Cuyuna	76.556	26.618	2.469	---	34.011	---	34.011	4.500	1.777	4.614	27.636	178.181	---	---	---	---	178.181
Cyrus	25.943	---	1.325	---	72.168	---	72.168	32.056	1.584	6.647	25.197	164.920	---	---	---	1.400	166.320
Dakota	76.676	---	1.573	60.605	40.705	---	101.310	28.281	---	366	23.805	232.011	---	---	---	---	232.011
Dalton	28.590	---	167	1.365	59.513	---	60.878	29.346	---	962	4.627	124.570	---	---	---	4.120	128.690
Danube	113.195	4.032	2.880	---	157.796	---	157.796	17.390	808	15.210	11.960	323.271	---	---	---	15.496	338.767
Danvers	21.550	---	459	---	30.103	---	30.103	10.107	---	3.110	14.634	79.963	---	---	158.715	---	238.678
Darfur	22.042	---	819	---	30.703	---	30.703	6.193	---	5.806	3.628	69.191	---	---	---	---	69.191
Darwin	20.901	---	7.667	---	18.316	---	18.316	15.228	---	849	10.255	73.216	---	---	---	---	73.216
Dassel	445.259	112.061	39.933	---	367.154	---	367.154	166.269	9.265	40.591	63.580	1.244.112	295.000	---	---	---	1.539.112
Dawson	531.221	62.956	2.042	17.221	704.786	5.989	727.996	41.427	5.120	8.196	152.108	1.531.066	34.674	---	---	169.067	1.734.807
Dayton	1.893.651	363.146	103.725	---	153.977	85.729	239.706	264.763	45.729	91.692	47.312	3.049.724	2.981.101	---	---	269.032	6.299.857
De Graff	10.843	---	50	---	17.182	---	17.182	---	---	2.013	6.073	36.161	---	---	123.626	---	159.787
Deephaven	1.668.455	7.888	205.680	---	38.854	15.950	54.804	314.794	56.473	63.324	10.597	2.382.015	---	---	18.725	---	2.400.740
Deer Creek	37.343	1.714	1.855	33.030	66.192	775	99.997	27.993	270	7.541	27.654	204.367	---	---	---	---	204.367

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

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	
Deer River	249.806	88.859	11.985	---	352.981	---	352.981	152.132	13.513	1.356	80.804	951.436	102.226	114.332	---	11.250	1.179.244
Deerwood	425.186	92	7.560	63.126	110.500	---	173.626	76.708	8.593	32.741	34.981	759.487	---	---	---	57.055	816.542
Delano	1.691.653	110.036	641.406	5.868	557.642	27.130	590.640	1.085.705	916	121.112	28.054	4.269.522	---	2.087	350.181	1.254.611	5.876.401
Delavan	87.417	1.395	248	24.788	70.914	---	95.702	22.579	601	8.318	29.643	245.903	---	---	6.748	---	252.651
Delhi	6.740	---	1.770	---	16.355	---	16.355	225	---	195	1.723	27.008	---	---	---	---	27.008
Dellwood	300.402	---	24.735	---	154	1.075	1.229	---	4.019	12.540	13.691	356.616	---	---	---	32	356.648
Denham	7.368	---	2.200	---	617	---	617	---	---	120	110	10.415	---	---	---	---	10.415
Dennison	39.834	155.377	6.537	---	23.863	---	23.863	5.500	---	2.961	17.502	251.574	---	---	---	---	251.574
Dent	24.368	4.063	10.940	44.100	41.778	349	86.227	28.765	---	442	88.341	243.146	---	---	8.850	---	251.996
Detroit Lakes	2.516.089	1.196.921	63.937	272.617	1.662.124	40.552	1.975.293	1.105.438	101.288	285.931	389.444	7.634.341	3.655.000	100.555	1.006.900	323.522	12.720.318
Dexter	119.560	2.600	6.577	---	75.766	5.852	81.618	1.625	---	1.476	28.882	242.338	210.000	---	---	---	452.338
Dilworth	605.452	828.506	43.615	---	604.371	17.393	621.764	103.913	40.668	59.328	7.706	2.310.952	3.381.165	---	12.000	332.243	6.036.360
Dodge Center	1.056.815	236.755	37.200	112.500	797.423	25.949	935.872	319.628	12.961	47.425	42.852	2.689.508	---	---	---	387.700	3.077.208
Donaldson	12.815	---	---	---	6.282	---	6.282	3.286	---	253	752	23.388	---	---	---	---	23.388
Donnelly	25.476	9.308	---	---	53.218	---	53.218	19.235	43	3.132	13.416	123.828	---	13.404	8.746	---	145.978
Doran	8.047	---	200	---	11.538	---	11.538	3.108	---	923	316	24.132	---	---	---	---	24.132
Dover	95.691	8.087	57.462	---	97.375	---	97.375	30.446	160	2.262	43.086	334.569	---	---	---	12.560	347.129
Dovray	8.374	---	882	186.075	17.490	---	203.565	5.050	---	1.417	14.636	233.924	225.000	---	---	1.000	459.924
Duluth	34.231.260	3.237.809	853.927	6.589.241	41.114.136	1.559.974	49.263.351	7.969.577	1.002.752	2.574.786	12.091.312	111.224.774	35.056.367	---	4.281.970	15.131.559	165.694.670
Dumont	29.104	---	1.028	---	34.103	---	34.103	5.995	---	217	2.299	72.746	---	---	---	21.806	94.552
Dundas	763.193	---	255.445	---	128.532	---	128.532	9.987	28.584	14.776	53.257	1.253.774	---	---	---	111.239	1.365.013
Dundee	11.678	---	640	---	19.028	---	19.028	14	---	---	3.280	34.640	---	---	1.800	---	36.440
Dunnell	31.402	---	1.018	---	68.166	---	68.166	---	157	4.804	16.149	121.696	---	---	---	---	121.696
Eagan	20.173.323	6.298.081	1.306.292	26.086	2.133.441	1.079.591	3.239.118	2.819.450	287.149	801.022	1.720.246	36.644.681	6.703.886	31.180	577.477	18.653.864	62.611.088
Eagle Bend	66.399	48.937	890	37.868	190.824	---	228.692	15.248	17.879	14.957	65.057	458.059	---	---	40.000	45.856	543.915
Eagle Lake	292.888	183.828	72.049	---	363.530	---	363.530	141.791	12.728	34.263	230.930	1.332.007	---	---	26.564	207.577	1.566.148
East Bethel	2.503.838	180.939	240.089	---	360.963	158.941	519.904	207.002	50.008	76.035	189.405	3.967.220	2.395.000	---	---	547.958	6.910.178
East Grand Forks	3.049.232	807.464	160.845	138.087	14.342.030	21.939	14.502.056	1.343.212	102.307	255.621	445.748	20.666.485	---	25.088	216.644	2.218.551	23.126.768
East Gull Lake	412.380	---	31.830	---	2.410	---	2.410	268	---	2.179	1.813	450.880	---	---	---	---	450.880
Easton	78.461	---	1.770	10.000	62.338	---	72.338	15.737	827	3.136	44.867	217.136	---	---	---	500	217.636
Echo	71.193	23.648	1.438	124.565	106.193	425	231.183	17.840	1.084	12.072	13.185	371.643	---	---	---	25.252	396.895
Eden Prairie	29.022.863	1.709.029	2.987.452	206.645	1.118.977	275.245	1.600.867	3.733.942	476.520	1.152.288	2.614.717	43.297.678	10.000.000	922.444	803.494	3.804.318	58.827.934
Eden Valley	223.597	127.905	13.300	---	251.582	---	251.582	43.157	9.713	18.804	124.437	812.495	---	56.200	10.000	14.264	892.959
Edgerton	213.044	1.143	1.243	---	321.939	4.818	326.757	89.925	1.444	21.348	29.465	684.369	---	---	3.987	---	688.356
Edina	26.589.367	1.354.264	3.240.622	525.763	1.013.406	---	1.539.169	2.466.663	742.917	977.956	678.033	37.588.991	32.580.886	---	886.500	6.910.869	77.967.246
Effie	16.078	---	1.550	---	4.533	1.291	5.824	4.200	---	2.071	14.157	43.880	303.000	---	---	---	346.880
Eitzen	71.824	285	1.925	119	49.325	---	49.444	5.935	123	875	15.565	145.976	---	---	4.091	---	150.067
Elba	18.685	17.150	4.689	---	13.804	---	13.804	4.425	---	418	7.001	66.172	---	---	---	---	66.172
Elbow Lake	554.848	235.545	6.370	---	437.125	6.699	443.824	174.176	4.427	54.720	165.315	1.639.225	2.448.157	98.927	279.200	56.354	4.521.863
Elgin	339.003	---	16.701	---	185.757	1.423	187.180	59.580	948	4.333	43.144	650.889	---	---	---	13.152	664.041
Elizabeth	13.761	8.771	2.239	55.538	41.108	475	97.121	9.908	13	5.326	43.688	180.827	---	---	426	1.287	182.540
Elk River	8.524.722	3.414.090	1.240.336	140.177	1.758.057	42.337	1.940.571	3.597.112	190.062	760.272	978.941	20.646.106	1.706.440	718.166	677.516	2.211.459	25.959.687
Elko	545.799	13.231	66.887	---	24.117	---	24.117	277.685	12.955	898	16.673	958.245	---	---	---	---	958.245
Elkton	28.186	14.368	1.992	---	21.947	---	21.947	950	---	1.296	1.089	69.828	---	---	---	446	70.274
Ellendale	139.575	1.650	9.601	---	201.553	29.763	231.316	74.890	---	6.008	38.474	501.514	---	---	---	30.767	532.281
Ellsworth	131.802	320	---	---	180.099	2.257	182.356	10.100	1.150	13.856	15.388	354.972	---	6.000	10.000	---	370.972
Elmdale	16.564	---	1.640	---	12.385	2.608	14.993	10.229	---	980	2.911	47.317	---	---	---	---	47.317
Elmore	119.290	17.915	2.142	---	241.280	7.461	248.741	40.514	1.071	8.839	28.073	466.585	---	---	3.470	4.500	474.555

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Elrosa	33,478	184	2,834	---	31,524	---	31,524	49,485	50	1,725	1,453	120,733	---	---	---	---	120,733
Ely	1,175,831	2,244	44,745	125,696	2,118,642	---	2,244,338	748,277	30,387	15,992	85,287	4,347,101	345,000	70,950	7,874	326,935	5,097,860
Elysian	379,308	81,690	43,450	---	119,967	6,030	125,997	116,910	435	10,713	217,995	976,498	470,000	---	---	48,488	1,494,986
Emily	476,847	162,230	48,559	188,162	126,323	---	314,485	49,799	7,526	39,444	77,230	1,176,120	2,261,072	---	---	---	3,437,192
Emmons	72,435	21,922	903	1,060	108,364	---	109,424	23,686	---	5,311	12,529	246,210	---	---	---	493	246,703
Erhard	6,224	---	43	---	22,347	---	22,347	2,680	---	---	2,329	33,623	---	---	5,000	---	38,623
Erskine	138,934	233	2,565	82,564	106,775	---	189,339	20,883	248	6,888	74,355	433,445	---	6,000	---	48,884	488,329
Evan	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Evansville	153,840	63,378	5,033	---	144,398	---	144,398	1,668	383	18,374	11,763	398,837	1,015,160	22,483	33,460	72,900	1,542,840
Eveleth	775,928	24,407	17,172	3,004,998	2,648,521	34,156	5,687,675	582,817	68,714	31,520	430,607	7,618,840	40,000	538,441	---	93,249	8,290,530
Excelsior	981,355	10,924	127,609	---	152,586	14,039	166,625	136,985	51,550	45,744	95,136	1,615,928	---	---	173,469	228,113	2,017,510
Evota	407,076	142,211	21,339	---	337,103	---	337,103	30,641	1,070	18,037	13,736	971,213	---	---	21,830	99,000	1,092,043
Fairfax	294,729	14,136	8,495	---	473,257	---	473,257	185,706	5,072	9,596	9,080	1,000,071	---	---	50,000	---	1,050,071
Fairmont	2,040,389	726,309	219,471	41,088	4,417,632	---	4,458,720	452,824	77,302	181,532	383,788	8,540,335	2,950,000	---	2,590,341	3,323,820	17,404,496
Falcon Heights	1,000,579	78,822	87,396	---	325,419	11,609	337,028	103,947	70,106	108,173	54,953	1,841,004	---	---	---	404,315	2,245,319
Faribault	4,242,165	1,571,322	517,935	766,704	7,681,208	1,328,831	9,776,743	4,228,468	186,138	558,271	131,482	21,212,524	3,195,000	79,249	---	4,814,210	29,300,983
Farmington	6,954,987	2,607,868	704,763	159,528	1,494,198	175,153	1,828,879	2,582,822	73,951	295,294	192,187	15,240,751	8,210,068	---	509,816	2,004,769	25,965,404
Farwell	4,379	---	25	---	18,679	---	18,679	13,106	---	223	4,590	41,002	---	---	---	---	41,002
Federal Dam	29,748	---	6,255	19,784	9,059	---	28,843	1,778	---	34	2,586	69,244	---	---	24,145	2,346	95,735
Felton	10,878	---	1,709	---	42,562	---	42,562	2,244	---	4,067	2,483	63,943	---	---	3,746	---	67,689
Fergus Falls	3,178,439	884,511	163,716	602,684	6,552,152	157,673	7,312,509	797,561	128,287	742,464	497,134	13,704,621	6,203,000	46,704	654,381	429,925	21,038,631
Fertile	121,125	8,761	4,555	---	267,603	---	267,603	84,481	45	10,123	32,303	528,996	---	---	---	37,119	566,115
Fifty Lakes	390,704	17,853	23,580	---	11,444	---	11,444	592	---	6,259	49,436	499,868	---	---	---	---	499,868
Finlayson	78,493	13,533	765	---	39,678	---	39,678	42,006	636	6,115	11,138	192,364	---	---	---	---	192,364
Fisher	71,988	29,530	3,710	500,000	72,038	1,021	573,059	13,117	1,422	617	27,234	720,677	2,365,254	2,000	700	---	3,088,631
Flensburg	15,569	---	255	---	35,941	1,373	37,314	1,353	---	26	3,600	58,117	---	---	---	---	58,117
Floodwood	168,278	---	7,323	100,812	220,959	18,555	340,326	125,093	7,061	4,429	89,074	741,584	---	13,275	---	---	754,859
Florence	5,235	---	4	---	11,744	---	11,744	---	---	2,107	1,760	20,850	---	---	---	---	20,850
Foley	595,655	341,455	83,588	47,199	652,498	7,256	706,953	191,516	4,436	56,874	95,927	2,076,404	1,087,052	62,131	---	153,087	3,378,674
Forada	58,005	---	9,501	20,800	15,333	730	36,863	46,682	147	6,688	81,616	239,502	---	934	---	14,840	255,276
Forest Lake	5,265,226	685,103	442,346	18,552	976,964	367,373	1,362,889	1,038,235	128,370	264,279	156,683	9,343,131	1,790,000	28,245	20,000	834,519	12,015,895
Foreston	54,801	---	36,077	91,954	57,338	---	149,292	12,455	---	5,916	58,380	316,921	---	---	5,000	---	321,921
Fort Ripley	6,396	---	3,854	---	1,439	---	1,439	950	---	2,255	---	14,894	---	---	---	1,000	15,894
Fosston	388,913	17,478	694	52,542	542,113	---	594,655	541,541	308	54,388	64,059	1,662,036	764,777	19,730	119,772	246,293	2,812,608
Fountain	130,168	---	3,705	---	67,250	51,249	118,499	7,295	914	3,763	73,351	337,695	30,000	---	---	45,747	413,442
Foxhome	11,799	---	700	---	25,556	---	25,556	1,625	---	560	7,684	47,924	---	---	---	---	47,924
Franklin	117,160	142,951	3,925	1,189,888	177,299	94,695	1,461,882	68,115	---	16,916	128,914	1,939,863	1,296,000	19,302	27,900	---	3,283,065
Frazee	230,867	93,433	2,007	44,481	344,886	8,000	397,367	147,117	9,138	7,130	123,063	1,010,122	221,775	---	67,100	61,012	1,360,009
Freeborn	63,960	---	---	---	64,944	7,000	71,944	15,168	---	8,551	68,055	227,678	---	---	---	---	227,678
Freeport	221,401	445,773	20,100	569,104	123,581	250	692,935	124,159	631	17,472	39,073	1,561,544	1,430,000	86,646	36,656	390,402	3,505,248
Fridley	11,167,054	550,909	688,776	386,478	2,300,295	148,584	2,835,357	1,736,181	164,104	856,191	2,599,635	20,598,207	6,442,840	---	657,878	---	27,698,925
Frost	74,298	---	573	---	70,410	---	70,410	15,420	12	3,520	29,958	194,191	---	---	---	---	194,191
Fulda	197,970	12,218	2,719	---	457,939	16,891	474,830	86,210	2,746	12,912	59,423	849,028	---	---	71,220	63,758	984,006
Funkley	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	42,641	---	3,994	---	45,623	---	45,623	37,436	10	5,630	70,306	205,640	---	---	---	---	205,640
Garrison	98,161	---	7,550	4,950	45,126	1,000	51,076	110,498	268	3,675	73,420	344,648	---	---	---	---	344,648
Garvin	24,169	---	1,010	114,917	55,129	---	170,046	1,080	---	2,316	9,840	208,461	---	---	678	21,434	230,573
Garv	32,493	---	567	---	74,328	---	74,328	16,587	2,660	826	2,423	129,884	---	---	---	---	129,884

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Gavlord	597.157	159.961	22.523	86.235	754.088	5.758	846.081	105.630	11.970	351.329	637.671	2.732.322	---	---	427.982	---	3.160.304
Gem Lake	172.657	54.675	50.551	---	138	170.612	170.750	75.822	1.493	5.492	604	532.044	---	---	1.500	---	533.544
Geneva	71.596	---	5.470	---	79.782	---	79.782	7.368	---	5.793	14.136	184.145	---	---	---	11.000	195.145
Genola	11.904	---	5.195	---	1.447	2.570	4.017	6.736	94	1.084	826	29.856	---	---	---	---	29.856
Georgetown	16.741	5.823	1.175	---	11.770	476	12.246	4.523	---	234	472	41.214	---	---	---	---	41.214
Ghent	46.468	9.482	17.497	---	72.065	---	72.065	11.592	48	2.166	40.199	199.517	---	---	---	41.454	240.971
Gibbon	250.178	26.345	6.325	---	250.293	9.184	259.477	58.150	3.729	4.746	45.070	654.020	316.263	---	---	---	970.283
Gilbert	512.138	30.207	7.656	1.200	1.255.574	20.984	1.277.758	267.644	26.001	27.660	138.284	2.287.348	770.000	---	106.000	143.696	3.307.044
Gilman	7.361	2.955	2.213	---	4.888	---	4.888	33.347	---	1.631	13.391	65.786	---	---	---	---	65.786
Glencoe	1.744.752	72.563	101.765	---	1.255.418	---	1.255.418	473.674	33.538	73.600	1.034.690	4.790.000	216.904	---	247.933	295.704	5.550.541
Glenville	87.895	3.412	3.868	---	176.066	---	176.066	46.960	---	2.526	20.700	341.427	---	---	---	21.668	363.095
Glenwood	799.393	165.037	43.966	72.720	1.243.337	---	1.316.057	182.106	19.951	57.782	1.276.852	3.861.144	---	---	378.776	305.983	4.545.903
Glyndon	278.191	251.491	31.704	12.827	241.278	14.307	268.412	146.171	35.217	14.921	41.741	1.067.848	430.000	---	---	205.000	1.702.848
Golden Valley	15.976.717	1.895.018	1.634.416	1.000	208.405	---	209.405	1.721.605	330.305	721.932	872.884	23.362.282	12.740.243	293.339	125.000	7.943.869	44.464.733
Gonvick	52.685	1.821	1.784	400	103.116	---	103.516	38.041	709	6.087	45.174	249.817	---	28.729	---	---	278.546
Good Thunder	202.363	16.331	1.684	---	173.437	600	174.037	41.188	4.280	10.428	49.328	499.639	---	---	---	---	499.639
Goodhue	321.883	88.117	21.671	---	218.801	---	218.801	78.786	3.439	9.969	361.857	1.104.523	692.662	---	6.000	368.034	2.171.219
Goodridge	9.468	6.281	---	150.000	31.969	---	181.969	---	---	748	14.468	212.934	---	5.699	---	---	218.633
Goodview	857.577	187.377	16.159	---	213.638	42.573	256.211	8.983	21.154	66.371	110.153	1.523.985	---	---	---	---	1.523.985
Graceville	134.007	19.019	1.625	215.972	226.731	7.000	449.703	89.957	510	9.167	21.709	725.697	1.905.000	---	---	87.500	2.718.197
Granada	11.067	16.987	2.085	1.542	92.290	692	94.524	---	---	6.068	9.897	140.628	---	---	---	15.000	155.628
Grand Marais	633.242	79.002	16.879	34.500	303.913	87.147	425.560	755.605	1.400	47.708	77.004	2.036.400	1.770.000	---	200.000	299.184	4.305.584
Grand Meadow	284.662	80.782	3.690	---	275.682	4.000	279.682	122.043	6.318	18.023	76.297	871.497	1.070.000	---	35.965	2.566	1.980.028
Grand Rapids	4.599.683	1.095.157	218.984	655.412	3.097.628	659.556	4.412.596	1.465.506	155.461	498.490	2.422.000	14.867.877	5.821.054	69.783	3.500	1.847.123	22.609.337
Granite Falls	827.519	117.086	25.438	14.000	2.615.639	2.090	2.631.729	65.842	12.897	24.297	572.929	4.277.737	640.000	---	395.968	389.179	5.702.884
Grant	1.045.207	---	107.605	---	1.489	---	1.489	56.501	33.047	15.738	16.648	1.276.235	70.000	---	---	---	1.346.235
Grasston	7.379	---	1.719	---	20.979	---	20.979	8.492	---	506	1.423	40.498	---	---	---	---	40.498
Green Isle	272.510	479.033	82.620	---	68.073	7.575	75.648	27.579	213	12.600	156.000	1.106.203	2.295.000	---	---	87.941	3.489.144
Greenbush	127.647	17.910	1.587	14.604	213.928	---	228.532	52.929	2.170	3.349	135.371	569.495	---	---	10.210	186.205	765.910
Greenfield	887.303	1.115.923	234.736	---	799	3.678	4.477	114.383	24.957	192.847	1.196.906	3.771.532	3.020.000	---	---	84.534	6.876.066
Greenwald	19.024	2.452	1.720	---	18.609	---	18.609	---	207	2.551	18.443	63.006	---	---	---	10.000	73.006
Greenwood	406.440	8.008	82.183	---	---	2.221	2.221	15.213	8.711	6.524	11.666	540.966	---	---	---	---	540.966
Grey Eagle	51.896	31.681	2.611	28.099	85.881	---	113.980	47.275	---	11.853	41.853	301.149	---	---	1.243	79.176	381.568
Grove City	149.758	487	6.949	---	186.718	---	186.718	35.436	1.221	217	32.046	412.832	---	28.050	---	5.000	445.882
Grvola	40.075	37.289	3.630	73.980	61.280	9.000	144.260	73.215	264	4.101	63.515	366.349	9.000	---	5.910	31.028	412.287
Gully	13.928	5.792	1.824	---	11.553	---	11.553	---	---	4.374	7.784	45.255	---	---	---	---	45.255
Hackensack	142.168	---	6.618	---	37.748	---	37.748	4.200	---	289	44.159	235.182	---	51.000	110.243	54.600	451.025
Hadley	22.003	---	---	---	11.648	---	11.648	---	---	1.336	5.534	40.521	---	---	---	---	40.521
Hallock	245.418	97.476	6.757	88.196	417.650	---	505.846	56.611	1.232	21.495	235.674	1.170.509	485.000	31.300	363.553	10.000	2.060.362
Halma	4.680	---	600	---	9.029	417	9.446	1.229	---	310	1.139	17.404	---	---	---	---	17.404
Halstad	165.786	40.568	352	---	179.183	---	179.183	8.399	636	9.783	89.112	493.819	---	---	---	142.659	636.478
Ham Lake	3.236.890	361.356	491.545	32.489	655.264	33.420	721.173	389.116	50.269	222.454	96.896	5.569.699	---	---	---	---	5.569.699
Hamburg	249.087	22.815	5.983	500	78.239	6.419	85.158	34.269	353	784	32.765	431.214	---	---	---	5.000	436.214
Hammond	16.402	5.252	3.310	---	29.049	---	29.049	72	75	236	5.346	59.742	---	---	---	---	59.742
Hampton	103.591	---	17.810	10.675	44.024	1.500	56.199	1.307	1.164	5.406	3.093	188.570	---	---	13.000	---	201.570
Hancock	96.438	5.509	2.235	23.310	208.497	---	231.807	88.643	1.952	11.114	25.799	463.497	---	---	196.970	8.794	669.261
Hanley Falls	79.678	12.102	310	---	87.661	---	87.661	8.499	---	---	10.388	198.638	---	---	8.625	---	207.263
Hanover	978.641	193.635	248.310	---	161.828	2.012	163.840	396.380	7.088	55.014	54.837	2.097.745	---	3.100	---	30.000	2.130.845

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Hanska	75.721	7.697	1.275	---	126.538	---	126.538	40.498	---	15.199	67.586	334.514	---	2.778	45.352	105.326	487.970
Harding	5.288	120	4.550	---	4.887	---	4.887	4.838	---	47	12.191	31.921	---	---	---	---	31.921
Hardwick	17.789	---	1.829	36.360	76.202	1.820	114.382	10.843	315	1.553	9.094	155.805	---	1.685	---	---	157.490
Harmony	436.285	103.106	21.735	---	604.938	53.050	657.988	138.473	1.069	20.497	95.728	1.474.881	---	---	---	477.949	1.952.830
Harris	226.748	---	9.565	---	133.554	---	133.554	32.574	2.625	4.099	57.692	466.857	22.000	---	---	---	488.857
Hartland	78.756	4.971	1.020	---	69.570	---	69.570	32.643	20	2.291	32.836	222.107	---	6.500	17.324	---	245.931
Hastings	8.597.414	1.821.527	684.289	43.872	1.907.418	74.899	2.026.189	2.619.405	95.265	564.005	1.680.509	18.088.603	7.875.000	43.760	1.273.885	2.734.435	30.015.683
Hatfield	5.952	---	1.200	9.546	4.195	---	13.741	2	---	1.576	170	22.641	---	---	---	---	22.641
Hawley	284.527	419.216	25.163	---	415.649	---	415.649	40.104	19.389	17.968	214.610	1.436.626	1.867.910	---	235.354	152.745	3.692.635
Hayfield	422.155	55.719	10.262	75.562	395.716	13.651	484.929	21.416	14.079	8.297	250.630	1.267.487	410.000	---	18.082	118.823	1.814.392
Hayward	84.454	15.857	2.070	---	51.752	---	51.752	30.919	---	2.823	41.915	229.790	---	---	---	15.000	244.790
Hazel Run	4.435	5.063	42	121.441	18.977	---	140.418	125	---	272	3	150.358	---	---	---	750	151.108
Hector	430.433	68.489	7.652	386.293	386.315	---	772.608	101.797	5.515	23.077	115.371	1.524.942	---	---	4.000	219.059	1.748.001
Heidelberg	14.727	---	1.967	---	1.255	---	1.255	---	---	96	1.641	19.686	---	---	---	---	19.686
Henderson	409.929	147.867	24.255	41.756	289.899	2.857	334.512	25.096	6.862	14.335	77.359	1.040.215	907.000	---	82.000	97.484	2.126.699
Hendricks	206.152	762	2.137	398.544	226.872	---	625.416	142.905	1.714	7.778	558.764	1.545.628	---	---	---	81.813	1.627.441
Hendrum	66.668	7.525	1.353	---	75.747	2.224	77.971	20.991	149	470	40.212	215.339	9.000	---	5.027	50.350	279.716
Henning	130.888	---	560	51.743	243.971	1.463	297.177	29.732	4.572	11.328	50.229	524.486	---	---	2.024	18.069	544.579
Henriette	6.295	---	1.212	---	6.880	---	6.880	150	---	853	3.950	19.340	---	---	---	---	19.340
Herman	130.595	176.922	269	416.225	177.832	200	594.257	23.902	2.199	6.124	68.539	1.002.807	30.000	---	33.385	105.797	1.171.989
Hermantown	2.924.565	812.344	363.450	41.699	918.013	54.381	1.014.093	---	47.139	205.113	363.522	5.730.226	3.322.633	1.820	28.360	1.016.228	10.099.267
Heron Lake	194.371	---	1.150	---	391.500	---	391.500	71.476	1.164	5.200	55.212	720.073	---	---	483.683	---	1.203.756
Hewitt	37.301	1.866	6.700	31.782	61.925	---	93.707	39.015	140	1.524	18.117	198.370	---	---	3.862	1.551	203.783
Hibbing	3.253.705	26.664	176.427	118.681	12.199.732	9.977	12.328.390	1.996.666	109.684	269.113	395.164	18.555.813	565.000	710.196	65.325	107.216	20.003.550
Hill City	226.921	---	9.439	21.592	99.723	6.000	127.315	37.794	30.262	18.527	112.621	562.879	---	---	146.378	139.666	848.923
Hillman	3.220	---	1.900	---	2.221	---	2.221	---	---	---	1.000	8.341	---	---	---	---	8.341
Hills	43.713	1.453	1.100	78.818	148.345	---	227.163	74.225	507	11.706	8.811	368.678	---	---	180.121	42.339	591.138
Hilltop	546.236	---	8.655	---	118.632	11.856	130.488	---	5.439	2.791	79.350	772.959	260.000	---	---	---	1.032.959
Hinckley	617.250	28.316	43.347	---	267.045	---	267.045	104.596	---	33.304	151.039	1.244.897	---	---	208.939	111.150	1.564.986
Hitterdal	22.566	---	30	---	57.788	566	58.354	17.084	135	7.774	40.127	146.070	---	---	---	---	146.070
Hoffman	61.321	19.731	1.545	274.780	226.526	---	501.306	45.456	3.795	6.258	25.522	664.934	1.770.000	---	86.462	77.228	2.598.624
Hokah	165.865	---	2.697	---	220.425	---	220.425	44.401	749	8.657	14.214	457.008	---	---	57.544	5.042	519.594
Holdingford	245.894	24.997	19.258	13.893	174.167	---	188.060	49.540	3.189	11.196	54.554	596.688	---	---	130.177	462.801	1.189.666
Holland	21.456	2.195	1.500	---	55.788	---	55.788	5.513	523	1.237	6.909	95.121	---	---	8.280	---	103.401
Hollandale	104.069	137	1.499	1.782	65.336	---	67.118	28.716	---	4.694	9.145	215.378	---	---	---	---	215.378
Holloway	15.926	35.197	---	---	19.783	---	19.783	1.517	---	1.343	3.877	77.643	---	---	---	---	77.643
Holt	3.350	---	---	---	12.912	---	12.912	615	---	---	---	16.877	---	---	---	---	16.877
Hopkins	9.218.376	1.368.262	492.295	226.523	942.846	7.647	1.177.016	1.017.343	207.454	358.336	251.118	14.090.200	3.380.760	---	107.508	1.518.486	19.096.954
Houston	391.641	5.705	3.663	---	323.835	10.412	334.247	133.764	4.111	759	110.694	984.584	150.000	---	---	215.000	1.349.584
Howard Lake	786.684	28.856	62.190	---	475.582	---	475.582	329.904	7.424	20.469	210.087	1.921.196	---	---	240.209	269.194	2.430.599
Hoyt Lakes	859.810	7.675	26.376	---	1.198.671	37.892	1.236.563	500.943	13.156	37.717	262.773	2.945.013	---	---	---	274.605	3.219.618
Hugo	3.507.901	72.416	1.240.805	---	187.942	120.815	308.757	1.604.295	54.325	278.044	241.833	7.308.376	7.858.843	---	1.088.707	1.401.059	17.656.985
Humboldt	2.644	---	---	---	10.356	---	10.356	---	---	---	251	13.251	---	---	---	---	13.251
Hutchinson	4.967.202	1.718.558	405.299	233.711	3.725.150	143.021	4.101.882	1.970.508	58.063	216.060	1.804.560	15.242.132	3.751.933	198.100	1.412.750	495.435	21.100.350
Ihlen	11.174	4.800	1.012	---	20.103	---	20.103	12.994	---	124	1.644	51.851	---	---	---	---	51.851
Independence	2.472.911	156.068	252.700	---	1.069	---	1.069	53.036	48.940	36.148	110.548	3.131.420	310.000	---	---	262.632	3.704.052
International Falls	1.729.542	956	50.035	2.076.435	4.045.517	145.240	6.267.192	835.373	101.620	185.197	575.061	9.744.976	---	---	320.511	162.598	10.228.085
Inver Grove Heights	11.876.860	636.227	1.112.286	25.000	2.628.586	46.268	2.699.854	6.234.347	139.544	981.150	358.818	24.039.086	7.677.663	---	467.891	7.533.693	39.718.333

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Iona	27.721	1.259	936	---	46.376	---	46.376	5.075	---	445	5.395	87.207	---	---	---	---	87.207
Iron Junction	5.022	---	---	---	9.019	---	9.019	---	---	1.206	671	15.918	---	---	---	---	15.918
Ironton	197.841	---	7.908	---	256.892	14.689	271.581	1.815	---	6.704	12.785	498.634	91.865	19.900	---	51.630	662.029
Isanti	1.479.425	684.783	569.782	190.867	649.785	3.550	844.202	438.832	33.160	210.298	457.679	4.718.161	4.950.642	273.921	50.000	572.825	10.565.549
Isle	426.102	24.141	4.568	52.466	145.255	---	197.721	110.282	18.560	16.967	42.631	840.972	---	---	---	11.108	852.080
Ivanhoe	143.645	---	450	---	232.949	9.552	242.501	77.828	2.609	2.796	51.710	521.539	3.933	17.000	1.000	20.987	564.459
Jackson	807.729	54.229	40.665	---	1.146.211	38.612	1.184.823	205.160	15.732	131.037	98.511	2.537.886	---	95.500	396.251	85.827	3.115.464
Janesville	549.017	236.977	73.381	40.097	634.924	---	675.021	106.686	13.423	15.048	32.336	1.701.889	1.231.419	---	60.937	336.321	3.330.566
Jasper	81.079	42.201	1.688	---	181.087	2.425	183.512	44.672	904	4.593	35.543	394.192	---	2.285	---	7.115	403.592
Jeffers	45.460	2.421	3.750	10.247	127.424	---	137.671	32.329	---	2.588	12.571	236.790	---	---	---	---	236.790
Jenkins	174.833	---	10.940	---	18.200	---	18.200	100	1.243	1.599	9.265	216.180	63.293	4.105	---	---	283.578
Johnson	6.083	---	---	---	5.679	---	5.679	---	---	654	---	12.416	---	---	---	---	12.416
Jordan	1.836.745	365.805	390.216	5.460	473.895	---	479.355	296.998	124.649	259.354	429.676	4.182.798	61.368	---	506.777	610.300	5.361.243
Kandiyohi	67.819	12.476	1.966	---	102.858	---	102.858	29.465	---	10.155	6.045	230.784	377.000	---	---	---	607.784
Karlstad	119.030	47.868	1.037	88.959	231.795	---	320.754	29.186	154	24.229	237.073	779.331	---	---	15.000	1.656	795.987
Kasota	38.882	3.146	9.382	29.254	127.413	12.986	169.653	38.326	2.741	5.180	37.846	305.156	---	---	70.743	---	375.899
Kasson	1.350.125	247.141	47.604	---	936.937	60.257	997.194	134.304	36.176	115.098	483.050	3.410.692	369.375	---	96.500	417.767	4.294.334
Keewatin	195.589	---	5.417	---	783.738	581	784.319	19.829	4.102	14.989	89.842	1.114.087	---	---	---	---	1.114.087
Kelliher	31.207	17.774	9.161	49.849	92.098	63.200	205.147	34.850	---	10.348	31.177	339.664	---	---	20.000	1.500	361.164
Kellogg	94.531	43.770	2.556	---	94.560	2.940	97.500	51.407	---	2.442	65.960	358.166	---	---	---	36.293	394.459
Kennedy	66.007	15.216	1.288	---	78.692	---	78.692	18.462	---	9.882	16.301	205.848	---	---	---	---	205.848
Kenneth	5.326	---	1.150	---	17.325	---	17.325	2.777	---	1.779	4.712	33.069	---	---	---	1.406	34.475
Kensington	32.558	---	4.645	---	64.081	---	64.081	20.938	64	1.882	34.312	158.480	---	1	---	---	158.481
Kent	6.903	---	---	---	19.555	---	19.555	---	---	1.099	1.194	28.751	---	---	---	---	28.751
Kenyon	584.478	51.439	7.383	13.000	783.834	38.722	835.556	135.035	5.225	28.701	93.918	1.741.735	---	---	90.323	121.482	1.953.540
Kerkhoven	122.801	15.303	1.730	9.820	190.440	---	200.260	226.004	609	16.524	17.159	600.390	140.021	---	100.322	23.343	864.076
Kerrick	8.972	---	---	---	9.269	2.710	11.979	11.830	---	676	9.788	43.245	---	---	---	9.068	52.313
Kettle River	42.783	---	6.904	107.640	44.111	14.670	166.421	31.603	---	2.241	26.398	276.350	230.000	---	22.667	19.379	548.396
Kiester	139.213	---	1.393	11.704	194.698	---	206.402	63.139	---	985	60.424	471.556	---	1.000	11.573	29.000	513.129
Kilkenny	8.441	---	3.915	---	53.834	---	53.834	43.038	107	4.836	16.718	130.889	---	---	---	---	130.889
Kimball	239.940	---	7.462	2.500	153.412	---	155.912	237.344	28.177	15.455	182.649	866.939	638.000	701	45.645	374.829	1.926.114
Kinbrae	3.783	---	500	---	836	---	836	200	---	---	---	5.319	---	---	---	---	5.319
Kingston	21.020	---	5.282	---	14.034	---	14.034	8.709	---	---	1.079	50.124	---	---	---	---	50.124
Kinney	97.315	---	175	---	109.155	66.920	176.075	18.827	201	3.441	30.997	327.031	---	---	---	89.627	416.658
La Crescent	1.491.294	286.678	71.693	59.371	857.621	67.878	984.870	100.752	37.794	74.535	92.245	3.139.861	---	3.746	26.340	129.131	3.299.078
La Prairie	157.167	52.186	13.873	---	77.313	---	77.313	219	1.590	12.961	3.859	319.168	---	---	---	92.000	411.168
La Salle	13.634	---	700	---	25.378	---	25.378	450	---	997	17.096	58.255	15.000	---	89	2.667	76.011
Lafayette	84.899	7.266	2.286	---	145.428	---	145.428	56.102	---	10.871	46.476	353.328	---	300	---	---	353.628
Lake Benton	98.436	---	1.541	---	255.765	---	255.765	97.039	1.297	14.048	54.816	522.942	---	---	9.654	---	532.596
Lake Bronson	29.914	---	2.632	72.000	72.346	244	144.590	4.353	---	5.607	28.889	215.985	---	---	---	51.795	267.780
Lake City	1.573.101	112.950	49.688	46.628	1.228.951	50.070	1.325.649	439.614	27.626	121.472	1.141.600	4.791.700	---	---	215.000	---	5.006.700
Lake Crystal	1.038.515	395.160	39.595	---	743.283	---	743.283	287.627	9.708	106.651	177.433	2.797.972	2.940.800	---	---	---	5.738.772
Lake Elmo	1.908.357	179.219	245.252	---	345.574	15.270	360.844	108.137	58.441	195.715	310.222	3.366.187	---	10.526	---	206.598	3.583.311
Lake Henry	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lake Lillian	43.981	8	616	64.000	62.048	180	126.228	48.006	---	6.093	21.690	246.622	---	---	---	16.500	263.122
Lake Park	119.914	13.208	922	---	204.778	3.110	207.888	39.520	3.281	7.953	49.410	442.096	---	---	32.257	---	474.353
Lake Shore	661.240	4.076	41.021	---	7.385	---	7.385	252	7.415	36.792	14.044	772.225	---	---	---	---	772.225
Lake St. Croix Beach	392.446	60.362	35.248	141.817	178.626	18.010	338.453	6.151	4.322	13.768	20.909	871.659	---	---	---	---	871.659

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

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	
Lake Wilson	27.035	138	178	392.212	77.709	---	469.921	60.740	---	11.599	57.425	627.036	104.759	---	46.557	50.972	829.324
Lakefield	281.505	78.919	4.215	40.068	725.339	---	765.407	79.202	4.802	279.343	46.043	1.539.436	416.670	2.312.919	31.540	301.396	4.601.961
Lakeland	635.913	111.829	3.087	---	126.494	4.810	131.304	98.429	10.998	46.381	22.503	1.060.444	---	---	---	293.547	1.353.991
Lakeland Shores	66.229	14.163	3.152	---	---	600	600	1.705	617	8.312	1.528	96.306	---	---	---	7.500	103.806
Lakeville	15.793.812	931.771	2.589.409	15.907	1.260.603	29.077	1.305.587	12.460.552	224.422	1.019.087	476.774	34.801.414	5.564.000	---	1.576.932	2.766.093	44.708.439
Lamberton	221.145	128.033	2.699	678.498	338.484	---	1.016.982	74.876	412	28.587	60.256	1.532.990	---	---	51.200	58.090	1.642.280
Lancaster	41.578	13.865	450	---	97.083	---	97.083	21.425	---	3.197	36.424	214.022	---	---	---	---	214.022
Landfall	397.092	---	2.779	27.191	72.086	---	99.277	1.470	4.096	19.454	206.644	730.812	---	---	---	---	730.812
Lanesboro	288.022	4.986	11.948	---	285.001	24.820	309.821	113.610	1.663	6.928	245.200	982.178	84.675	---	12.000	120.190	1.199.043
Laporte	8.650	---	7.415	---	10.552	---	10.552	689	---	127	2.354	29.787	---	---	---	---	29.787
Lastrup	7.949	---	2.150	---	4.637	2.600	7.237	4.682	20	---	7.195	29.233	---	---	---	---	29.233
Lauderdale	629.091	216.815	20.128	---	341.144	4.467	345.611	103.529	30.670	71.384	26.980	1.444.208	---	---	---	575.999	2.020.207
Le Center	244.207	260.710	31.337	---	584.758	12.916	597.674	28.256	10.656	38.842	147.204	1.358.886	---	---	144.110	---	1.502.996
Le Sueur	1.337.574	219.776	92.264	223.017	1.186.614	18.560	1.428.191	752.064	19.477	187.026	1.392.050	5.428.422	6.633.442	---	305.000	3.628.127	15.994.991
Lenoby	5.858	---	1.650	---	27.487	---	27.487	4.733	---	272	3.587	43.587	---	---	---	---	43.587
Leonard	3.257	---	1.600	---	3.131	---	3.131	1.067	---	585	7.321	16.961	---	---	---	---	16.961
Leonidas	11.636	---	---	---	51.095	---	51.095	1.637	---	22.966	9.809	97.143	---	---	---	---	97.143
Leroy	200.510	85.761	3.002	5.726	303.765	---	309.491	3.746	---	9.283	177.799	789.592	250.000	---	---	5.123	1.044.715
Lester Prairie	434.172	29.238	87.824	266.767	371.283	1.961	640.011	147.356	11.135	24.456	113.878	1.488.070	---	---	50.813	2.049	1.540.932
Lewiston	447.836	39.145	15.706	---	362.013	---	362.013	145.472	11.508	18.331	72.778	1.112.789	---	---	---	13.653	1.126.442
Lewisville	37.167	114	325	---	116.338	---	116.338	19.030	---	1.154	13.992	188.120	---	---	9.000	---	197.120
Lexington	799.041	202.249	51.108	200.000	453.499	---	653.499	22.205	39.985	35.454	67.824	1.871.365	709.500	---	146.245	71.851	2.798.961
Lilydale	685.829	540	17.466	---	4.173	1.100	5.273	24.613	8.339	7.527	4.336	753.923	120.000	---	---	155.791	1.029.714
Lindstrom	860.099	104.935	126.060	---	236.566	---	236.566	236.035	40	54.620	538.698	2.157.053	---	---	252.754	952.867	3.362.674
Lino Lakes	7.364.775	1.769.821	812.172	175.696	377.406	1.255.009	1.808.111	601.548	100.980	433.385	813.521	13.704.313	9.588.231	280.269	---	2.651.469	26.224.282
Lismore	58.111	---	180	160.200	81.198	---	241.398	22.940	57	1.582	6.420	330.688	---	---	---	---	330.688
Litchfield	1.563.205	202.808	159.633	---	2.005.019	---	2.005.019	850.318	28.547	82.487	177.185	5.069.202	1.620.000	14.594	442.131	1.208.336	8.354.263
Little Canada	2.855.586	753.150	370.891	---	1.451.061	18.687	1.469.748	223.372	47.857	420.275	766.074	6.906.953	---	---	---	1.532.872	8.439.825
Little Falls	2.899.148	1.786.274	226.762	73.555	3.474.209	122.000	3.669.764	424.068	67.051	104.076	1.433.835	10.610.978	6.618.148	374.520	207.900	2.376.097	20.187.643
Littlefork	130.863	31.851	4.676	---	211.397	18.277	229.674	109.957	---	13.214	34.339	554.574	40.000	---	---	1.480	596.054
Long Beach	57.773	---	14.472	---	2.923	---	2.923	3.986	---	322	3.284	82.760	---	---	---	---	82.760
Long Lake	1.117.556	214.975	89.858	---	440.823	24.990	465.813	207.065	31.292	85.571	53.130	2.265.260	650.000	20.250	40.000	739.981	3.715.491
Long Prairie	683.611	93.841	31.627	412.482	755.477	6.000	1.173.959	127.073	26.750	42.114	199.769	2.378.744	---	---	602.355	390.195	3.371.294
Longville	155.648	14.107	4.560	---	344.161	17.670	361.831	181.076	85	2.768	160.335	880.410	---	---	385.900	---	1.266.310
Lonsdale	752.146	76.426	399.186	---	350.505	1.431	351.936	1.219.230	20.199	47.749	58.874	2.925.746	3.257.185	119.409	---	10.000	6.312.340
Loretto	236.863	35.769	26.824	---	48.227	62.773	111.000	1.235	6.326	2.502	89.232	509.751	---	---	15.700	13.039	538.490
Louisburg	7.923	---	---	---	7.155	---	7.155	294	---	117	---	15.489	---	---	---	---	15.489
Lowry	62.159	16.142	4.655	93.324	72.752	---	166.076	20.508	100	1.438	24.844	295.922	465.922	50.692	---	19.103	831.639
Lucan	22.343	---	1.257	64.330	70.762	---	135.092	22.754	---	2.469	11.174	195.089	---	---	---	---	195.089
Luverne	1.229.198	177.062	65.030	150.220	1.377.981	174.261	1.702.462	520.789	10.041	192.130	303.863	4.200.575	98.000	---	218.000	998.722	5.515.297
Lyle	44.577	---	2.081	---	152.787	2.035	154.822	28.208	246	10.797	23.630	264.361	---	---	---	---	264.361
Lynd	60.086	156	8.147	---	72.716	---	72.716	4.114	141	3.123	5.933	154.416	---	---	---	30.000	184.416
Mabel	233.399	23.648	3.374	---	269.441	---	269.441	53.007	7.174	15.357	115.421	720.821	56.997	---	30.000	---	807.818
Madelia	408.507	75.126	10.112	134.938	716.167	34.578	885.683	193.697	9.622	63.972	884.593	2.531.312	---	---	92.298	---	2.623.610
Madison	317.964	8.104	4.360	511.866	787.622	2.969	1.302.457	101.416	3.055	34.990	81.324	1.853.670	755.000	---	405.480	70.659	3.084.809
Madison Lake	311.760	344.700	35.134	---	423.831	600	424.431	73.515	20.065	25.950	571.965	1.807.520	162.937	---	88.236	52.639	2.111.332
Magnolia	19.637	---	115	---	33.776	4.962	38.738	2.800	---	5.447	6.414	73.151	---	---	71.255	---	144.406
Mahnomen	307.038	74.403	1.383	111.573	1.183.631	---	1.295.204	32.830	5.681	30.737	86.169	1.833.445	---	---	139.579	---	1.973.024

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

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	
Mahtomedi	2.619.593	276.124	272.993	---	136.285	51.776	188.061	882.432	28.798	223.746	80.826	4.572.573	---	21.574	---	1.622.367	6.216.514
Manchester	4.587	---	900	1.870	14.755	---	16.625	---	---	100	14.502	36.714	---	---	2.922	---	39.636
Manhattan Beach	45.208	---	3.375	81	348	---	429	---	---	170	5.909	55.091	---	---	---	---	55.091
Mankato	9.735.374	6.795.963	1.454.451	66.030	10.424.086	227.359	10.717.475	1.938.863	333.516	621.785	1.136.332	32.733.759	12.523.200	---	1.516.614	3.836.392	50.609.965
Mantorville	308.261	1.321	13.838	---	255.307	---	255.307	49.986	2.159	28.008	37.246	696.126	1.184.920	---	---	---	1.881.046
Maple Grove	22.114.682	16.713.944	3.125.676	466.198	3.693.854	262.348	4.422.400	8.214.543	453.380	1.606.555	2.359.884	59.011.064	33.348.625	2.137.130	3.290.000	22.954.855	120.741.674
Maple Lake	523.975	409.451	31.732	---	381.780	5.770	387.550	424.920	195	66.584	88.154	1.932.561	---	---	40.000	145.000	2.117.561
Maple Plain	793.976	46.652	87.344	---	300.921	2.575	303.496	357.463	24.240	19.822	47.181	1.680.174	---	---	---	1.069.289	2.749.463
Mapleton	303.961	78.730	4.540	12.096	480.406	24.176	516.678	13.882	15.359	42.971	49.568	1.025.689	---	---	132.000	113.138	1.270.827
Mapleview	13.376	---	1.090	---	71.468	---	71.468	7.310	12.000	---	9.904	115.148	---	---	67.800	10.000	192.948
Maplewood	13.063.553	3.762.420	1.575.557	3.747	2.758.950	164.255	2.926.952	3.731.377	185.485	546.656	2.072.246	27.864.246	2.102.310	---	1.701.242	2.517.295	34.185.093
Marble	109.635	---	1.140	272.194	372.022	---	644.216	30.463	5.085	1.768	62.971	855.278	---	---	10.440	22.890	888.608
Marietta	9.175	10.147	937	90.250	75.426	1.472	167.148	24.584	---	8.375	7.148	227.514	---	---	---	---	227.514
Marine On St. Croix	473.021	---	77.006	51.474	11.956	---	63.430	167.653	3.203	15.135	15.083	814.531	---	---	---	225.778	1.040.309
Marshall	5.049.981	789.201	248.339	2.246.557	5.073.701	674.885	7.995.143	1.092.092	112.692	611.130	1.589.562	17.488.140	3.321.427	---	1.342.729	1.934.497	24.086.793
Maver	599.636	36.503	267.468	---	67.887	148.067	215.954	187.381	108.136	17.057	60.165	1.492.300	---	---	---	4.800	1.497.100
Maynard	126.478	15.160	2.825	---	153.520	---	153.520	26.370	400	12.237	26.815	363.805	17.076	---	8.031	1.200	390.112
Mazeppa	198.825	8.556	8.244	---	184.030	3.162	187.192	54.843	1.125	18.122	73.878	550.785	---	---	---	28.258	579.043
Mc Grath	4.513	---	1.449	---	19.007	---	19.007	7.899	---	596	34.892	68.356	---	---	---	3.800	72.156
Mc Gregor	153.772	---	3.340	13.977	204.102	15.634	233.713	230.011	433	13.251	71.130	705.650	30.745	---	143.259	216.950	1.096.604
Mc Intosh	68.586	19.192	1.752	---	186.819	---	186.819	82.155	---	27.424	120.808	506.736	---	---	24.757	18.034	549.527
Mc Kinley	2.354	---	3	31.734	83.567	---	115.301	1.933	---	25.431	34.474	179.496	---	107.604	2	50.105	337.207
Meadowlands	32.620	---	895	---	16.842	---	16.842	9.990	---	3.623	9.316	73.286	---	---	---	---	73.286
Medford	373.472	239.095	4.057	---	191.073	1.910	192.983	39.266	---	75.716	90.858	1.015.447	---	---	---	---	1.015.447
Medicine Lake	246.757	---	24.133	26.849	7.724	---	34.573	100	---	4.113	1.250	310.926	---	---	---	---	310.926
Medina	1.691.246	269.211	414.620	---	83.333	152.507	235.840	2.261.062	103.768	145.156	1.512.143	6.633.046	1.843.869	17.312	---	266.560	8.760.787
Meire Grove	25.180	---	1.275	---	15.934	---	15.934	3.230	---	38	75	45.732	---	---	---	9.159	54.891
Melrose	719.458	214.492	43.176	---	775.339	---	775.339	414.541	14.730	132.965	114.526	2.429.227	2.502.304	57.983	266.104	706.591	5.962.209
Menahga	261.609	117.341	16.697	---	357.885	---	357.885	82.854	19.153	8.280	110.667	974.486	173.533	---	53.600	29.000	1.230.619
Mendota	77.773	---	10.010	6.075	7.879	---	13.954	1.738	5.803	863	19.750	129.891	---	---	32.000	---	161.891
Mendota Heights	5.483.618	716.983	436.864	---	2.693.317	199.107	2.892.424	547.270	56.875	268.145	203.538	10.605.717	790.000	---	30.750	2.592.299	14.018.766
Mentor	27.546	---	125	118.720	24.938	---	143.658	21.000	---	4.698	83.888	280.915	130.000	---	8.000	---	418.915
Middle River	45.196	---	2.371	116.217	94.356	16.608	227.181	22.025	253	1.784	24.934	323.744	---	---	78	---	323.822
Miesville	32.324	---	7.873	---	12.768	---	12.768	75.730	887	4.136	7.650	141.368	80.000	---	---	---	221.368
Milaca	541.758	142.004	10.830	---	724.932	4.873	729.805	169.605	13.954	40.687	254.612	1.903.255	880.210	148.200	20.000	150.316	3.101.981
Milan	89.710	---	290	---	121.350	1.798	123.148	14.350	13	4.930	35.916	268.357	---	1.700	---	---	270.057
Millerville	515	---	25	4.000	9.023	---	13.023	14.163	80	897	28.156	56.859	---	5.526	9.000	---	71.385
Millville	17.309	---	4.980	---	31.403	606	32.009	1.221	---	2.922	6.914	65.355	---	---	---	---	65.355
Milroy	97.514	---	3.375	34.965	67.745	---	102.710	10.245	---	7.742	47.777	269.363	---	---	24.000	15.531	308.894
Miltona	89.510	44.409	9.094	---	46.003	2.500	48.503	---	275	6.869	70.448	269.108	---	---	95.406	---	364.514
Minneapolis	336.865.000	11.503.000	25.835.000	41.865.000	188.235.000	14.988.000	245.088.000	66.834.000	10.680.000	13.853.000	18.235.000	728.893.000	135.034.000	---	19.291.000	141.589.000	1.024.807.000
Minneiska	12.083	---	2.000	---	6.145	---	6.145	---	49	1.677	16.091	38.045	---	---	---	1.139	39.184
Minneota	284.049	231.286	7.353	---	460.012	---	460.012	31.120	5.015	45.770	134.365	1.198.970	1.367.297	---	105.217	474.712	3.146.196
Minnesota Citv	21.734	---	2.235	---	38.719	---	38.719	350	---	4.924	22.923	90.885	---	---	---	---	90.885
Minnesota Lake	163.209	24.396	4.000	---	213.778	31.034	244.812	31.006	1.639	15.052	182.036	666.150	---	---	---	---	666.150
Minnetonka	21.853.159	829.712	2.893.336	562.806	2.080.950	1.306.109	3.949.865	1.745.159	379.902	962.464	845.728	33.459.325	---	---	795.000	1.619.500	35.873.825
Minnetonka Beach	725.581	---	69.306	---	800	1.703	2.503	42.573	4.899	19.016	5.262	869.140	---	---	---	---	869.140
Minnetrista	2.993.382	52.885	592.564	33.086	107.442	---	140.528	590.173	72.071	89.664	488.896	5.020.163	660.000	---	---	---	5.680.163

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Mizpah	1.559	---	780	---	4.482	---	4.482	1.325	---	791	6.045	14.982	---	---	---	---	14.982
Montevideo	1.443.936	247.468	21.030	251.950	2.304.801	30.875	2.587.626	389.175	48.357	217.452	97.941	5.052.985	755.820	59.622	90.000	463.113	6.421.540
Montgomery	934.519	622.130	164.314	56.321	849.677	82.537	988.535	162.169	21.706	24.617	1.162.788	4.080.778	3.252.115	56.251	---	594.335	7.983.479
Monticello	7.476.106	3.341.537	956.300	---	292.611	81.318	373.929	4.259.314	4.000	827.055	2.921.014	20.159.255	25.911.396	---	250.000	3.878.010	50.198.661
Montrose	549.120	255.439	256.102	---	238.098	407	238.505	71.879	---	11.551	71.815	1.454.411	1.140.000	---	398.265	---	2.992.676
Moorhead	5.390.328	3.381.892	823.636	2.058.995	15.267.946	701.044	18.027.985	2.587.003	573.335	926.472	3.010.195	34.720.846	34.032.500	---	5.535.594	3.547.879	77.836.819
Moose Lake	330.290	7.194	4.638	346.376	413.919	---	760.295	104.729	10.040	47.472	64.680	1.329.338	---	---	228.686	---	1.558.024
Mora	584.278	11.817	67.333	163.012	654.565	123.824	941.401	290.413	37.987	70.134	100.084	2.103.447	1.615.000	---	689.086	584.774	4.992.307
Moraan	221.432	4.234	4.461	97.155	360.624	---	457.779	81.912	1.672	16.778	24.138	812.406	---	6.000	93.898	14.788	927.092
Morris	1.286.936	251.109	46.040	367.173	2.213.244	---	2.580.417	282.469	38.895	99.386	105.670	4.690.922	830.000	18.861	100.000	78.311	5.718.094
Morristown	142.728	9.457	14.925	---	235.537	---	235.537	67.076	8.886	9.374	62.032	550.015	---	---	---	134.057	684.072
Morton	129.421	5.327	---	---	150.948	1.000	151.948	29.283	2.372	4.655	23.327	346.333	---	---	30.055	---	376.388
Motley	248.320	356	12.431	---	136.203	1.807	138.010	62.780	25.007	16.024	166.071	668.999	---	---	105.200	73.857	848.056
Mound	4.409.226	401.599	308.207	15.547	1.485.952	---	1.501.499	1.384.735	96.293	183.032	69.876	8.354.467	5.909.564	30.639	---	475.216	14.769.886
Mounds View	6.208.159	144.443	189.675	12.500	1.116.732	185.817	1.315.049	177.092	73.955	366.355	922.803	9.397.531	1.275.120	---	5.900.227	572.284	17.145.162
Mountain Iron	1.224.731	139.001	17.744	120.451	1.806.353	6.746	1.933.550	127.135	13.815	45.317	37.509	3.538.802	1.945.000	---	484.168	30.916	5.998.886
Mountain Lake	399.552	54.653	17.349	21.153	826.231	23.951	871.335	103.994	11.232	35.087	618.942	2.112.144	---	---	231.943	18.735	2.362.822
Murdock	70.312	12.119	1.153	---	76.275	---	76.275	32.269	---	2.644	9.231	204.003	---	---	---	---	204.003
Myrtle	8.208	---	2.600	---	19.089	---	19.089	---	---	1.481	8.823	40.201	---	---	---	---	40.201
Nashua	5.301	---	---	---	1.643	---	1.643	---	---	765	---	7.709	---	---	---	---	7.709
Nashwauk	124.779	96	4.577	49.787	781.299	196	831.282	55.042	4.119	14.153	88.963	1.123.011	60.000	162.800	105.821	9.355	1.460.987
Nassau	11.523	511	675	---	19.511	561	20.072	415	---	445	761	34.402	---	---	---	---	34.402
Nelson	25.117	6.648	7.982	---	23.183	---	23.183	250	---	2.172	7.931	73.283	---	---	---	18.336	91.619
Nerstrand	35.611	2.778	1.207	---	97.607	---	97.607	36.177	---	2.712	15.870	191.962	---	---	---	---	191.962
Nevis	110.279	---	9.596	---	109.033	9.541	118.574	87.082	---	924	28.977	355.432	1.132	---	83.492	---	440.056
New Auburn	90.474	10.607	4.035	---	101.754	89.400	191.154	23.885	450	1.601	59.434	381.640	---	---	97.428	11.337	490.405
New Brighton	9.356.867	330.975	646.285	13.164	1.364.831	194.955	1.572.950	3.193.130	60.211	1.576.372	3.507.430	20.244.220	---	1.935	264.496	34.491.160	55.001.811
New Germany	126.090	5.463	25.369	---	35.442	5.835	41.277	171.656	526	5.535	37.660	413.576	---	---	---	---	413.576
New Hope	8.505.566	417.697	398.843	49.065	2.284.356	82.436	2.415.857	1.008.883	240.273	534.979	302.810	13.824.908	2.825.000	85.757	---	---	16.735.665
New London	249.047	278.217	101.348	109.623	282.336	---	391.959	201.948	1.838	29.591	36.023	1.289.971	---	---	---	38.123	1.328.094
New Market	376.118	1.190	104.279	---	13.948	---	13.948	182.833	8.275	67.037	179.306	932.986	3.020.000	---	---	22.704	3.975.690
New Munich	31.339	747	3.836	---	44.768	---	44.768	770	375	2.748	17.428	102.011	---	---	---	---	102.011
New Prague	2.336.048	781.247	675.667	98.514	924.535	---	1.023.049	409.281	50.146	259.730	1.820.422	7.355.590	2.020.000	---	63.500	386.818	9.825.908
New Richland	193.516	39.271	17.056	---	360.780	7.000	367.780	63.788	1.765	11.189	68.338	762.703	646.485	---	4.956	15.750	1.429.894
New Trier	15.796	---	3.650	---	3.051	---	3.051	---	---	541	3.853	26.891	---	---	---	---	26.891
New Ulm	5.365.017	940.113	216.836	23.548	4.623.950	22.377	4.669.875	1.222.819	149.871	438.636	421.186	13.424.353	2.501.604	---	1.941.885	1.505.167	19.373.009
New York Mills	386.360	273.195	3.202	75.353	401.106	26.180	502.639	140.175	23.468	9.793	153.768	1.492.600	1.936.181	57.631	410.017	146.093	4.042.522
Newfolden	36.948	44.305	1.205	3.100	81.475	---	84.575	77.850	---	16.093	16.844	277.820	360.000	---	89.000	---	726.820
Newport	1.752.187	405.815	87.093	168.962	571.371	7.148	747.481	28.611	71.065	57.176	58.135	3.207.563	231.560	---	---	1.164.886	4.604.009
Nicollet	160.039	368.513	8.375	---	203.394	---	203.394	20.619	---	39.959	55.302	856.201	946.345	---	50.000	25.000	1.877.546
Nielsville	16.043	---	763	80.489	21.325	---	101.814	1.572	404	613	5.471	126.680	---	---	4.583	668	131.931
Nimrod	8.567	---	1.872	---	3.919	---	3.919	---	---	341	400	15.099	---	---	---	---	15.099
Nisswa	1.572.581	22.117	33.915	---	59.838	---	59.838	245.248	36.102	77.968	72.539	2.120.308	---	---	75.000	283.409	2.478.717
Norcross	23.159	---	---	---	22.901	---	22.901	---	---	4.301	2.346	52.707	---	---	---	---	52.707
North Branch	3.131.153	1.115.560	189.675	41.660	881.427	58.687	981.774	707.881	29.556	369.878	111.183	6.636.660	5.993.547	107.298	980.143	1.928.768	15.646.416
North Mankato	3.773.506	1.631.543	312.421	(114.000)	2.050.742	---	1.936.742	379.636	69.614	96.454	348.771	8.548.687	5.924.098	100	461.385	687.112	15.621.382
North Oaks	932.469	2.067	356.106	---	13.819	7.713	21.532	510.824	7.182	43.663	13.181	1.887.024	---	---	---	---	1.887.024
North St. Paul	2.974.418	70.472	262.185	---	2.258.678	402.000	2.660.678	202.365	99.968	51.148	204.033	6.525.267	2.035.000	---	1.047.264	133.899	9.741.430

