

STATE OF MINNESOTA

Office of the State Auditor



Rebecca Otto
State Auditor

Minnesota City Finances

2008 Revenues, Expenditures, and Debt

Description of the Office of the State Auditor

The mission of the Office of the State Auditor is to oversee local government finances for Minnesota taxpayers by helping to ensure financial integrity and accountability in local governmental financial activities.

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 160 financial and compliance audits per year and has oversight responsibilities for over 3,300 local units of government throughout the state. The office currently maintains five divisions:

Audit Practice - conducts financial and legal compliance audits of 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 - monitors investment, financial, and actuarial reporting for approximately 730 public pension funds; and

Tax Increment Financing - promotes compliance and accountability in local governments' use of tax increment financing through financial and compliance audits.

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

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Revenues, Expenditures, and Debt of Minnesota Cities

For the Year Ended December 31, 2008



January 14, 2010

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Scope and Methodology

This publication is intended to help local government officials, policy makers, and the public understand city financial operations. The report summarizes, through data tables and charts, the financial operations of Minnesota cities for calendar year 2008.¹ Minnesota cities are required to submit annual financial reports to the Office of the State Auditor pursuant to Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698.²

The data tables presented in this report are divided into governmental funds and proprietary funds. The governmental funds consist of the General, Special Revenue, Capital Projects, Permanent, and Debt Service Funds. The first section of the report 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 6 and 7 present a summary of the activities in the governmental funds of all cities. Tables 8 through 11 present a summary of the governmental funds of cities over 2,500 in population. Tables 12 through 14 present a summary of the governmental funds of cities under 2,500 in population. Tables 15 through 17 present the data by individual city.

Table 18 lists the bonded and other long-term debt outstanding as of December 31, 2008, by individual city. Other long-term debt refers to liabilities such as long-term lease agreements, installment purchase contracts, and notes.

Tables 19 and 20 present an analysis of the 2007 and 2008 unreserved fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 19 details the actual unreserved fund balances, the percent change in unreserved fund balances from 2007 to 2008, and a comparison to 2008 total current expenditures. Table 20 presents the fund balance data sorted by unreserved fund balances as a percent of total current expenditures.

Cities using a modified accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that are reserved and unreserved. Cities using a cash basis of accounting report a single cash balance for all governmental funds at the end of the fiscal year. An analysis of unreserved fund balances for cities using a cash basis of accounting is therefore not appropriate, and is not provided. Appendix A provides a more detailed discussion of fund balances.

Table 21 shows municipal enterprises by city. Minnesota cities operate many types of public service enterprises. These enterprises furnish a variety of services and operate wholly or primarily with revenues derived from the sale of goods or services.

¹ The 2008 report includes one new city. Burns Township in Anoka County became the City of Nowthen in 2008.

² Five cities failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698 (see page 2 for list of cities). Failure to comply with reporting requirements results in the loss of local government aid (LGA).

In addition to this publication, the Office of the State Auditor maintains an interactive database containing several years of data that can be accessed through the website at: www.auditor.state.mn.us.

Cities Failing to Report Their Financial Information in 2008				
Bena	Conger*	Funkley*	McGregor*	Williams*
* These cities also failed to report their 2007 data.				

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 a financial statement in compliance with generally accepted accounting principles (GAAP), which is a modified accrual basis of accounting. Modified accrual basis of 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 in population may opt to use a cash basis of accounting. In 2008, 358 of the 637 small cities (56 percent) opted to use a cash basis of accounting.³ Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

³ There are 642 small cities but the figure listed here reflects only the 637 cities that provided their 2008 financial information to the Office of the State Auditor.

Executive Summary

Current Trends – All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled \$4.66 billion in 2008. This represents a decrease of 1 percent from 2007 revenues. Total revenues of cities over 2,500 in population decreased 1 percent, while revenues of cities under 2,500 in population increased 2 percent (pg. 5).
- Total expenditures of the governmental funds for all cities totaled \$5.53 billion in 2008. This represents an increase of 4 percent over 2007. Total expenditures of cities over 2,500 in population increased 4 percent, while total expenditures for cities under 2,500 increased 3 percent (pg. 5).
- The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways accounted for 20 percent of total expenditures, and public safety accounted for 26 percent. For small cities, streets and highways accounted for 24 percent of total expenditures, and public safety accounted for 21 percent (pgs. 5-6).
- The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.39 billion in 2008. This represents an increase of 5 percent over the level reported in 2007. Large city unreserved fund balances as a percent of total current expenditures averaged 46 percent in 2008, compared to 48 percent in 2007 (pg. 17).

Current Trends – Cities Over and Under 2,500 in Population

- For large cities, the sources of revenue that grew at the greatest rate between 2007 and 2008 were: hotel/motel taxes (76 percent), franchise taxes (50 percent), federal grants (28 percent), tax increments (8 percent) and property taxes (7 percent). Those sources of revenue showing the greatest decreases were: interest earnings (-26 percent), local sales taxes (-20 percent), state grants (-14 percent), and all other revenues (-14 percent). The large increases in the hotel/motel and franchise taxes categories, and the large decrease in the sales taxes category primarily reflects a reclassification of revenues by the City of Minneapolis. The large increase in federal grants reflects assistance the City of St. Paul received to enhance security for the 2008 National Republican Convention (pg. 11).
- For small cities, five sources of revenue grew between 2007 and 2008: county grants (46 percent), taxes (7 percent), federal grants (6 percent), state grants (3 percent), and charges for services (3 percent). The categories of revenues showing the greatest decrease between 2007 and 2008 were: local unit grants (-36 percent), interest earnings (-24 percent), licenses and permits (-24 percent), and all other revenues (-5 percent) (pg. 18).

- In 2008, small cities carried long-term debt of \$1.21 billion, or \$2,965 per capita, compared to \$8.4 billion, or \$2,152 per capita, for large cities (pg. 6).

Ten-Year Trends – All Cities

Governmental Revenues

- Over the ten-year period of 1999 to 2008, an examination of city finances shows that when adjusted for inflation⁴, 2008 revenue levels are below 1999 levels. Inflation-adjusted total city revenues decreased 7 percent between 1999 and 2008 (pg. 7).
- Between 1999 and 2008, actual revenues derived from property taxes grew 102 percent, compared to 10 percent for revenues derived from intergovernmental sources. When revenues are adjusted for inflation, the ten-year period shows a 37 percent increase in property tax revenues, while intergovernmental revenues decreased 25 percent (pg. 7).
- As federal and state governments have reduced the amount of aid to cities, the result has been a greater reliance on revenues derived from property taxes. From 1999 to 2008, the proportion of total revenues derived from property taxes grew from 24 percent in 1999 to 35 percent in 2008. During this same time frame, revenues derived from intergovernmental sources decreased from 32 percent of total revenues to 25 percent (pg. 7).

Governmental Expenditures

- Total city expenditures grew from \$4.01 billion in 1999 to \$5.53 billion in 2008. This represents an increase of 38 percent. Over the ten-year period of 1999 to 2008, an examination of city finances shows that when adjusted for inflation, 2008 expenditure levels are below 1999 levels and decreased 7 percent over the ten-year period (pg. 9).
- When the three components of city spending (total current expenditures, total capital outlays, and total debt service) are looked at individually, only total current expenditures showed growth when adjusted for inflation. Over the ten-year period, when adjusted for inflation, total current expenditures grew 14 percent, while total capital outlays decreased 33 percent, and total debt service expenditures decreased 13 percent (pg. 10).

⁴“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 1999 as the base year (N.I.P.A. Table 1.1.9, December 2009).

Comparison and Overview

2008 Finances for All Minnesota Cities

Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$4.66 billion in 2008. This represents a decrease of 1 percent from 2007 revenues. Total revenues of cities over 2,500 in population decreased 1 percent, while revenues of cities under 2,500 in population increased 2 percent.

There are two central differences between cities over and under 2,500 in population as to how they fund services. Cities under 2,500 in population (small cities) are much more dependent on intergovernmental revenues than cities over 2,500 (large cities). In 2008, intergovernmental revenues accounted for 41 percent of total revenues for small cities, compared to 24 percent for large cities. Among all cities, intergovernmental revenues accounted for 25 percent of total revenues.

The second difference is the reliance on tax revenues. Because large cities receive a much smaller portion of their revenues from intergovernmental sources, they more commonly utilize tax revenue streams such as tax increments, franchise, lodging, and local sales taxes. As a whole, tax revenue from all sources accounted for 49 percent of large city revenues, compared to 33 percent of small city revenues in 2008. Large cities also utilize tax increment financing to a greater extent than small cities. Revenue derived from tax increment accounted for 2 percent of small city total revenues, compared to 7 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 35 percent of total revenues, compared to 30 percent for small cities. For all cities, property taxes accounted for 35 percent of total revenues.

On a per capita basis, large and small cities had total revenues of \$1,081.

Expenditures

Total expenditures of the governmental funds for all cities totaled \$5.53 billion in 2008. This represents an increase of 4 percent over 2007. Total expenditures of cities over 2,500 in population increased 4 percent, while total expenditures for cities under 2,500 in population increased 3 percent.

The spending priorities of cities under 2,500 in population differ from those cities over 2,500 in population. For example, small cities tend to direct a greater percentage of their resources to general government (16 percent) and less to culture and recreation (8 percent) than cities over 2,500 (9 percent and 13 percent, respectively). The largest expenditure categories for both groups of cities are streets and highways and public safety. For large cities, streets and highways

accounted for 20 percent of total expenditures, and public safety accounted for 26 percent. For small cities, streets and highways accounted for 24 percent of total expenditures, and public safety accounted for 21 percent.

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 2008, small cities carried long-term debt of \$1.21 billion, or \$2,965 per capita, compared to \$8.41 billion, or \$2,152 per capita, for large cities. 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.

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 2008, unreserved fund balances as a percent of current expenditures averaged 89 percent for small cities (98 percent in 2007), compared to 46 percent for large cities (down from 48 percent in 2007).

Among the 280 small cities that reported on a GAAP basis in 2008, 128 (46 percent) had an unreserved fund balance greater than 100 percent of total current expenditures. Among the 213 large cities, 33 cities (15 percent) had an unreserved fund balance greater than 100 percent of total current expenditures. In 2008, unreserved fund balances as a percent of total current expenditures among small cities ranged from -124 percent in Bigelow to 763 percent in Skyline. Among large cities, the range was from -31 percent in Caledonia to 338 percent in Worthington.

The Office of the State Auditor recommends that at year-end, local governments maintain an unreserved fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures. If the local government's unreserved fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unreserved fund balance that should be maintained in the General Fund and Special Revenue funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unreserved fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy.

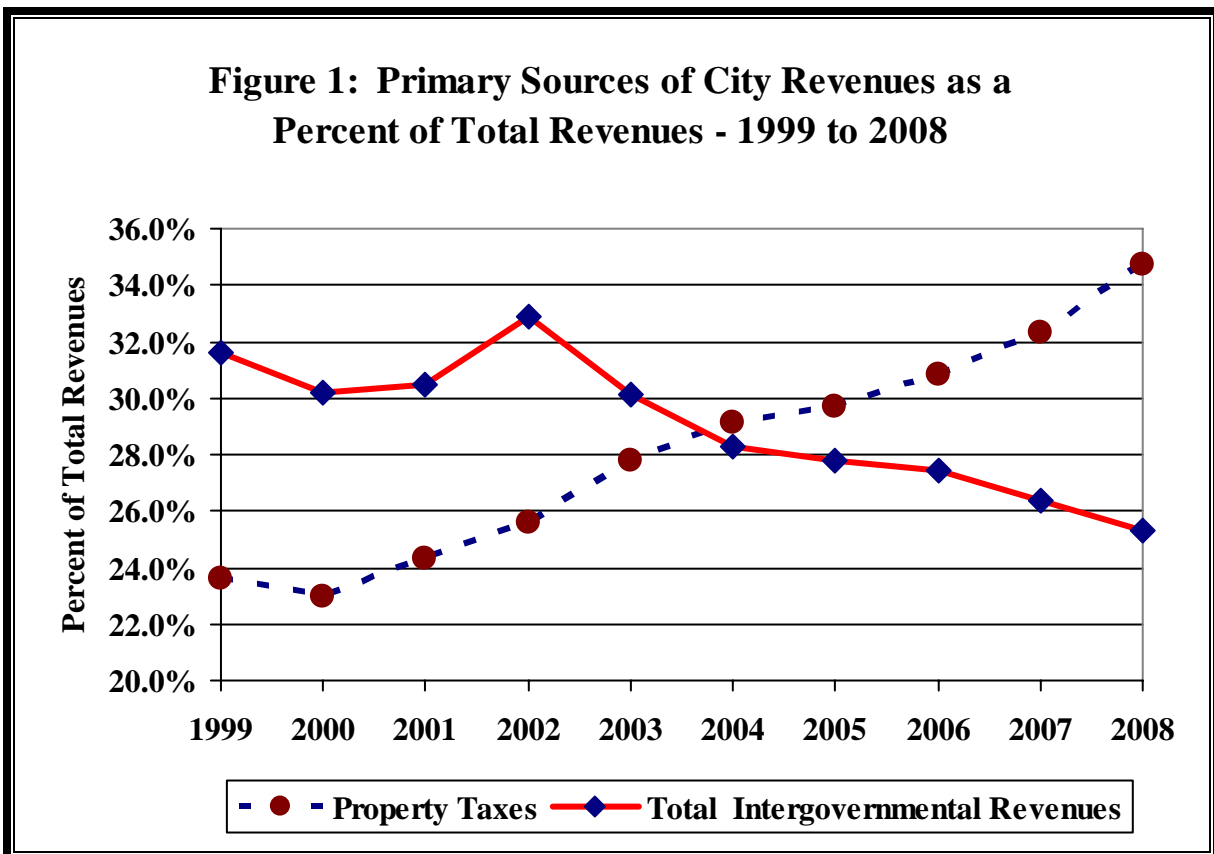
Ten-Year Trends

Governmental Revenues

Over the ten-year period of 1999 to 2008, an examination of city finances shows that when adjusted for inflation⁵, 2008 revenue levels are below 1999 levels. Inflation-adjusted total city revenues decreased 7 percent between 1999 and 2008.

Between 1999 and 2008, actual revenues derived from property taxes grew 102 percent, compared to 10 percent for revenues derived from intergovernmental sources. When revenues are adjusted for inflation, the ten-year period shows a 37 percent increase in property tax revenues, while intergovernmental revenues decreased 25 percent.

In addition, the proportion of total revenues derived from property taxes grew from 24 percent in 1999 to 35 percent in 2008. During this same time frame, revenues derived from intergovernmental sources decreased from 32 percent of total revenues to 25 percent. Figure 1 below shows that as federal and state governments have reduced the amount of aid to cities, the result has been a greater reliance on revenues derived from property taxes.



⁵“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 1999 as the base year (N.I.P.A. Table 1.1.9, December 2009).

An examination of city revenues from 1999 to 2008 shows that in actual dollars, revenues grew from \$3.39 billion in 1999 to \$4.66 billion in 2008, an increase of 38 percent. When put into constant dollars, the level of revenues in 2008 was 7 percent less than in 1999. Figure 2 below illustrates this trend.

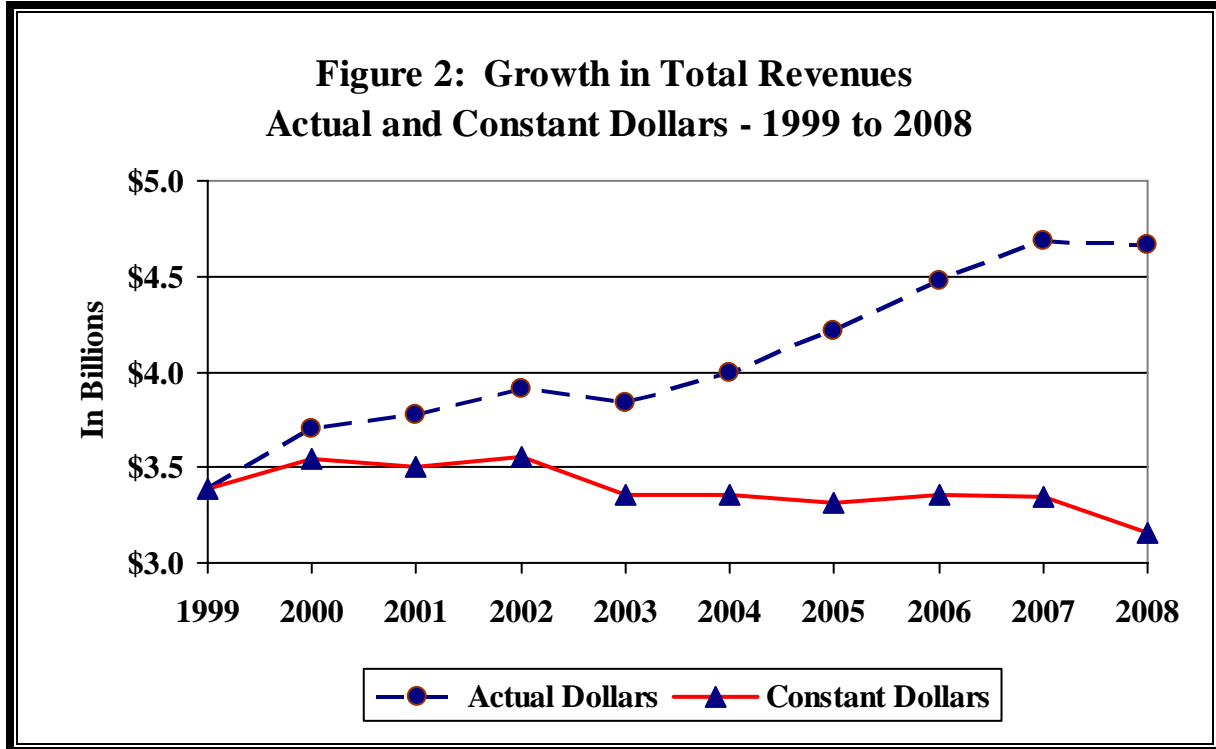


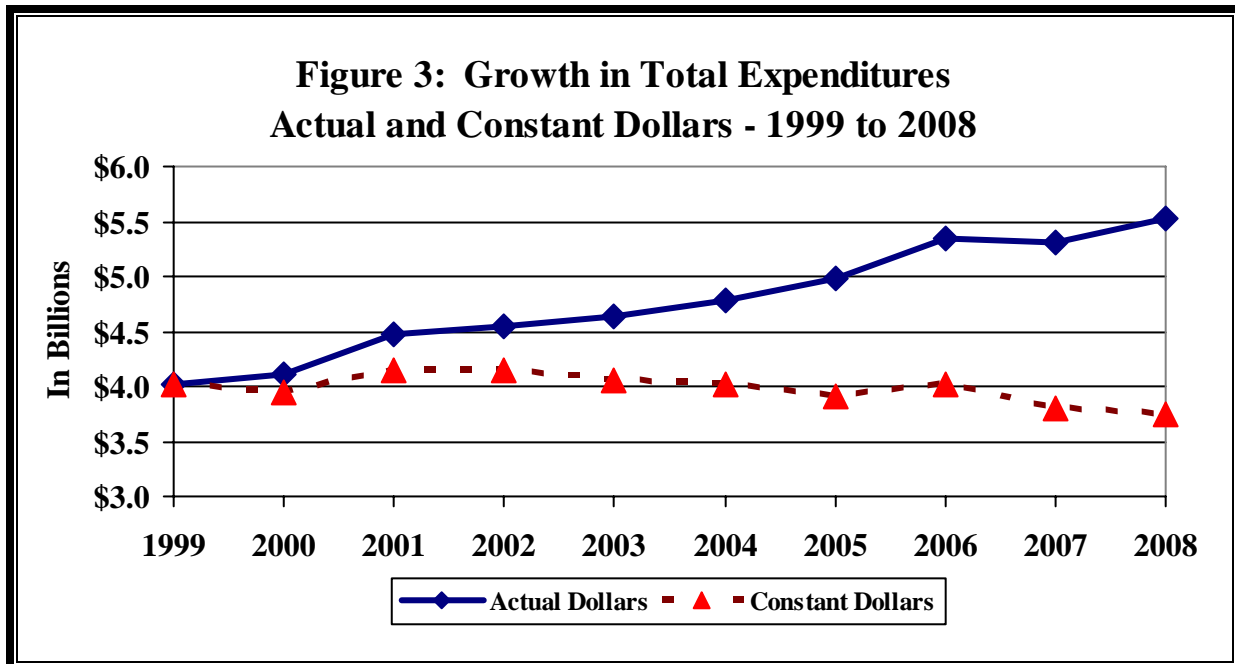
Table 1 on the following page provides a summary of the trend in city revenues from 1999 to 2008 when adjusted for inflation. During the five-year period of 2004 to 2008, there was a significant decrease in revenues as compared to the 1999 to 2003 period. This trend reflects a significant reduction in state aid to cities. While property taxes and other sources of revenues were increased to counter the cuts in state aid, revenues did not grow at a rate to keep up with inflation.

Table 1: Total City Revenues in Constant Dollars

Revenues	1999	2003	2004	2008	1999 - 03	2004 - 08	10-Year
					5-Year	5-Year	
Taxes	\$1,231,906,634	\$1,311,895,534	\$1,357,690,724	\$1,483,594,239	6.5%	9.3%	20.4%
Special Assessments	237,484,663	244,406,347	241,060,075	186,069,382	2.9%	-22.8%	-21.6%
Licenses and Permits	116,075,469	131,398,136	138,984,981	93,681,130	13.2%	-32.6%	-19.3%
Federal Grants	155,138,091	150,879,525	156,188,131	160,638,016	-2.7%	2.8%	3.5%
State Grants	863,276,516	798,909,086	712,645,054	577,002,664	-7.5%	-19.0%	-33.2%
Local Unit Grants	53,532,382	60,259,529	84,355,783	61,909,340	12.6%	-26.6%	15.6%
Charges for Services	279,795,068	335,675,534	341,849,947	297,764,384	20.0%	-12.9%	6.4%
Fines and Forfeits	33,608,095	35,052,911	35,163,356	29,657,051	4.3%	-15.7%	-11.8%
Interest Earnings	129,649,860	78,983,059	75,430,657	124,601,099	-39.1%	65.2%	-3.9%
All Other Revenues	289,572,300	209,864,598	221,186,549	145,080,313	-27.5%	-34.4%	-49.9%
Total Revenues	<u>\$3,390,039,078</u>	<u>\$3,357,324,260</u>	<u>\$3,364,555,257</u>	<u>\$3,159,997,618</u>	-1.0%	-6.1%	-6.8%

Governmental Expenditures

Total city expenditures grew from \$4.01 billion in 1999 to \$5.53 billion in 2008. This represents an increase of 38 percent. Over the ten-year period of 1999 to 2008, an examination of city finances shows that when adjusted for inflation, 2008 expenditure levels are below 1999 levels and decreased 7 percent over the ten-year period. Figure 3 below shows the contrast between expenditures in actual and constant dollars.