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Northfield	4.710.959	2.050.759	690.472	107.053	3.775.144	215.028	4.097.225	1.120.788	96.858	383.960	1.962.193	15.113.214	---	---	125.000	2.502.615	17.740.829
Northome	33.005	---	29	17.229	71.808	---	89.037	34.243	---	8.377	91.373	256.064	---	---	10.000	---	266.064
Northrop	40.341	2.248	2.722	---	59.394	---	59.394	3.676	926	2.655	---	111.962	---	---	---	---	111.962
Norwood Young America	981.462	71.867	272.908	47.601	399.134	6.680	453.415	92.367	6.945	184.558	46.810	2.110.332	2.755.000	8.702	171.281	1.488.485	6.533.800
Oak Grove	2.182.464	223.374	434.011	---	623.959	29.603	653.562	256.574	11.991	265.496	41.899	4.069.371	---	---	---	522.041	4.591.412
Oak Park Heights	2.219.452	225.516	365.512	22.736	78.237	---	100.973	294.846	69.850	258.614	274.713	3.809.476	---	---	180.098	511.630	4.501.204
Oakdale	9.105.703	1.824.207	749.696	81.999	1.110.014	262.819	1.454.832	1.868.204	164.428	596.973	2.486.260	18.250.303	5.701.348	2.600	312.500	1.124.773	25.391.524
Odessa	6.772	---	85	---	53.747	---	53.747	8.668	734	4.054	6.523	80.583	---	---	---	---	80.583
Odin	8.936	16.852	---	105.622	28.367	---	133.989	1.315	---	3.574	20.955	185.621	59.539	---	---	53.068	298.228
Ogema	18.957	4.161	25	100.313	44.879	1.553	146.745	4.935	23	2.706	3.957	181.509	---	---	44.771	100.313	326.593
Ogilvie	52.392	---	8.963	22.605	131.797	---	154.402	37.494	293	3.118	2.667	259.329	---	100.134	70.492	10.000	439.955
Okabena	60.966	---	---	239.066	49.782	---	288.848	5.988	---	580	15.686	372.068	40.100	---	---	---	412.168
Oklee	99.188	---	1.132	18.062	131.780	---	149.842	24.927	649	2.489	46.125	324.352	70.000	---	---	13.000	407.352
Olivia	766.294	218.096	24.750	84.353	1.431.047	---	1.515.400	48.522	10.972	71.254	82.648	2.737.936	410.000	6.527	474.939	92.481	3.721.883
Onamia	179.790	49.796	3.483	---	184.448	280	184.728	73.987	12.560	10.439	98.315	613.098	---	62.669	1.014	25.323	702.104
Ormsby	18.467	9.882	3.950	---	31.639	---	31.639	175	---	3.693	3.061	70.867	---	---	---	---	70.867
Orono	3.475.509	367.667	451.874	---	2.334.546	14.978	2.349.524	1.893.138	151.685	223.662	257.599	9.170.658	---	13.000	11.760	1.015.618	10.211.036
Oronoco	249.839	33.944	8.550	---	130.282	---	130.282	11.869	1.457	12.549	82.093	530.583	---	---	---	12.163	542.746
Orr	91.161	---	1.550	---	160.135	---	160.135	108.464	---	5.151	58.863	425.324	---	---	---	19.210	444.534
Ortonville	442.359	149.682	13.248	317.778	877.152	---	1.194.930	168.704	11.268	49.153	41.974	2.071.318	---	32.186	305.738	27.140	2.436.382
Osakis	397.726	175.949	26.042	60.720	499.626	33.030	593.376	77.503	10.516	21.655	209.624	1.512.391	632.822	76.591	101.718	89.318	2.412.840
Oslo	119.380	21.277	---	19.800	102.013	2.205	124.018	31.540	255	5.460	38.620	340.550	---	---	---	15.067	355.617
Osseo	1.345.421	249.933	113.134	---	563.325	---	563.325	---	81.149	77.437	293.545	2.723.944	---	---	14.000	287.500	3.025.444
Ostrander	66.123	---	1.620	---	51.489	---	51.489	690	1.798	1.350	6.851	129.921	---	---	---	---	129.921
Otsego	1.785.748	982.592	1.583.318	---	441.912	---	441.912	8.329.308	---	559.485	2.420.758	16.103.121	13.875.000	43.711	---	4.829.089	34.850.921
Ottertail	221.725	68.361	9.400	45.000	23.956	---	68.956	40.494	---	7.896	21.418	438.250	---	---	---	14.912	453.162
Owatonna	6.370.262	2.089.101	611.294	762.051	5.974.702	768.899	7.505.652	2.710.054	237.076	616.344	826.614	20.966.397	2.630.390	50.641	155.500	3.402.932	27.205.860
Palisade	20.971	---	260	8.556	33.315	2.887	44.758	38.066	413	1.948	29.104	135.520	---	---	15.000	20.254	170.774
Park Rapids	1.734.434	564.664	64.527	65.572	1.149.886	---	1.215.458	360.430	52.499	118.762	286.089	4.396.863	705.000	26.581	80.000	1.040.170	6.248.614
Parkers Prairie	274.997	5.996	---	3.474	258.747	---	262.221	54.493	5.323	6.782	4.362	614.174	---	---	---	---	614.174
Pavnesville	482.555	381.161	178.620	---	673.645	---	673.645	368.153	22.575	157.530	95.319	2.359.558	---	230.837	380.350	333.951	3.304.696
Pease	30.654	42.006	14.186	---	16.904	---	16.904	200	---	2.394	3.745	110.089	---	---	---	---	110.089
Pelican Rapids	694.044	80.835	25.454	---	698.749	2.642	701.391	196.213	23.939	22.342	180.986	1.925.204	300.544	13.156	24.377	208.780	2.472.061
Pemberton	70.907	---	2.463	---	43.826	---	43.826	1.396	---	5.568	37.761	161.921	104.000	---	---	55.200	321.121
Pennock	80.171	35.255	2.622	171.176	100.633	---	271.809	36.359	190	19.065	12.152	457.623	---	---	---	---	457.623
Pequot Lakes	1.084.179	19.495	17.180	---	239.095	10.000	249.095	301.015	13.554	18.747	125.144	1.828.409	---	457.708	---	1.737	2.287.854
Perham	1.090.032	251.626	47.141	1.613	491.028	156.482	649.123	172.073	19.582	116.452	571.754	2.917.783	1.745.000	---	247.000	49.463	4.959.246
Perley	9.006	---	112	---	23.409	---	23.409	89	---	---	---	32.616	---	---	---	---	32.616
Peterson	37.601	---	200	---	45.603	---	45.603	11.891	---	1.837	9.927	107.059	---	---	---	---	107.059
Pierz	218.089	161.555	19.347	---	270.846	---	270.846	29.820	4.906	8.977	167.732	881.272	280.000	---	---	34.337	1.195.609
Pillager	161.998	91.117	18.532	---	133.530	---	133.530	22.431	3.411	8.065	13.875	452.959	---	---	32.010	---	484.969
Pine City	723.293	313.104	120.908	---	648.304	622	648.926	281.989	8.731	67.541	631.374	2.795.866	---	---	80.340	275.722	3.151.928
Pine Island	769.389	182.153	46.907	---	616.677	57.933	674.610	121.154	14.016	38.741	169.638	2.016.608	2.435.348	107.345	---	399.182	4.958.483
Pine River	280.725	---	13.945	---	573.820	---	573.820	98.258	14.546	15.699	53.209	1.050.202	---	38.102	---	70.202	1.158.506
Pine Springs	32.328	---	901	---	1.859	---	1.859	18.133	3.860	1.297	5.216	63.594	---	---	---	---	63.594
Pipestone	1.946.569	78.705	128.903	254.617	1.989.134	33.210	2.276.961	579.642	25.264	76.100	23.506	5.135.650	342.369	46.730	1.446.829	486.608	7.458.186
Plainview	863.271	---	35.521	---	686.041	43.301	729.342	285.492	19.649	49.849	80.219	2.063.343	---	---	7.000	352.024	2.422.367
Plato	117.598	---	8.636	3.844	58.538	5.233	67.615	117.594	---	6.077	95.849	413.369	---	---	---	12.260	425.629

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

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	
Plummer	81.854	771	1.675	---	66.137	---	66.137	17.875	623	18.970	86.471	274.376	---	9.038	---	---	283.414
Plymouth	21.682.442	266.793	2.726.134	4.540.903	9.263.838	---	13.804.741	2.926.278	859.519	1.190.412	2.013.553	45.469.872	1.370.000	---	3.683.866	8.499.044	59.022.782
Porter	31.946	---	2.431	61.611	58.484	---	120.095	8.192	---	6.069	6.097	174.830	---	---	---	---	174.830
Preston	539.149	28.181	6.527	---	544.898	23.269	568.167	112.027	6.946	16.622	229.802	1.507.421	785.000	---	309.660	173.702	2.775.783
Princeton	1.753.592	223.412	185.272	7.763	925.649	1.280	934.692	542.002	52.063	264.310	138.713	4.094.056	1.100.000	59.190	---	246.885	5.500.131
Prinsburg	117.079	1.426	75	64.917	118.721	---	183.638	19.880	69	4.614	8.861	335.642	---	---	66.500	---	402.142
Prior Lake	7.419.915	705.176	772.793	---	563.742	1.048.323	1.612.065	5.604.708	158.242	663.379	1.342.993	18.279.271	20.420.922	---	1.612.695	2.619.793	42.932.681
Proctor	820.603	209.927	60.617	263.243	863.758	---	1.127.001	190.240	31.887	31.068	108.546	2.579.889	---	36.647	107.076	---	2.723.612
Quamba	15.542	---	---	15.000	14.631	---	29.631	739	---	77	---	45.989	---	---	---	---	45.989
Racine	92.973	---	1.425	---	54.438	---	54.438	---	---	915	48.497	198.248	---	---	---	---	198.248
Ramsey	8.421.955	3.771.480	1.266.111	294.423	3.702.105	128.238	4.124.766	2.560.089	108.014	1.128.984	1.523.182	22.904.581	24.489.229	16.794	53.700	---	47.464.304
Randall	124.362	---	1.038	700	149.359	---	150.059	8.390	11.095	1.758	107.869	404.571	---	---	---	---	404.571
Randolph	20.793	165	29.207	---	8.048	---	8.048	294	533	28	1.909	60.977	---	---	---	---	60.977
Ranier	21.785	---	425	---	28.491	6.334	34.825	---	---	121	33.760	90.916	---	---	18.000	---	108.916
Raymond	109.396	43.041	2.253	---	208.527	---	208.527	54.056	378	11.974	62.444	492.069	---	---	---	10.984	503.053
Red Lake Falls	337.996	42.459	15.198	247.404	642.307	---	889.711	152.058	5.467	22.652	302.049	1.767.590	---	---	140.000	169.000	2.076.590
Red Wing	11.698.684	1.095.362	402.432	274.039	2.489.475	71.784	2.835.298	1.864.490	123.342	1.087.134	389.746	19.496.488	---	---	603.538	4.878.214	24.978.240
Redwood Falls	1.687.328	99.945	108.428	42.823	1.857.227	---	1.900.050	481.946	36.653	125.977	365.778	4.806.105	1.220.639	---	726.556	271.805	7.025.105
Regal	4.257	---	4.130	---	1.377	---	1.377	200	30	574	767	11.335	---	---	---	---	11.335
Remer	148.955	---	---	---	121.255	---	121.255	34.949	760	22.106	31.628	359.653	---	---	69.796	7.714	437.163
Renville	603.842	10.329	8.475	---	486.904	540	487.444	44.020	22.245	24.545	67.591	1.268.491	---	---	---	225	1.268.716
Revere	8.624	1.298	30	---	33.785	---	33.785	---	---	589	4.093	48.419	86.420	---	5.921	---	140.760
Rice	336.749	24.524	150.070	95.874	114.946	---	210.820	92.080	5.427	15.436	228.593	1.063.699	---	11.551	---	---	1.075.250
Richfield	15.885.690	259.892	830.749	2.953.447	8.286.708	2.763.053	14.003.208	1.123.446	451.887	811.313	2.981.579	36.347.764	93.689	---	716.660	2.629.930	39.788.043
Richmond	392.561	31.685	25.982	---	288.404	---	288.404	66.061	1.745	12.557	73.693	892.688	1.803.151	---	---	---	2.695.839
Richville	14.964	---	365	---	10.608	---	10.608	800	---	137	583	27.457	---	---	---	---	27.457
Riverton	43.975	---	802	---	26.195	---	26.195	---	---	3.316	5.760	80.048	---	---	---	---	80.048
Robbinsdale	5.290.310	315.066	418.970	73.901	2.089.769	727.264	2.890.934	1.182.837	323.841	382.214	916.063	11.720.235	---	---	705.251	686.589	13.112.075
Rochester	44.000.293	4.861.080	3.570.176	15.172.114	16.531.656	961.075	32.664.845	11.936.739	402.795	2.831.434	3.566.299	103.833.661	---	---	13.913.368	2.832.183	120.579.212
Rock Creek	141.015	---	57.563	---	121.348	---	121.348	1.982	2.896	3.409	33.123	361.336	---	---	---	---	361.336
Rockford	1.247.558	305.008	182.066	---	499.685	11.687	511.372	187.068	3.712	83.687	95.448	2.615.919	---	243.808	22.079	861.984	3.743.790
Rockville	714.496	121.996	53.775	26.955	167.697	---	194.652	112.436	7.178	43.971	116.874	1.365.378	3.030.000	4.111	69.827	---	4.469.316
Rogers	5.336.584	515.018	695.727	---	155.660	19.237	174.897	3.349.324	84.207	419.801	6.994.391	17.569.949	10.673.894	18.200	93.882	4.189.205	32.545.130
Rollingstone	117.428	11.593	5.925	---	120.910	---	120.910	28.479	---	23.605	39.581	347.521	---	---	1.500	104.132	453.153
Ronneby	4.973	---	4.140	---	3.142	263	3.405	---	---	90	---	12.608	---	---	---	---	12.608
Roosevelt	9.342	---	2.015	---	10.203	---	10.203	300	---	1.133	3.128	26.121	---	---	---	---	26.121
Roscoe	11.628	---	2.350	---	19.804	---	19.804	---	133	1.903	1.423	37.241	---	---	---	---	37.241
Rose Creek	47.392	300	947	---	117.301	---	117.301	25.738	---	1.476	39.858	233.012	---	---	---	12.829	245.841
Roseau	976.109	283.243	56.157	2.410.883	6.352.606	---	8.763.489	141.102	15.550	26.263	227.592	10.489.505	---	---	324.047	150.418	10.963.970
Rosemount	8.159.125	1.382.539	1.194.106	60.000	535.729	63.512	659.241	2.713.843	90.787	554.259	12.331.836	27.085.736	5.280.000	2.650	650.314	1.516.783	34.535.483
Roseville	12.571.116	628.237	2.363.280	513.811	1.689.438	42.666	2.245.915	2.844.007	195.814	641.583	1.336.239	22.826.191	---	63.704	---	432.827	23.322.722
Rothsay	45.013	30.362	3.729	9.000	122.524	---	131.524	53.471	607	1.150	9.500	275.356	1.398	---	---	48.785	325.539
Round Lake	58.571	10.179	833	---	89.791	---	89.791	45.273	320	16.260	---	221.227	---	---	---	---	221.227
Royalton	153.290	57.130	31.457	---	142.279	---	142.279	47.186	22.450	11.492	51.797	517.081	---	9.597	22.000	96.980	645.658
Rush City	725.611	97.398	9.907	1.549.261	513.501	---	2.062.762	241.771	6.653	70.148	59.200	3.273.450	333.000	---	99.000	571.714	4.277.164
Rushford	592.270	63.069	17.182	---	573.499	18.921	592.420	252.028	8.402	35.102	72.701	1.633.174	---	---	85.000	89.152	1.807.326
Rushford Village	125.972	---	6.353	---	90.258	---	90.258	25.133	---	5.968	626	254.310	---	---	---	---	254.310
Rushmore	78.640	---	230	96.621	100.684	---	197.305	53.842	---	8.246	40.089	378.352	---	---	---	6.000	384.352

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

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	
Russell	42.184	---	116	---	113.275	---	113.275	17.998	141	13.519	21.298	208.531	---	10.150	---	2.000	220.681
Ruthton	61.599	3.199	2.000	---	84.512	---	84.512	24.270	387	5.231	7.321	188.519	---	---	---	53.946	242.465
Rutledge	23.485	---	2.385	---	5.796	---	5.796	8.215	---	415	2.404	42.700	607.000	---	---	---	649.700
Sabin	46.357	1.310	12.765	61.187	85.461	---	146.648	16.041	---	8.177	25.591	256.889	710.000	---	---	---	966.889
Sacred Heart	136.906	2.110	940	---	228.625	---	228.625	19.474	9.983	9.987	121.881	529.906	565.000	---	---	29.306	1.124.212
Sanborn	62.477	59.225	8.387	1.000	129.091	---	130.091	11.228	---	16.359	8.801	296.568	---	---	37.047	8.554	342.169
Sandstone	468.421	29.871	31.475	27.450	643.360	---	670.810	192.175	1.988	66.199	403.507	1.864.446	---	---	---	292.906	2.157.352
Sargeant	12.913	---	---	---	8.568	---	8.568	1.360	386	1.214	1.558	25.999	---	---	---	---	25.999
Sartell	2.959.868	6.201.542	993.658	133.980	1.539.440	---	1.673.420	2.065.926	73.450	404.256	109.332	14.481.452	10.915.000	436.670	---	4.247.598	30.080.720
Sauk Centre	1.847.739	609.358	213.688	67.770	1.288.599	---	1.356.369	699.087	38.141	53.002	199.449	5.016.833	364.405	---	---	539.160	5.920.398
Sauk Rapids	4.813.102	2.416.582	285.741	4.331.317	8.366.009	10.716	12.708.042	867.509	70.491	461.701	1.339.198	22.962.366	5.570.000	133.935	115.000	846.990	29.628.291
Savage	12.425.047	2.917.480	2.048.552	71.053	1.305.997	80.211	1.457.261	2.670.997	159.684	817.893	---	22.496.914	4.200.000	18.028	841.968	1.749.725	29.306.635
Scanlon	205.943	---	31.945	---	257.624	---	257.624	13.231	9.298	5.865	31.163	555.069	---	1.876	---	32.307	589.252
Seaforth	5.765	---	550	---	22.850	---	22.850	3.351	---	1.024	70	33.610	---	---	---	---	33.610
Sebeka	165.060	49.796	1.520	---	242.819	---	242.819	105.627	5.369	26.001	293.228	889.420	---	---	16.086	54.789	960.295
Sedan	8.675	---	2.500	---	5.788	---	5.788	---	---	1.186	5.296	23.445	---	---	---	---	23.445
Shafer	189.504	5.183	109.974	---	81.320	---	81.320	107.250	---	18.555	20.806	532.592	---	---	---	6.020	538.612
Shakopee	9.901.617	2.564.470	4.164.595	135.112	1.895.775	1.615.718	3.646.605	2.455.171	322.579	951.795	207.741	24.214.573	---	753.024	1.845.170	1.529.396	28.342.163
Shelly	16.040	---	1.719	1.400	64.396	2.367	68.163	12.404	107	2.579	2.161	103.173	---	712	---	---	103.885
Sherburn	283.661	83.682	9.407	---	769.583	---	769.583	59.741	4.642	55.193	104.948	1.370.857	756.758	---	10.000	113.100	2.250.715
Shevlin	11.351	---	5.570	1.250	24.837	---	26.087	8.649	---	389	42.840	94.886	---	---	---	58.500	153.386
Shoreview	8.237.413	223.774	479.418	---	720.361	243.753	964.114	4.578.579	55.782	264.449	439.619	15.243.148	---	9.106	246.380	3.749.214	19.247.848
Shorewood	3.750.633	6.928	334.720	---	2.432.656	---	2.432.656	90.752	90.149	201.024	1.094.429	8.001.291	---	---	50.000	492.000	8.543.291
Silver Bay	315.868	---	7.421	---	1.385.319	179.025	1.564.344	209.875	3.605	35.797	117.870	2.254.780	---	6.360	49.722	167.460	2.478.322
Silver Lake	305.404	60.871	15.299	3.000	211.054	8.746	222.800	111.260	11.503	9.703	66.769	803.609	---	---	35.000	39.735	878.344
Skyline	54.946	---	---	---	13.030	---	13.030	195	---	7.673	4.869	80.713	---	---	---	---	80.713
Slayton	429.551	50.355	4.240	10.238	826.803	166.533	1.003.574	123.882	10.769	7.501	128.249	1.758.121	---	---	---	654.980	2.413.101
Sleepy Eye	718.157	412.459	85.106	---	1.303.042	38.952	1.341.994	304.516	25.894	157.081	235.408	3.280.615	2.850.000	---	315.458	337.563	6.783.636
Sobieski	18.954	---	5.797	---	9.697	---	9.697	---	146	9	2.042	36.645	---	---	---	---	36.645
Solway	7.109	---	1.500	---	8.226	---	8.226	885	---	1.184	12.072	30.976	---	---	---	---	30.976
South Haven	58.415	565	6.661	96.835	52.548	2.436	151.819	100.699	---	3.788	48.156	370.103	---	---	1.081	500	371.684
South St. Paul	7.012.843	916.541	537.347	327.837	3.631.408	829.027	4.788.272	2.558.303	103.927	570.142	398.900	16.886.275	1.510.000	159.217	55.000	4.218.273	22.828.765
Spicer	881.184	129.884	26.817	---	883.222	---	883.222	154.206	5.324	72.855	116.958	2.270.450	---	---	---	---	2.270.450
Spring Grove	229.348	1.807	1.243	---	442.140	---	442.140	1.259	4.662	21.134	529.825	1.231.418	149.200	---	511.397	37.054	1.929.069
Spring Hill	10.686	---	2.086	---	6.478	---	6.478	---	715	---	12.549	32.514	---	---	1.000	---	33.514
Spring Lake Park	2.806.728	766.361	135.766	---	837.362	22.104	859.466	711.485	105.336	229.623	231.306	5.846.071	---	---	150.000	447.090	6.443.161
Spring Park	1.124.446	4.466	191.860	---	95.562	2.388	97.950	140.883	20.076	43.121	244.380	1.867.182	---	---	---	2.057.260	3.924.442
Spring Valley	924.614	93.584	21.986	24.931	881.556	49.415	955.902	350.049	10.137	77.788	218.052	2.652.112	---	---	95.000	400.169	3.147.281
Springfield	611.024	149.023	8.097	180.516	898.243	47.402	1.126.161	216.012	11.889	63.613	307.206	2.493.025	---	---	40.000	325.823	2.858.848
Squaw Lake	6.744	---	1.420	39.375	17.523	---	56.898	9.814	---	2	4.443	79.321	---	---	---	16.282	95.603
St. Anthony	3.910.831	1.548.836	548.972	3.146	1.039.137	159.493	1.201.776	1.057.781	101.273	354.749	540.008	9.264.226	1.695.000	12.852	348.250	118.772	11.439.100
St. Anthony [Stearns]	2.314	---	832	---	5.774	---	5.774	168	---	1.242	---	10.330	---	---	---	---	10.330
St. Augusta	373.151	904.268	421.045	---	225.917	1.000	226.917	6.960	6.404	63.935	27.893	2.030.573	1.645.569	---	600.086	1.640.746	5.916.974
St. Bonifacius	741.941	145.322	116.583	---	239.630	---	239.630	208.320	14.883	34.897	47.109	1.548.685	---	2.200	85.298	70.000	1.706.183
St. Charles	673.259	1.619	38.342	---	591.851	35.075	626.926	437.683	14.938	32.669	93.742	1.919.178	1.772.942	---	137.983	93.173	3.923.276
St. Clair	259.353	---	3.270	21.510	169.733	---	191.243	54.524	---	9.865	48.011	566.266	---	---	---	---	566.266
St. Cloud	25.358.616	9.171.954	2.053.211	4.144.841	15.301.863	1.362.968	20.809.672	3.217.845	1.257.399	1.577.456	5.832.387	69.278.540	14.100.000	38.649	264.903	18.648.403	102.330.495
St. Francis	1.882.039	---	216.517	200.000	912.704	134.127	1.246.831	1.420.606	46.800	135.974	393.040	5.341.807	---	---	13.500	333.495	5.688.802

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

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	
St. Hilaire	29.499	4.452	3.477	1.000	52.569	---	53.569	34.601	---	1.152	9.056	135.806	---	---	18.000	---	153.806
St. James	542.214	131.464	32.476	43.794	1.846.475	2.338	1.892.607	308.941	32.072	72.398	183.996	3.196.168	455.583	2.150	648.178	482.970	4.785.049
St. Joseph	1.035.993	1.694.987	296.365	---	1.112.530	8.044	1.120.574	1.050.487	55.333	228.632	81.752	5.564.123	5.399.182	143	95.135	415.766	11.474.349
St. Leo	6.519	---	96	---	23.058	---	23.058	4.181	---	448	4.173	38.475	---	---	2.262	---	40.737
St. Louis Park	23.421.689	827.361	2.932.988	741.392	3.720.529	948.331	5.410.252	2.685.554	286.003	1.323.843	2.397.275	39.284.965	6.220.856	1.566.691	2.732.592	6.917.661	56.722.765
St. Martin	74.469	---	2.989	35.783	36.429	---	72.212	31.183	---	4.100	56.643	241.596	233.000	---	30.123	10.753	515.472
St. Marv'S Point	135.604	---	25.640	---	1.745	12.064	13.809	24	453	5.618	6.047	187.195	---	---	---	49.066	236.261
St. Michael	3.719.977	1.809.604	919.508	---	701.359	73.355	774.714	393.135	1.550	453.041	895.802	8.967.331	12.166.638	14.415	240.000	1.900.968	23.289.352
St. Paul	110.839.888	25.810.255	9.500.171	24.332.848	85.824.018	5.140.913	115.297.779	49.352.098	3.940.220	11.768.255	12.303.482	338.812.148	35.514.503	86.196	16.429.408	81.096.359	471.938.614
St. Paul Park	1.441.410	811.438	255.580	837.130	486.099	15.008	1.338.237	359.784	35.074	138.162	94.914	4.474.599	622.037	---	---	2.075.000	7.171.636
St. Peter	1.647.506	798.956	250.326	---	3.424.572	170.387	3.594.959	363.253	93.879	108.683	1.004.680	7.862.242	563.580	219.266	872.175	444.028	9.961.291
St. Rosa	12.171	---	2.064	---	3.400	---	3.400	4.022	---	350	26.497	48.504	---	---	---	---	48.504
St. Stephen	170.747	4.125	5.880	---	259.026	---	259.026	91.672	1.572	5.427	39.625	578.074	---	---	---	---	578.074
St. Vincent	3.885	---	---	---	15.101	---	15.101	125	---	173	2.950	22.234	---	---	---	---	22.234
Stacv	95.682	---	121.892	---	180.862	---	180.862	26.951	4.302	6.812	292.917	729.418	---	---	70.000	21.488	820.906
Staples	536.570	159.121	49.945	97.237	927.515	---	1.024.752	266.790	55.845	118.050	33.945	2.245.018	---	---	---	77.364	2.322.382
Starbuck	273.908	50.950	24.800	---	407.287	---	407.287	64.291	14.668	666	246.896	1.083.466	---	---	10.000	---	1.093.466
Steen	11.581	---	---	---	23.655	270	23.925	11.935	117	1.467	2.874	51.899	---	---	---	---	51.899
Stephen	97.745	59.853	1.198	---	198.995	---	198.995	32.938	539	25.259	102.164	518.691	---	---	105.500	13.437	637.628
Stewart	209.894	---	7.740	---	225.931	---	225.931	57.061	5.996	12.669	28.600	547.891	---	---	---	59.737	607.628
Stewartville	1.362.148	183.855	18.710	---	883.669	35.009	918.678	151.492	2.828	126.542	522.415	3.286.668	---	---	401.625	446.137	4.134.430
Stillwater	9.968.105	1.066.000	942.302	29.861	2.692.273	1.513.153	4.235.287	2.484.394	127.690	614.334	1.815.519	21.253.631	7.595.000	670.343	---	4.828.991	34.347.965
Stockton	86.524	68.198	21.197	---	85.815	---	85.815	19.043	25	11.326	19.897	312.025	---	---	5.933	134.505	452.463
Storden	100.038	12.827	586	117.000	86.647	---	203.647	42.952	---	6.374	21.466	387.890	90.000	---	---	26.140	504.030
Strandquist	3.809	---	1.550	---	14.839	500	15.339	6.907	120	156	909	28.790	20.000	---	200	---	48.990
Strathcona	1.577	---	---	---	3.783	---	3.783	350	---	303	578	6.591	---	---	---	4.000	10.591
Sturgeon Lake	64.899	8.327	4.219	---	31.681	---	31.681	40.832	---	2.490	18.421	170.869	3.461.541	---	---	3.095	3.635.505
Sunburg	34.242	---	20	---	33.387	---	33.387	90.454	---	10.085	84.649	252.837	---	---	---	9.933	262.770
Sunfish Lake	273.495	---	46.080	---	---	1.100	1.100	752	3.682	7.375	1.610	334.094	---	---	---	---	334.094
Swanville	57.377	---	2.050	---	88.838	2.852	91.690	28.985	425	1.357	36.544	218.428	---	---	---	---	218.428
Taconite	84.524	---	490	---	170.276	135.501	305.777	38.446	6	46.549	9.168	484.960	---	---	33.393	66.833	585.186
Tamarack	10.406	---	1.982	40.705	5.241	1.390	47.336	---	---	136	4.598	64.458	---	---	---	---	64.458
Taopi	3.389	---	---	---	6.241	---	6.241	374	---	640	11.921	22.565	---	---	---	---	22.565
Taunton	22.436	---	1.070	---	29.420	---	29.420	---	---	4.098	9.826	66.850	---	---	---	---	66.850
Taylors Falls	556.979	41.848	39.074	---	180.027	2.000	182.027	51.672	5.173	9.447	77.794	964.014	45.000	---	---	11.920	1.020.934
Tennev	16.687	---	---	---	1.374	---	1.374	---	---	4	---	18.065	---	---	---	---	18.065
Tenstrike	14.416	---	3.500	---	4.245	---	4.245	---	---	1.511	144	23.816	---	---	---	---	23.816
Thief River Falls	1.771.247	256.888	150.305	251.076	2.597.257	---	2.848.333	1.163.771	63.607	73.638	1.212.512	7.540.301	---	---	250.882	474.188	8.265.371
Thomson	55.285	2.870	2.925	---	18.889	---	18.889	---	210	4.264	542	84.985	---	---	1.840	---	86.825
Tintah	11.650	---	300	---	15.152	---	15.152	12.645	---	279	18.972	58.998	---	---	4.465	10.193	73.656
Tonka Bav	704.644	---	109.343	---	1.232	3.522	4.754	57.806	14.161	51.258	30.612	972.578	---	---	---	70.500	1.043.078
Tower	175.593	---	17.416	248.212	198.218	90.967	537.397	435.111	2.216	9.391	77.240	1.254.364	401.345	86.122	---	195.745	1.937.576
Tracv	659.049	76.790	12.801	811.226	1.033.388	---	1.844.614	63.191	6.681	73.746	782.907	3.519.779	1.166.923	---	325.272	194.641	5.206.615
Trail	7.843	---	1.500	---	3.129	---	3.129	1.477	---	26	2.401	16.376	---	---	---	---	16.376
Trimont	116.092	14.364	2.331	92.327	251.037	---	343.364	47.162	5.732	17.716	166.140	712.901	22.000	---	---	---	734.901
Trommald	21.408	---	1.201	---	15.883	---	15.883	---	260	1.163	60	39.975	---	2.008	---	---	41.983
Troskv	7.379	---	1.860	---	10.457	---	10.457	1.254	805	446	18	22.219	---	---	---	---	22.219
Truman	178.927	6.001	9.176	149.290	560.407	---	709.697	145.359	11.531	8.786	26.477	1.095.954	246.684	88.215	---	21.448	1.452.301

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

	Revenues												Other Financing Sources				
Name of City	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	Total Revenues and Other Sources
Turtle River	12.903	---	5.752	---	711	---	711	2.000	---	1.247	1.225	23.838	---	---	---	---	23.838
Twin Lakes	14.172	---	---	---	36.711	---	36.711	574	---	14.348	1.547	67.352	---	---	---	---	67.352
Twin Valley	93.931	54.163	2.639	53.125	281.430	6.442	340.997	43.195	6.835	5.276	48.921	595.957	---	---	30.000	---	625.957
Two Harbors	941.158	43.311	67.349	571.230	1.653.089	168.556	2.392.875	703.057	11.278	85.550	262.456	4.507.034	---	1.456	343.549	320.109	5.172.148
Tyler	135.498	---	2.496	55.619	366.118	---	421.737	60.100	4.596	19.815	142.942	787.184	595.000	1.000	120.000	10.000	1.513.184
Ulen	40.363	11.963	1.865	---	149.699	1.924	151.623	25.404	---	3.091	18.605	252.914	---	---	20.000	---	272.914
Underwood	39.760	17.963	2.507	183.789	99.954	456	284.199	26.518	---	2.061	71.745	444.753	---	28.758	37.067	19.747	530.325
Upsala	115.012	---	1.915	---	75.309	2.924	78.233	78.299	2.702	10.512	47.611	334.284	---	---	---	---	334.284
Urbank	1.935	---	40	103.971	7.742	---	111.713	10.370	---	56	---	124.114	---	---	---	3.430	127.544
Utica	23.623	62	4.050	---	30.569	---	30.569	---	---	986	35.347	94.637	---	---	---	---	94.637
Vadnais Heights	4.084.346	563.771	567.250	---	531.476	88.753	620.229	1.739.004	29.333	360.772	312.979	8.277.684	---	---	139.600	52.537	8.469.821
Veraas	80.776	23.991	5.008	---	52.157	761	52.918	15.580	---	1.593	38.047	217.913	---	---	14.000	---	231.913
Vermillion	97.009	---	5.218	---	18.903	---	18.903	100	167	1.161	6.263	128.821	---	---	---	---	128.821
Verndale	135.113	---	449	81.270	145.782	700	227.752	35.504	30.376	7.544	39.992	476.730	---	---	---	6.000	482.730
Vernon Center	102.581	15.486	4.465	---	81.290	600	81.890	20.852	2.763	2.635	10.449	241.121	80.000	---	---	---	321.121
Vesta	87.102	19.569	525	62.510	92.359	---	154.869	7.753	---	8.989	12.927	291.734	---	---	---	---	291.734
Victoria	2.929.590	245.251	540.629	---	99.656	4.123	103.779	1.452.603	8.263	102.373	99.414	5.481.902	---	---	---	1.963.628	7.445.530
Viking	5.266	262	15	---	38.464	---	38.464	2.796	13	1.380	3.313	51.509	---	---	---	---	51.509
Villard	47.864	---	1.658	---	92.964	---	92.964	129.701	---	1.373	16.758	290.318	---	---	75.777	---	366.095
Vining	6.232	806	1.675	---	17.937	---	17.937	10.438	---	1.223	2.897	41.208	---	---	---	---	41.208
Virginia	2.392.788	300.883	121.431	79.386	6.152.341	109.680	6.341.407	1.141.051	112.447	441.891	427.318	11.279.216	1.635.000	---	---	1.266.900	14.181.116
Wabasha	930.142	153.445	75.148	267.709	839.152	32.879	1.139.740	464.150	23.741	126.901	138.258	3.051.525	---	27.214	18.773	200.000	3.297.512
Wabasso	264.534	16.582	2.423	109.254	192.803	---	302.057	106.115	2.881	49.456	38.040	782.088	1.214.867	---	43.200	---	2.040.155
Waconia	3.050.819	283.883	727.199	---	291.417	108.722	400.139	1.461.503	19.585	175.978	268.566	6.387.672	---	1.020	---	2.073.287	8.461.979
Wadena	888.010	340.847	40.977	31.575	1.160.351	---	1.191.926	92.447	22.890	143.173	220.625	2.940.895	---	2.235	393.043	197.428	3.533.601
Wahkon	94.325	---	6.500	---	18.860	---	18.860	6.224	486	492	19.746	146.633	---	---	4.906	2.756	154.295
Waite Park	4.552.045	863.159	53.971	19.634	567.154	---	586.788	286.279	99.174	349.508	629.672	7.420.596	3.060.000	5.533	---	4.562.395	15.048.524
Waldorf	40.880	---	127	16.290	80.636	---	96.926	17.407	---	112	14.064	169.516	---	---	---	5.000	174.516
Walker	862.182	25.249	49.614	---	289.126	---	289.126	1.873.011	11.803	27.214	46.404	3.184.603	---	---	---	869.770	4.054.373
Walnut Grove	165.772	283.132	1.860	1.082.822	224.638	---	1.307.460	103.021	1.254	41.457	83.824	1.987.780	3.259.701	600	23.205	38.909	5.310.195
Walters	8.856	---	604	---	32.485	246	32.731	10.031	---	451	733	53.406	---	---	---	2.451	55.857
Waltham	14.656	---	80	---	40.129	---	40.129	2.100	---	189	3.638	60.792	---	---	723	---	61.515
Wanaminqo	268.891	247.614	18.214	---	262.410	---	262.410	59.470	1.691	59.209	166.351	1.083.850	1.237.089	---	---	---	2.320.939
Wanda	26.315	2.890	2.359	---	18.827	---	18.827	7.068	---	809	50	58.318	---	---	---	---	58.318
Warba	23.969	---	2.230	---	17.819	752	18.571	595	---	635	10.570	56.570	---	---	---	---	56.570
Warren	228.000	5.641	5.346	40.023	2.232.170	---	2.272.193	89.889	850	6.719	175.420	2.784.058	---	---	65.000	39.959	2.889.017
Warroad	744.251	73.797	16.295	109.438	1.261.847	17.853	1.389.138	699.263	30.101	122.435	93.333	3.168.613	---	---	540.000	860.460	4.569.073
Waseca	2.507.308	353.556	306.909	1.961	4.098.293	17.662	4.117.916	22.370	36.300	227.799	717.051	8.289.209	3.346.111	597.735	477.423	858.084	13.568.562
Watertown	1.159.191	474.945	107.352	---	265.070	4.066	269.136	343.609	7.878	84.999	330.978	2.778.088	1.525.000	---	148.103	568.385	5.019.576
Waterville	636.802	104.742	15.550	41.628	612.148	16.107	669.883	20.599	1.938	41.281	39.644	1.530.439	---	---	---	---	1.530.439
Watkins	218.172	66.330	19.996	7.382	200.789	---	208.171	190.533	10.810	42.022	199.141	955.175	---	33.890	---	228.599	1.217.664
Watson	46.025	---	2.760	5.091	63.821	---	68.912	2.775	---	3.460	6.770	130.702	---	---	---	---	130.702
Waubun	72.801	---	2.328	---	79.911	2.492	82.403	23.438	---	4.298	12.850	198.118	---	---	---	14.430	212.548
Waverly	252.519	58.593	78.144	---	132.832	250.801	383.633	322.599	499	21.168	187.362	1.304.517	2.332.500	5.225	268.531	33.685	3.944.458
Wayzata	4.525.803	36.976	354.031	---	1.091.677	16.337	1.108.014	637.877	102.426	192.602	18.460	6.976.189	---	11.232	390.000	435.600	7.813.021
Welcome	173.832	---	7.068	249.336	237.829	160.379	647.544	5.600	1.338	15.128	114.280	964.790	196.641	---	---	---	1.161.431
Wells	514.214	51.765	14.408	174.168	908.443	27.427	1.110.038	326.650	16.967	51.920	265.342	2.351.304	---	272.787	124.996	---	2.749.087
Wendell	47.158	---	516	---	70.482	---	70.482	40.583	117	4.194	21.385	184.435	---	---	---	36.883	221.318

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

Name of City	Revenues												Other Financing Sources				Total Revenues and Other Sources
	Taxes	Special Assessments	Licenses and Permits	Federal Grants	State Grants	Local Grants	Total Intergov-ernmental Revenues	Charges for Services	Fines and Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers Enterprise Funds	Transfers Governmental Funds	
West Concord	323,106	36,183	5,653	268,656	293,321	18,631	580,608	84,034	4,487	6,120	24,041	1,064,232	1,376,430	---	27,723	13,936	2,482,321
West St. Paul	7,229,582	439,097	602,122	29,442	1,201,976	52,091	1,283,509	692,647	91,986	541,300	288,996	11,169,239	1,764,439	19,229	275,500	1,665,546	14,893,953
West Union	4,428	---	1,000	---	4,132	---	4,132	100	---	228	---	9,888	---	---	---	---	9,888
Westbrook	82,589	24,049	4,975	---	291,547	7,214	298,761	30,064	2,030	14,017	56,331	512,816	---	---	52,000	6,250	571,066
Westport	3,392	4,395	350	---	2,707	---	2,707	---	---	56	---	10,900	---	---	---	---	10,900
Whalan	13,055	---	200	---	13,704	---	13,704	1,925	---	928	2,172	31,984	---	---	---	---	31,984
Wheaton	481,956	---	2,971	---	712,805	---	712,805	314,534	3,067	16,672	962,767	2,494,772	531,307	---	---	59,777	3,085,856
White Bear Lake	5,054,066	916,751	564,153	180,360	1,308,613	297,786	1,786,759	1,395,473	110,363	1,044,761	717,435	11,589,761	2,090,000	---	592,000	2,250,446	16,522,207
Wilder	16,965	---	30	---	14,700	---	14,700	---	---	404	384	32,483	---	---	---	---	32,483
Willernie	144,400	---	44,504	---	50,167	---	50,167	31,173	2,120	8,584	7,158	288,106	---	---	---	---	288,106
Williams	64,133	---	---	12,719	49,921	---	62,640	2,833	---	1,076	20,086	150,768	---	---	3,786	---	154,554
Willmar	2,435,037	1,170,432	707,981	415,079	5,555,068	77,257	6,047,404	739,782	230,762	1,191,644	496,997	13,020,039	4,954,931	500,773	301,000	---	18,776,743
Willow River	35,668	10,418	3,960	---	48,317	---	48,317	18,063	---	1,863	17,339	135,628	---	---	97,889	---	233,517
Wilmont	59,328	---	200	---	91,119	---	91,119	22,805	422	3,948	33,207	211,029	---	---	---	---	211,029
Wilton	5,917	---	8,153	---	1,628	---	1,628	---	---	2,259	5,192	23,149	---	---	---	---	23,149
Windom	860,205	322,021	55,236	737,590	1,282,932	42,954	2,063,476	398,752	24,848	3,964	197,994	3,926,496	815,736	---	527,045	1,799,982	7,069,259
Winger	15,213	19,259	3,640	40,215	47,539	800	88,554	3,076	---	3,770	18,430	151,942	---	---	---	---	151,942
Winnebago	315,808	25,619	13,603	9,260	599,226	35,861	644,347	99,807	4,227	28,786	106,641	1,238,838	---	52,085	---	32,631	1,323,554
Winona	5,350,338	1,584,851	150,529	712,203	18,063,439	32,497	18,808,139	1,137,612	275,810	727,108	1,404,653	29,439,040	3,595,585	7,621	3,431,600	2,713,345	39,187,191
Winsted	917,948	69,556	51,712	86,396	693,705	20,238	800,339	290,095	25,259	27,466	241,310	2,423,685	---	---	---	218,735	2,642,420
Winthrop	338,841	20,428	21,010	---	497,050	---	497,050	117,799	6,779	9,512	91,349	1,102,768	---	---	---	---	1,102,768
Winton	27,970	---	525	132,385	36,599	---	168,984	47,048	---	---	6,332	250,859	---	---	11,400	7,400	269,659
Wolf Lake	3,492	---	472	60,732	14,649	---	75,381	52,779	---	32	55,055	187,211	---	---	---	---	187,211
Wolverton	31,117	---	202	---	34,173	---	34,173	23,940	---	1,467	10,451	101,350	31,843	---	---	---	133,193
Wood Lake	92,620	6,628	2,605	13,884	130,610	---	144,494	33,300	192	6,141	41,535	327,515	62,467	---	---	3,600	393,582
Woodbury	18,860,880	21,338,967	4,621,384	101,507	2,502,288	269,895	2,873,690	3,590,838	311,992	1,519,656	629,462	53,746,869	6,872,619	190,019	489,556	14,613,409	75,912,472
Woodland	211,241	---	19,094	---	---	1,463	1,463	3,500	1,025	4,828	625	241,776	---	---	---	---	241,776
Woodstock	20,510	---	1,425	---	37,437	---	37,437	5,219	107	543	2,769	68,010	---	---	8,928	---	76,938
Worthington	2,553,448	388,718	237,415	1,110,714	3,404,418	11,357	4,526,489	694,933	146,029	378,081	61,774	8,986,887	---	3,710	895,569	949,174	10,835,340
Wrenshall	34,797	---	24,644	---	72,242	---	72,242	18,583	---	6,048	6,160	162,474	---	---	---	---	162,474
Wright	18,238	---	2,050	---	23,323	---	23,323	19,767	---	1,365	1,400	66,143	---	---	---	---	66,143
Wykoff	71,939	11,261	2,765	---	145,795	---	145,795	48,189	240	11,571	8,497	300,257	---	---	---	55,500	355,757
Wyoming	1,469,170	107,591	86,930	1,020,936	1,114,791	---	2,135,727	241,564	45,177	161,122	93,772	4,341,053	1,190,000	90	---	76,949	5,608,092
Zemple	11,521	---	85	---	1,825	---	1,825	4,593	---	158	---	18,182	---	---	---	---	18,182
Zimmerman	1,175,477	55,368	321,171	---	376,908	5,450	382,358	357,738	1,355	41,054	104,897	2,439,418	---	---	---	355,700	2,795,118
Zumbro Falls	25,083	---	9,098	---	36,151	---	36,151	50,427	284	1,656	3,840	126,539	---	---	---	---	126,539
Zumbrota	981,485	952	84,461	60,482	649,611	114,683	824,776	145,739	14,065	53,000	199,001	2,303,479	906,888	100,000	977,136	580,532	4,868,035
GRAND TOTAL	1,718,661,526	291,499,401	169,244,159	195,704,019	906,881,341	66,732,492	1,169,317,852	437,075,223	42,452,540	119,643,710	258,292,153	4,206,186,564	958,915,038	24,425,442	170,777,277	708,394,930	6,068,699,251

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Ada	1.663	233.281	434.331	185.063	127.055	328.121	194.363	36.304	1.538.518	1.447.667	207.640	64.432	3.258.257	---	---	173.411	3.431.668
Adams	771	111.731	142.665	49.334	35.762	16.809	---	41.943	398.244	33.295	70.000	35.530	537.069	---	13.500	7.000	557.569
Adrian	1.232	114.741	195.020	195.680	1.263	159.996	73.039	---	739.739	809.039	99.104	106.847	1.754.729	---	16.088	233.684	2.004.501
Afton	2.919	451.305	366.259	323.258	6.221	12.604	---	---	1.159.647	391.657	---	---	1.551.304	---	---	308.123	1.859.427
Aitkin	2.124	238.107	595.032	259.415	---	51.454	517.766	45.454	1.707.228	1.018.098	240.071	178.828	3.144.225	---	---	910.182	4.054.407
Akelev	403	93.246	110.371	56.791	---	22.491	---	2.695	285.594	296.057	73.160	10.519	665.330	---	108.000	60.688	834.018
Albanv	2.087	598.660	470.834	134.182	---	53.144	---	---	1.256.820	3.785.020	2.923.846	354.838	8.320.524	---	---	5.016.513	13.337.037
Albert Lea	18.153	1.386.192	4.579.953	1.689.591	---	2.805.860	1.004.369	286.597	11.752.562	5.422.552	2.392.129	289.963	19.857.206	---	164.375	1.592.293	21.613.874
Alberta	130	33.741	2.577	2.272	11.291	---	---	---	49.881	25.535	8.825	1.105	85.346	---	---	45	85.391
Albertville	5.615	1.070.698	768.887	345.331	41.633	215.322	98.603	68.341	2.608.815	2.361.320	585.000	267.953	5.823.088	---	242.330	2.422.374	8.487.792
Alden	645	117.391	65.238	44.393	---	31.421	---	4.931	263.374	181.962	48.361	9.102	502.799	---	15.000	406.616	924.415
Aldrich	45	4.468	4.407	4.643	---	---	---	1.501	15.019	---	---	---	15.019	---	---	---	15.019
Alexandria	11.043	1.290.235	2.161.503	1.172.323	13.316	1.008.255	361.111	667.105	6.673.848	3.322.714	1.300.000	469.192	11.765.754	---	---	2.813.923	14.579.677
Alpha	127	25.655	27.957	7.341	7.048	7.406	---	5.768	81.175	185.749	---	---	266.924	---	---	10.070	276.994
Altura	424	93.755	92.796	36.041	463	3.997	1.473	14.168	242.693	69.892	9.263	105	321.953	---	---	---	321.953
Alvarado	372	78.289	6.974	17.197	2.473	26.691	6.476	---	138.100	22.686	55.000	2.140	217.926	---	18.743	---	236.669
Ambov	544	65.763	100.723	106.048	---	1.141	---	1.679	275.354	118.046	---	---	393.400	---	25.818	242.854	662.072
Andover	30.080	1.834.448	3.265.363	1.777.069	116.506	1.328.052	426.708	38.759	8.786.905	14.961.765	8.487.000	2.055.229	34.290.899	---	---	3.351.611	37.642.510
Annandale	2.895	342.850	608.710	381.436	---	79.605	77.961	21.442	1.512.004	1.017.532	485.000	250.258	3.264.794	---	226.787	2.546.473	6.038.054
Anoka	17.899	1.340.255	3.996.134	1.510.550	---	1.380.173	264.733	58.684	8.550.529	3.495.751	355.000	601.309	13.002.589	---	238.806	615.000	13.856.395
Apple Valev	48.988	2.971.515	7.975.397	2.688.396	---	3.886.689	538.824	407.244	18.468.065	11.370.326	4.265.000	2.061.451	36.164.842	---	---	2.737.108	38.901.950
Appleton	2.680	287.589	475.483	326.885	21.292	273.965	7.305	64.128	1.456.647	430.780	150.000	56.058	2.093.485	---	---	---	2.093.485
Arco	94	15.770	3.797	18.464	---	117	---	6.168	44.316	66.725	---	---	111.041	---	3.000	---	114.041
Arden Hills	9.787	861.906	1.137.742	488.668	---	595.904	407.646	181.641	3.673.507	1.028.717	175.000	113.203	4.990.427	2.370.000	---	2.084.969	9.445.396
Argvle	663	102.093	83.954	173.778	---	26.752	43.626	9.182	439.385	14.383	81.267	6.023	541.058	---	37.450	85.925	664.433
Arlington	2.107	351.884	434.666	252.062	6.046	167.565	253.846	35.886	1.501.955	137.264	1.936.967	300.465	3.876.651	---	375.000	100.000	4.351.651
Ashbv	460	57.948	160.500	29.038	1.414	7.435	2.276	3.172	261.783	439.844	10.000	4.293	715.920	---	---	4.486	720.406
Askov	373	110.245	15.895	20.797	---	19.945	---	---	166.882	94.179	4.384	2.103	267.548	---	---	---	267.548
Atwater	1.050	160.453	169.852	104.134	2.365	43.264	---	---	480.068	333.197	100.000	99.408	1.012.673	---	---	146.007	1.158.680
Audubon	472	163.697	87.915	13.821	30.418	716	98.973	9.867	405.407	580.645	35.000	106.780	1.127.832	---	13.652	11.700	1.153.184
Aurora	1.756	217.747	498.931	473.753	---	148.625	60.514	37.237	1.436.807	314.611	201.008	61.655	2.014.081	---	10.795	204.017	2.228.893
Austin	23.761	1.640.523	4.507.935	2.884.691	---	3.294.381	588.198	87.345	13.003.073	8.620.011	1.105.000	539.206	23.267.290	430.000	19.000	448.000	24.164.290
Avoca	132	16.491	6.697	7.452	---	4.883	235	7.510	43.268	225.440	450.000	27.163	745.871	---	---	1.273	747.144
Avon	1.290	297.421	288.782	178.181	---	96.674	625.254	---	1.486.312	400.787	166.252	71.272	2.124.623	3.932	---	60.833	2.189.388
Babbitt	1.627	492.155	486.891	293.174	---	199.870	359.532	3.944	1.835.566	1.065	45.000	255.910	2.137.541	---	---	308.230	2.445.771
Backus	319	69.552	103.847	19.945	---	7.906	208.228	10.545	420.023	58.228	---	---	478.251	---	---	1.000	479.251
Badger	474	129.417	35.770	21.447	---	---	---	---	186.634	250.573	---	---	437.207	---	---	87.102	524.309
Baglev	1.263	142.618	361.237	215.507	---	34.967	19.119	16.522	789.970	528.550	96.379	50.035	1.464.934	---	31.215	337.344	1.833.493
Balaton	608	92.899	154.528	72.423	1.587	46.809	40.784	16.014	425.044	1.449.847	123.081	136.819	2.134.791	---	---	123.688	2.258.479
Barnesville	2.315	540.213	436.990	143.046	---	195.503	330.985	1.550	1.648.287	235.192	211.277	175.055	2.269.811	777.625	---	374.225	3.421.661
Barnum	601	272.408	15.232	104.782	---	13.363	---	10.068	415.853	---	10.000	4.455	430.308	---	---	89.000	519.308
Barrett	332	123.572	51.842	35.681	45.190	21.999	---	---	278.284	27.314	71.551	26.081	403.230	---	---	---	403.230
Barrv	19	2.536	626	1.099	---	100	---	---	4.361	---	---	---	4.361	---	3.000	---	7.361
Battle Lake	780	144.793	150.689	77.222	1.067	38.825	30.057	33.115	475.768	104.793	50.921	27.978	659.460	---	---	81.347	740.807
Baudette	1.084	154.047	259.380	163.089	4.676	118.845	112.026	20.875	832.938	245.160	18.652	2.227	1.098.977	---	---	---	1.098.977
Baxter	7.219	996.571	1.569.466	422.655	27.734	432.062	350.401	67.160	3.866.049	6.145.195	2.177.489	905.163	13.093.896	---	91.200	1.100.415	14.285.511
Bavport	3.171	707.667	827.067	258.053	---	284.210	---	4.762	2.081.759	302.133	80.000	52.445	2.516.337	---	---	---	2.516.337
Beardslev	237	77.295	26.821	17.106	1.053	4.013	---	---	126.288	23.281	6.304	620	156.493	---	7.720	45.231	209.444
Beaver Bay	185	149.688	17.452	35.282	---	---	---	---	202.422	11.000	10.000	2.584	226.006	---	---	---	226.006