When the three components of city spending (total current expenditures, total capital outlays, and total debt service) are looked at individually, only total current expenditures showed growth when adjusted for inflation. Over the ten-year period, when adjusted for inflation, total current expenditures grew 14 percent, while total capital outlays decreased 33 percent, and total debt service expenditures decreased 13 percent.

Table 2 below provides a summary of expenditures from 1999 to 2008 in constant dollars. Those categories showing growth were airports (24 percent), public safety (18 percent), and sanitation (3 percent), while all other categories of expenditures decreased over this period.

Expenditures	1999	2003	2004	2008	1999 - 03 5-Year Change	2004 - 08 5-Year Change	10-Year Change
General Government	\$374,032,916	\$443,527,282	\$387,349,893	\$370,014,730	18.6%	-4.5%	-1.1%
Public Safety	810,673,779	883,501,828	894,901,865	953,690,363	9.0%	6.6%	17.6%
Streets and Highways	794,277,980	867,668,183	904,530,734	766,192,581	9.2%	-15.3%	-3.5%
Sanitation	18,232,981	15,403,522	19,709,393	18,738,224	-15.5%	-4.9%	2.8%
Health	35,041,592	29,467,434	20,014,469	16,368,911	-15.9%	-18.2%	-53.3%
Culture and Recreation	527,275,475	460,914,841	498,836,274	470,504,600	-12.6%	-5.7%	-10.8%
Housing/Economic Development	483,840,743	375,295,496	350,217,723	362,018,431	-22.4%	3.4%	-25.2%
Conservation of Natural Resources	3,632,173	3,382,477	1,602,445	2,313,234	-6.9%	44.4%	-36.3%
Airport	21,912,288	32,303,735	38,339,068	27,263,399	47.4%	-28.9%	24.4%
All Other Expenditures	254,476,597	221,402,060	178,668,319	158,528,289	-13.0%	-11.3%	-37.7%
Debt Service	690,157,473	721,446,249	719,235,882	598,622,031	4.5%	-16.8%	-13.3%
Total Expenditures	\$4,013,553,997	\$4,054,313,105	\$4,013,406,065	\$3,744,254,790	1.0%	-6.7%	-6.7%
Total Current Expenditures	\$1,980,088,290	\$2,182,008,390	\$2,157,130,153	\$2,249,993,210	10.2%	4.3%	13.6%
Total Capital Outlay	1,343,308,234	1,150,858,467	1,137,040,030	895,639,550	-14.3%	-21.2%	-33.3%
Total Debt Service	690,157,473	721,446,249	719,235,882	598,622,031	4.5%	-16.8%	-13.3%
Total Expenditures	\$4,013,553,997	\$4,054,313,105	\$4,013,406,065	\$3,744,254,790	1.0%	-6.7%	-6.7%

Overview of Cities Over 2,500 in Population

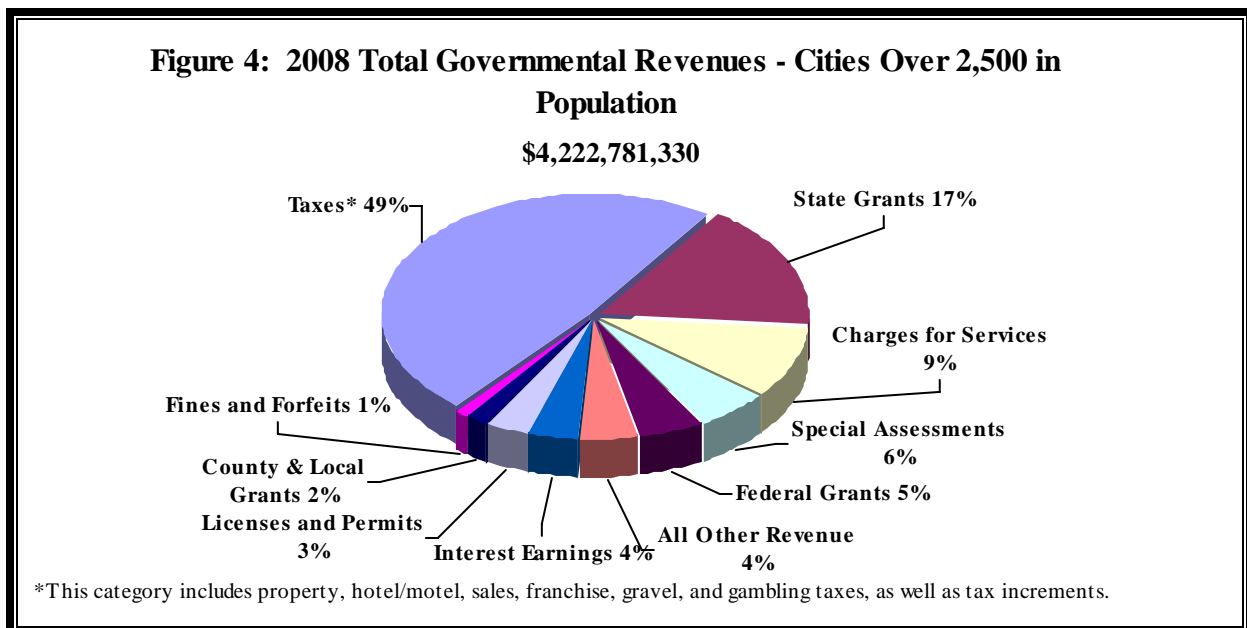
Total Governmental Revenues

In 2008, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.22 billion. This represents a decrease of 1 percent from 2007 to finance city services. The primary revenue sources for cities were taxes and state aid, which accounted for 65 percent of all city revenues.

The sources of revenue that grew at the greatest rate between 2007 and 2008 were: hotel/motel taxes (76 percent), franchise taxes (50 percent), federal grants (28 percent), tax increments (8 percent) and property taxes (7 percent). Those sources of revenue showing the greatest decreases were: interest earnings (-26 percent), local sales taxes (-20 percent), state grants (-14 percent), and all other revenues (-14 percent). The large increases in the hotel/motel and franchise taxes categories, and the large decrease in the sales taxes category primarily reflects a reclassification of revenues by the City of Minneapolis. The large increase in federal grants reflects assistance the City of St. Paul received to enhance security for the 2008 National Republican Convention.

Although the relative shares of total governmental revenues generally change very little from year to year, a notable exception over the past several years has been the categories of property taxes and intergovernmental revenues. Over the past five years, property taxes as a percent of total revenues increased from 29 percent in 2004 to 35 percent in 2008, while intergovernmental revenues as a percent of total revenues decreased from 27 percent in 2004 to 24 percent in 2008.

Figure 4 shows the relative shares of total governmental revenues by source. Underlying data for this figure as well as five-year trends can be found in Table 8 on page 28.

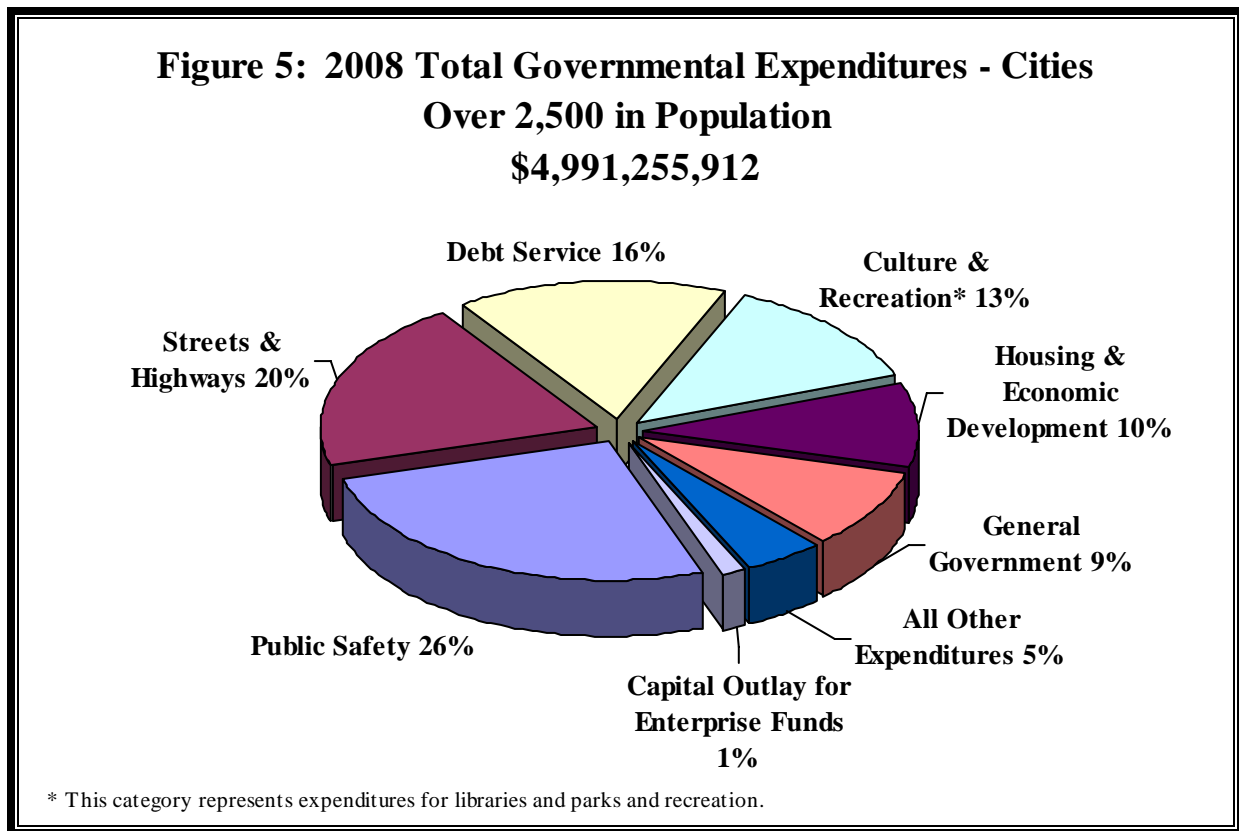


Total Governmental Expenditures

Cities provide a variety of services. 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 2008, cities over 2,500 in population expended \$4.99 billion from these various governmental funds to provide city services. This represents an increase of 4 percent from 2007 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 60 percent of total government expenditures, while capital outlay accounted for 24 percent, and debt service accounted for 16 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlays expenditure. Public safety accounted for 40 percent of all current expenditures--more than triple that of any other category. Streets and highways accounted for 52 percent of all capital expenditures, over five times greater than any other category of capital outlay.

Figure 5 shows the relative shares of total governmental expenditures by function. The underlying data for this figure is detailed in Table 9 on page 29.



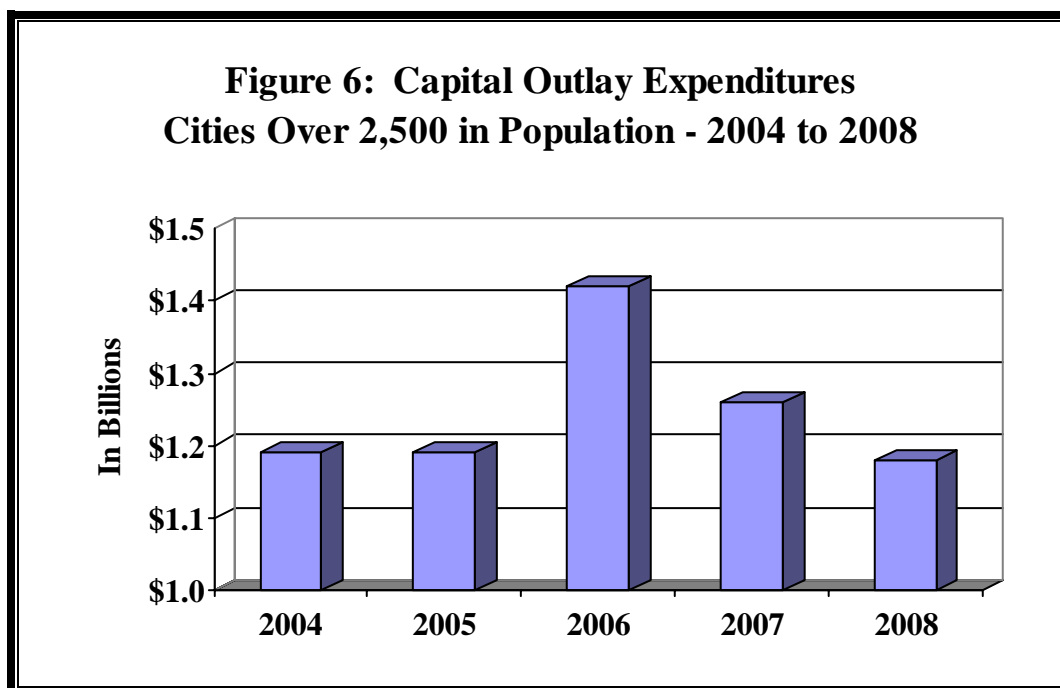
Capital Outlay Expenditures

Cities over 2,500 in population expended \$1.18 billion on capital investments in 2008. This represents a decrease of 6 percent from the level expended in 2007. While no one particular city was responsible for the decrease, the ten cities with the largest decreases in capital outlays accounted for 70 percent of the total decrease. 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. Table 3 below shows total capital outlays in actual dollars and per capita for large cities.

Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita		
Year	Total Capital Outlay (actual dollars)	Per Capita*
2004	\$1,198,430,759	\$320
2005	\$1,194,717,585	\$315
2006	\$1,418,495,255	\$371
2007	\$1,258,328,908	\$328
2008	\$1,184,065,833	\$303

* Per capita amounts are based on the total population of cities with over 2,500 in population that reported their financial information.

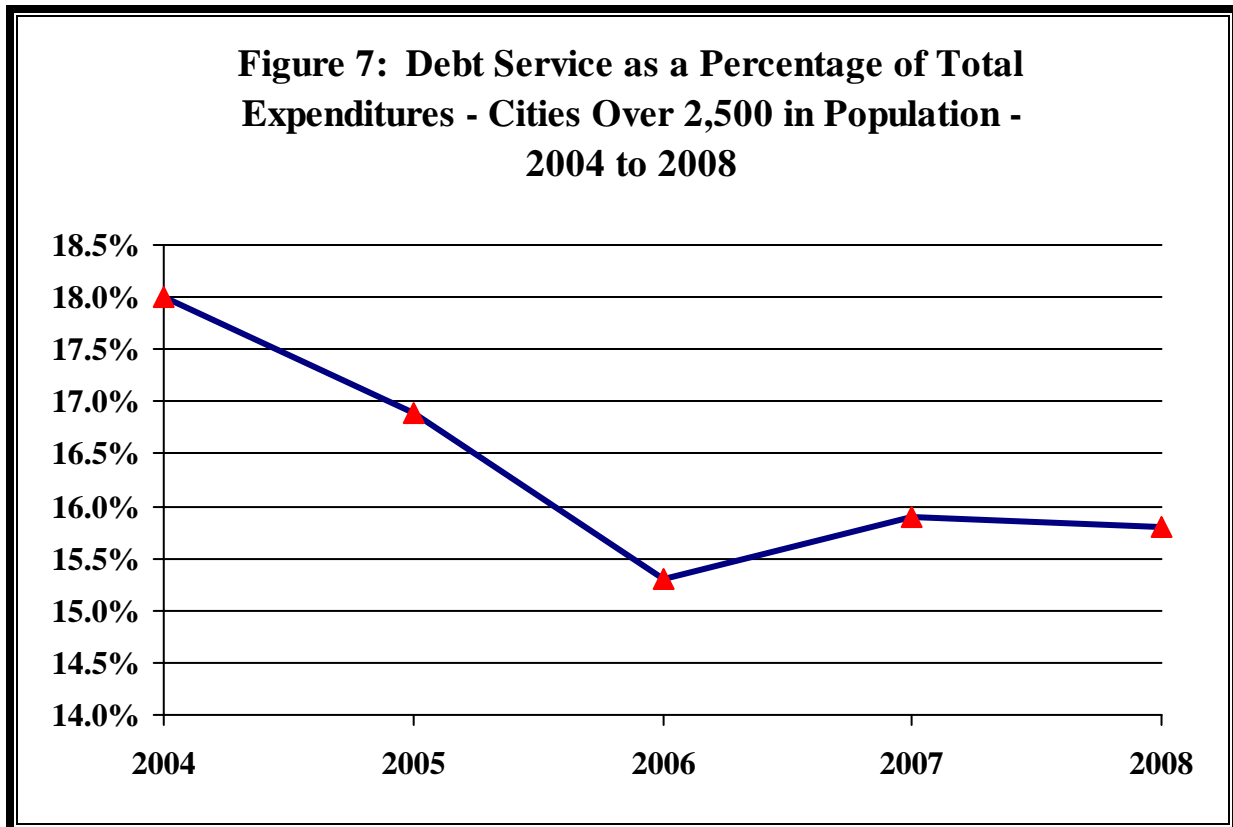
Figure 6 illustrates the trend in capital outlays for the years 2004 through 2008.



Debt Service

In 2008, large cities expended a total of \$790.1 million on debt service, which represented 16 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2007 and 2008, large city debt service expenditures increased \$25.7 million, or 3 percent.

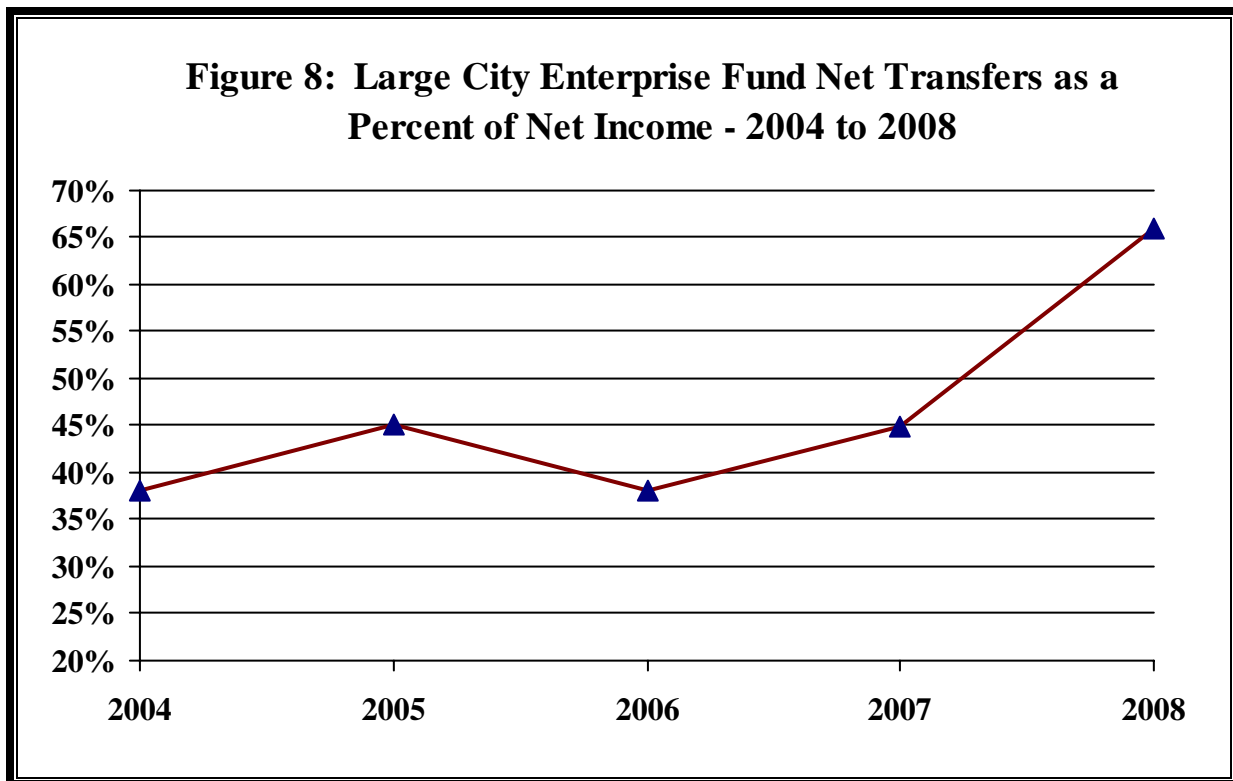
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



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 generally 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. However, some municipalities choose to subsidize an enterprise that benefits the community as a whole. 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 reported a net income of \$187.2 million and net transfers (transfers out minus transfers in) of \$124.3 million in 2008. This represents a decrease of 31 percent in net income and a 2 percent increase in net transfers. An example of this type of transfer is when city officials transfer excess reserves from the Water Utility Enterprise Fund to the General Fund. The large decrease in net income reflects several one-time grants or sale of assets that occurred in 2007 that were not repeated in 2008. Overall, net transfers represented 66 percent of net profits among large city enterprises. Figure 8 examines the five-year trend for large cities in net transfers from enterprise funds as a percent of their net income.

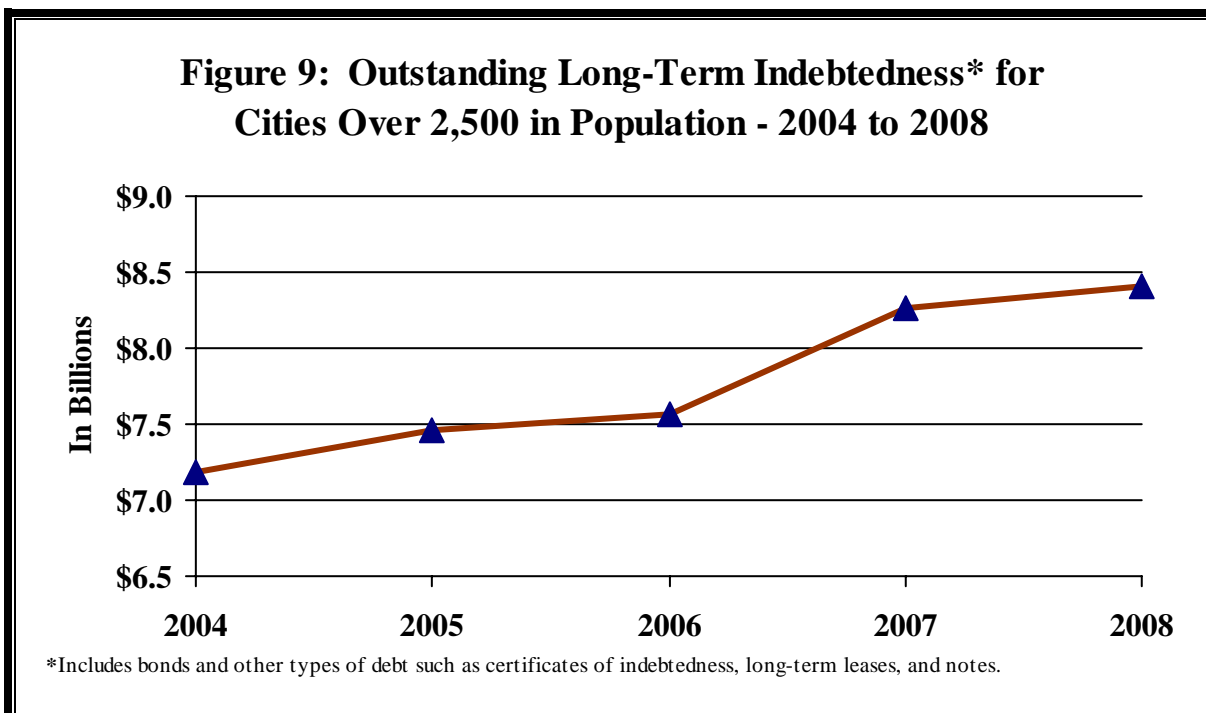


Outstanding Long-Term Indebtedness

Cities over 2,500 in population carried long-term debt of \$8.41 billion, or \$2,152 per capita, at the end of 2008. This represents an increase of 2 percent over the 2007 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 expenditures. The amount of outstanding debt affects a city's current expenditures because cities must make principal and interest payments to service the debt. Table 4 below shows the outstanding bonded indebtedness for 2007 and 2008.