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

Name of City	Population	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expenditures	Other Financing Uses: Other Financing Uses	Transfers: Enterprise Funds	Transfers: Governmental Funds	Total Expenditures and Other Uses
Beaver Creek	246	36,464	36,881	62,146	---	1,798	---	---	137,289	9,418	35,603	14,294	196,604	---	8,115	818	205,537
Becker	3,975	772,156	906,406	565,713	15,439	935,134	166,662	---	3,361,510	1,411,921	960,000	1,217,207	6,950,638	---	40,000	1,032,914	8,023,552
Bejou	85	18,370	919	5,376	2,915	10,778	---	---	38,358	---	---	---	38,358	---	15,718	---	54,076
Belgrade	724	87,507	155,268	90,094	2,021	10,048	239,849	42,708	627,495	364,153	65,000	44,221	1,100,869	---	---	---	1,100,869
Belle Plaine	6,037	500,798	1,069,787	494,063	---	210,526	74,511	---	2,349,685	1,624,861	4,175,000	405,348	8,554,894	---	---	1,027,138	9,582,032
Bellechester	172	4,331	8,130	8,183	16,055	3,084	---	571	40,354	6,559	---	---	46,913	---	---	6,500	53,413
Bellingham	189	23,341	11,654	26,512	17,474	1,252	---	---	80,233	32,307	---	---	[illegible]	---	14,105	---	126,645
Beltrami	94	20,146	16,619	9,424	6,809	200	---	---	53,198	1,000	5,000	1,850	61,048	---	---	---	61,048
Belview	381	77,093	62,505	61,059	---	4,468	---	---	205,125	44,235	48,540	17,865	315,765	---	---	---	315,765
Bemidji	13,059	1,323,244	4,182,458	1,558,151	---	607,484	168,330	353,248	8,192,915	3,506,072	945,000	898,622	13,542,609	---	6,261	865,060	14,413,930
Bena	109	16,353	---	8,987	2,750	1,452	---	5,307	34,849	25,705	---	---	60,554	---	---	---	60,554
Benson	3,346	496,086	719,274	465,597	---	360,631	110,077	273,210	2,424,875	910,165	311,798	59,094	3,705,932	26,000	---	371,439	4,103,371
Bertha	475	88,948	58,000	26,498	---	10,662	3,676	---	187,784	38,360	---	---	226,144	---	---	---	226,144
Bethel	509	116,495	57,237	33,926	3,582	3,650	---	---	214,890	239,367	41,731	80,124	576,112	---	---	127,338	703,450
Big Falls	267	71,276	19,067	66,779	---	33,941	4,063	3,394	198,520	36,593	---	---	235,113	---	---	5,497	240,610
Big Lake	8,671	638,010	1,664,106	1,055,342	29,405	316,445	1,153,571	---	4,856,879	4,376,839	717,355	635,038	10,586,111	---	---	126,573	10,712,684
Bigelow	229	30,867	22,496	10,466	18,121	4,352	---	18,845	105,147	58,053	64,100	3,205	230,505	---	---	---	230,505
Bigfork	468	124,241	140,711	35,513	1,178	22,456	---	30,106	354,205	272,621	24,674	16,171	667,671	---	---	1,500	669,171
Bingham Lake	163	25,101	1,465	8,058	1,964	13,503	129,849	5,162	185,102	50,305	---	---	235,407	---	10,623	---	246,030
Birchwood	943	113,693	105,276	43,704	181,633	6,425	---	9,680	460,411	38,533	43,500	11,088	553,532	---	389	46,592	600,513
Bird Island	1,161	116,195	181,309	102,699	4,998	57,317	50,900	64,889	578,307	766,891	100,231	29,783	1,475,212	---	---	54,453	1,529,665
Biscay	111	17,178	667	2,892	---	1,705	---	---	22,442	---	---	---	22,442	---	---	---	22,442
Biwabik	888	511,039	392,148	268,768	---	34,498	69,814	21,640	1,297,907	980,592	105,000	58,114	2,441,613	---	---	47,406	2,489,019
Blackduck	733	137,672	197,428	100,409	---	45,536	191,014	5,577	677,636	39,294	72,067	46,583	835,580	---	13,509	20,421	869,510
Blaine	54,020	3,473,566	8,207,414	2,461,672	2,224,137	2,537,401	2,176,038	1,173,968	22,254,196	12,722,865	3,485,000	1,015,235	39,477,296	---	---	4,356,729	43,834,025
Blomkest	179	19,575	21,181	5,498	9,741	8,093	---	---	64,088	10,440	6,000	5,067	85,595	---	---	---	85,595
Blooming Prairie	1,963	339,577	347,046	178,924	2,558	178,265	6,688	30,322	1,083,380	226,283	175,778	78,210	1,563,651	---	47,500	52,785	1,663,936
Bloomington	84,347	5,719,850	21,687,012	6,878,686	---	8,907,961	8,915,584	4,295,083	56,404,176	26,983,426	11,195,000	3,637,752	98,220,354	340,000	2,462,956	10,116,124	111,139,434
Blue Earth	3,489	328,378	595,476	703,542	9,594	308,564	232,406	152,536	2,330,496	1,052,855	1,929,933	643,629	5,956,913	---	---	64,096	6,021,009
Bluffton	208	14,883	13,765	9,547	---	7,927	---	5,500	51,622	7,807	---	---	59,429	---	---	---	59,429
Bock	108	21,316	1,018	6,707	---	552	---	---	29,593	---	---	---	29,593	---	5,000	---	34,593
Borup	82	12,246	3,126	7,100	433	545	---	3,763	27,213	---	---	---	27,213	---	---	---	27,213
Bovey	701	73,563	166,573	124,207	---	48,574	2,499	239,193	654,609	111,569	23,156	28,092	817,426	---	---	124,986	942,412
Bowlus	254	14,305	54,671	11,284	---	420	---	10,628	91,308	10,870	20,000	1,688	123,866	---	23,000	8,417	155,283
Boy River	38	2,019	---	2,459	66	---	---	---	4,544	---	2,003	282	6,829	---	---	---	6,829
Boyd	175	44,377	37,942	13,998	18,166	10,585	---	29,735	154,803	5,873	---	---	160,676	---	---	---	160,676
Braham	1,570	258,313	320,743	235,549	---	5,621	13,870	---	834,096	274,399	52,277	28,610	1,189,382	---	---	---	1,189,382
Brainerd	13,849	1,778,245	4,303,474	1,289,993	287,836	945,024	654,439	1,191,236	10,450,247	11,989,929	2,095,083	468,491	25,003,750	---	38,000	4,765,724	29,807,474
Brandon	427	142,946	40,896	40,518	2,763	10,533	---	---	237,656	418,767	8,327	18,470	683,220	174,798	1,500	51,619	911,137
Breckenridge	3,496	369,989	866,317	496,998	37,796	258,456	164,136	45,570	2,239,262	312,724	300,315	134,185	2,986,486	35,000	122,407	174,764	3,318,657
Breezy Point	1,511	367,184	451,866	1,608,932	12,804	17,572	40,564	33,074	2,531,996	1,192,874	153,049	97,725	3,975,644	---	---	199,730	4,175,374
Brewster	488	26,350	40,483	29,643	40,186	4,234	---	27,272	168,168	134,673	35,000	4,162	342,003	---	2,127	---	344,130
Bricelyn	349	62,657	43,804	88,167	7,456	6,383	---	---	208,467	36,150	6,528	2,505	253,650	---	---	14,942	268,592
Brook Park	152	33,667	24,129	2,863	---	130	---	3,117	63,906	---	---	---	63,906	---	---	3,000	66,906
Brooklyn Center	28,137	2,226,229	6,994,528	1,877,127	---	2,101,130	2,279,891	401,398	15,880,303	8,335,916	2,535,000	1,238,509	27,989,728	7,280,000	---	2,619,793	37,889,521
Brooklyn Park	71,048	3,402,760	14,545,013	4,863,980	---	5,722,034	6,619,867	1,257,677	36,411,331	3,600,360	4,781,046	2,679,256	47,471,993	---	678,154	25,136,363	73,286,510
Brooks	146	11,044	3,241	2,913	9,266	7,842	5,818	5,140	45,264	725	---	---	45,989	---	---	---	45,989
Brookston	95	9,368	3,250	7,086	300	2,107	---	1,050	23,161	---	---	---	23,161	---	---	---	23,161
Brooten	643	64,822	135,203	57,256	---	18,385	36,120	43,749	355,535	101,942	55,036	2,675	515,188	---	---	38,089	553,277

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Browerville	731	94.715	104.927	150.647	---	45.073	---	3.192	398.554	107.371	75.000	38.944	619.869	---	360.072	91.293	1.071.234
Browns Valley	643	142.012	214.720	55.418	---	101.095	223.252	---	736.497	137.327	70.000	21.412	965.236	---	40.000	322.107	1.327.343
Brownsdale	706	69.396	78.697	49.722	---	18.347	---	10.821	226.983	---	44.000	35.345	306.328	---	162.000	---	468.328
Brownsville	502	36.411	38.839	44.301	22.149	35.567	31.999	2.291	211.557	77.518	63.650	---	352.725	---	---	---	352.725
Brownton	812	77.829	266.940	80.507	56.589	23.564	---	1.268	506.697	111.962	104.397	101.160	824.216	29.507	---	15.416	869.139
Bruno	107	16.510	26.923	5.115	2.130	1.339	---	2.065	54.082	58.668	---	---	112.750	---	---	2.000	114.750
Buckman	226	8.138	1.031	5.630	15.801	5.992	---	827	37.419	14.034	20.000	2.470	73.923	---	---	500	74.423
Buffalo	13.251	917.224	2.376.187	1.204.803	546.593	1.338.777	5.712.369	121.579	12.217.532	5.569.466	2.824.316	1.193.174	21.804.488	---	---	1.309.297	23.113.785
Buffalo Lake	751	144.126	174.431	117.991	1.596	24.518	55.584	28.922	547.168	15.762	48.086	56.205	667.221	---	---	100	667.321
Buhl	989	145.425	151.796	188.844	---	103.925	23.680	21.642	635.312	236.790	64.811	46.381	983.294	---	41.295	59.172	1.083.761
Burnsville	61.262	3.660.100	13.717.967	3.081.328	168.310	3.102.783	2.279.891	1.171.311	27.181.690	11.720.793	4.305.264	1.685.969	44.893.716	2.392.612	---	3.838.804	51.125.132
Burtrum	130	12.041	5.970	4.256	36	1.317	---	1.634	25.254	18.671	---	---	43.925	---	---	---	43.925
Butterfield	529	72.078	51.217	71.605	12.716	14.886	5.753	---	228.255	82.771	---	18.805	329.831	---	---	900	330.731
Byron	4.640	204.588	450.779	289.046	---	180.083	168.087	6.250	1.298.833	2.194.600	483.858	256.449	4.233.740	3.857	20.000	14.307	4.271.904
Caledonia	2.948	423.633	583.717	281.332	---	187.992	35.244	65.504	1.577.422	91.016	153.409	65.059	1.886.906	---	---	---	1.886.906
Callawav	210	23.057	55.200	25.398	15.516	12.352	---	2.255	133.778	76.314	20.000	1.340	231.432	---	20.717	40.489	292.638
Calumet	372	107.530	44.790	136.417	---	39.444	---	---	328.181	70.610	27.773	---	426.564	---	15.000	20.000	461.564
Cambridge	7.057	1.245.580	1.153.515	1.040.718	---	127.658	1.393.780	98.013	5.059.264	2.797.085	1.586.098	1.226.420	10.668.867	---	2.061.244	2.802.295	15.532.406
Campbell	217	15.705	20.384	8.221	10.899	12.504	---	5.823	73.536	51.770	---	---	125.306	---	---	60.395	185.701
Canby	1.838	308.758	256.982	212.396	1.099	174.041	31.448	95.129	1.079.853	1.742.174	185.000	76.116	3.083.143	---	---	32.751	3.115.894
Cannon Falls	3.973	726.216	848.686	678.228	56.461	749.928	67.572	103.096	3.230.187	486.559	1.107.337	392.160	5.216.243	---	---	1.177.292	6.393.535
Canton	328	63.599	26.747	43.327	---	2.929	---	---	136.602	8.160	2.289	105	147.156	---	---	2.762	149.918
Carlos	394	73.850	44.097	38.704	---	16.345	---	1.152	174.148	82.648	45.000	61.828	363.624	---	---	14.000	377.624
Carlton	819	168.018	117.947	120.904	6.535	70.932	---	43.469	527.805	121.762	12.000	62.321	723.888	---	4.835	---	728.723
Carver	2.339	452.827	416.856	215.889	---	120.380	131	---	1.206.083	905.666	135.000	152.654	2.399.403	---	590.877	174.570	3.164.850
Cass Lake	833	127.054	860.775	97.712	2.293	22.309	63.335	19.027	1.192.505	20.000	42.776	16.192	1.271.473	---	---	---	1.271.473
Cedar Mills	49	20.792	454	4.524	---	---	---	1.772	27.542	---	---	---	27.542	---	14.797	---	42.339
Center City	630	58.580	131.261	84.300	1.464	3.322	128.047	3.839	410.813	151.086	28.467	9.597	599.963	---	---	34.165	634.128
Centerville	3.848	490.306	965.643	236.677	18.006	57.618	31.284	18.024	1.817.558	1.413.590	485.000	205.091	3.921.239	---	33.611	596.762	4.551.612
Ceylon	371	79.133	84.349	44.822	2.740	6.085	---	18.453	235.582	202.213	2.173	568	440.536	---	---	---	440.536
Champlin	24.071	1.239.189	3.227.021	2.927.072	---	943.990	466.967	103.754	8.907.993	1.380.592	2.014.728	740.706	13.044.019	3.820.000	---	954.067	17.818.086
Chandler	255	52.220	32.295	43.327	---	4.487	4.665	4.323	141.317	7.381	2.500	1.631	152.829	---	17.197	270.978	441.004
Chanhassen	22.518	3.097.324	2.547.941	1.823.564	34.044	1.720.545	592.453	980.907	10.796.778	3.118.621	2.035.000	691.230	16.641.629	---	---	---	16.641.629
Chaska	22.467	2.529.069	3.035.702	2.966.380	---	1.097.989	5.005.368	90.387	14.724.895	8.761.728	8.050.000	2.799.897	34.336.520	2.360.000	2.838.493	8.058.540	47.593.553
Chatfield	2.493	274.158	585.030	228.679	---	356.490	127.527	---	1.571.884	3.481.296	887.064	233.243	6.173.487	---	---	656.903	6.830.390
Chickamaw Beach	145	10.499	2.571	6.358	---	188	---	950	20.566	---	---	---	20.566	---	---	---	20.566
Chisago City	4.258	343.820	511.237	194.368	4.507	165.185	38.552	5.593	1.263.262	767.716	265.641	129.821	2.426.440	---	---	115.020	2.541.460
Chisholm	4.775	780.709	1.299.242	859.033	---	450.416	131.714	329.681	3.850.795	801.293	15.000	35.626	4.702.714	---	153.365	44.000	4.900.079
Chokio	418	81.624	19.306	9.844	---	3.156	4.507	---	118.437	378.171	87.648	93.626	677.882	---	---	23.252	701.134
Circle Pines	5.072	450.807	1.017.310	138.633	---	278.234	---	81.435	1.966.419	2.884.644	---	---	4.851.063	980.447	---	---	5.831.510
Clara City	1.347	197.009	173.731	207.208	---	83.456	123.954	1.327	786.685	212.523	74.041	45.715	1.118.964	14.285	---	21.025	1.154.274
Claremont	608	123.792	76.534	87.311	---	10.027	102.444	---	400.108	282.621	32.910	72.878	788.517	---	---	---	788.517
Clarissa	631	125.919	69.776	63.215	---	8.685	---	6.142	273.737	218.305	7.913	4.102	504.057	---	---	5.045	509.102
Clarkfield	902	165.817	149.850	158.355	---	47.460	297.349	---	818.831	559.135	30.000	7.086	1.415.052	---	---	10.000	1.425.052
Clarks Grove	709	86.281	15.757	52.487	---	11.250	---	---	165.775	79.229	---	---	245.004	---	---	18.739	263.743
Clear Lake	395	73.944	151.781	18.762	26.979	45.743	23.089	10.455	350.753	57.398	60.000	16.237	484.388	---	---	---	484.388
Clearbrook	555	93.487	134.989	68.038	---	115.584	---	64	412.162	3.343	99.544	74.609	589.658	---	---	---	589.658
Clearwater	1.315	239.741	380.739	153.929	---	67.839	---	105.908	948.156	830.909	166.000	54.211	1.999.276	---	---	198.222	2.197.498
Clements	168	22.108	32.771	16.535	2.319	5.043	---	1.676	80.452	80.082	---	---	160.534	---	---	---	160.534

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Cleveland	717	83,982	149,389	55,094	---	5,868	---	---	294,333	237,682	2,752	9,651	544,418	---	---	---	544,418
Climax	233	31,679	28,501	25,611	952	7,690	45,948	1,471	141,852	23,703	---	---	165,555	---	---	---	165,555
Clinton	424	75,024	49,595	100,282	913	1,887	---	6,242	233,943	---	17,656	17,361	268,960	---	---	---	268,960
Clitherall	121	20,718	293	4,388	---	82	---	4,374	29,855	935	---	---	30,790	---	---	---	30,790
Clontarf	158	26,292	1,978	7,981	---	---	---	10,513	46,764	---	---	---	46,764	---	23,400	---	70,164
Cloquet	11,601	765,900	3,393,280	1,096,342	8,093	1,045,689	138,717	142,405	6,590,426	1,770,517	451,589	45,926	8,858,458	---	67,000	124,483	9,049,941
Coates	162	16,487	11,133	3,502	---	3,078	---	---	34,200	16,578	---	---	50,778	---	---	---	50,778
Cobden	51	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cohasset	2,574	435,610	237,013	231,227	---	160,553	35,143	12,739	1,112,285	567,344	711,083	169,536	2,560,248	---	517,192	520,000	3,597,440
Cokato	2,726	232,960	435,538	221,129	9,233	252,272	95,693	53,650	1,300,475	223,946	65,122	2,131	1,591,674	---	---	212,071	1,803,745
Cold Spring	3,693	259,451	765,103	276,514	2,606	123,049	808,139	---	2,234,862	3,274,895	828,816	439,953	6,778,526	---	11,662	313,526	7,103,714
Coleraine	1,122	136,512	219,334	237,696	---	162,867	62,936	380,839	1,200,184	932,351	200,942	168,793	2,502,270	---	---	1,651,178	4,153,448
Cologne	1,237	205,673	198,585	146,475	---	17,928	354,255	1,219	924,135	845,855	64,000	3,262	1,837,252	---	38,500	381,858	2,257,610
Columbia Heights	18,261	1,575,863	4,212,880	1,394,503	164,484	1,977,798	4,504,653	---	13,830,181	3,518,309	1,449,035	2,478,205	21,275,730	---	80,321	---	21,356,051
Comfrey	360	93,048	93,237	65,166	14,906	32,630	143,152	6,881	449,020	90,087	30,308	34,435	603,850	---	---	21,659	625,509
Comstock	121	19,297	---	3,565	---	1,332	---	---	24,194	---	9,880	10,409	44,483	---	5,903	---	50,386
Conger	144	25,346	15,706	5,345	13,962	---	---	---	60,359	61,746	---	---	122,105	---	16,099	---	138,204
Cook	591	102,810	541,981	116,102	---	36,930	8,343	1,866	808,032	2,865,449	---	17,978	3,691,459	---	---	19,942	3,711,401
Coon Rapids	63,480	3,105,750	10,753,898	4,254,100	128,581	3,286,522	1,158,790	876,833	23,564,474	9,109,819	6,230,249	902,871	39,807,413	---	417,290	5,273,834	45,498,537
Corcoran	5,884	603,263	829,750	753,731	53,381	41,619	---	---	2,281,744	320,636	195,000	36,401	2,833,781	---	---	1,494	2,835,275
Correll	39	10,051	15,655	1,723	---	301	---	3,817	31,547	---	2,278	---	33,825	---	---	3,000	36,825
Cosmos	578	105,486	99,272	69,300	33,611	29,123	---	---	336,792	41,946	20,000	5,070	403,808	---	---	7,556	411,364
Cottage Grove	33,179	1,703,341	5,070,564	2,363,944	41,605	1,984,916	1,540,847	---	12,705,217	11,296,618	3,985,000	1,216,379	29,203,214	---	---	4,037,385	33,240,599
Cottonwood	1,140	134,224	170,855	169,152	2,640	33,745	62,023	13,134	585,773	48,825	103,073	80,127	817,798	---	125,000	---	942,798
Courtland	579	61,181	35,180	24,910	199	4,594	615	8,022	134,701	6,384	129,409	41,004	311,498	---	---	---	311,498
Cromwell	208	108,172	65,244	11,404	---	26,787	---	11,293	222,900	237,733	18,971	3,737	483,341	4,900	---	---	488,241
Crookston	7,943	990,295	1,922,612	655,570	176,876	1,374,221	543,497	138,090	5,801,161	3,339,021	568,788	153,571	9,862,541	---	90,000	1,845,452	11,797,993
Crosby	2,290	292,062	810,832	350,477	---	806,721	18,119	193,332	2,471,543	107,292	174,391	52,667	2,805,893	---	---	160,259	2,966,152
Crosslake	2,039	632,502	505,910	479,877	29,738	220,584	32,203	740	1,901,554	736,930	687,721	381,479	3,707,684	---	---	465,899	4,173,583
Crystal	22,595	1,493,240	3,893,200	896,946	---	1,740,286	601,282	272,882	8,897,836	7,074,164	1,484,191	596,145	18,052,336	963,270	---	3,924,152	22,939,758
Currie	205	49,290	22,382	38,894	2,591	11,475	---	1,035	125,667	17,177	106,019	5,927	254,790	---	13,500	106,447	374,737
Cuyuna	270	21,630	72,910	19,833	---	781	---	500	115,654	22,511	56,253	13,921	208,339	---	---	---	208,339
Cyrus	286	36,997	29,262	38,755	---	3,211	---	3,275	111,500	21,440	---	---	132,940	---	---	1,400	134,340
Dakota	328	23,484	17,974	79,768	1,537	12,109	---	7,208	142,080	79,317	22,349	3,687	247,433	---	---	---	247,433
Dalton	252	34,391	34,679	18,281	---	20,228	3,600	8,642	119,821	1,751	---	---	121,572	---	---	4,120	125,692
Danube	494	45,911	92,978	47,796	---	407	---	34,309	221,401	38,034	8,000	7,300	274,735	---	---	15,496	290,231
Danvers	97	32,520	18,570	12,786	---	---	---	---	63,876	9,447	---	---	73,323	---	---	---	73,323
Darfur	123	17,805	13,941	11,444	---	1,783	---	10,806	55,779	11,931	---	---	67,710	---	---	---	67,710
Darwin	295	32,982	11,276	2,740	17,154	5,046	---	---	69,198	---	---	---	69,198	---	---	---	69,198
Dassel	1,276	241,136	292,449	204,748	1,626	42,644	23,940	1,845	808,388	366,540	135,000	96,562	1,406,490	---	---	---	1,406,490
Dawson	1,478	287,757	320,616	373,268	---	143,930	54,155	87,213	1,266,939	124,124	109,943	69,883	1,570,889	---	---	169,067	1,739,956
Dayton	5,059	585,031	592,815	335,357	57,221	84,584	88,831	154,358	1,898,197	1,040,993	509,000	221,079	3,669,269	1,515,598	---	269,032	5,453,899
De Graff	137	11,779	6,827	12,196	---	448	---	7,002	38,252	---	---	---	38,252	---	20,000	---	58,252
Deephaven	3,737	367,445	1,114,212	417,688	14,118	63,172	---	77,709	2,054,344	291,045	---	---	2,345,389	---	34,500	---	2,379,889
Deer Creek	333	22,001	54,657	22,426	5,174	22,096	---	37	126,391	38,171	---	---	164,562	---	---	---	164,562
Deer River	924	167,963	452,400	118,735	---	32,377	13,524	---	784,999	110,127	112,500	61,731	1,069,357	---	4,768	11,250	1,085,375
Deerwood	581	117,744	301,910	117,409	---	32,959	119,626	21,257	710,905	39,508	15,000	18,414	783,827	---	---	57,055	840,882
Delano	4,612	541,339	657,426	301,396	---	371,203	716,901	108,660	2,696,925	2,419,571	335,000	243,939	5,695,435	---	---	1,254,611	6,950,046
Delavan	192	73,838	59,345	35,149	9,065	7,035	---	---	184,432	71,275	---	---	255,707	---	---	---	255,707

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Delhi	74	7,631	1,354	21,528	1,763	---	---	35	32,311	---	---	---	32,311	---	---	---	32,311
Dellwood	1,103	95,994	173,304	80,474	10,528	---	---	11,531	371,831	1,023	---	---	372,854	---	---	32	372,886
Denham	39	3,593	2,102	1,637	---	---	---	7,332	---	---	---	---	7,332	---	---	---	7,332
Dennison	171	37,001	14,657	24,071	---	1,650	---	3,324	80,703	58,315	15,000	65,087	219,105	---	---	---	219,105
Dent	194	30,876	64,258	13,280	2,164	7,207	---	697	118,482	64,718	7,353	3,853	194,406	---	---	---	194,406
Detroit Lakes	8,004	799,560	1,488,588	1,311,756	39,102	914,111	348,089	237,845	5,139,051	6,197,955	794,057	554,275	12,685,338	---	---	323,522	13,008,860
Dexter	337	40,363	19,396	31,527	---	2,331	---	5,484	99,101	179,496	37,974	51,846	368,417	8,500	---	---	376,917
Dilworth	3,464	302,012	590,151	676,926	---	104,126	---	3,146	1,676,361	2,810,364	406,242	468,480	5,361,447	---	---	332,243	5,693,690
Dodge Center	2,552	399,688	418,281	345,454	31,799	304,153	3,376	61,724	1,564,475	275,538	400,000	220,337	2,460,350	---	877,994	387,700	3,726,044
Donaldson	28	2,974	1,555	4,905	3,279	1,293	---	4,493	18,499	---	---	---	18,499	---	---	---	18,499
Donnelly	240	34,720	31,573	23,021	---	10,113	---	17,064	116,491	8,984	---	---	125,475	11,581	---	---	137,056
Doran	47	6,345	1,748	2,915	4,007	1,027	---	1,514	17,556	2,632	---	---	20,188	---	---	---	20,188
Dover	569	58,512	58,621	34,285	---	7,226	---	10,049	168,693	42,619	---	---	211,312	---	---	12,560	223,872
Dovray	63	14,641	11,108	5,836	426	1,035	---	148	33,194	430,028	1,054	1,033	465,309	2,462	5,125	1,000	473,896
Duluth	85,889	14,357,751	31,482,377	9,979,171	---	6,286,105	14,381,793	10,701,414	87,188,611	24,216,110	19,569,194	5,448,291	136,422,206	7,690,417	31,116	15,131,559	159,275,298
Dumont	109	21,921	11,089	44,527	---	50	---	---	77,587	488	---	---	78,075	---	---	21,806	99,881
Dundas	759	250,316	313,667	111,946	---	39,724	281,685	---	997,338	200,061	107,500	12,797	1,317,696	---	---	111,239	1,428,935
Dundee	97	20,880	2,166	1,580	---	2,324	---	4,271	31,221	---	---	---	31,221	---	174	---	31,395
Dunnell	189	46,424	32,019	19,616	---	1,738	10,997	2,992	113,786	6,305	---	---	120,091	---	---	---	120,091
Eagan	66,709	6,906,529	9,806,748	3,050,933	13,198	3,270,742	204,100	460,043	23,712,293	9,178,145	1,250,000	278,185	34,418,623	---	1,738,032	18,653,864	54,810,519
Eagle Bend	613	101,398	88,986	86,007	---	13,970	---	---	290,361	151,629	13,039	13,248	468,277	---	---	45,856	514,133
Eagle Lake	2,020	366,622	236,570	97,388	78,324	66,722	100,657	---	946,283	155,930	210,000	78,562	1,390,775	---	---	207,577	1,598,352
East Bethel	11,917	923,730	1,053,777	681,080	37,874	283,580	---	110,117	3,090,158	2,711,362	116,000	93,494	6,011,014	---	270,000	547,958	6,828,972
East Grand Forks	7,816	840,766	2,910,756	1,069,472	57,409	1,350,254	337,161	840,955	7,406,773	16,091,272	965,000	365,107	24,828,152	---	100,000	2,218,551	27,146,703
East Gull Lake	1,020	195,399	125,465	98,416	---	77	---	3,690	423,047	---	---	---	423,047	---	---	---	423,047
Easton	203	23,496	48,060	16,241	---	7,520	---	---	95,317	43,153	---	---	138,470	---	---	500	138,970
Echo	250	70,481	63,396	43,777	---	1,012	---	16,211	194,877	158,776	---	15,402	369,055	---	---	25,252	394,307
Eden Prairie	60,955	12,699,541	10,683,986	4,957,352	30,385	4,264,633	532,056	14,226	33,182,179	17,188,539	4,769,810	967,213	56,107,741	50,876	---	3,804,318	59,962,935
Eden Valley	883	154,840	201,451	105,850	2,985	49,736	110,628	8,929	634,419	78,790	150,000	42,877	906,086	50,000	416	14,264	970,766
Edgerton	989	125,940	105,619	128,160	---	127,481	4,372	15,000	506,572	106,739	---	---	613,311	---	48,347	---	661,658
Edina	47,448	3,574,010	10,894,896	4,684,074	---	2,983,542	1,139,578	1,163,591	24,439,691	8,667,411	6,830,000	2,543,639	42,480,741	16,671,275	45,000	6,910,869	66,107,885
Effie	93	19,578	1,004	3,028	---	8,010	---	663	32,283	61,488	---	5,500	99,271	---	---	---	99,271
Eitzen	237	44,634	20,848	4,777	3,498	13,981	---	15,595	103,333	37,829	10,150	1,015	152,327	---	---	---	152,327
Elba	197	8,947	4,127	7,960	---	3,367	---	2,431	26,832	5,611	14,800	---	47,243	---	8,530	---	55,773
Elbow Lake	1,254	224,723	136,702	167,278	193,039	92,147	55,920	91,688	961,497	528,590	350,247	319,665	2,159,999	2,421,935	6,207	56,354	4,644,495
Elgin	968	141,535	128,607	95,206	---	18,191	10,568	22,191	416,298	31,688	52,000	21,353	521,339	---	---	13,152	534,491
Elizabeth	171	44,305	24,905	11,411	---	240	---	2,842	83,703	73,294	9,140	259	166,396	---	---	1,287	167,683
Elk River	21,548	2,204,626	4,649,010	1,535,514	107,796	2,088,505	1,007,737	---	11,593,188	4,740,843	2,174,266	881,305	19,389,602	---	---	2,211,459	21,601,061
Elko	1,321	324,515	177,572	72,345	---	1,450	---	10,522	586,404	95,312	45,000	76,421	803,137	---	---	---	803,137
Elkton	150	15,592	2,149	3,998	389	4,010	---	7,415	33,553	1,546	---	---	35,099	---	24,615	446	60,160
Ellendale	636	97,303	138,549	32,114	33,041	11,794	1,500	19,777	334,078	43,042	74,122	17,668	468,910	---	---	30,767	499,677
Ellsworth	529	76,908	39,249	50,450	---	961	---	10,723	178,291	79,549	---	---	257,840	---	33,454	---	291,294
Elmdale	107	2,401	2,155	17,856	6,314	4,104	---	1,910	34,740	---	4,005	903	39,648	---	---	---	39,648
Elmore	680	128,004	122,364	123,412	3,276	20,485	---	---	397,541	45,246	10,000	6,920	459,707	---	---	4,500	464,207
Elrosa	160	10,259	30,698	13,541	178	10,396	1,750	676	67,498	53,892	---	---	121,390	---	---	---	121,390
Ely	3,558	572,922	1,047,510	1,390,664	---	349,351	300,277	507,694	4,168,418	107,845	158,382	85,885	4,520,530	---	---	326,935	4,847,465
Elysian	540	171,971	162,068	181,678	---	15,555	19,858	38,176	589,306	379,303	350,173	105,287	1,424,069	---	---	48,488	1,472,557
Emily	896	191,662	103,486	342,050	2,923	9,148	5,936	108,423	763,628	1,371,979	20,384	76,157	2,232,148	---	---	---	2,232,148
Emmons	423	107,091	22,788	34,028	---	955	---	---	164,862	18,439	33,686	7,078	224,065	---	8,258	493	232,816

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Erhard	138	27,261	4,998	5,249	210	4,068	---	3,634	45,420	6,516	---	---	51,936	---	---	---	51,936
Erskine	431	102,183	65,458	69,382	---	29,524	27,204	---	293,751	199,696	15,889	3,000	512,336	---	---	48,884	561,220
Evan	97	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Evansville	561	40,086	35,082	72,514	311	2,715	13,941	26,912	191,561	1,236,198	35,000	71,244	1,534,003	12,240	---	72,900	1,619,143
Eveleth	3,685	404,653	1,046,653	711,489	---	522,155	385,345	292,462	3,362,757	3,803,574	81,312	24,640	7,272,283	---	37,316	93,249	7,402,848
Excelsior	2,380	580,938	763,273	173,788	---	120,061	---	59,928	1,697,988	126,866	8,913	1,962	1,835,729	---	---	228,113	2,063,842
Evota	1,800	141,213	100,882	152,055	1,199	59,042	37,029	---	491,420	141,963	100,000	52,440	785,823	---	120,000	99,000	1,004,823
Fairfax	1,271	197,264	244,017	157,100	70,852	125,929	30,886	---	826,048	158,236	155,000	31,221	1,170,505	---	---	---	1,170,505
Fairmont	10,729	768,591	2,533,499	1,216,849	4,690	1,166,027	830,355	165,500	6,685,511	3,653,447	1,235,706	499,171	12,073,835	1,363,542	---	3,323,820	16,761,197
Falcon Heights	5,679	498,534	660,874	174,893	39,139	193,435	1,232	10,369	1,578,476	397,360	295,000	99,949	2,370,785	---	---	404,315	2,775,100
Faribault	22,605	1,581,219	4,283,736	1,537,771	---	2,943,236	2,425,049	1,938,843	14,709,854	5,403,431	1,837,667	685,852	22,636,804	---	---	4,814,210	27,451,014
Farmington	18,023	1,377,388	3,064,745	1,374,501	---	1,424,627	2,006,057	---	9,247,318	6,630,349	1,529,632	803,852	18,211,151	2,795,000	---	2,004,769	23,010,920
Farwell	47	14,019	1,841	19,372	14,447	810	---	9,627	60,116	---	---	---	60,116	---	---	---	60,116
Federal Dam	99	26,966	6,973	12,247	250	50	---	4,182	50,668	19,784	---	4,557	75,009	---	6,941	2,346	84,296
Felton	203	14,372	9,330	31,665	2,646	6,248	---	7,793	72,054	3,000	---	---	75,054	---	2,220	---	77,274
Fergus Falls	13,903	1,434,835	2,769,426	1,487,458	53,452	1,928,611	697,771	94,380	8,465,933	6,041,968	2,153,600	813,876	17,475,377	1,050,000	22,973	429,925	18,978,275
Fertile	866	70,493	83,047	77,218	8,101	63,998	11,680	61,218	375,755	58,762	33,325	8,655	476,497	---	---	37,119	513,616
Fifty Lakes	405	153,295	31,349	189,916	---	2,941	---	---	377,501	168,195	35,133	14,895	595,724	---	39,435	---	635,159
Finlayson	326	85,502	17,422	21,497	---	11,437	---	3,527	139,385	9,335	19,252	8,320	176,292	---	---	---	176,292
Fisher	398	70,871	53,015	23,199	564	5,014	---	22,239	174,902	1,772,367	1,278,699	11,018	3,236,986	---	---	---	3,236,986
Flensburg	241	29,242	10,323	17,038	165	---	---	290	57,058	150	6,337	1,032	64,577	---	---	---	64,577
Floodwood	544	115,236	293,169	53,077	---	58,057	45,567	924	566,030	187,951	1,848	315	756,144	---	1,909	---	758,053
Florence	46	5,749	247	7,810	3,095	5,021	---	4,248	26,170	---	---	---	26,170	---	---	---	26,170
Foley	2,612	396,553	456,756	156,543	---	138,085	75,704	---	1,223,641	1,681,744	272,000	73,516	3,250,901	---	---	153,087	3,403,988
Forada	193	30,137	47,588	9,175	---	3,555	---	3,687	94,142	61,013	---	---	155,155	---	---	14,840	169,995
Forest Lake	17,385	1,091,694	3,132,769	1,188,590	151,013	391,058	257,144	---	6,212,268	4,079,460	779,000	307,658	11,378,386	---	---	834,519	12,212,905
Foreston	493	82,258	51,440	24,669	4,607	4,980	---	---	167,954	91,261	---	---	259,215	---	---	---	259,215
Fort Ripley	65	5,959	475	3,437	---	968	---	2,015	12,854	---	---	---	12,854	---	---	1,000	13,854
Fosston	1,531	112,174	203,989	120,145	70,651	323,528	72,450	133,555	1,036,492	769,728	251,901	219,850	2,277,971	---	---	246,293	2,524,264
Fountain	373	43,244	45,859	69,504	1,603	4,280	45,474	31,508	241,472	134,945	6,191	809	383,417	---	---	45,747	429,164
Foxhome	122	15,198	12,864	14,183	158	1,386	---	---	43,789	---	---	---	43,789	---	---	---	43,789
Franklin	489	93,677	98,939	39,087	22,686	16,640	3,922	---	274,951	1,279,055	1,326,021	88,029	2,968,056	---	---	---	2,968,056
Frazee	1,393	190,917	270,865	94,877	61,055	37,105	34,238	1,010	690,067	364,494	119,759	88,150	1,262,470	13,595	---	61,012	1,337,077
Freeborn	289	58,762	23,436	14,165	---	1,350	5,000	18,547	121,260	47,960	31,266	12,613	213,099	---	---	---	213,099
Freeport	480	177,598	88,509	121,600	---	4,775	52,668	---	445,150	1,931,504	159,089	48,021	2,583,764	---	---	390,402	2,974,166
Fridley	26,679	2,423,675	5,580,259	3,407,611	390,697	1,544,577	2,951,106	---	16,297,925	3,592,929	6,095,000	484,671	26,470,525	---	---	---	26,470,525
Frost	235	45,560	50,015	27,472	5,103	36,438	11,676	---	176,264	1,001	21,300	4,032	202,597	---	---	---	202,597
Fulda	1,312	130,435	249,558	210,538	---	48,953	26,718	3,903	670,105	130,140	60,000	38,737	898,982	---	9,766	63,758	972,506
Funkley	18	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	300	33,406	52,366	18,337	1,408	3,944	1,107	24,335	134,903	60,289	18,432	3,230	216,854	---	---	---	216,854
Garrison	228	60,227	123,197	18,888	15,100	28,381	11,139	38,562	295,494	57,717	---	---	353,211	---	---	---	353,211
Garvin	144	31,368	12,326	12,576	---	10,238	593	---	67,101	136,351	---	---	203,452	---	---	21,434	224,886
Garv	201	29,504	38,727	37,640	2,270	5,568	---	7,511	121,220	46,958	---	---	168,178	---	---	---	168,178
Gavlord	2,293	284,972	390,846	173,024	---	197,907	124,038	7,624	1,178,411	304,760	737,249	667,705	2,888,125	---	---	---	2,888,125
Gem Lake	468	202,645	107,204	11,293	3,535	---	---	9,061	333,738	476,432	---	16,179	826,349	---	---	---	826,349
Geneva	468	84,942	18,999	21,065	---	18,994	---	23,020	167,020	85,226	---	---	252,246	---	---	11,000	263,246
Genola	68	11,952	611	5,298	3,077	---	---	5,006	25,944	---	---	---	25,944	---	---	---	25,944
Georgetown	125	15,088	3,303	6,498	4,421	6,062	83	---	35,455	34,568	---	---	70,023	---	---	---	70,023
Ghent	339	44,797	38,747	32,307	---	3,469	2,053	---	121,373	69,086	22,720	35,374	248,553	---	68,074	41,454	358,081

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Gibbon	788	62.911	149.278	118.311	48.323	57.762	11.717	4.169	452.471	416.017	85.000	39.346	992.834	---	---	---	992.834
Gilbert	1.788	318.282	471.055	539.978	176.650	345.213	71.145	197.316	2.119.639	196.231	70.000	109.364	2.495.234	---	---	143.696	2.638.930
Gilman	231	53.359	---	4.549	---	46.898	---	1.105	105.911	---	---	---	105.911	---	---	---	105.911
Glencoe	5.691	688.576	1.375.269	379.100	3.431	437.497	11.829	93.682	2.989.384	996.711	718.454	361.775	5.066.324	---	37.707	295.704	5.399.735
Glenville	685	51.424	42.987	34.353	---	59.588	---	---	188.352	58.557	30.000	3.128	280.037	---	---	21.668	301.705
Glenwood	2.663	274.638	561.322	226.847	---	307.482	86.765	79.865	1.536.919	3.199.437	110.000	33.812	4.880.168	---	---	305.983	5.186.151
Glyndon	1.172	124.237	204.887	92.296	71.611	62.495	63.492	79.046	698.064	253.509	192.643	64.725	1.208.941	170.000	---	205.000	1.583.941
Golden Valley	20.510	2.887.970	5.109.341	2.141.967	---	1.725.944	164.541	158.496	12.188.259	10.390.156	7.460.000	3.445.162	33.483.577	6.045.065	---	7.943.869	47.472.511
Gonvick	280	55.462	80.941	66.002	---	9.620	16.979	---	229.004	17.357	---	---	246.361	---	---	---	246.361
Good Thunder	563	108.061	143.417	93.607	---	31.757	---	---	376.842	44.062	40.000	25.314	486.218	---	---	---	486.218
Goodhue	901	84.457	184.827	199.460	2.451	64.644	184.208	---	720.047	733.036	61.438	18.918	1.533.439	---	---	368.034	1.901.473
Goodridge	112	15.757	7.155	12.385	---	2.339	151.136	14.828	203.600	---	7.000	2.625	213.225	---	---	---	213.225
Goodview	3.297	287.266	481.621	226.697	---	35.118	---	---	1.030.702	390.048	300.000	90.435	1.811.185	---	---	---	1.811.185
Graceville	592	57.815	97.049	102.661	---	26.551	---	24.832	308.908	1.361.381	63.690	24.037	1.758.016	---	20.000	87.500	1.865.516
Granada	298	47.419	31.608	10.783	35	2.506	2.950	---	95.301	24.477	---	---	119.778	---	---	15.000	134.778
Grand Marais	1.417	338.253	186.235	226.721	---	1.235.392	15.000	---	2.001.601	1.060.697	81.000	188.179	3.331.477	---	---	299.184	3.630.661
Grand Meadow	935	94.166	197.580	77.049	899	86.410	75.688	---	531.792	987.653	86.120	60.888	1.666.453	---	---	2.566	1.669.019
Grand Rapids	8.543	1.592.092	2.067.825	1.635.280	---	1.622.276	202.367	245.714	7.365.554	8.413.625	4.455.781	890.094	21.125.054	---	---	1.847.123	22.972.177
Granite Falls	3.088	338.195	2.296.969	334.758	---	180.262	235.701	250.461	3.636.346	1.202.798	315.950	161.564	5.316.658	---	165.538	389.179	5.871.375
Grant	4.218	195.594	354.223	290.004	43.931	1.400	---	---	885.152	64.575	50.853	11.732	1.012.312	---	---	---	1.012.312
Grasston	113	26.051	3.889	2.845	3.942	74	---	1.675	38.476	---	---	---	38.476	9	---	---	38.485
Green Isle	421	241.695	130.964	92.124	---	23.441	23.581	---	511.805	2.188.080	235.544	243.596	3.179.025	---	---	87.941	3.266.966
Greenbush	740	89.921	118.974	81.723	5.404	103.537	18.450	---	418.009	21.910	33.144	19.134	492.197	---	173.705	186.205	852.107
Greenfield	2.847	549.749	355.306	316.394	27.531	850	---	---	1.249.830	3.018.635	335.000	467.509	5.070.974	310.000	---	84.534	5.465.508
Greenwald	188	4.724	4.300	9.113	234	3.200	---	45	21.616	14.556	5.000	11.958	53.130	---	---	10.000	63.130
Greenwood	759	159.819	302.125	48.689	24.702	1.890	---	---	537.225	---	---	---	537.225	---	---	---	537.225
Grey Eagle	344	51.176	54.651	79.197	450	9.488	---	9.151	204.113	48.909	38.144	12.575	303.741	---	692	79.176	383.609
Grove City	629	86.459	133.384	101.850	1.557	22.044	8.031	---	353.325	6.310	---	---	359.635	---	---	5.000	364.635
Gryvola	238	39.921	39.191	50.343	22.385	39.077	10.000	13.473	214.390	90.643	49.343	13.840	368.216	---	20.079	31.028	419.323
Gully	93	12.515	1.599	14.247	5.721	5.296	---	4.321	43.699	2.991	---	---	46.690	---	---	---	46.690
Hackensack	313	48.361	83.137	62.596	---	26.759	13.455	337	234.645	86.553	---	---	321.198	---	55.643	54.600	431.441
Hadley	62	9.063	1.239	13.364	---	4.299	---	4.839	32.804	7.685	---	---	40.489	---	6.000	---	46.489
Hallock	1.135	181.906	111.307	137.194	---	74.781	9.360	22.101	536.649	553.234	201.332	116.676	1.407.891	---	597.617	10.000	2.015.508
Halma	64	1.516	12.757	3.239	3.485	1.394	---	816	23.207	---	---	---	23.207	---	---	---	23.207
Halstad	598	23.639	81.535	104.188	---	21.484	60.792	9.397	301.035	125.225	99.853	27.259	553.372	---	---	142.659	696.031
Ham Lake	15.136	782.524	1.119.184	748.431	39.315	274.321	64.803	---	3.028.578	2.239.437	300.000	66.986	5.635.001	---	---	---	5.635.001
Hamburg	566	116.363	97.088	37.634	1.463	64.095	---	---	316.643	6.858	41.000	13.817	378.318	---	79.911	5.000	463.229
Hammond	237	23.093	2.197	8.373	---	5.939	---	---	39.602	---	---	---	39.602	---	---	---	39.602
Hampton	751	79.891	21.504	46.212	2.301	7.728	---	6.651	164.287	28.479	---	---	192.766	---	13.000	---	205.766
Hancock	703	95.459	92.771	93.458	68.047	25.774	---	---	375.509	73.299	105.613	100.151	654.572	---	---	8.794	663.366
Hanley Falls	304	40.513	29.486	38.811	---	8.057	---	16.270	133.137	12.417	40.753	20.204	206.511	---	---	---	206.511
Hanover	2.269	499.502	291.152	94.580	14.400	8.193	---	---	907.827	332.229	200.746	110.917	1.551.719	---	---	30.000	1.581.719
Hanska	419	35.920	17.643	52.930	---	42.951	10.284	55.848	215.576	28.099	65.811	55.586	365.072	2.711	25.352	105.326	498.461
Hardina	107	6.368	---	3.080	7.134	4.814	---	1.426	22.822	9.754	---	---	32.576	---	---	---	32.576
Hardwick	199	33.273	24.308	14.233	7.864	1.549	---	---	81.227	76.983	---	---	158.210	---	12.462	---	170.672
Harmony	1.132	100.267	182.122	83.865	---	218.492	12.691	92.827	690.264	477.557	684.175	50.466	1.902.462	---	107.508	477.949	2.487.919
Harris	1.267	146.827	69.581	105.135	---	12.863	---	30.491	364.897	81.896	25.358	19.855	492.006	---	---	---	492.006
Hartland	276	51.708	18.943	49.573	---	3.168	---	---	123.392	4.383	31.734	11.645	171.154	---	---	---	171.154
Hastings	21.489	1.517.353	4.793.117	1.944.318	23.130	2.193.993	1.382.186	36.126	11.890.223	4.794.625	3.358.821	1.168.275	21.211.944	---	---	2.734.435	23.946.379

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Hatfield	43	6,617	1,848	2,277	330	230	9,546	---	20,848	583	---	---	21,431	---	---	---	21,431
Hawley	1,915	209,563	330,913	131,245	---	100,062	128,768	31,725	932,276	1,539,632	301,000	117,307	2,890,215	---	---	152,745	3,042,960
Hayfield	1,361	188,378	191,885	232,181	4,080	63,181	36,703	---	716,408	462,116	209,671	174,172	1,562,367	168,036	---	118,823	1,849,226
Hayward	236	59,335	23,048	8,438	---	12,054	---	28,537	131,412	52,289	20,177	13,112	216,990	---	---	15,000	231,990
Hazel Run	58	3,768	6,214	2,405	4,954	1,105	---	1,392	19,838	121,291	---	---	141,129	---	---	750	141,879
Hector	1,173	134,533	231,340	48,283	---	141,574	13,517	23,433	592,680	813,357	198,920	224,277	1,829,234	---	---	219,059	2,048,293
Heidelberg	98	9,705	1,772	1,077	---	---	---	1,425	13,979	---	---	---	13,979	---	---	---	13,979
Henderson	951	131,882	204,291	83,315	---	47,922	7,345	200	474,955	195,823	290,363	310,427	1,271,568	---	---	97,484	1,369,052
Hendricks	700	103,726	132,031	26,210	40,778	28,899	6,524	418,065	756,233	727,456	2,801	11,399	1,497,889	---	---	81,813	1,579,702
Hendrum	317	63,423	26,269	51,647	---	5,401	25,533	13,744	186,017	73,642	10,478	6,462	276,599	---	615	50,350	327,564
Henning	829	110,612	158,876	69,231	2,243	27,290	18,677	24,596	411,525	150,018	---	---	561,543	---	---	18,069	579,612
Henriette	98	12,321	335	6,481	936	1,300	4,000	1,422	26,795	---	---	---	26,795	---	---	---	26,795
Herman	423	97,608	117,263	108,770	---	16,091	291,256	5,236	636,224	331,595	96,149	32,721	1,096,689	---	---	105,797	1,202,486
Hermantown	8,942	982,596	1,621,830	398,231	26,203	58,073	283,127	1,348	3,371,408	703,287	936,885	852,093	5,863,673	---	---	1,016,228	6,879,901
Heron Lake	773	159,785	109,536	84,166	---	15,762	5,345	670	375,264	133,817	15,000	26,744	550,825	---	555,598	---	1,106,423
Hewitt	272	52,630	16,468	41,173	---	3,995	31,912	---	146,178	15,297	20,500	---	181,975	---	1,819	1,551	185,345
Hibbing	16,582	1,436,171	4,452,024	2,107,532	---	2,343,920	303,177	2,071,913	12,714,737	2,285,928	1,948,026	417,783	17,366,474	---	69,520	107,216	17,543,210
Hill City	473	67,929	127,301	50,154	---	45,264	8,728	9,551	308,927	1,233,197	22,389	37,339	1,601,852	---	---	139,666	1,741,518
Hillman	21	7,501	---	2,206	156	1,727	---	1,448	13,038	---	---	---	13,038	---	---	---	13,038
Hills	555	66,550	61,176	40,435	---	40,191	21,885	---	230,237	195,938	---	---	426,175	---	---	42,339	468,514
Hillton	792	228,247	205,122	65,265	9,627	---	2,809	---	511,070	296,706	---	12,140	819,916	---	---	---	819,916
Hinckley	1,432	288,398	349,939	103,207	---	67,097	25,768	96,536	930,945	159,272	116,900	15,972	1,223,089	---	---	111,150	1,334,239
Hitterdal	182	36,027	15,335	30,822	---	16,827	1,020	---	100,031	9,224	---	17,983	127,238	---	---	---	127,238
Hoffman	651	71,830	55,441	61,747	---	34,007	263,452	15	486,492	686,496	1,522,700	14,315	2,710,003	---	44,650	77,228	2,831,881
Hokah	574	136,912	112,944	130,491	---	45,731	---	---	426,078	7,148	46,000	15,705	494,931	---	30,758	5,042	530,731
Holdingford	754	199,272	63,483	105,764	---	7,193	---	---	375,712	122,890	175,000	68,331	741,933	---	---	462,801	1,204,734
Holland	205	15,453	28,734	11,427	---	4,582	---	2,035	62,231	---	---	---	62,231	---	5,000	---	67,231
Hollandale	288	57,896	20,556	24,345	1,959	2,608	---	38,323	145,687	18,484	---	328	164,499	---	---	---	164,499
Holloway	107	46,142	2,475	30,710	1,361	---	---	---	80,688	---	---	---	80,688	---	---	---	80,688
Holt	93	4,737	1,536	2,904	8,613	365	---	840	18,995	---	---	---	18,995	---	---	---	18,995
Hopkins	17,263	1,333,339	4,848,336	1,812,403	---	1,093,699	910,462	176,552	10,174,791	2,489,137	2,306,152	1,577,077	16,547,157	---	100,000	1,518,486	18,165,643
Houston	1,011	103,959	219,057	108,468	3,754	149,505	37,006	31,979	653,728	300,607	658,170	66,097	1,678,602	---	---	215,000	1,893,602
Howard Lake	1,966	271,863	330,463	140,408	109,531	95,714	192,334	125,900	1,266,213	108,218	486,198	203,423	2,064,052	---	---	269,194	2,333,246
Hoyt Lakes	1,918	827,994	585,452	526,206	---	599,003	32,756	4,799	2,576,210	216,529	176,632	87,601	3,056,972	---	26,629	274,605	3,358,206
Hugo	9,440	822,326	908,670	763,714	---	32,668	147,842	45,070	2,720,290	5,123,627	675,000	405,877	8,924,794	---	122,333	1,401,059	10,448,186
Humboldt	51	2,019	---	3,773	5,553	249	---	1,129	12,723	---	---	---	12,723	---	---	---	12,723
Hutchinson	13,817	1,684,139	3,205,075	1,884,199	---	2,163,685	932,140	489,551	10,358,789	6,030,307	2,519,591	771,630	19,680,317	---	---	495,435	20,175,752
Ihlen	92	12,141	4,662	3,338	6,488	8,948	---	2,197	37,774	---	2,059	7,591	47,424	---	---	---	47,424
Independence	3,714	456,683	1,007,967	420,128	29,628	58,682	---	1,824	1,974,912	375,121	610,529	143,692	3,104,254	---	---	262,632	3,366,886
International Falls	6,397	1,052,312	2,120,083	1,324,929	7,178	412,700	---	1,683,703	6,600,905	2,571,620	---	---	9,172,525	---	---	162,598	9,335,123
Inver Grove Heights	33,195	1,991,185	5,625,381	2,605,582	---	4,733,538	---	---	14,955,686	6,328,415	8,352,765	1,404,469	31,041,335	---	685,841	7,533,693	39,260,869
Iona	155	45,181	2,948	15,299	---	335	---	5,533	69,296	3,829	---	---	73,125	---	---	---	73,125
Iron Junction	84	7,140	---	790	---	---	---	---	7,930	7,525	---	---	15,455	---	---	---	15,455
Ironton	546	83,388	123,187	124,179	14,276	2,930	31,136	15,076	394,172	172,132	19,315	942	586,561	---	8,125	51,630	646,316
Isanti	5,181	335,035	1,125,240	276,338	4,139	114,492	100,788	---	1,956,032	5,940,438	509,000	303,099	8,708,569	---	---	572,825	9,281,394
Isle	818	71,215	279,061	132,603	2,032	9,872	8,492	41,302	544,577	85,758	120,665	37,828	788,828	---	---	11,108	799,936
Ivanhoe	634	73,767	141,161	124,010	150	90,183	55,371	14,113	498,755	24,810	4,300	8,073	535,938	---	---	20,987	556,925
Jackson	3,480	444,313	708,623	555,772	159,560	344,952	91,588	63,791	2,368,599	601,413	205,000	55,817	3,230,829	---	3,000	85,827	3,319,656
Janesville	2,166	282,378	419,385	154,439	---	28,637	69,714	8,195	962,748	245,818	448,606	278,367	1,935,539	---	---	336,321	2,271,860

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Jasper	582	138,715	64,261	24,087	6,405	9,515	---	42,457	285,440	30,244	42,274	31,252	389,210	---	---	7,115	396,325
Jeffers	370	59,059	42,150	63,354	17,171	1,459	1,000	---	184,193	25,351	---	---	209,544	---	29,000	---	238,544
Jenkins	314	71,397	41,646	68,648	---	931	21,203	17,221	221,046	86,708	691	---	308,445	---	---	---	308,445
Johnson	29	6,845	199	3,363	435	---	---	275	11,117	2,079	---	---	13,196	---	---	---	13,196
Jordan	5,048	600,171	1,149,920	283,855	---	106,847	70,518	60,379	2,271,690	1,908,435	877,055	825,903	5,883,083	---	---	610,300	6,493,383
Kandiyohi	537	95,966	45,981	31,583	---	6,015	---	---	179,545	58,582	30,000	40,019	308,146	---	---	---	308,146
Karlstad	745	147,466	58,630	98,739	2,249	86,211	109,203	40,648	543,146	194,626	322,233	89,451	1,149,456	---	---	1,656	1,151,112
Kasota	686	82,738	96,710	71,900	1,294	14,207	---	2,287	269,136	52,714	---	---	321,850	---	---	---	321,850
Kasson	5,312	325,063	853,242	424,749	4,450	452,504	124,763	32,486	2,217,257	1,351,509	248,578	158,528	3,975,872	---	---	417,767	4,393,639
Keewatin	1,167	120,472	308,917	390,867	---	79,630	76,349	51,824	1,028,059	44,538	---	---	1,072,597	---	825	---	1,073,422
Kelliher	310	73,743	39,263	61,915	---	13,082	62,270	7,475	257,748	56,406	15,000	12,457	341,611	---	---	1,500	343,111
Kellogg	468	71,586	106,123	17,034	---	18,993	---	---	213,736	114,368	17,029	14,463	359,596	---	---	36,293	395,889
Kennedy	218	50,022	20,998	56,219	3,552	15,708	2,065	10,914	159,478	23,983	46,097	6,224	235,782	---	---	---	235,782
Kenneth	54	20,806	4,872	1,818	491	1,001	---	---	28,988	3,537	---	---	32,525	---	---	1,406	33,931
Kensington	276	39,509	36,488	12,262	8,812	17,809	7,107	9,195	131,182	20,605	3,256	577	155,620	1,030	213	---	156,863
Kent	116	17,779	2,378	5,593	---	---	---	---	25,750	---	---	---	25,750	---	---	---	25,750
Kenyon	1,696	256,694	325,922	274,200	32,908	184,005	318,771	---	1,392,500	165,542	170,000	93,139	1,821,181	---	---	121,482	1,942,663
Kerkhoven	743	172,605	116,916	35,815	---	23,917	5,110	---	354,363	269,008	44,699	70,939	739,009	---	---	23,343	762,352
Kerrick	72	6,651	30,456	7,339	---	1,460	---	952	46,858	---	---	---	46,858	---	---	9,068	55,926
Kettle River	181	72,080	43,182	20,424	497	9,982	9,094	2,449	157,708	164,205	210,700	24,965	557,578	---	---	19,379	576,957
Kiester	511	91,167	73,934	77,981	10,017	20,355	25,129	---	298,583	40,929	36,459	114,389	490,360	---	---	29,000	519,360
Kilkenny	154	38,985	59,807	4,573	---	2,993	---	1,233	107,591	897	---	---	108,488	---	185,000	---	293,488
Kimball	683	141,512	302,935	79,146	32,633	16,491	---	---	572,717	129,908	1,087,853	16,993	1,807,471	---	---	374,829	2,182,300
Kinbrae	17	1,392	---	1,443	593	---	---	---	3,428	---	1,000	---	4,428	---	---	---	4,428
Kingston	152	13,767	6,051	3,714	---	7,468	---	100	31,100	9,395	---	---	40,495	---	---	---	40,495
Kinney	173	88,551	78,371	90,807	9,546	23,550	---	9,563	300,388	752	---	---	301,140	---	3,000	89,627	393,767
La Crescent	5,148	291,170	704,208	313,106	---	324,557	28,838	96,534	1,758,413	1,408,719	579,283	200,190	3,946,605	---	400,000	129,131	4,475,736
La Prairie	622	89,596	29,120	17,941	---	8,553	13,746	89,966	248,922	55,304	43,000	4,217	351,443	---	964	92,000	444,407
La Salle	84	14,899	26,492	4,891	1,737	1,683	---	---	49,702	21,854	---	---	71,556	---	1,367	2,667	75,590
Lafayette	524	70,251	111,749	28,507	---	29,958	---	137	240,602	11,286	15,000	3,171	270,059	---	---	---	270,059
Lake Benton	679	77,215	85,801	136,948	---	22,159	9,826	98,807	430,756	27,513	23,953	17,593	499,815	---	2,700	---	502,515
Lake Bronson	227	28,194	28,734	25,730	---	59,332	---	30,963	172,953	105,566	2,892	---	281,411	---	9,811	51,795	343,017
Lake City	5,314	948,573	1,226,846	442,806	---	545,901	829,693	134,859	4,128,678	782,727	636,636	167,991	5,716,032	---	---	---	5,716,032
Lake Crystal	2,549	309,088	518,743	328,845	129,812	128,371	804	31,552	1,447,215	1,596,921	744,468	375,376	4,163,980	---	---	---	4,163,980
Lake Elmo	7,966	851,645	881,905	286,756	---	109,153	---	---	2,129,459	1,334,583	130,000	165,985	3,760,027	---	---	206,598	3,966,625
Lake Henry	83	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lake Lillian	238	30,306	48,485	27,088	---	22,634	---	---	128,513	91,467	---	---	219,980	---	25,291	16,500	261,771
Lake Park	837	102,110	137,741	43,459	8,447	29,336	9,720	3,614	334,427	123,261	---	---	457,688	---	126,592	---	584,280
Lake Shore	1,037	212,233	197,808	161,692	---	3,800	---	20,778	596,311	65,542	---	---	661,853	---	---	---	661,853
Lake St. Croix Beach	1,145	98,775	200,793	40,448	13,735	21,816	46,219	---	421,786	156,535	176,815	26,902	782,038	---	---	---	782,038
Lake Wilson	256	21,839	34,198	85,461	266	8,576	92,942	5,281	248,563	340,088	141,603	49,239	779,493	---	1,041	50,972	831,506
Lakefield	1,710	202,298	296,047	227,193	3,173	51,105	35,645	---	815,461	1,112,704	123,422	156,033	2,207,620	52,295	211,810	301,396	2,773,121
Lakeland	1,891	181,330	153,943	70,350	18,949	29,376	---	11,744	465,692	753,335	125,000	72,603	1,416,630	---	---	293,547	1,710,177
Lakeland Shores	364	33,425	25,608	11,253	2,062	756	---	4,250	77,354	5,608	---	---	82,962	---	---	7,500	90,462
Lakeville	51,722	2,577,288	8,063,605	3,395,773	41,388	2,660,150	454,786	199,669	17,392,659	29,044,204	3,986,900	3,777,965	54,201,728	30,000	9,200	2,766,093	57,007,021
Lamberton	822	82,566	124,892	134,931	781	112,482	8,180	27,277	491,109	912,438	1,485,657	109,547	2,998,751	---	5,000	58,090	3,061,841
Lancaster	337	21,644	26,822	60,109	---	8,939	215	11,957	129,686	---	31,547	5,198	166,431	---	8,525	---	174,956
Landfall	734	129,159	121,624	226,189	3,461	48,884	174,924	6,578	710,819	85,140	---	---	795,959	---	---	---	795,959
Lanesboro	763	143,882	161,174	100,096	---	221,491	209	---	626,852	415,957	60,401	59,652	1,162,862	---	---	120,190	1,283,052

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Laporte	138	25,379	2,509	8,448	---	---	---	1,959	38,295	---	---	---	38,295	---	6,000	---	44,295
Lastrup	93	7,109	1,713	5,499	7,590	4,294	---	300	26,505	---	---	---	26,505	---	---	---	26,505
Lauderdale	2,329	263,669	276,501	70,435	31,414	52,148	---	---	694,167	122,831	195,000	116,608	1,128,606	---	---	575,999	1,704,605
Le Center	2,371	246,270	339,812	221,407	---	120,111	132,588	---	1,060,188	1,410,247	388,857	189,091	3,048,383	---	---	---	3,048,383
Le Sueur	4,305	349,080	923,951	462,107	---	772,468	1,133,653	348,312	3,989,571	3,257,758	703,586	732,496	8,683,411	---	24,303	3,628,127	12,335,841
Lenaby	82	18,544	1,087	1,348	5,960	6,815	---	5,690	39,444	3,386	---	---	42,830	---	---	---	42,830
Leonard	24	3,490	766	2,955	---	900	---	1,417	9,528	---	---	---	9,528	---	---	---	9,528
Leonidas	58	19,690	4,495	11,099	7,775	13,918	---	207	57,184	26,650	---	---	83,834	---	---	---	83,834
Lerov	903	85,409	103,246	155,126	---	89,691	21	11,833	445,326	556,514	87,040	36,550	1,125,430	---	85,732	5,123	1,216,285
Lester Prairie	1,617	146,366	236,602	123,436	72,938	101,766	310,333	2,498	993,939	135,834	95,075	32,368	1,257,216	---	16,233	2,049	1,275,498
Lewiston	1,507	156,119	318,126	125,929	---	98,605	23,918	17,974	740,671	51,263	65,746	57,007	914,687	---	10,158	13,653	938,498
Lewisville	255	81,344	30,205	8,235	---	3,120	---	---	122,904	47,638	62,970	1,553	235,065	---	9,000	---	244,065
Lexington	2,114	265,165	747,250	145,652	5,264	53,851	---	---	1,217,182	1,147,570	65,000	50,303	2,480,055	---	---	71,851	2,551,906
Lilydale	809	147,117	209,387	3,027	---	---	4,456	9,402	373,389	329,050	212,913	179,153	1,094,505	---	---	155,791	1,250,296
Lindstrom	3,923	378,111	616,290	207,693	5,455	125,387	16,517	24,991	1,374,444	1,218,493	105,000	55,983	2,753,920	---	---	952,867	3,706,787
Lino Lakes	19,698	2,325,625	3,099,032	964,338	38,874	1,113,146	374,261	101,460	8,016,736	6,571,537	2,016,000	838,950	17,443,223	---	304,195	2,651,469	20,398,887
Lismore	213	53,437	33,817	77,869	---	4,287	---	5,443	174,853	64,650	---	---	239,503	---	---	---	239,503
Litchfield	6,854	770,729	1,251,519	607,601	33,560	916,885	124,424	183,358	3,888,076	1,211,318	1,591,546	369,504	7,060,444	---	21,776	1,208,336	8,290,556
Little Canada	9,996	462,044	1,247,853	272,632	10,236	406,852	138,054	298,364	2,836,035	3,896,587	230,000	276,221	7,238,843	---	295,690	1,532,872	9,067,405
Little Falls	8,339	620,615	1,480,789	699,962	3,278	427,707	434,289	565,615	4,232,255	6,449,590	1,584,339	957,997	13,224,181	---	98,595	2,376,097	15,698,873
Littlefork	706	147,550	130,439	139,539	---	29,597	6,216	3,110	456,451	122,017	8,000	18,037	604,505	---	---	1,480	605,985
Long Beach	298	6,770	7,978	80,453	---	4,770	---	3,500	103,471	7,570	---	2,033	113,074	---	8,177	---	121,251
Long Lake	1,839	334,137	708,740	268,408	---	82,688	81,900	5,592	1,481,465	1,829,222	150,000	81,381	3,542,068	---	---	739,981	4,282,049
Long Prairie	3,045	291,163	531,697	475,132	---	64,974	50,256	41,641	1,454,863	1,306,878	461,335	109,217	3,332,293	---	---	390,195	3,722,488
Longville	182	127,027	298,064	48,115	---	10,416	---	58,281	541,903	437,000	18,837	1,300	999,040	---	---	---	999,040
Lonsdale	2,401	401,673	590,835	272,160	86,741	23,110	553,674	---	1,928,193	572,660	72,862	71,959	2,645,674	---	---	10,000	2,655,674
Loretto	637	102,230	121,531	62,575	---	49,731	20,538	4,959	361,564	30,759	52,000	10,086	454,409	---	---	13,039	467,448
Louisburg	37	5,686	872	2,201	2,708	2,536	---	2,642	16,645	---	---	---	16,645	---	---	---	16,645
Lowry	287	54,449	50,981	35,686	---	---	7,594	---	148,710	641,131	---	18,256	808,097	---	---	19,103	827,200
Lucan	208	30,799	27,746	73,487	---	10,974	---	7,541	150,547	78,148	---	---	228,695	---	---	---	228,695
Luverne	4,596	431,156	946,248	520,890	---	806,667	375,794	86,044	3,166,799	1,696,956	856,379	237,499	5,957,633	---	---	998,722	6,956,355
Lyle	570	41,321	52,480	50,881	---	15,237	1,000	1,536	162,455	48,891	24,897	5,491	241,734	---	---	---	241,734
Lynd	379	21,245	16,840	25,241	---	---	---	7,469	70,795	10,789	4,302	1,108	86,994	---	14,400	30,000	131,394
Mabel	756	88,766	159,553	151,431	19,410	52,046	46,515	22,545	540,266	144,752	105,580	28,039	818,637	6,780	2,328	---	827,745
Madelia	2,303	260,411	539,132	249,438	61,343	137,398	---	---	1,247,722	663,641	217,206	136,581	2,265,150	---	---	---	2,265,150
Madison	1,703	375,184	370,768	269,029	---	116,568	463,072	87,531	1,682,152	925,425	40,000	87,557	2,735,134	---	---	70,659	2,805,793
Madison Lake	910	106,568	163,778	118,001	2,788	9,088	270,447	3,477	674,147	957,763	632,436	67,197	2,331,543	---	38,155	52,639	2,422,337
Magnolia	204	23,813	16,404	16,697	453	1,613	---	5,791	64,771	---	---	---	64,771	---	---	---	64,771
Mahnomen	1,204	290,742	115,577	93,315	---	14,586	13,277	59,042	586,539	1,127,036	99,912	58,616	1,872,103	---	49,630	---	1,921,733
Mahtomedi	7,941	804,364	949,611	479,176	78,868	269,669	128,856	118,204	2,828,748	949,548	2,445,750	174,122	6,398,168	---	---	1,622,367	8,020,535
Manchester	77	5,688	2,028	3,959	2,143	1,364	---	137	15,319	---	---	---	15,319	---	2,922	---	18,241
Manhattan Beach	62	15,359	7,291	824	---	---	16,020	2,381	41,875	29,048	---	---	70,923	---	---	---	70,923
Mankato	35,031	1,138,023	8,712,515	4,620,761	---	3,014,671	2,386,116	---	19,872,086	16,012,942	7,800,000	2,256,493	45,941,521	---	17,118	3,836,392	49,795,031
Mantorville	1,191	197,429	183,151	63,055	---	43,258	1,551	---	488,444	634,723	17,064	8,653	1,148,884	---	---	---	1,148,884
Maple Grove	58,420	4,622,394	9,777,347	3,940,035	565,587	3,919,563	1,161,736	3,299,082	27,285,744	39,006,751	7,089,998	3,297,546	76,680,039	23,255,230	604,000	22,954,855	123,494,124
Maple Lake	1,879	230,669	310,276	144,978	63,023	43,028	133,114	22,902	947,990	473,041	380,000	216,625	2,017,656	---	9,460	145,000	2,172,116
Maple Plain	1,982	314,224	776,628	242,199	16,961	31,598	39,310	---	1,420,920	119,767	42,400	20,399	1,603,486	---	---	1,069,289	2,672,775
Mapleton	1,661	97,544	284,239	160,199	---	35,798	13,641	---	591,421	112,250	225,000	127,826	1,056,497	---	---	113,138	1,169,635
Mapleview	172	42,572	21,804	29,332	1,310	6,955	---	40,521	142,494	---	---	---	142,494	---	---	10,000	152,494

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Maplewood	36.279	3.015.351	8.369.959	1.910.002	29.155	2.334.700	638.909	99.452	16.397.528	15.415.211	5.465.000	2.438.755	39.716.494	---	17.470	2.517.295	42.251.259
Marble	698	190.993	104.059	133.641	8.142	26.922	279.076	18.288	761.121	4.491	19.658	9.537	794.807	---	---	22.890	817.697
Marietta	170	43.991	23.978	15.235	4.120	4.398	---	101	91.823	125.280	---	---	217.103	---	---	---	217.103
Marine On St. Croix	669	222.345	118.449	31.412	68.903	22.853	---	10.142	474.104	172.000	25.800	3.804	675.708	---	---	225.778	901.486
Marshall	12.932	1.314.324	2.944.911	1.872.825	19	2.509.030	1.847.770	277.146	10.766.025	6.660.755	1.995.000	857.420	20.279.200	8.573	---	1.934.497	22.222.270
Maver	1.290	313.628	285.140	125.403	57.737	16.411	---	---	798.319	439.170	96.637	37.045	1.371.171	---	---	4.800	1.375.971
Maynard	359	115.080	30.040	83.549	---	24.658	7.094	6.814	267.235	85.694	131.914	16.907	501.750	---	18.018	1.200	520.968
Mazeppa	794	172.079	102.454	74.859	3.577	41.730	---	---	394.699	28.265	55.000	17.022	494.986	---	---	28.258	523.244
Mc Grath	65	4.380	26.390	2.614	---	6.535	---	9.471	49.390	24.854	---	---	74.244	---	---	3.800	78.044
Mc Gregor	406	48.787	170.733	73.602	---	24.641	22.261	93.851	433.875	202.632	21.000	20.385	677.892	---	54.518	216.950	949.360
Mc Intosh	614	124.187	86.606	84.866	---	46.459	39.325	---	381.443	23.358	52.921	5.818	463.540	10.000	24.000	18.034	515.574
Mc Kinley	84	48.066	46.097	47.967	206	7.170	---	2.719	152.225	96.832	---	---	249.057	65.318	1.500	50.105	365.980
Meadowlands	129	33.926	6.761	16.895	265	1.627	540	7.518	67.532	14.893	---	---	82.425	---	1.000	---	83.425
Medford	1.135	144.161	126.136	111.343	---	62.170	22.180	---	465.990	192.967	330.000	260.304	1.249.261	---	---	---	1.249.261
Medicine Lake	359	83.495	47.322	42.961	65.291	8.309	---	7.273	254.651	79.515	---	---	334.166	---	---	---	334.166
Medina	4.770	1.465.475	1.250.979	476.928	40.285	98.850	---	---	3.332.517	3.042.535	250.000	53.888	6.678.940	---	---	266.560	6.945.500
Meire Grove	147	13.853	1.744	6.147	---	---	---	1.505	23.249	20.000	---	---	43.249	---	---	9.159	52.408
Melrose	3.273	366.616	510.482	424.574	3.228	107.781	192.264	---	1.604.945	2.037.394	376.246	128.503	4.147.088	---	---	706.591	4.853.679
Menahoa	1.222	164.007	223.245	112.586	---	34.771	12.432	31.255	578.296	288.835	141.698	43.441	1.052.270	256.133	53.600	29.000	1.391.003
Mendota	182	117.745	63.467	18.651	1.110	11.328	---	2.482	214.783	2.200	---	---	216.983	---	---	---	216.983
Mendota Heights	11.582	2.249.508	2.571.687	592.711	21.651	576.425	1.170.398	35.635	7.218.015	4.203.009	726.250	291.311	12.438.585	---	20.000	2.592.299	15.050.884
Mentor	129	78.281	60.090	18.849	---	2.285	---	---	159.505	111.741	114.000	2.850	388.096	---	---	---	388.096
Middle River	328	72.474	46.563	13.781	---	49.072	37.659	---	219.549	116.062	---	---	335.611	---	2.000	---	337.611
Miesville	171	25.438	35.701	5.130	---	10.453	---	---	76.722	33.772	80.000	---	190.494	---	---	---	190.494
Milaca	2.729	351.081	457.904	187.954	---	111.356	91.530	86.726	1.286.551	900.074	110.000	140.927	2.437.552	9.790	---	150.316	2.597.658
Milan	310	77.573	45.384	42.199	---	16.790	8.929	517	191.392	19.037	---	---	210.429	---	---	---	210.429
Millerville	113	13.015	56.778	6.536	---	3.498	---	---	79.827	18.593	---	---	98.420	---	---	---	98.420
Millville	171	12.052	2.945	29.479	---	6.134	8.595	---	59.205	---	---	---	59.205	---	---	---	59.205
Milrov	252	98.025	56.632	58.231	---	1.898	---	---	214.786	42.867	30.000	3.575	291.228	---	---	15.531	306.759
Miltona	303	85.015	25.469	18.388	1.365	4.911	---	---	135.148	104.144	20.000	39.603	298.895	---	67.406	---	366.301
Minneapolis	387.711	67.151.000	207.791.000	38.711.000	---	94.640.000	122.035.000	13.251.000	543.579.000	112.957.000	90.825.000	62.456.000	809.817.000	74.820.000	38.248.000	41.589.000	1.064.474.000
Minneiska	105	9.389	5.404	6.691	1.527	15.857	---	1.593	40.461	---	---	---	40.461	---	---	1.139	41.600
Minneota	1.411	174.440	206.584	139.548	5.867	87.102	32.801	25.833	672.175	1.601.373	105.000	86.855	2.465.403	---	---	474.712	2.940.115
Minnesota Citv	223	19.563	12.381	12.732	13	10.946	---	6.052	61.687	20.184	---	---	81.871	---	---	---	81.871
Minnesota Lake	665	108.398	168.042	101.927	---	21.927	---	---	400.294	188.622	15.000	16.100	620.016	---	---	---	620.016
Minnetonka	51.657	4.461.557	8.274.792	3.799.793	---	4.173.949	2.586.063	383.117	23.679.271	12.572.522	270.000	340.376	36.862.169	---	100.000	1.619.500	38.581.669
Minnetonka Beach	625	204.063	193.715	146.911	59.437	29.767	---	---	633.893	31.596	75.000	56.939	797.428	---	---	---	797.428
Minnetrista	5.542	972.220	1.825.672	713.267	4.588	82.845	---	36.434	3.635.026	1.091.951	470.000	162.723	5.359.700	11.550	---	---	5.371.250
Miznah	68	5.126	672	1.370	77	651	---	4.249	12.145	4.385	---	---	16.530	---	---	---	16.530
Montevideo	5.474	520.036	1.007.565	551.963	4.793	484.907	178.013	303.686	3.050.963	1.621.281	592.023	288.689	5.552.956	---	40.075	463.113	6.056.144
Montgomerv	3.129	553.036	826.100	586.240	---	71.398	213.051	136.184	2.386.009	1.822.913	3.102.877	412.364	7.724.163	---	788.496	594.335	9.106.994
Monticello	10.662	1.516.044	1.428.209	1.870.102	540.500	1.794.931	616.441	82.442	7.848.669	15.627.430	1.911.126	1.426.367	26.813.592	---	---	3.878.010	30.691.602
Montrose	2.145	285.966	363.607	52.840	---	49.646	---	29.291	781.350	2.600.766	133.532	41.795	3.557.443	---	11.777	---	3.569.220
Moorhead	34.244	3.004.868	8.596.237	6.243.839	---	2.836.432	287.747	1.941.621	22.910.744	32.713.271	8.420.208	4.125.110	68.169.333	---	603.113	3.547.879	72.320.325
Moose Lake	2.490	314.090	236.861	67.508	3.583	257.354	1.525	4.000	884.921	475.322	94.837	42.650	1.497.730	---	80.896	---	1.578.626
Mora	3.560	472.463	642.191	296.500	---	96.528	181.044	152.678	1.841.404	2.579.264	1.940.000	115.858	6.476.526	---	132.316	584.774	7.193.616
Morgan	862	160.117	211.276	161.155	17.256	118.769	3.550	---	672.123	104.395	120.930	123.729	1.021.177	---	---	14.788	1.035.965
Morris	5.085	544.687	991.608	860.614	1.818	440.500	82.516	459.247	3.380.990	1.289.296	426.065	182.537	5.278.888	10.375	---	78.311	5.367.574
Morristown	1.042	65.410	156.598	55.186	---	35.937	---	34.957	348.088	116.991	35.000	49.425	549.504	---	---	134.057	683.561

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Morton	428	99.167	120.657	37.139	12.702	24.141	34.612	5.570	333.988	8.800	13.000	17.055	372.843	---	---	---	372.843
Motley	673	144.908	216.459	122.551	---	2.201	270.910	6.873	763.902	40.313	72.910	28.018	905.143	---	---	73.857	979.000
Mound	9.838	930.091	2.899.208	782.918	---	439.987	91.328	7.641	5.151.173	5.572.709	599.122	627.115	11.950.119	---	---	475.216	12.425.335
Mounds View	12.442	804.206	3.321.063	574.687	22.072	963.541	1.434.449	---	7.120.018	1.578.931	614.635	186.548	9.500.132	---	114.000	572.284	10.186.416
Mountain Iron	2.899	806.359	553.483	670.236	---	373.196	161.731	80.631	2.645.636	---	---	---	2.645.636	---	541.099	30.916	3.217.651
Mountain Lake	2.082	219.252	413.646	225.775	6.738	180.559	310.850	54.026	1.410.846	165.491	249.671	128.305	1.954.313	---	---	18.735	1.973.048
Murdock	298	102.939	38.725	19.363	17.140	---	5.385	---	183.552	---	---	11.858	195.410	---	---	---	195.410
Myrtle	57	12.063	10.292	9.751	---	3.950	---	---	36.056	4.797	---	---	40.853	---	---	---	40.853
Nashua	58	1.720	1.130	2.110	---	535	---	1.232	6.727	---	---	---	6.727	---	---	---	6.727
Nashwauk	938	145.292	198.261	268.502	---	56.508	7.887	332.371	1.008.821	342.613	56.592	16.529	1.424.555	---	---	9.355	1.433.910
Nassau	76	13.454	8.644	7.205	---	1.746	500	2.288	33.837	---	---	---	33.837	---	---	---	33.837
Nelson	160	21.432	2.635	17.078	3.329	4.978	---	5.766	55.218	17.217	---	4.192	76.627	---	---	18.336	94.963
Nerstrand	234	55.277	21.057	31.994	18.556	4.043	---	---	130.927	68.252	4.405	10.007	213.591	---	---	---	213.591
Nevis	352	96.040	168.859	42.994	---	18.976	---	1.607	328.476	48.945	44.009	4.265	425.695	---	---	---	425.695
New Auburn	506	77.367	39.957	23.482	5.454	14.520	488	4.593	165.861	68.981	19.017	20.035	273.894	---	120.254	11.337	405.485
New Brighton	22.113	1.466.849	4.149.531	1.912.831	186.508	3.056.577	12.327.305	3.141.984	26.241.585	639.345	3.056.622	2.138.450	32.076.002	---	---	34.491.160	66.567.162
New Germany	330	95.822	98.486	78.910	30.690	6.358	---	---	310.266	77.050	47.131	14.263	448.710	---	---	---	448.710
New Hope	20.747	1.291.768	4.553.437	958.809	179.642	1.508.173	386.545	---	8.878.374	2.391.964	1.650.000	480.746	13.401.084	1.425.000	23.396	---	14.849.480
New London	1.141	104.956	334.946	122.792	---	39.070	---	16.390	618.154	163.667	325.212	107.289	1.214.322	---	---	38.123	1.252.445
New Market	1.490	443.345	263.256	100.922	---	14.726	---	---	822.249	1.260.663	65.724	32.526	2.181.162	2.020.033	---	22.704	4.223.899
New Munich	357	24.446	17.228	21.149	---	1.888	---	18.282	82.993	---	---	---	82.993	---	---	---	82.993
New Prague	6.391	654.505	1.357.372	728.270	---	186.430	---	189.004	3.115.581	2.795.492	1.026.890	490.300	7.428.263	---	---	386.818	7.815.081
New Richland	1.169	117.807	262.339	135.139	881	39.156	10.812	---	566.134	596.419	10.000	28.983	1.201.536	---	4.000	15.750	1.221.286
New Trier	120	12.879	800	3.499	---	2.454	---	2.564	22.196	---	---	---	22.196	---	---	---	22.196
New Ulm	13.714	1.454.785	2.457.313	1.342.057	117.974	2.587.003	10.017	1.505.122	9.474.271	5.405.953	2.652.349	999.397	18.531.970	---	---	1.505.167	20.037.137
New York Mills	1.192	205.378	262.851	122.808	---	173.807	303.391	6.450	1.074.685	871.965	221.193	164.240	2.332.083	---	---	146.093	2.478.176
Newfolden	356	119.719	16.149	62.057	33.142	9.220	1.656	---	241.943	22.291	35.000	43.673	342.907	345.000	13.000	---	700.907
Newport	3.738	592.887	825.732	309.290	13.791	232.967	116.325	3.590	2.094.582	216.190	677.000	238.234	3.226.006	---	---	1.164.886	4.390.892
Nicollet	973	62.145	79.956	117.033	1.685	17.950	5.615	10.518	294.902	800.792	181.342	176.399	1.453.435	---	---	25.000	1.478.435
Nielsville	84	34.946	4.575	1.121	---	3.571	18.495	---	62.708	85.193	3.000	750	151.651	---	---	668	152.319
Nimrod	72	3.925	1.256	1.473	5.936	253	---	---	12.843	---	---	---	12.843	---	---	---	12.843
Nisswa	2.048	270.873	527.462	664.643	---	150.548	305.945	43.490	1.962.961	1.786.829	61.611	158.048	3.969.449	---	---	283.409	4.252.858
Norcross	57	27.636	2.127	12.655	---	---	---	---	42.418	10.757	---	---	53.175	---	---	---	53.175
North Branch	10.205	1.280.304	1.406.100	1.227.470	---	338.946	---	---	4.252.820	3.634.614	1.729.375	1.631.063	11.247.872	---	---	1.928.768	13.176.640
North Mankato	12.577	854.168	1.624.262	1.158.843	---	917.996	288.102	253.833	5.097.204	3.477.920	3.129.000	1.250.941	12.955.065	---	---	687.112	13.642.177
North Oaks	4.502	396.562	793.102	22.882	508.141	24.590	---	133.056	1.878.333	---	---	---	1.878.333	---	---	---	1.878.333
North St. Paul	11.885	496.646	2.206.807	780.258	68.997	623.803	1.597	35.303	4.213.411	2.487.348	431.844	424.911	7.557.514	---	---	133.899	7.691.413
Northfield	18.961	2.114.562	3.265.032	1.389.701	---	2.550.277	106.721	602.233	10.028.526	1.999.349	2.062.372	745.151	14.835.398	---	---	2.502.615	17.338.013
Northome	237	70.003	76.783	65.947	---	12.823	17.229	6.416	249.201	21.012	---	---	270.213	---	73.491	---	343.704
Northrop	245	16.598	26.501	10.052	2.637	4.837	---	---	60.625	27.258	---	---	87.883	---	5.769	---	93.652
Norwood Young America	3.479	555.935	446.882	427.021	---	161.434	---	2.030	1.593.302	2.883.970	58.507	134.643	4.670.422	---	759.940	1.488.485	6.918.847
Oak Grove	7.997	888.396	844.641	477.873	---	39.045	---	---	2.249.955	1.631.835	318.380	119.059	4.319.229	---	113.880	522.041	4.955.150
Oak Park Heights	4.664	851.437	1.172.803	183.373	24.031	99.980	---	---	2.331.624	380.788	451.710	---	3.164.122	---	88.500	511.630	3.764.252
Oakdale	27.492	2.869.072	4.363.200	1.493.394	---	1.161.779	147.572	6.789.256	16.824.273	1.648.798	4.865.330	659.780	23.998.181	---	12.500	1.124.773	25.135.454
Odessa	103	35.516	2.342	7.146	10.540	4.510	---	4.673	64.727	---	---	---	64.727	---	---	---	64.727
Odin	108	14.806	58.908	5.215	---	2.490	---	---	81.419	151.738	---	---	233.157	---	---	53.068	286.225
Ogema	127	17.205	16.196	52.529	3.242	8.071	100.313	11.232	208.788	---	---	---	208.788	---	15.000	100.313	324.101
Ogilvie	478	83.442	94.905	26.646	---	2.694	1.975	16.983	226.645	2.706	125.000	30.845	385.196	---	7.000	10.000	402.196
Okabena	182	28.417	34.183	30.637	---	3.492	---	36.126	132.855	282.311	24.000	16.815	455.981	---	---	---	455.981

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Oklee	410	118.358	79.326	50.493	---	6.515	6.258	---	260.950	32.961	40.806	2.705	337.422	---	8.460	13.000	358.882
Olivia	2.579	372.310	512.508	451.385	---	95.780	113.350	35.630	1.580.963	394.987	482.601	268.311	2.726.862	---	---	92.481	2.819.343
Onamia	862	90.839	166.860	37.192	---	29.161	18.403	15.165	357.620	187.815	73.000	19.029	637.464	45.910	---	25.323	708.697
Ormsby	147	18.664	19.296	8.732	---	6.236	---	---	52.928	---	996	4.308	58.232	---	7.500	---	65.732
Orono	7.653	986.369	3.136.550	492.138	81.629	83.194	---	348.588	5.128.468	350.672	750.000	273.095	6.502.235	1.090.000	---	1.015.618	8.607.853
Oronoco	935	132.110	81.402	41.205	802	71.999	---	---	327.518	72.721	3.780	17.581	421.600	---	---	12.163	433.763
Orr	241	100.308	53.518	25.886	---	144.845	11.005	---	335.562	---	14.922	3.690	354.174	---	---	19.210	373.384
Ortonville	1.973	169.867	477.688	271.929	1.644	232.295	93.337	70.183	1.316.943	434.481	360.000	132.350	2.243.774	---	---	27.140	2.270.914
Osakis	1.605	230.563	385.465	259.283	---	66.718	139.365	6.111	1.087.505	391.171	786.111	132.117	2.396.904	10.000	---	89.318	2.496.222
Oslo	330	115.682	11.064	83.295	---	59.993	---	---	270.034	122.029	7.925	937	400.925	---	50.000	15.067	465.992
Osseo	2.492	400.844	598.756	230.457	---	73.838	347.607	21.906	1.673.408	364.528	632.688	391.681	3.062.305	---	---	287.500	3.349.805
Ostrander	205	68.761	11.025	48.145	---	3.465	---	---	131.396	29.370	---	---	160.766	---	---	---	160.766
Otsego	10.584	701.098	1.205.742	575.327	8.570	129.779	---	---	2.620.516	15.257.572	1.936.085	1.078.324	20.892.497	---	---	4.829.089	25.721.586
Ottertail	491	143.701	53.553	28.088	21.219	15.470	---	---	262.031	84.318	40.000	19.000	405.349	---	187.829	14.912	608.090
Owatonna	24.255	1.813.938	4.833.205	2.744.601	---	4.109.115	1.836.395	209.405	15.546.659	4.902.379	2.809.662	948.148	24.206.848	---	---	3.402.932	27.609.780
Palisade	151	25.342	31.300	2.590	---	---	---	12.920	72.152	39.578	28.128	7.126	146.984	---	---	20.254	167.238
Park Rapids	3.445	620.112	903.666	407.744	---	110.097	446.837	110.964	2.599.420	1.594.060	608.501	354.970	5.156.951	415.000	---	1.040.170	6.612.121
Parkers Prairie	1.023	109.964	179.885	97.579	---	57.752	6.841	2.622	454.643	9.780	15.000	3.790	483.213	---	---	---	483.213
Pavnesville	2.297	347.301	493.679	165.793	---	125.820	82.278	78.441	1.293.312	432.707	710.000	212.933	2.648.952	---	---	333.951	2.982.903
Pease	180	35.057	9.212	5.018	---	6.227	---	---	55.514	9.627	27.000	24.185	116.326	---	---	---	116.326
Pelican Rapids	2.409	187.703	523.584	174.661	91	375.154	241.645	72.140	1.574.978	534.868	300.965	118.576	2.529.387	2.920	19.400	208.780	2.760.487
Pemberton	246	39.390	---	39.645	---	21.980	75.000	---	176.015	35.699	5.713	2.505	219.932	---	---	55.200	275.132
Pennock	496	82.390	58.317	31.554	---	6.849	---	16.380	195.490	384.795	---	---	580.285	---	---	---	580.285
Pequot Lakes	1.956	359.886	602.469	183.118	9.781	47.011	91.642	---	1.293.907	439.989	477.819	47.963	2.259.678	---	149.038	1.737	2.410.453
Perham	2.726	286.434	579.283	226.249	---	338.217	309.611	66.252	1.806.046	1.569.472	684.021	390.189	4.449.728	---	56.000	49.463	4.555.191
Perley	110	21.276	15.241	6.873	1.518	2.899	---	6.691	54.498	---	---	---	54.498	---	---	---	54.498
Peterson	252	39.275	2.683	12.264	---	11.794	---	11.194	77.210	5.000	---	---	82.210	---	---	---	82.210
Pierz	1.338	152.726	205.461	113.331	---	5.064	126.379	2.810	605.771	516.293	30.000	29.220	1.181.284	---	8.051	34.337	1.223.672
Pillager	470	78.072	77.823	58.430	435	---	99.406	7.170	321.336	13.559	52.337	31.234	418.466	---	---	---	418.466
Pine City	3.255	466.591	412.588	340.747	---	138.986	13.197	25.790	1.397.899	780.080	290.000	285.376	2.753.355	---	---	275.722	3.029.077
Pine Island	3.268	252.181	470.407	327.270	1.571	211.495	190.896	---	1.453.820	2.362.956	209.144	210.344	4.236.264	---	---	399.182	4.635.446
Pine River	954	93.612	303.446	83.767	---	20.225	36.402	111.187	648.639	712.531	15.000	756	1.376.926	---	2.181	70.202	1.449.309
Pine Springs	395	12.631	10.045	84.485	5.016	805	---	1.805	114.787	---	---	---	114.787	---	---	---	114.787
Pipestone	4.356	853.123	665.674	369.391	---	602.238	45.032	221.322	2.756.780	1.848.046	3.776.643	443.984	8.825.453	---	486.311	486.608	9.798.372
Plainview	3.386	291.399	632.676	228.941	---	301.064	120.890	34.660	1.609.630	156.306	110.000	22.573	1.898.509	---	---	352.024	2.250.533
Plato	320	42.507	66.097	40.127	4.587	15.195	16.673	---	185.186	70.370	100.458	11.907	367.921	---	---	12.260	380.181
Plummer	262	53.423	87.740	48.400	21.669	11.785	---	1.866	224.883	38.636	---	---	263.519	---	7.410	---	270.929
Plymouth	70.455	4.604.655	9.672.291	3.471.800	---	5.453.800	4.932.834	4.422.097	32.557.477	16.551.342	990.000	757.817	50.856.636	1.300.000	765.396	8.499.044	61.421.076
Porter	163	17.504	25.189	35.955	7.381	3.112	19.872	17.357	126.370	47.823	---	---	174.193	---	---	---	174.193
Preston	1.413	458.920	253.256	123.844	900	191.090	17.445	105.880	1.151.335	918.604	487.752	75.538	2.633.229	---	9.982	173.702	2.816.913
Princeton	4.503	533.861	998.017	427.969	10.149	125.186	98.259	323.712	2.517.153	1.285.115	805.000	226.046	4.833.314	---	7.000	246.885	5.087.199
Prinsburg	446	37.205	41.392	18.478	36.182	8.558	---	4.711	146.526	75.689	---	---	222.215	---	46.500	---	268.715
Prior Lake	21.395	1.781.100	3.286.546	1.332.357	---	1.396.595	107.555	252.849	8.157.002	10.805.484	10.090.000	1.042.940	30.095.426	---	539.667	2.619.793	33.254.886
Proctor	2.832	505.766	758.301	329.461	---	76.874	99.148	---	1.769.550	524.563	320.000	203.672	2.817.785	---	80.900	---	2.898.685
Quamba	105	5.498	1.176	3.253	---	1.975	---	300	12.202	16.569	---	---	28.771	---	---	---	28.771
Racine	402	48.235	5.104	33.717	---	941	---	---	87.997	11.342	1.874	4.239	105.452	---	---	---	105.452
Ramsey	21.749	6.924.673	3.053.299	1.312.903	---	632.253	84.181	---	12.007.309	13.775.696	2.929.000	444.862	29.156.867	---	---	---	29.156.867
Randall	590	102.203	93.538	34.092	---	7.529	101.961	24.921	364.244	38.150	16.913	15.882	435.189	---	---	---	435.189
Randolph	365	47.115	3.807	30.396	495	---	---	---	81.813	---	---	---	81.813	---	---	---	81.813

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Ranier	175	30.718	6.100	11.886	---	43.756	---	13.415	105.875	---	---	---	105.875	---	---	---	105.875
Raymond	793	72.107	117.651	83.106	---	47.033	---	1.510	321.407	31.754	75.000	69.631	497.792	---	---	10.984	508.776
Red Lake Falls	1.621	238.298	186.829	202.392	---	208.253	563.903	16.190	1.415.865	674.506	160.659	92.093	2.343.123	---	120.000	169.000	2.632.123
Red Wing	16.358	2.128.595	4.205.292	4.287.400	75.754	2.559.811	1.198.191	811.498	15.266.541	2.385.061	1.894.971	692.222	20.238.795	---	537.030	4.878.214	25.654.039
Redwood Falls	5.327	667.789	1.170.643	672.912	---	1.565.798	223.637	99.836	4.400.615	746.504	56.384	111.967	5.315.470	---	---	271.805	5.587.275
Regal	35	4.037	4.012	1.684	---	---	---	782	10.515	---	---	---	10.515	---	---	---	10.515
Remer	365	61.524	70.147	57.809	---	6.759	---	59.278	255.517	26.247	28.617	5.242	315.623	---	---	7.714	323.337
Renville	1.280	194.661	201.049	218.535	---	79.227	58.474	57.608	809.554	57.293	110.000	13.292	990.139	---	172.470	225	1.162.834
Revere	100	40.698	11.175	5.223	---	1.168	---	---	58.264	3.381	90.000	4.601	156.246	---	---	---	156.246
Rice	1.044	287.155	242.850	34.790	1.121	61.814	28.414	45.833	701.977	427.077	82.500	33.121	1.244.675	---	---	---	1.244.675
Richfield	33.667	1.739.083	9.623.907	2.095.820	69.366	3.131.191	6.628.427	480.767	23.768.561	4.530.078	5.805.185	1.027.793	35.131.617	---	1.203.000	2.629.930	38.964.547
Richmond	1.309	256.973	246.948	95.723	---	46.670	5.002	---	651.316	1.194.480	1.872.692	138.612	3.857.100	---	---	---	3.857.100
Richville	115	2.217	1.019	4.462	854	2.002	---	375	10.929	3.813	---	---	14.742	---	---	---	14.742
Riverton	109	22.337	2.033	9.982	---	345	---	3.258	37.955	19.075	7.000	1.361	65.391	---	4.637	---	70.028
Robbinsdale	13.873	974.563	3.486.074	1.079.376	---	1.714.907	5.942.913	---	13.197.833	963.085	730.000	339.226	15.230.144	---	25.850	686.589	15.942.583
Rochester	97.191	5.269.550	27.512.173	7.754.287	---	15.492.626	1.628.726	5.894.441	63.551.803	46.221.784	420.979	871.820	111.066.386	---	955.202	2.832.183	114.853.771
Rock Creek	1.349	96.455	40.626	101.699	---	1.637	---	9.414	249.831	32.913	---	---	282.744	---	---	---	282.744
Rockford	3.815	370.390	395.362	213.899	35.537	140.030	171.875	---	1.327.093	358.778	2.080.000	243.150	4.009.021	---	---	861.984	4.871.005
Rockville	2.632	470.169	143.919	154.971	---	63.225	9.403	---	841.687	1.660.147	---	83.297	2.585.131	44.888	---	---	2.630.019
Rogers	6.716	1.060.669	1.642.628	367.827	85.968	296.051	---	---	3.453.143	16.155.182	3.786.827	1.161.616	24.556.768	---	---	4.189.205	28.745.973
Rollingstone	649	54.362	40.157	51.224	---	25.684	---	3.888	175.315	70.808	80.000	12.378	338.501	---	2.302	104.132	444.935
Ronneby	27	11.525	3.914	2.224	---	---	---	290	17.953	---	---	---	17.953	---	---	---	17.953
Roosevelt	145	8.404	1.097	2.978	---	5.864	---	1.784	20.127	921	---	---	21.048	---	---	---	21.048
Roscoe	113	13.841	---	5.733	---	---	---	---	19.574	1.000	---	---	20.574	---	35.865	---	56.439
Rose Creek	391	42.386	14.247	36.256	---	32.320	---	23.174	148.383	8.260	59.562	17.227	233.432	---	---	12.829	246.261
Roseau	2.829	412.701	673.141	215.497	---	397.714	87.789	67.346	1.854.188	9.776.186	548.262	118.905	12.297.541	---	---	150.418	12.447.959
Rosemount	19.418	2.533.458	2.457.546	1.361.215	---	1.501.479	111.823	---	7.965.521	16.138.583	3.811.892	936.522	28.852.518	---	---	1.516.783	30.369.301
Roseville	33.882	3.474.651	6.943.316	1.780.147	---	3.015.485	1.308.324	---	16.521.923	2.981.084	1.055.000	482.566	21.040.573	---	---	432.827	21.473.400
Rothsay	510	49.809	63.194	53.369	34.181	12.333	93.542	12.022	318.450	39.964	15.000	13.975	387.389	---	---	48.785	436.174
Round Lake	420	63.552	42.335	44.751	41.452	2.027	---	1.098	195.215	47.066	36.256	11.803	290.340	---	---	---	290.340
Royalton	906	108.798	152.436	16.509	---	7.111	---	---	284.854	175.917	32.000	23.382	516.153	---	---	96.980	613.133
Rush City	3.060	285.796	322.293	202.776	---	49.840	7.420	114.617	982.742	2.482.293	509.875	63.977	4.038.887	---	225.359	571.714	4.835.960
Rushford	1.785	105.405	389.335	63.030	3.726	193.658	1.789	16.443	773.386	261.386	255.435	88.955	1.379.162	---	---	89.152	1.468.314
Rushford Village	772	49.859	15.258	44.902	41.228	3.202	---	---	154.449	93.649	8.435	1.132	257.665	---	---	---	257.665
Rushmore	364	66.919	33.774	49.046	29.318	1.754	---	14.025	194.836	110.419	35.000	19.703	359.958	---	---	6.000	365.958
Russell	345	33.581	51.032	65.352	---	2.655	---	31.237	183.857	38.882	---	---	222.739	---	---	2.000	224.739
Ruthton	259	35.011	16.822	32.917	---	832	---	7.963	93.545	86.475	20.000	7.210	207.230	---	---	53.946	261.176
Rutledge	185	9.073	1.828	5.953	515	8.633	---	1.141	27.143	45.749	23.000	1.983	97.875	---	---	---	97.875
Sabin	405	190.202	36.870	27.793	---	8.644	---	1.273	264.782	521.909	7.648	892	795.231	---	101.072	---	896.303
Sacred Heart	523	100.246	120.189	115.502	1.369	5.513	3.898	4.894	351.611	565.045	620.000	39.405	1.576.061	---	---	29.306	1.605.367
Sanborn	403	42.659	23.227	43.777	1.662	22.056	2.239	25.550	161.170	112.038	40.315	50.101	363.624	---	---	8.554	372.178
Sandstone	2.513	454.913	178.908	33.551	772	25.954	21.210	89.491	804.799	768.594	311.500	157.038	2.041.931	---	66.855	292.906	2.401.692
Sargeant	76	16.034	1.452	658	---	50	---	---	18.194	2.830	---	---	21.024	---	---	---	21.024
Sartell	13.225	633.078	1.834.970	614.732	10.179	165.181	254.783	---	3.512.923	8.961.970	4.855.000	1.239.619	18.569.512	2.230.000	1.234.695	4.247.598	26.281.805
Sauk Centre	4.111	657.141	978.814	458.560	---	369.022	157.967	48.176	2.669.680	541.487	2.321.366	589.268	6.121.801	---	---	539.160	6.660.961
Sauk Rapids	12.470	897.603	1.474.359	915.714	17.551	370.080	1.605.108	---	5.280.415	9.132.728	1.949.762	1.168.220	17.531.125	4.357.000	---	846.990	22.735.115
Savage	24.662	1.933.633	3.846.565	1.921.639	---	1.025.010	177.559	119.316	9.023.722	6.762.273	5.580.000	2.929.869	24.295.864	---	1.059.811	1.749.725	27.105.400
Scanlon	840	210.276	119.013	57.235	---	23.293	22.231	---	432.048	9.537	36.446	5.733	483.764	---	---	32.307	516.071
Seaforth	66	16.218	8.507	5.409	2.534	1.948	---	---	34.616	639	---	---	35.255	---	---	---	35.255

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Sebeka	681	98.631	175.280	93.762	---	32.030	64.790	3.495	467.988	10.299	283.787	35.785	797.859	---	---	54.789	852.648
Sedan	56	6.130	4.580	4.347	---	2.022	---	450	17.529	---	---	---	17.529	---	---	---	17.529
Shafer	794	218.941	17.447	55.462	---	7.919	---	---	299.769	110.710	12.804	16.426	439.709	---	---	6.020	445.729
Shakopee	29.335	2.570.927	6.176.793	2.294.743	---	3.168.844	97.298	724.578	15.033.183	14.152.211	1.975.000	976.324	32.136.718	2.190.000	---	1.529.396	35.856.114
Shelly	252	44.485	6.125	14.470	2.213	5.025	36	31.801	104.155	4.811	---	---	108.966	---	---	---	108.966
Sherburn	1.033	173.810	216.659	120.868	---	12.271	417.015	11.523	952.146	323.290	85.000	101.992	1.462.428	---	---	113.100	1.575.528
Shevlin	171	29.116	30.167	15.088	764	3.497	---	3.958	82.590	5.400	---	---	87.990	---	---	58.500	146.490
Shoreview	25.964	1.668.283	2.282.081	2.024.740	355.412	4.975.817	741.310	70.620	12.118.263	2.667.448	1.626.674	704.913	17.117.298	2.550.000	---	3.749.214	23.416.512
Shorewood	7.551	1.169.096	1.124.620	565.984	4.096	167.519	---	---	3.031.315	4.307.721	384.842	611.358	8.335.236	---	67.000	492.000	8.894.236
Silver Bav	2.039	395.396	467.584	392.169	---	632.212	9.127	49.291	1.945.779	454.022	46.488	4.782	2.451.071	---	---	167.460	2.618.531
Silver Lake	793	116.483	291.734	117.648	10.202	79.229	---	---	615.296	61.757	140.000	56.620	873.673	---	---	39.735	913.408
Skyline	305	8.467	13.609	5.191	---	4.537	---	---	31.804	---	---	---	31.804	---	89.992	---	121.796
Slavton	2.050	224.504	346.928	233.451	6.479	257.715	68.572	40.169	1.177.818	290.773	705.592	159.260	2.333.443	---	---	654.980	2.988.423
Sleepy Eye	3.592	411.230	487.548	261.240	108.641	352.793	168.956	336.549	2.126.957	1.737.043	240.000	168.683	4.272.683	1.725.000	---	337.563	6.335.246
Sobieski	179	5.673	5.127	11.756	224	---	---	---	22.780	---	---	---	22.780	---	---	---	22.780
Solwav	77	5.252	2.500	9.201	---	---	---	7.654	24.607	7.030	---	---	31.637	---	---	---	31.637
South Haven	208	68.343	91.350	24.536	11.341	8.840	---	10.998	215.408	104.338	---	---	319.746	---	---	500	320.246
South St. Paul	20.078	1.471.992	5.174.502	1.622.695	51.955	2.342.498	426.313	809.579	11.899.534	2.353.675	6.880.000	703.904	21.837.113	---	45.000	4.218.273	26.100.386
Spicer	1.154	202.145	124.925	136.405	---	149.734	146.058	20.395	779.662	904.543	40.000	122.448	1.846.653	---	30.000	---	1.876.653
Spring Grove	1.300	172.250	212.853	87.616	---	156.658	312.779	---	942.156	562.298	9.000	3.905	1.517.359	---	---	37.054	1.554.413
Spring Hill	61	3.048	870	5.979	6.599	12.652	---	1.821	30.969	---	---	---	30.969	---	5.000	---	35.969
Spring Lake Park	6.642	772.638	1.445.836	210.058	128.170	791.124	206.472	71.380	3.625.678	1.491.193	1.049.673	364.494	6.531.038	---	---	447.090	6.978.128
Spring Park	1.705	225.825	606.276	72.579	31.669	19.570	---	1.273.771	2.229.690	62.170	570.000	22.314	2.884.174	---	---	2.057.260	4.941.434
Spring Valley	2.573	190.899	547.162	267.695	---	333.831	39.409	170.151	1.549.147	213.425	165.000	159.815	2.087.387	---	95.000	400.169	2.582.556
Springfield	2.191	308.976	385.098	282.659	---	375.242	367.382	67.810	1.787.167	753.811	358.655	166.093	3.065.726	---	12.691	325.823	3.404.240
Squaw Lake	96	12.950	43.907	4.698	---	---	---	1.250	62.805	778	5.623	---	69.206	---	---	16.282	85.488
St. Anthony	8.376	776.110	2.726.520	456.441	31.301	1.467.289	424.273	290.051	6.171.985	3.073.124	1.495.000	1.027.835	11.767.944	---	---	118.772	11.886.716
St. Anthony [Stearns]	82	3.168	1.670	5.971	---	---	---	---	10.809	---	---	---	10.809	---	---	---	10.809
St. Augusta	2.950	379.691	101.184	125.985	4.173	54.064	---	28.216	693.313	2.158.644	333.084	194.491	3.379.532	---	---	1.640.746	5.020.278
St. Bonifacius	2.377	223.095	494.560	187.815	5.092	---	---	3.636	914.198	37.320	410.000	118.523	1.480.041	---	5.000	70.000	1.555.041
St. Charles	3.536	241.185	397.177	173.643	127.204	622.843	33.822	10.055	1.605.929	1.778.774	612.385	53.521	4.050.609	---	---	93.173	4.143.782
St. Clair	800	142.442	62.016	110.056	---	7.537	6.305	---	328.356	59.216	36.947	16.829	441.348	---	10.000	---	451.348
St. Cloud	64.232	6.834.926	17.886.391	5.720.096	---	4.038.798	5.234.557	1.647.977	41.362.745	25.912.470	11.841.541	3.602.855	82.719.611	1.730.000	896.440	18.648.403	103.994.454
St. Francis	7.163	621.147	1.138.629	337.670	57.030	216.883	313.541	62.691	2.747.591	735.867	1.683.449	272.415	5.439.322	---	---	333.495	5.772.817
St. Hilaire	276	110.496	14.706	4.055	20.556	8.032	---	371	158.216	---	6.300	3.471	167.987	---	---	---	167.987
St. James	4.632	280.204	908.683	748.773	---	252.356	459.985	52.061	2.702.062	977.347	463.500	124.099	4.267.008	---	86.260	482.970	4.836.238
St. Joseph	5.604	420.645	991.822	474.122	---	148.152	98.907	---	2.133.648	2.424.550	1.442.740	521.547	6.522.485	---	47.200	415.766	6.985.451
St. Leo	98	15.015	18.022	3.065	---	935	---	---	37.037	---	---	---	37.037	---	---	---	37.037
St. Louis Park	44.380	5.662.931	11.221.408	3.772.650	---	5.531.187	1.964.826	43.035	28.196.037	11.206.131	3.680.000	1.650.697	44.732.865	7.295.000	1.259.215	6.917.661	60.204.741
St. Martin	332	46.842	49.788	12.292	---	---	---	---	108.922	315.452	35.000	12.480	471.854	---	---	10.753	482.607
St. Marv'S Point	420	59.840	42.788	56.465	7.696	4.689	---	8.747	180.225	---	---	5.847	186.072	---	---	49.066	235.138
St. Michael	14.150	1.130.290	1.257.696	1.388.155	115.998	506.965	492.343	142.266	5.033.713	8.024.895	4.752.101	1.119.123	18.929.832	3.128.500	---	1.900.968	23.959.300
St. Paul	287.385	26.856.215	122.172.094	27.609.510	12.603.044	51.122.257	42.224.229	10.008.499	292.595.848	42.679.760	37.472.711	26.282.901	399.031.220	5.005.000	13.976.931	31.096.359	499.109.510
St. Paul Park	5.246	600.246	927.719	255.091	731	177.587	---	3.734	1.965.108	1.363.307	1.620.000	267.334	5.215.749	---	189.351	2.075.000	7.480.100
St. Peter	10.682	604.627	1.952.957	972.650	---	1.382.042	868.619	100.405	5.881.300	1.617.691	832.764	442.128	8.773.883	---	---	444.028	9.217.911
St. Rosa	35	7.625	1.886	3.691	---	15.638	---	---	28.840	3.692	---	---	32.532	---	---	---	32.532
St. Stephen	842	40.667	136.537	31.841	---	15.283	---	---	224.328	289.686	36.500	7.315	557.829	---	---	---	557.829
St. Vincent	95	2.749	9.670	9.193	1.377	---	---	2.470	25.459	---	---	---	25.459	---	---	---	25.459
Stacv	1.305	147.338	199.125	80.074	---	22.504	---	28.325	477.366	313.664	10.784	2.090	803.904	---	---	21.488	825.392

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Staples	3.150	374.529	537.299	292.020	---	99.972	105.792	44.483	1.454.095	269.840	187.714	49.406	1.961.055	---	---	77.364	2.038.419
Starbuck	1.335	201.786	283.110	191.298	---	68.541	151.298	56.656	952.689	156.367	122.275	22.502	1.253.833	---	---	---	1.253.833
Steen	173	33.290	8.506	6.281	11.085	1.244	---	---	60.406	5.872	---	---	66.278	---	---	---	66.278
Stephen	685	104.175	57.773	40.542	---	79.079	58.667	25.873	366.109	1.914.295	56.000	8.514	2.344.918	---	---	13.437	2.358.355
Stewart	543	118.847	143.983	112.456	2.564	16.316	19.660	5.909	419.735	108.825	45.004	14.733	588.297	---	17.599	59.737	665.633
Stewartville	5.722	327.660	478.927	319.525	2.738	444.010	88.618	67.205	1.728.683	1.196.467	838.023	250.918	4.014.091	---	---	446.137	4.460.228
Stillwater	17.429	2.336.422	3.604.240	1.669.809	---	3.002.849	1.811.330	---	12.424.650	6.077.211	3.898.534	1.532.106	23.932.501	---	---	4.828.991	28.761.492
Stockton	751	104.644	6.334	9.959	---	1.456	---	---	122.393	21.334	67.348	---	211.075	---	41.636	134.505	387.216
Storden	254	23.538	29.447	43.585	---	13.990	8.298	23.388	142.246	217.381	48.500	34.030	442.157	---	---	26.140	468.297
Strandquist	78	13.937	1.373	4.334	5.126	2.799	---	---	27.569	18.502	---	724	46.795	---	---	---	46.795
Strathcona	26	3.241	1.310	3.628	---	2.429	---	---	10.608	---	---	---	10.608	---	---	4.000	14.608
Sturgeon Lake	395	47.949	21.901	16.030	716	3.171	520	15.443	105.730	2.881.203	722.581	23.994	3.733.508	---	---	3.095	3.736.603
Sunburg	99	32.989	66.312	6.241	865	9.889	10.628	1.026	127.950	12.533	---	---	140.483	---	---	9.933	150.416
Sunfish Lake	543	73.758	148.334	56.668	998	---	---	23.462	303.220	---	---	---	303.220	---	---	---	303.220
Swanville	358	47.128	14.123	36.221	22.999	14.037	28.156	36.050	198.714	1.652	10.000	2.887	213.253	---	---	---	213.253
Taconite	329	45.135	27.972	28.566	185	44.098	---	450	146.406	390.963	---	---	537.369	---	17.746	66.833	621.948
Tamarack	57	9.284	249	3.603	---	38.546	---	750	52.432	221	---	---	52.653	---	---	---	52.653
Taopi	83	1.641	1.136	3.744	---	867	---	8.254	15.642	---	---	---	15.642	---	---	---	15.642
Taunton	190	23.234	10.428	2.863	---	703	---	5.356	42.584	34.716	---	---	77.300	---	---	---	77.300
Taylors Falls	1.051	203.613	145.541	115.637	---	9.251	16.710	6.011	496.763	261.667	100.831	69.249	928.510	---	---	11.920	940.430
Tennev	6	4.979	---	3.086	---	---	48	---	8.113	7.132	---	---	15.245	---	---	---	15.245
Tenstrike	189	5.969	2.491	7.657	300	---	---	251	16.668	8.261	---	---	24.929	---	---	---	24.929
Thief River Falls	8.476	735.552	1.926.278	741.021	---	1.585.569	138.720	46.114	5.173.254	1.612.353	771.134	241.331	7.798.072	---	---	474.188	8.272.260
Thomson	162	29.946	5.971	60.305	---	1.173	---	---	97.395	80.512	9.000	4.874	191.781	---	---	---	191.781
Tintah	68	16.538	3.900	5.375	5.485	4.238	---	8.059	43.595	750	---	---	44.345	---	---	10.193	54.538
Tonka Bav	1.545	190.649	563.863	198.794	---	69.395	---	1.628	1.024.329	122.427	---	---	1.146.756	---	102.234	70.500	1.319.490
Tower	502	172.121	300.701	126.716	---	140.504	114.938	76.707	931.687	603.807	51.942	24.847	1.612.283	---	81.300	195.745	1.889.328
Tracv	2.179	460.788	375.182	484.026	---	465.616	255.979	94.602	2.136.193	2.024.624	290.000	200.890	4.651.707	---	32.000	194.641	4.878.348
Trail	62	8.246	668	4.150	4.536	481	---	50	18.131	---	---	---	18.131	---	---	---	18.131
Trimont	702	97.736	160.232	90.437	---	39.398	30.505	5.118	423.426	258.541	14.139	3.043	699.149	---	---	---	699.149
Trommald	118	13.999	2.734	10.441	270	515	---	2.406	30.365	3.436	1.870	561	36.232	---	---	---	36.232
Troskv	106	11.507	3.300	11.219	---	1.298	---	1.159	28.483	600	---	---	29.083	---	---	---	29.083
Truman	1.199	117.536	191.231	140.701	1.612	66.569	7.149	105.107	629.905	649.839	55.000	16.301	1.351.045	---	---	21.448	1.372.493
Turtle River	73	6.586	1.382	4.706	---	---	---	42	12.716	---	---	---	12.716	---	---	---	12.716
Twin Lakes	158	24.549	10.352	8.309	1.178	1.513	---	---	45.901	---	---	---	45.901	---	---	---	45.901
Twin Valley	827	147.307	225.405	89.842	3.548	33.019	12.274	---	511.395	32.278	103.196	31.497	678.366	---	---	---	678.366
Two Harbors	3.678	473.652	721.485	568.066	30.930	767.511	309.963	253.350	3.124.957	822.154	87.176	66.181	4.100.468	---	20.000	320.109	4.440.577
Tvler	1.179	169.203	223.847	170.711	---	128.700	63.486	2.692	758.639	558.413	157.611	71.868	1.546.531	---	---	10.000	1.556.531
Ulen	547	53.415	43.598	31.346	985	15.060	3.940	17.985	166.329	83.445	---	---	249.774	---	---	---	249.774
Underwood	344	55.304	44.962	42.786	---	9.521	189.575	---	342.148	83.235	31.967	17.315	474.665	---	---	19.747	494.412
Upsala	432	48.377	37.803	37.151	36.312	9.762	---	---	169.405	42.586	10.000	7.175	229.166	---	---	---	229.166
Urbank	61	5.096	432	2.213	---	9.766	98.697	---	116.204	15.568	---	3.400	135.172	---	---	3.430	138.602
Utica	228	22.251	1.465	22.718	928	6.533	---	500	54.395	---	---	---	54.395	---	---	---	54.395
Vadnais Heights	13.241	1.085.947	1.281.558	542.341	28.750	573.294	262.732	---	3.774.622	3.200.308	3.545.262	473.558	10.993.750	---	---	52.537	11.046.287
Veraas	324	16.266	34.225	35.572	1.594	38.494	---	1.268	127.419	30.855	29.569	8.338	196.181	3.000	---	---	199.181
Vermillion	455	55.212	8.683	18.126	---	6.451	---	---	88.472	1.118	---	---	89.590	---	6.000	---	95.590
Verndale	561	83.756	120.728	50.637	---	13.501	31.093	8.090	307.805	106.595	---	---	414.400	---	---	6.000	420.400
Vernon Center	336	86.255	71.463	52.631	10	---	---	---	210.359	108.975	---	---	319.334	---	---	---	319.334
Vesta	319	48.441	34.306	30.842	---	5.083	---	40.491	159.163	69.984	20.000	13.703	262.850	---	---	---	262.850