	2007 Amount	2008 Amount
General Obligation	\$1,106,265,767	\$1,187,618,687
G.O. Tax Increment	769,892,452	721,859,631
Revenue Tax Increment	182,826,742	102,256,560
Special Assessment	1,938,205,505	2,031,875,405
G.O. Revenue	2,057,732,032	2,022,836,410
Revenue	1,262,683,092	1,307,473,218
All Other	79,620,745	102,376,971
Total Bonded Indebtedness	<u>\$7,397,226,335</u>	<u>\$7,476,296,882</u>

Figure 9 shows the five-year trend of outstanding long-term debt for cities over 2,500 in population.

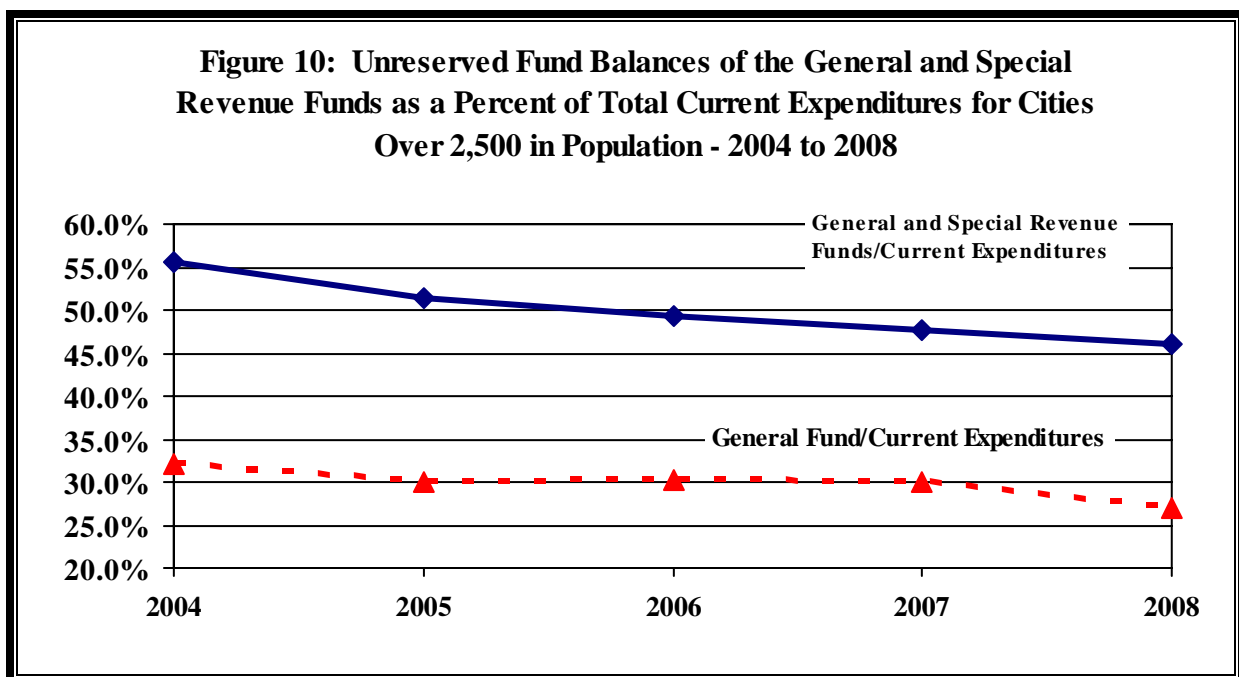


Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.39 billion in 2008. This represents an increase of 5 percent over the level reported in 2007. Cities should have relatively large fund balances at the end of the year (December 31) 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. Appendix A on page 315 provides an in-depth explanation of city fund balances.

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. Large city unreserved fund balances as a percent of total current expenditures averaged 46 percent in 2008, compared to 48 percent in 2007. The decrease in the ratio of unreserved fund balances to total current expenditures reflects strong growth in current expenditures compared to unreserved fund balances. 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 24 percent of their unreserved fund balances as a percent of total current expenditures, while class 4 cities (populations 2,500 to 10,000) average 70 percent (see Appendix A for further information and recommendations on city unreserved fund balances).

Figure 10 below shows the five-year trend of the unreserved fund balances as a percent of total current expenditures for large cities. One line shows the combined unreserved fund balance of the General and Special Revenue Funds as a percent of total current expenditures, and the other shows only the unreserved fund balance of the General Fund as a percent of total current expenditures.



Overview of Cities Under 2,500 in Population

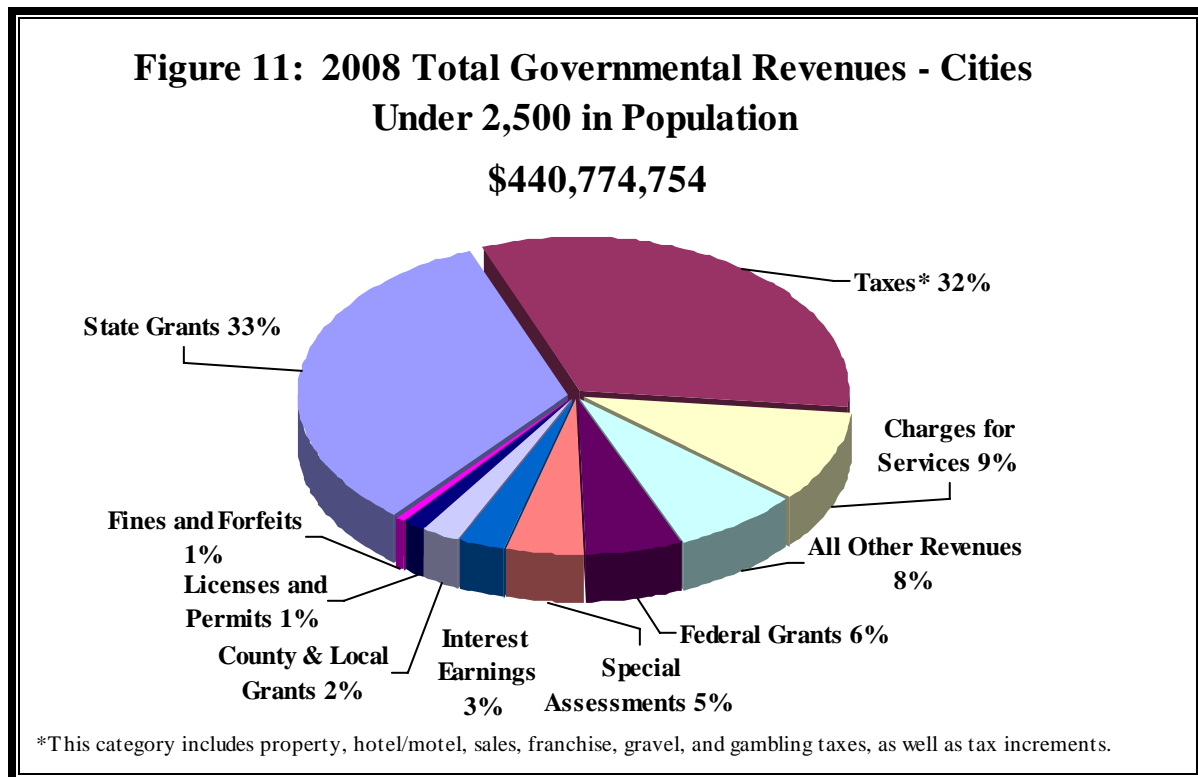
Total Governmental Revenues

In 2008, cities under 2,500 in population, or small cities, had total governmental revenues of \$440.8 million to finance city services. This represents an increase of 2 percent over the amount raised in 2007.

Five sources of revenue grew between 2007 and 2008: county grants (46 percent), taxes (7 percent), federal grants (6 percent), state grants (3 percent), and charges for services (3 percent). The categories of revenues showing the greatest decrease between 2007 and 2008 were: local unit grants (-36 percent), interest earnings (-24 percent), licenses and permits (-24 percent), and all other revenues (-5 percent).

The main sources of revenues for small cities in 2008 were state grants and taxes, which together accounted for 66 percent of all revenues, up from 64 percent in 2007. Both taxes and state grants increased at a rate greater than overall revenues, which resulted in their share of total revenues increasing relative to other revenue sources.

Figure 11 shows the relative shares of total governmental revenues by source. The underlying data for this figure is in Table 12 on page 33.



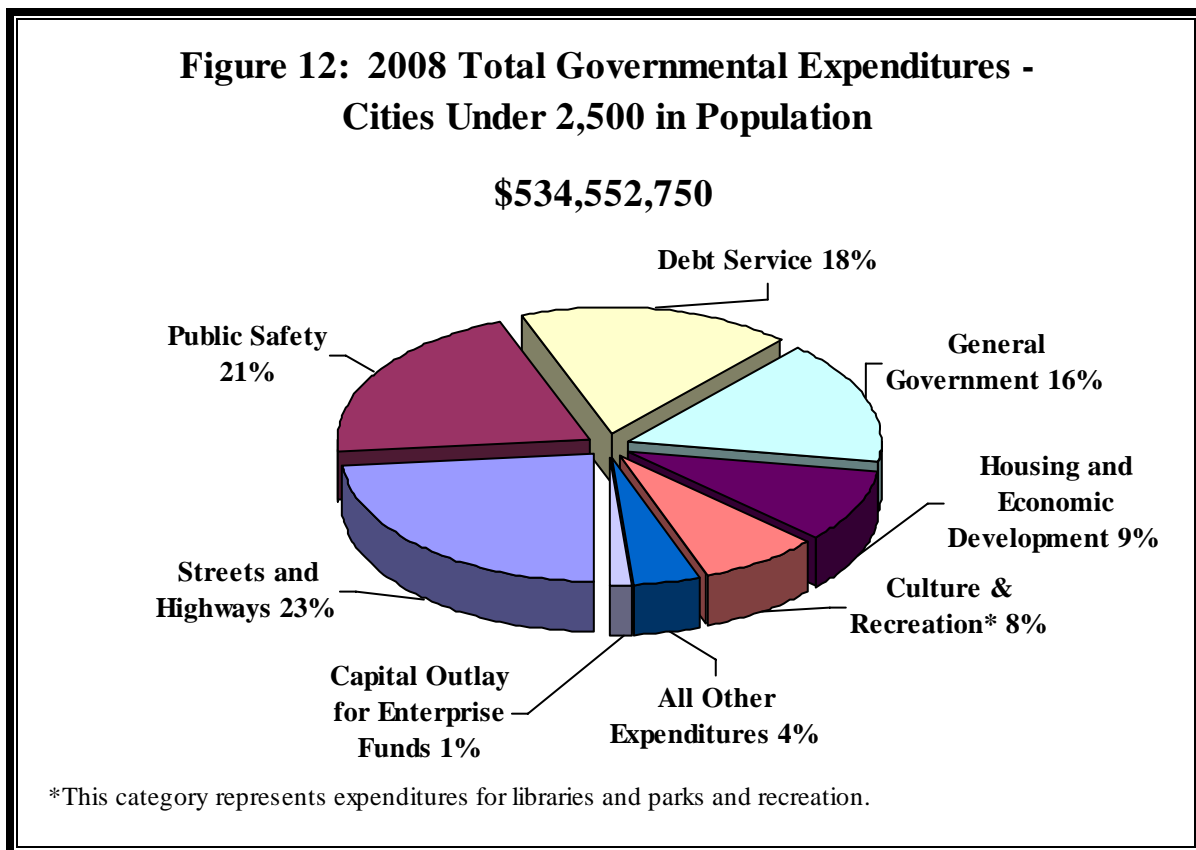
Total Governmental Expenditures

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 2008, cities under 2,500 in population expended \$534.6 million from governmental funds to provide city services. This represents an increase of 3 percent from 2007 total governmental expenditures.

Between 2007 and 2008, the categories of expenditures that grew at the fastest rate were: housing and economic development (35 percent), all other expenditures (23 percent), sanitation (8 percent) and general government (6 percent). The categories showing the greatest decreases were: health (-54 percent), capital outlay for enterprise funds (-31 percent), and airports (-18 percent).

In 2008, 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 78 percent of all expenditures in 2008.

Figure 12 shows the relative shares of total governmental expenditures of small cities by function. The underlying data for this figure is in Table 12 on page 33.

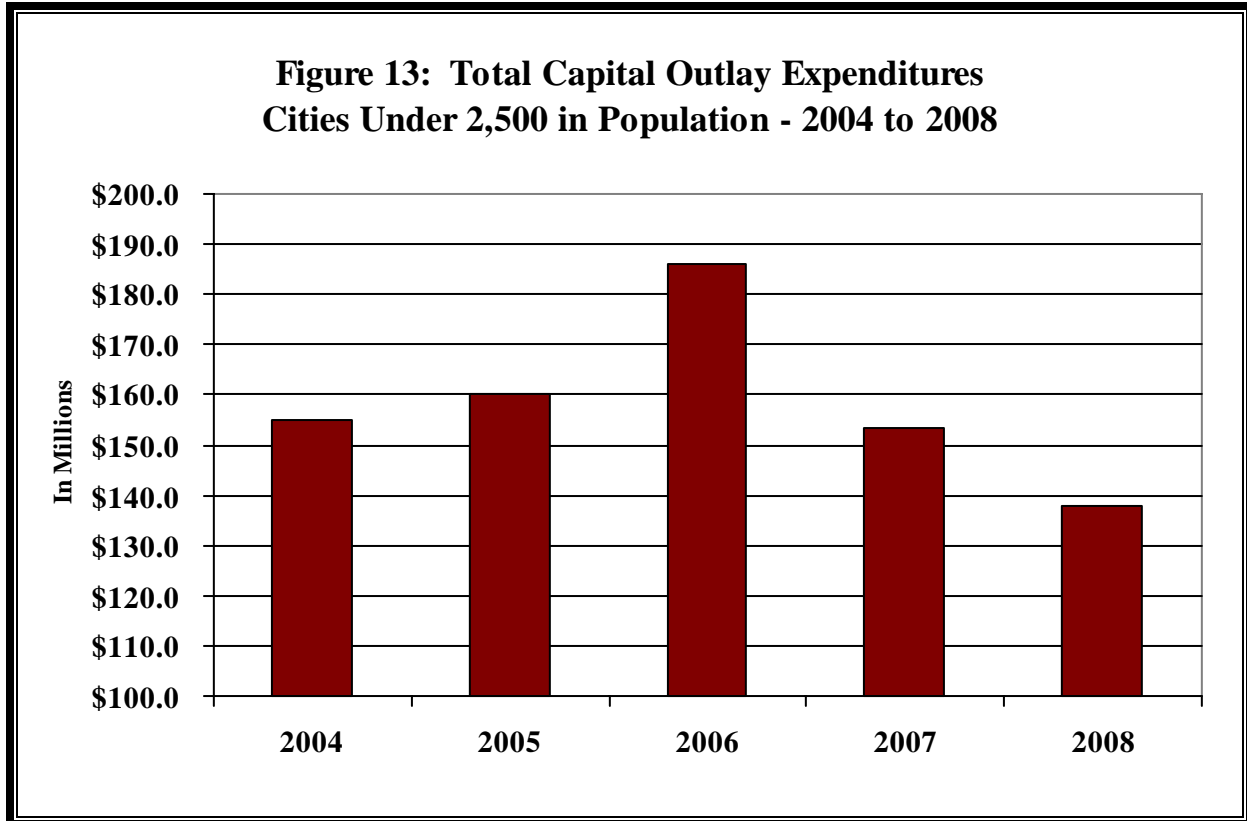


Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$137.7 million on capital outlay in 2008. This represents a decrease of 10 percent from the level expended in 2007.

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.

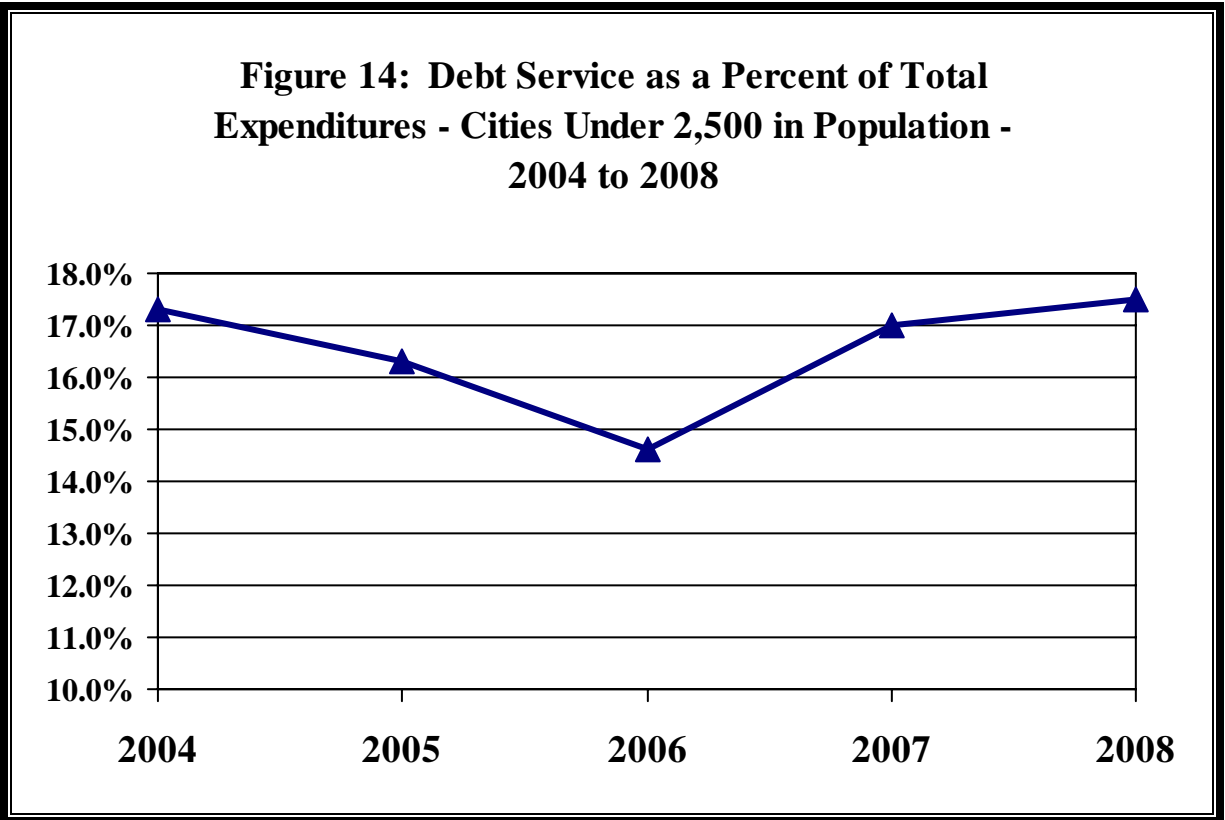
Figure 13 illustrates the trend in capital outlays of small cities for the years 2004 through 2008.



Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2008, small cities expended a total of \$93.4 million on debt service. This represented an increase of 6 percent from 2007. Overall, debt service expenditures accounted for 18 percent of total expenditures for small cities.

Figure 14 shows the five-year trend in the percent of total expenditures allocated to debt service.

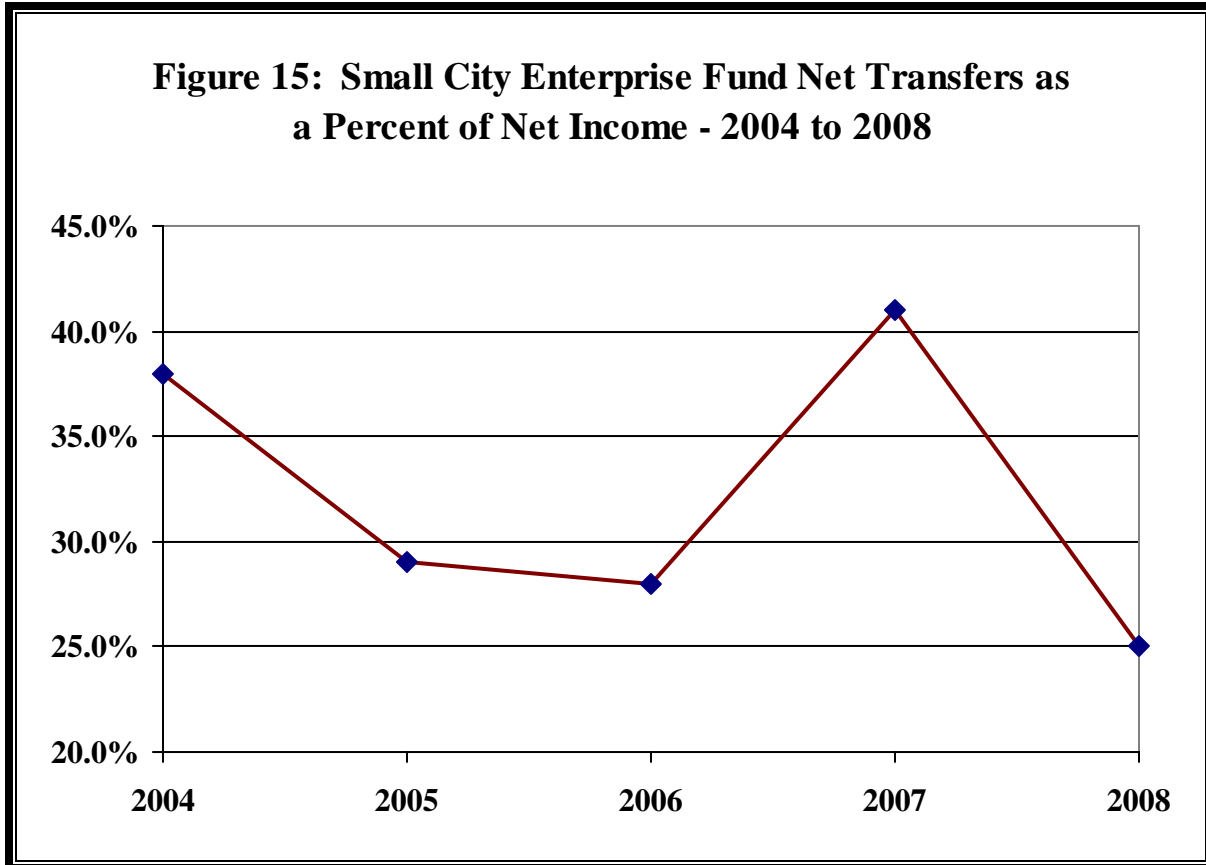


Municipal Enterprises

The total net income of small city enterprises in 2008 was \$33.9 million, and the net amount transferred to other funds was \$8.5 million. This represents a decrease in net income of 27 percent and a decrease in net transfers (transfers out minus transfers in) of 55 percent between 2007 and 2008. The large decrease in net transfers reflects a number of asset sales that occurred in 2007 and were not repeated in 2008 as well as transfers from other funds into enterprises funds to finance infrastructure improvements.