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Victoria	5.837	981.213	624.442	555.010	3.080	719.070	4.200	4.401	2.891.416	844.616	1.956.840	720.943	6.413.815	---	---	1.963.628	8.377.443
Viking	82	21.386	769	6.081	862	11.531	---	3.470	44.099	14.032	---	---	58.131	---	---	---	58.131
Villard	241	51.910	46.055	13.644	2.159	23.702	---	---	137.470	19.389	---	---	156.859	---	104.375	---	261.234
Vining	61	6.459	14.373	5.508	---	11.014	---	---	37.354	---	---	---	37.354	---	---	---	37.354
Virginia	8.895	838.049	3.697.872	1.858.774	---	1.660.065	119.060	816.535	8.990.355	527.767	2.039.000	468.098	12.025.220	---	11.174	1.266.900	13.303.294
Wabasha	2.667	428.923	871.423	298.196	4.926	353.397	149.775	40.436	2.147.076	1.324.938	80.000	96.931	3.648.945	---	---	200.000	3.848.945
Wabasso	650	61.457	118.794	96.430	---	97.893	75.273	25.636	475.483	382.350	186.064	117.773	1.161.670	110.000	95.628	---	1.367.298
Waconia	9.250	909.326	1.189.599	797.163	---	1.350.553	179.127	---	4.425.768	1.901.928	705.299	365.503	7.398.498	---	2.960.594	2.073.287	12.432.379
Wadena	4.248	269.554	675.021	385.738	33.619	305.852	344.073	164.511	2.178.368	647.538	428.626	307.256	3.561.788	100.000	---	197.428	3.859.216
Wahkon	342	80.160	6.700	49.963	---	11.705	---	---	148.528	---	---	---	148.528	---	---	2.756	151.284
Waite Park	6.775	651.173	1.720.681	854.147	257.854	148.049	---	420.176	4.052.080	2.566.735	2.429.360	1.103.276	10.151.451	1.225.000	---	4.562.395	15.938.846
Waldorf	233	105.747	15.002	8.628	---	11.180	---	3.592	144.149	26.694	10.840	20.245	201.928	---	87	5.000	207.015
Walker	1.099	1.599.599	501.789	140.056	---	39.503	172.991	75.498	2.529.436	78.804	107.100	64.115	2.779.455	---	---	869.770	3.649.225
Walnut Grove	710	67.387	110.793	58.324	1.249	21.293	26.622	38.033	323.701	2.779.837	2.526.627	128.962	5.759.127	---	---	38.909	5.798.036
Walters	80	20.335	15.009	5.852	3.201	2.645	---	834	47.876	3.089	4.615	---	55.580	---	---	2.451	58.031
Waltham	192	33.938	2.794	12.588	---	409	---	80	49.809	8.833	---	---	58.642	---	6.763	---	65.405
Wanaminoo	1.058	114.067	155.702	127.674	---	79.947	81.542	31.789	590.721	1.066.730	149.400	206.757	2.013.608	---	---	---	2.013.608
Wanda	86	13.727	7.420	7.950	---	2.733	---	578	32.408	3.199	---	---	35.607	---	---	---	35.607
Warba	179	17.270	15.544	3.321	304	5.378	---	750	42.567	3.500	---	---	46.067	---	---	---	46.067
Warren	1.676	257.210	160.021	380.364	---	141.260	48.213	55.709	1.042.777	1.976.041	32.537	20.258	3.071.613	---	---	39.959	3.111.572
Warroad	1.761	307.448	726.761	193.296	---	270.271	35.072	117.104	1.649.952	2.021.147	178.613	108.482	3.958.194	---	---	860.460	4.818.654
Waseca	9.737	1.101.277	1.801.781	1.227.269	31.339	717.046	966.404	73.483	5.918.599	2.823.988	301.402	156.134	9.200.123	---	1.059.000	858.084	11.117.207
Watertown	4.088	482.107	462.553	262.076	9.352	151.728	344.399	16.349	1.728.564	1.226.322	686.000	268.157	3.909.043	---	---	568.385	4.477.428
Waterville	1.869	205.251	415.505	179.613	---	28.858	8.266	---	837.493	529.776	409.754	77.014	1.854.037	---	20.278	---	1.874.315
Watkins	936	191.770	256.012	131.088	---	75.109	60.234	---	714.213	973.384	110.000	102.581	1.900.178	---	---	228.599	2.128.777
Watson	197	29.240	21.864	48.312	---	311	5.091	---	104.818	6.500	---	---	111.318	---	---	---	111.318
Waubun	395	32.929	55.816	98.786	950	17.166	1.000	4.031	210.678	199.511	33.894	4.071	448.154	---	---	14.430	462.584
Waverly	925	382.375	228.481	146.190	---	91.048	12.139	56.377	916.610	2.253.211	371.740	191.503	3.733.064	---	---	33.685	3.766.749
Wayzata	3.973	887.267	1.291.674	483.820	---	498.354	51.538	139.895	3.352.548	2.142.174	1.220.000	440.987	7.155.709	---	---	435.600	7.591.309
Welcome	661	76.230	141.621	145.548	803	7.635	48.905	116	420.858	582.152	1.777	14.423	1.019.210	---	---	---	1.019.210
Wells	2.521	370.641	390.969	416.666	7.260	344.617	407.158	20.058	1.957.369	272.234	135.000	89.710	2.454.313	---	---	---	2.454.313
Wendell	170	28.422	22.145	137.762	16.633	6.131	31.098	4.523	246.714	20.092	---	---	266.806	---	30	36.883	303.719
West Concord	835	140.729	199.443	97.094	---	92.793	16.137	285.768	831.964	1.416.289	21.199	55.844	2.325.296	---	---	13.936	2.339.232
West St. Paul	18.849	1.586.541	4.890.300	1.302.849	6.738	641.397	575.553	224.661	9.228.039	2.690.290	1.349.482	558.197	13.826.008	25.561	---	1.665.546	15.517.115
West Union	77	2.341	925	3.685	---	1.267	---	460	8.678	---	---	---	8.678	---	---	---	8.678
Westbrook	725	97.378	108.067	174.351	---	88.068	1.232	---	469.096	134.885	12.254	4.187	620.422	---	6.290	6.250	632.962
Westport	69	1.846	2.716	1.238	3.669	---	---	72	9.541	4.572	---	---	14.113	---	---	---	14.113
Whalan	60	21.030	325	30.608	---	3.987	---	---	55.950	---	---	---	55.950	---	---	---	55.950
Wheaton	1.513	320.458	277.527	178.931	10.483	193.824	679.724	47.007	1.707.954	682.392	447.373	87.313	2.925.032	---	14.387	59.777	2.999.196
White Bear Lake	24.927	1.135.046	4.170.665	737.124	---	495.412	224.553	643.090	7.405.890	4.041.088	756.349	406.231	12.609.558	---	---	2.250.446	14.860.004
Wilder	69	7.270	225	40.452	1.440	---	---	4.754	54.141	350	---	---	54.491	---	---	---	54.491
Willernie	566	125.992	47.661	103.213	---	4.615	---	---	281.481	1.200	7.084	460	290.225	---	---	---	290.225
Williams	213	88.564	29.765	4.600	---	9.441	12.719	---	145.089	3.775	3.027	301	152.192	---	---	---	152.192
Willmar	18.709	2.483.779	3.469.332	2.446.403	---	1.760.408	453.508	173.799	10.787.229	10.426.171	1.180.000	384.433	22.777.833	---	---	---	22.777.833
Willow River	382	48.479	32.043	18.008	---	7.338	---	19.301	125.169	---	---	---	125.169	---	---	---	125.169
Wilmont	318	55.111	40.044	31.276	---	13.773	---	6.817	147.021	15.773	6.937	2.070	171.801	---	---	---	171.801
Wilton	194	8.630	2.432	7.720	345	---	---	---	19.127	---	---	---	19.127	---	---	---	19.127
Windom	4.450	411.647	928.710	569.512	---	390.233	222.349	58.884	2.581.335	2.537.409	573.740	373.120	6.065.604	---	8.975	1.799.982	7.874.561
Winger	187	65.685	22.966	8.858	2.956	3.304	---	---	103.769	27.500	13.000	8.251	152.520	---	---	---	152.520

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

Name of City	Popu-lation	Current Expenditures: General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service: Principal Payments	Debt Service: Interest Payments	Total Expen-ditures	Other Financing Uses: Other Financing Uses	Other Financing Uses: Transfers: Enterprise Funds	Other Financing Uses: Transfers: Governmental Funds	Total Expenditures and Other Uses
Winnebago	1,422	192,865	276,970	201,629	---	162,580	56,405	59,350	949,799	72,739	161,000	26,679	1,210,217	---	14,312	32,631	1,257,160
Winona	27,295	2,712,374	6,336,176	2,788,974	29,256	1,507,680	2,167,428	---	15,541,888	6,303,179	1,182,500	429,574	23,457,141	---	1,602,664	2,713,345	27,773,150
Winsted	2,321	418,932	576,903	242,695	133,205	79,434	15,793	42,164	1,509,126	417,188	455,000	81,780	2,463,094	---	---	218,735	2,681,829
Winthrop	1,354	218,683	310,902	144,594	710	95,443	58,856	49,901	879,089	156,869	46,181	11,064	1,093,203	---	39,521	---	1,132,724
Winton	170	35,661	3,469	12,754	---	2,521	---	36,552	90,957	200,306	10,000	2,574	303,837	---	6,000	7,400	317,237
Wolf Lake	50	41,787	45,436	4,803	6,033	19,607	---	2,354	120,020	66,132	3,657	1,683	191,492	---	40,814	---	232,306
Wolverton	138	38,905	18,157	16,721	---	11,958	---	---	85,741	38,792	12,668	4,472	141,673	---	---	---	141,673
Wood Lake	414	39,432	60,668	83,332	---	27,456	---	18,704	229,592	114,358	44,232	8,347	396,529	---	---	3,600	400,129
Woodbury	54,091	3,384,004	8,900,302	3,231,644	34,749	3,142,682	784,320	---	19,477,701	26,645,955	6,273,311	1,923,730	54,320,697	---	1,233,254	14,613,409	70,167,360
Woodland	528	57,292	102,138	22,980	15,599	---	---	10,793	208,802	---	---	---	208,802	---	---	---	208,802
Woodstock	104	27,594	15,113	5,156	---	5,104	---	---	52,967	---	900	9,940	63,807	---	---	---	63,807
Worthington	11,341	1,084,487	2,861,752	1,025,376	133,073	948,417	653,630	27,096	6,733,831	3,094,066	2,225,000	335,985	12,388,882	---	296,648	949,174	13,634,704
Wrenshall	341	58,730	35,004	27,497	---	142	---	---	121,373	17,765	---	---	139,138	---	---	---	139,138
Wright	95	19,907	25,458	2,839	448	9,728	---	---	58,380	3,269	---	---	61,649	---	---	---	61,649
Wykoff	432	61,570	67,508	39,779	25,765	13,789	---	287	208,698	18,811	10,000	4,258	241,767	---	---	55,500	297,267
Wyoming	3,756	416,357	757,108	226,807	---	111,462	530	6,495	1,518,759	6,025,412	336,449	307,790	8,188,410	---	78,934	76,949	8,344,293
Zemple	74	6,271	2,527	4,510	5,299	---	---	94	18,701	---	---	---	18,701	---	---	---	18,701
Zimmerman	4,580	362,226	476,500	328,796	---	139,739	88,188	---	1,395,449	1,913,223	112,147	16,202	3,437,021	---	---	355,700	3,792,721
Zumbro Falls	166	22,229	26,303	13,119	---	13,182	---	---	74,833	17,884	---	---	92,717	---	25,000	---	117,717
Zumbrota	3,059	286,330	549,855	541,294	178	440,001	161,596	96,762	2,076,016	1,085,937	477,135	84,167	3,723,255	---	1,038,546	580,532	5,342,333
GRAND TOTAL	4,207,152	450,446,249	1,036,315,026	376,601,247	26,925,322	423,762,467	351,671,473	116,017,322	2,781,739,106	1,355,699,038	584,714,483	253,269,338	4,975,421,965	199,268,961	98,231,352	708,394,930	5,981,317,208

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Ada	1,663	5,825	18,831	746,692	8,593	---	---	667,726	---	1,447,667
Adams	771	---	7,295	26,000	---	---	---	---	---	33,295
Adrian	1,232	115,753	31,123	27,690	7,194	---	---	627,279	---	809,039
Afton	2,919	2,760	---	388,572	---	---	---	---	325	391,657
Aitkin	2,124	1,655	126,375	424,349	1,400	328,795	135,524	---	---	1,018,098
Akeley	403	2,305	---	274,323	19,429	---	---	---	---	296,057
Albany	2,087	---	89,942	73,209	34,289	3,587,580	---	---	---	3,785,020
Albert Lea	18,153	922	253,876	4,874,109	293,645	---	---	---	---	5,422,552
Alberta	130	25,535	---	---	---	---	---	---	---	25,535
Albertville	5,615	262,533	19,007	1,245,865	833,915	---	---	---	---	2,361,320
Alden	645	836	14,073	166,711	342	---	---	---	---	181,962
Aldrich	45	---	---	---	---	---	---	---	---	---
Alexandria	11,043	4,972	101,281	1,908,053	51,178	---	502,060	755,170	---	3,322,714
Alpha	127	25,459	160,290	---	---	---	---	---	---	185,749
Altura	424	---	41,728	---	---	28,164	---	---	---	69,892
Alvarado	372	---	---	15,568	4,118	---	---	---	3,000	22,686
Amboy	544	---	81,958	36,088	---	---	---	---	---	118,046
Andover	30,080	248,002	111,091	3,846,388	7,975,897	2,780,387	---	---	---	14,961,765
Annandale	2,895	10,321	172,965	287,983	52,411	493,852	---	---	---	1,017,532
Anoka	17,899	180,481	20,045	2,254,606	284,266	740,512	---	---	15,841	3,495,751
Apple Valley	48,988	427,796	552,572	5,796,954	480,011	---	---	4,112,993	---	11,370,326
Appleton	2,680	4,989	168,837	---	249,779	---	---	---	7,175	430,780
Arco	94	---	58,395	8,330	---	---	---	---	---	66,725
Arden Hills	9,787	57,219	13,539	896,616	61,343	---	---	---	---	1,028,717
Argyle	663	474	---	11,603	2,306	---	---	---	---	14,383
Arlington	2,107	10,380	14,997	96,087	5,800	10,000	---	---	---	137,264
Ashby	460	6,394	29,539	1,602	1,050	---	---	400,448	811	439,844
Askov	373	2,509	---	27,410	64,260	---	---	---	---	94,179
Atwater	1,050	6,894	72,186	247,588	6,529	---	---	---	---	333,197

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Audubon	472	9,174	68,828	---	---	---	---	502,643	---	580,645
Aurora	1,756	88,358	---	107,024	6,494	---	---	112,735	---	314,611
Austin	23,761	17,984	75,491	2,283,645	879,666	767,303	4,595,922	---	---	8,620,011
Avoca	132	1,356	18,734	---	1,135	3,185	---	201,030	---	225,440
Avon	1,290	---	4,028	396,759	---	---	---	---	---	400,787
Babbitt	1,627	---	---	1,065	---	---	---	---	---	1,065
Backus	319	---	45,800	12,428	---	---	---	---	---	58,228
Badger	474	250,573	---	---	---	---	---	---	---	250,573
Bagley	1,263	4,255	51,285	332,110	350	---	140,550	---	---	528,550
Balaton	608	---	136,605	69,762	72,532	1,170,948	---	---	---	1,449,847
Barnesville	2,315	89,500	47,951	91,289	6,452	---	---	---	---	235,192
Barnum	601	---	---	---	---	---	---	---	---	---
Barrett	332	---	8,089	---	19,225	---	---	---	---	27,314
Barry	19	---	---	---	---	---	---	---	---	---
Battle Lake	780	44,061	27,527	---	33,205	---	---	---	---	104,793
Baudette	1,084	1,311	42,176	165,404	32,951	---	---	---	3,318	245,160
Baxter	7,219	18,260	49,571	5,910,785	60,697	105,882	---	---	---	6,145,195
Bayport	3,171	178,464	49,363	31,292	43,014	---	---	---	---	302,133
Beardsley	237	---	23,281	---	---	---	---	---	---	23,281
Beaver Bay	185	11,000	---	---	---	---	---	---	---	11,000
Beaver Creek	246	1,233	8,185	---	---	---	---	---	---	9,418
Becker	3,975	9,299	444,640	137,277	102,393	---	---	709,163	9,149	1,411,921
Bejou	85	---	---	---	---	---	---	---	---	---
Belgrade	724	2,566	54,109	20,296	13,677	273,505	---	---	---	364,153
Belle Plaine	6,037	237,654	155,697	1,042,554	151,934	37,022	---	---	---	1,624,861
Bellechester	172	---	1,051	---	5,508	---	---	---	---	6,559
Bellingham	189	10,000	9,977	12,330	---	---	---	---	---	32,307
Beltrami	94	---	1,000	---	---	---	---	---	---	1,000
Belview	381	---	29,377	---	14,858	---	---	---	---	44,235

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Bemidji	13,059	---	356,740	2,547,494	599,849	1,989	---	---	---	3,506,072
Bena	109	425	1,817	---	23,463	---	---	---	---	25,705
Benson	3,346	16,522	114,406	99,706	130,226	40,000	509,305	---	---	910,165
Bertha	475	---	26,880	11,480	---	---	---	---	---	38,360
Bethel	509	1,433	---	237,934	---	---	---	---	---	239,367
Big Falls	267	---	---	36,593	---	---	---	---	---	36,593
Big Lake	8,671	12,068	147,941	3,724,410	259,872	232,548	---	---	---	4,376,839
Bigelow	229	---	46,971	---	---	---	---	---	11,082	58,053
Bigfork	468	---	---	165,983	---	---	---	106,638	---	272,621
Bingham Lake	163	14,761	---	2,332	33,212	---	---	---	---	50,305
Birchwood	943	---	---	---	---	---	---	---	38,533	38,533
Bird Island	1,161	20,307	43,356	12,860	71,766	16,197	---	602,405	---	766,891
Biscay	111	---	---	---	---	---	---	---	---	---
Biwabik	888	---	42,707	903,424	18,934	15,527	---	---	---	980,592
Blackduck	733	2,637	---	33,500	3,157	---	---	---	---	39,294
Blaine	54,020	108,408	2,532,194	4,043,883	700,675	3,807,803	---	1,529,902	---	12,722,865
Blomkest	179	---	10,440	---	---	---	---	---	---	10,440
Blooming Prairie	1,963	6,740	135,291	69,475	14,252	---	---	---	525	226,283
Bloomington	84,347	---	971,429	17,125,200	1,292,518	7,467,011	---	---	127,268	26,983,426
Blue Earth	3,489	---	330,886	377,263	52,144	---	292,562	---	---	1,052,855
Bluffton	208	---	6,307	1,500	---	---	---	---	---	7,807
Bock	108	---	---	---	---	---	---	---	---	---
Borup	82	---	---	---	---	---	---	---	---	---
Bovey	701	---	70,567	35,677	5,325	---	---	---	---	111,569
Bowlus	254	---	---	10,870	---	---	---	---	---	10,870
Boy River	38	---	---	---	---	---	---	---	---	---
Boyd	175	---	5,106	---	767	---	---	---	---	5,873
Braham	1,570	2,586	20,804	189,092	61,917	---	---	---	---	274,399
Brainerd	13,849	94,507	65,545	1,976,154	72,212	---	9,711,372	---	70,139	11,989,929

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Brandon	427	116,082	275,428	27,257	---	---	---	---	---	418,767
Breckenridge	3,496	13,695	246,466	27,118	22,463	---	---	---	2,982	312,724
Breezy Point	1,511	1,105,303	41,827	20,506	22,610	---	---	---	2,628	1,192,874
Brewster	488	---	41,006	93,667	---	---	---	---	---	134,673
Bricelyn	349	---	4,650	31,500	---	---	---	---	---	36,150
Brook Park	152	---	---	---	---	---	---	---	---	---
Brooklyn Center	28,137	616,492	38,551	4,202,214	2,851	3,475,808	---	---	---	8,335,916
Brooklyn Park	71,048	76,224	471,283	1,409,439	931,731	57,536	---	654,147	---	3,600,360
Brooks	146	---	---	725	---	---	---	---	---	725
Brookston	95	---	---	---	---	---	---	---	---	---
Brooten	643	3,294	25,308	69,402	---	---	3,938	---	---	101,942
Browerville	731	35,881	12,070	59,420	---	---	---	---	---	107,371
Browns Valley	643	464	49,341	1,380	14,512	---	---	71,630	---	137,327
Brownsdale	706	---	---	---	---	---	---	---	---	---
Brownsville	502	2,034	16,594	---	33,161	25,729	---	---	---	77,518
Brownton	812	1,072	67,107	32,735	11,048	---	---	---	---	111,962
Bruno	107	---	58,668	---	---	---	---	---	---	58,668
Buckman	226	---	---	---	14,034	---	---	---	---	14,034
Buffalo	13,251	1,472,734	2,162,609	726,512	264,135	---	943,476	---	---	5,569,466
Buffalo Lake	751	---	9,387	---	6,375	---	---	---	---	15,762
Buhl	989	3,254	24,766	145,842	62,928	---	---	---	---	236,790
Burnsville	61,262	464,370	752,628	8,664,052	1,684,007	155,736	---	---	---	11,720,793
Burtrum	130	12,136	---	693	---	---	---	5,842	---	18,671
Butterfield	529	4,946	---	77,825	---	---	---	---	---	82,771
Byron	4,640	668,169	38,077	1,354,404	133,826	124	---	---	---	2,194,600
Caledonia	2,948	7,652	65,403	2,255	15,706	---	---	---	---	91,016
Callaway	210	6,088	65,667	---	4,559	---	---	---	---	76,314
Calumet	372	54,067	15,927	---	616	---	---	---	---	70,610
Cambridge	7,057	22,955	193,973	1,670,500	---	776,878	132,779	---	---	2,797,085

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

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

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Clearwater	1,315	6,152	231,078	530,470	63,209	---	---	---	---	830,909
Clements	168	---	78,979	---	1,103	---	---	---	---	80,082
Cleveland	717	4,868	88,277	144,537	---	---	---	---	---	237,682
Climax	233	---	---	23,703	---	---	---	---	---	23,703
Clinton	424	---	---	---	---	---	---	---	---	---
Clitherall	121	335	---	600	---	---	---	---	---	935
Clontarf	158	---	---	---	---	---	---	---	---	---
Cloquet	11,601	---	223,956	1,323,046	59,955	92,988	---	---	70,572	1,770,517
Coates	162	---	---	---	16,578	---	---	---	---	16,578
Cobden	51	---	---	---	---	---	---	---	---	---
Cohasset	2,574	---	58,384	496,840	12,120	---	---	---	---	567,344
Cokato	2,726	---	101,739	48,805	---	---	---	---	73,402	223,946
Cold Spring	3,693	8,043	49,167	1,913,806	132,615	---	---	1,171,264	---	3,274,895
Coleraine	1,122	---	23,461	180	49,398	759,493	---	99,819	---	932,351
Cologne	1,237	6,071	381,561	32,943	14,555	---	---	408,623	2,102	845,855
Columbia Heights	18,261	11,022	107,970	1,867,738	62,700	1,423,879	---	---	45,000	3,518,309
Comfrey	360	---	11,018	79,069	---	---	---	---	---	90,087
Comstock	121	---	---	---	---	---	---	---	---	---
Conger	144	---	61,746	---	---	---	---	---	---	61,746
Cook	591	---	---	2,768,009	---	97,440	---	---	---	2,865,449
Coon Rapids	63,480	1,758,837	575,548	174,411	932,080	1,041,273	---	4,619,717	7,953	9,109,819
Corcoran	5,884	5,233	101,265	192,542	13,030	8,566	---	---	---	320,636
Correll	39	---	---	---	---	---	---	---	---	---
Cosmos	578	4,520	7,884	2,663	26,879	---	---	---	---	41,946
Cottage Grove	33,179	22,863	868,679	896,575	1,022,428	653,053	---	7,833,020	---	11,296,618
Cottonwood	1,140	---	45,184	---	3,641	---	---	---	---	48,825
Courtland	579	675	---	6,029	---	(320)	---	---	---	6,384
Cromwell	208	964	214,602	---	2,130	---	---	20,037	---	237,733
Crookston	7,943	---	1,767,765	1,399,319	---	1,150	170,787	---	---	3,339,021

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

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

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Dilworth	3,464	---	51,432	2,748,323	8,488	---	---	---	2,121	2,810,364
Dodge Center	2,552	50,501	121,780	88,500	---	14,757	---	---	---	275,538
Donaldson	28	---	---	---	---	---	---	---	---	---
Donnelly	240	---	8,984	---	---	---	---	---	---	8,984
Doran	47	---	---	---	---	---	---	2,632	---	2,632
Dover	569	7,526	20,000	15,093	---	---	---	---	---	42,619
Dovray	63	---	171,364	---	---	---	---	258,664	---	430,028
Duluth	85,889	679,943	1,255,199	15,432,113	740,969	6,107,886	---	---	---	24,216,110
Dumont	109	---	488	---	---	---	---	---	---	488
Dundas	759	---	40,569	44,236	115,256	---	---	---	---	200,061
Dundee	97	---	---	---	---	---	---	---	---	---
Dunnell	189	3,505	---	---	---	2,800	---	---	---	6,305
Eagan	66,709	796,587	1,180,198	3,719,688	1,372,086	---	---	2,063,596	45,990	9,178,145
Eagle Bend	613	1,817	74,030	72,407	3,375	---	---	---	---	151,629
Eagle Lake	2,020	---	64,822	71,621	19,487	---	---	---	---	155,930
East Bethel	11,917	---	1,488,679	651,032	---	---	---	---	571,651	2,711,362
East Grand Forks	7,816	---	39,628	4,311,728	89,778	80,864	---	---	11,569,274	16,091,272
East Gull Lake	1,020	---	---	---	---	---	---	---	---	---
Easton	203	---	43,153	---	---	---	---	---	---	43,153
Echo	250	2,484	155,858	434	---	---	---	---	---	158,776
Eden Prairie	60,955	1,034,748	3,770,480	11,015,001	1,179,892	188,418	---	---	---	17,188,539
Eden Valley	883	2,448	---	67,562	---	---	---	8,780	---	78,790
Edgerton	989	10,796	7,606	53,791	34,546	---	---	---	---	106,739
Edina	47,448	27,954	1,040,378	482,937	134,149	---	---	6,981,993	---	8,667,411
Effie	93	36,738	---	---	4,447	---	---	19,603	700	61,488
Eitzen	237	30,611	---	---	7,218	---	---	---	---	37,829
Elba	197	---	---	5,611	---	---	---	---	---	5,611
Elbow Lake	1,254	99,140	7,664	45,339	12,007	9,393	353,056	---	1,991	528,590
Elgin	968	---	---	31,388	---	---	---	---	300	31,688

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Elizabeth	171	---	73,294	---	---	---	---	---	---	73,294
Elk River	21,548	75,455	800,209	3,133,567	578,914	152,698	---	---	---	4,740,843
Elko	1,321	971	9,643	28,230	56,468	---	---	---	---	95,312
Elkton	150	---	---	---	1,546	---	---	---	---	1,546
Ellendale	636	---	42,042	1,000	---	---	---	---	---	43,042
Ellsworth	529	7,043	360	72,146	---	---	---	---	---	79,549
Elmdale	107	---	---	---	---	---	---	---	---	---
Elmore	680	912	28,694	2,071	5,672	---	---	---	7,897	45,246
Elrosa	160	---	---	30,874	23,018	---	---	---	---	53,892
Ely	3,558	58,034	---	11,858	37,953	---	---	---	---	107,845
Elysian	540	2,587	1,336	322,548	7,292	45,540	---	---	---	379,303
Emily	896	---	---	545,646	---	---	---	826,333	---	1,371,979
Emmons	423	4,710	11,929	---	1,800	---	---	---	---	18,439
Erhard	138	6,255	---	---	261	---	---	---	---	6,516
Erskine	431	1,307	183,761	9,011	5,617	---	---	---	---	199,696
Evan	97	---	---	---	---	---	---	---	---	---
Evansville	561	---	182,342	1,053,856	---	---	---	---	---	1,236,198
Eveleth	3,685	10,925	---	211,868	1,368	395,453	---	---	3,183,960	3,803,574
Excelsior	2,380	11,725	---	87,389	---	977	---	---	26,775	126,866
Eyota	1,800	959	---	120,371	20,633	---	---	---	---	141,963
Fairfax	1,271	---	5,159	117,483	35,594	---	---	---	---	158,236
Fairmont	10,729	44,375	26,091	1,792,266	27,716	1,520,427	---	242,572	---	3,653,447
Falcon Heights	5,679	8,657	292,586	25,066	67,757	3,294	---	---	---	397,360
Faribault	22,605	66,111	101,663	2,538,619	376,779	152,724	509,766	1,590,584	67,185	5,403,431
Farmington	18,023	41,661	1,959,384	4,167,828	461,476	---	---	---	---	6,630,349
Farwell	47	---	---	---	---	---	---	---	---	---
Federal Dam	99	---	---	---	---	---	---	19,784	---	19,784
Felton	203	---	---	3,000	---	---	---	---	---	3,000
Fergus Falls	13,903	65,120	438,919	4,069,559	257,003	953,388	235,069	---	22,910	6,041,968

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Fertile	866	---	39,224	15,002	---	---	4,536	---	---	58,762
Fifty Lakes	405	147,317	8,109	9,696	3,073	---	---	---	---	168,195
Finlayson	326	9,335	---	---	---	---	---	---	---	9,335
Fisher	398	11,055	2,814	---	---	---	---	1,758,498	---	1,772,367
Flensburg	241	---	---	---	---	---	---	---	150	150
Floodwood	544	2,084	14,754	2,563	109,804	58,746	---	---	---	187,951
Florence	46	---	---	---	---	---	---	---	---	---
Foley	2,612	---	352,646	1,060,003	269,095	---	---	---	---	1,681,744
Forada	193	16,916	11,496	---	---	18,800	---	13,801	---	61,013
Forest Lake	17,385	3,500	150,936	3,222,930	702,094	---	---	---	---	4,079,460
Foreston	493	---	83,282	---	7,750	---	---	---	229	91,261
Fort Ripley	65	---	---	---	---	---	---	---	---	---
Fosston	1,531	---	7,751	323,101	324,777	62,046	---	---	52,053	769,728
Fountain	373	---	120,140	7,872	6,933	---	---	---	---	134,945
Foxhome	122	---	---	---	---	---	---	---	---	---
Franklin	489	---	---	---	---	---	---	1,279,055	---	1,279,055
Frazee	1,393	5,900	38,611	303,438	8,553	7,992	---	---	---	364,494
Freeborn	289	25,009	22,951	---	---	---	---	---	---	47,960
Freeport	480	---	---	1,896,623	---	34,881	---	---	---	1,931,504
Fridley	26,679	---	509,822	2,569,989	32,889	480,229	---	---	---	3,592,929
Frost	235	1,001	---	---	---	---	---	---	---	1,001
Fulda	1,312	9,208	62,641	43,588	14,703	---	---	---	---	130,140
Funkley	18	---	---	---	---	---	---	---	---	---
Garfield	300	13,413	33,686	13,190	---	---	---	---	---	60,289
Garrison	228	19,556	27,839	---	322	---	---	---	10,000	57,717
Garvin	144	---	136,351	---	---	---	---	---	---	136,351
Gary	201	28,751	18,207	---	---	---	---	---	---	46,958
Gaylord	2,293	5,795	129,828	127,543	36,908	4,686	---	---	---	304,760
Gem Lake	468	---	---	476,432	---	---	---	---	---	476,432

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Geneva	468	8,000	---	77,226	---	---	---	---	---	85,226
Genola	68	---	---	---	---	---	---	---	---	---
Georgetown	125	---	---	31,408	3,160	---	---	---	---	34,568
Ghent	339	34,092	14,510	1,634	18,850	---	---	---	---	69,086
Gibbon	788	1,269	68,727	333,922	12,099	---	---	---	---	416,017
Gilbert	1,788	2,926	44,140	80,120	43,852	685	---	---	24,508	196,231
Gilman	231	---	---	---	---	---	---	---	---	---
Glencoe	5,691	107,097	401,515	158,910	123,403	205,786	---	---	---	996,711
Glenville	685	---	260	58,297	---	---	---	---	---	58,557
Glenwood	2,663	7,190	86,546	318,925	67,525	---	389,960	2,329,291	---	3,199,437
Glyndon	1,172	175,046	57,829	20,634	---	---	---	---	---	253,509
Golden Valley	20,510	1,049,359	268,358	8,811,792	138,243	122,404	---	---	---	10,390,156
Gonvick	280	350	6,067	1,598	---	9,342	---	---	---	17,357
Good Thunder	563	2,464	8,538	32,636	424	---	---	---	---	44,062
Goodhue	901	---	---	733,036	---	---	---	---	---	733,036
Goodridge	112	---	---	---	---	---	---	---	---	---
Goodview	3,297	3,882	67,828	4,481	271,284	42,573	---	---	---	390,048
Graceville	592	---	12,898	---	---	1,348,483	---	---	---	1,361,381
Granada	298	---	5,307	19,170	---	---	---	---	---	24,477
Grand Marais	1,417	---	26,706	1,024,455	9,536	---	---	---	---	1,060,697
Grand Meadow	935	---	38,908	382,616	1,129	---	---	565,000	---	987,653
Grand Rapids	8,543	104,874	41,494	8,244,165	23,092	---	---	---	---	8,413,625
Granite Falls	3,088	41,117	77,570	543,069	13,357	372,017	155,668	---	---	1,202,798
Grant	4,218	---	---	64,575	---	---	---	---	---	64,575
Grasston	113	---	---	---	---	---	---	---	---	---
Green Isle	421	3,366	24,508	601,266	3,206	1,555,734	---	---	---	2,188,080
Greenbush	740	---	---	5,500	6,200	---	---	---	10,210	21,910
Greenfield	2,847	784,703	---	2,084,384	128,734	20,814	---	---	---	3,018,635
Greenwald	188	5,936	---	---	8,620	---	---	---	---	14,556

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Greenwood	759	---	---	---	---	---	---	---	---	---
Grey Eagle	344	---	10,900	27,287	10,122	---	---	---	600	48,909
Grove City	629	971	(725)	6,064	---	---	---	---	---	6,310
Grygla	238	---	76,796	13,847	---	---	---	---	---	90,643
Gully	93	---	---	711	2,280	---	---	---	---	2,991
Hackensack	313	67,660	---	13,341	5,552	---	---	---	---	86,553
Hadley	62	---	---	---	7,685	---	---	---	---	7,685
Hallock	1,135	84,509	---	349,058	---	---	119,667	---	---	553,234
Halma	64	---	---	---	---	---	---	---	---	---
Halstad	598	---	125,225	---	---	---	---	---	---	125,225
Ham Lake	15,136	963,226	154,951	625,571	495,689	---	---	---	---	2,239,437
Hamburg	566	888	5,537	135	298	---	---	---	---	6,858
Hammond	237	---	---	---	---	---	---	---	---	---
Hampton	751	11,171	---	12,208	5,100	---	---	---	---	28,479
Hancock	703	793	38,285	34,221	---	---	---	---	---	73,299
Hanley Falls	304	1,274	11,143	---	---	---	---	---	---	12,417
Hanover	2,269	68,225	55,573	---	208,431	---	---	---	---	332,229
Hanska	419	---	20,000	4,852	3,247	---	---	---	---	28,099
Harding	107	---	---	---	9,754	---	---	---	---	9,754
Hardwick	199	---	42,416	14,863	19,704	---	---	---	---	76,983
Harmony	1,132	---	6,355	20,136	11,688	439,378	---	---	---	477,557
Harris	1,267	3,837	25,472	46,301	6,286	---	---	---	---	81,896
Hartland	276	1,383	3,000	---	---	---	---	---	---	4,383
Hastings	21,489	261,483	203,632	4,131,418	196,308	1,784	---	---	---	4,794,625
Hatfield	43	---	---	---	583	---	---	---	---	583
Hawley	1,915	---	80,705	41,133	20,176	---	---	1,397,618	---	1,539,632
Hayfield	1,361	6,669	87,671	249,954	---	---	---	117,822	---	462,116
Hayward	236	20,240	32,049	---	---	---	---	---	---	52,289
Hazel Run	58	---	---	---	---	121,291	---	---	---	121,291

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Hector	1,173	---	36,219	288,377	53,472	---	435,289	---	---	813,357
Heidelberg	98	---	---	---	---	---	---	---	---	---
Henderson	951	892	75,926	62,925	8,998	1,212	---	45,870	---	195,823
Hendricks	700	---	---	720,511	---	---	---	---	6,945	727,456
Hendrum	317	1,553	43,799	17,826	---	10,464	---	---	---	73,642
Henning	829	7,205	56,171	44,927	17,740	23,975	---	---	---	150,018
Henriette	98	---	---	---	---	---	---	---	---	---
Herman	423	---	113,564	218,031	---	---	---	---	---	331,595
Hermantown	8,942	5,856	71,991	6,319	27,676	---	---	591,445	---	703,287
Heron Lake	773	---	110,169	---	---	---	---	---	23,648	133,817
Hewitt	272	1,279	9,477	---	4,541	---	---	---	---	15,297
Hibbing	16,582	110,808	679,135	1,206,390	213,764	52,582	---	---	23,249	2,285,928
Hill City	473	---	218,846	19,645	8,267	21,000	6,747	958,692	---	1,233,197
Hillman	21	---	---	---	---	---	---	---	---	---
Hills	555	2,657	179,672	9,336	4,273	---	---	---	---	195,938
Hilltop	792	4,699	---	292,007	---	---	---	---	---	296,706
Hinckley	1,432	23,494	---	133,394	2,384	---	---	---	---	159,272
Hitterdal	182	---	4,248	459	4,517	---	---	---	---	9,224
Hoffman	651	25,762	6,994	---	4,569	---	---	649,171	---	686,496
Hokah	574	---	7,148	---	---	---	---	---	---	7,148
Holdingford	754	5,417	15,702	27,259	74,512	---	---	---	---	122,890
Holland	205	---	---	---	---	---	---	---	---	---
Hollandale	288	---	---	18,484	---	---	---	---	---	18,484
Holloway	107	---	---	---	---	---	---	---	---	---
Holt	93	---	---	---	---	---	---	---	---	---
Hopkins	17,263	11,055	856,185	1,496,755	50,142	75,000	---	---	---	2,489,137
Houston	1,011	5,605	119,458	6,451	16,996	152,097	---	---	---	300,607
Howard Lake	1,966	43,748	37,478	904	5,816	---	---	---	20,272	108,218
Hoyt Lakes	1,918	10,289	6,940	36,300	59,595	103,405	---	---	---	216,529

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Hugo	9,440	71,718	48,069	4,380,569	123,745	499,526	---	---	---	5,123,627
Humboldt	51	---	---	---	---	---	---	---	---	---
Hutchinson	13,817	117,049	304,284	4,980,632	235,099	207,122	161,993	---	24,128	6,030,307
Ihlen	92	---	---	---	---	---	---	---	---	---
Independence	3,714	15,845	---	356,488	2,788	---	---	---	---	375,121
International Falls	6,397	6,916	391,764	212,489	117,740	---	1,427,376	---	415,335	2,571,620
Inver Grove Heights	33,195	---	57,870	6,000,835	269,710	---	---	---	---	6,328,415
Iona	155	393	3,436	---	---	---	---	---	---	3,829
Iron Junction	84	7,525	---	---	---	---	---	---	---	7,525
Ironton	546	2,527	1,262	77,435	---	---	---	90,908	---	172,132
Isanti	5,181	1,475,835	399,640	3,828,657	236,306	---	---	---	---	5,940,438
Isle	818	426	47,362	32,414	5,556	---	---	---	---	85,758
Ivanhoe	634	3,933	11,089	---	9,788	---	---	---	---	24,810
Jackson	3,480	53,502	7,390	---	53,217	195,731	---	---	291,573	601,413
Janesville	2,166	12,544	39,235	193,733	306	---	---	---	---	245,818
Jasper	582	---	8,000	16,716	---	---	---	---	5,528	30,244
Jeffers	370	---	6,675	11,222	7,454	---	---	---	---	25,351
Jenkins	314	70,100	---	16,608	---	---	---	---	---	86,708
Johnson	29	---	---	2,079	---	---	---	---	---	2,079
Jordan	5,048	---	92,099	1,727,643	11,367	---	---	60,270	17,056	1,908,435
Kandiyohi	537	21,811	7,558	23,673	5,540	---	---	---	---	58,582
Karlstad	745	---	194,626	---	---	---	---	---	---	194,626
Kasota	686	1,570	47,176	3,968	---	---	---	---	---	52,714
Kasson	5,312	3,050	36,449	1,235,793	76,217	---	---	---	---	1,351,509
Keewatin	1,167	---	645	34,736	9,157	---	---	---	---	44,538
Kelliher	310	882	27,991	27,533	---	---	---	---	---	56,406
Kellogg	468	---	93,868	20,500	---	---	---	---	---	114,368
Kennedy	218	8,271	---	15,712	---	---	---	---	---	23,983
Kenneth	54	---	3,537	---	---	---	---	---	---	3,537

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Kensington	276	2,725	13,467	---	4,413	---	---	---	---	20,605
Kent	116	---	---	---	---	---	---	---	---	---
Kenyon	1,696	37,733	10,657	79,433	37,719	---	---	---	---	165,542
Kerkhoven	743	46,254	221,980	---	---	774	---	---	---	269,008
Kerrick	72	---	---	---	---	---	---	---	---	---
Kettle River	181	1,540	14,266	---	2,958	---	---	145,441	---	164,205
Kiester	511	---	4,495	21,780	14,654	---	---	---	---	40,929
Kilkenny	154	897	---	---	---	---	---	---	---	897
Kimball	683	4,276	85,181	20,734	---	19,717	---	---	---	129,908
Kinbrae	17	---	---	---	---	---	---	---	---	---
Kingston	152	9,395	---	---	---	---	---	---	---	9,395
Kinney	173	255	---	---	497	---	---	---	---	752
La Crescent	5,148	59,749	2,554	266,518	3,678	---	---	152,781	923,439	1,408,719
La Prairie	622	---	---	55,304	---	---	---	---	---	55,304
La Salle	84	---	6,685	---	389	---	---	14,780	---	21,854
Lafayette	524	---	---	---	11,286	---	---	---	---	11,286
Lake Benton	679	1,449	24,847	---	1,217	---	---	---	---	27,513
Lake Bronson	227	---	105,566	---	---	---	---	---	---	105,566
Lake City	5,314	46,338	69,244	362,821	73,322	---	---	---	231,002	782,727
Lake Crystal	2,549	2,191	113,003	4,022	11,105	1,259,317	---	---	207,283	1,596,921
Lake Elmo	7,966	14,455	2,307	1,305,484	12,337	---	---	---	---	1,334,583
Lake Henry	83	---	---	---	---	---	---	---	---	---
Lake Lillian	238	---	81,574	---	9,893	---	---	---	---	91,467
Lake Park	837	---	82,117	7,361	928	32,855	---	---	---	123,261
Lake Shore	1,037	4,960	38,599	---	---	---	---	---	21,983	65,542
Lake St. Croix Beach	1,145	83,542	13,734	---	59,259	---	---	---	---	156,535
Lake Wilson	256	---	20,970	---	1,149	317,969	---	---	---	340,088
Lakefield	1,710	363,893	52,942	241,300	2,044	452,525	---	---	---	1,112,704
Lakeland	1,891	---	29,326	70,913	---	---	---	653,096	---	753,335

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

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

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Long Prairie	3,045	953	614,556	193,372	39,352	137,267	321,378	---	---	1,306,878
Longville	182	9,641	3,390	4,043	160,965	---	258,961	---	---	437,000
Lonsdale	2,401	19,682	124,117	383,557	38,960	6,344	---	---	---	572,660
Loretto	637	759	---	---	30,000	---	---	---	---	30,759
Louisburg	37	---	---	---	---	---	---	---	---	---
Lowry	287	1,200	72,026	497,583	---	19,630	---	50,692	---	641,131
Lucan	208	664	65,130	12,354	---	---	---	---	---	78,148
Luverne	4,596	42,500	147,510	132,754	28,498	1,300,000	45,694	---	---	1,696,956
Lyle	570	---	9,964	38,927	---	---	---	---	---	48,891
Lynd	379	---	10,789	---	---	---	---	---	---	10,789
Mabel	756	---	2,310	64,969	20,235	---	---	57,238	---	144,752
Madelia	2,303	---	11,481	150,668	29,339	---	---	---	472,153	663,641
Madison	1,703	133,053	167,694	609,244	15,434	---	---	---	---	925,425
Madison Lake	910	2,314	3,478	951,971	---	---	---	---	---	957,763
Magnolia	204	---	---	---	---	---	---	---	---	---
Mahnomen	1,204	980,727	125,163	21,146	---	---	---	---	---	1,127,036
Mahtomedi	7,941	2,013	61,807	604,181	72,877	---	---	208,670	---	949,548
Manchester	77	---	---	---	---	---	---	---	---	---
Manhattan Beach	62	29,048	---	---	---	---	---	---	---	29,048
Mankato	35,031	---	205,547	11,460,245	1,497,507	2,849,643	---	---	---	16,012,942
Mantorville	1,191	12,372	---	91,803	14,787	---	---	515,761	---	634,723
Maple Grove	58,420	182,608	783,416	26,620,900	1,116,574	1,402,583	---	8,795,277	105,393	39,006,751
Maple Lake	1,879	6,847	11,202	36,556	6,744	411,692	---	---	---	473,041
Maple Plain	1,982	1,202	22,569	34,190	26,044	35,762	---	---	---	119,767
Mapleton	1,661	1,227	14,475	39,714	56,834	---	---	---	---	112,250
Mapleview	172	---	---	---	---	---	---	---	---	---
Maplewood	36,279	44,700	330,044	13,417,528	904,637	305,073	---	---	413,229	15,415,211
Marble	698	---	1,148	2,735	608	---	---	---	---	4,491
Marietta	170	---	103,090	16,723	---	---	---	---	5,467	125,280

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Marine On St. Croix	669	1,847	72,503	69,377	24,459	---	---	---	3,814	172,000
Marshall	12,932	190,791	261,887	4,126,881	231,699	369,292	1,480,205	---	---	6,660,755
Mayer	1,290	2,093	118,248	280,417	38,412	---	---	---	---	439,170
Maynard	359	1,596	1,570	82,528	---	---	---	---	---	85,694
Mazeppa	794	1,334	22,904	4,027	---	---	---	---	---	28,265
Mc Grath	65	---	24,854	---	---	---	---	---	---	24,854
Mc Gregor	406	2,645	7,795	34,137	39,830	---	74,011	44,214	---	202,632
Mc Intosh	614	---	10,514	3,515	9,329	---	---	---	---	23,358
Mc Kinley	84	26,170	38,313	---	---	---	---	32,349	---	96,832
Meadowlands	129	---	2,893	---	---	12,000	---	---	---	14,893
Medford	1,135	149,479	11,638	31,850	---	---	---	---	---	192,967
Medicine Lake	359	---	79,515	---	---	---	---	---	---	79,515
Medina	4,770	152,965	89,092	2,523,419	109,859	72,469	---	94,731	---	3,042,535
Meire Grove	147	---	---	20,000	---	---	---	---	---	20,000
Melrose	3,273	10,200	---	2,027,194	---	---	---	---	---	2,037,394
Menahga	1,222	---	233,246	5,675	27,542	---	---	---	22,372	288,835
Mendota	182	---	---	2,200	---	---	---	---	---	2,200
Mendota Heights	11,582	---	9,368	3,447,114	119,913	480,950	---	---	145,664	4,203,009
Mentor	129	---	101,875	---	---	---	---	---	9,866	111,741
Middle River	328	128	100,762	15,172	---	---	---	---	---	116,062
Miesville	171	2,730	31,042	---	---	---	---	---	---	33,772
Milaca	2,729	---	53,198	687,435	159,441	---	---	---	---	900,074
Milan	310	6,154	4,433	2,736	4,714	1,000	---	---	---	19,037
Millerville	113	---	18,593	---	---	---	---	---	---	18,593
Millville	171	---	---	---	---	---	---	---	---	---
Milroy	252	---	42,867	---	---	---	---	---	---	42,867
Miltona	303	8,393	---	94,926	825	---	---	---	---	104,144
Minneapolis	387,711	477,000	1,662,000	40,836,000	58,112,000	6,429,000	---	---	5,441,000	112,957,000
Minneiska	105	---	---	---	---	---	---	---	---	---

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Minneota	1,411	2,041	21,863	1,063,279	8,427	---	---	504,274	1,489	1,601,373
Minnesota City	223	---	---	20,184	---	---	---	---	---	20,184
Minnesota Lake	665	---	---	180,115	8,507	---	---	---	---	188,622
Minnetonka	51,657	415,165	401,451	8,719,002	3,007,275	29,629	---	---	---	12,572,522
Minnetonka Beach	625	1,000	---	24,697	5,899	---	---	---	---	31,596
Minnetrista	5,542	---	46,000	415,639	338,422	---	---	---	291,890	1,091,951
Mizpah	68	4,385	---	---	---	---	---	---	---	4,385
Montevideo	5,474	14,942	54,737	780,110	43,478	430,139	285,148	---	12,727	1,621,281
Montgomery	3,129	10,277	63,834	412,461	1,256,614	79,727	---	---	---	1,822,913
Monticello	10,662	---	69,076	10,966,341	1,119,765	---	---	3,472,248	---	15,627,430
Montrose	2,145	27,030	60,097	41,666	91,020	---	---	2,380,953	---	2,600,766
Moorhead	34,244	365,532	43,499	31,517,182	221,308	---	---	---	565,750	32,713,271
Moose Lake	2,490	195	10,500	475,022	(10,395)	---	---	---	---	475,322
Mora	3,560	803,367	150,576	1,393,864	128,104	---	95,969	---	7,384	2,579,264
Morgan	862	---	104,395	---	---	---	---	---	---	104,395
Morris	5,085	10,411	75,098	1,055,147	101,399	---	---	---	47,241	1,289,296
Morristown	1,042	---	34,977	64,613	17,401	---	---	---	---	116,991
Morton	428	8,800	---	---	---	---	---	---	---	8,800
Motley	673	5,952	31,891	2,000	470	---	---	---	---	40,313
Mound	9,838	21,203	82,758	1,843,223	155,634	3,469,891	---	---	---	5,572,709
Mounds View	12,442	554,686	177,448	424,017	389,155	33,625	---	---	---	1,578,931
Mountain Iron	2,899	---	---	---	---	---	---	---	---	---
Mountain Lake	2,082	1,698	61,800	62,371	20,039	1,390	---	---	18,193	165,491
Murdock	298	---	---	---	---	---	---	---	---	---
Myrtle	57	---	---	4,797	---	---	---	---	---	4,797
Nashua	58	---	---	---	---	---	---	---	---	---
Nashwauk	938	118,774	181,961	21,260	20,618	---	---	---	---	342,613
Nassau	76	---	---	---	---	---	---	---	---	---
Nelson	160	1,186	---	6,016	7,906	---	---	---	2,109	17,217

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Nerstrand	234	---	68,252	---	---	---	---	---	---	68,252
Nevis	352	7,067	8,883	25,113	7,882	---	---	---	---	48,945
New Auburn	506	165	67,830	---	493	---	---	---	493	68,981
New Brighton	22,113	96,341	114,749	428,255	---	---	---	---	---	639,345
New Germany	330	7,247	69,803	---	---	---	---	---	---	77,050
New Hope	20,747	---	41,473	1,247,516	7,082	1,095,893	---	---	---	2,391,964
New London	1,141	---	163,667	---	---	---	---	---	---	163,667
New Market	1,490	---	46,430	1,119,776	94,457	---	---	---	---	1,260,663
New Munich	357	---	---	---	---	---	---	---	---	---
New Prague	6,391	77,963	41,351	2,477,603	198,575	---	---	---	---	2,795,492
New Richland	1,169	3,053	11,793	88,479	---	486,367	---	6,727	---	596,419
New Trier	120	---	---	---	---	---	---	---	---	---
New Ulm	13,714	58,030	41,000	4,192,829	1,007,760	---	---	---	106,334	5,405,953
New York Mills	1,192	1,358	78,568	29,733	3,046	14,063	---	745,197	---	871,965
Newfolden	356	---	22,291	---	---	---	---	---	---	22,291
Newport	3,738	---	---	211,702	4,488	---	---	---	---	216,190
Nicollet	973	---	---	800,792	---	---	---	---	---	800,792
Nielsville	84	5,176	---	---	---	---	---	80,017	---	85,193
Nimrod	72	---	---	---	---	---	---	---	---	---
Nisswa	2,048	34,189	48,191	26,412	95,779	1,582,258	---	---	---	1,786,829
Norcross	57	10,757	---	---	---	---	---	---	---	10,757
North Branch	10,205	22,878	110,176	3,061,570	439,990	---	---	---	---	3,634,614
North Mankato	12,577	108,788	40,421	3,244,147	48,773	4,932	---	30,859	---	3,477,920
North Oaks	4,502	---	---	---	---	---	---	---	---	---
North St. Paul	11,885	371,781	107,226	589,732	628,263	789,824	---	---	522	2,487,348
Northfield	18,961	---	---	1,862,836	121,279	15,234	---	---	---	1,999,349
Northome	237	19,934	---	347	731	---	---	---	---	21,012
Northrop	245	---	---	27,258	---	---	---	---	---	27,258
Norwood Young America	3,479	13,891	40,440	2,477,319	335,002	17,318	---	---	---	2,883,970

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Oak Grove	7,997	1,219,997	31,715	313,291	66,832	---	---	---	---	1,631,835
Oak Park Heights	4,664	---	21,000	290,968	---	---	---	68,820	---	380,788
Oakdale	27,492	52,191	126,237	1,412,376	57,994	---	---	---	---	1,648,798
Odessa	103	---	---	---	---	---	---	---	---	---
Odin	108	1,603	150,135	---	---	---	---	---	---	151,738
Ogema	127	---	---	---	---	---	---	---	---	---
Ogilvie	478	---	2,706	---	---	---	---	---	---	2,706
Okabena	182	---	249,339	---	---	---	---	---	32,972	282,311
Oklee	410	32,961	---	---	---	---	---	---	---	32,961
Olivia	2,579	---	16,603	298,041	61,773	18,570	---	---	---	394,987
Onamia	862	1,179	57,358	---	129,278	---	---	---	---	187,815
Ormsby	147	---	---	---	---	---	---	---	---	---
Orono	7,653	11,474	182,585	84,873	71,740	---	---	---	---	350,672
Oronoco	935	2,340	4,906	12,988	52,487	---	---	---	---	72,721
Orr	241	---	---	---	---	---	---	---	---	---
Ortonville	1,973	13,512	44,431	46,571	14,885	---	315,082	---	---	434,481
Osakis	1,605	1,523	58,981	258,290	9,626	62,751	---	---	---	391,171
Oslo	330	2,608	46,846	72,575	---	---	---	---	---	122,029
Osseo	2,492	1,235	97,139	15,404	---	250,750	---	---	---	364,528
Ostrander	205	29,370	---	---	---	---	---	---	---	29,370
Otsego	10,584	13,096	113,715	14,912,779	217,982	---	---	---	---	15,257,572
Ottertail	491	---	45,851	38,467	---	---	---	---	---	84,318
Owatonna	24,255	210,704	529,298	3,730,709	410,019	1,917	19,732	---	---	4,902,379
Palisade	151	---	27,788	11,790	---	---	---	---	---	39,578
Park Rapids	3,445	1,435	70,304	621,779	5,321	75,064	820,157	---	---	1,594,060
Parkers Prairie	1,023	---	8,724	---	1,056	---	---	---	---	9,780
Paynesville	2,297	16,207	4,674	168,841	45,967	---	182,856	14,162	---	432,707
Pease	180	9,627	---	---	---	---	---	---	---	9,627
Pelican Rapids	2,409	10,312	4,857	401,201	88,465	---	30,033	---	---	534,868

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Pemberton	246	---	35,699	---	---	---	---	---	---	35,699
Pennock	496	183,423	184,789	16,583	---	---	---	---	---	384,795
Pequot Lakes	1,956	2,514	41,706	200,473	20,008	175,288	---	---	---	439,989
Perham	2,726	5,524	7,833	1,513,268	42,847	---	---	---	---	1,569,472
Perley	110	---	---	---	---	---	---	---	---	---
Peterson	252	---	---	5,000	---	---	---	---	---	5,000
Pierz	1,338	3,556	133,151	379,586	---	---	---	---	---	516,293
Pillager	470	---	---	13,559	---	---	---	---	---	13,559
Pine City	3,255	23,000	104,778	82,983	33,378	526,383	---	---	9,558	780,080
Pine Island	3,268	49,993	16,390	2,190,448	45,741	52,689	---	---	7,695	2,362,956
Pine River	954	1,583	12,864	245,170	1,160	---	451,754	---	---	712,531
Pine Springs	395	---	---	---	---	---	---	---	---	---
Pipestone	4,356	12,111	128,256	1,316,868	11,050	50,900	182,100	---	146,761	1,848,046
Plainview	3,386	13,681	57,762	47,546	37,317	---	---	---	---	156,306
Plato	320	1,771	37,674	11,027	19,898	---	---	---	---	70,370
Plummer	262	---	19,444	1,375	4,100	13,717	---	---	---	38,636
Plymouth	70,455	673,832	7,711,144	5,707,051	433,919	---	---	118,611	1,906,785	16,551,342
Porter	163	---	47,823	---	---	---	---	---	---	47,823
Preston	1,413	1,391	11,009	898,613	7,591	---	---	---	---	918,604
Princeton	4,503	3,109	110,583	819,702	28,385	323,336	---	---	---	1,285,115
Prinsburg	446	1,409	72,954	1,326	---	---	---	---	---	75,689
Prior Lake	21,395	3,640,083	130,190	4,391,216	1,316,381	230,133	---	1,094,564	2,917	10,805,484
Proctor	2,832	1,880	20,610	502,073	---	---	---	---	---	524,563
Quamba	105	---	---	---	---	---	---	16,569	---	16,569
Racine	402	---	---	3,406	---	7,936	---	---	---	11,342
Ramsey	21,749	10,108,027	208,032	2,566,052	893,585	---	---	---	---	13,775,696
Randall	590	---	3,059	35,091	---	---	---	---	---	38,150
Randolph	365	---	---	---	---	---	---	---	---	---
Ranier	175	---	---	---	---	---	---	---	---	---

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Raymond	793	---	26,350	5,404	---	---	---	---	---	31,754
Red Lake Falls	1,621	2,489	25,653	65,758	416,964	163,642	---	---	---	674,506
Red Wing	16,358	378,344	239,701	1,256,272	250,181	---	137,077	---	123,486	2,385,061
Redwood Falls	5,327	8,648	14,720	---	215,540	25,030	82,124	400,442	---	746,504
Regal	35	---	---	---	---	---	---	---	---	---
Remer	365	11,558	4,252	10,437	---	---	---	---	---	26,247
Renville	1,280	7,040	35,434	8,520	6,299	---	---	---	---	57,293
Revere	100	1,278	---	---	2,103	---	---	---	---	3,381
Rice	1,044	3,156	310,171	43,428	10,644	45,737	---	---	13,941	427,077
Richfield	33,667	---	38,569	1,458,718	59,544	2,973,247	---	---	---	4,530,078
Richmond	1,309	5,207	24,543	23,815	45,011	---	---	1,088,332	7,572	1,194,480
Richville	115	---	---	3,813	---	---	---	---	---	3,813
Riverton	109	---	---	---	---	---	---	19,075	---	19,075
Robbinsdale	13,873	---	17,206	924,859	21,020	---	---	---	---	963,085
Rochester	97,191	130,771	826,518	15,941,102	4,000,630	2,052,248	12,001,754	8,234,055	3,034,706	46,221,784
Rock Creek	1,349	9,293	13,224	10,396	---	---	---	---	---	32,913
Rockford	3,815	55,375	---	131,937	169,399	2,067	---	---	---	358,778
Rockville	2,632	1,194	57,721	46,871	19,223	1,528,883	---	---	6,255	1,660,147
Rogers	6,716	103,924	628,236	14,651,966	443,995	326,117	---	---	944	16,155,182
Rollingstone	649	2,447	45,861	12,481	10,019	---	---	---	---	70,808
Ronneby	27	---	---	---	---	---	---	---	---	---
Roosevelt	145	113	---	---	808	---	---	---	---	921
Roscoe	113	---	---	---	1,000	---	---	---	---	1,000
Rose Creek	391	---	8,260	---	---	---	---	---	---	8,260
Roseau	2,829	174,763	377,853	5,766,936	2,499,532	937,897	19,205	---	---	9,776,186
Rosemount	19,418	1,714,459	69,903	13,594,158	473,693	286,370	---	---	---	16,138,583
Roseville	33,882	165,785	334,350	1,941,882	498,541	40,526	---	---	---	2,981,084
Rothsay	510	480	13,949	11,750	---	13,785	---	---	---	39,964
Round Lake	420	3,267	12,164	31,635	---	---	---	---	---	47,066

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Royalton	906	99,423	26,997	49,497	---	---	---	---	---	175,917
Rush City	3,060	---	237,786	674,355	117,710	524,018	928,035	---	389	2,482,293
Rushford	1,785	5,226	21,288	118,794	59,730	37,843	18,505	---	---	261,386
Rushford Village	772	25,893	---	65,056	2,700	---	---	---	---	93,649
Rushmore	364	2,362	99,443	8,614	---	---	---	---	---	110,419
Russell	345	11,751	---	26,480	---	---	---	651	---	38,882
Ruthton	259	---	86,475	---	---	---	---	---	---	86,475
Rutledge	185	---	---	---	2,195	---	---	43,554	---	45,749
Sabin	405	501,089	---	---	5,921	---	---	---	14,899	521,909
Sacred Heart	523	480	531,994	15,922	10,819	5,830	---	---	---	565,045
Sanborn	403	---	29,430	82,608	---	---	---	---	---	112,038
Sandstone	2,513	2,690	32,820	92,755	2,480	11,688	---	385,000	241,161	768,594
Sargeant	76	---	---	2,830	---	---	---	---	---	2,830
Sartell	13,225	23,794	202,666	5,832,319	156,597	---	---	2,746,594	---	8,961,970
Sauk Centre	4,111	89,306	92,808	297,394	56,615	5,364	---	---	---	541,487
Sauk Rapids	12,470	10,359	2,251,496	6,422,522	436,449	3,100	---	---	8,802	9,132,728
Savage	24,662	108,362	724,814	5,413,937	515,160	---	---	---	---	6,762,273
Scanlon	840	---	2,171	7,366	---	---	---	---	---	9,537
Seaforth	66	---	---	---	639	---	---	---	---	639
Sebeka	681	---	---	7,263	1,720	---	---	---	1,316	10,299
Sedan	56	---	---	---	---	---	---	---	---	---
Shafer	794	51,207	---	34,820	24,683	---	---	---	---	110,710
Shakopee	29,335	341,036	33,405	9,310,138	4,096,610	---	---	357,177	13,845	14,152,211
Shelly	252	4,811	---	---	---	---	---	---	---	4,811
Sherburn	1,033	36,776	35,869	245,501	5,144	---	---	---	---	323,290
Shevlin	171	---	---	---	5,400	---	---	---	---	5,400
Shoreview	25,964	15,450	1,159,571	1,038,869	453,558	---	---	---	---	2,667,448
Shorewood	7,551	363,302	565,466	3,349,707	29,246	---	---	---	---	4,307,721
Silver Bay	2,039	1,086	9,776	225,425	67,519	---	150,216	---	---	454,022