In 2008, the municipal enterprises of small cities transferred 25 percent of their net income to other funds. This was significantly less than the 41 percent of net income that was transferred in 2007.

Figure 15 examines the five-year trend in net transfers from enterprise funds as a percent of net income.



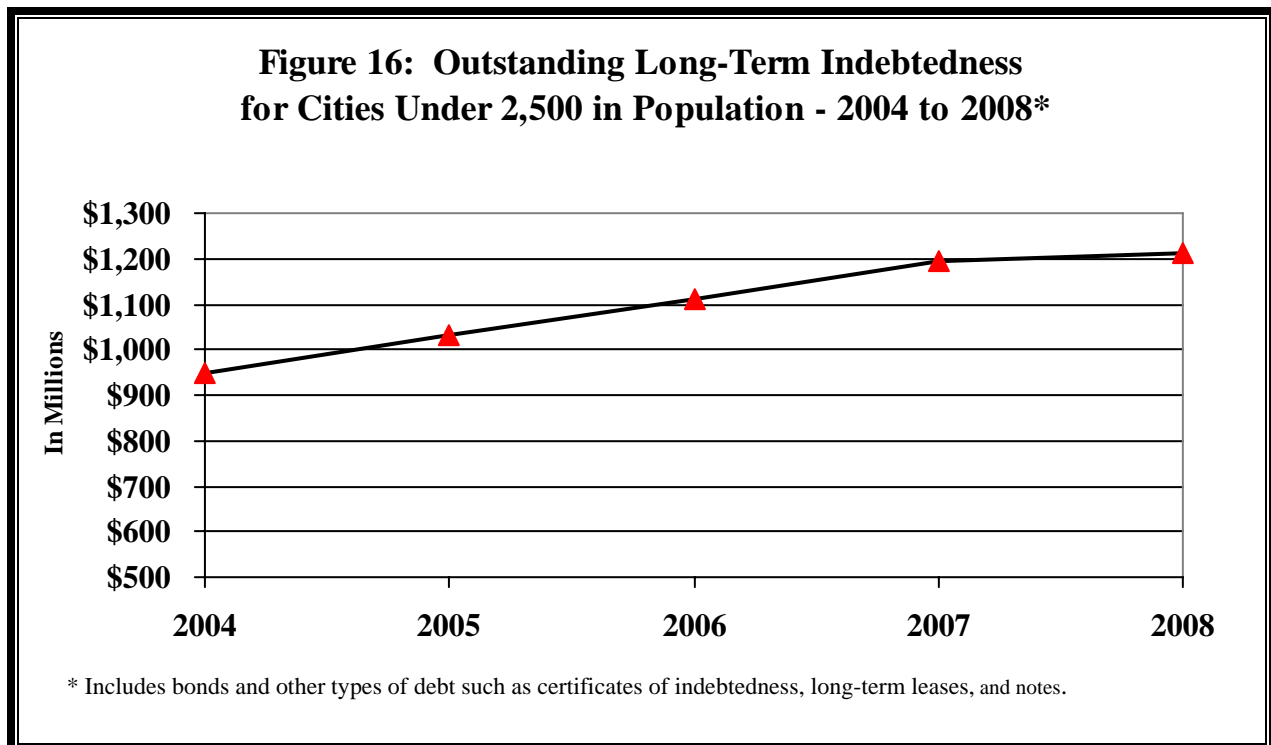
Outstanding Long-Term Indebtedness

Cities under 2,500 in population carried long-term debt totaling \$1.21 billion at the close of 2008. This represents a 1 percent increase over the level in 2007. On a per capita basis, small cities carried \$2,965 in long-term debt, compared to \$2,152 for large cities. 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 water and sewer line replacement, are spread across fewer people.

Table 5 looks at outstanding bonded indebtedness for 2007 and 2008.

	2007 Amount	2008 Amount
General Obligation	\$106,894,839	\$102,536,429
G.O. Tax Increment	34,415,730	31,216,377
Revenue Tax Increment	820,986	1,103,635
Special Assessment	317,667,102	333,908,419
G.O. Revenue	348,249,691	360,041,534
Revenue	95,086,016	93,912,366
All Other	1,897,209	3,192,674
Total Bonded Indebtedness	\$905,031,573	\$925,911,434

Figure 16 shows the five-year trend of outstanding long-term debt for small cities.



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GOVERNMENTAL TABLES

Table 6
Revenues for All Cities
5-Year Change
for the Years Ended December 31, 2004 Through 2008

	2004		2005		2006		2007		2008		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Governmental Fund Revenues											
Property Taxes	\$1,163,880,706	29.1%	\$1,249,049,022	29.7%	\$1,379,254,295	30.8%	\$1,514,871,253	32.3%	\$1,617,049,772	34.7%	38.9%
Tax Increments	248,110,337	6.2%	242,654,164	5.8%	250,617,033	5.6%	292,086,218	6.2%	312,922,827	6.7%	26.1%
Franchise Taxes	83,913,145	2.1%	93,452,473	2.2%	97,437,581	2.2%	74,014,849	1.6%	110,439,346	2.4%	31.6%
Local Sales Tax	92,339,306	2.3%	105,637,664	2.5%	110,795,341	2.5%	114,405,109	2.4%	91,207,380	2.0%	-1.2%
Hotel/Motel Taxes	25,951,172	0.6%	26,467,617	0.6%	29,595,206	0.7%	32,380,615	0.7%	56,869,394	1.2%	119.1%
Gravel and Gambling Taxes	1,620,219	0.0%	1,400,586	0.0%	1,194,604	0.0%	998,864	0.0%	1,014,495	0.0%	-37.4%
Special Assessments	286,890,417	7.2%	291,499,401	6.9%	289,286,901	6.5%	291,219,909	6.2%	274,603,054	5.9%	-4.3%
Licenses and Permits	165,408,805	4.1%	169,244,159	4.0%	168,543,003	3.8%	151,049,749	3.2%	138,255,548	3.0%	-16.4%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	\$51,749,077	1.3%	\$60,989,412	1.4%	\$56,376,107	1.3%	\$72,808,790	1.6%	\$57,700,140	1.2%	11.5%
All Other	134,133,542	3.3%	134,714,607	3.2%	130,142,433	2.9%	116,953,049	2.5%	179,371,050	3.8%	33.7%
State Grants											
Local Government Aid	436,154,539	10.9%	417,168,977	9.9%	463,902,480	10.4%	465,843,352	9.9%	430,205,844	9.2%	-1.4%
Market Value Credit	66,383,697	1.7%	63,418,518	1.5%	63,159,535	1.4%	77,390,245	1.7%	66,176,958	1.4%	-0.3%
Taconite Relief and Aids	10,594,638	0.3%	11,418,412	0.3%	8,169,197	0.2%	14,298,682	0.3%	12,284,488	0.3%	16.0%
PERA Aid	4,955,488	0.1%	5,573,608	0.1%	5,304,083	0.1%	4,873,651	0.1%	4,955,540	0.1%	0.0%
Highways	141,999,046	3.5%	128,657,843	3.1%	142,693,148	3.2%	119,336,830	2.5%	104,328,359	2.2%	-26.5%
All Other	188,045,724	4.7%	280,643,983	6.7%	279,734,078	6.2%	275,673,993	5.9%	233,595,112	5.0%	24.2%
County Grants	22,922,871	0.6%	25,975,406	0.6%	36,932,847	0.8%	34,838,937	0.7%	38,219,179	0.8%	66.7%
Local Unit Grants	77,470,633	1.9%	40,757,086	1.0%	38,993,768	0.9%	54,036,731	1.2%	53,147,244	1.1%	-31.4%
Total Intergovernmental Revenues	\$1,134,409,255	28.3%	\$1,169,317,852	27.8%	\$1,225,407,676	27.4%	\$1,236,054,260	26.4%	\$1,179,983,914	25.3%	4.0%
Departmental Fees and Service Charges											
General Government	\$77,116,304	1.9%	\$86,863,185	2.1%	\$86,900,110	1.9%	\$94,674,554	2.0%	\$99,777,480	2.1%	29.4%
Public Safety	74,711,727	1.9%	73,511,813	1.7%	78,958,187	1.8%	81,395,549	1.7%	91,401,294	2.0%	22.3%
Streets and Highways	37,084,974	0.9%	35,664,434	0.8%	43,590,142	1.0%	39,900,578	0.9%	28,517,375	0.6%	-23.1%
Sanitation (Refuse Collection)	11,136,404	0.3%	11,550,388	0.3%	12,633,093	0.3%	10,329,468	0.2%	7,949,204	0.2%	-28.6%
Libraries	1,580,880	0.0%	1,746,965	0.0%	3,104,255	0.1%	3,058,553	0.1%	1,760,358	0.0%	11.4%
Parks and Recreation	90,563,803	2.3%	108,611,682	2.6%	100,649,725	2.2%	102,951,850	2.2%	103,814,058	2.2%	14.6%
Airport	6,524,450	0.2%	7,600,809	0.2%	8,203,312	0.2%	8,861,268	0.2%	9,133,172	0.2%	40.0%
Transit	1,876,271	0.0%	2,636,475	0.1%	3,876,419	0.1%	3,489,383	0.1%	4,597,085	0.1%	145.0%
Cemetery	1,361,559	0.0%	1,320,467	0.0%	1,252,659	0.0%	1,240,596	0.0%	1,400,999	0.0%	2.9%
All Other	104,886,087	2.6%	107,569,005	2.6%	90,795,051	2.0%	101,778,654	2.2%	91,092,631	2.0%	-13.2%
Total Fees and Service Charges	\$406,842,459	10.2%	\$437,075,223	10.4%	\$429,962,953	9.6%	\$447,680,453	9.5%	\$439,443,656	9.4%	8.0%
Fines and Forfeits	\$41,848,613	1.0%	\$42,452,540	1.0%	\$39,483,418	0.9%	\$43,567,333	0.9%	\$43,768,173	0.9%	4.6%
Interest Earnings	89,771,533	2.2%	119,643,710	2.8%	191,466,869	4.3%	246,775,432	5.3%	183,887,548	3.9%	104.8%
All Other Revenues	263,238,536	6.6%	258,292,153	6.1%	263,916,551	5.9%	244,312,024	5.2%	214,110,977	4.6%	-18.7%
Total Revenues	\$4,004,224,503	100.0%	\$4,206,186,564	100.0%	\$4,476,961,431	100.0%	\$4,689,416,068	100.0%	\$4,663,556,084	100.0%	16.5%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	\$953,362,341		\$918,118,609		\$823,469,450		\$781,833,188		\$780,708,586		
Other Long-term Indebtedness	34,876,630		39,395,757		38,821,395		34,561,937		26,294,368		
Short-term Indebtedness	3,493,764		1,400,672		15,625,354		2,001,424		1,781,151		
Total Borrowing	\$991,732,735		\$958,915,038		\$877,916,199		\$818,396,549		\$808,784,105		
Other Financing Sources	\$36,608,977		\$24,425,442		\$31,690,620		\$38,401,477		\$40,255,872		
Transfers from Enterprise Funds	154,375,201		170,777,277		191,684,783		202,747,992		188,042,235		
Transfers from Governmental Funds	697,314,048		708,394,930		681,768,694		726,565,137		721,487,072		
Total Revenues & Other Financing Sources	\$5,884,255,464		\$6,068,699,251		\$6,260,021,727		\$6,475,527,223		\$6,422,125,368		

Table 7
Expenditures for all Cities
5-Year Change
for the Years Ended December 31, 2004 Through 2008

Governmental Fund Expenditures	2004		2005		2006		2007		2008		5-Year Change
	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	<i>Amount</i>	<i>%</i>	
General Government											
Current Expenditures	\$415,976,046	8.7%	\$450,446,249	8.7%	\$485,102,363	9.1%	\$474,371,424	8.9%	\$501,383,891	9.1%	20.5%
Capital Outlay	45,016,809	0.9%	55,502,927	0.9%	83,089,555	1.6%	45,749,340	0.9%	44,687,547	0.8%	-0.7%
Public Safety											
Current Expenditures	976,091,050	20.4%	1,036,315,026	20.4%	1,097,773,753	20.5%	1,155,443,501	21.7%	1,278,900,222	23.1%	31.0%
Capital Outlay	88,949,557	1.9%	99,183,235	1.9%	100,875,714	1.9%	106,215,242	2.0%	128,565,552	2.3%	44.5%
Streets and Highways											
Current Expenditures	361,970,354	7.6%	376,601,247	7.6%	402,867,921	7.5%	438,759,965	8.3%	447,260,263	8.1%	23.6%
Capital Outlay	714,529,763	15.0%	730,141,342	15.0%	882,701,979	16.5%	808,384,769	15.2%	683,494,410	12.4%	-4.3%
Sanitation											
Current Expenditures	23,351,309	0.5%	26,925,322	0.5%	26,875,197	0.5%	22,646,915	0.4%	27,027,097	0.5%	15.7%
Capital Outlay	105,234	0.0%	3,486,936	0.0%	10,246,780	0.2%	602,708	0.0%	626,961	0.0%	495.8%
Health											
Current Expenditures	23,663,222	0.5%	23,463,711	0.5%	24,889,909	0.5%	24,936,487	0.5%	24,062,370	0.4%	1.7%
Capital Outlay	156,398	0.0%	215,335	0.0%	560,495	0.0%	205,733	0.0%	95,032	0.0%	-39.2%
Libraries											
Current Expenditures	67,312,368	1.4%	70,031,072	1.4%	82,106,550	1.5%	84,252,519	1.6%	88,558,669	1.6%	31.6%
Capital Outlay	98,879,832	2.1%	60,892,282	2.1%	54,435,680	1.0%	29,189,049	0.5%	16,366,522	0.3%	-83.4%
Parks and Recreation											
Current Expenditures	313,356,698	6.6%	353,731,395	6.6%	368,175,109	6.9%	375,940,380	7.1%	415,853,933	7.5%	32.7%
Capital Outlay	114,126,128	2.4%	108,087,543	2.4%	144,410,381	2.7%	162,372,351	3.1%	173,596,269	3.1%	52.1%
Housing/Economic Development											
Current Expenditures	309,320,559	6.5%	351,671,473	6.5%	357,293,864	6.7%	358,393,498	6.7%	414,127,254	7.5%	33.9%
Capital Outlay	107,480,557	2.3%	101,676,583	2.3%	131,552,284	2.5%	100,987,941	1.9%	120,143,166	2.2%	11.8%
Conservation of Natural Resources											
Current Expenditures	1,780,492	0.0%	2,030,111	0.0%	2,961,320	0.1%	3,257,599	0.1%	3,375,739	0.1%	89.6%
Capital Outlay	126,610	0.0%	100,482	0.0%	757,171	0.0%	215,309	0.0%	38,155	0.0%	-69.9%
Airport											
Current Expenditures	9,923,747	0.2%	11,460,166	0.2%	17,463,093	0.3%	13,838,570	0.3%	14,886,827	0.3%	50.0%
Capital Outlay	35,704,345	0.7%	48,663,725	0.7%	22,960,587	0.4%	26,809,397	0.5%	25,348,770	0.5%	-29.0%
Transit											
Current Expenditures	14,026,478	0.3%	14,714,905	0.3%	15,017,487	0.3%	16,229,198	0.3%	18,102,232	0.3%	29.1%
Capital Outlay	7,096,989	0.1%	5,684,188	0.1%	5,060,064	0.1%	6,073,086	0.1%	6,488,216	0.1%	-8.6%
Unallocated Insurance	13,023,383	0.3%	13,332,188	0.3%	13,947,937	0.3%	16,103,089	0.3%	18,208,270	0.3%	39.8%
All Other Unallocated											
Current Expenditures	37,448,032	0.8%	51,016,241	0.8%	35,374,043	0.7%	67,815,469	1.3%	68,815,712	1.2%	83.8%
Capital Outlay	32,998,552	0.7%	27,470,856	0.7%	17,191,806	0.3%	9,888,173	0.2%	49,027,022	0.9%	48.6%
Capital Outlay for Enterprise Funds	108,043,306	2.3%	114,593,604	2.3%	150,722,095	2.8%	115,038,785	2.2%	73,316,182	1.3%	-32.1%
Debt Service											
Principal Payments	607,774,004	12.7%	584,714,483	12.7%	555,778,796	10.4%	573,817,507	10.8%	601,192,767	10.9%	-1.1%
Interest and Fiscal Charges	248,203,004	5.2%	253,269,338	5.2%	261,219,410	4.9%	279,026,743	5.2%	282,259,612	5.1%	13.7%
<i>Total Current Expenditures</i>	\$2,567,243,738	53.7%	\$2,781,739,106	53.7%	\$2,929,848,546	54.7%	\$3,051,988,614	57.4%	\$3,320,562,479	60.1%	29.3%
<i>Total Capital Outlay</i>	1,353,214,080	28.3%	1,355,699,038	28.3%	1,604,564,591	30.0%	1,411,731,883	26.6%	1,321,793,804	23.9%	-2.3%
<i>Total Debt Service</i>	855,977,008	17.9%	837,983,821	17.9%	816,998,206	15.3%	852,844,250	16.0%	883,452,379	16.0%	3.2%
Total Expenditures	\$4,776,434,826	100.0%	\$4,975,421,965	100.0%	\$5,351,411,343	100.0%	\$5,316,564,747	100.0%	\$5,525,808,662	100.0%	15.7%
Other Financing Uses											
Debt Redemption - Refunded Bonds	\$124,992,085		\$186,897,439		\$120,300,725		\$59,101,871		\$90,072,183		
Other Financing Uses	6,642,319		12,371,522		5,174,256		6,482,797		2,709,503		
Transfers to Enterprise Funds	104,018,025		98,231,352		96,551,537		88,123,192		82,759,275		
Transfers to Governmental Funds	697,314,048		708,394,930		681,771,998		726,559,137		721,487,072		
Total Expenditures & Other Financing Uses	\$5,709,401,303		\$5,981,317,208		\$6,255,209,859		\$6,196,831,744		\$6,422,836,695		

Table 8
Revenues for Cities Over 2,500 Population
5-Year Change
for the Years Ended December 31, 2004 Through 2008

Governmental Fund Revenues	2004		2005		2006		2007		2008		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	\$1,066,146,168	29.3%	\$1,144,204,839	30.0%	\$1,264,165,578	31.2%	\$1,393,593,868	32.7%	\$1,485,878,621	35.2%	39.4%
Tax Increments	238,017,295	6.5%	231,330,226	6.1%	240,361,632	5.9%	281,035,553	6.6%	302,530,025	7.2%	27.1%
Franchise Taxes	82,779,720	2.3%	92,196,213	2.4%	96,120,516	2.4%	72,594,416	1.7%	108,904,781	2.6%	31.6%
Local Sales Tax	92,339,306	2.5%	105,637,664	2.8%	110,781,766	2.7%	114,405,017	2.7%	91,207,380	2.2%	-1.2%
Hotel/Motel Taxes	25,672,538	0.7%	26,318,421	0.7%	29,452,105	0.7%	32,254,729	0.8%	56,745,906	1.3%	121.0%
Gravel and Gambling Taxes	1,543,679	0.0%	1,338,139	0.0%	1,127,342	0.0%	918,712	0.0%	954,138	0.0%	-38.2%
Special Assessments	266,991,407	7.3%	269,947,501	7.1%	268,035,846	6.6%	269,349,146	6.3%	253,918,413	6.0%	-4.9%
Licenses and Permits	156,143,310	4.3%	159,395,863	4.2%	158,827,360	3.9%	142,880,923	3.4%	132,027,476	3.1%	-15.4%
Intergovernmental Revenues											
Federal Grants											
Community Development Block Grants	\$42,077,909	1.2%	\$53,415,099	1.4%	\$48,941,642	1.2%	\$63,975,310	1.5%	\$51,602,062	1.2%	22.6%
All Other	118,204,124	3.2%	112,999,998	3.0%	111,827,045	2.8%	102,138,209	2.4%	160,308,270	3.8%	35.6%
State Grants											
Local Government Aid	360,976,358	9.9%	338,276,570	8.9%	375,836,436	9.3%	373,996,849	8.8%	343,680,761	8.1%	-4.8%
Market Value Credit *	54,707,136	1.5%	51,425,002	1.3%	50,733,772	1.3%	64,518,622	1.5%	52,998,426	1.3%	-3.1%
Taconite Relief and Aids	6,772,431	0.2%	7,391,546	0.2%	4,506,592	0.1%	9,779,073	0.2%	7,711,178	0.2%	13.9%
PERA Aid	4,444,735	0.1%	5,088,396	0.1%	4,808,647	0.1%	4,391,655	0.1%	4,459,795	0.1%	0.3%
Highways	140,731,831	3.9%	128,244,168	3.4%	141,543,682	3.5%	118,142,313	2.8%	103,602,332	2.5%	-26.4%
All Other	171,591,022	4.7%	262,432,567	6.9%	249,955,240	6.2%	245,630,453	5.8%	193,352,656	4.6%	12.7%
County Grants	19,898,493	0.5%	23,214,588	0.6%	33,084,577	0.8%	30,646,659	0.7%	32,101,095	0.8%	61.3%
Local Unit Grants	76,139,038	2.1%	39,392,537	1.0%	35,943,825	0.9%	48,654,938	1.1%	49,693,900	1.2%	-34.7%
Total Intergovernmental Revenues	\$995,543,077	27.3%	\$1,021,880,471	26.8%	\$1,057,181,458	26.1%	\$1,061,874,081	24.9%	\$999,510,475	23.7%	0.4%
Departmental Fees and Service Charges											
General Government	\$73,679,404	2.0%	\$83,617,651	2.2%	\$84,410,388	2.1%	\$92,380,369	2.2%	\$97,482,776	2.3%	32.3%
Public Safety	56,036,018	1.5%	54,666,499	1.4%	59,006,095	1.5%	61,309,011	1.4%	69,806,104	1.7%	24.6%
Streets and Highways	36,238,720	1.0%	34,765,974	0.9%	42,826,573	1.1%	38,787,243	0.9%	27,724,653	0.7%	-23.5%
Sanitation (Refuse Collection)	7,841,865	0.2%	8,339,913	0.2%	9,218,889	0.2%	6,969,376	0.2%	4,511,393	0.1%	-42.5%
Libraries	1,382,637	0.0%	1,527,221	0.0%	2,898,637	0.1%	2,863,922	0.1%	1,242,310	0.0%	-10.1%
Parks and Recreation	83,603,515	2.3%	101,763,368	2.7%	94,301,389	2.3%	96,534,038	2.3%	97,658,320	2.3%	16.8%
Airport	6,042,335	0.2%	7,037,517	0.2%	7,504,824	0.2%	8,223,005	0.2%	8,271,944	0.2%	36.9%
Transit	1,840,980	0.1%	2,587,741	0.1%	3,842,632	0.1%	3,455,753	0.1%	4,551,461	0.1%	147.2%
Cemetery	1,003,734	0.0%	1,014,776	0.0%	830,775	0.0%	858,253	0.0%	1,035,898	0.0%	3.2%
All Other	99,106,408	2.7%	101,672,950	2.7%	85,693,250	2.1%	96,411,662	2.3%	85,945,150	2.0%	-13.3%
Total Fees and Service Charges	\$366,775,616	10.1%	\$396,993,610	10.4%	\$390,533,452	9.6%	\$407,792,632	9.6%	\$398,230,009	9.4%	8.6%
Fines and Forfeits	\$39,587,808	1.1%	\$40,078,726	1.0%	\$36,882,009	0.9%	\$40,861,566	1.0%	\$41,063,747	1.0%	3.7%
Interest Earnings	83,383,342	2.3%	110,578,263	2.9%	177,629,710	4.4%	230,640,062	5.4%	171,649,063	4.1%	105.9%
All Other Revenues	226,043,807	6.2%	219,414,721	5.7%	226,356,156	5.6%	208,609,148	4.9%	180,161,296	4.3%	-20.3%
Total Revenues	\$3,640,967,073	100.0%	\$3,819,314,657	100.0%	\$4,057,454,930	100.0%	\$4,256,809,853	100.0%	\$4,222,781,330	100.0%	16.0%
Other Financing Sources											
Borrowing											
Bonded Indebtedness	\$850,624,064		\$810,053,692		\$725,553,876		\$691,264,181		\$708,428,155		
Other Long-term Indebtedness	21,118,472		31,814,194		30,494,734		19,224,277		18,520,973		
Short-term Indebtedness	63,344		65,371		13,242,212		1,544,963		959,767		
Total Borrowing	\$871,805,880		\$841,933,257		\$769,290,822		\$712,033,421		\$727,908,895		
Other Financing Sources	\$30,796,163		\$18,229,618		\$26,761,556		\$32,379,545		\$36,827,255		
Transfers from Enterprise Funds	134,074,979		150,819,032		166,809,022		171,717,572		169,795,327		
Transfers from Governmental Funds	658,234,328		667,138,356		638,499,312		671,186,656		678,231,872		
Total Revenues & Other Financing Sources	\$5,335,878,423		\$5,497,434,920		\$5,658,815,642		\$5,844,127,047		\$5,835,544,679		

Table 9
Expenditures for Cities Over 2,500 Population
5-Year Change
for the Years Ended December 31, 2004 Through 2008

Governmental Fund Expenditures	2004		2005		2006		2007		2008		5-Year Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
General Government											
Current Expenditures	\$353,108,692	8.2%	\$383,049,803	8.6%	\$410,210,364	8.5%	\$401,225,186	8.4%	\$424,408,151	8.5%	20.2%
Capital Outlay	38,714,219	0.9%	46,319,077	1.0%	71,381,036	1.5%	37,521,948	0.8%	35,668,578	0.7%	-7.9%
Public Safety											
Current Expenditures	903,638,297	21.0%	960,380,567	21.4%	1,017,469,882	21.1%	1,071,976,988	22.4%	1,192,742,723	23.9%	32.0%
Capital Outlay	62,832,038	1.5%	74,868,077	1.7%	77,560,005	1.6%	83,876,625	1.7%	104,844,574	2.1%	66.9%
Streets and Highways											
Current Expenditures	318,997,900	7.4%	328,096,863	7.3%	352,178,368	7.3%	386,321,345	8.1%	392,511,275	7.9%	23.0%
Capital Outlay	654,999,959	15.2%	666,567,782	14.9%	803,204,110	16.7%	726,105,529	15.1%	612,495,643	12.3%	-6.5%
Sanitation											
Current Expenditures	19,127,820	0.4%	22,737,619	0.5%	21,886,334	0.5%	18,353,174	0.4%	22,645,324	0.5%	18.4%
Capital Outlay	1,345,574	0.0%	3,308,880	0.1%	710,888	0.0%	394,508	0.0%	137,699	0.0%	-89.8%
Health											
Current Expenditures	23,435,584	0.5%	23,317,228	0.5%	24,725,730	0.5%	24,748,228	0.5%	23,908,362	0.5%	2.0%
Capital Outlay	156,197	0.0%	114,705	0.0%	---	---	24,075	0.0%	77,813	0.0%	-50.2%
Libraries											
Current Expenditures	62,162,507	1.4%	64,675,112	1.4%	76,346,611	1.6%	78,238,851	1.6%	82,196,585	1.6%	32.2%
Capital Outlay	98,444,750	2.3%	60,282,585	1.3%	53,703,256	1.1%	28,035,470	0.6%	15,651,013	0.3%	-84.1%
Parks and Recreation											
Current Expenditures	293,393,227	6.8%	333,579,868	7.4%	346,814,464	7.2%	353,444,322	7.4%	392,325,443	7.9%	33.7%
Capital Outlay	106,807,710	2.5%	99,823,818	2.2%	130,151,919	2.7%	149,134,573	3.1%	162,872,198	3.3%	52.5%
Housing/Economic Development											
Current Expenditures	288,597,583	6.7%	330,324,432	7.4%	334,027,512	6.9%	332,776,953	6.9%	375,187,101	7.5%	30.0%
Capital Outlay	85,987,542	2.0%	79,366,239	1.8%	119,600,908	2.5%	91,179,617	1.9%	111,215,107	2.2%	29.3%
Conservation of Natural Resources											
Current Expenditures	1,680,376	0.0%	1,952,326	0.0%	2,450,128	0.1%	3,154,880	0.1%	3,260,288	0.1%	94.0%
Capital Outlay	65,562	0.0%	81,012	0.0%	69,137	0.0%	161,393	0.0%	34,203	0.0%	-47.8%
Airport											
Current Expenditures	8,808,322	0.2%	10,230,555	0.2%	15,906,385	0.3%	12,198,955	0.3%	12,979,579	0.3%	47.4%
Capital Outlay	32,607,698	0.8%	42,888,628	1.0%	18,994,453	0.4%	22,838,756	0.5%	22,662,408	0.5%	-30.5%
Transit											
Current Expenditures	13,815,130	0.3%	14,491,543	0.3%	14,769,985	0.3%	16,035,681	0.3%	17,902,987	0.4%	29.6%
Capital Outlay	7,096,100	0.2%	5,629,683	0.1%	5,060,064	0.1%	6,071,074	0.1%	6,486,789	0.1%	-8.6%
Unallocated Insurance	10,008,657	0.2%	10,641,848	0.2%	11,124,179	0.2%	13,260,046	0.3%	15,298,588	0.3%	52.9%
All Other Unallocated											
Current Expenditures	32,217,322	0.7%	44,444,706	1.0%	29,342,396	0.6%	61,458,039	1.3%	61,730,699	1.2%	91.6%
Capital Outlay	32,279,448	0.8%	26,075,679	0.6%	13,813,780	0.3%	8,487,763	0.2%	45,908,829	0.9%	42.2%
Capital Outlay for Enterprise Funds	77,093,962	1.8%	89,391,420	2.0%	124,245,699	2.6%	104,497,577	2.2%	66,010,979	1.3%	-14.4%
Debt Service											
Principal Payments	546,509,464	12.7%	525,626,668	11.7%	499,786,519	10.4%	508,696,643	10.6%	531,716,258	10.7%	-2.7%
Interest and Fiscal Charges	227,152,665	5.3%	231,678,097	5.2%	238,498,016	5.0%	255,663,470	5.3%	258,376,716	5.2%	13.7%
<i>Total Current Expenditures</i>	2,328,991,417	54.1%	2,527,922,470	56.4%	2,657,252,338	55.2%	2,773,192,648	57.8%	3,017,097,105	60.4%	29.5%
<i>Total Capital Outlay</i>	1,198,430,759	27.9%	1,194,717,585	26.7%	1,418,495,255	29.5%	1,258,328,908	26.2%	1,184,065,833	23.7%	-1.2%
<i>Total Debt Service</i>	773,662,129	18.0%	757,304,765	16.9%	738,284,535	15.3%	764,360,113	15.9%	790,092,974	15.8%	2.1%
Total Expenditures	\$4,301,084,305	100.0%	\$4,479,944,820	100.0%	\$4,814,032,128	100.0%	\$4,795,881,669	100.0%	\$4,991,255,912	100.0%	16.0%
Other Financing Uses											
Debt Redemption - Refunded Bonds	\$120,677,028		\$182,897,422		\$117,382,198		\$55,240,084		\$88,187,627		
Other Financing Uses	5,158,282		9,577,004		3,217,924		3,634,943		1,424,432		
Transfers to Enterprise Funds	96,222,868		88,866,848		86,529,214		76,114,334		73,913,782		
Transfers to Governmental Funds	658,234,328		667,138,356		638,499,312		671,186,656		678,231,872		
Total Expenditures & Other Financing Uses	\$5,181,376,811		\$5,428,424,450		\$5,659,660,776		\$5,602,057,686		\$5,833,013,625		

Table 10
Summary of Revenues for Cities Over 2,500 Population
Governmental Funds by Population Group
for the Years Ended December 31, 2004 Through 2008

Population (2008 Demographer's Pop. Estimates)	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				Percent Increase/Decrease
									2008		2007		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
	763,406		1,803,559		602,346		737,627		3,906,938 *		3,837,087 *		
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Property Taxes	\$333,534,831	24.5%	\$678,611,546	42.6%	\$211,533,048	37.6%	\$262,199,196	37.0%	\$1,485,878,621	35.2%	\$1,393,593,868	32.7%	6.6%
Tax Increments	122,834,736	9.0%	110,848,090	7.0%	33,950,936	6.0%	34,896,263	4.9%	302,530,025	7.2%	281,035,553	6.6%	7.6%
Franchise Taxes	57,861,641	4.3%	28,560,759	1.8%	13,087,973	2.3%	9,394,408	1.3%	108,904,781	2.6%	72,594,416	1.7%	50.0%
Local Sales Tax	59,495,659	4.4%	20,434,656	1.3%	5,843,745	1.0%	5,433,320	0.8%	91,207,380	2.2%	114,405,017	2.7%	-20.3%
Hotel/Motel Taxes	37,447,885	2.8%	16,902,577	1.1%	1,195,883	0.2%	1,199,561	0.2%	56,745,906	1.3%	32,254,729	0.8%	75.9%
Gravel and Gambling Taxes	340,255	0.0%	466,970	0.0%	95,603	0.0%	51,310	0.0%	954,138	0.0%	918,712	0.0%	3.9%
Special Assessments	52,441,161	3.9%	109,312,311	6.9%	32,069,074	5.7%	60,095,867	8.5%	253,918,413	6.0%	269,349,146	6.3%	-5.7%
Licenses and Permits	37,412,821	2.7%	59,298,106	3.7%	15,192,563	2.7%	20,123,986	2.8%	132,027,476	3.1%	142,880,923	3.4%	-7.6%
Intergovernmental Revenues													
Federal Grants													
Community Development Block Grants	\$38,328,300	2.8%	\$6,124,678	0.4%	\$2,686,068	0.5%	\$4,463,016	0.6%	\$51,602,062	1.2%	\$63,975,310	1.5%	-19.3%
All Other	92,429,986	6.8%	36,227,237	2.3%	11,893,902	2.1%	19,757,145	2.8%	160,308,270	3.8%	102,138,209	2.4%	57.0%
State Grants													
Local Government Aid	147,474,951	10.8%	62,138,647	3.9%	56,359,271	10.0%	77,707,892	11.0%	343,680,761	8.1%	373,996,849	8.8%	-8.1%
Market Value Credit	10,335,003	0.8%	19,443,822	1.2%	9,925,134	1.8%	13,294,467	1.9%	52,998,426	1.3%	64,518,622	1.5%	-17.9%
Taconite Relief and Aids	---	---	---	---	3,026,401	0.5%	4,684,777	0.7%	7,711,178	0.2%	9,779,073	0.2%	-21.1%
PERA Aids	1,442,022	0.1%	1,465,475	0.1%	785,810	0.1%	766,488	0.1%	4,459,795	0.1%	4,391,655	0.1%	1.6%
Highways	12,852,603	0.9%	55,330,184	3.5%	19,915,145	3.5%	15,504,400	2.2%	103,602,332	2.5%	118,142,313	2.8%	-12.3%
All Other	83,565,760	6.1%	51,739,623	3.3%	20,862,335	3.7%	37,184,938	5.3%	193,352,656	4.6%	245,630,453	5.8%	-21.3%
County Grants	4,180,111	0.3%	14,107,397	0.9%	10,651,294	1.9%	3,162,293	0.4%	32,101,095	0.8%	30,646,659	0.7%	4.7%
Local Unit Grants	16,118,580	1.2%	18,083,438	1.1%	9,955,333	1.8%	5,536,549	0.8%	49,693,900	1.2%	48,654,938	1.1%	2.1%
Total Intergovernmental Revenues	\$406,727,316	29.9%	\$264,660,501	16.6%	\$146,060,693	25.9%	\$182,061,965	25.7%	\$999,510,475	23.7%	\$1,061,874,081	24.9%	-5.9%
Departmental Fees and Service Charges													
General Government	\$54,055,640	4.0%	\$27,720,540	1.7%	\$7,402,419	1.3%	\$8,304,177	1.2%	\$97,482,776	2.3%	\$92,380,369	2.2%	5.5%
Public Safety	26,892,275	2.0%	13,842,126	0.9%	10,996,425	2.0%	18,075,278	2.6%	69,806,104	1.7%	61,309,011	1.4%	13.9%
Streets and Highways	3,767,700	0.3%	16,961,700	1.1%	4,048,252	0.7%	2,947,001	0.4%	27,724,653	0.7%	38,787,243	0.9%	-28.5%
Sanitation (Refuse Collection)	---	---	1,217,613	0.1%	1,072,291	0.2%	2,221,489	0.3%	4,511,393	0.1%	6,969,376	0.2%	-35.3%
Libraries	437,388	0.0%	382,402	0.0%	104,648	0.0%	317,872	0.0%	1,242,310	0.0%	2,863,922	0.1%	-56.6%
Parks and Recreation	23,752,018	1.7%	47,008,402	3.0%	12,823,521	2.3%	14,074,379	2.0%	97,658,320	2.3%	96,534,038	2.3%	1.2%
Airport	---	---	\$4,925,007	0.3%	1,351,846	0.2%	1,995,091	0.3%	8,271,944	0.2%	8,223,005	0.2%	0.6%
Transit	---	---	3,913,748	0.2%	363,602	0.1%	274,111	0.0%	4,551,461	0.1%	3,455,753	0.1%	31.7%
Cemetery	---	---	133,691	0.0%	431,644	0.1%	470,563	0.1%	1,035,898	0.0%	858,253	0.0%	20.7%
All Other	39,714,411	2.9%	25,753,558	1.6%	8,483,572	1.5%	11,993,609	1.7%	85,945,150	2.0%	96,411,662	2.3%	-10.9%
Total Fees and Service Charges	\$148,619,432	10.9%	\$141,858,787	8.9%	\$47,078,220	8.4%	\$60,673,570	8.6%	\$398,230,009	9.4%	\$407,792,632	9.6%	-2.3%
Fines and Forfeits	\$13,920,569	1.0%	\$16,703,627	1.0%	\$4,621,257	0.8%	\$5,818,294	0.8%	\$41,063,747	1.0%	\$40,861,566	1.0%	0.5%
Interest Earnings	34,126,238	2.5%	84,231,943	5.3%	23,522,807	4.2%	29,768,075	4.2%	171,649,063	4.1%	230,640,062	5.4%	-25.6%
All Other Revenues	55,826,751	4.1%	59,228,142	3.7%	29,029,025	5.2%	36,077,378	5.1%	180,161,296	4.3%	208,609,148	4.9%	-13.6%
Total Revenues	\$1,360,589,295	100.0%	\$1,591,118,015	100.0%	\$563,280,827	100.0%	\$707,793,193	100.0%	\$4,222,781,330	100.0%	\$4,256,809,853	100.0%	-0.8%
<i>Percent of Total Revenues</i>	32.2%		37.7%		13.3%		16.8%		100.0%		100.0%		

Table 11
Summary of Expenditures for Cities Over 2,500 Population
Governmental Funds by Population Group
for the Years Ended December 31, 2004 Through 2008

Expenditures	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				Percent Increase (Decrease)	
									2008		2007			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
General Government	- Current Expenditures	\$104,844,882	7.3%	\$154,488,140	8.0%	\$69,011,358	9.9%	\$96,063,771	10.6%	\$424,408,151	8.5%	\$401,225,186	8.4%	5.8%
	- Capital Outlay	372,580	0.0%	12,039,363	0.6%	14,919,603	2.1%	8,337,032	0.9%	35,668,578	0.7%	37,521,948	0.8%	-4.9%
Public Safety														
Police and Ambulance	- Current Expenditures	239,337,019	16.6%	294,744,812	15.2%	102,277,587	14.6%	111,783,696	12.3%	748,143,114	15.0%	697,837,454	14.6%	7.2%
	- Capital Outlay	13,385,210	0.9%	26,240,527	1.4%	6,781,823	1.0%	6,136,867	0.7%	52,544,427	1.1%	35,174,769	0.7%	49.4%
Fire	- Current Expenditures	114,100,224	7.9%	95,562,112	4.9%	28,862,954	4.1%	32,018,130	3.5%	270,543,420	5.4%	257,117,179	5.4%	5.2%
	- Capital Outlay	2,398,498	0.2%	11,623,999	0.6%	5,754,517	0.8%	10,154,617	1.1%	29,931,631	0.6%	33,413,140	0.7%	-10.4%
Other Public Safety	- Current Expenditures	111,124,854	7.7%	36,867,537	1.9%	9,570,041	1.4%	16,493,757	1.8%	174,056,189	3.5%	117,022,355	2.4%	48.7%
	- Capital Outlay	2,782,926	0.2%	3,787,727	0.2%	1,108,841	0.2%	14,689,022	1.6%	22,368,516	0.4%	15,288,716	0.3%	46.3%
Streets and Highways	- Maintenance	80,822,639	5.6%	148,956,388	7.7%	64,760,211	9.3%	77,651,876	8.6%	372,191,114	7.5%	360,544,868	7.5%	3.2%
	- Lighting	388,274	0.0%	10,554,084	0.5%	3,091,103	0.4%	6,286,700	0.7%	20,320,161	0.4%	25,776,477	0.5%	-21.2%
	- Construction	20,153,100	1.4%	284,544,006	14.7%	100,046,837	14.3%	134,969,086	14.9%	539,713,029	10.8%	662,980,979	13.8%	-18.6%
	- Other Capital Outlay	1,092,002	0.1%	38,749,558	2.0%	9,794,938	1.4%	23,146,116	2.6%	72,782,614	1.5%	63,124,550	1.3%	15.3%
Sanitation	- Refuse Collection & Disposal	169,773	0.0%	---	---	1,052,989	0.2%	2,613,196	0.3%	3,835,958	0.1%	3,620,268	0.1%	6.0%
	- Other Sanitation	13,835,451	1.0%	2,292,423	0.1%	862,044	0.1%	1,819,448	0.2%	18,809,366	0.4%	14,732,906	0.3%	27.7%
	- Capital Outlay	---	---	7,811	0.0%	19,971	0.0%	109,917	0.0%	137,699	0.0%	394,508	0.0%	-65.1%
Health	- Current Expenditures	16,897,531	1.2%	6,645,649	0.3%	179,277	0.0%	185,905	0.0%	23,908,362	0.5%	24,748,228	0.5%	-3.4%
	- Capital Outlay	76,000	0.0%	1,813	0.0%	---	---	---	---	77,813	0.0%	24,075	0.0%	223.2%
Culture and Recreation														
Libraries	- Current Expenditures	49,143,414	3.4%	12,927,641	0.7%	9,415,355	1.3%	10,710,175	1.2%	82,196,585	1.6%	78,238,851	1.6%	5.1%
	- Capital Outlay	1,226,989	0.1%	13,007,934	0.7%	775,756	0.1%	640,334	0.1%	15,651,013	0.3%	28,035,470	0.6%	-44.2%
Parks and Recreation	- Current Expenditures	137,161,339	9.5%	154,895,268	8.0%	51,955,064	7.4%	48,313,772	5.3%	392,325,443	7.9%	353,444,322	7.4%	11.0%
	- Capital Outlay	24,403,348	1.7%	80,541,875	4.1%	23,295,660	3.3%	34,631,315	3.8%	162,872,198	3.3%	149,134,573	3.1%	9.2%
Housing/Economic Dev.	- Current Expenditures	196,368,540	13.6%	120,786,703	6.2%	29,931,783	4.3%	28,100,075	3.1%	375,187,101	7.5%	332,776,953	6.9%	12.7%
	- Capital Outlay	7,130,059	0.5%	67,840,468	3.5%	24,963,380	3.5%	11,281,200	1.2%	111,215,107	2.2%	91,179,617	1.9%	22.0%
Conservation of Nat. Res.	- Current Expenditures	---	---	2,633,343	0.1%	333,267	0.0%	293,678	0.0%	3,260,288	0.1%	3,154,880	0.1%	3.3%
	- Capital Outlay	---	---	25,912	0.0%	8,291	0.0%	---	---	34,203	0.0%	161,393	0.0%	-78.8%
Airport	- Current Expenditures	---	---	5,660,194	0.3%	2,804,191	0.4%	4,515,194	0.5%	12,979,579	0.3%	12,198,955	0.3%	6.4%
	- Capital Outlay	---	---	9,444,507	0.5%	4,182,697	0.6%	9,035,204	1.0%	22,662,408	0.5%	22,838,756	0.5%	-0.8%
Transit	- Current Expenditures	---	---	14,633,475	0.8%	1,777,810	0.3%	1,491,702	0.2%	17,902,987	0.4%	16,035,681	0.3%	11.6%
	- Capital Outlay	---	---	4,578,862	0.2%	182,553	0.0%	1,725,374	0.2%	6,486,789	0.1%	6,071,074	0.1%	6.8%
Unallocated Insurance		7,867,582	0.5%	2,299,730	0.1%	2,923,395	0.4%	2,207,881	0.2%	15,298,588	0.3%	13,260,046	0.3%	15.4%
All Other Unallocated	- Current Expenditures	33,492,116	2.3%	12,621,490	0.7%	7,457,574	1.1%	8,159,519	0.9%	61,730,699	1.2%	61,458,039	1.3%	0.4%
	- Capital Outlay	38,420,555	2.7%	4,753,470	0.2%	1,230,050	0.2%	1,504,754	0.2%	45,908,829	0.9%	8,487,763	0.2%	440.9%
Capital Outlay for Enterprise Funds		---	---	31,816,922	1.6%	10,642,273	1.5%	23,551,784	2.6%	66,010,979	1.3%	104,497,577	2.2%	-36.8%
Debt Service	- Principal Payments	121,814,013	8.4%	202,459,991	10.4%	81,058,768	11.6%	126,383,486	13.9%	531,716,258	10.7%	508,696,643	10.6%	4.5%
	- Interest and Fiscal Charges	103,441,539	7.2%	73,583,160	3.8%	28,811,842	4.1%	52,540,175	5.8%	258,376,716	5.2%	255,663,470	5.3%	1.1%
<i>Total Current Expenditures</i>		\$1,105,553,638	76.7%	\$1,076,568,989	55.4%	\$386,266,003	55.2%	\$448,708,475	49.4%	\$3,017,097,105	60.4%	\$2,773,192,648	57.8%	8.8%
<i>Total Capital Outlay</i>		111,441,267	7.7%	589,004,754	30.3%	203,707,190	29.1%	279,912,622	30.8%	1,184,065,833	23.7%	1,258,328,908	26.2%	-5.9%
<i>Total Debt Service</i>		225,255,552	15.6%	276,043,151	14.2%	109,870,610	15.7%	178,923,661	19.7%	790,092,974	15.8%	764,360,113	15.9%	3.9%
Total Expenditures		\$1,442,250,457	100.0%	\$1,941,616,894	100.0%	\$699,843,803	100.0%	\$907,544,758	100.0%	\$4,991,255,912	100.0%	\$4,795,881,669	100.0%	4.1%
<i>Percent of Total Expenditures</i>		28.9%		38.9%		14.0%		18.9%	100.0%		100.0%			
Other Financing Uses														
Debt Redemption - Refunded Bonds		\$15,832,023		\$26,819,208		\$19,812,968		\$25,723,428		\$88,187,627		\$55,240,084		
Other Financing Uses		---		281,449		65,822		1,077,161		1,424,432		3,634,943		
Transfers to Enterprise Funds		45,823,622		9,053,703		9,689,957		9,346,500		73,913,782		76,114,334		
Transfers to Governmental Funds		221,920,478		228,445,267		111,704,938		116,161,189		678,231,872		671,186,656		
Total Expenditures & Other Financing Uses		\$1,725,826,580		\$2,206,216,521		\$841,117,488		\$1,059,853,036		\$5,833,013,625		\$5,602,057,686		
Unreserved Fund Balance														
General Fund Unreserved Fund Balance		\$76,598,186		\$374,462,520		\$168,884,399		\$195,303,004		\$815,248,109		\$833,210,201		
Special Revenue Fund Unreserved Fund Balance		184,394,881		153,955,847		114,429,207		118,339,826		571,119,761		490,137,646		
Total Unreserved Fund Balance		\$260,993,067		\$528,418,367		\$283,313,606		\$313,642,830		\$1,386,367,870		\$1,323,347,847		
<i>As a Percent of Total Current Expenditures</i>		23.6%		49.1%		73.3%		69.9%		46.0%		47.7%		