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Silver Lake	793	8,565	8,324	13,595	26,296	---	---	4,977	---	61,757
Skyline	305	---	---	---	---	---	---	---	---	---
Slayton	2,050	9,213	52,512	14,178	39,220	172,490	---	---	3,160	290,773
Sleepy Eye	3,592	1,853	190,996	1,397,478	49,173	60,939	30,885	---	5,719	1,737,043
Sobieski	179	---	---	---	---	---	---	---	---	---
Solway	77	---	---	7,030	---	---	---	---	---	7,030
South Haven	208	---	3,319	---	2,248	98,771	---	---	---	104,338
South St. Paul	20,078	172,251	16,414	1,368,321	62,249	---	734,440	---	---	2,353,675
Spicer	1,154	---	42,296	143,742	22,380	---	---	691,125	5,000	904,543
Spring Grove	1,300	2,774	33,839	66,356	459,329	---	---	---	---	562,298
Spring Hill	61	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,642	42,254	46,301	1,363,216	39,422	---	---	---	---	1,491,193
Spring Park	1,705	---	27,718	30,308	4,144	---	---	---	---	62,170
Spring Valley	2,573	---	27,370	127,283	26,008	---	---	---	32,764	213,425
Springfield	2,191	439	40,330	474,619	175,284	55,559	7,580	---	---	753,811
Squaw Lake	96	130	648	---	---	---	---	---	---	778
St. Anthony	8,376	572	139,648	2,892,552	---	---	---	---	40,352	3,073,124
St. Anthony [Stearns]	82	---	---	---	---	---	---	---	---	---
St. Augusta	2,950	28,225	8,384	10,617	241,852	---	---	1,869,566	---	2,158,644
St. Bonifacius	2,377	---	12,172	25,148	---	---	---	---	---	37,320
St. Charles	3,536	41,471	36,935	1,675,420	9,397	15,551	---	---	---	1,778,774
St. Clair	800	14,187	26,160	18,869	---	---	---	---	---	59,216
St. Cloud	64,232	321,583	2,754,038	8,501,919	2,296,589	65,231	1,247,940	10,725,170	---	25,912,470
St. Francis	7,163	9,051	45,018	435,508	29,644	210,907	---	5,739	---	735,867
St. Hilaire	276	---	---	---	---	---	---	---	---	---
St. James	4,632	24,015	312,087	206,635	41,255	375,511	---	---	17,844	977,347
St. Joseph	5,604	5,192	14,969	2,393,628	10,761	---	---	---	---	2,424,550
St. Leo	98	---	---	---	---	---	---	---	---	---
St. Louis Park	44,380	144,140	5,112	2,362,696	1,622,778	4,618,283	---	---	2,453,122	11,206,131

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
St. Martin	332	---	13,027	269,823	32,602	---	---	---	---	315,452
St. Mary'S Point	420	---	---	---	---	---	---	---	---	---
St. Michael	14,150	117,195	97,943	6,959,506	224,660	---	---	625,591	---	8,024,895
St. Paul	287,385	450,951	4,400,853	20,490,158	15,402,372	1,935,426	---	---	---	42,679,760
St. Paul Park	5,246	---	85,137	1,144,029	134,141	---	---	---	---	1,363,307
St. Peter	10,682	535	92,050	130,393	147,123	384,186	---	854,358	9,046	1,617,691
St. Rosa	35	1,600	---	---	2,092	---	---	---	---	3,692
St. Stephen	842	60,518	167,642	61,526	---	---	---	---	---	289,686
St. Vincent	95	---	---	---	---	---	---	---	---	---
Stacy	1,305	14,255	---	293,713	5,696	---	---	---	---	313,664
Staples	3,150	28,641	65,745	47,379	18,302	---	83,549	---	26,224	269,840
Starbuck	1,335	---	17,251	5,430	---	---	103,449	---	30,237	156,367
Steen	173	5,872	---	---	---	---	---	---	---	5,872
Stephen	685	---	34,049	39,657	20,340	1,807,834	12,415	---	---	1,914,295
Stewart	543	18,833	38,186	51,806	---	---	---	---	---	108,825
Stewartville	5,722	77,701	14,329	422,686	291,694	390,057	---	---	---	1,196,467
Stillwater	17,429	112,608	286,003	3,332,797	1,833,348	---	---	---	512,455	6,077,211
Stockton	751	5,671	---	---	15,663	---	---	---	---	21,334
Storden	254	---	217,381	---	---	---	---	---	---	217,381
Strandquist	78	---	---	---	18,502	---	---	---	---	18,502
Strathcona	26	---	---	---	---	---	---	---	---	---
Sturgeon Lake	395	11,625	2,447	2,865,858	---	---	---	---	1,273	2,881,203
Sunburg	99	---	---	---	---	12,533	---	---	---	12,533
Sunfish Lake	543	---	---	---	---	---	---	---	---	---
Swanville	358	1,443	---	---	209	---	---	---	---	1,652
Taconite	329	23,055	12,524	157,349	132,239	---	---	---	65,796	390,963
Tamarack	57	---	---	221	---	---	---	---	---	221
Taopi	83	---	---	---	---	---	---	---	---	---
Taunton	190	---	34,716	---	---	---	---	---	---	34,716

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Taylors Falls	1,051	8,250	44,345	87,443	4,086	117,543	---	---	---	261,667
Tenney	6	7,132	---	---	---	---	---	---	---	7,132
Tenstrike	189	---	---	8,261	---	---	---	---	---	8,261
Thief River Falls	8,476	---	260,765	988,228	360,780	---	---	---	2,580	1,612,353
Thomson	162	---	---	26,433	---	---	---	54,079	---	80,512
Tintah	68	---	750	---	---	---	---	---	---	750
Tonka Bay	1,545	---	---	122,427	---	---	---	---	---	122,427
Tower	502	---	---	---	63,951	289,365	248,991	---	1,500	603,807
Tracy	2,179	1,038	44,802	3,386	1,159,749	614,319	29,213	---	172,117	2,024,624
Trail	62	---	---	---	---	---	---	---	---	---
Trimont	702	821	215,744	30,263	10,741	---	---	---	972	258,541
Trommald	118	801	---	2,635	---	---	---	---	---	3,436
Trosky	106	600	---	---	---	---	---	---	---	600
Truman	1,199	832	102,934	546,073	---	---	---	---	---	649,839
Turtle River	73	---	---	---	---	---	---	---	---	---
Twin Lakes	158	---	---	---	---	---	---	---	---	---
Twin Valley	827	---	---	21,298	10,980	---	---	---	---	32,278
Two Harbors	3,678	31,682	45,923	69,196	300,887	---	371,237	---	3,229	822,154
Tyler	1,179	217	4,052	535,704	18,440	---	---	---	---	558,413
Ulen	547	64,682	8,688	9,223	852	---	---	---	---	83,445
Underwood	344	3,408	5,652	60,306	13,869	---	---	---	---	83,235
Upsala	432	---	21,612	20,974	---	---	---	---	---	42,586
Urbank	61	---	---	---	---	---	---	15,568	---	15,568
Utica	228	---	---	---	---	---	---	---	---	---
Vadnais Heights	13,241	85,803	20,325	1,340,789	435,429	1,317,962	---	---	---	3,200,308
Vergas	324	8,176	---	---	22,679	---	---	---	---	30,855
Vermillion	455	1,118	---	---	---	---	---	---	---	1,118
Verndale	561	---	91,441	3,005	9,060	---	---	---	3,089	106,595
Vernon Center	336	7,021	442	101,512	---	---	---	---	---	108,975

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Vesta	319	4,591	63,360	559	---	---	---	---	1,474	69,984
Victoria	5,837	29,254	28,368	417,714	242,983	126,297	---	---	---	844,616
Viking	82	---	---	1,464	---	---	---	12,440	128	14,032
Villard	241	---	19,389	---	---	---	---	---	---	19,389
Vining	61	---	---	---	---	---	---	---	---	---
Virginia	8,895	27,896	92,871	733,994	200,031	(527,025)	---	---	---	527,767
Wabasha	2,667	51,388	408,415	415,119	373,459	76,557	---	---	---	1,324,938
Wabasso	650	---	5,893	4,927	2,557	94,771	---	274,202	---	382,350
Waconia	9,250	28,652	825,561	837,106	210,609	---	---	---	---	1,901,928
Wadena	4,248	6,026	33,688	393,674	24,150	190,000	---	---	---	647,538
Wahkon	342	---	---	---	---	---	---	---	---	---
Waite Park	6,775	11,109	237,910	2,258,763	47,309	11,644	---	---	---	2,566,735
Waldorf	233	7,500	19,194	---	---	---	---	---	---	26,694
Walker	1,099	401	33,119	45,284	---	---	---	---	---	78,804
Walnut Grove	710	2,338	3,548	2,632,473	55,096	1,040	---	---	85,342	2,779,837
Walters	80	---	3,089	---	---	---	---	---	---	3,089
Waltham	192	---	---	---	---	---	---	---	8,833	8,833
Wanamingo	1,058	58,126	227	863,396	6,085	138,896	---	---	---	1,066,730
Wanda	86	---	2,023	1,176	---	---	---	---	---	3,199
Warba	179	---	3,500	---	---	---	---	---	---	3,500
Warren	1,676	1,246	1,796,375	173,779	4,641	---	---	---	---	1,976,041
Warroad	1,761	---	1,738,896	166,037	99,000	---	17,214	---	---	2,021,147
Waseca	9,737	82,394	100,140	2,483,626	68,040	---	---	---	89,788	2,823,988
Watertown	4,088	27,643	88,008	1,071,156	39,515	---	---	---	---	1,226,322
Waterville	1,869	17,135	2,726	509,915	---	---	---	---	---	529,776
Watkins	936	3,469	70,853	142,459	4,627	---	---	751,976	---	973,384
Watson	197	---	---	---	6,500	---	---	---	---	6,500
Waubun	395	---	19,243	36,513	---	---	---	142,830	925	199,511
Waverly	925	2,835	---	75,963	8,814	201,571	---	1,964,028	---	2,253,211

Table 15
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For the Year Ended December 31, 2005

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Wayzata	3,973	25,094	66,647	1,602,558	446,769	---	---	---	1,106	2,142,174
Welcome	661	---	321,232	3,155	7,153	250,612	---	---	---	582,152
Wells	2,521	1,513	156,400	32,654	61,660	20,007	---	---	---	272,234
Wendell	170	---	20,092	---	---	---	---	---	---	20,092
West Concord	835	---	3,311	175,712	1,096	---	---	1,236,170	---	1,416,289
West St. Paul	18,849	---	521,221	1,210,156	92,912	866,001	---	---	---	2,690,290
West Union	77	---	---	---	---	---	---	---	---	---
Westbrook	725	---	1,320	129,784	3,781	---	---	---	---	134,885
Westport	69	---	---	4,572	---	---	---	---	---	4,572
Whalan	60	---	---	---	---	---	---	---	---	---
Wheaton	1,513	1,629	7,016	44,015	30,093	540,599	59,040	---	---	682,392
White Bear Lake	24,927	58,520	320,534	2,103,712	172,853	997,651	---	387,818	---	4,041,088
Wilder	69	---	350	---	---	---	---	---	---	350
Willernie	566	---	---	1,200	---	---	---	---	---	1,200
Williams	213	---	3,222	---	---	---	---	---	553	3,775
Willmar	18,709	---	189,428	4,013,113	---	---	4,010,938	1,140,717	1,071,975	10,426,171
Willow River	382	---	---	---	---	---	---	---	---	---
Wilmont	318	8,773	7,000	---	---	---	---	---	---	15,773
Wilton	194	---	---	---	---	---	---	---	---	---
Windom	4,450	7,583	146,366	1,626,612	50,427	4,019	702,402	---	---	2,537,409
Winger	187	---	27,500	---	---	---	---	---	---	27,500
Winnebago	1,422	26,250	16,431	10,000	---	20,058	---	---	---	72,739
Winona	27,295	1,789,264	161,777	3,571,412	71,906	708,820	---	---	---	6,303,179
Winsted	2,321	36,716	126,865	50,726	43,422	122,485	36,974	---	---	417,188
Winthrop	1,354	---	120,273	---	36,596	---	---	---	---	156,869
Winton	170	---	---	---	1,646	---	---	198,660	---	200,306
Wolf Lake	50	---	66,132	---	---	---	---	---	---	66,132
Wolverton	138	---	1,198	31,843	5,751	---	---	---	---	38,792
Wood Lake	414	13,000	1,793	97,845	1,720	---	---	---	---	114,358

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

Name of City	Pop.	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing and Economic Development	Airport	For Enterprise Funds	All Other	Total Capital Outlay
Woodbury	54,091	22,568	336,949	25,308,601	977,837	---	---	---	---	26,645,955
Woodland	528	---	---	---	---	---	---	---	---	---
Woodstock	104	---	---	---	---	---	---	---	---	---
Worthington	11,341	---	112,728	2,856,665	124,673	---	---	---	---	3,094,066
Wrenshall	341	3,587	12,339	1,839	---	---	---	---	---	17,765
Wright	95	---	---	---	---	---	---	3,269	---	3,269
Wykoff	432	7,636	---	11,175	---	---	---	---	---	18,811
Wyoming	3,756	8,860	309,565	94,754	62,225	60,125	---	5,489,883	---	6,025,412
Zemple	74	---	---	---	---	---	---	---	---	---
Zimmerman	4,580	56,739	194,883	1,627,949	33,652	---	---	---	---	1,913,223
Zumbro Falls	166	---	---	16,271	1,613	---	---	---	---	17,884
Zumbrota	3,059	3,800	12,000	917,013	97,179	---	---	---	55,945	1,085,937
GRAND TOTAL		55,502,927	99,183,235	730,141,342	168,979,825	101,676,583	48,663,725	114,593,604	36,957,797	1,355,699,038

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ANALYSIS OF

TOTAL OUTSTANDING INDEBTEDNESS

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Ada	1,663		45,000	---	---	1,152,360	4,682,245	---	---	5,879,605	45,000	75,000
Adams	771		230,000	---	---	385,000	1,255,000	760,000	---	2,630,000	1,795,000	40,252
Adrian	1,232		---	---	---	150,000	1,235,000	1,145,384	---	2,530,384	---	744,446
Afton	2,919		4,000,000	---	---	---	---	---	---	4,000,000	---	---
Aitkin	2,124		100,000	515,000	---	---	1,885,000	735,000	---	3,235,000	1,010,000	1,668,773
Akeley	403		---	---	---	458,000	450,000	---	---	908,000	458,000	61,953
Albany	2,087		---	2,509,781	---	6,780,000	---	---	---	9,289,781	2,310,000	1,263,607
Albert Lea	18,153	A1/A	---	125,000	---	8,570,000	2,195,000	---	31,500	10,921,500	815,000	998,753
Alberta	130		---	---	---	---	400,000	---	---	400,000	---	9,285
Albertville	5,615		---	80,000	---	3,285,000	5,395,000	6,520,000	---	15,280,000	---	771,718
Alden	645		---	---	---	124,500	---	---	---	124,500	---	14,873
Aldrich	45		---	---	---	---	---	---	---	---	---	---
Alexandria	11,043		905,000	---	---	11,470,000	---	4,775,000	---	17,150,000	430,000	5,871,551
Alpha	127		---	---	---	---	---	---	---	---	---	---
Altura	424		---	---	---	---	---	180,737	---	180,737	---	---
Alvarado	372		15,000	---	---	---	---	179,000	---	194,000	15,000	504,742
Amboy	544		---	---	---	---	---	---	---	---	---	---
Andover	30,080	A+	4,110,000	7,065,000	---	9,535,000	28,730,000	---	2,205,000	51,645,000	5,405,000	699,000
Annandale	2,895		---	885,000	---	3,950,000	900,000	---	---	5,735,000	260,000	3,022,034
Anoka	17,899	A1	5,845,000	---	---	---	---	2,220,000	---	8,065,000	---	---
Apple Valley	48,988	Aa2	3,995,000	1,740,000	---	34,800,000	1,840,000	2,345,000	4,810,000	49,530,000	18,540,000	825,000
Appleton	2,680		---	122,000	---	145,000	510,000	2,200,789	---	2,977,789	---	2,519,847
Arco	94		---	---	---	---	87,000	---	---	87,000	---	---

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Arden Hills	9,787	AA/Aa; A	---	2,395,000	---	---	---	---	---	2,395,000	2,395,000	---
Argyle	663		---	---	---	1,205,000	---	---	---	1,205,000	640,000	321,986
Arlington	2,107		340,000	---	---	1,200,000	6,535,000	645,000	---	8,720,000	340,000	530,685
Ashby	460		---	---	---	1,255,000	774,000	---	---	2,029,000	---	138,239
Askov	373		---	---	---	---	386,434	---	---	386,434	---	343,000
Atwater	1,050		---	---	---	2,015,000	---	260,203	---	2,275,203	2,015,000	---
Audubon	472		620,000	---	---	176,000	2,321,000	---	---	3,117,000	---	307,842
Aurora	1,756		---	---	---	1,525,000	500,000	2,570,000	---	4,595,000	1,525,000	183,708
Austin	23,761	A1	4,345,000	3,480,000	---	5,980,000	12,430,000	9,340,000	---	35,575,000	7,875,000	908,351
Avoca	132		---	---	---	---	450,000	---	---	450,000	---	---
Avon	1,290		---	105,000	---	745,000	8,935,485	---	---	9,785,485	375,000	136,220
Babbitt	1,627		---	---	---	260,000	3,810,000	---	---	4,070,000	1,940,000	1,424,300
Backus	319		---	---	---	---	252,846	---	---	252,846	---	---
Badger	474		---	---	---	---	265,000	---	---	265,000	---	213,399
Bagley	1,263		---	---	---	1,149,000	3,430,000	---	---	4,579,000	---	2,786,136
Balaton	608		---	---	---	1,780,000	1,545,814	---	---	3,325,814	355,000	839,182
Barnesville	2,315		---	---	---	3,709,740	2,525,000	574,245	---	6,808,985	1,090,000	84,508
Barnum	601		---	---	---	70,000	505,274	---	---	575,274	---	14,000
Barrett	332		---	---	---	334,788	104,000	---	---	438,788	---	35,354
Barry	19		---	---	---	---	---	---	---	---	---	10,200
Battle Lake	780		---	---	---	535,000	130,000	320,000	---	985,000	---	2,938,648
Baudette	1,084		---	---	---	---	899,000	---	---	899,000	---	1,413,131
Baxter	7,219		148,000	---	---	28,135,000	5,785,000	---	---	34,068,000	1,805,000	1,005,033
Bayport	3,171		---	1,235,000	---	---	---	---	---	1,235,000	---	---

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Beardsley	237		---	---	---	---	---	---	---	---	---	56,502
Beaver Bay	185		---	---	---	20,000	---	162,500	---	182,500	20,000	---
Beaver Creek	246		---	---	---	---	36,299	---	---	36,299	---	295,317
Becker	3,975	Aaa	19,820,000	10,000,000	---	3,170,000	---	---	---	32,990,000	---	---
Bejou	85		---	---	---	---	---	---	---	---	---	---
Belgrade	724		---	240,000	---	704,000	90,000	1,435,000	---	2,469,000	1,390,000	---
Belle Plaine	6,037	A-	---	1,795,000	---	7,000,000	845,000	---	---	9,640,000	5,960,000	8,813,719
Bellechester	172		---	---	---	---	165,013	---	---	165,013	---	---
Bellingham	189		---	---	---	---	---	---	---	---	---	---
Beltrami	94		---	---	---	32,000	---	---	---	32,000	---	---
Belview	381		---	---	---	---	1,235,000	808,792	---	2,043,792	---	151,503
Bemidji	13,059	A3	45,000	1,685,000	---	4,280,000	18,900,000	3,325,000	---	28,235,000	---	---
Bena	109		---	---	---	---	---	---	---	---	---	---
Benson	3,346		1,040,000	---	---	---	3,800,000	---	---	4,840,000	---	4,319,023
Bertha	475		---	---	---	---	---	---	---	---	---	---
Bethel	509		---	---	---	540,000	1,422,849	---	---	1,962,849	---	1,962,849
Big Falls	267		---	---	---	---	729,000	---	---	729,000	---	---
Big Lake	8,671	A2	---	1,735,000	---	13,935,000	6,720,000	2,741,551	---	25,131,551	1,960,000	9,089,428
Bigelow	229		---	---	---	---	---	---	---	---	---	38,000
Bigfork	468		---	---	---	192,000	62,000	---	---	254,000	---	22,696
Bingham Lake	163		---	---	---	---	---	---	---	---	---	---
Birchwood	943		---	---	---	---	484,500	---	---	484,500	---	---
Bird Island	1,161		---	---	---	255,000	---	---	---	255,000	---	300,117
Biscay	111		---	---	---	---	---	660,000	---	660,000	---	---

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

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

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Brooklyn Park	71,048	Aa2, Aa3	24,325,000	9,985,000	18,330,000	16,720,000	15,485,000	---	2,710,000	87,555,000	35,770,000	837,132
Brooks	146		---	---	---	---	---	---	---	---	---	---
Brookston	95		---	---	---	---	---	---	---	---	---	---
Brooten	643		460,000	---	---	---	---	---	---	460,000	---	301,000
Browerville	731		---	75,000	---	710,000	---	260,000	---	1,045,000	260,000	769,888
Browns Valley	643		---	---	---	210,000	360,000	---	---	570,000	---	---
Brownsdale	706		---	---	---	754,478	---	---	---	754,478	---	---
Brownsville	502		195,000	---	---	---	405,000	---	---	600,000	---	---
Brownton	812		---	---	---	3,300,000	---	---	---	3,300,000	1,645,000	183,696
Bruno	107		---	---	---	---	---	---	---	---	---	---
Buckman	226		30,000	---	---	---	---	---	---	30,000	30,000	---
Buffalo	13,251	A+	10,265,000	220,000	---	8,245,000	45,504,169	15,420,000	---	79,654,169	9,870,000	2,499,022
Buffalo Lake	751		95,000	---	---	---	1,026,140	---	---	1,121,140	---	1,106,860
Buhl	989		---	285,000	---	535,000	---	---	---	820,000	---	3,907
Burnsville	61,262	Aa1	1,075,000	7,645,000	---	27,565,000	1,560,000	2,655,000	---	40,500,000	7,070,000	5,226,129
Burtrum	130		---	---	---	---	---	---	---	---	---	---
Butterfield	529		---	---	---	---	843,000	365,000	---	1,208,000	400,000	---
Byron	4,640		---	---	---	5,945,000	6,799,000	---	---	12,744,000	---	2,566,950
Caledonia	2,948		950,000	---	---	---	1,355,000	---	---	2,305,000	1,735,809	1,254,342
Callaway	210		---	---	---	---	---	---	---	---	---	14,227
Calumet	372		---	---	---	---	298,000	---	---	298,000	---	93,246
Cambridge	7,057	AA	---	799,000	---	9,699,145	11,856,855	10,380,000	330,000	33,065,000	---	7,525,636
Campbell	217		---	---	---	---	---	---	---	---	---	---
Canby	1,838		137,000	355,000	---	1,025,000	475,000	---	---	1,992,000	---	1,589,709

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Cannon Falls	3,973		---	---	---	7,600,000	1,040,000	---	---	8,640,000	3,950,000	16,085,414
Canton	328		---	---	---	---	442,000	---	---	442,000	---	6,019
Carlos	394		---	---	---	1,110,000	80,000	---	---	1,190,000	80,000	---
Carlton	819		---	---	---	---	1,261,000	---	---	1,261,000	---	---
Carver	2,339		---	---	---	4,955,000	1,940,000	---	---	6,895,000	585,000	3,229,383
Cass Lake	833		---	---	---	---	368,000	---	---	368,000	---	1,056,133
Cedar Mills	49		---	---	---	---	---	---	---	---	---	209,000
Center City	630		---	---	---	179,957	---	---	---	179,957	---	---
Centerville	3,848		---	---	---	6,052,750	---	---	---	6,052,750	---	---
Ceylon	371		---	---	---	---	555,000	---	---	555,000	555,000	9,804
Champlin	24,071	A+, A1	1,745,000	8,780,000	---	---	9,190,000	---	---	19,715,000	8,595,000	42,603
Chandler	255		---	---	---	---	41,000	87,933	---	128,933	---	1,236,490
Chanhassen	22,518	Aa1, AA-	11,690,000	1,170,000	---	3,325,000	15,545,000	705,000	---	32,435,000	2,590,000	630,419
Chaska	22,467		---	28,780,000	---	13,870,000	14,595,000	72,460,000	---	129,705,000	51,935,000	815,000
Chatfield	2,493		450,000	466,066	---	1,356,568	8,235,000	1,790,000	---	12,297,634	---	17,331
Chickamaw Beach	145		---	---	---	---	---	---	---	---	---	---
Chisago City	4,258	A3	---	---	---	2,020,000	---	---	---	2,020,000	---	494,126
Chisholm	4,775	A,Baa / A,A3	---	170,000	---	555,000	---	---	---	725,000	---	2,253,374
Chokio	418		---	---	---	110,000	2,239,000	---	---	2,349,000	435,000	49,126
Circle Pines	5,072	A, AA	---	4,810,000	---	2,365,000	675,000	890,000	---	8,740,000	5,095,000	---
Clara City	1,347		---	---	---	772,000	135,000	1,060,000	---	1,967,000	1,060,000	3,801,420
Claremont	608		---	---	---	---	2,925,000	---	---	2,925,000	---	1,607,130
Clarissa	631		---	---	---	---	3,715,100	---	---	3,715,100	---	78,435

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

Name of City	Pop.	Bond Rating *	TYPE OF BOND: General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Clarkfield	902		---	---	---	546,000	4,060,000	236,211	---	4,842,211	1,960,000	121,799
Clarks Grove	709		---	---	---	---	---	---	---	---	---	---
Clear Lake	395		---	---	---	240,000	197,000	---	---	437,000	---	165,163
Clearbrook	555		1,985,000	---	---	147,000	245,000	---	---	2,377,000	965,000	395,339
Clearwater	1,315		---	---	---	1,000,000	---	---	---	1,000,000	---	2,189,603
Clements	168		---	---	---	---	---	---	---	---	---	---
Cleveland	717		---	---	---	---	317,500	---	---	317,500	---	222,592
Climax	233		---	---	---	---	---	---	---	---	---	---
Clinton	424		---	---	---	---	1,252,500	---	---	1,252,500	---	320,909
Clitherall	121		---	---	---	---	---	---	---	---	---	---
Clontarf	158		---	---	---	---	---	---	---	---	---	675,000
Cloquet	11,601	A, AA	---	---	---	470,000	2,695,000	---	---	3,165,000	---	3,160,246
Coates	162		---	---	---	---	---	---	---	---	---	---
Cobden	51		---	---	---	---	---	---	---	---	---	---
Cohasset	2,574		---	2,225,000	---	---	1,770,000	2,005,000	---	6,000,000	5,810,000	5,275
Cokato	2,726		---	---	---	---	572,000	---	---	572,000	---	6,347,579
Cold Spring	3,693	A3	---	35,000	---	9,990,000	775,000	---	---	10,800,000	---	7,870,131
Coleraine	1,122		---	1,510,000	---	---	465,000	---	---	1,975,000	---	3,636,190
Cologne	1,237		---	---	---	---	---	---	---	---	---	1,174,936
Columbia Heights	18,261	A1	---	1,985,000	---	1,604,292	2,220,708	---	---	5,810,000	---	---
Comfrey	360		---	---	---	90,000	---	486,000	---	576,000	---	288,299
Comstock	121		---	---	---	---	---	---	---	---	---	167,840
Conger	144		---	---	---	---	---	---	---	---	---	---
Cook	591		---	---	---	---	1,057,000	---	---	1,057,000	75,000	---

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

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

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

Name of City	Pop.	Bond Rating *	TYPE OF BOND: General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
De Graff	137		---	---	---	---	---	---	---	---	---	146,485
Deephaven	3,737		---	---	---	---	---	---	---	---	---	---
Deer Creek	333		---	---	---	---	316,000	---	---	316,000	---	---
Deer River	924		61,000	---	---	1,552,736	554,780	---	---	2,168,516	760,000	296,000
Deerwood	581		385,000	---	---	---	---	---	---	385,000	---	---
Delano	4,612	A3	1,590,000	30,000	---	940,000	3,510,000	2,455,000	---	8,525,000	---	24,596,771
Delavan	192		---	---	---	---	591,000	---	---	591,000	---	---
Delhi	74		---	---	---	---	---	---	---	---	---	878,932
Dellwood	1,103		---	---	---	---	---	---	---	---	---	---
Denham	39		---	---	---	---	---	---	---	---	---	---
Dennison	171		---	---	---	950,000	214,000	---	---	1,164,000	---	---
Dent	194		---	---	---	---	62,111	---	---	62,111	---	4,582
Detroit Lakes	8,004	A2	5,099,999	935,000	---	10,705,000	---	4,805,000	---	21,544,999	---	4,426,052
Dexter	337		---	---	170,158	523,800	---	135,000	---	828,958	---	---
Dilworth	3,464	Baa1	---	---	---	11,026,000	---	---	---	11,026,000	550,000	2,256,000
Dodge Center	2,552		---	337,660	---	3,305,000	502,340	975,000	---	5,120,000	850,000	---
Donaldson	28		---	---	---	---	---	---	---	---	---	---
Donnelly	240		---	---	---	---	---	---	---	---	---	---
Doran	47		---	---	---	---	---	---	---	---	---	---
Dover	569		---	---	---	---	699,000	---	---	699,000	---	---
Dovray	63		---	---	---	---	---	---	---	---	---	233,118
Duluth	85,889	Aa3/AA-	38,007,900	7,282,800	3,919,413	53,919,300	40,340,000	4,184,156	310,000	147,963,569	21,774,413	46,151,681
Dumont	109		---	---	---	---	---	---	266,000	266,000	---	266,000
Dundas	759		---	365,000	---	---	4,480,000	---	---	4,845,000	---	2,878,368

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

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

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

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

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Fergus Falls	13,903	A2	4,260,000	1,010,000	---	12,745,000	4,845,000	---	---	22,860,000	8,480,000	1,150,528
Fertile	866		117,000	---	---	17,325	17,675	---	---	152,000	35,000	942,000
Fifty Lakes	405		---	---	---	105,000	---	---	---	105,000	---	356,112
Finlayson	326		---	---	---	147,000	339,000	---	---	486,000	---	289,000
Fisher	398		---	---	---	212,000	1,231,000	---	---	1,443,000	---	1,980,946
Flensburg	241		---	---	---	---	---	---	---	---	---	41,548
Floodwood	544		---	---	---	---	178,500	---	---	178,500	---	2,000
Florence	46		---	---	---	---	---	---	---	---	---	---
Foley	2,612		---	---	---	2,654,000	270,000	---	---	2,924,000	520,000	803,105
Forada	193		---	---	---	---	---	---	---	---	---	---
Forest Lake	17,385	A1	---	4,675,000	---	1,680,000	13,460,000	---	---	19,815,000	4,975,000	1,627,000
Foreston	493		---	---	---	---	510,000	---	---	510,000	---	---
Fort Ripley	65		---	---	---	---	---	---	---	---	---	---
Fosston	1,531		150,000	945,000	---	795,000	2,119,000	4,510,000	---	8,519,000	35,000	2,461,954
Fountain	373		---	---	---	---	---	---	---	---	---	23,809
Foxhome	122		---	---	---	---	---	---	---	---	---	---
Franklin	489		495,000	---	---	---	1,296,000	---	---	1,791,000	---	278,846
Frazee	1,393		---	59,432	---	1,536,000	---	---	---	1,595,432	---	326,496
Freeborn	289		---	---	---	---	---	---	---	---	---	173,846
Freeport	480		---	---	---	2,590,911	410,000	---	---	3,000,911	410,000	---
Fridley	26,679	Aa1	---	8,335,000	---	1,805,000	3,815,000	---	---	13,955,000	10,250,000	---
Frost	235		---	---	---	---	795,000	---	---	795,000	---	46,477
Fulda	1,312		---	---	---	205,000	675,000	---	---	880,000	675,000	351,000
Funkley	18		---	---	---	---	---	---	---	---	---	---

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

Name of City	Pop.	Bond Rating *	TYPE OF BOND: General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Garfield	300		---	---	---	---	---	78,000	---	78,000	---	418,230
Garrison	228		---	---	---	---	---	---	---	---	---	---
Garvin	144		---	---	---	---	---	---	---	---	---	54,543
Gary	201		1,800	---	---	72,600	---	2,300	---	76,700	---	---
Gaylord	2,293		35,000	1,983,541	---	2,270,000	11,000,000	---	---	15,288,541	9,095,000	---
Gem Lake	468		---	---	---	586,000	---	---	---	586,000	---	---
Geneva	468		---	---	---	---	---	---	---	---	---	37,800
Genola	68		---	---	---	---	---	---	---	---	---	---
Georgetowr	125		---	---	---	---	---	---	---	---	---	---
Ghent	339		---	405,000	---	255,000	---	---	---	660,000	---	232,360
Gibbon	788		1,165,000	---	---	---	---	---	---	1,165,000	---	---
Gilbert	1,788		---	---	---	1,730,000	---	---	155,000	1,885,000	770,000	147,000
Gilman	231		---	---	---	---	---	---	---	---	---	---
Glencoe	5,691		1,597,000	700,000	---	5,049,000	11,414,000	175,000	---	18,935,000	13,100,000	1,048,029
Glenville	685		---	---	---	30,000	---	---	---	30,000	---	---
Glenwood	2,663		110,000	---	---	285,000	160,000	155,000	---	710,000	---	1,554,031
Glyndon	1,172		---	---	---	1,823,265	---	---	---	1,823,265	---	1,384,000
Golden Valley	20,510		---	28,215,000	---	38,765,000	2,790,000	---	4,675,000	74,445,000	2,060,000	1,935,000
Gonvick	280		---	---	---	---	---	---	---	---	---	11,671
Good Thunder	563		---	---	---	225,000	---	---	---	225,000	---	954,000
Goodhue	901		---	322,543	---	1,325,000	845,834	---	---	2,493,377	---	---
Goodridge	112		---	---	---	49,000	28,000	---	---	77,000	49,000	---
Goodview	3,297		---	105,000	---	1,955,000	---	---	---	2,060,000	---	59,225
Graceville	592		---	---	---	135,000	423,000	2,107,000	---	2,665,000	---	77,839

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Granada	298		---	---	---	---	---	---	---	---	---	---
Grand Marais	1,417		---	---	---	3,410,000	204,000	4,430,000	---	8,044,000	875,000	1,182,576
Grand Meadow	935		---	480,000	---	1,230,000	510,000	---	---	2,220,000	---	145,564
Grand Rapids	8,543	A2	---	1,455,000	---	17,685,000	4,180,000	3,180,000	---	26,500,000	---	946,000
Granite Falls	3,088		1,255,000	---	---	5,089,000	2,080,000	4,665,927	---	13,089,927	675,000	146,714
Grant	4,218		---	---	---	176,050	---	---	---	176,050	---	170,179
Grasston	113		---	---	---	---	---	---	---	---	---	---
Green Isle	421		---	---	---	2,860,000	1,105,739	1,772,000	---	5,737,739	50,000	54,988
Greenbush	740		---	---	---	130,000	14,000	191,082	---	335,082	---	---
Greenfield	2,847		285,000	---	---	9,715,000	---	1,300,000	---	11,300,000	4,130,000	---
Greenwald	188		---	---	---	234,141	---	---	---	234,141	---	---
Greenwood	759		---	---	---	---	---	---	---	---	---	---
Grey Eagle	344		15,000	---	---	110,000	---	---	---	125,000	---	639,080
Grove City	629		---	---	---	---	157,000	1,110,000	---	1,267,000	1,135,000	---
Grygla	238		---	---	---	325,000	---	---	---	325,000	94,000	20,731
Gully	93		---	---	---	---	---	---	---	---	---	---
Hackensack	313		225,000	---	---	---	---	834,000	---	1,059,000	225,000	186,675
Hadley	62		---	---	---	---	---	---	---	---	---	---
Hallock	1,135		---	---	---	1,785,000	1,075,000	---	---	2,860,000	90,000	101,127
Halma	64		---	---	---	---	---	---	---	---	---	---
Halstad	598		---	---	---	465,000	---	---	---	465,000	---	---
Ham Lake	15,136		545,000	---	---	805,000	---	---	---	1,350,000	---	---
Hamburg	566		27,000	---	---	188,000	---	---	---	215,000	---	1,126,668
Hammond	237		331,000	---	---	---	---	---	---	331,000	---	406

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

Name of City	Pop.	Bond Rating *	TYPE OF BOND: General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Hampton	751		---	---	---	---	---	---	---	---	---	---
Hancock	703		---	---	---	---	2,822,760	---	---	2,822,760	1,355,000	63,656
Hanley Falls	304		---	---	---	190,000	---	---	---	190,000	---	679,033
Hanover	2,269		---	---	---	1,320,000	---	745,000	---	2,065,000	---	1,776,935
Hanska	419		---	---	---	605,000	515,000	---	---	1,120,000	---	---
Harding	107		---	---	---	---	---	---	---	---	---	---
Hardwick	199		---	---	---	---	---	---	---	---	---	99,514
Harmony	1,132		2,947,000	605,000	---	395,000	360,000	---	---	4,307,000	215,000	1,434,568
Harris	1,267		---	---	---	---	---	---	---	---	20,000	488,642
Hartland	276		---	---	---	181,000	---	---	---	181,000	---	76,158
Hastings	21,489		8,620,000	---	---	25,745,000	---	9,905,000	---	44,270,000	---	530,000
Hatfield	43		---	---	---	---	---	---	---	---	---	---
Hawley	1,915		---	---	---	4,847,000	1,099,000	---	---	5,946,000	930,000	626,192
Hayfield	1,361		680,000	235,000	---	867,000	1,615,000	1,990,000	---	5,387,000	---	1,533,871
Hayward	236		---	---	---	206,000	120,000	---	---	326,000	---	28,324
Hazel Run	58		---	---	---	---	---	---	---	---	---	79,200
Hector	1,173		---	---	---	1,430,000	---	2,820,000	---	4,250,000	340,000	1,480,757
Heidelberg	98		---	---	---	---	---	---	---	---	---	---
Henderson	951		---	265,000	---	4,810,000	720,000	---	---	5,795,000	820,000	486,679
Hendricks	700		237,178	---	---	---	---	---	---	237,178	---	1,532,269
Hendrum	317		---	---	---	92,000	---	---	---	92,000	---	13,976
Henning	829		---	---	---	---	6,158,000	318,593	---	6,476,593	1,015,000	775,650
Henriette	98		---	---	---	---	49,800	---	---	49,800	---	---
Herman	423		---	---	---	569,500	1,275,000	---	---	1,844,500	---	168,531

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Hermantown	8,942		---	---	---	12,880,000	2,085,000	4,715,000	---	19,680,000	---	94,078
Heron Lake	773		---	590,000	---	---	1,982,653	103,000	---	2,675,653	---	215,851
Hewitt	272		---	---	---	---	---	---	---	---	---	137,870
Hibbing	16,582		690,000	605,000	---	---	4,173,598	---	---	5,468,598	3,503,598	19,441,903
Hill City	473		---	---	---	---	1,050,000	---	---	1,050,000	---	198,606
Hillman	21		---	---	---	---	---	---	---	---	---	---
Hills	555		---	---	---	---	---	---	---	---	---	800
Hilltop	792		---	260,000	---	---	---	---	---	260,000	---	---
Hinckley	1,432		275,000	---	---	80,000	450,000	---	---	805,000	244,100	4,057,542
Hitterdal	182		---	---	---	---	367,000	---	---	367,000	---	---
Hoffman	651		---	---	---	908,000	1,770,000	---	---	2,678,000	---	1,104,634
Hokah	574		---	---	---	149,000	---	---	---	149,000	---	95,000
Holdingford	754		1,075,000	---	---	---	235,000	---	---	1,310,000	1,310,000	---
Holland	205		---	---	---	---	---	---	---	---	---	---
Hollandale	288		---	---	---	---	105,000	---	---	105,000	---	---
Holloway	107		---	---	---	---	---	---	---	---	---	---
Holt	93		---	---	---	---	---	---	---	---	---	---
Hopkins	17,263	AA-/A1	830,000	13,366,284	---	1,675,000	4,830,000	13,290,000	---	33,991,284	5,701,284	---
Houston	1,011		---	---	255,000	395,000	275,000	---	---	925,000	---	298,810
Howard Lake	1,966		---	---	---	2,450,000	3,355,000	560,000	---	6,365,000	1,630,000	1,108,874
Hoyt Lakes	1,918		45,000	234,941	---	1,505,000	---	---	---	1,784,941	45,000	1,239,982
Hugo	9,440	A1; A2	---	1,945,000	---	2,740,000	2,650,000	2,420,000	7,920,000	17,675,000	180,000	761,865
Humboldt	51		---	---	---	---	---	---	---	---	---	---
Hutchinson	13,817	A3	755,000	845,000	---	19,685,000	27,100,000	28,780,000	---	77,165,000	---	3,941,090

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Ihlen	92		---	---	---	---	---	---	---	---	---	131,207
Independence	3,714		440,000	---	---	720,000	---	1,520,000	---	2,680,000	440,000	172,209
International Falls	6,397		---	---	---	---	---	---	---	---	---	---
Inver Grove Heights	33,195	AA3	1,486,230	23,137,206	---	7,481,000	5,665,000	3,325,000	---	41,094,436	7,160,000	1,350,000
Iona	155		---	---	---	---	---	---	---	---	---	750,000
Iron Junction	84		---	---	---	---	---	---	---	---	---	---
Ironton	546		---	---	---	---	---	---	---	---	---	335,188
Isanti	5,181		---	---	---	10,030,000	5,623,756	---	---	15,653,756	190,000	25,000
Isle	818		60,000	167,000	---	249,000	415,000	---	---	891,000	60,000	151,364
Ivanhoe	634		158,300	---	---	---	420,101	835,601	---	1,414,002	835,608	33,864
Jackson	3,480		---	---	---	1,075,000	490,000	---	---	1,565,000	230,000	808,441
Janesville	2,166		---	---	---	6,479,098	1,275,902	610,000	---	8,365,000	830,902	124,545
Jasper	582		---	---	---	525,000	353,000	756,522	---	1,634,522	---	720,165
Jeffers	370		---	---	---	---	---	---	---	---	---	---
Jenkins	314		---	---	---	---	---	---	---	---	---	62,602
Johnson	29		---	---	---	---	---	---	---	---	---	---
Jordan	5,048		---	---	---	17,040,000	1,340,000	---	---	18,380,000	5,730,000	8,207
Kandiyohi	537		385,000	---	---	377,000	320,000	---	---	1,082,000	377,000	---
Karlstad	745		---	---	---	590,000	280,000	---	---	870,000	---	538,437
Kasota	686		---	---	---	---	---	---	---	---	---	---
Kasson	5,312		---	---	---	2,890,000	775,000	---	---	3,665,000	930,000	7,616,000
Keewatin	1,167		---	---	---	---	---	---	---	---	---	624,367
Kelliher	310		---	---	---	219,000	---	---	---	219,000	---	---
Kellogg	468		---	---	---	283,558	---	---	---	283,558	---	9,130

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

Name of City	Pop.	Bond Rating *	TYPE OF BOND: General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Kennedy	218		---	---	---	99,000	---	---	---	99,000	---	68,179
Kenneth	54		---	---	---	---	220,000	---	---	220,000	---	---
Kensington	276		---	---	---	---	175,000	---	---	175,000	---	3,533
Kent	116		---	---	---	---	---	---	---	---	---	---
Kenyon	1,696		---	5,000	---	730,000	595,000	2,390,000	---	3,720,000	2,065,000	116,000
Kerkhoven	743		---	---	---	420,000	680,000	235,388	---	1,335,388	---	140,000
Kerrick	72		---	---	---	---	---	---	---	---	---	---
Kettle River	181		48,000	---	---	---	596,000	---	---	644,000	---	---
Kiester	511		---	1,635,000	---	---	---	---	---	1,635,000	870,000	192,000
Kilkenny	154		---	---	---	---	175,000	---	---	175,000	---	---
Kimball	683		---	---	---	638,000	81,000	---	---	719,000	---	17,240
Kinbrae	17		---	---	---	---	---	---	---	---	---	816
Kingston	152		---	---	---	---	---	---	---	---	---	---
Kinney	173		---	---	---	---	---	---	---	---	---	---
La Crescent	5,148		---	---	---	4,310,000	755,000	990,000	---	6,055,000	---	171,855
La Prairie	622		---	---	---	121,000	---	---	---	121,000	121,000	---
La Salle	84		---	---	---	---	---	---	---	---	---	51,000
Lafayette	524		---	---	---	---	---	---	---	---	---	---
Lake Benton	679		---	---	---	---	---	---	---	---	---	1,159,104
Lake Bronson	227		---	---	---	---	---	---	---	---	---	2,853
Lake City	5,314	A2	---	---	---	1,368,000	1,080,000	1,232,929	---	3,680,929	---	7,202,841
Lake Crystal	2,549		2,515,000	---	---	5,340,000	4,770,000	3,780,000	---	16,405,000	2,515,000	1,714,270
Lake Elmo	7,966	Aa3a	---	---	---	5,155,000	5,215,000	---	---	10,370,000	---	---
Lake Henry	83		---	---	---	---	---	---	---	---	---	---

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

			T Y P E O F B O N D									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Lake Lillian	238		---	---	---	---	---	---	---	---	---	---
Lake Park	837		---	---	---	---	355,000	---	---	355,000	---	758,520
Lake Shore	1,037		120,000	---	---	---	495,000	---	---	615,000	120,000	200,692
Lake St. Croix Beach	1,145		---	---	---	430,915	---	---	---	430,915	---	---
Lake Wilson	256		---	---	---	---	450,703	291,798	---	742,501	---	266,441
Lakefield	1,710		---	---	---	1,110,000	2,305,000	---	---	3,415,000	645,000	5,851,174
Lakeland	1,891		---	---	---	130,000	2,025,000	---	---	2,155,000	---	---
Lakeland Shores	364		---	---	---	---	---	---	---	---	---	---
Lakeville	51,722	Aa3	41,230,000	5,210,000	---	12,500,000	21,300,000	4,075,000	4,540,000	88,855,000	14,050,000	2,700,142
Lamberton	822		---	---	---	2,580,000	216,000	185,162	---	2,981,162	---	163,368
Lancaster	337		---	---	---	56,000	---	---	---	56,000	---	24,821
Landfall	734		---	---	---	---	569,091	---	---	569,091	---	---
Lanesboro	763		---	40,000	---	387,000	1,915,000	---	---	2,342,000	---	440,051
Laporte	138		---	---	---	---	858,000	---	---	858,000	---	5,000
Lastrup	93		---	---	---	---	---	---	---	---	---	---
Lauderdale	2,329		---	---	---	2,775,000	---	---	---	2,775,000	---	---
Le Center	2,371		30,000	470,000	---	3,609,000	1,556,397	---	---	5,665,397	859,000	4,083,379
Le Sueur	4,305	A3	4,435,000	1,890,000	---	5,535,000	5,945,000	2,565,000	---	20,370,000	7,500,000	1,085,000
Lengby	82		---	---	---	---	---	---	---	---	---	---
Leonard	24		---	---	---	---	---	---	---	---	---	---
Leonidas	58		---	---	---	---	---	---	---	---	---	---
Leroy	903		---	---	---	1,005,000	2,989,600	---	---	3,994,600	2,820,000	89,019
Lester Prairie	1,617		50,000	90,000	---	---	215,000	---	---	355,000	---	30,513
Lewiston	1,507		---	85,000	---	1,118,000	2,199,000	---	---	3,402,000	1,050,000	2,092,585

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

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

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

			T Y P E O F B O N D									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Madelia	2,303		---	40,000	---	2,205,000	2,120,000	1,280,000	328,782	5,973,782	---	1,634,016
Madison	1,703		1,690,000	---	---	---	2,892,000	1,175,000	---	5,757,000	---	---
Madison Lake	910		70,000	65,000	---	1,060,000	290,000	---	---	1,485,000	300,000	182,933
Magnolia	204		525,800	---	---	---	---	---	---	525,800	---	84,336
Mahnomen	1,204		125,000	---	---	836,357	476,000	---	---	1,437,357	195,000	78,441
Mahtomedi	7,941		---	---	---	2,225,000	---	---	---	2,225,000	---	5,154
Manchester	77		---	---	---	---	---	---	---	---	---	---
Manhattan Beach	62		---	---	---	---	---	---	---	---	---	---
Mankato	35,031	A1	2,715,000	5,415,664	---	62,675,000	16,255,000	---	---	87,060,664	3,850,000	19,739,543
Mantorville	1,191		---	---	---	695,000	1,300,000	---	---	1,995,000	105,000	(1,322)
Maple Grove	58,420	Aa1	49,765,000	385,000	---	22,665,000	15,710,000	---	---	88,525,000	40,950,000	8,544,790
Maple Lake	1,879		---	970,000	---	3,350,000	995,000	---	---	5,315,000	---	---
Maple Plain	1,982		---	---	---	---	---	---	---	---	---	354,823
Mapleton	1,661		---	---	---	2,475,000	---	---	---	2,475,000	1,325,000	---
Mapleview	172		---	---	---	---	---	---	---	---	---	---
Maplewood	36,279	Aa2	9,570,000	5,782,297	---	29,700,000	1,370,000	---	10,110,000	56,532,297	14,395,000	23,007
Marble	698		---	---	---	---	---	---	---	---	---	195,737
Marietta	170		---	---	---	---	---	---	---	---	---	---
Marine On St. Croix	669		---	---	---	---	---	---	---	---	---	140,600
Marshall	12,932	A-3	4,595,000	11,325,000	---	1,645,000	11,550,000	39,431,000	---	68,546,000	16,715,000	1,046,389
Mayer	1,290		---	---	---	560,000	6,606,000	---	---	7,166,000	---	213,286
Maynard	359		240,000	20,000	---	---	1,230,500	8,000	---	1,498,500	---	14,441
Mazeppa	794		200,000	---	---	---	---	---	---	200,000	---	355,000
Mc Grath	65		---	---	---	---	---	---	---	---	---	31,000

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

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

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

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

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

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

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

			T Y P E O F B O N D									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Nisswa	2,048		---	---	---	---	3,003,673	---	---	3,003,673	---	1,548,644
Norcross	57		---	---	---	---	---	---	---	---	---	---
North Branch	10,205		250,864	1,895,000	---	20,365,000	670,000	14,290,000	---	37,470,864	---	12,785,124
North Mankato	12,577	A2	885,000	880,000	---	19,340,000	8,870,000	---	---	29,975,000	4,720,000	3,804,426
North Oaks	4,502		---	---	---	---	---	---	---	---	---	---
North St. Paul	11,885		5,680,000	3,725,000	---	2,455,000	365,000	---	800,000	13,025,000	1,610,000	232,450
Northfield	18,961		2,210,000	2,357,000	---	9,760,000	22,012,000	---	---	36,339,000	---	458,670
Northome	237		---	---	---	---	---	---	231,000	231,000	---	---
Northrop	245		---	---	---	---	---	---	---	---	---	---
Norwood Young Ame	3,479		---	---	---	4,615,000	8,895,000	3,470,000	---	16,980,000	480,000	52,326
Oak Grove	7,997		---	---	---	3,348,390	---	---	---	3,348,390	---	127,500
Oak Park Heights	4,664		---	---	---	1,000,000	65,000	---	---	1,065,000	65,000	---
Oakdale	27,492	A1	1,930,000	465,000	---	17,530,000	1,035,000	---	---	20,960,000	2,660,000	451,427
Odessa	103		---	---	---	---	247,000	---	---	247,000	---	---
Odin	108		---	---	---	---	---	---	---	---	---	66,789
Ogema	127		---	---	---	---	---	---	---	---	---	---
Ogilvie	478		---	260,000	---	---	140,000	---	---	400,000	---	---
Okabena	182		10,000	---	---	---	346,000	---	---	356,000	---	40,100
Oklee	410		990,000	---	---	---	8,500	---	---	998,500	990,000	92,220
Olivia	2,579	Baa2	410,000	---	---	5,001,516	5,191,355	---	---	10,602,871	3,385,000	244,205
Onamia	862		215,000	67,000	---	---	---	364,000	---	646,000	215,000	641,000
Ormsby	147		---	---	---	---	237,000	---	---	237,000	---	216,979
Orono	7,653		3,080,000	---	---	---	3,575,000	---	---	6,655,000	2,580,000	---
Oronoco	935		450,000	---	---	---	---	---	---	450,000	---	---

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Orr	241		---	---	---	---	---	---	---	---	---	80,046
Ortonville	1,973		3,000,000	---	---	2,495,000	2,039,000	---	---	7,534,000	2,495,000	4,315,706
Osakis	1,605		---	---	---	2,235,000	305,000	---	---	2,540,000	640,000	655,667
Oslo	330		---	---	---	---	---	---	---	---	---	92,110
Osseo	2,492		---	3,070,000	---	2,095,000	---	2,485,000	---	7,650,000	2,095,000	259,328
Ostrander	205		---	---	---	---	407,000	---	---	407,000	---	---
Otsego	10,584		9,215,000	---	---	---	20,865,000	---	---	30,080,000	360,000	139,069
Ottertail	491		360,000	---	---	---	1,000,000	---	---	1,360,000	---	1,272,177
Owatonna	24,255	Aa3	---	---	---	19,655,000	---	10,189,751	---	29,844,751	7,180,000	1,698,813
Palisade	151		---	---	---	---	---	---	---	---	---	218,743
Park Rapids	3,445	Baa1	---	---	---	7,305,000	655,000	---	---	7,960,000	---	8,647,265
Parkers Prairie	1,023		720,000	---	---	---	---	595,000	---	1,315,000	---	---
Paynesville	2,297		3,315,000	---	---	---	675,000	---	---	3,990,000	1,610,000	---
Pease	180		---	---	---	506,000	115,000	---	---	621,000	---	---
Pelican Rapids	2,409		---	710,000	---	1,610,000	2,145,000	---	---	4,465,000	2,525,000	599,036
Pemberton	246		---	---	---	73,531	---	---	---	73,531	---	940,199
Pennock	496		1,166,000	---	---	---	---	---	---	1,166,000	---	---
Pequot Lakes	1,956		1,987,384	30,000	---	---	---	---	---	2,017,384	110,000	597,348
Perham	2,726		18,300,000	---	---	---	---	5,655,000	---	23,955,000	2,225,000	2,737,527
Perley	110		---	---	---	---	---	---	---	---	---	---
Peterson	252		---	---	---	---	---	---	---	---	---	82,296
Pierz	1,338		---	531,000	---	280,000	---	---	---	811,000	---	---
Pillager	470		---	---	---	240,000	1,460,000	---	---	1,700,000	---	264,921
Pine City	3,255		1,045,000	1,105,000	---	2,295,000	715,000	680,000	---	5,840,000	890,000	---

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Pine Island	3,268		---	---	---	5,273,179	2,443,628	---	---	7,716,807	1,100,000	1,495,333
Pine River	954		---	---	---	---	---	---	---	---	---	147,000
Pine Springs	395		---	---	---	---	---	---	---	---	---	---
Pipestone	4,356		339,000	2,030,000	---	2,537,480	3,070,520	---	---	7,977,000	---	958,792
Plainview	3,386		---	---	---	50,000	145,000	215,000	---	410,000	---	55,000
Plato	320		---	---	---	---	---	---	---	---	---	916,049
Plummer	262		115,000	---	---	---	---	---	---	115,000	---	115,046
Plymouth	70,455	Aaa	13,180,000	4,175,000	---	3,300,000	---	12,090,000	15,065,000	47,810,000	5,770,000	---
Porter	163		---	---	---	---	---	---	---	---	---	---
Preston	1,413		---	---	707,839	2,960,000	---	115,000	---	3,782,839	---	41,830
Princeton	4,503	A3	75,000	530,000	---	5,180,000	---	10,505,000	---	16,290,000	2,910,000	4,089,159
Prinsburg	446		---	---	---	---	---	410,504	---	410,504	---	1,812,710
Prior Lake	21,395	A1	7,435,000	385,000	---	10,115,000	1,310,000	10,000,000	---	29,245,000	10,320,000	---
Proctor	2,832		1,870,000	---	---	---	---	2,305,000	190,000	4,365,000	---	---
Quamba	105		---	---	---	---	---	---	---	---	---	---
Racine	402		---	---	---	---	374,318	---	---	374,318	---	168,150
Ramsey	21,749		---	6,460,000	---	4,335,000	---	---	19,200,000	29,995,000	1,385,000	1,617,000
Randall	590		215,000	128,145	---	---	222,000	560,000	---	1,125,145	775,000	---
Randolph	365		---	---	---	---	---	---	---	---	---	---
Ranier	175		---	---	---	---	---	---	---	---	---	---
Raymond	793		---	---	---	980,000	470,000	---	---	1,450,000	---	---
Red Lake Falls	1,621		---	---	---	4,340,000	530,000	---	---	4,870,000	3,115,000	416,667
Red Wing	16,358	A1	---	3,030,000	---	5,925,000	21,345,177	1,444,686	---	31,744,863	555,000	4,816,314
Redwood Falls	5,327		5,805,000	---	---	---	16,648,113	290,000	---	22,743,113	7,060,000	---

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Regal	35		---	---	---	---	---	---	---	---	---	---
Remer	365		---	---	---	---	40,000	272,000	---	312,000	---	123,494
Renville	1,280		---	---	---	45,000	4,110,000	1,685,000	---	5,840,000	1,685,000	758,641
Revere	100		---	---	---	---	90,000	---	---	90,000	---	---
Rice	1,044		---	---	---	552,500	185,000	---	---	737,500	185,000	697,484
Richfield	33,667	Aa3	---	18,495,000	---	650,000	435,000	1,385,000	---	20,965,000	3,460,000	2,359,668
Richmond	1,309		---	44,000	---	643,100	2,283,000	1,477,000	---	4,447,100	408,000	---
Richville	115		---	---	---	---	---	---	---	---	---	---
Riverton	109		---	---	---	---	---	---	---	---	---	24,000
Robbinsdale	13,873	A1	5,260,000	6,250,000	---	---	3,773,000	1,840,000	75,000	17,198,000	---	75,000
Rochester	97,191	AAA/Aa3; A+	---	2,547,435	---	---	101,516,673	49,160,000	4,802,037	158,026,145	5,335,000	256,752
Rock Creek	1,349		---	---	---	---	---	---	---	---	---	16,638
Rockford	3,815	Baa3	---	360,000	---	2,975,000	---	3,205,000	---	6,540,000	2,585,000	1,743,372
Rockville	2,632	A-	1,209,000	---	---	---	1,471,000	2,565,000	---	5,245,000	---	9,890,825
Rogers	6,716		---	12,195,000	---	9,335,000	505,000	7,715,000	---	29,750,000	6,630,000	4,089,988
Rollingstone	649		---	---	---	215,000	441,000	---	---	656,000	---	---
Ronneby	27		---	---	---	---	---	---	---	---	---	---
Roosevelt	145		---	---	---	---	---	---	---	---	---	---
Roscoe	113		---	---	---	---	470,000	---	---	470,000	---	---
Rose Creek	391		---	---	---	170,000	---	---	---	170,000	---	157,994
Roseau	2,829		305,000	---	---	2,521,000	630,000	---	---	3,456,000	2,285,000	3,658,064
Rosemount	19,418	A1	5,510,000	---	---	9,025,000	8,730,000	---	6,570,000	29,835,000	4,285,000	1,535,000
Roseville	33,882	Aa1/AA	9,535,000	---	---	3,585,000	---	---	---	13,120,000	---	9,163

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

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

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Shakopee	29,335		8,275,000	---	---	16,360,000	145,000	24,605,000	---	49,385,000	26,365,000	---
Shelly	252		---	---	---	---	82,200	---	---	82,200	---	---
Sherburn	1,033		---	---	---	1,940,000	140,000	5,629,459	---	7,709,459	3,220,000	8,298
Shevlin	171		---	---	---	---	---	---	---	---	---	---
Shoreview	25,964	Aa2	---	5,700,000	---	2,300,000	3,110,000	---	1,600,000	12,710,000	4,300,000	5,950,000
Shorewood	7,551	Aa3	---	---	---	---	2,745,000	12,010,000	---	14,755,000	815,000	101,322
Silver Bay	2,039		---	---	---	---	---	---	---	---	---	1,430,637
Silver Lake	793		---	---	---	1,195,000	465,000	---	---	1,660,000	465,000	35,168
Skyline	305		---	---	---	---	515,000	---	---	515,000	---	1,137,782
Slayton	2,050		---	890,000	---	530,000	1,380,000	---	---	2,800,000	490,000	89,627
Sleepy Eye	3,592		4,790,000	---	---	---	4,730,000	---	---	9,520,000	1,325,000	---
Sobieski	179		---	---	---	---	---	---	---	---	---	---
Solway	77		---	---	---	---	---	---	---	---	---	---
South Haven	208		---	---	---	---	---	495,000	---	495,000	---	---
South St. Paul	20,078		4,160,000	4,320,000	---	6,015,000	---	---	690	14,495,690	6,390,000	90,000
Spicer	1,154		---	---	---	2,265,000	---	475,000	---	2,740,000	---	---
Spring Grove	1,300		---	209,000	---	---	---	---	---	209,000	---	126,981
Spring Hill	61		---	---	---	---	41,000	---	---	41,000	---	---
Spring Lake Park	6,642		203,393	---	---	7,871,690	---	---	---	8,075,083	3,070,000	4,082,544
Spring Park	1,705		---	---	---	---	---	---	---	---	---	---
Spring Valley	2,573		1,780,000	435,000	---	1,100,000	---	---	---	3,315,000	1,780,000	---
Springfield	2,191		---	135,000	---	2,665,000	---	1,903,492	---	4,703,492	460,000	130,940
Squaw Lake	96		134,674	---	---	---	---	---	---	134,674	---	---
St. Anthony	8,376		11,455,000	2,355,000	---	---	8,725,000	495,000	1,190,000	24,220,000	---	3,350,000