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Table 12
Governmental Fund Revenues and Expenditures - Five-Year Change
Cities Under 2,500 Population
for the Years Ended December 31, 2004 Through 2008

Governmental Funds	2004		2005		2006		2007		2008		5-Year Change	2007/08 Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Revenues												
Taxes	\$109,316,179	30.1%	\$117,636,024	30.4%	\$126,885,121	30.2%	\$133,954,613	31.0%	\$143,282,363	32.5%	31.1%	7.0%
Special Assessments	19,899,010	5.5%	21,551,900	5.6%	21,251,055	5.1%	21,870,763	5.1%	20,684,641	4.7%	3.9%	-5.4%
Licenses and Permits	9,265,495	2.6%	9,848,296	2.5%	9,715,643	2.3%	8,168,826	1.9%	6,228,072	1.4%	-32.8%	-23.8%
Intergovernmental Revenues												
Federal Grants	\$25,600,586	7.0%	\$29,288,922	7.6%	\$25,749,853	6.1%	\$23,648,320	5.5%	\$25,160,858	5.7%	-1.7%	6.4%
State Grants	108,909,619	30.0%	114,023,092	29.5%	135,578,152	32.3%	140,957,788	32.6%	145,741,153	33.1%	33.8%	3.4%
County Grants	3,024,378	0.8%	2,760,818	0.7%	3,848,270	0.9%	4,192,278	1.0%	6,118,084	1.4%	102.3%	45.9%
Local Units Grants	1,331,595	0.4%	1,364,549	0.4%	3,049,943	0.7%	5,381,793	1.2%	3,453,344	0.8%	159.3%	-35.8%
Total Intergovernmental Revenues	\$138,866,178	38.2%	\$147,437,381	38.1%	\$168,226,218	40.1%	\$174,180,179	40.3%	\$180,473,439	40.9%	30.0%	3.6%
Charges for Services	\$40,066,843	11.0%	\$40,081,613	10.4%	\$39,429,501	9.4%	\$39,887,821	9.2%	\$41,213,647	9.4%	2.9%	3.3%
Fines and Forfeits	2,260,805	0.6%	2,373,814	0.6%	2,601,409	0.6%	2,705,767	0.6%	2,704,426	0.6%	19.6%	-0.0%
Interest Earnings	6,388,191	1.8%	9,065,447	2.3%	13,837,159	3.3%	16,135,370	3.7%	12,238,485	2.8%	91.6%	-24.2%
All Other Revenues	37,194,729	10.2%	38,877,432	10.0%	37,560,395	9.0%	35,702,876	8.3%	33,949,681	7.7%	-8.7%	-4.9%
Total Revenues	\$363,257,430	100.0%	\$386,871,907	100.0%	\$419,506,501	100.0%	\$432,606,215	100.0%	\$440,774,754	100.0%	21.3%	1.9%
Other Financing Sources												
Borrowing	\$119,926,855		\$116,981,781		\$108,625,377		\$106,363,128		\$80,875,210		-32.6%	-24.0%
Other Sources	5,812,814		6,195,824		4,929,064		6,021,932		3,428,617		-41.0%	-43.1%
Transfers from Enterprise Funds	20,300,222		19,958,245		24,875,761		31,030,420		18,246,908		-10.1%	-41.2%
Transfers from Governmental Funds	39,079,720		41,256,574		43,269,382		55,378,481		43,255,200		10.7%	-21.9%
Total Revenues & Other Financing Sources	\$548,377,041		\$571,264,331		\$601,206,085		\$631,400,176		\$586,580,689		7.0%	-7.1%
Expenditures (Including Capital Outlay)												
General Government	\$69,169,944	14.6%	\$76,580,296	15.5%	\$86,600,518	16.1%	\$81,373,630	15.6%	\$85,994,709	16.1%	24.3%	5.7%
Public Safety	98,570,272	20.7%	100,249,617	20.2%	103,619,580	19.3%	105,805,130	20.3%	109,878,477	20.6%	11.5%	3.8%
Streets and Highways	102,502,258	21.6%	112,077,944	22.6%	130,187,422	24.2%	134,717,860	25.9%	125,747,755	23.5%	22.7%	-6.7%
Sanitation	4,315,353	0.9%	4,365,759	0.9%	14,524,755	2.7%	4,501,941	0.9%	4,871,035	0.9%	12.9%	8.2%
Health	227,839	0.0%	247,113	0.0%	724,674	0.1%	369,917	0.1%	171,227	0.0%	-24.8%	-53.7%
Libraries	5,584,943	1.2%	5,965,657	1.2%	6,492,363	1.2%	7,167,247	1.4%	7,077,593	1.3%	26.7%	-1.3%
Parks and Recreation	27,281,889	5.7%	28,415,252	5.7%	35,619,107	6.6%	35,733,836	6.9%	34,252,561	6.4%	25.6%	-4.1%
Housing and Economic Development	42,215,991	8.9%	43,657,385	8.8%	35,217,728	6.6%	35,424,869	6.8%	47,868,212	9.0%	13.4%	35.1%
Airports	4,212,072	0.9%	7,004,708	1.4%	5,522,842	1.0%	5,610,256	1.1%	4,593,610	0.9%	9.1%	-18.1%
All Other Expenditures	9,337,941	2.0%	11,032,174	2.2%	13,680,159	2.5%	10,953,047	2.1%	13,432,963	2.5%	43.9%	22.6%
Capital Outlay for Enterprise Funds	29,617,140	6.2%	25,202,184	5.1%	26,476,396	4.9%	10,541,208	2.0%	7,305,203	1.4%	-75.3%	-30.7%
Debt Service	82,314,879	17.3%	80,679,056	16.3%	78,713,671	14.6%	88,484,137	17.0%	93,359,405	17.5%	13.4%	5.5%
Total Expenditures	\$475,350,521	100.0%	\$495,477,145	100.0%	\$537,379,215	100.0%	\$520,683,078	100.0%	\$534,552,750	100.0%	12.5%	2.7%
Other Financing Uses												
Debt Redemption - Refunded Bonds	\$4,315,057		\$4,000,017		\$2,918,527		\$3,861,787		\$1,884,556		-56.3%	
Other Financing Uses	1,484,037		2,794,518		1,956,332		2,847,854		1,285,071		-13.4%	
Transfers to Enterprise Funds	7,795,157		9,364,504		10,022,323		12,008,858		8,845,493		13.5%	
Transfers to Governmental Funds	39,079,720		41,256,574		43,272,686		55,372,481		43,255,200		10.7%	
Total Expenditures & Other Financing Uses	\$528,024,492		\$552,892,758		\$595,549,083		\$594,774,058		\$589,823,070		11.7%	

Table 13
Summary of Governmental Fund Revenues by Population Type
Cities Under 2,500 Population
for the Year Ended December 31, 2008

Population - 2008 Estimate	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 (Decrease)		
	Type 1		Type 2		Type 3		Type 4		Type 5		2008	2007			
	99,042		58,460		77,107		96,897		77,193		408,699	408,355		0.1%	
Revenues	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%			
Property Taxes	\$33,804,253	33.1%	\$21,278,769	26.8%	\$24,751,513	31.2%	\$31,601,214	29.2%	\$19,735,402	27.4%	\$131,171,151	29.8%	\$121,277,385	28.0%	8.2%
Tax Increment Taxes	3,645,844	3.6%	1,315,153	1.7%	2,199,230	2.8%	2,511,114	2.3%	721,461	1.0%	10,392,802	2.4%	11,050,665	2.6%	-6.0%
Franchise Taxes	823,387	0.8%	176,971	0.2%	205,575	0.3%	290,731	0.3%	37,901	0.1%	1,534,565	0.3%	1,420,433	0.3%	8.0%
Local Sales & Hotel/Motel Taxes	635	0.0%	46,166	0.1%	30,664	0.0%	15,015	0.0%	31,008	0.0%	123,488	0.0%	125,978	0.0%	-2.0%
Gravel & Gambling Taxes	---	---	14,075	0.0%	5,721	0.0%	15,281	0.0%	25,280	0.0%	60,357	0.0%	80,152	0.0%	-24.7%
Special Assessments	7,181,892	7.0%	3,291,373	4.1%	4,587,789	5.8%	3,665,580	3.4%	1,958,007	2.7%	20,684,641	4.7%	21,870,763	5.1%	-5.4%
Licenses and Permits	2,194,288	2.1%	791,773	1.0%	1,004,657	1.3%	1,338,434	1.2%	898,920	1.2%	6,228,072	1.4%	8,168,826	1.9%	-23.8%
Intergovernmental Revenues															
Federal - Comm. Dev. Block Grants	\$1,825,226	1.8%	\$178,944	0.2%	\$1,163,098	1.5%	\$1,300,629	1.2%	\$1,630,181	2.3%	\$6,098,078	1.4%	\$8,833,480	2.0%	-31.0%
- Other	2,568,922	2.5%	3,487,057	4.4%	2,400,520	3.0%	5,030,149	4.7%	5,576,132	7.7%	19,062,780	4.3%	14,814,840	3.4%	28.7%
State - Local Government Aid	20,416,370	20.0%	13,074,220	16.5%	17,138,859	21.6%	22,315,833	20.7%	13,579,801	18.9%	86,525,083	19.6%	91,846,503	21.2%	-5.8%
- Market Value Credit	2,619,201	2.6%	1,880,211	2.4%	2,605,872	3.3%	3,493,603	3.2%	2,579,645	3.6%	13,178,532	3.0%	12,871,623	3.0%	2.4%
- Taconite Aids	216,670	0.2%	2,812,757	3.5%	601,642	0.8%	706,974	0.7%	235,267	0.3%	4,573,310	1.0%	4,519,609	1.0%	1.2%
- Highways	219,028	0.2%	165,194	0.2%	300,000	0.4%	3,800	0.0%	38,005	0.1%	726,027	0.2%	1,194,517	0.3%	-39.2%
- Other	4,637,342	4.5%	16,198,135	20.4%	4,015,777	5.1%	10,248,259	9.5%	5,638,688	7.8%	40,738,201	9.2%	30,525,536	7.1%	33.5%
County - Highways	156,619	0.2%	58,463	0.1%	666,417	0.8%	1,899,387	1.8%	64,729	0.1%	2,845,615	0.6%	978,341	0.2%	190.9%
- Other	1,477,338	1.4%	352,363	0.4%	299,130	0.4%	658,902	0.6%	484,736	0.7%	3,272,469	0.7%	3,213,937	0.7%	1.8%
Local - IRRRB	254,008	0.2%	286,589	0.4%	207,738	0.3%	1,272,938	1.2%	200,202	0.3%	2,221,475	0.5%	3,816,998	0.9%	-41.8%
- Other	189,792	0.2%	154,699	0.2%	99,048	0.1%	356,484	0.3%	431,846	0.6%	1,231,869	0.3%	1,564,795	0.4%	-21.3%
Total Intergovernmental Revenues	\$34,580,516	33.9%	\$38,648,632	48.7%	\$29,498,101	37.2%	\$47,286,958	43.8%	\$30,459,232	42.3%	\$180,473,439	40.9%	\$174,180,179	40.3%	3.6%
Charges for Services															
General Government	\$574,442	0.6%	\$487,070	0.6%	\$311,310	0.4%	\$423,898	0.4%	\$497,984	0.7%	\$2,294,704	0.5%	\$2,294,185	0.5%	0.0%
Public Safety	3,650,892	3.6%	2,919,304	3.7%	4,264,770	5.4%	5,733,716	5.3%	5,026,508	7.0%	21,595,190	4.9%	20,086,538	4.6%	7.5%
Streets and Highways	211,651	0.2%	30,498	0.0%	230,650	0.3%	171,376	0.2%	148,547	0.2%	792,722	0.2%	1,113,335	0.3%	-28.8%
Sanitation	689,332	0.7%	646,253	0.8%	448,851	0.6%	725,130	0.7%	928,245	1.3%	3,437,811	0.8%	3,360,092	0.8%	2.3%
Libraries	350,172	0.3%	52,809	0.1%	33,518	0.0%	57,419	0.1%	24,130	0.0%	518,048	0.1%	194,631	0.0%	166.2%
Parks and Recreation	1,457,318	1.4%	1,262,123	1.6%	1,760,176	2.2%	853,781	0.8%	822,340	1.1%	6,155,738	1.4%	6,417,812	1.5%	-4.1%
Airports	254,231	0.2%	289,646	0.4%	82,919	0.1%	88,144	0.1%	146,288	0.2%	861,228	0.2%	638,263	0.1%	34.9%
Transit	---	---	17,366	0.0%	20,972	0.0%	7,286	0.0%	---	---	45,624	0.0%	33,630	0.0%	35.7%
Cemetery	110,370	0.1%	80,421	0.1%	31,921	0.0%	73,580	0.1%	68,809	0.1%	365,101	0.1%	382,343	0.1%	-4.5%
All Other	1,120,439	1.1%	337,860	0.4%	1,662,568	2.1%	1,155,280	1.1%	871,334	1.2%	5,147,481	1.2%	5,366,992	1.2%	-4.1%
Total Charges for Services	\$8,418,847	8.2%	\$6,123,350	7.7%	\$8,847,655	11.2%	\$9,289,610	8.6%	\$8,534,185	11.8%	\$41,213,647	9.4%	\$39,887,821	9.2%	3.3%
Fines and Forfeits	\$812,248	0.8%	\$485,216	0.6%	\$482,323	0.6%	\$691,951	0.6%	\$232,688	0.3%	\$2,704,426	0.6%	\$2,705,767	0.6%	-0.0%
Interest Earnings	3,385,222	3.3%	2,347,706	3.0%	1,912,570	2.4%	2,665,191	2.5%	1,927,796	2.7%	12,238,485	2.8%	16,135,370	3.7%	-24.2%
All Other Revenues	7,244,550	7.1%	4,798,844	6.1%	5,744,352	7.2%	8,688,813	8.0%	7,473,122	10.4%	33,949,681	7.7%	35,702,876	8.3%	-4.9%
Total Revenues	\$102,091,682	100.0%	\$79,318,028	100.0%	\$79,270,150	100.0%	\$108,059,892	100.0%	\$72,035,002	100.0%	\$440,774,754	100.0%	\$432,606,215	100.0%	1.9%
Other Financing Sources															
Borrowing - Bonds Issued	\$27,752,208		\$9,250,469		\$19,107,642		\$11,522,019		\$4,648,093		\$72,280,431		\$90,569,007		
- Other Long-term Debt Issued	2,373,334		1,524,950		1,148,369		1,583,910		1,142,832		7,773,395		15,337,660		
- Short-term Debt Issued	---		---		201,100		428,937		191,347		821,384		456,461		
Other Financing Sources	154,983		390,990		397,671		1,339,199		1,145,774		3,428,617		6,021,932		
Transfers from - Enterprise Funds	5,860,533		2,976,900		4,080,690		3,268,648		2,060,137		18,246,908		31,030,420		
- Governmental Funds	13,129,358		7,267,494		10,347,043		8,351,328		4,159,977		43,255,200		55,378,481		
Total Revenues & Other Financing Sources	\$151,362,098		\$100,728,831		\$114,552,665		\$134,553,933		\$85,383,162		\$586,580,689		\$631,400,176		

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**CLASSIFICATION OF
REVENUES AND EXPENDITURES
GOVERNMENTAL FUNDS**

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Ada	313,032	83,617	8,843	134,313	655,240	12,040	801,593	273,279	6,664	122,210	1,108,020	2,717,258	700,000	---	309,110	195,000	3,921,368
Adams	157,478	7,376	869	15,126	275,655	---	290,781	97,041	5,923	20,410	9,000	588,878	---	200	3,604	15,500	608,182
Adrian	313,795	238,094	10,498	---	450,837	---	450,837	99,808	2,309	29,229	42,444	1,187,014	1,773,890	---	141,763	176,705	3,279,372
Afton	1,423,192	---	267,075	20,674	55,830	24,933	101,437	429	37,776	29,814	29,683	1,889,406	---	---	---	245,000	2,134,406
Aitkin	873,837	21,538	26,319	318,445	779,210	323,848	1,421,503	193,892	11,464	66,909	136,489	2,751,951	---	---	353,734	---	3,105,685
Akeley	178,377	---	780	---	93,024	---	93,024	72,783	2,874	671	17,109	365,618	---	---	26,906	8,199	400,723
Albany	845,974	633,811	119,735	500,000	625,252	54,012	1,179,264	108,972	19,170	101,450	88,543	3,096,919	700,000	---	232,200	150,881	4,180,000
Albert Lea	5,927,296	963,370	257,953	1,863,754	6,037,795	489,625	8,391,174	795,054	86,720	874,357	934,282	18,230,206	---	---	---	1,915,000	20,145,206
Alberta	45,724	956	900	---	32,539	---	32,539	12,926	---	1,104	569	94,718	---	---	---	487	95,205
Albertville	2,690,024	847,075	386,564	---	123,705	5,589	129,294	878,486	---	327,292	346,078	5,604,813	560,000	---	---	643,157	6,807,970
Alden	154,505	49,444	910	123,500	185,862	---	309,362	36,395	588	31,444	10,915	593,563	---	26,751	---	298,751	919,065
Aldrich	5,006	---	1,850	---	7,369	---	7,369	---	---	---	12,575	26,800	---	---	---	---	26,800
Alexandria	4,963,627	1,255,781	400,359	206,610	2,019,080	---	2,225,690	1,522,109	157,750	480,491	1,262,042	12,267,849	393,365	68,273	400,000	4,697,477	17,826,964
Alpha	33,158	---	---	15,229	45,113	---	60,342	12,610	---	1,271	22,782	130,163	---	---	5,728	9,070	144,961
Altura	74,231	---	5,278	28,204	61,888	35,251	125,343	105,163	1,983	8,723	30,560	351,281	---	900	5,000	---	357,181
Alvarado	23,827	36,745	2,040	163,476	53,584	2,913	219,973	---	689	3,094	48,056	334,424	---	---	50,000	---	384,424
Amboy	167,715	---	1,231	199,008	164,496	600	364,104	42,030	---	18,284	16,607	609,971	---	1,547	---	191,368	802,886
Andover	11,457,222	1,638,006	525,339	34,183	1,009,399	131,623	1,175,205	2,112,540	104,930	1,508,265	830,006	19,351,513	630,000	553,879	580,343	1,436,677	22,552,412
Annandale	1,485,260	361,321	62,053	---	450,609	5,174	455,783	374,207	23,905	60,440	65,378	2,888,347	2,070,000	65,417	100,000	1,235,822	6,359,586
Anoka	9,372,930	370,480	380,296	---	1,531,376	---	1,531,376	931,975	186,838	558,298	385,873	13,718,066	---	---	555,000	489,134	14,762,200
Apple Valley	23,438,416	1,419,869	561,594	38,171	1,851,715	10,000	1,899,886	2,657,519	324,461	1,256,353	1,184,806	32,742,904	11,464,138	120,765	1,374,345	2,916,585	48,618,737
Appleton	659,565	39,567	7,901	654,704	1,069,028	---	1,723,732	192,412	19,679	29,388	128,193	2,800,437	---	13,301	20,000	---	2,833,738
Arco	17,475	---	3,520	---	27,213	---	27,213	1,940	---	2,990	3,631	56,769	---	---	---	---	56,769
Arden Hills	3,275,076	223,155	228,776	---	145,288	---	145,288	355,337	30,189	433,894	518,151	5,209,866	---	---	---	1,045,100	6,254,966