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
St. Anthony [Stearns]	82		---	---	---	---	---	---	---	---	---	---
St. Augusta	2,950		---	---	---	3,321,000	112,000	---	---	3,433,000	---	5,871,353
St. Bonifacius	2,377		---	---	---	2,925,000	1,140,000	---	---	4,065,000	122,000	---
St. Charles	3,536	AA	230,000	465,000	---	1,785,000	5,645,000	---	---	8,125,000	---	83,452
St. Clair	800		520,000	15,000	---	405,000	148,000	---	---	1,088,000	520,000	1,956,185
St. Cloud	64,232	AA-/A1	290,000	6,970,000	---	69,765,000	32,625,000	9,281,468	---	118,931,468	37,475,000	23,662,057
St. Francis	7,163		---	---	---	---	3,570,000	---	---	3,570,000	---	764,549
St. Hilaire	276		---	---	---	---	---	---	---	---	---	67,308
St. James	4,632	Q2/Q3+	500,000	---	---	1,993,500	4,705,000	1,080,177	---	8,278,677	380,000	2,045,636
St. Joseph	5,604	BB+	765,000	---	---	11,850,000	5,710,000	2,010,000	---	20,335,000	---	394,034
St. Leo	98		---	---	---	---	---	---	---	---	---	---
St. Louis Park	44,380	Aa1	13,335,000	22,795,000	---	---	2,550,000	---	---	38,680,000	19,620,000	44,082
St. Martin	332		---	90,000	---	233,000	235,000	---	---	558,000	---	---
St. Mary'S Point	420		---	---	---	---	---	---	---	---	---	---
St. Michael	14,150	A3	375,000	---	---	22,810,000	7,865,000	5,880,000	---	36,930,000	10,620,000	1,895,565
St. Paul	287,385	AAA/Aa2	141,985,000	56,530,000	62,169,780	23,320,000	---	314,470,843	---	598,475,623	101,869,780	150,246,512
St. Paul Park	5,246	A2	---	---	---	4,230,000	155,000	---	---	4,385,000	---	1,710,000
St. Peter	10,682	A3	170,000	7,329,257	---	1,530,000	22,722,000	11,660,000	---	43,411,257	1,495,000	18,167,169
St. Rosa	35		---	---	---	---	---	---	---	---	---	---
St. Stephen	842		47,500	---	---	15,000	---	---	---	62,500	---	---
St. Vincent	95		---	---	---	---	---	---	---	---	---	---
Stacy	1,305		---	---	---	---	2,480,000	1,460,000	---	3,940,000	680,000	38,125
Staples	3,150	no rating (per audit)	---	---	---	2,147,000	---	---	---	2,147,000	325,000	1,773,000

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

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

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

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

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

			TYPE OF BOND									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Victoria	5,837	A3	---	3,200,000	---	2,285,000	10,340,000	7,635,000	---	23,460,000	295,000	717,275
Viking	82		---	---	---	---	---	---	---	---	---	---
Villard	241		---	---	---	---	---	---	---	---	---	---
Vining	61		---	---	---	---	---	---	---	---	---	---
Virginia	8,895		1,010,000	1,288,000	---	1,635,000	24,665,000	---	---	28,598,000	1,176,000	29,782,543
Wabasha	2,667		---	1,920,000	---	460,000	1,030,000	---	---	3,410,000	1,660,000	5,572,535
Wabasso	650		10,000	560,000	---	980,000	1,295,000	259,613	---	3,104,613	685,000	256,563
Waconia	9,250	A-	---	365,000	---	1,100,000	1,915,000	---	---	3,380,000	---	6,167,620
Wadena	4,248	Baa1	---	---	---	6,760,000	2,344,000	455,000	---	9,559,000	2,885,000	115,006
Wahkon	342		---	---	---	---	1,490,000	---	---	1,490,000	---	---
Waite Park	6,775	A-	1,240,000	8,908,528	---	7,080,000	13,590,000	2,535,000	---	33,353,528	1,480,000	2,159,249
Waldorf	233		---	---	---	---	---	---	---	---	---	149,269
Walker	1,099		---	323,000	---	885,000	---	---	---	1,208,000	885,000	2,921,742
Walnut Grove	710		---	---	---	3,525,000	---	3,000,000	---	6,525,000	200,000	363,512
Walters	80		---	---	---	---	---	---	---	---	---	3,788
Waltham	192		---	---	---	---	280,000	---	---	280,000	---	---
Wanamingo	1,058		---	825,000	---	5,305,000	2,270,000	655,000	---	9,055,000	28,880,000	1,400,000
Wanda	86		---	---	---	---	---	---	---	---	---	---
Warba	179		---	---	---	---	---	---	---	---	---	---
Warren	1,676		---	---	---	100,000	475,820	550,000	---	1,125,820	---	272,214
Warroad	1,761		---	970,000	---	1,020,000	857,000	673,000	---	3,520,000	735,000	648,379
Waseca	9,737	A2	1,035,000	1,100,000	---	2,870,000	6,920,000	---	805,000	12,730,000	1,900,000	1,275,000
Watertown	4,088		655,000	80,000	---	5,030,000	1,253,000	---	---	7,018,000	1,485,000	4,182,972

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

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

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

			T Y P E O F B O N D									
Name of City	Pop.	Bond Rating *	General Obligation	G.O. Tax Increment	Rev. Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long Term Debt
Windom	4,450		---	280,000	---	3,445,954	5,846,295	9,935,000	---	19,507,249	465,000	2,648,399
Winger	187		---	---	---	148,000	---	---	---	148,000	---	---
Winnebago	1,422		---	---	---	625,000	1,902,000	---	---	2,527,000	760,000	191,630
Winona	27,295	Aa2	7,549,300	---	---	6,795,700	10,565,000	---	---	24,910,000	11,350,000	210,000
Winsted	2,321		290,000	---	---	1,115,000	---	---	---	1,405,000	420,000	217,179
Winthrop	1,354		---	---	---	211,785	1,323,215	---	---	1,535,000	530,000	---
Winton	170		---	---	---	---	---	---	---	---	---	437,893
Wolf Lake	50		---	---	---	---	---	80,987	---	80,987	---	27,053
Wolverton	138		---	---	---	---	72,448	---	---	72,448	---	85,464
Wood Lake	414		---	---	---	---	750,000	---	---	750,000	---	335,871
Woodbury	54,091	Aa2	22,050,000	1,695,000	---	9,175,000	5,100,000	---	---	38,020,000	19,955,855	26,993,091
Woodland	528		---	---	---	162,500	---	---	---	162,500	---	493,709
Woodstock	104		---	---	---	321,200	---	---	---	321,200	---	82,884
Worthington	11,341	A2	---	90,000	---	6,450,000	5,890,000	3,080,000	---	15,510,000	---	806,523
Wrenshall	341		---	---	---	---	---	---	---	---	---	---
Wright	95		---	---	---	---	---	---	---	---	---	---
Wykoff	432		---	---	---	211,000	268,000	---	---	479,000	---	---
Wyoming	3,756		---	1,085,000	---	335,000	4,180,000	275,000	---	5,875,000	3,270,000	987,884
Zemple	74		---	---	---	---	---	---	---	---	---	---
Zimmerman	4,580		35,000	30,000	---	---	3,420,000	---	---	3,485,000	---	131,610
Zumbro Falls	166		---	---	---	---	1,049,000	---	---	1,049,000	---	231,863
Zumbrota	3,059	A3	---	---	---	2,470,000	2,305,000	---	---	4,775,000	855,000	210,250

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

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

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

ANALYSIS OF

THE FUND BALANCES IN THE

GENERAL AND SPECIAL REVENUE FUNDS

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Ada	---	---	---	88,925	915,909	1,004,834	---	1,538,518	65.3%
Adrian	1,028,955	(438,806)	590,149	834,100	(355,274)	478,826	-18.9%	739,739	64.7%
Afton	229,345	---	229,345	236,193	---	236,193	3.0%	1,159,647	20.4%
Aitkin	---	---	---	---	722,299	722,299	---	1,707,228	42.3%
Albany	49,402	1,122,963	1,172,365	52,598	1,486,087	1,538,685	31.2%	1,256,820	122.4%
Albert Lea	4,227,097	3,199,569	7,426,666	4,099,702	5,058,066	9,157,768	23.3%	11,752,562	77.9%
Alberta	---	---	---	---	269,481	269,481	---	49,881	540.2%
Albertville	3,763,442	4,945,166	8,708,608	1,000,000	1,229,533	2,229,533	-74.4%	2,608,815	85.5%
Alexandria	2,928,453	940,947	3,869,400	3,506,161	888,300	4,394,461	13.6%	6,673,848	65.8%
Alpha	---	92,871	92,871	---	82,336	82,336	-11.3%	81,175	101.4%
Alvarado	5,312	164,004	169,316	5,175	132,954	138,129	-18.4%	138,100	100.0%
Amboy	515,309	54,143	569,452	127,000	11,725	138,725	-75.6%	275,354	50.4%
Andover	5,144,360	24,148	5,168,508	4,339,039	1,487	4,340,526	-16.0%	8,786,905	49.4%
Annandale	1,060,015	1,282,205	2,342,220	14,908	623,307	638,215	-72.8%	1,512,004	42.2%
Anoka	4,165,000	1,644,082	5,809,082	4,893,808	1,779,177	6,672,985	14.9%	8,550,529	78.0%
Apple Valley	---	11,718,021	11,718,021	---	11,595,508	11,595,508	-1.0%	18,468,065	62.8%
Appleton	699,672	566,147	1,265,819	703,811	453,022	1,156,833	-8.6%	1,456,647	79.4%
Arco	52,250	78,337	130,587	52,460	75,077	127,537	-2.3%	44,316	287.8%
Arden Hills	1,198,199	433,128	1,631,327	1,502,272	1,145,991	2,648,263	62.3%	3,673,507	72.1%
Arlington	371,903	471,096	842,999	482,860	421,815	904,675	7.3%	1,501,955	60.2%
Askov	59,425	227,827	287,252	31,071	247,087	278,158	-3.2%	166,882	166.7%
Atwater	749,916	1,187,603	1,937,519	633,071	1,047,329	1,680,400	-13.3%	480,068	350.0%
Aurora	449,088	---	449,088	382,384	16,901	399,285	-11.1%	1,436,807	27.8%
Austin	4,028,000	1,683,885	5,711,885	4,228,000	2,055,910	6,283,910	10.0%	13,003,073	48.3%
Avon	735,594	515,512	1,251,106	762,516	740,684	1,503,200	20.1%	1,486,312	101.1%
Babbitt	301,971	910,382	1,212,353	395,526	917,822	1,313,348	8.3%	1,835,566	71.6%
Badger	---	(43,176)	(43,176)	---	130,983	130,983	403.4%	186,634	70.2%
Bagley	986,407	---	986,407	745,805	---	745,805	-24.4%	789,970	94.4%
Balaton	285,659	723,603	1,009,262	305,254	1,519,706	1,824,960	80.8%	425,044	429.4%
Barnesville	1,315,693	(44,510)	1,271,183	1,229,853	295,776	1,525,629	20.0%	1,648,287	92.6%
Battle Lake	34,391	582,018	616,409	240,870	444,926	685,796	11.3%	475,768	144.1%
Baudette	---	306,457	306,457	---	443,359	443,359	44.7%	832,938	53.2%
Baxter	494,594	4,644,970	5,139,564	558,882	5,073,948	5,632,830	9.6%	3,866,049	145.7%
Bayport	1,283,620	4,047,809	5,331,429	1,372,459	4,934,390	6,306,849	18.3%	2,081,759	303.0%
Beaver Bay	---	23,326	23,326	---	6,315	6,315	-72.9%	202,422	3.1%
Becker	---	1,882,061	1,882,061	---	1,615,079	1,615,079	-14.2%	3,361,510	48.0%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Belgrade	413,252	---	413,252	293,722	---	293,722	-28.9%	627,495	46.8%
Belle Plaine	---	2,273,969	2,273,969	1,703,423	753,141	2,456,564	8.0%	2,349,685	104.5%
Belview	205,000	88,104	293,104	205,000	191,755	396,755	35.4%	205,125	193.4%
Bemidji	4,420,772	2,220,873	6,641,645	4,107,943	2,501,695	6,609,638	-.5%	8,192,915	80.7%
Benson	763,549	1,257,592	2,021,141	608,141	1,217,436	1,825,577	-9.7%	2,424,875	75.3%
Bertha	21,517	629,141	650,658	21,517	687,209	708,726	8.9%	187,784	377.4%
Bethel	18,957	305,350	324,307	19,518	564,881	584,399	80.2%	214,890	272.0%
Big Lake	359,092	1,970,951	2,330,043	385,983	2,536,456	2,922,439	25.4%	4,856,879	60.2%
Biwabik	285,880	321,568	607,448	285,783	340,574	626,357	3.1%	1,297,907	48.3%
Blackduck	---	664,734	664,734	---	569,871	569,871	-14.3%	677,636	84.1%
Blaine	21,367,995	---	21,367,995	19,296,805	---	19,296,805	-9.7%	22,254,196	86.7%
Blooming Prairie	539,627	499,565	1,039,192	801,000	194,698	995,698	-4.2%	1,083,380	91.9%
Bloomington	21,924,458	---	21,924,458	21,908,232	---	21,908,232	-.1%	56,404,176	38.8%
Blue Earth	---	1,428,208	1,428,208	---	1,706,843	1,706,843	19.5%	2,330,496	73.2%
Bluffton	---	125,394	125,394	---	142,077	142,077	13.3%	51,622	275.2%
Boyd	---	239,120	239,120	---	326,331	326,331	36.5%	154,803	210.8%
Braham	---	108,803	108,803	683,509	(12,519)	670,990	516.7%	834,096	80.4%
Brainerd	2,327,159	1,437,102	3,764,261	2,812,743	2,588,060	5,400,803	43.5%	10,450,247	51.7%
Breckenridge	1,136,403	927,335	2,063,738	2,144,162	---	2,144,162	3.9%	2,239,262	95.8%
Bricelyn	---	22,354	22,354	211,598	101,384	312,982	1,300.1%	208,467	150.1%
Brooklyn Center	24,035,972	8,577,078	32,613,050	23,786,474	8,290,664	32,077,138	-1.6%	15,880,303	202.0%
Brooklyn Park	293,500	10,289,249	10,582,749	72,807	11,043,092	11,115,899	5.0%	36,411,331	30.5%
Brooten	347,747	111,906	459,653	299,401	152,403	451,804	-1.7%	355,535	127.1%
Browerville	---	82,764	82,764	---	91,927	91,927	11.1%	398,554	23.1%
Brownton	31,141	397,462	428,603	49,308	381,346	430,654	.5%	506,697	85.0%
Buffalo	---	2,386,306	2,386,306	---	1,565,291	1,565,291	-34.4%	12,217,532	12.8%
Buffalo Lake	---	1,931,845	1,931,845	---	1,605,213	1,605,213	-16.9%	547,168	293.4%
Buhl	24,099	740,565	764,664	38,948	878,624	917,572	20.0%	635,312	144.4%
Burnsville	14,524,190	---	14,524,190	16,108,190	---	16,108,190	10.9%	27,181,690	59.3%
Butterfield	---	94,231	94,231	---	24,990	24,990	-73.5%	228,255	10.9%
Byron	965,179	(635,089)	330,090	631,581	(798,781)	(167,200)	-150.7%	1,298,833	-12.9%
Caledonia	209,855	(22,791)	187,064	106,348	(162,177)	(55,829)	-129.8%	1,577,422	-3.5%
Cambridge	3,539,953	(1,611)	3,538,342	3,335,335	---	3,335,335	-5.7%	5,059,264	65.9%
Canby	847,797	104,416	952,213	923,601	(187,683)	735,918	-22.7%	1,079,853	68.1%
Cannon Falls	1,039,200	1,713,610	2,752,810	---	2,630,967	2,630,967	-4.4%	3,230,187	81.4%
Carver	---	648,895	648,895	---	634,953	634,953	-2.1%	1,206,083	52.6%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Cass Lake	---	(75,235)	(75,235)	---	(23,817)	(23,817)	68.3%	1,192,505	-2.0%
Centerville	1,297,954	19,643	1,317,597	1,529,573	42,024	1,571,597	19.3%	1,817,558	86.5%
Ceylon	42,620	94,986	137,606	45,887	63,183	109,070	-20.7%	235,582	46.3%
Champlin	2,663,442	2,830,045	5,493,487	2,591,514	992,822	3,584,336	-34.8%	8,907,993	40.2%
Chandler	355,439	---	355,439	152,654	---	152,654	-57.1%	141,317	108.0%
Chanhassen	3,659,186	4,218,572	7,877,758	3,689,170	4,200,967	7,890,137	.2%	10,796,778	73.1%
Chaska	4,689,329	218,554	4,907,883	4,423,240	158,490	4,581,730	-6.6%	14,724,895	31.1%
Chatfield	1,300,470	468,166	1,768,636	1,512,597	585,948	2,098,545	18.7%	1,571,884	133.5%
Chisago City	---	848,892	848,892	---	996,668	996,668	17.4%	1,263,262	78.9%
Chisholm	---	2,905,797	2,905,797	100,000	2,825,739	2,925,739	.7%	3,850,795	76.0%
Circle Pines	1,751,979	554,470	2,306,449	1,869,433	1,205,851	3,075,284	33.3%	1,966,419	156.4%
Clara City	668,158	593,148	1,261,306	675,547	632,667	1,308,214	3.7%	786,685	166.3%
Clarissa	233,868	248,592	482,460	185,000	333,998	518,998	7.6%	273,737	189.6%
Clarkfield	5,121	673,875	678,996	5,131	627,647	632,778	-6.8%	818,831	77.3%
Cleveland	---	---	---	---	---	---	---	294,333	---
Climax	---	201,477	201,477	---	217,779	217,779	8.1%	141,852	153.5%
Cloquet	4,215,225	3,208,930	7,424,155	4,155,052	3,740,635	7,895,687	6.4%	6,590,426	119.8%
Cohasset	---	2,305,677	2,305,677	---	2,591,215	2,591,215	12.4%	1,112,285	233.0%
Cokato	---	1,128,612	1,128,612	---	1,357,796	1,357,796	20.3%	1,300,475	104.4%
Cold Spring	836,503	731,421	1,567,924	880,519	830,679	1,711,198	9.1%	2,234,862	76.6%
Cologne	621,777	320,606	942,383	248,219	350,000	598,219	-36.5%	924,135	64.7%
Columbia Heights	3,881,551	(417,192)	3,464,359	3,485,503	(758,293)	2,727,210	-21.3%	13,830,181	19.7%
Cook	75,837	391,237	467,074	178,540	440,587	619,127	32.6%	808,032	76.6%
Coon Rapids	16,206,811	(270,482)	15,936,329	16,327,595	(167,074)	16,160,521	1.4%	23,564,474	68.6%
Corcoran	---	778,524	778,524	---	551,029	551,029	-29.2%	2,281,744	24.1%
Cosmos	171,095	145,396	316,491	171,095	115,057	286,152	-9.6%	336,792	85.0%
Cottage Grove	10,954,525	---	10,954,525	11,982,664	---	11,982,664	9.4%	12,705,217	94.3%
Cottonwood	---	462,166	462,166	---	486,868	486,868	5.3%	585,773	83.1%
Courtland	200,845	10,823	211,668	169,121	79,545	248,666	17.5%	134,701	184.6%
Crookston	---	3,471,277	3,471,277	---	3,281,877	3,281,877	-5.5%	5,801,161	56.6%
Crosslake	681,965	1,788,659	2,470,624	959,275	1,446,354	2,405,629	-2.6%	1,901,554	126.5%
Crystal	12,158,445	3,383,195	15,541,640	9,896,503	1,072,853	10,969,356	-29.4%	8,897,836	123.3%
Currie	174,026	---	174,026	---	81,090	81,090	-53.4%	125,667	64.5%
Dalton	4,702	94,047	98,749	1,805	99,942	101,747	3.0%	119,821	84.9%
Danvers	---	(144,922)	(144,922)	---	20,433	20,433	114.1%	63,876	32.0%
Darfur	74,343	122,461	196,804	76,454	121,831	198,285	.8%	55,779	355.5%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Darwin	8,796	17,091	25,887	13,096	16,810	29,906	15.5%	69,198	43.2%
Dassel	193,386	422,495	615,881	232,994	267,161	500,155	-18.8%	808,388	61.9%
Dawson	---	1,077,015	1,077,015	---	1,193,792	1,193,792	10.8%	1,266,939	94.2%
Dayton	735,279	---	735,279	951,725	---	951,725	29.4%	1,898,197	50.1%
Deephaven	2,043,475	---	2,043,475	2,119,084	---	2,119,084	3.7%	2,054,344	103.2%
Deer River	---	33,476	33,476	93,903	(90,208)	3,695	-89.0%	784,999	.5%
Delano	403,249	2,179,391	2,582,640	238,561	2,176,329	2,414,890	-6.5%	2,696,925	89.5%
Delavan	---	23,068	23,068	358,800	364	359,164	1,457.0%	184,432	194.7%
Dennison	---	108,092	108,092	---	123,419	123,419	14.2%	80,703	152.9%
Detroit Lakes	764,184	3,186,470	3,950,654	1,144,776	2,843,219	3,987,995	.9%	5,139,051	77.6%
Dilworth	904,692	---	904,692	889,315	(199,362)	689,953	-23.7%	1,676,361	41.2%
Dodge Center	1,755,000	308,448	2,063,448	1,421,201	237,163	1,658,364	-19.6%	1,564,475	106.0%
Dover	949,042	(53,613)	895,429	153,405	---	153,405	-82.9%	168,693	90.9%
Duluth	3,709,644	60,114,837	63,824,481	3,887,403	61,713,849	65,601,252	2.8%	87,188,611	75.2%
Dundas	496,150	110,495	606,645	28,420	620,330	648,750	6.9%	997,338	65.0%
Dundee	47,587	---	47,587	52,632	---	52,632	10.6%	31,221	168.6%
Dunnell	6,545	104,588	111,133	5,973	106,765	112,738	1.4%	113,786	99.1%
Eagan	3,497,873	10,750,543	14,248,416	3,319,299	9,659,415	12,978,714	-8.9%	23,712,293	54.7%
Eagle Bend	600,000	93,618	693,618	405,000	80,060	485,060	-30.1%	290,361	167.1%
Eagle Lake	423,484	73,249	496,733	---	512,142	512,142	3.1%	946,283	54.1%
East Bethel	---	1,112,098	1,112,098	---	1,095,616	1,095,616	-1.5%	3,090,158	35.5%
East Grand Forks	680,335	2,783,491	3,463,826	519,431	3,842,943	4,362,374	25.9%	7,406,773	58.9%
East Gull Lake	---	127,955	127,955	---	155,639	155,639	21.6%	423,047	36.8%
Easton	---	29,745	29,745	65,200	53,737	118,937	299.9%	95,317	124.8%
Echo	---	390,692	390,692	---	401,185	401,185	2.7%	194,877	205.9%
Eden Prairie	16,526,362	312,197	16,838,559	17,133,623	517,164	17,650,787	4.8%	33,182,179	53.2%
Edgerton	---	1,351,552	1,351,552	275,000	1,083,887	1,358,887	.5%	506,572	268.3%
Edina	10,226,055	781,458	11,007,513	11,595,433	731,027	12,326,460	12.0%	24,439,691	50.4%
Elgin	29,377	70,782	100,159	24,272	120,098	144,370	44.1%	416,298	34.7%
Elk River	6,831,423	1,617,406	8,448,829	8,057,339	1,786,805	9,844,144	16.5%	11,593,188	84.9%
Elko	---	(33,848)	(33,848)	---	47,298	47,298	239.7%	586,404	8.1%
Elmore	---	---	---	197,193	---	197,193	---	397,541	49.6%
Ely	529,946	1,217,633	1,747,579	273,539	1,202,842	1,476,381	-15.5%	4,168,418	35.4%
Elysian	295,923	132,902	428,825	308,352	90,529	398,881	-7.0%	589,306	67.7%
Emily	---	---	---	---	609,237	609,237	---	763,628	79.8%
Eveleth	---	1,643,143	1,643,143	---	2,499,377	2,499,377	52.1%	3,362,757	74.3%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Excelsior	785,586	353,406	1,138,992	659,981	431,833	1,091,814	-4.1%	1,697,988	64.3%
Eyota	373,667	78,318	451,985	100,789	432,172	532,961	17.9%	491,420	108.5%
Fairfax	265,000	376,540	641,540	265,000	363,870	628,870	-2.0%	826,048	76.1%
Fairmont	4,240,345	547,090	4,787,435	4,138,595	850,143	4,988,738	4.2%	6,685,511	74.6%
Falcon Heights	829,373	415,685	1,245,058	865,100	402,631	1,267,731	1.8%	1,578,476	80.3%
Faribault	5,271,773	3,324,871	8,596,644	5,788,395	3,370,552	9,158,947	6.5%	14,709,854	62.3%
Farmington	1,494,664	493,072	1,987,736	1,207,830	894,262	2,102,092	5.8%	9,247,318	22.7%
Fergus Falls	3,456,917	2,193,553	5,650,470	3,278,185	1,802,110	5,080,295	-10.1%	8,465,933	60.0%
Finlayson	---	161,809	161,809	---	173,668	173,668	7.3%	139,385	124.6%
Fisher	---	(169,246)	(169,246)	---	(107,964)	(107,964)	36.2%	174,902	-61.7%
Foley	---	1,862,881	1,862,881	---	804,580	804,580	-56.8%	1,223,641	65.8%
Forest Lake	3,644,841	8,853,777	12,498,618	7,299,057	461,260	7,760,317	-37.9%	6,212,268	124.9%
Fosston	---	196,540	196,540	---	186,636	186,636	-5.0%	1,036,492	18.0%
Fountain	77,154	159,171	236,325	52,917	188,467	241,384	2.1%	241,472	100.0%
Franklin	376,339	360,802	737,141	376,657	794,850	1,171,507	58.9%	274,951	426.1%
Fridley	4,634,355	(12,595)	4,621,760	5,106,361	12,919	5,119,280	10.8%	16,297,925	31.4%
Frost	---	67,328	67,328	---	68,539	68,539	1.8%	176,264	38.9%
Fulda	666,820	---	666,820	700,341	---	700,341	5.0%	670,105	104.5%
Garvin	---	166,540	166,540	---	172,227	172,227	3.4%	67,101	256.7%
Gaylord	---	1,249,546	1,249,546	1,476,180	(104,911)	1,371,269	9.7%	1,178,411	116.4%
Gilbert	---	888,669	888,669	---	839,884	839,884	-5.5%	2,119,639	39.6%
Glencoe	1,320,920	656,395	1,977,315	1,500,000	883,941	2,383,941	20.6%	2,989,384	79.7%
Glenwood	2,348,713	(67,804)	2,280,909	2,377,463	(864,552)	1,512,911	-33.7%	1,536,919	98.4%
Golden Valley	8,154,452	(863,213)	7,291,239	8,678,657	(1,056,149)	7,622,508	4.5%	12,188,259	62.5%
Good Thunder	168,233	394,680	562,913	196,597	375,840	572,437	1.7%	376,842	151.9%
Goodview	---	316,452	316,452	---	163,701	163,701	-48.3%	1,030,702	15.9%
Granada	88,565	177,324	265,889	106,842	146,209	253,051	-4.8%	95,301	265.5%
Grand Marais	442,922	1,451,789	1,894,711	555,410	1,279,169	1,834,579	-3.2%	2,001,601	91.7%
Grand Meadow	541,450	137,248	678,698	121,734	636,616	758,350	11.7%	531,792	142.6%
Grand Rapids	5,893,842	56,362	5,950,204	5,976,269	92,641	6,068,910	2.0%	7,365,554	82.4%
Granite Falls	296,652	169,289	465,941	448,607	124,689	573,296	23.0%	3,636,346	15.8%
Grant	---	697,368	697,368	---	990,245	990,245	42.0%	885,152	111.9%
Greenbush	210,043	58,923	268,966	133,342	214,850	348,192	29.5%	418,009	83.3%
Greenfield	1,131,462	270,318	1,401,780	1,131,462	79,762	1,211,224	-13.6%	1,249,830	96.9%
Greenwood	34,555	(61,445)	(26,890)	34,555	(55,378)	(20,823)	22.6%	537,225	-3.9%
Grove City	---	48,591	48,591	---	129,838	129,838	167.2%	353,325	36.7%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hadley	---	80,804	80,804	---	74,836	74,836	-7.4%	32,804	228.1%
Hallock	---	665,406	665,406	---	683,962	683,962	2.8%	536,649	127.5%
Ham Lake	2,718,568	2,335	2,720,903	2,976,167	---	2,976,167	9.4%	3,028,578	98.3%
Hamburg	---	228,253	228,253	210,852	915	211,767	-7.2%	316,643	66.9%
Hancock	137,215	---	137,215	101,228	---	101,228	-26.2%	375,509	27.0%
Hanley Falls	40,897	75,899	116,796	51,873	68,486	120,359	3.1%	133,137	90.4%
Hanover	274,505	397,804	672,309	209,283	823,120	1,032,403	53.6%	907,827	113.7%
Hanska	176,724	164,872	341,596	173,663	153,095	326,758	-4.3%	215,576	151.6%
Harmony	300,000	396,128	696,128	300,000	536,982	836,982	20.2%	690,264	121.3%
Harris	6,000	218,725	224,725	6,000	215,576	221,576	-1.4%	364,897	60.7%
Hartland	128,634	27,960	156,594	157,771	63,397	221,168	41.2%	123,392	179.2%
Hastings	4,562,276	2,330,447	6,892,723	4,816,934	2,973,780	7,790,714	13.0%	11,890,223	65.5%
Hayfield	275,424	131,892	407,316	324,025	88,713	412,738	1.3%	716,408	57.6%
Hector	540,019	---	540,019	560,723	---	560,723	3.8%	592,680	94.6%
Henderson	---	(122,085)	(122,085)	---	(130,007)	(130,007)	-6.5%	474,955	-27.4%
Hendricks	17,171	428,417	445,588	59,783	433,431	493,214	10.7%	756,233	65.2%
Henning	---	511,063	511,063	---	598,422	598,422	17.1%	411,525	145.4%
Herman	32,075	220,026	252,101	93,988	162,907	256,895	1.9%	636,224	40.4%
Hermantown	942,700	577,433	1,520,133	1,289,600	265,761	1,555,361	2.3%	3,371,408	46.1%
Heron Lake	---	---	---	---	446,008	446,008	---	375,264	118.9%
Hibbing	6,274,889	2,069,477	8,344,366	7,734,614	2,756,520	10,491,134	25.7%	12,714,737	82.5%
Hills	235,000	351,874	586,874	256,878	452,620	709,498	20.9%	230,237	308.2%
Hilltop	---	1,069,639	1,069,639	1,266,811	23,800	1,290,611	20.7%	511,070	252.5%
Hinckley	---	522,887	522,887	---	528,095	528,095	1.0%	930,945	56.7%
Hoffman	---	265,016	265,016	---	220,915	220,915	-16.6%	486,492	45.4%
Holdingford	41,764	344,328	386,092	---	360,951	360,951	-6.5%	375,712	96.1%
Hopkins	143,104	6,732,373	6,875,477	128,208	4,209,325	4,337,533	-36.9%	10,174,791	42.6%
Houston	---	374,022	374,022	---	240,715	240,715	-35.6%	653,728	36.8%
Howard Lake	644,461	705,034	1,349,495	682,413	793,994	1,476,407	9.4%	1,266,213	116.6%
Hoyt Lakes	873,621	965,923	1,839,544	944,818	846,926	1,791,744	-2.6%	2,576,210	69.5%
Hugo	2,124,668	---	2,124,668	3,364,807	---	3,364,807	58.4%	2,720,290	123.7%
Hutchinson	1,185,312	4,091,898	5,277,210	5,245,455	354,609	5,600,064	6.1%	10,358,789	54.1%
Independence	---	(316,413)	(316,413)	---	220,952	220,952	169.8%	1,974,912	11.2%
International Falls	---	6,167,883	6,167,883	---	6,447,611	6,447,611	4.5%	6,600,905	97.7%
Inver Grove Heights	3,897,850	(434,876)	3,462,974	3,975,828	(434,876)	3,540,952	2.3%	14,955,686	23.7%
Isanti	---	2,556,427	2,556,427	338,597	1,697,830	2,036,427	-20.3%	1,956,032	104.1%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Ivanhoe	79,240	229,628	308,868	79,240	237,162	316,402	2.4%	498,755	63.4%
Jackson	2,024,598	650,046	2,674,644	2,102,268	(96,787)	2,005,481	-25.0%	2,368,599	84.7%
Janesville	552,705	132,968	685,673	604,975	154,524	759,499	10.8%	962,748	78.9%
Jasper	---	342,845	342,845	---	361,976	361,976	5.6%	285,440	126.8%
Jeffers	---	7,574	7,574	139,686	71,967	211,653	2,694.5%	184,193	114.9%
Jordan	1,116,922	79,950	1,196,872	1,250,460	100,464	1,350,924	12.9%	2,271,690	59.5%
Karlstad	645,442	439,930	1,085,372	649,274	281,325	930,599	-14.3%	543,146	171.3%
Kasota	---	(16,793)	(16,793)	---	37,257	37,257	321.9%	269,136	13.8%
Kasson	1,000,000	143,283	1,143,283	1,000,000	261,749	1,261,749	10.4%	2,217,257	56.9%
Kellogg	---	93,312	93,312	---	78,009	78,009	-16.4%	213,736	36.5%
Kennedy	196,016	---	196,016	---	190,123	190,123	-3.0%	159,478	119.2%
Kenyon	---	1,136,754	1,136,754	---	1,246,508	1,246,508	9.7%	1,392,500	89.5%
Kimball	204,327	467,004	671,331	345,420	377,579	722,999	7.7%	572,717	126.2%
La Crescent	250,756	65,099	315,855	502,123	46,782	548,905	73.8%	1,758,413	31.2%
Lake Benton	---	---	---	28,378	845,028	873,406	---	430,756	202.8%
Lake City	---	1,634,844	1,634,844	288,572	979,971	1,268,543	-22.4%	4,128,678	30.7%
Lake Crystal	485,636	---	485,636	1,804,006	---	1,804,006	271.5%	1,447,215	124.7%
Lake Elmo	1,873,923	---	1,873,923	1,745,735	---	1,745,735	-6.8%	2,129,459	82.0%
Lake Wilson	320,384	---	320,384	262,428	---	262,428	-18.1%	248,563	105.6%
Lakefield	1,397,270	(75,306)	1,321,964	1,314,086	1,849,474	3,163,560	139.3%	815,461	387.9%
Lakeville	9,889,008	---	9,889,008	10,830,914	---	10,830,914	9.5%	17,392,659	62.3%
Lamberton	125,000	660,378	785,378	219,395	687,388	906,783	15.5%	491,109	184.6%
Lanesboro	360,545	144,075	504,620	327,422	143,257	470,679	-6.7%	626,852	75.1%
Lauderdale	---	454,196	454,196	---	546,767	546,767	20.4%	694,167	78.8%
Le Center	304,599	698,856	1,003,455	250,494	674,808	925,302	-7.8%	1,060,188	87.3%
Le Sueur	440,166	516,136	956,302	458,914	189,306	648,220	-32.2%	3,989,571	16.2%
Leroy	251,376	486,642	738,018	140,722	398,110	538,832	-27.0%	445,326	121.0%
Lewiston	230,000	243,867	473,867	210,000	303,006	513,006	8.3%	740,671	69.3%
Lewisville	---	141,893	141,893	---	103,949	103,949	-26.7%	122,904	84.6%
Lexington	---	308,602	308,602	---	354,064	354,064	14.7%	1,217,182	29.1%
Lindstrom	568,974	286,550	855,524	500,343	392,827	893,170	4.4%	1,374,444	65.0%
Lino Lakes	5,125,791	(202)	5,125,589	5,374,872	---	5,374,872	4.9%	8,016,736	67.0%
Lismore	107,263	71,340	178,603	218,364	51,424	269,788	51.1%	174,853	154.3%
Litchfield	93,631	1,326,689	1,420,320	131,272	1,271,086	1,402,358	-1.3%	3,888,076	36.1%
Little Canada	---	2,077,196	2,077,196	1,494,002	---	1,494,002	-28.1%	2,836,035	52.7%
Little Falls	1,588,804	899,584	2,488,388	1,553,334	791,344	2,344,678	-5.8%	4,232,255	55.4%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Littlefork	---	545,774	545,774	---	550,359	550,359	.8%	456,451	120.6%
Long Lake	40,311	1,148,843	1,189,154	28,107	1,143,233	1,171,340	-1.5%	1,481,465	79.1%
Long Prairie	---	205,681	205,681	576,000	138,802	714,802	247.5%	1,454,863	49.1%
Lucan	---	173,667	173,667	---	140,061	140,061	-19.4%	150,547	93.0%
Luverne	1,457,181	61,943	1,519,124	1,313,646	135,769	1,449,415	-4.6%	3,166,799	45.8%
Lynd	---	25,794	25,794	---	78,988	78,988	206.2%	70,795	111.6%
Madelia	1,067,380	109,135	1,176,515	948,380	326,158	1,274,538	8.3%	1,247,722	102.1%
Madison	612,200	396,620	1,008,820	666,922	201,613	868,535	-13.9%	1,682,152	51.6%
Madison Lake	---	516,109	516,109	668,909	108,546	777,455	50.6%	674,147	115.3%
Mahnomen	---	469,576	469,576	---	501,168	501,168	6.7%	586,539	85.4%
Mahtomedi	2,068,404	---	2,068,404	2,497,411	---	2,497,411	20.7%	2,828,748	88.3%
Mankato	15,559,593	(42,972)	15,516,621	14,402,113	1,032,903	15,435,016	-.5%	19,872,086	77.7%
Mantorville	---	700,580	700,580	---	777,592	777,592	11.0%	488,444	159.2%
Maple Grove	300,502	12,148,199	12,448,701	291,775	16,373,147	16,664,922	33.9%	27,285,744	61.1%
Maple Lake	458,407	350,673	809,080	1,332,660	356,464	1,689,124	108.8%	947,990	178.2%
Maple Plain	1,107,503	53,325	1,160,828	946,456	---	946,456	-18.5%	1,420,920	66.6%
Mapleton	473,446	516,156	989,602	628,047	466,600	1,094,647	10.6%	591,421	185.1%
Maplewood	6,168,855	146,409	6,315,264	5,911,081	123,400	6,034,481	-4.4%	16,397,528	36.8%
Marshall	11,147,949	304,302	11,452,251	12,223,909	600,817	12,824,726	12.0%	10,766,025	119.1%
Mayer	195,534	309,385	504,919	216,730	460,591	677,321	34.1%	798,319	84.8%
Maynard	30,000	183,179	213,179	30,000	153,087	183,087	-14.1%	267,235	68.5%
Mazeppa	173,039	410,850	583,889	15,263	619,495	634,758	8.7%	394,699	160.8%
Medford	142,780	---	142,780	---	(107,025)	(107,025)	-175.0%	465,990	-23.0%
Medina	1,237,522	1,199,872	2,437,394	2,601,563	311,641	2,913,204	19.5%	3,332,517	87.4%
Melrose	70,581	(189,117)	(118,536)	703,730	(600,399)	103,331	187.2%	1,604,945	6.4%
Menahga	56,535	213,963	270,498	79,956	305,923	385,879	42.7%	578,296	66.7%
Mendota Heights	2,452,962	1,925,247	4,378,209	2,532,296	2,086,985	4,619,281	5.5%	7,218,015	64.0%
Mentor	5,963	143,956	149,919	36,301	140,334	176,635	17.8%	159,505	110.7%
Middle River	70,221	58,706	128,927	71,461	48,781	120,242	-6.7%	219,549	54.8%
Milaca	551,179	880,598	1,431,777	616,294	1,039,627	1,655,921	15.7%	1,286,551	128.7%
Milan	---	426,314	426,314	93,711	391,111	484,822	13.7%	191,392	253.3%
Milroy	105,243	107,128	212,371	93,930	120,077	214,007	.8%	214,786	99.6%
Miltona	94,595	---	94,595	118,307	(2,858)	115,449	22.0%	135,148	85.4%
Minneapolis	---	154,380,000	154,380,000	---	147,666,000	147,666,000	-4.3%	543,579,000	27.2%
Minneota	443,595	(745)	442,850	499,820	1,967	501,787	13.3%	672,175	74.7%
Minnesota Lake	110,742	---	110,742	119,021	---	119,021	7.5%	400,294	29.7%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Minnetonka	712,252	7,365,284	8,077,536	789,449	8,599,279	9,388,728	16.2%	23,679,271	39.6%
Minnetrista	1,704,743	---	1,704,743	1,582,751	---	1,582,751	-7.2%	3,635,026	43.5%
Montevideo	966,494	555,358	1,521,852	939,714	518,128	1,457,842	-4.2%	3,050,963	47.8%
Montgomery	351,344	34,001	385,345	264,499	(599,571)	(335,072)	-187.0%	2,386,009	-14.0%
Monticello	3,311,768	10,344,991	13,656,759	3,311,768	19,691,547	23,003,315	68.4%	7,848,669	293.1%
Montrose	---	(456,836)	(456,836)	---	(239,470)	(239,470)	47.6%	781,350	-30.6%
Moorhead	6,845,000	4,578,774	11,423,774	7,522,000	5,667,144	13,189,144	15.5%	22,910,744	57.6%
Moose Lake	---	486,182	486,182	160,000	349,001	509,001	4.7%	884,921	57.5%
Mora	---	842,643	842,643	---	847,816	847,816	.6%	1,841,404	46.0%
Morgan	673,763	262,025	935,788	600,000	294,614	894,614	-4.4%	672,123	133.1%
Morris	1,792,510	305,852	2,098,362	2,037,892	272,231	2,310,123	10.1%	3,380,990	68.3%
Morton	380,000	221,663	601,663	380,000	222,014	602,014	.1%	333,988	180.3%
Mound	387,903	2,012,043	2,399,946	454,620	2,000,317	2,454,937	2.3%	5,151,173	47.7%
Mounds View	---	4,350,002	4,350,002	---	10,399,150	10,399,150	139.1%	7,120,018	146.1%
Mountain Iron	1,062,297	40,172	1,102,469	1,016,196	548,849	1,565,045	42.0%	2,645,636	59.2%
Mountain Lake	726,301	900,050	1,626,351	535,235	1,425,240	1,960,475	20.5%	1,410,846	139.0%
Murdock	---	---	---	---	62,053	62,053	---	183,552	33.8%
New Brighton	2,782,433	---	2,782,433	4,252,689	---	4,252,689	52.8%	26,241,585	16.2%
New Hope	3,692,243	2,494,944	6,187,187	3,826,886	3,992,648	7,819,534	26.4%	8,878,374	88.1%
New London	247,504	157,313	404,817	274,998	185,815	460,813	13.8%	618,154	74.5%
New Market	---	217,442	217,442	---	(14,624)	(14,624)	-106.7%	822,249	-1.8%
New Prague	2,105,718	763,066	2,868,784	2,534,716	1,011,030	3,545,746	23.6%	3,115,581	113.8%
New Richland	623,835	---	623,835	785,323	(797)	784,526	25.8%	566,134	138.6%
New Ulm	3,233,946	1,917,130	5,151,076	3,655,855	3,015,834	6,671,689	29.5%	9,474,271	70.4%
Newport	855,432	114,839	970,271	841,921	110,466	952,387	-1.8%	2,094,582	45.5%
Nicollet	---	157,549	157,549	---	250,376	250,376	58.9%	294,902	84.9%
North Branch	1,934,264	(377,108)	1,557,156	1,950,877	(410,835)	1,540,042	-1.1%	4,252,820	36.2%
North Mankato	2,113,727	19,656	2,133,383	2,057,056	12,416	2,069,472	-3.0%	5,097,204	40.6%
North Oaks	508,096	1,206,217	1,714,313	560,342	1,092,923	1,653,265	-3.6%	1,878,333	88.0%
North St. Paul	1,870,961	(2,195,304)	(324,343)	1,697,662	(1,545,459)	152,203	146.9%	4,213,411	3.6%
Northfield	3,945,000	3,491,753	7,436,753	3,945,000	4,407,655	8,352,655	12.3%	10,028,526	83.3%
Northome	---	457,555	457,555	---	379,915	379,915	-17.0%	249,201	152.5%
Norwood Young Ameri	---	785,089	785,089	---	828,428	828,428	5.5%	1,593,302	52.0%
Oak Grove	2,567,935	---	2,567,935	918,863	2,277,353	3,196,216	24.5%	2,249,955	142.1%
Oak Park Heights	1,781,128	147,647	1,928,775	1,893,254	286,210	2,179,464	13.0%	2,331,624	93.5%
Oakdale	6,980,300	1,880,777	8,861,077	7,669,961	2,249,332	9,919,293	11.9%	16,824,273	59.0%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Ogilvie	85,263	---	85,263	92,804	---	92,804	8.8%	226,645	40.9%
Olivia	1,222,812	205,632	1,428,444	1,391,120	229,890	1,621,010	13.5%	1,580,963	102.5%
Ormsby	---	131,661	131,661	---	136,796	136,796	3.9%	52,928	258.5%
Orono	3,619,203	2,403,939	6,023,142	3,993,093	2,921,499	6,914,592	14.8%	5,128,468	134.8%
Oronoco	97,761	271,012	368,773	109,646	287,271	396,917	7.6%	327,518	121.2%
Orr	---	576,805	576,805	---	618,589	618,589	7.2%	335,562	184.3%
Oslo	---	401,653	401,653	304,142	---	304,142	-24.3%	270,034	112.6%
Osseo	1,414,703	461,588	1,876,291	1,881,421	---	1,881,421	.3%	1,673,408	112.4%
Otsego	1,004,940	3,236,626	4,241,566	1,027,382	4,434,933	5,462,315	28.8%	2,620,516	208.4%
Ottertail	---	440,013	440,013	---	297,846	297,846	-32.3%	262,031	113.7%
Owatonna	6,232,310	311,676	6,543,986	---	6,167,480	6,167,480	-5.8%	15,546,659	39.7%
Park Rapids	1,302,185	1,097,365	2,399,550	695,796	881,242	1,577,038	-34.3%	2,599,420	60.7%
Parkers Prairie	441,050	8,648	449,698	307,586	202,217	509,803	13.4%	454,643	112.1%
Paynesville	1,161,760	920,930	2,082,690	1,243,171	1,219,603	2,462,774	18.2%	1,293,312	190.4%
Pelican Rapids	---	958,786	958,786	---	773,263	773,263	-19.3%	1,574,978	49.1%
Pennock	47,863	262,444	310,307	47,863	103,573	151,436	-51.2%	195,490	77.5%
Pequot Lakes	---	1,053,203	1,053,203	527,500	403,104	930,604	-11.6%	1,293,907	71.9%
Perham	210,653	579,862	790,515	210,653	857,407	1,068,060	35.1%	1,806,046	59.1%
Pillager	122,540	172,493	295,033	42,403	241,485	283,888	-3.8%	321,336	88.3%
Pine City	---	1,108,047	1,108,047	---	1,148,812	1,148,812	3.7%	1,397,899	82.2%
Pine Island	---	720,094	720,094	478,586	107,385	585,971	-18.6%	1,453,820	40.3%
Pipestone	1,091,598	1,140,357	2,231,955	920,878	1,083,931	2,004,809	-10.2%	2,756,780	72.7%
Plainview	813,607	177,318	990,925	1,379,898	417,288	1,797,186	81.4%	1,609,630	111.7%
Plato	---	255,462	255,462	108,466	550,088	658,554	157.8%	185,186	355.6%
Plymouth	11,421,901	(2,269)	11,419,632	11,985,749	---	11,985,749	5.0%	32,557,477	36.8%
Preston	444,169	352,758	796,927	523,997	292,048	816,045	2.4%	1,151,335	70.9%
Princeton	1,251,350	664,823	1,916,173	1,270,535	707,108	1,977,643	3.2%	2,517,153	78.6%
Prinsburg	---	---	---	---	486,284	486,284	---	146,526	331.9%
Prior Lake	6,343,964	---	6,343,964	5,643,084	---	5,643,084	-11.0%	8,157,002	69.2%
Proctor	222,228	519,260	741,488	420,394	327,904	748,298	.9%	1,769,550	42.3%
Racine	---	80,862	80,862	---	114,406	114,406	41.5%	87,997	130.0%
Ramsey	6,377,627	14,875,936	21,253,563	7,611,616	4,090,940	11,702,556	-44.9%	12,007,309	97.5%
Ranier	---	---	---	---	733,294	733,294	---	105,875	692.6%
Red Wing	18,321,803	(680,425)	17,641,378	8,800,881	5,241,869	14,042,750	-20.4%	15,266,541	92.0%
Redwood Falls	1,126,138	937,106	2,063,244	1,339,471	384,583	1,724,054	-16.4%	4,400,615	39.2%
Renville	295,462	352,744	648,206	331,689	464,535	796,224	22.8%	809,554	98.4%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Revere	20,000	44,465	64,465	---	48,974	48,974	-24.0%	58,264	84.1%
Richfield	6,237,683	9,933,924	16,171,607	6,389,218	10,196,768	16,585,986	2.6%	23,768,561	69.8%
Robbinsdale	7,308,808	131,640	7,440,448	6,774,174	(1,934,160)	4,840,014	-34.9%	13,197,833	36.7%
Rochester	7,507,874	14,880,006	22,387,880	8,434,848	16,159,275	24,594,123	9.9%	63,551,803	38.7%
Rockford	---	1,268,617	1,268,617	---	1,332,513	1,332,513	5.0%	1,327,093	100.4%
Rockville	467,485	504,629	972,114	267,379	938,114	1,205,493	24.0%	841,687	143.2%
Rogers	3,225	238,921	242,146	3,212	1,197,729	1,200,941	396.0%	3,453,143	34.8%
Rollingstone	140,626	75,412	216,038	183,721	38,243	221,964	2.7%	175,315	126.6%
Roseau	---	936,064	936,064	---	990,153	990,153	5.8%	1,854,188	53.4%
Rosemount	8,048,251	(78,970)	7,969,281	8,868,442	(316,442)	8,552,000	7.3%	7,965,521	107.4%
Roseville	33,425	3,949,870	3,983,295	137,107	2,991,922	3,129,029	-21.4%	16,521,923	18.9%
Rush City	---	1,463,961	1,463,961	---	817,208	817,208	-44.2%	982,742	83.2%
Rushford	468,128	517,750	985,878	603,368	583,862	1,187,230	20.4%	773,386	153.5%
Rushmore	140,813	46,655	187,468	154,427	47,972	202,399	8.0%	194,836	103.9%
Russell	90,351	198,293	288,644	48,996	235,590	284,586	-1.4%	183,857	154.8%
Ruthton	---	321,414	321,414	---	305,100	305,100	-5.1%	93,545	326.2%
Sacred Heart	---	437,918	437,918	---	428,231	428,231	-2.2%	351,611	121.8%
Sanborn	40,645	484,000	524,645	454,000	4,438	458,438	-12.6%	161,170	284.4%
Sandstone	---	1,578,890	1,578,890	---	369,242	369,242	-76.6%	804,799	45.9%
Sartell	5,915,292	(25,753)	5,889,539	6,336,627	4,761	6,341,388	7.7%	3,512,923	180.5%
Sauk Centre	740,387	1,132,546	1,872,933	311,652	1,482,687	1,794,339	-4.2%	2,669,680	67.2%
Sauk Rapids	6,606,485	121,993	6,728,478	3,639,807	4,345	3,644,152	-45.8%	5,280,415	69.0%
Savage	2,180,937	1,787,897	3,968,834	2,919,336	1,489,700	4,409,036	11.1%	9,023,722	48.9%
Scanlon	264,845	6,588	271,433	324,493	17,582	342,075	26.0%	432,048	79.2%
Sebeka	57,051	279,617	336,668	---	395,202	395,202	17.4%	467,988	84.4%
Shakopee	---	7,228,297	7,228,297	---	9,662,677	9,662,677	33.7%	15,033,183	64.3%
Sherburn	479,649	267,135	746,784	664,385	218,806	883,191	18.3%	952,146	92.8%
Shoreview	3,760,705	(3,296)	3,757,409	3,750,049	---	3,750,049	-.2%	12,118,263	30.9%
Shorewood	2,941,223	---	2,941,223	2,944,588	---	2,944,588	.1%	3,031,315	97.1%
Silver Bay	483,877	1,036,401	1,520,278	509,017	954,882	1,463,899	-3.7%	1,945,779	75.2%
Silver Lake	195,976	51,377	247,353	159,296	62,844	222,140	-10.2%	615,296	36.1%
Skyline	---	393,447	393,447	---	352,367	352,367	-10.4%	31,804	1,107.9%
Sleepy Eye	1,711,365	895,861	2,607,226	1,709,919	1,003,435	2,713,354	4.1%	2,126,957	127.6%
South Haven	44,880	---	44,880	---	36,761	36,761	-18.1%	215,408	17.1%
South St. Paul	128,731	2,175,177	2,303,908	95,584	3,202,981	3,298,565	43.2%	11,899,534	27.7%
Spicer	603,849	268,349	872,198	701,819	571,943	1,273,762	46.0%	779,662	163.4%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Spring Grove	---	749,390	749,390	---	760,813	760,813	1.5%	942,156	80.8%
Spring Lake Park	937,872	560,488	1,498,360	997,204	587,258	1,584,462	5.7%	3,625,678	43.7%
Spring Park	2,086,803	673,966	2,760,769	450,890	257,462	708,352	-74.3%	2,229,690	31.8%
Spring Valley	309,921	1,220,873	1,530,794	461,918	1,633,113	2,095,031	36.9%	1,549,147	135.2%
Springfield	792,173	358,194	1,150,367	810,786	996,266	1,807,052	57.1%	1,787,167	101.1%
St. Anthony	1,417,149	---	1,417,149	1,423,141	5,124,728	6,547,869	362.0%	6,171,985	106.1%
St. Augusta	---	831,045	831,045	---	257,833	257,833	-69.0%	693,313	37.2%
St. Bonifacius	---	1,107,321	1,107,321	247,247	488,259	735,506	-33.6%	914,198	80.5%
St. Charles	---	771,288	771,288	---	649,649	649,649	-15.8%	1,605,929	40.5%
St. Clair	---	64,349	64,349	298,000	245,234	543,234	744.2%	328,356	165.4%
St. Cloud	14,179,921	12,585,434	26,765,355	14,273,847	8,582,481	22,856,328	-14.6%	41,362,745	55.3%
St. Francis	1,652,282	4,244	1,656,526	2,308,445	5,948	2,314,393	39.7%	2,747,591	84.2%
St. Hilaire	51,225	78,680	129,905	10,034	104,711	114,745	-11.7%	158,216	72.5%
St. James	1,688,988	499,189	2,188,177	1,610,852	449,168	2,060,020	-5.9%	2,702,062	76.2%
St. Joseph	486,561	746,690	1,233,251	486,561	671,124	1,157,685	-6.1%	2,133,648	54.3%
St. Louis Park	17,636,412	1,758,234	19,394,646	17,075,049	2,120,379	19,195,428	-1.0%	28,196,037	68.1%
St. Michael	2,136,757	(1,132,096)	1,004,661	1,265,984	(265,620)	1,000,364	-.4%	5,033,713	19.9%
St. Paul	40,514,814	41,143,092	81,657,906	34,572,942	37,271,564	71,844,506	-12.0%	292,595,848	24.6%
St. Paul Park	1,387,111	1,873,311	3,260,422	---	1,446,984	1,446,984	-55.6%	1,965,108	73.6%
St. Peter	---	3,122,188	3,122,188	---	2,617,849	2,617,849	-16.2%	5,881,300	44.5%
Staples	1,336,000	1,118,924	2,454,924	1,336,000	1,421,943	2,757,943	12.3%	1,454,095	189.7%
Stewart	---	255,989	255,989	---	50,795	50,795	-80.2%	419,735	12.1%
Stewartville	455,945	763,369	1,219,314	505,154	889,313	1,394,467	14.4%	1,728,683	80.7%
Stillwater	585,453	4,305,219	4,890,672	733,042	4,759,277	5,492,319	12.3%	12,424,650	44.2%
Stockton	---	399,905	399,905	---	487,855	487,855	22.0%	122,393	398.6%
Storden	---	309,229	309,229	---	267,261	267,261	-13.6%	142,246	187.9%
Thief River Falls	1,213,941	853,814	2,067,755	2,630,573	1,039,605	3,670,178	77.5%	5,173,254	70.9%
Thomson	---	220,966	220,966	---	230,032	230,032	4.1%	97,395	236.2%
Tower	228,865	372,068	600,933	207,770	242,650	450,420	-25.0%	931,687	48.3%
Tracy	1,338,432	---	1,338,432	1,653,859	---	1,653,859	23.6%	2,136,193	77.4%
Trimont	263,013	572,449	835,462	289,697	560,105	849,802	1.7%	423,426	200.7%
Truman	412,990	232,508	645,498	516,637	257,082	773,719	19.9%	629,905	122.8%
Twin Valley	---	---	---	---	505,631	505,631	---	511,395	98.9%
Two Harbors	61,328	788,919	850,247	73,031	1,156,209	1,229,240	44.6%	3,124,957	39.3%
Tyler	---	739,015	739,015	30,441	702,594	733,035	-.8%	758,639	96.6%
Ulen	18,884	102,889	121,773	3,203	142,007	145,210	19.2%	166,329	87.3%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Underwood	28,446	140,611	169,057	54,578	131,743	186,321	10.2%	342,148	54.5%
Upsala	---	164,645	164,645	410,000	171,339	581,339	253.1%	169,405	343.2%
Vadnais Heights	2,862,698	21,902	2,884,600	2,911,359	---	2,911,359	.9%	3,774,622	77.1%
Verndale	235,850	135,742	371,592	229,500	225,053	454,553	22.3%	307,805	147.7%
Vernon Center	---	---	---	183,978	---	183,978	---	210,359	87.5%
Vesta	171,279	69,018	240,297	171,717	71,547	243,264	1.2%	159,163	152.8%
Victoria	---	1,184,064	1,184,064	42,035	1,947,070	1,989,105	68.0%	2,891,416	68.8%
Virginia	6,724,153	5,356,783	12,080,936	12,294,881	8,508	12,303,389	1.8%	8,990,355	136.9%
Wabasha	3,377,075	261,339	3,638,414	2,718,968	399,106	3,118,074	-14.3%	2,147,076	145.2%
Wabasso	210,000	90,756	300,756	110,000	74,269	184,269	-38.7%	475,483	38.8%
Waconia	---	9,217,831	9,217,831	---	4,535,304	4,535,304	-50.8%	4,425,768	102.5%
Wadena	756,621	338,985	1,095,606	760,241	125,259	885,500	-19.2%	2,178,368	40.6%
Waite Park	5,294,106	777,268	6,071,374	3,680,803	31,820	3,712,623	-38.9%	4,052,080	91.6%
Walnut Grove	188,000	10,115	198,115	121,946	326,248	448,194	126.2%	323,701	138.5%
Wanamingo	34,500	371,355	405,855	---	324,817	324,817	-20.0%	590,721	55.0%
Warren	---	129,907	129,907	---	(109,307)	(109,307)	-184.1%	1,042,777	-10.5%
Warroad	---	1,206,176	1,206,176	---	1,436,248	1,436,248	19.1%	1,649,952	87.0%
Waseca	3,057,266	(4,175)	3,053,091	3,201,361	86,463	3,287,824	7.7%	5,918,599	55.6%
Watertown	435,030	318,231	753,261	470,912	109,791	580,703	-22.9%	1,728,564	33.6%
Waterville	528,442	332,502	860,944	539,796	561,081	1,100,877	27.9%	837,493	131.4%
Wayzata	1,457,482	---	1,457,482	1,553,788	---	1,553,788	6.6%	3,352,548	46.3%
Welcome	392,980	209,525	602,505	407,571	320,764	728,335	20.9%	420,858	173.1%
Wells	672,777	585,219	1,257,996	731,481	468,790	1,200,271	-4.6%	1,957,369	61.3%
West St. Paul	5,359,597	2,783,676	8,143,273	5,521,641	2,447,598	7,969,239	-2.1%	9,228,039	86.4%
Westbrook	190,089	180,285	370,374	202,817	139,016	341,833	-7.7%	469,096	72.9%
White Bear Lake	2,250,000	643,103	2,893,103	2,320,000	548,431	2,868,431	-.9%	7,405,890	38.7%
Willernie	6,000	463,720	469,720	3,000	464,601	467,601	-.5%	281,481	166.1%
Williams	---	---	---	---	44,030	44,030	---	145,089	30.3%
Willmar	19,766,403	---	19,766,403	19,946,822	---	19,946,822	.9%	10,787,229	184.9%
Willow River	---	107,857	107,857	---	216,205	216,205	100.5%	125,169	172.7%
Wilmont	192,716	89,553	282,269	321,069	428	321,497	13.9%	147,021	218.7%
Windom	---	1,584,859	1,584,859	334,410	1,727,630	2,062,040	30.1%	2,581,335	79.9%
Winger	88,086	14,276	102,362	88,242	3,058	91,300	-10.8%	103,769	88.0%
Winnebago	677,523	110,383	787,906	745,439	94,215	839,654	6.6%	949,799	88.4%
Winona	4,270,740	(1,777)	4,268,963	5,584,406	(8,149)	5,576,257	30.6%	15,541,888	35.9%
Winsted	44,624	368,597	413,221	---	520,784	520,784	26.0%	1,509,126	34.5%