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Argyle	89,927	23,338	1,016	7,934	224,726	15,361	248,021	33,239	717	6,423	43,049	445,730	---	1,000	---	5,586	452,316
Arlington	648,680	100,578	25,185	311,920	782,377	---	1,094,297	194,810	7,762	114,070	39,961	2,225,343	660,000	7,996	---	184,500	3,077,839
Ashby	112,343	41,941	2,806	17,333	136,388	500	154,221	157,600	1,395	12,665	26,132	509,103	1,240,000	---	---	45,147	1,794,250
Askov	94,710	---	4,196	22,616	77,995	---	100,611	23,639	---	3,360	20,093	246,609	---	---	---	---	246,609
Atwater	274,188	62,785	15,631	---	309,665	---	309,665	112,721	26,120	52,027	3,838	856,975	---	470	44,500	---	901,945
Audubon	133,168	96,867	2,659	---	135,399	---	135,399	84,715	2,692	76,220	531,185	1,062,905	---	---	51,100	14,669	1,128,674
Aurora	648,665	18,749	13,994	---	880,852	55,672	936,524	28,218	11,391	26,217	53,520	1,737,278	---	---	50,000	239,220	2,026,498
Austin	4,973,214	869,504	367,049	204,423	10,755,685	201,319	11,161,427	747,585	305,571	1,063,287	2,477,456	21,965,093	---	5,146	1,625,367	794,443	24,390,049
Avoca	26,267	63	75	---	32,983	---	32,983	5,982	---	43	5,249	70,662	147,750	---	6,326	9,000	233,738
Avon	864,954	133,867	33,152	---	303,553	11,952	315,505	131,936	27,018	144,674	220,889	1,871,995	232,062	---	---	3,785	2,107,842
Babbitt	567,883	---	3,209	---	1,089,759	2,183	1,091,942	437,348	6,385	65,259	20,829	2,192,855	---	9,366	---	478,937	2,681,158
Backus	97,141	2,849	2,174	---	43,077	26,907	69,984	70,464	407	10,151	37,926	291,096	130,427	---	---	10,436	431,959
Badger	60,539	---	2,985	72,078	117,034	---	189,112	15,934	---	1,076	42,469	312,115	---	---	---	5,448	317,563
Bagley	423,589	106,370	9,742	---	453,271	---	453,271	64,930	6,833	19,620	96,371	1,180,726	70,317	---	42,941	---	1,293,984
Balaton	145,051	---	1,102	202,663	241,712	---	444,375	249,611	1,500	26,831	53,542	922,012	100,000	---	58,127	62,658	1,142,797
Barnesville	439,792	287,507	20,255	164,781	676,492	24,137	865,410	33,682	14,122	51,379	274,917	1,987,064	21,528	24,150	951,958	326,967	3,311,667
Barnum	130,906	1,958	4,708	83,545	137,488	5,318	226,351	5,697	---	5,670	12,999	388,289	---	---	19,000	14,000	421,289
Barrett	185,619	55,364	2,511	208,358	88,610	---	296,968	78,522	---	3,450	31,122	653,556	115,000	---	---	---	768,556
Barry	7,604	---	---	---	3,109	---	3,109	---	---	3,415	139	14,267	---	---	---	---	14,267
Battle Lake	406,691	24,927	6,200	---	164,331	1,488	165,819	7,158	1,899	39,331	31,454	683,479	---	3,500	20,000	56,666	763,645
Baudette	189,692	---	2,880	190,594	333,363	19,872	543,829	15,831	9,071	12,811	56,991	831,105	---	---	305,000	---	1,136,105
Baxter	7,478,408	3,340,550	200,952	824,951	839,418	32,300	1,696,669	597,592	132,048	488,173	246,951	14,181,343	---	2,902	330,000	1,468,792	15,983,037
Bayport	1,078,720	83,969	77,025	---	540,523	48,884	589,407	406,529	38,128	455,712	205,252	2,934,742	---	11,380	120,000	612,527	3,678,649
Beardsley	39,055	618	1,130	---	85,974	1,000	86,974	21,430	---	4,908	3,020	157,135	---	---	16,150	21,115	194,400

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Beaver Bay	238,433	18,838	5,287	---	39,298	---	39,298	---	---	10,985	22,457	335,298	---	---	5,000	70,383	410,681
Beaver Creek	107,963	8,623	863	74,351	65,742	---	140,093	22,019	141	4,806	6,728	291,236	---	---	1,779	24,631	317,646
Becker	5,126,442	247,119	61,151	---	122,744	7,729	130,473	786,023	18,748	661,371	554,622	7,585,949	1,460,000	315,864	757,280	2,696,557	12,815,650
Bejou	3,513	3,470	3,545	---	19,940	---	19,940	3,741	---	6	270	34,485	---	---	14,967	---	49,452
Belgrade	267,422	28,988	4,675	34,494	243,982	---	278,476	67,164	8,139	28,997	37,652	721,513	---	115,603	---	59,712	896,828
Belle Plaine	3,493,232	581,943	151,732	---	480,281	23,330	503,611	396,801	80,861	176,303	659,693	6,044,176	1,465,231	---	40,000	1,025,799	8,575,206
Bellechester	16,126	340	3,563	---	23,179	---	23,179	13,101	201	295	2,752	59,557	---	---	---	19,000	78,557
Bellingham	16,326	---	985	---	75,568	2,596	78,164	29,193	---	1,095	8,518	134,281	---	---	30,000	---	164,281
Beltrami	18,708	---	---	---	29,734	---	29,734	8,548	---	1,424	900	59,314	---	---	---	---	59,314
Belview	61,594	---	2,616	28,786	124,043	---	152,829	17,380	---	16,789	37,844	289,052	---	---	25,000	---	314,052
Bemidji	5,031,048	1,692,813	602,100	1,786,880	5,464,710	110,951	7,362,541	431,272	228,841	608,919	2,094,591	18,052,125	25,205,000	---	1,599,479	14,359,668	59,216,272
Bena	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Benson	886,599	3,902	20,209	16,546	1,354,993	---	1,371,539	373,833	30,415	80,666	384,088	3,151,251	---	119,751	257,680	236,040	3,764,722
Bertha	37,996	1,400	325	222,075	165,054	---	387,129	38,893	1,118	29,795	6,442	503,098	---	---	---	40,000	543,098
Bethel	248,016	2,576	17,490	261,725	51,953	5,708	319,386	3,438	1,824	9,475	1,859	604,064	---	---	---	31,991	636,055
Big Falls	63,245	---	431	284,777	94,621	12,984	392,382	43,203	---	14,739	43,097	557,097	---	---	6,000	---	563,097
Big Lake	3,983,027	837,836	352,928	1,372,033	586,673	199,552	2,158,258	501,228	36,965	267,363	73,678	8,211,283	5,539,823	771,250	869,426	694,892	16,086,674
Bigelow	28,412	---	40	85,500	64,392	---	149,892	28,662	---	1,596	7,072	215,674	---	---	---	85,959	301,633
Bigfork	126,205	14,982	2,385	---	167,070	6,000	173,070	127,011	667	4,306	25,042	473,668	---	---	8,176	103	481,947
Bingham Lake	60,813	---	1,580	---	33,425	---	33,425	128	---	4,537	25,007	125,490	---	---	---	---	125,490
Birchwood	343,339	30,083	15,814	---	12,434	11,500	23,934	143,148	1,492	13,302	3,337	574,449	192,000	---	61,370	124,500	952,319
Bird Island	253,959	36,850	14,388	---	446,695	---	446,695	21,939	4,520	27,452	199,501	1,005,304	---	1,630	---	6,191	1,013,125
Biscay	11,379	---	350	---	3,787	---	3,787	---	---	650	303	16,469	---	---	---	---	16,469
Biwabik	753,199	3,891	56,678	32,926	515,261	---	548,187	102,383	15,207	21,132	56,203	1,556,880	---	257,886	---	9,585	1,824,351

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Blackduck	220,339	5,765	7,777	---	234,527	---	234,527	106,692	3,081	15,002	311,793	904,976	---	---	---	13,571	918,547
Blaine	21,966,110	830,226	1,644,182	41,162	1,565,088	482,070	2,088,320	3,966,311	333,782	2,839,469	1,427,950	35,096,350	4,213,482	41,410	347,311	3,657,029	43,355,582
Blomkest	31,278	1,256	114	---	35,744	---	35,744	17,989	---	5,811	12,289	104,481	---	---	---	85,271	189,752
Blooming Prairie	619,042	103,886	9,189	---	778,340	6,396	784,736	65,089	13,048	45,131	71,254	1,711,375	---	1,901	22,114	50,000	1,785,390
Bloomington	65,331,511	2,572,993	3,774,304	6,264,142	6,211,250	1,948,420	14,423,812	3,619,069	1,277,684	8,621,289	13,755,265	113,375,927	9,570,213	2,194,455	436,000	13,934,335	139,510,930
Blue Earth	1,521,854	151,481	41,643	221,614	2,313,573	24,517	2,559,704	360,806	23,209	106,429	1,307,577	6,072,703	---	1,476	---	6,545	6,080,724
Bluffton	28,876	---	2,640	1,534	41,141	---	42,675	5,906	---	2,498	37,224	119,819	80,000	---	---	---	199,819
Bock	14,751	1,617	6,410	---	16,230	---	16,230	---	43	1,004	1,047	41,102	---	---	---	3,442	44,544
Borup	5,991	---	1,322	---	17,447	---	17,447	150	20	---	3,935	28,865	---	---	---	---	28,865
Bovey	167,965	---	2,061	16,701	376,646	50,000	443,347	114,011	7,125	6,653	75,135	816,297	501,131	30,000	---	423,324	1,770,752
Bowlus	23,332	185	2,791	50,000	56,481	1,605	108,086	86,244	---	1,896	10,805	233,339	35,000	---	4,000	55,362	327,701
Boy River	1,357	---	1,500	---	4,321	---	4,321	6	---	---	28	7,212	---	---	---	---	7,212
Boyd	66,531	---	2,059	---	75,475	---	75,475	31,656	4,641	5,545	116,502	302,409	---	---	---	---	302,409
Braham	442,042	1,961	13,241	81,700	495,406	2,673	579,779	77,205	18,110	8,967	33,125	1,174,430	---	---	15,000	742	1,190,172
Brainerd	5,036,310	465,922	381,790	2,963,733	6,122,239	1,284,657	10,370,629	2,428,350	289,517	247,839	1,523,287	20,743,644	---	25,989	---	5,777,192	26,546,825
Brandon	181,573	64,570	1,290	2,855	124,687	---	127,542	32,448	---	8,916	73,009	489,348	---	---	3,000	9,529	501,877
Breckenridge	585,395	204,491	26,006	3,380	4,112,515	---	4,115,895	263,290	21,714	61,501	612,124	5,890,416	380,000	1,750	225,000	---	6,497,166
Breezy Point	1,536,933	316,788	67,543	---	72,756	16,500	89,256	83,933	24,377	78,358	26,170	2,223,358	460,000	---	68,073	134,943	2,886,374
Brewster	102,873	4,603	1,408	10,863	155,741	---	166,604	64,378	215	7,855	3,401	351,337	370,857	---	7,755	---	729,949
Bricelyn	102,347	---	228	1,000	146,341	1,788	149,129	27,084	---	16,450	11,185	306,423	---	---	---	9,033	315,456
Brook Park	10,254	---	4,658	43,839	46,135	---	89,974	19,664	---	213	61	124,824	---	---	---	3,500	128,324
Brooklyn Center	16,003,668	1,289,148	643,736	33,019	2,508,913	233,085	2,775,017	761,404	341,435	733,877	405,892	22,954,177	6,698,206	---	420,175	1,549,358	31,621,916
Brooklyn Park	37,220,919	2,537,034	1,811,807	201,380	3,074,785	195,083	3,471,248	4,424,868	887,909	4,524,915	1,757,988	56,636,688	46,000	245,169	1,764,915	13,569,581	72,262,353
Brooks	26,155	---	3,184	---	26,190	---	26,190	17,079	493	7,030	30,091	110,222	---	---	---	---	110,222

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Brookston	10,752	---	800	---	2,070	---	2,070	44	---	1	---	13,667	---	---	---	---	13,667
Brooten	154,160	34,063	10,395	44,508	191,174	---	235,682	46,359	2,692	18,310	51,051	552,712	---	500	---	---	553,212
Browerville	159,097	16,265	801	---	417,477	---	417,477	93,802	2,443	16,816	175,866	882,567	572,321	---	101,021	92,400	1,648,309
Browns Valley	183,479	11,081	2,359	4,187	1,917,413	---	1,921,600	71,697	6,949	16,584	138,194	2,351,943	---	600	74,951	304,453	2,731,947
Brownsdale	121,699	57,940	3,177	---	204,142	5,196	209,338	685	175	15,085	17,900	425,999	---	---	---	---	425,999
Brownsville	93,676	---	3,449	212,762	149,680	5,000	367,442	65,939	699	1,960	104,233	637,398	---	---	---	5,000	642,398
Brownton	237,332	57,241	12,946	---	285,716	---	285,716	101,117	13,323	25,635	25,875	759,185	---	3,146	20,000	44,370	826,701
Bruno	7,543	445	1,400	---	23,462	---	23,462	12,202	---	2,372	2,094	49,518	---	---	---	2,000	51,518
Buckman	10,586	---	3,175	---	20,244	219	20,463	16,689	240	693	3,500	55,346	---	---	---	---	55,346
Buffalo	3,936,963	406,134	283,990	1,487,647	2,254,248	---	3,741,895	2,922,295	59,520	281,711	472,224	12,104,732	38,949,631	29,650	1,790,086	673,315	53,547,414
Buffalo Lake	381,230	80,219	410	---	274,733	---	274,733	70,254	2,502	73,729	22,843	905,920	124,442	---	---	---	1,030,362
Buhl	124,145	19,362	10,728	120,000	611,549	482,840	1,214,389	5,412	1,735	25,023	158,810	1,559,604	---	34,417	---	236,651	1,830,672
Burnsville	30,357,736	1,796,193	1,608,237	974,611	3,235,532	1,120,074	5,330,217	5,201,822	656,933	2,136,825	198,245	47,286,208	22,929,409	230,584	3,114,381	4,517,632	78,078,214
Burtrum	9,498	---	1,970	---	26,743	---	26,743	426	---	163	31,954	70,754	---	---	---	---	70,754
Butterfield	52,576	---	2,415	---	182,451	771	183,222	71,690	---	15,092	5,503	330,498	---	---	---	45,892	376,390
Byron	1,889,760	217,075	71,323	1,983	208,696	---	210,679	156,205	5,243	35,658	261,993	2,847,936	---	---	---	397,592	3,245,528
Caledonia	520,026	15,933	13,444	---	906,235	18,964	925,199	374,782	12,114	15,918	77,700	1,955,116	---	3,250	259,459	15,278	2,233,103
Callaway	23,726	---	97	22,360	48,869	---	71,229	50,434	322	2,005	418,448	566,261	---	---	20,000	75,331	661,592
Calumet	97,601	---	1,275	---	176,031	190,497	366,528	29,004	537	3,225	52,206	550,376	---	---	15,927	1,874	568,177
Cambridge	4,659,452	696,276	207,043	647,693	3,086,483	75,803	3,809,979	310,050	30,788	384,686	663,035	10,761,309	550,000	5,256,855	1,275,166	---	17,843,330
Campbell	23,138	---	585	---	86,645	---	86,645	8,950	---	1,457	23,149	143,924	---	---	---	29,500	173,424
Canby	491,232	11,046	3,734	22,394	838,062	36,575	897,031	196,723	6,262	27,635	79,926	1,713,589	---	22,687	---	22,278	1,758,554
Cannon Falls	3,000,524	358,547	115,711	---	753,885	100,058	853,943	739,417	55,852	172,036	595,459	5,891,489	---	22,090	251,748	2,181,210	8,346,537
Canton	79,309	---	1,507	---	106,499	---	106,499	6,709	296	16,393	8,120	218,833	---	---	665	5,345	224,843

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Carlos	108,965	66,331	5,269	---	72,889	---	72,889	11,453	5,597	972	20,274	291,750	---	---	---	26,506	318,256
Carlton	187,156	15,983	12,820	8,113	261,047	13,786	282,946	124,017	2,730	24,663	48,065	698,380	---	---	26,561	---	724,941
Carver	1,624,008	194,269	159,075	---	190,921	9,429	200,350	124,887	12,023	100,386	44,076	2,459,074	870,000	---	---	141,681	3,470,755
Cass Lake	294,846	---	18,247	149,349	477,056	3,941	630,346	65,870	2,613	12,086	138,316	1,162,324	39,500	---	---	---	1,201,824
Cedar Mills	15,689	---	1,600	---	9,021	---	9,021	---	---	731	---	27,041	---	---	---	---	27,041
Center City	151,263	608	1,530	---	63,636	---	63,636	99,261	2,387	14,610	576,019	909,314	---	---	32,901	54,600	996,815
Centerville	1,921,305	219,331	333,903	200,000	202,096	16,577	418,673	4,963	29,797	121,338	28,221	3,077,531	---	---	---	682,575	3,760,106
Ceylon	60,695	---	1,559	---	143,799	---	143,799	43,199	20	404	2,468	252,144	---	191,915	41,229	---	485,288
Champlin	11,045,919	753,397	200,978	4,502	616,714	54,891	676,107	4,318,925	400,814	697,232	178,087	18,271,459	---	28,614	244,282	1,726,334	20,270,689
Chandler	75,362	---	50	---	85,750	---	85,750	31,998	---	11,812	20,078	225,050	---	---	---	18,900	243,950
Chanhassen	10,342,000	623,893	1,810,545	---	2,061,285	86,685	2,147,970	791,549	124,633	1,150,993	196,781	17,188,364	7,574,839	10,695	2,646,011	2,583,590	30,003,499
Chaska	11,936,425	1,959,637	673,720	2,290	2,510,840	3,725,968	6,239,098	2,001,791	91,094	640,807	826,551	24,369,123	20,601,260	2,017,880	1,063,075	16,012,958	64,064,296
Chatfield	1,083,031	148,285	30,652	78,564	1,391,705	110,612	1,580,881	237,834	15,551	151,584	139,836	3,387,654	2,184,231	---	504,493	653,573	6,729,951
Chickamaw Beach	25,446	1,071	491	---	4,812	---	4,812	---	21	4,325	285	36,451	---	---	---	3,261	39,712
Chisago City	1,596,278	179,168	93,533	---	1,231,988	---	1,231,988	177,388	35	105,359	115,300	3,499,049	4,050,000	41,786	158,968	224,899	7,974,702
Chisholm	1,145,806	51,723	34,316	119,387	3,707,285	237,751	4,064,423	188,229	26,051	127,300	487,391	6,125,239	---	26,456	---	---	6,151,695
Chokio	51,185	---	1,067	---	148,582	---	148,582	19,361	102	5,861	42,618	268,776	13,852	---	---	11,627	294,255
Circle Pines	2,887,941	156,749	104,376	---	380,258	136,378	516,636	120,181	32,334	341,154	21,448	4,180,819	1,418,059	---	---	819,000	6,417,878
Clara City	457,046	2,201	9,286	---	527,617	---	527,617	62,442	14,726	65,907	107,093	1,246,318	65,000	26,552	25,000	59,325	1,422,195
Claremont	228,662	---	8,340	1,892	195,015	---	196,907	25,700	2,351	7,172	15,415	484,547	1,370,000	510	89,250	---	1,944,307
Clarissa	125,065	---	482	38,408	191,572	1,000	230,980	18,220	201	15,891	27,016	417,855	---	---	22,000	151,254	591,109
Clarkfield	155,067	10,942	5,222	---	376,827	54,281	431,108	71,467	12,938	10,006	55,854	752,604	---	2,065	382,290	---	1,136,959
Clarks Grove	67,501	15,590	6,889	---	156,316	---	156,316	48,308	---	16,882	1,854	313,340	---	---	---	---	313,340
Clear Lake	118,708	13,987	9,878	---	71,441	---	71,441	212,490	39,600	2,623	38,800	507,527	---	---	---	2,000	509,527

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Clearbrook	165,942	46,372	182	---	182,379	---	182,379	98,603	912	5,439	57,126	556,955	---	---	50,904	---	607,859
Clearwater	930,475	171,525	79,736	77,395	223,689	---	301,084	585,646	---	15,967	27,496	2,111,929	---	---	---	129,272	2,241,201
Clements	37,728	---	1,270	---	49,698	---	49,698	16,134	---	7,288	9,733	121,851	---	---	---	---	121,851
Cleveland	185,713	---	7,236	---	156,422	10,832	167,254	38,236	7,917	6,182	70,642	483,180	---	---	---	---	483,180
Climax	45,841	---	330	45,794	52,891	---	98,685	10,746	473	5,062	9,937	171,074	---	---	---	8,576	179,650
Clinton	34,263	---	637	---	166,226	---	166,226	33,824	---	12,663	26,135	273,748	---	---	---	---	273,748
Clitherall	2,922	---	3,852	---	16,406	2,863	19,269	50	---	342	2,467	28,902	---	---	---	---	28,902
Clontarf	27,234	---	---	---	28,618	---	28,618	---	---	---	16,005	71,857	20,000	---	---	---	91,857
Cloquet	3,289,129	57,371	150,701	254,932	3,433,496	32,847	3,721,275	1,258,230	79,483	442,336	262,310	9,260,835	---	---	155,517	1,016,097	10,432,449
Coates	30,145	---	3,059	---	3,048	---	3,048	1,238	4,310	2,823	301	44,924	---	---	---	30,000	74,924
Cobden	1,250	---	3,449	---	3,206	---	3,206	1,383	---	---	4,407	13,695	---	---	---	---	13,695
Cohasset	2,059,447	1,955	12,170	---	36,869	---	36,869	128,992	4,446	142,106	17,243	2,403,228	---	5,245	---	1,961,780	4,370,253
Cokato	984,055	13,345	16,899	47,115	548,928	---	596,043	218,048	940	34,240	34,758	1,898,328	450,000	---	65,004	522,735	2,936,067
Cold Spring	746,365	1,123,262	48,314	506,778	664,105	---	1,170,883	495,356	59,905	194,661	237,257	4,076,003	---	13,911	209,192	386,562	4,685,668
Coleraine	576,438	28,573	8,065	264,053	522,868	207,738	994,659	74,703	16,386	3,369	73,169	1,775,362	618,438	7,274	166,928	237,125	2,805,127
Cologne	623,227	---	41,625	---	151,185	---	151,185	235,752	2,069	88,367	24,318	1,166,543	3,270,000	---	13,000	1,992,260	6,441,803
Columbia Heights	8,431,155	2,505,523	423,465	411,598	3,182,548	140,680	3,734,826	1,498,212	142,283	984,846	296,815	18,017,125	10,975,000	428,240	377,615	6,733,748	36,531,728
Columbus	1,857,650	314,749	122,123	---	114,638	15,045	129,683	133,414	11,448	146,063	---	2,715,130	---	---	---	---	2,715,130
Comfrey	137,293	15,904	2,530	---	128,501	15,550	144,051	46,686	820	41,949	147,857	537,090	134,533	---	---	---	671,623
Comstock	12,952	---	---	---	18,518	---	18,518	1,133	---	---	175	32,778	---	---	---	---	32,778
Conger	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cook	279,653	---	5,634	49,179	210,544	115,290	375,013	77,648	4,434	15,616	94,115	852,113	---	---	44,300	12,384	908,797
Coon Rapids	25,621,200	2,526,399	1,144,260	372,135	3,116,913	525,388	4,014,436	1,823,782	373,785	2,544,032	1,140,376	39,188,270	1,579,245	---	109,000	2,936,390	43,812,905
Corcoran	2,648,885	19,136	139,708	---	193,656	27,022	220,678	147,895	105,903	118,472	42,811	3,443,488	622,000	20,546	---	157,451	4,243,485