Table 17
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by City

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Wood Lake	---	290,169	290,169	---	283,263	283,263	-2.4%	229,592	123.4%
Woodbury	9,486,573	3,637,656	13,124,229	9,718,538	3,314,012	13,032,550	-.7%	19,477,701	66.9%
Worthington	1,867,993	---	1,867,993	1,500,752	---	1,500,752	-19.7%	6,733,831	22.3%
Wrenshall	93,424	198,613	292,037	43,176	271,819	314,995	7.9%	121,373	259.5%
Wykoff	179,619	14,216	193,835	181,117	15,799	196,916	1.6%	208,698	94.4%
Wyoming	264,761	454,118	718,879	---	765,742	765,742	6.5%	1,518,759	50.4%
Zimmerman	186,300	1,133,163	1,319,463	623,148	1,560,754	2,183,902	65.5%	1,395,449	156.5%
Zumbrota	895,630	312,257	1,207,887	761,740	279,036	1,040,776	-13.8%	2,076,016	50.1%
GRAND TOTAL	741,036,483	694,599,607	1,435,636,090	752,978,332	697,329,836	1,450,308,168	1.0%	2,691,535,214	53.9%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Extremely Low Fund Balance									
Fisher	---	(169,246)	(169,246)	---	(107,964)	(107,964)	36.2%	174,902	-61.7%
Montrose	---	(456,836)	(456,836)	---	(239,470)	(239,470)	47.6%	781,350	-30.6%
Henderson	---	(122,085)	(122,085)	---	(130,007)	(130,007)	-6.5%	474,955	-27.4%
Medford	142,780	---	142,780	---	(107,025)	(107,025)	-175.0%	465,990	-23.0%
Montgomery	351,344	34,001	385,345	264,499	(599,571)	(335,072)	-187.0%	2,386,009	-14.0%
Byron	965,179	(635,089)	330,090	631,581	(798,781)	(167,200)	-150.7%	1,298,833	-12.9%
Warren	---	129,907	129,907	---	(109,307)	(109,307)	-184.1%	1,042,777	-10.5%
Greenwood	34,555	(61,445)	(26,890)	34,555	(55,378)	(20,823)	22.6%	537,225	-3.9%
Caledonia	209,855	(22,791)	187,064	106,348	(162,177)	(55,829)	-129.8%	1,577,422	-3.5%
Cass Lake	---	(75,235)	(75,235)	---	(23,817)	(23,817)	68.3%	1,192,505	-2.0%
New Market	---	217,442	217,442	---	(14,624)	(14,624)	-106.7%	822,249	-1.8%
Cleveland	---	---	---	---	---	---	---	294,333	---
Deer River	---	33,476	33,476	93,903	(90,208)	3,695	-89.0%	784,999	.5%
Beaver Bay	---	23,326	23,326	---	6,315	6,315	-72.9%	202,422	3.1%
North St. Paul	1,870,961	(2,195,304)	(324,343)	1,697,662	(1,545,459)	152,203	146.9%	4,213,411	3.6%
Melrose	70,581	(189,117)	(118,536)	703,730	(600,399)	103,331	187.2%	1,604,945	6.4%
Elko	---	(33,848)	(33,848)	---	47,298	47,298	239.7%	586,404	8.1%
Butterfield	---	94,231	94,231	---	24,990	24,990	-73.5%	228,255	10.9%
Independence	---	(316,413)	(316,413)	---	220,952	220,952	169.8%	1,974,912	11.2%
Stewart	---	255,989	255,989	---	50,795	50,795	-80.2%	419,735	12.1%
Buffalo	---	2,386,306	2,386,306	---	1,565,291	1,565,291	-34.4%	12,217,532	12.8%
Kasota	---	(16,793)	(16,793)	---	37,257	37,257	321.9%	269,136	13.8%
Granite Falls	296,652	169,289	465,941	448,607	124,689	573,296	23.0%	3,636,346	15.8%
Goodview	---	316,452	316,452	---	163,701	163,701	-48.3%	1,030,702	15.9%
New Brighton	2,782,433	---	2,782,433	4,252,689	---	4,252,689	52.8%	26,241,585	16.2%
Le Sueur	440,166	516,136	956,302	458,914	189,306	648,220	-32.2%	3,989,571	16.2%
South Haven	44,880	---	44,880	---	36,761	36,761	-18.1%	215,408	17.1%
Fosston	---	196,540	196,540	---	186,636	186,636	-5.0%	1,036,492	18.0%
Roseville	33,425	3,949,870	3,983,295	137,107	2,991,922	3,129,029	-21.4%	16,521,923	18.9%
Columbia Heights	3,881,551	(417,192)	3,464,359	3,485,503	(758,293)	2,727,210	-21.3%	13,830,181	19.7%
St. Michael	2,136,757	(1,132,096)	1,004,661	1,265,984	(265,620)	1,000,364	-.4%	5,033,713	19.9%
Low Fund Balance									
Afton	229,345	---	229,345	236,193	---	236,193	3.0%	1,159,647	20.4%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Worthington	1,867,993	---	1,867,993	1,500,752	---	1,500,752	-19.7%	6,733,831	22.3%
Farmington	1,494,664	493,072	1,987,736	1,207,830	894,262	2,102,092	5.8%	9,247,318	22.7%
Browerville	---	82,764	82,764	---	91,927	91,927	11.1%	398,554	23.1%
Inver Grove Heights	3,897,850	(434,876)	3,462,974	3,975,828	(434,876)	3,540,952	2.3%	14,955,686	23.7%
Corcoran	---	778,524	778,524	---	551,029	551,029	-29.2%	2,281,744	24.1%
St. Paul	40,514,814	41,143,092	81,657,906	34,572,942	37,271,564	71,844,506	-12.0%	292,595,848	24.6%
Hancock	137,215	---	137,215	101,228	---	101,228	-26.2%	375,509	27.0%
Minneapolis	---	154,380,000	154,380,000	---	147,666,000	147,666,000	-4.3%	543,579,000	27.2%
South St. Paul	128,731	2,175,177	2,303,908	95,584	3,202,981	3,298,565	43.2%	11,899,534	27.7%
Aurora	449,088	---	449,088	382,384	16,901	399,285	-11.1%	1,436,807	27.8%
Lexington	---	308,602	308,602	---	354,064	354,064	14.7%	1,217,182	29.1%
Minnesota Lake	110,742	---	110,742	119,021	---	119,021	7.5%	400,294	29.7%
Williams	---	---	---	---	44,030	44,030	---	145,089	30.3%
Brooklyn Park	293,500	10,289,249	10,582,749	72,807	11,043,092	11,115,899	5.0%	36,411,331	30.5%
Lake City	---	1,634,844	1,634,844	288,572	979,971	1,268,543	-22.4%	4,128,678	30.7%
Shoreview	3,760,705	(3,296)	3,757,409	3,750,049	---	3,750,049	-.2%	12,118,263	30.9%
Chaska	4,689,329	218,554	4,907,883	4,423,240	158,490	4,581,730	-6.6%	14,724,895	31.1%
La Crescent	250,756	65,099	315,855	502,123	46,782	548,905	73.8%	1,758,413	31.2%
Fridley	4,634,355	(12,595)	4,621,760	5,106,361	12,919	5,119,280	10.8%	16,297,925	31.4%
Spring Park	2,086,803	673,966	2,760,769	450,890	257,462	708,352	-74.3%	2,229,690	31.8%
Danvers	---	(144,922)	(144,922)	---	20,433	20,433	114.1%	63,876	32.0%
Watertown	435,030	318,231	753,261	470,912	109,791	580,703	-22.9%	1,728,564	33.6%
Murdock	---	---	---	---	62,053	62,053	---	183,552	33.8%
Winsted	44,624	368,597	413,221	---	520,784	520,784	26.0%	1,509,126	34.5%
Elgin	29,377	70,782	100,159	24,272	120,098	144,370	44.1%	416,298	34.7%
Rogers	3,225	238,921	242,146	3,212	1,197,729	1,200,941	396.0%	3,453,143	34.8%
									Acceptable Fund Balance
Ely	529,946	1,217,633	1,747,579	273,539	1,202,842	1,476,381	-15.5%	4,168,418	35.4%
East Bethel	---	1,112,098	1,112,098	---	1,095,616	1,095,616	-1.5%	3,090,158	35.5%
Winona	4,270,740	(1,777)	4,268,963	5,584,406	(8,149)	5,576,257	30.6%	15,541,888	35.9%
Litchfield	93,631	1,326,689	1,420,320	131,272	1,271,086	1,402,358	-1.3%	3,888,076	36.1%
Silver Lake	195,976	51,377	247,353	159,296	62,844	222,140	-10.2%	615,296	36.1%
North Branch	1,934,264	(377,108)	1,557,156	1,950,877	(410,835)	1,540,042	-1.1%	4,252,820	36.2%
Kellogg	---	93,312	93,312	---	78,009	78,009	-16.4%	213,736	36.5%
Robbinsdale	7,308,808	131,640	7,440,448	6,774,174	(1,934,160)	4,840,014	-34.9%	13,197,833	36.7%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Grove City	---	48,591	48,591	---	129,838	129,838	167.2%	353,325	36.7%
East Gull Lake	---	127,955	127,955	---	155,639	155,639	21.6%	423,047	36.8%
Maplewood	6,168,855	146,409	6,315,264	5,911,081	123,400	6,034,481	-4.4%	16,397,528	36.8%
Plymouth	11,421,901	(2,269)	11,419,632	11,985,749	---	11,985,749	5.0%	32,557,477	36.8%
Houston	---	374,022	374,022	---	240,715	240,715	-35.6%	653,728	36.8%
St. Augusta	---	831,045	831,045	---	257,833	257,833	-69.0%	693,313	37.2%
Rochester	7,507,874	14,880,006	22,387,880	8,434,848	16,159,275	24,594,123	9.9%	63,551,803	38.7%
White Bear Lake	2,250,000	643,103	2,893,103	2,320,000	548,431	2,868,431	-.9%	7,405,890	38.7%
Wabasso	210,000	90,756	300,756	110,000	74,269	184,269	-38.7%	475,483	38.8%
Bloomington	21,924,458	---	21,924,458	21,908,232	---	21,908,232	-.1%	56,404,176	38.8%
Frost	---	67,328	67,328	---	68,539	68,539	1.8%	176,264	38.9%
Redwood Falls	1,126,138	937,106	2,063,244	1,339,471	384,583	1,724,054	-16.4%	4,400,615	39.2%
Two Harbors	61,328	788,919	850,247	73,031	1,156,209	1,229,240	44.6%	3,124,957	39.3%
Gilbert	---	888,669	888,669	---	839,884	839,884	-5.5%	2,119,639	39.6%
Minnetonka	712,252	7,365,284	8,077,536	789,449	8,599,279	9,388,728	16.2%	23,679,271	39.6%
Owatonna	6,232,310	311,676	6,543,986	---	6,167,480	6,167,480	-5.8%	15,546,659	39.7%
Champlin	2,663,442	2,830,045	5,493,487	2,591,514	992,822	3,584,336	-34.8%	8,907,993	40.2%
Pine Island	---	720,094	720,094	478,586	107,385	585,971	-18.6%	1,453,820	40.3%
Herman	32,075	220,026	252,101	93,988	162,907	256,895	1.9%	636,224	40.4%
St. Charles	---	771,288	771,288	---	649,649	649,649	-15.8%	1,605,929	40.5%
North Mankato	2,113,727	19,656	2,133,383	2,057,056	12,416	2,069,472	-3.0%	5,097,204	40.6%
Wadena	756,621	338,985	1,095,606	760,241	125,259	885,500	-19.2%	2,178,368	40.6%
Ogilvie	85,263	---	85,263	92,804	---	92,804	8.8%	226,645	40.9%
Dilworth	904,692	---	904,692	889,315	(199,362)	689,953	-23.7%	1,676,361	41.2%
Annandale	1,060,015	1,282,205	2,342,220	14,908	623,307	638,215	-72.8%	1,512,004	42.2%
Proctor	222,228	519,260	741,488	420,394	327,904	748,298	.9%	1,769,550	42.3%
Aitkin	---	---	---	---	722,299	722,299	---	1,707,228	42.3%
Hopkins	143,104	6,732,373	6,875,477	128,208	4,209,325	4,337,533	-36.9%	10,174,791	42.6%
Darwin	8,796	17,091	25,887	13,096	16,810	29,906	15.5%	69,198	43.2%
Minnetrista	1,704,743	---	1,704,743	1,582,751	---	1,582,751	-7.2%	3,635,026	43.5%
Spring Lake Park	937,872	560,488	1,498,360	997,204	587,258	1,584,462	5.7%	3,625,678	43.7%
Stillwater	585,453	4,305,219	4,890,672	733,042	4,759,277	5,492,319	12.3%	12,424,650	44.2%
St. Peter	---	3,122,188	3,122,188	---	2,617,849	2,617,849	-16.2%	5,881,300	44.5%
Hoffman	---	265,016	265,016	---	220,915	220,915	-16.6%	486,492	45.4%
Newport	855,432	114,839	970,271	841,921	110,466	952,387	-1.8%	2,094,582	45.5%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Luverne	1,457,181	61,943	1,519,124	1,313,646	135,769	1,449,415	-4.6%	3,166,799	45.8%
Sandstone	---	1,578,890	1,578,890	---	369,242	369,242	-76.6%	804,799	45.9%
Mora	---	842,643	842,643	---	847,816	847,816	.6%	1,841,404	46.0%
Hermantown	942,700	577,433	1,520,133	1,289,600	265,761	1,555,361	2.3%	3,371,408	46.1%
Ceylon	42,620	94,986	137,606	45,887	63,183	109,070	-20.7%	235,582	46.3%
Wayzata	1,457,482	---	1,457,482	1,553,788	---	1,553,788	6.6%	3,352,548	46.3%
Belgrade	413,252	---	413,252	293,722	---	293,722	-28.9%	627,495	46.8%
Mound	387,903	2,012,043	2,399,946	454,620	2,000,317	2,454,937	2.3%	5,151,173	47.7%
Montevideo	966,494	555,358	1,521,852	939,714	518,128	1,457,842	-4.2%	3,050,963	47.8%
Becker	---	1,882,061	1,882,061	---	1,615,079	1,615,079	-14.2%	3,361,510	48.0%
Biwabik	285,880	321,568	607,448	285,783	340,574	626,357	3.1%	1,297,907	48.3%
Austin	4,028,000	1,683,885	5,711,885	4,228,000	2,055,910	6,283,910	10.0%	13,003,073	48.3%
Tower	228,865	372,068	600,933	207,770	242,650	450,420	-25.0%	931,687	48.3%
Savage	2,180,937	1,787,897	3,968,834	2,919,336	1,489,700	4,409,036	11.1%	9,023,722	48.9%
Pelican Rapids	---	958,786	958,786	---	773,263	773,263	-19.3%	1,574,978	49.1%
Long Prairie	---	205,681	205,681	576,000	138,802	714,802	247.5%	1,454,863	49.1%
Andover	5,144,360	24,148	5,168,508	4,339,039	1,487	4,340,526	-16.0%	8,786,905	49.4%
Elmore	---	---	---	197,193	---	197,193	---	397,541	49.6%
									Moderately High Fund Balance
Zumbrota	895,630	312,257	1,207,887	761,740	279,036	1,040,776	-13.8%	2,076,016	50.1%
Dayton	735,279	---	735,279	951,725	---	951,725	29.4%	1,898,197	50.1%
Amboy	515,309	54,143	569,452	127,000	11,725	138,725	-75.6%	275,354	50.4%
Wyoming	264,761	454,118	718,879	---	765,742	765,742	6.5%	1,518,759	50.4%
Edina	10,226,055	781,458	11,007,513	11,595,433	731,027	12,326,460	12.0%	24,439,691	50.4%
Madison	612,200	396,620	1,008,820	666,922	201,613	868,535	-13.9%	1,682,152	51.6%
Brainerd	2,327,159	1,437,102	3,764,261	2,812,743	2,588,060	5,400,803	43.5%	10,450,247	51.7%
Norwood Young Ameri	---	785,089	785,089	---	828,428	828,428	5.5%	1,593,302	52.0%
Carver	---	648,895	648,895	---	634,953	634,953	-2.1%	1,206,083	52.6%
Little Canada	---	2,077,196	2,077,196	1,494,002	---	1,494,002	-28.1%	2,836,035	52.7%
Eden Prairie	16,526,362	312,197	16,838,559	17,133,623	517,164	17,650,787	4.8%	33,182,179	53.2%
Baudette	---	306,457	306,457	---	443,359	443,359	44.7%	832,938	53.2%
Roseau	---	936,064	936,064	---	990,153	990,153	5.8%	1,854,188	53.4%
Hutchinson	1,185,312	4,091,898	5,277,210	5,245,455	354,609	5,600,064	6.1%	10,358,789	54.1%
Eagle Lake	423,484	73,249	496,733	---	512,142	512,142	3.1%	946,283	54.1%
St. Joseph	486,561	746,690	1,233,251	486,561	671,124	1,157,685	-6.1%	2,133,648	54.3%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Underwood	28,446	140,611	169,057	54,578	131,743	186,321	10.2%	342,148	54.5%
Eagan	3,497,873	10,750,543	14,248,416	3,319,299	9,659,415	12,978,714	-8.9%	23,712,293	54.7%
Middle River	70,221	58,706	128,927	71,461	48,781	120,242	-6.7%	219,549	54.8%
Wanamingo	34,500	371,355	405,855	---	324,817	324,817	-20.0%	590,721	55.0%
St. Cloud	14,179,921	12,585,434	26,765,355	14,273,847	8,582,481	22,856,328	-14.6%	41,362,745	55.3%
Little Falls	1,588,804	899,584	2,488,388	1,553,334	791,344	2,344,678	-5.8%	4,232,255	55.4%
Waseca	3,057,266	(4,175)	3,053,091	3,201,361	86,463	3,287,824	7.7%	5,918,599	55.6%
Crookston	---	3,471,277	3,471,277	---	3,281,877	3,281,877	-5.5%	5,801,161	56.6%
Hinckley	---	522,887	522,887	---	528,095	528,095	1.0%	930,945	56.7%
Kasson	1,000,000	143,283	1,143,283	1,000,000	261,749	1,261,749	10.4%	2,217,257	56.9%
Moose Lake	---	486,182	486,182	160,000	349,001	509,001	4.7%	884,921	57.5%
Moorhead	6,845,000	4,578,774	11,423,774	7,522,000	5,667,144	13,189,144	15.5%	22,910,744	57.6%
Hayfield	275,424	131,892	407,316	324,025	88,713	412,738	1.3%	716,408	57.6%
East Grand Forks	680,335	2,783,491	3,463,826	519,431	3,842,943	4,362,374	25.9%	7,406,773	58.9%
Oakdale	6,980,300	1,880,777	8,861,077	7,669,961	2,249,332	9,919,293	11.9%	16,824,273	59.0%
Perham	210,653	579,862	790,515	210,653	857,407	1,068,060	35.1%	1,806,046	59.1%
Mountain Iron	1,062,297	40,172	1,102,469	1,016,196	548,849	1,565,045	42.0%	2,645,636	59.2%
Burnsville	14,524,190	---	14,524,190	16,108,190	---	16,108,190	10.9%	27,181,690	59.3%
Jordan	1,116,922	79,950	1,196,872	1,250,460	100,464	1,350,924	12.9%	2,271,690	59.5%
Fergus Falls	3,456,917	2,193,553	5,650,470	3,278,185	1,802,110	5,080,295	-10.1%	8,465,933	60.0%
Big Lake	359,092	1,970,951	2,330,043	385,983	2,536,456	2,922,439	25.4%	4,856,879	60.2%
Arlington	371,903	471,096	842,999	482,860	421,815	904,675	7.3%	1,501,955	60.2%
Park Rapids	1,302,185	1,097,365	2,399,550	695,796	881,242	1,577,038	-34.3%	2,599,420	60.7%
Harris	6,000	218,725	224,725	6,000	215,576	221,576	-1.4%	364,897	60.7%
Maple Grove	300,502	12,148,199	12,448,701	291,775	16,373,147	16,664,922	33.9%	27,285,744	61.1%
Wells	672,777	585,219	1,257,996	731,481	468,790	1,200,271	-4.6%	1,957,369	61.3%
Dassel	193,386	422,495	615,881	232,994	267,161	500,155	-18.8%	808,388	61.9%
Faribault	5,271,773	3,324,871	8,596,644	5,788,395	3,370,552	9,158,947	6.5%	14,709,854	62.3%
Lakeville	9,889,008	---	9,889,008	10,830,914	---	10,830,914	9.5%	17,392,659	62.3%
Golden Valley	8,154,452	(863,213)	7,291,239	8,678,657	(1,056,149)	7,622,508	4.5%	12,188,259	62.5%
Apple Valley	---	11,718,021	11,718,021	---	11,595,508	11,595,508	-1.0%	18,468,065	62.8%
Ivanhoe	79,240	229,628	308,868	79,240	237,162	316,402	2.4%	498,755	63.4%
Mendota Heights	2,452,962	1,925,247	4,378,209	2,532,296	2,086,985	4,619,281	5.5%	7,218,015	64.0%
Shakopee	---	7,228,297	7,228,297	---	9,662,677	9,662,677	33.7%	15,033,183	64.3%
Excelsior	785,586	353,406	1,138,992	659,981	431,833	1,091,814	-4.1%	1,697,988	64.3%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Currie	174,026	---	174,026	---	81,090	81,090	-53.4%	125,667	64.5%
Adrian	1,028,955	(438,806)	590,149	834,100	(355,274)	478,826	-18.9%	739,739	64.7%
Cologne	621,777	320,606	942,383	248,219	350,000	598,219	-36.5%	924,135	64.7%
Lindstrom	568,974	286,550	855,524	500,343	392,827	893,170	4.4%	1,374,444	65.0%
									High Fund Balance
Dundas	496,150	110,495	606,645	28,420	620,330	648,750	6.9%	997,338	65.0%
Hendricks	17,171	428,417	445,588	59,783	433,431	493,214	10.7%	756,233	65.2%
Ada	---	---	---	88,925	915,909	1,004,834	---	1,538,518	65.3%
Hastings	4,562,276	2,330,447	6,892,723	4,816,934	2,973,780	7,790,714	13.0%	11,890,223	65.5%
Foley	---	1,862,881	1,862,881	---	804,580	804,580	-56.8%	1,223,641	65.8%
Alexandria	2,928,453	940,947	3,869,400	3,506,161	888,300	4,394,461	13.6%	6,673,848	65.8%
Cambridge	3,539,953	(1,611)	3,538,342	3,335,335	---	3,335,335	-5.7%	5,059,264	65.9%
Maple Plain	1,107,503	53,325	1,160,828	946,456	---	946,456	-18.5%	1,420,920	66.6%
Menahga	56,535	213,963	270,498	79,956	305,923	385,879	42.7%	578,296	66.7%
Hamburg	---	228,253	228,253	210,852	915	211,767	-7.2%	316,643	66.9%
Woodbury	9,486,573	3,637,656	13,124,229	9,718,538	3,314,012	13,032,550	-.7%	19,477,701	66.9%
Lino Lakes	5,125,791	(202)	5,125,589	5,374,872	---	5,374,872	4.9%	8,016,736	67.0%
Sauk Centre	740,387	1,132,546	1,872,933	311,652	1,482,687	1,794,339	-4.2%	2,669,680	67.2%
Elysian	295,923	132,902	428,825	308,352	90,529	398,881	-7.0%	589,306	67.7%
St. Louis Park	17,636,412	1,758,234	19,394,646	17,075,049	2,120,379	19,195,428	-1.0%	28,196,037	68.1%
Canby	847,797	104,416	952,213	923,601	(187,683)	735,918	-22.7%	1,079,853	68.1%
Morris	1,792,510	305,852	2,098,362	2,037,892	272,231	2,310,123	10.1%	3,380,990	68.3%
Maynard	30,000	183,179	213,179	30,000	153,087	183,087	-14.1%	267,235	68.5%
Coon Rapids	16,206,811	(270,482)	15,936,329	16,327,595	(167,074)	16,160,521	1.4%	23,564,474	68.6%
Victoria	---	1,184,064	1,184,064	42,035	1,947,070	1,989,105	68.0%	2,891,416	68.8%
Sauk Rapids	6,606,485	121,993	6,728,478	3,639,807	4,345	3,644,152	-45.8%	5,280,415	69.0%
Prior Lake	6,343,964	---	6,343,964	5,643,084	---	5,643,084	-11.0%	8,157,002	69.2%
Lewiston	230,000	243,867	473,867	210,000	303,006	513,006	8.3%	740,671	69.3%
Hoyt Lakes	873,621	965,923	1,839,544	944,818	846,926	1,791,744	-2.6%	2,576,210	69.5%
Richfield	6,237,683	9,933,924	16,171,607	6,389,218	10,196,768	16,585,986	2.6%	23,768,561	69.8%
Badger	---	(43,176)	(43,176)	---	130,983	130,983	403.4%	186,634	70.2%
New Ulm	3,233,946	1,917,130	5,151,076	3,655,855	3,015,834	6,671,689	29.5%	9,474,271	70.4%
Preston	444,169	352,758	796,927	523,997	292,048	816,045	2.4%	1,151,335	70.9%
Thief River Falls	1,213,941	853,814	2,067,755	2,630,573	1,039,605	3,670,178	77.5%	5,173,254	70.9%
Babbitt	301,971	910,382	1,212,353	395,526	917,822	1,313,348	8.3%	1,835,566	71.6%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Pequot Lakes	---	1,053,203	1,053,203	527,500	403,104	930,604	-11.6%	1,293,907	71.9%
Arden Hills	1,198,199	433,128	1,631,327	1,502,272	1,145,991	2,648,263	62.3%	3,673,507	72.1%
St. Hilaire	51,225	78,680	129,905	10,034	104,711	114,745	-11.7%	158,216	72.5%
Pipestone	1,091,598	1,140,357	2,231,955	920,878	1,083,931	2,004,809	-10.2%	2,756,780	72.7%
Westbrook	190,089	180,285	370,374	202,817	139,016	341,833	-7.7%	469,096	72.9%
Chanhassen	3,659,186	4,218,572	7,877,758	3,689,170	4,200,967	7,890,137	.2%	10,796,778	73.1%
Blue Earth	---	1,428,208	1,428,208	---	1,706,843	1,706,843	19.5%	2,330,496	73.2%
St. Paul Park	1,387,111	1,873,311	3,260,422	---	1,446,984	1,446,984	-55.6%	1,965,108	73.6%
Eveleth	---	1,643,143	1,643,143	---	2,499,377	2,499,377	52.1%	3,362,757	74.3%
New London	247,504	157,313	404,817	274,998	185,815	460,813	13.8%	618,154	74.5%
Fairmont	4,240,345	547,090	4,787,435	4,138,595	850,143	4,988,738	4.2%	6,685,511	74.6%
Minneota	443,595	(745)	442,850	499,820	1,967	501,787	13.3%	672,175	74.7%
Lanesboro	360,545	144,075	504,620	327,422	143,257	470,679	-6.7%	626,852	75.1%
Silver Bay	483,877	1,036,401	1,520,278	509,017	954,882	1,463,899	-3.7%	1,945,779	75.2%
Duluth	3,709,644	60,114,837	63,824,481	3,887,403	61,713,849	65,601,252	2.8%	87,188,611	75.2%
Benson	763,549	1,257,592	2,021,141	608,141	1,217,436	1,825,577	-9.7%	2,424,875	75.3%
Chisholm	---	2,905,797	2,905,797	100,000	2,825,739	2,925,739	.7%	3,850,795	76.0%
Fairfax	265,000	376,540	641,540	265,000	363,870	628,870	-2.0%	826,048	76.1%
St. James	1,688,988	499,189	2,188,177	1,610,852	449,168	2,060,020	-5.9%	2,702,062	76.2%
Cold Spring	836,503	731,421	1,567,924	880,519	830,679	1,711,198	9.1%	2,234,862	76.6%
Cook	75,837	391,237	467,074	178,540	440,587	619,127	32.6%	808,032	76.6%
Vadnais Heights	2,862,698	21,902	2,884,600	2,911,359	---	2,911,359	.9%	3,774,622	77.1%
Clarkfield	5,121	673,875	678,996	5,131	627,647	632,778	-6.8%	818,831	77.3%
Tracy	1,338,432	---	1,338,432	1,653,859	---	1,653,859	23.6%	2,136,193	77.4%
Pennock	47,863	262,444	310,307	47,863	103,573	151,436	-51.2%	195,490	77.5%
Detroit Lakes	764,184	3,186,470	3,950,654	1,144,776	2,843,219	3,987,995	.9%	5,139,051	77.6%
Mankato	15,559,593	(42,972)	15,516,621	14,402,113	1,032,903	15,435,016	-.5%	19,872,086	77.7%
Albert Lea	4,227,097	3,199,569	7,426,666	4,099,702	5,058,066	9,157,768	23.3%	11,752,562	77.9%
Anoka	4,165,000	1,644,082	5,809,082	4,893,808	1,779,177	6,672,985	14.9%	8,550,529	78.0%
Princeton	1,251,350	664,823	1,916,173	1,270,535	707,108	1,977,643	3.2%	2,517,153	78.6%
Lauderdale	---	454,196	454,196	---	546,767	546,767	20.4%	694,167	78.8%
Janesville	552,705	132,968	685,673	604,975	154,524	759,499	10.8%	962,748	78.9%
Chisago City	---	848,892	848,892	---	996,668	996,668	17.4%	1,263,262	78.9%
Long Lake	40,311	1,148,843	1,189,154	28,107	1,143,233	1,171,340	-1.5%	1,481,465	79.1%
Scanlon	264,845	6,588	271,433	324,493	17,582	342,075	26.0%	432,048	79.2%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004			December 31, 2005			2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
	Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Appleton	699,672	566,147	1,265,819	703,811	453,022	1,156,833	-8.6%	1,456,647	79.4%
Glencoe	1,320,920	656,395	1,977,315	1,500,000	883,941	2,383,941	20.6%	2,989,384	79.7%
Emily	---	---	---	---	609,237	609,237	---	763,628	79.8%
Windom	---	1,584,859	1,584,859	334,410	1,727,630	2,062,040	30.1%	2,581,335	79.9%
Falcon Heights	829,373	415,685	1,245,058	865,100	402,631	1,267,731	1.8%	1,578,476	80.3%
Braham	---	108,803	108,803	683,509	(12,519)	670,990	516.7%	834,096	80.4%
St. Bonifacius	---	1,107,321	1,107,321	247,247	488,259	735,506	-33.6%	914,198	80.5%
Stewartville	455,945	763,369	1,219,314	505,154	889,313	1,394,467	14.4%	1,728,683	80.7%
Bemidji	4,420,772	2,220,873	6,641,645	4,107,943	2,501,695	6,609,638	-.5%	8,192,915	80.7%
Spring Grove	---	749,390	749,390	---	760,813	760,813	1.5%	942,156	80.8%
Cannon Falls	1,039,200	1,713,610	2,752,810	---	2,630,967	2,630,967	-4.4%	3,230,187	81.4%
Lake Elmo	1,873,923	---	1,873,923	1,745,735	---	1,745,735	-6.8%	2,129,459	82.0%
Pine City	---	1,108,047	1,108,047	---	1,148,812	1,148,812	3.7%	1,397,899	82.2%
Grand Rapids	5,893,842	56,362	5,950,204	5,976,269	92,641	6,068,910	2.0%	7,365,554	82.4%
Hibbing	6,274,889	2,069,477	8,344,366	7,734,614	2,756,520	10,491,134	25.7%	12,714,737	82.5%
Cottonwood	---	462,166	462,166	---	486,868	486,868	5.3%	585,773	83.1%
Rush City	---	1,463,961	1,463,961	---	817,208	817,208	-44.2%	982,742	83.2%
Northfield	3,945,000	3,491,753	7,436,753	3,945,000	4,407,655	8,352,655	12.3%	10,028,526	83.3%
Greenbush	210,043	58,923	268,966	133,342	214,850	348,192	29.5%	418,009	83.3%
Revere	20,000	44,465	64,465	---	48,974	48,974	-24.0%	58,264	84.1%
Blackduck	---	664,734	664,734	---	569,871	569,871	-14.3%	677,636	84.1%
St. Francis	1,652,282	4,244	1,656,526	2,308,445	5,948	2,314,393	39.7%	2,747,591	84.2%
Sebeka	57,051	279,617	336,668	---	395,202	395,202	17.4%	467,988	84.4%
Lewisville	---	141,893	141,893	---	103,949	103,949	-26.7%	122,904	84.6%
Jackson	2,024,598	650,046	2,674,644	2,102,268	(96,787)	2,005,481	-25.0%	2,368,599	84.7%
Mayer	195,534	309,385	504,919	216,730	460,591	677,321	34.1%	798,319	84.8%
Nicollet	---	157,549	157,549	---	250,376	250,376	58.9%	294,902	84.9%
Elk River	6,831,423	1,617,406	8,448,829	8,057,339	1,786,805	9,844,144	16.5%	11,593,188	84.9%
Dalton	4,702	94,047	98,749	1,805	99,942	101,747	3.0%	119,821	84.9%
Cosmos	171,095	145,396	316,491	171,095	115,057	286,152	-9.6%	336,792	85.0%
Brownton	31,141	397,462	428,603	49,308	381,346	430,654	.5%	506,697	85.0%
Miltona	94,595	---	94,595	118,307	(2,858)	115,449	22.0%	135,148	85.4%
Mahnomen	---	469,576	469,576	---	501,168	501,168	6.7%	586,539	85.4%
Albertville	3,763,442	4,945,166	8,708,608	1,000,000	1,229,533	2,229,533	-74.4%	2,608,815	85.5%
West St. Paul	5,359,597	2,783,676	8,143,273	5,521,641	2,447,598	7,969,239	-2.1%	9,228,039	86.4%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Centerville	1,297,954	19,643	1,317,597	1,529,573	42,024	1,571,597	19.3%	1,817,558	86.5%
Blaine	21,367,995	---	21,367,995	19,296,805	---	19,296,805	-9.7%	22,254,196	86.7%
Warroad	---	1,206,176	1,206,176	---	1,436,248	1,436,248	19.1%	1,649,952	87.0%
Le Center	304,599	698,856	1,003,455	250,494	674,808	925,302	-7.8%	1,060,188	87.3%
Ulen	18,884	102,889	121,773	3,203	142,007	145,210	19.2%	166,329	87.3%
Medina	1,237,522	1,199,872	2,437,394	2,601,563	311,641	2,913,204	19.5%	3,332,517	87.4%
Vernon Center	---	---	---	183,978	---	183,978	---	210,359	87.5%
Winger	88,086	14,276	102,362	88,242	3,058	91,300	-10.8%	103,769	88.0%
North Oaks	508,096	1,206,217	1,714,313	560,342	1,092,923	1,653,265	-3.6%	1,878,333	88.0%
New Hope	3,692,243	2,494,944	6,187,187	3,826,886	3,992,648	7,819,534	26.4%	8,878,374	88.1%
Mahtomedi	2,068,404	---	2,068,404	2,497,411	---	2,497,411	20.7%	2,828,748	88.3%
Pillager	122,540	172,493	295,033	42,403	241,485	283,888	-3.8%	321,336	88.3%
Winnebago	677,523	110,383	787,906	745,439	94,215	839,654	6.6%	949,799	88.4%
Kenyon	---	1,136,754	1,136,754	---	1,246,508	1,246,508	9.7%	1,392,500	89.5%
Delano	403,249	2,179,391	2,582,640	238,561	2,176,329	2,414,890	-6.5%	2,696,925	89.5%
Hanley Falls	40,897	75,899	116,796	51,873	68,486	120,359	3.1%	133,137	90.4%
Dover	949,042	(53,613)	895,429	153,405	---	153,405	-82.9%	168,693	90.9%
Waite Park	5,294,106	777,268	6,071,374	3,680,803	31,820	3,712,623	-38.9%	4,052,080	91.6%
Grand Marais	442,922	1,451,789	1,894,711	555,410	1,279,169	1,834,579	-3.2%	2,001,601	91.7%
Blooming Prairie	539,627	499,565	1,039,192	801,000	194,698	995,698	-4.2%	1,083,380	91.9%
Red Wing	18,321,803	(680,425)	17,641,378	8,800,881	5,241,869	14,042,750	-20.4%	15,266,541	92.0%
Barnesville	1,315,693	(44,510)	1,271,183	1,229,853	295,776	1,525,629	20.0%	1,648,287	92.6%
Sherburn	479,649	267,135	746,784	664,385	218,806	883,191	18.3%	952,146	92.8%
Lucan	---	173,667	173,667	---	140,061	140,061	-19.4%	150,547	93.0%
Oak Park Heights	1,781,128	147,647	1,928,775	1,893,254	286,210	2,179,464	13.0%	2,331,624	93.5%
Dawson	---	1,077,015	1,077,015	---	1,193,792	1,193,792	10.8%	1,266,939	94.2%
Cottage Grove	10,954,525	---	10,954,525	11,982,664	---	11,982,664	9.4%	12,705,217	94.3%
Wykoff	179,619	14,216	193,835	181,117	15,799	196,916	1.6%	208,698	94.4%
Bagley	986,407	---	986,407	745,805	---	745,805	-24.4%	789,970	94.4%
Hector	540,019	---	540,019	560,723	---	560,723	3.8%	592,680	94.6%
Breckenridge	1,136,403	927,335	2,063,738	2,144,162	---	2,144,162	3.9%	2,239,262	95.8%
Holdingford	41,764	344,328	386,092	---	360,951	360,951	-6.5%	375,712	96.1%
Tyler	---	739,015	739,015	30,441	702,594	733,035	-.8%	758,639	96.6%
Greenfield	1,131,462	270,318	1,401,780	1,131,462	79,762	1,211,224	-13.6%	1,249,830	96.9%
Shorewood	2,941,223	---	2,941,223	2,944,588	---	2,944,588	.1%	3,031,315	97.1%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Ramsey	6,377,627	14,875,936	21,253,563	7,611,616	4,090,940	11,702,556	-44.9%	12,007,309	97.5%
International Falls	---	6,167,883	6,167,883	---	6,447,611	6,447,611	4.5%	6,600,905	97.7%
Ham Lake	2,718,568	2,335	2,720,903	2,976,167	---	2,976,167	9.4%	3,028,578	98.3%
Renville	295,462	352,744	648,206	331,689	464,535	796,224	22.8%	809,554	98.4%
Glenwood	2,348,713	(67,804)	2,280,909	2,377,463	(864,552)	1,512,911	-33.7%	1,536,919	98.4%
Twin Valley	---	---	---	---	505,631	505,631	---	511,395	98.9%
Dunnell	6,545	104,588	111,133	5,973	106,765	112,738	1.4%	113,786	99.1%
Milroy	105,243	107,128	212,371	93,930	120,077	214,007	.8%	214,786	99.6%
Fountain	77,154	159,171	236,325	52,917	188,467	241,384	2.1%	241,472	100.0%
									Very High Fund Balance
Alvarado	5,312	164,004	169,316	5,175	132,954	138,129	-18.4%	138,100	100.0%
Rockford	---	1,268,617	1,268,617	---	1,332,513	1,332,513	5.0%	1,327,093	100.4%
Springfield	792,173	358,194	1,150,367	810,786	996,266	1,807,052	57.1%	1,787,167	101.1%
Avon	735,594	515,512	1,251,106	762,516	740,684	1,503,200	20.1%	1,486,312	101.1%
Alpha	---	92,871	92,871	---	82,336	82,336	-11.3%	81,175	101.4%
Madelia	1,067,380	109,135	1,176,515	948,380	326,158	1,274,538	8.3%	1,247,722	102.1%
Waconia	---	9,217,831	9,217,831	---	4,535,304	4,535,304	-50.8%	4,425,768	102.5%
Olivia	1,222,812	205,632	1,428,444	1,391,120	229,890	1,621,010	13.5%	1,580,963	102.5%
Deephaven	2,043,475	---	2,043,475	2,119,084	---	2,119,084	3.7%	2,054,344	103.2%
Rushmore	140,813	46,655	187,468	154,427	47,972	202,399	8.0%	194,836	103.9%
Isanti	---	2,556,427	2,556,427	338,597	1,697,830	2,036,427	-20.3%	1,956,032	104.1%
Cokato	---	1,128,612	1,128,612	---	1,357,796	1,357,796	20.3%	1,300,475	104.4%
Fulda	666,820	---	666,820	700,341	---	700,341	5.0%	670,105	104.5%
Belle Plaine	---	2,273,969	2,273,969	1,703,423	753,141	2,456,564	8.0%	2,349,685	104.5%
Lake Wilson	320,384	---	320,384	262,428	---	262,428	-18.1%	248,563	105.6%
Dodge Center	1,755,000	308,448	2,063,448	1,421,201	237,163	1,658,364	-19.6%	1,564,475	106.0%
St. Anthony	1,417,149	---	1,417,149	1,423,141	5,124,728	6,547,869	362.0%	6,171,985	106.1%
Rosemount	8,048,251	(78,970)	7,969,281	8,868,442	(316,442)	8,552,000	7.3%	7,965,521	107.4%
Chandler	355,439	---	355,439	152,654	---	152,654	-57.1%	141,317	108.0%
Eyota	373,667	78,318	451,985	100,789	432,172	532,961	17.9%	491,420	108.5%
Mentor	5,963	143,956	149,919	36,301	140,334	176,635	17.8%	159,505	110.7%
Lynd	---	25,794	25,794	---	78,988	78,988	206.2%	70,795	111.6%
Plainview	813,607	177,318	990,925	1,379,898	417,288	1,797,186	81.4%	1,609,630	111.7%
Grant	---	697,368	697,368	---	990,245	990,245	42.0%	885,152	111.9%
Parkers Prairie	441,050	8,648	449,698	307,586	202,217	509,803	13.4%	454,643	112.1%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Osseo	1,414,703	461,588	1,876,291	1,881,421	---	1,881,421	.3%	1,673,408	112.4%
Oslo	---	401,653	401,653	304,142	---	304,142	-24.3%	270,034	112.6%
Ottertail	---	440,013	440,013	---	297,846	297,846	-32.3%	262,031	113.7%
Hanover	274,505	397,804	672,309	209,283	823,120	1,032,403	53.6%	907,827	113.7%
New Prague	2,105,718	763,066	2,868,784	2,534,716	1,011,030	3,545,746	23.6%	3,115,581	113.8%
Jeffers	---	7,574	7,574	139,686	71,967	211,653	2,694.5%	184,193	114.9%
Madison Lake	---	516,109	516,109	668,909	108,546	777,455	50.6%	674,147	115.3%
Gaylord	---	1,249,546	1,249,546	1,476,180	(104,911)	1,371,269	9.7%	1,178,411	116.4%
Howard Lake	644,461	705,034	1,349,495	682,413	793,994	1,476,407	9.4%	1,266,213	116.6%
Heron Lake	---	---	---	---	446,008	446,008	---	375,264	118.9%
Marshall	11,147,949	304,302	11,452,251	12,223,909	600,817	12,824,726	12.0%	10,766,025	119.1%
Kennedy	196,016	---	196,016	---	190,123	190,123	-3.0%	159,478	119.2%
Cloquet	4,215,225	3,208,930	7,424,155	4,155,052	3,740,635	7,895,687	6.4%	6,590,426	119.8%
Littlefork	---	545,774	545,774	---	550,359	550,359	.8%	456,451	120.6%
Leroy	251,376	486,642	738,018	140,722	398,110	538,832	-27.0%	445,326	121.0%
Oronoco	97,761	271,012	368,773	109,646	287,271	396,917	7.6%	327,518	121.2%
Harmony	300,000	396,128	696,128	300,000	536,982	836,982	20.2%	690,264	121.3%
Sacred Heart	---	437,918	437,918	---	428,231	428,231	-2.2%	351,611	121.8%
Albany	49,402	1,122,963	1,172,365	52,598	1,486,087	1,538,685	31.2%	1,256,820	122.4%
Truman	412,990	232,508	645,498	516,637	257,082	773,719	19.9%	629,905	122.8%
Crystal	12,158,445	3,383,195	15,541,640	9,896,503	1,072,853	10,969,356	-29.4%	8,897,836	123.3%
Wood Lake	---	290,169	290,169	---	283,263	283,263	-2.4%	229,592	123.4%
Hugo	2,124,668	---	2,124,668	3,364,807	---	3,364,807	58.4%	2,720,290	123.7%
Finlayson	---	161,809	161,809	---	173,668	173,668	7.3%	139,385	124.6%
Lake Crystal	485,636	---	485,636	1,804,006	---	1,804,006	271.5%	1,447,215	124.7%
Easton	---	29,745	29,745	65,200	53,737	118,937	299.9%	95,317	124.8%
Forest Lake	3,644,841	8,853,777	12,498,618	7,299,057	461,260	7,760,317	-37.9%	6,212,268	124.9%
Kimball	204,327	467,004	671,331	345,420	377,579	722,999	7.7%	572,717	126.2%
Crosslake	681,965	1,788,659	2,470,624	959,275	1,446,354	2,405,629	-2.6%	1,901,554	126.5%
Rollingstone	140,626	75,412	216,038	183,721	38,243	221,964	2.7%	175,315	126.6%
Jasper	---	342,845	342,845	---	361,976	361,976	5.6%	285,440	126.8%
Brooten	347,747	111,906	459,653	299,401	152,403	451,804	-1.7%	355,535	127.1%
Hallock	---	665,406	665,406	---	683,962	683,962	2.8%	536,649	127.5%
Sleepy Eye	1,711,365	895,861	2,607,226	1,709,919	1,003,435	2,713,354	4.1%	2,126,957	127.6%
Milaca	551,179	880,598	1,431,777	616,294	1,039,627	1,655,921	15.7%	1,286,551	128.7%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Racine	---	80,862	80,862	---	114,406	114,406	41.5%	87,997	130.0%
Waterville	528,442	332,502	860,944	539,796	561,081	1,100,877	27.9%	837,493	131.4%
Morgan	673,763	262,025	935,788	600,000	294,614	894,614	-4.4%	672,123	133.1%
Chatfield	1,300,470	468,166	1,768,636	1,512,597	585,948	2,098,545	18.7%	1,571,884	133.5%
Orono	3,619,203	2,403,939	6,023,142	3,993,093	2,921,499	6,914,592	14.8%	5,128,468	134.8%
Spring Valley	309,921	1,220,873	1,530,794	461,918	1,633,113	2,095,031	36.9%	1,549,147	135.2%
Virginia	6,724,153	5,356,783	12,080,936	12,294,881	8,508	12,303,389	1.8%	8,990,355	136.9%
Walnut Grove	188,000	10,115	198,115	121,946	326,248	448,194	126.2%	323,701	138.5%
New Richland	623,835	---	623,835	785,323	(797)	784,526	25.8%	566,134	138.6%
Mountain Lake	726,301	900,050	1,626,351	535,235	1,425,240	1,960,475	20.5%	1,410,846	139.0%
Oak Grove	2,567,935	---	2,567,935	918,863	2,277,353	3,196,216	24.5%	2,249,955	142.1%
Grand Meadow	541,450	137,248	678,698	121,734	636,616	758,350	11.7%	531,792	142.6%
Rockville	467,485	504,629	972,114	267,379	938,114	1,205,493	24.0%	841,687	143.2%
Battle Lake	34,391	582,018	616,409	240,870	444,926	685,796	11.3%	475,768	144.1%
Buhl	24,099	740,565	764,664	38,948	878,624	917,572	20.0%	635,312	144.4%
Wabasha	3,377,075	261,339	3,638,414	2,718,968	399,106	3,118,074	-14.3%	2,147,076	145.2%
Henning	---	511,063	511,063	---	598,422	598,422	17.1%	411,525	145.4%
Baxter	494,594	4,644,970	5,139,564	558,882	5,073,948	5,632,830	9.6%	3,866,049	145.7%
Mounds View	---	4,350,002	4,350,002	---	10,399,150	10,399,150	139.1%	7,120,018	146.1%
Verndale	235,850	135,742	371,592	229,500	225,053	454,553	22.3%	307,805	147.7%
									Extremely High Fund Balance
Bricelyn	---	22,354	22,354	211,598	101,384	312,982	1,300.1%	208,467	150.1%
Hanska	176,724	164,872	341,596	173,663	153,095	326,758	-4.3%	215,576	151.6%
Good Thunder	168,233	394,680	562,913	196,597	375,840	572,437	1.7%	376,842	151.9%
Northome	---	457,555	457,555	---	379,915	379,915	-17.0%	249,201	152.5%
Vesta	171,279	69,018	240,297	171,717	71,547	243,264	1.2%	159,163	152.8%
Dennison	---	108,092	108,092	---	123,419	123,419	14.2%	80,703	152.9%
Rushford	468,128	517,750	985,878	603,368	583,862	1,187,230	20.4%	773,386	153.5%
Climax	---	201,477	201,477	---	217,779	217,779	8.1%	141,852	153.5%
Lismore	107,263	71,340	178,603	218,364	51,424	269,788	51.1%	174,853	154.3%
Russell	90,351	198,293	288,644	48,996	235,590	284,586	-1.4%	183,857	154.8%
Circle Pines	1,751,979	554,470	2,306,449	1,869,433	1,205,851	3,075,284	33.3%	1,966,419	156.4%
Zimmerman	186,300	1,133,163	1,319,463	623,148	1,560,754	2,183,902	65.5%	1,395,449	156.5%
Mantorville	---	700,580	700,580	---	777,592	777,592	11.0%	488,444	159.2%
Mazeppa	173,039	410,850	583,889	15,263	619,495	634,758	8.7%	394,699	160.8%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Spicer	603,849	268,349	872,198	701,819	571,943	1,273,762	46.0%	779,662	163.4%
St. Clair	---	64,349	64,349	298,000	245,234	543,234	744.2%	328,356	165.4%
Willernie	6,000	463,720	469,720	3,000	464,601	467,601	-.5%	281,481	166.1%
Clara City	668,158	593,148	1,261,306	675,547	632,667	1,308,214	3.7%	786,685	166.3%
Askov	59,425	227,827	287,252	31,071	247,087	278,158	-3.2%	166,882	166.7%
Eagle Bend	600,000	93,618	693,618	405,000	80,060	485,060	-30.1%	290,361	167.1%
Dundee	47,587	---	47,587	52,632	---	52,632	10.6%	31,221	168.6%
Karlstad	645,442	439,930	1,085,372	649,274	281,325	930,599	-14.3%	543,146	171.3%
Willow River	---	107,857	107,857	---	216,205	216,205	100.5%	125,169	172.7%
Welcome	392,980	209,525	602,505	407,571	320,764	728,335	20.9%	420,858	173.1%
Maple Lake	458,407	350,673	809,080	1,332,660	356,464	1,689,124	108.8%	947,990	178.2%
Hartland	128,634	27,960	156,594	157,771	63,397	221,168	41.2%	123,392	179.2%
Morton	380,000	221,663	601,663	380,000	222,014	602,014	.1%	333,988	180.3%
Sartell	5,915,292	(25,753)	5,889,539	6,336,627	4,761	6,341,388	7.7%	3,512,923	180.5%
Orr	---	576,805	576,805	---	618,589	618,589	7.2%	335,562	184.3%
Courtland	200,845	10,823	211,668	169,121	79,545	248,666	17.5%	134,701	184.6%
Lamberton	125,000	660,378	785,378	219,395	687,388	906,783	15.5%	491,109	184.6%
Willmar	19,766,403	---	19,766,403	19,946,822	---	19,946,822	.9%	10,787,229	184.9%
Mapleton	473,446	516,156	989,602	628,047	466,600	1,094,647	10.6%	591,421	185.1%
Storden	---	309,229	309,229	---	267,261	267,261	-13.6%	142,246	187.9%
Clarissa	233,868	248,592	482,460	185,000	333,998	518,998	7.6%	273,737	189.6%
Staples	1,336,000	1,118,924	2,454,924	1,336,000	1,421,943	2,757,943	12.3%	1,454,095	189.7%
Paynesville	1,161,760	920,930	2,082,690	1,243,171	1,219,603	2,462,774	18.2%	1,293,312	190.4%
Belview	205,000	88,104	293,104	205,000	191,755	396,755	35.4%	205,125	193.4%
Delavan	---	23,068	23,068	358,800	364	359,164	1,457.0%	184,432	194.7%
Trimont	263,013	572,449	835,462	289,697	560,105	849,802	1.7%	423,426	200.7%
Brooklyn Center	24,035,972	8,577,078	32,613,050	23,786,474	8,290,664	32,077,138	-1.6%	15,880,303	202.0%
Lake Benton	---	---	---	28,378	845,028	873,406	---	430,756	202.8%
Echo	---	390,692	390,692	---	401,185	401,185	2.7%	194,877	205.9%
Otsego	1,004,940	3,236,626	4,241,566	1,027,382	4,434,933	5,462,315	28.8%	2,620,516	208.4%
Boyd	---	239,120	239,120	---	326,331	326,331	36.5%	154,803	210.8%
Wilmont	192,716	89,553	282,269	321,069	428	321,497	13.9%	147,021	218.7%
Hadley	---	80,804	80,804	---	74,836	74,836	-7.4%	32,804	228.1%
Cohasset	---	2,305,677	2,305,677	---	2,591,215	2,591,215	12.4%	1,112,285	233.0%
Thomson	---	220,966	220,966	---	230,032	230,032	4.1%	97,395	236.2%

Table 18
Percent Change of Unreserved Fund Balances in the General Fund and Special Revenue Funds 2004 to 2005
2005 Unreserved Fund Balances as a Percent of Total Current Expenditures by Percentage

Name of City	December 31, 2004 Unreserved Designated	December 31, 2004 Unreserved Undesignated	December 31, 2004 Total Unreserved	December 31, 2005 Unreserved Designated	December 31, 2005 Unreserved Undesignated	December 31, 2005 Total Unreserved	2004/2005 Percent Change	2005 Total Current Expenditures	2005 Unreserved as a Percent of Total Current Expenditures
Hilltop	---	1,069,639	1,069,639	1,266,811	23,800	1,290,611	20.7%	511,070	252.5%
Milan	---	426,314	426,314	93,711	391,111	484,822	13.7%	191,392	253.3%
Garvin	---	166,540	166,540	---	172,227	172,227	3.4%	67,101	256.7%
Ormsby	---	131,661	131,661	---	136,796	136,796	3.9%	52,928	258.5%
Wrenshall	93,424	198,613	292,037	43,176	271,819	314,995	7.9%	121,373	259.5%
Granada	88,565	177,324	265,889	106,842	146,209	253,051	-4.8%	95,301	265.5%
Edgerton	---	1,351,552	1,351,552	275,000	1,083,887	1,358,887	.5%	506,572	268.3%
Bethel	18,957	305,350	324,307	19,518	564,881	584,399	80.2%	214,890	272.0%
Bluffton	---	125,394	125,394	---	142,077	142,077	13.3%	51,622	275.2%
Sanborn	40,645	484,000	524,645	454,000	4,438	458,438	-12.6%	161,170	284.4%
Arco	52,250	78,337	130,587	52,460	75,077	127,537	-2.3%	44,316	287.8%
Monticello	3,311,768	10,344,991	13,656,759	3,311,768	19,691,547	23,003,315	68.4%	7,848,669	293.1%
Buffalo Lake	---	1,931,845	1,931,845	---	1,605,213	1,605,213	-16.9%	547,168	293.4%
Bayport	1,283,620	4,047,809	5,331,429	1,372,459	4,934,390	6,306,849	18.3%	2,081,759	303.0%
Hills	235,000	351,874	586,874	256,878	452,620	709,498	20.9%	230,237	308.2%
Ruthton	---	321,414	321,414	---	305,100	305,100	-5.1%	93,545	326.2%
Prinsburg	---	---	---	---	486,284	486,284	---	146,526	331.9%
Upsala	---	164,645	164,645	410,000	171,339	581,339	253.1%	169,405	343.2%
Atwater	749,916	1,187,603	1,937,519	633,071	1,047,329	1,680,400	-13.3%	480,068	350.0%
Darfur	74,343	122,461	196,804	76,454	121,831	198,285	.8%	55,779	355.5%
Plato	---	255,462	255,462	108,466	550,088	658,554	157.8%	185,186	355.6%
Bertha	21,517	629,141	650,658	21,517	687,209	708,726	8.9%	187,784	377.4%
Lakefield	1,397,270	(75,306)	1,321,964	1,314,086	1,849,474	3,163,560	139.3%	815,461	387.9%
Stockton	---	399,905	399,905	---	487,855	487,855	22.0%	122,393	398.6%
Franklin	376,339	360,802	737,141	376,657	794,850	1,171,507	58.9%	274,951	426.1%
Balaton	285,659	723,603	1,009,262	305,254	1,519,706	1,824,960	80.8%	425,044	429.4%
Alberta	---	---	---	---	269,481	269,481	---	49,881	540.2%
Ranier	---	---	---	---	733,294	733,294	---	105,875	692.6%
Skyline	---	393,447	393,447	---	352,367	352,367	-10.4%	31,804	1,107.9%
GRAND TOTAL	741,036,483	694,599,607	1,435,636,090	752,978,332	697,329,836	1,450,308,168	1.0%	2,691,535,214	53.9%

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APPENDIX A

FACTORS INFLUENCING CITY FINANCES

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Appendix A

Factors Influencing City Finances

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

A. Demographics

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

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

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

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

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

B. Geographic Location

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

C. Revenue Sources

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

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

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

D. Shared Services, Joint Powers Agreements

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

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

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

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

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

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

F. Types of Industry Present and Service Demands

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

G. Source of Labor

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

H. Other Factors

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

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APPENDIX B

FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE UNRESERVED FUND BALANCES

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Appendix B

Factors Influencing General and Special Revenue Unreserved Fund Balances

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

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

- Counties distribute the cities' share of the first-half property tax levies in late May and early June.

- Cities receive the first half of their state aid and property tax credits from the state in July of each year.

- Counties distribute the cities' share of the second-half property tax levies in late October and early November.

- Cities receive the second half of their state aid and property tax credits from the state in December of each year.

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

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

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

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

- If cities receive relatively large amounts of revenue from sources such as fees, fines, charges for services, other intergovernmental grants and aids, or interest on investments during the first five months of the calendar year, then they will be less dependent on their fund balances for cash flow purposes.

- Cities are often able to delay certain purchases until after the initial property tax and state aid payments are received. While payments for employee salaries, wages, and most benefits cannot be delayed during the first five months of the year, purchases of supplies and capital equipment may be delayed.

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

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

GLOSSARY

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Glossary

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

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

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

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

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

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

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

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

Glossary

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

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

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

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

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

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

2004 Special District Finances
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all special districts in Minnesota for the most recent audited fiscal year. August 2006

Financial Trends of Minnesota School Districts and Charter Schools: 2001 to 2005
This annual report provides five years of data and rankings based on the per pupil revenues, expenditures, and debt for all regular Minnesota school districts and charter schools. The report also provides rankings on student demographics, average teacher salaries, fund balances, and other statistics. June 2006

2005 Local Government Lobbying Expenditures
This annual report lists what local government and associations of local governments spend to lobby the Legislature and agencies of the state administration. April 2006

Minnesota County Finances
This annual report lists the sources and audited amounts of revenues, expenditures and debt for Minnesota counties during the most recent fiscal year (year-ended 2004). It includes analysis of counties' enterprise operations and the fund balances for the general and special revenue funds. The report also includes summary budget data for 2005 and 2006. March 2006

An Analysis of Minnesota's Municipal Liquor Store Operations in 2004
This annual report details the sales and profits of Minnesota's municipally-owned and operated liquor stores. December 2005

2005 Minnesota City Finances – *"The State Auditor's Big Book of Cities"*
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for all Minnesota cities for the most recent audited fiscal year (year-ended 2005). It also examines enterprise operations. December 2006

Best Practice Review: *Contracting and Procurement in the Public Sector*
The best practices review provides detailed steps that can help increase accountability, reduce liability, and encourage savings when contracting and procuring in the public sector. November 2005

Minnesota Township Finances
This annual report lists the sources and amounts of revenues, expenditures and outstanding debt for Minnesota towns for the most recent fiscal year (2005). November 2006

Best Practices Review: *Cooperative Efforts in Public Service Delivery*
The best practices review highlights examples of successful local government cooperation and offers guidance to those local governments pursuing cooperative efforts. December 2004

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

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

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

Special Study: Local Government Aid and its Effect on Expenditures
This special study examined the effect the state program known as Local Government Aid has on expenditures for cities over 2,500 in population. February 2003

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