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Correll	7,111	---	---	---	10,529	---	10,529	---	---	22	6,575	24,237	---	500	---	4,013	28,750
Cosmos	152,000	5,760	5,209	---	170,825	---	170,825	40,872	1,393	18,649	8,418	403,126	---	---	---	112,571	515,697
Cottage Grove	12,954,110	4,110,568	1,029,559	18,807	794,602	348,010	1,161,419	3,256,899	224,807	1,869,986	702,309	25,309,657	16,300,446	43,175	365,265	2,309,809	44,328,352
Cottonwood	368,234	76,564	1,707	---	425,999	---	425,999	121,800	1,207	26,086	151,306	1,172,903	400,000	---	---	159,409	1,732,312
Courtland	128,440	39,643	7,989	---	90,052	---	90,052	8	---	7,758	4,981	278,871	---	---	---	---	278,871
Cromwell	96,028	---	165	37,000	42,067	32,292	111,359	117,329	---	251	17,501	342,633	82,000	---	---	---	424,633
Crookston	2,255,568	842,397	96,054	369,780	10,577,161	43,493	10,990,434	814,606	69,482	239,523	195,812	15,503,876	---	70,987	189,612	1,802,531	17,567,006
Crosby	1,178,981	175,328	19,230	---	1,076,419	---	1,076,419	762,850	26,691	82,488	401,202	3,723,189	604,925	---	10,000	125,382	4,463,496
Crosslake	2,373,856	153,537	68,280	---	88,939	25,000	113,939	367,880	42,400	50,164	351,201	3,521,257	---	6,048	258,037	18,624	3,803,966
Crystal	9,433,491	2,121,616	674,256	8,506	2,218,501	335,000	2,562,007	1,849,086	269,345	1,773,833	548,181	19,231,815	2,190,000	18,716	453,926	2,520,300	24,414,757
Currie	80,522	7,967	2,230	---	86,773	---	86,773	12,470	---	3,443	8,357	201,762	---	---	---	15,640	217,402
Cuyuna	96,675	16,058	3,873	---	32,797	---	32,797	9,000	6,769	771	32,530	198,473	---	---	---	---	198,473
Cyrus	32,034	---	165	721	92,054	---	92,775	14,241	423	8,986	15,828	164,452	---	---	1,400	2,686	168,538
Dakota	89,742	---	396	---	62,706	---	62,706	16,642	---	1,394	28,389	199,269	---	---	---	---	199,269
Dalton	36,758	---	835	---	65,925	---	65,925	24,939	---	771	11,771	140,999	---	834	2,000	3,200	147,033
Danube	110,792	1,793	2,890	---	170,210	---	170,210	94,722	3,092	41,262	14,539	439,300	---	---	---	---	439,300
Danvers	21,940	316	290	---	20,625	---	20,625	14,699	---	1,467	14,813	74,150	---	---	15,000	---	89,150
Darfur	21,713	---	841	---	39,960	---	39,960	6,010	---	5,727	15,982	90,233	---	---	---	---	90,233
Darwin	23,390	2,839	1,290	---	14,960	---	14,960	22,895	111	---	9,509	74,994	---	---	---	---	74,994
Dassel	516,361	41,482	13,323	---	392,936	---	392,936	113,951	3,647	5,803	138,787	1,226,290	420,000	---	22,427	224,100	1,892,817
Dawson	684,977	20,780	2,724	28,577	1,553,547	5,989	1,588,113	236,620	11,100	20,516	159,581	2,724,411	313,000	93,645	---	19,250	3,150,306
Dayton	2,679,147	2,236,941	65,093	77,671	417,618	13,010	508,299	122,901	116,535	727,912	518,200	6,975,028	---	6,100	---	318,123	7,299,251
De Graff	9,467	---	---	---	21,887	---	21,887	---	---	---	1,222	32,576	---	---	21,147	---	53,723
Deephaven	1,861,849	4,707	226,195	---	68,873	---	68,873	328,313	40,785	119,490	33,229	2,683,441	---	8,441	20,191	---	2,712,073

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Deer Creek	38,810	439	1,985	---	76,806	48	76,854	25,702	425	8,468	13,018	165,701	92,500	---	---	---	258,201
Deer River	342,360	47,684	11,538	70,004	419,496	---	489,500	240,079	18,272	2,154	40,352	1,191,939	---	---	---	71,750	1,263,689
Deerwood	407,209	---	8,716	---	122,315	---	122,315	97,373	9,000	49,333	51,536	745,482	---	---	10,000	---	755,482
Delano	2,228,736	60,082	297,289	---	448,883	19,919	468,802	864,796	2,750	243,256	106,973	4,272,684	865,000	28,486	100,000	2,072,327	7,338,497
Delavan	88,216	1,400	1,669	529	70,926	682	72,137	26,090	400	9,220	20,936	220,068	---	13,997	---	---	234,065
Delhi	11,568	---	68	---	8,945	---	8,945	227	---	266	8,627	29,701	---	40,300	---	---	70,001
Dellwood	309,172	---	40,261	---	3,745	1,075	4,820	6,443	3,492	23,637	13,663	401,488	---	---	---	---	401,488
Denham	5,704	---	1,700	---	504	---	504	4	---	70	---	7,982	---	---	---	---	7,982
Dennison	91,884	---	2,630	---	11,081	---	11,081	---	---	2,311	12,323	120,229	---	18,962	---	---	139,191
Dent	51,279	1,900	5,984	---	66,326	411	66,737	41,070	---	297	53,542	220,809	---	---	8,850	17,006	246,665
Detroit Lakes	3,207,120	1,423,052	55,615	130,539	1,799,458	482,214	2,412,211	1,019,537	96,390	427,730	79,532	8,721,187	---	68,210	1,707,718	384,738	10,881,853
Dexter	183,281	9,562	8,983	---	92,800	---	92,800	3,810	---	881	35,950	335,267	---	---	---	---	335,267
Dilworth	729,602	1,518,229	35,960	256,671	804,169	44,574	1,105,414	83,637	27,612	182,317	1,845	3,684,616	1,000,000	---	12,000	295,524	4,992,140
Dodge Center	1,119,240	325,208	40,975	91,415	834,285	33,513	959,213	160,811	12,743	57,362	266,592	2,942,144	---	---	---	1,340,122	4,282,266
Donaldson	6,933	---	---	---	9,400	---	9,400	1,925	---	---	---	18,258	---	4,600	---	---	22,858
Donnelly	35,766	96,766	1,500	---	66,661	---	66,661	14,985	153	5,472	2,038	223,341	460,000	---	8,000	53,488	744,829
Doran	10,431	---	---	---	18,161	---	18,161	3,578	---	1,970	357	34,497	---	---	---	---	34,497
Dover	121,662	36,702	4,073	39,969	111,709	570,000	721,678	22,688	183	13,426	58,847	979,259	460,000	---	---	10,000	1,449,259
Dovray	11,256	---	1,230	---	15,196	---	15,196	6,750	---	1,189	8,419	44,040	---	200	300	2,000	46,540
Duluth	38,189,135	2,609,585	985,506	7,797,549	39,699,446	2,818,084	50,315,079	5,802,260	1,056,783	3,364,141	12,202,008	114,524,497	51,983,591	---	5,535,069	20,365,669	192,408,826
Dumont	38,162	---	1,950	---	30,671	---	30,671	8,083	---	6,455	5,391	90,712	---	---	---	---	90,712
Dundas	1,099,712	65,240	122,228	---	144,305	142,858	287,163	37,060	22,882	17,237	82,257	1,733,779	---	---	---	103,022	1,836,801
Dundee	14,198	---	1,210	---	23,643	---	23,643	2,613	---	19	633	42,316	---	---	---	---	42,316
Dunnell	47,653	---	472	---	71,027	495	71,522	4,400	---	1,629	11,458	137,134	---	9,552	---	---	146,686

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Eagan	24,072,653	4,902,157	1,471,129	69,198	2,738,892	1,474,626	4,282,716	2,468,025	357,843	731,885	1,827,693	40,114,101	4,141,518	297,875	39,539	5,722,865	50,315,898
Eagle Bend	98,930	127,832	945	4,332	173,361	---	177,693	18,559	23,730	32,212	49,793	529,694	2,262,868	300	34,800	32,803	2,860,465
Eagle Lake	396,537	98,854	96,950	---	465,483	---	465,483	188,257	18,203	26,197	99,880	1,390,361	2,500,000	---	97,503	172,801	4,160,665
East Bethel	4,080,963	106,720	148,663	31,544	855,737	220,928	1,108,209	72,034	47,735	84,884	45,280	5,694,488	1,715,000	---	---	1,342,859	8,752,347
East Grand Forks	3,472,742	1,570,234	138,252	384,359	3,973,433	21,939	4,379,731	1,022,298	127,544	348,706	93,691	11,153,198	---	117,746	1,250,226	2,279,428	14,800,598
East Gull Lake	456,396	58,259	7,650	1,884	6,792	32,768	41,444	50,242	---	9,888	8,087	631,966	1,226,755	---	146,303	600,012	2,605,036
Easton	105,437	---	1,966	---	55,988	721	56,709	16,890	873	3,298	23,509	208,682	---	---	---	---	208,682
Echo	99,098	5,962	2,214	17,471	96,191	4,531	118,193	12,845	9,250	6,168	12,942	266,672	---	189	---	---	266,861
Eden Prairie	35,349,105	1,431,251	2,577,303	1,106,266	2,958,814	264,744	4,329,824	4,589,523	384,509	1,811,199	1,903,426	52,376,140	5,088,076	3,039,163	1,070,000	4,515,592	66,088,971
Eden Valley	384,090	67,010	8,590	---	279,570	---	279,570	65,149	7,197	25,207	156,186	992,999	---	16,165	19,500	---	1,028,664
Edgerton	252,747	---	4,497	---	358,043	8,476	366,519	112,408	511	29,660	35,062	801,404	---	---	---	---	801,404
Edina	31,468,176	2,442,490	2,915,455	437,163	2,568,720	---	3,005,883	3,349,548	1,073,174	1,185,899	126,723	45,567,348	7,755,000	96,825	967,800	7,015,785	61,402,758
Effie	14,291	---	800	639,110	10,362	150,000	799,472	4,050	---	3,028	28,407	850,048	303,000	3,404	---	1,104	1,157,556
Eitzen	78,511	---	1,569	---	57,370	---	57,370	42,325	358	10,560	69,862	260,555	---	---	---	1,984	262,539
Elba	27,748	12,533	3,402	---	10,856	16,156	27,012	5,641	---	---	4,720	81,056	---	---	---	---	81,056
Elbow Lake	666,863	213,457	6,737	48,514	466,985	12,250	527,749	436,284	7,992	54,136	122,290	2,035,508	---	500	265,613	43,686	2,345,307
Elgin	426,473	16,627	8,820	40,998	283,410	---	324,408	85,419	3,845	25,078	41,148	931,818	---	---	---	---	931,818
Elizabeth	24,117	2,758	1,934	---	42,579	3,432	46,011	11,890	---	4,621	24,458	115,789	30,000	---	---	---	145,789
Elk River	12,369,913	1,712,551	460,108	522,602	1,537,106	2,056,244	4,115,952	1,857,107	150,086	1,224,399	1,628,567	23,518,683	2,314,488	84,379	1,088,184	2,780,175	29,785,909
Elko New Market	1,466,718	216,729	110,600	---	238,779	---	238,779	197,409	29,247	11,388	57,546	2,328,416	945,000	14,800	252,613	165,822	3,706,651
Elkton	31,307	6,362	801	---	19,636	---	19,636	900	---	1,454	1,748	62,208	---	---	---	6,000	68,208
Ellendale	230,196	2,202	1,405	---	174,873	---	174,873	91,076	---	8,996	15,276	524,024	---	---	---	2,267	526,291
Ellsworth	100,911	553	485	143,954	193,946	12,252	350,152	---	913	25,371	36,565	514,950	36,500	---	14,707	---	566,157
Elmdale	13,900	---	1,735	---	8,522	1,554	10,076	8,885	---	1,006	3,136	38,738	---	---	---	---	38,738

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Elmore	161,642	11,349	1,576	---	260,556	9,224	269,780	47,259	1,562	7,211	15,606	515,985	---	700	400	---	517,085
Elrosa	28,342	130	3,294	---	40,939	---	40,939	29,473	1,666	3,587	108,054	215,485	---	---	---	---	215,485
Ely	1,498,232	4,135	94,759	226,452	2,091,897	754,669	3,073,018	778,767	40,185	14,844	49,570	5,553,510	---	28,994	7,714	230,261	5,820,479
Elysian	550,502	62,984	17,740	3,023	102,152	14,715	119,890	73,912	1,297	18,741	91,701	936,767	55,000	---	---	---	991,767
Emily	596,342	82,942	34,051	190,534	46,419	---	236,953	25,569	4,380	24,671	19,636	1,024,544	24,455	---	---	77,748	1,126,747
Emmons	112,226	18,717	846	---	111,371	---	111,371	29,829	488	7,979	8,821	290,277	---	---	---	---	290,277
Erhard	13,298	950	25	---	29,078	---	29,078	8	---	1,164	2,607	47,130	---	464	---	13,000	60,594
Erskine	139,547	1,639	2,545	158,024	120,971	---	278,995	44,845	712	8,120	52,795	529,198	---	1,252	---	3,222	533,672
Evan	9,114	---	---	---	15,021	---	15,021	---	---	16	---	24,151	---	---	12,000	4,500	40,651
Evansville	201,544	76,071	4,386	---	164,318	---	164,318	10,298	627	46,503	32,222	535,969	133,500	1,233	---	---	670,702
Eveleth	771,800	39,435	16,025	2,249,283	2,916,831	254,710	5,420,824	608,002	44,849	52,730	183,601	7,137,266	541,055	26,900	---	34,475	7,739,696
Excelsior	1,282,573	92,251	147,837	---	68,293	14,133	82,426	238,765	58,172	70,362	64,245	2,036,631	---	---	198,459	72,625	2,307,715
Eyota	501,473	82,582	17,894	---	509,713	---	509,713	28,219	1,770	21,514	77,079	1,240,244	500,290	---	22,945	843,820	2,607,299
Fairfax	323,840	11,292	9,358	---	492,477	---	492,477	224,699	4,397	23,191	9,743	1,098,997	---	12,000	262,453	53,745	1,427,195
Fairmont	2,888,415	822,304	191,497	12,446	5,022,416	---	5,034,862	397,604	101,767	327,298	498,392	10,262,139	5,564,299	25,022	905,600	3,801,516	20,558,576
Falcon Heights	1,232,705	58,749	52,725	---	390,754	59,972	450,726	118,880	77,479	138,626	79,126	2,209,016	---	---	65,000	390,600	2,664,616
Faribault	8,289,885	1,043,514	386,678	467,127	10,228,875	611,621	11,307,623	3,643,277	181,647	746,755	1,459,213	27,058,592	7,675,000	3,603,500	---	1,896,049	40,233,141
Farmington	8,781,567	893,897	360,068	38,433	2,605,655	8,224,647	10,868,735	1,226,714	75,522	513,072	214,367	22,933,942	9,819,000	20,222	491,434	664,623	33,929,221
Farwell	6,385	---	11	---	16,702	---	16,702	1,817	---	43	4,841	29,799	---	---	---	---	29,799
Federal Dam	33,644	---	3,830	---	9,550	---	9,550	6	---	9	287	47,326	---	---	2,671	---	49,997
Felton	12,862	---	812	---	37,951	---	37,951	2,244	---	2,614	8,165	64,648	---	---	---	---	64,648
Fergus Falls	4,254,872	854,806	168,859	223,659	6,253,045	184,054	6,660,758	1,228,867	136,401	1,034,641	2,171,512	16,510,716	---	11,270	982,909	3,161,511	20,666,406
Fertile	144,107	1,326	3,468	425,190	324,465	---	749,655	108,311	216	6,833	12,887	1,026,803	---	---	---	17,000	1,043,803
Fifty Lakes	516,676	9,058	14,368	---	41,675	27,101	68,776	18,236	---	21,118	59,396	707,628	---	---	20,000	---	727,628

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Finlayson	94,133	3,377	641	---	58,898	---	58,898	49,170	---	12,566	8,029	226,814	---	---	60,000	---	286,814
Fisher	83,328	29,449	2,696	---	95,807	38,869	134,676	8,876	---	556	5,563	265,144	---	---	---	---	265,144
Flensburg	12,230	65	430	---	36,268	---	36,268	2,216	---	569	6,979	58,757	---	---	---	---	58,757
Floodwood	223,020	---	6,940	44,696	217,822	12,078	274,596	110,537	13,224	5,383	43,669	677,369	---	54,490	2,966	---	734,825
Florence	8,298	---	4	---	10,675	9,000	19,675	6	---	1,354	747	30,084	---	---	---	---	30,084
Foley	606,256	236,331	47,462	149,901	769,000	7,512	926,413	241,980	12,189	89,570	26,034	2,186,235	3,842,300	350	---	8,727	6,037,612
Forada	77,361	---	7,751	444,810	19,576	---	464,386	75,394	---	22,718	36,935	684,545	301,578	---	---	---	986,123
Forest Lake	7,361,653	448,258	608,228	1,324	597,947	33,486	632,757	561,357	202,310	427,884	162,305	10,404,752	873,598	93,145	77,079	2,533	11,451,107
Foreston	60,500	---	5,750	---	81,927	---	81,927	15,484	---	1,735	29,020	194,416	---	---	251	---	194,667
Fort Ripley	12,618	---	3,322	---	2,616	---	2,616	1,536	---	3,246	4,000	27,338	---	---	---	1,000	28,338
Fosston	431,001	36,541	2,019	565,593	566,763	---	1,132,356	180,070	444	65,486	427,122	2,275,039	350,000	1,250	183,277	166,536	2,976,102
Fountain	144,528	60,759	3,283	---	93,142	---	93,142	3,825	1,091	3,259	29,667	339,554	---	---	---	111,229	450,783
Foxhome	12,481	---	600	---	28,313	---	28,313	1,710	---	40	4,863	48,007	---	---	---	---	48,007
Franklin	112,448	45,912	4,039	39,518	163,669	---	203,187	115,271	1,036	36,566	66,319	584,778	---	---	70,000	---	654,778
Frazee	235,891	233,437	14,530	343,268	663,334	8,870	1,015,472	153,856	14,298	21,414	60,561	1,749,459	870,000	---	54,734	38,788	2,712,981
Freeborn	70,868	---	810	---	73,908	17,792	91,700	27,685	---	16,734	22,327	230,124	---	---	---	5,951	236,075
Freeport	454,517	54,592	14,501	146,351	122,931	200	269,482	96,833	1,673	35,685	169,489	1,096,772	---	---	61,000	52,168	1,209,940
Fridley	13,038,698	589,792	725,797	155,166	2,611,053	23,721	2,789,940	2,018,285	316,647	1,134,069	2,723,149	23,336,377	1,915,000	88,752	546,540	---	25,886,669
Frost	85,115	---	1,027	7,736	73,153	2,008	82,897	22,742	---	1,731	14,841	208,353	---	1,100	---	1,600	211,053
Fulda	226,021	12,928	2,570	---	497,102	19,246	516,348	103,772	4,391	17,607	46,790	930,427	169,000	---	201,458	94,421	1,395,306
Funkley	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	65,883	61	6,391	156,750	55,385	---	212,135	46,129	106	7,147	77,637	415,489	---	1,500	---	---	416,989
Garrison	143,708	---	10,210	---	38,568	---	38,568	140,359	120	3,030	13,889	349,884	---	2,800	---	1,076	353,760
Garvin	29,659	---	190	---	50,095	---	50,095	1,625	132	3,215	20,604	105,520	---	---	---	---	105,520

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Gary	33,269	---	55	---	65,295	---	65,295	16,820	---	3,378	33,882	152,699	---	---	---	---	152,699
Gaylord	692,148	392,363	47,839	122,364	1,359,604	1,078,791	2,560,759	174,009	16,544	203,400	619,958	4,707,020	4,152,040	3,000	---	145,973	9,008,033
Gem Lake	427,883	93,268	25,108	---	12,982	---	12,982	16,163	2,255	14,443	87	592,189	---	---	---	20,000	612,189
Geneva	91,622	---	4,512	---	86,652	---	86,652	8,931	---	11,138	18,664	221,519	---	---	---	7,100	228,619
Genola	12,312	---	5,350	---	2,692	1,535	4,227	8,549	---	1,745	575	32,758	---	---	---	---	32,758
Georgetown	16,562	4,673	945	---	15,679	521	16,200	6,343	---	350	506	45,579	---	---	---	---	45,579
Ghent	145,760	5,251	6,423	---	104,128	---	104,128	6,616	300	3,972	17,205	289,655	---	500	---	72,057	362,212
Gibbon	325,317	---	7,309	---	279,411	10,154	289,565	92,742	4,279	3,117	27,094	749,423	---	85	30,000	---	779,508
Gilbert	531,311	13,417	9,885	1,000	1,150,764	242,694	1,394,458	254,719	28,924	28,320	69,853	2,330,887	---	24,901	65,000	5,352	2,426,140
Gilman	14,032	---	1,314	---	7,192	---	7,192	37,888	---	1,470	19,810	81,706	---	---	---	---	81,706
Glencoe	1,871,641	67,174	79,573	---	1,458,403	---	1,458,403	352,358	45,977	85,775	563,690	4,524,591	2,528,000	---	640,878	323,600	8,017,069
Glenville	126,662	---	2,183	---	210,666	---	210,666	32,441	---	5,280	10,069	387,301	---	---	---	56,978	444,279
Glenwood	916,468	28,944	35,557	1,288,097	843,327	---	2,131,424	240,502	20,802	(21,502)	210,451	3,562,646	---	2,800	35,000	321,296	3,921,742
Glyndon	420,286	155,672	25,654	---	374,602	5,443	380,045	105,260	27,614	23,131	27,922	1,165,584	---	---	---	---	1,165,584
Golden Valley	19,505,552	1,693,632	1,432,351	7,900	409,563	49,960	467,423	1,972,802	223,317	1,195,453	427,487	26,918,017	7,510,530	72,915	175,000	6,002,000	40,678,462
Gonvick	75,277	1,638	226	---	84,083	---	84,083	42,611	382	11,143	33,584	248,944	---	6,433	---	---	255,377
Good Thunder	245,134	54,191	1,208	---	190,996	600	191,596	66,734	1,076	25,280	10,421	595,640	---	---	---	---	595,640
Goodhue	427,645	7,839	13,867	---	263,692	---	263,692	88,518	2,816	13,015	26,261	843,653	---	49,051	---	52,000	944,704
Goodridge	7,574	4,041	---	---	28,482	---	28,482	---	---	134	11,232	51,463	---	---	---	---	51,463
Goodview	1,324,906	318,481	11,709	---	1,374,849	---	1,374,849	33,297	18,518	16,527	68,123	3,166,410	---	49,028	---	273,092	3,488,530
Graceville	157,847	7,177	1,666	---	218,345	7,000	225,345	185,563	---	97,388	83,372	758,358	102,808	---	---	27,500	888,666
Granada	10,826	11,907	2,065	---	97,577	781	98,358	2,200	---	10,388	10,334	146,078	---	21,998	---	---	168,076
Grand Marais	670,582	339,353	80,515	43,595	224,417	101,319	369,331	838,955	1,552	37,683	40,054	2,378,025	2,695,000	11,175	200,000	122,684	5,406,884
Grand Meadow	352,267	94,099	3,766	---	340,108	20,148	360,256	160,813	2,688	31,667	47,017	1,052,573	305,000	---	106,693	4,057	1,468,323

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Grand Rapids	5,181,235	1,817,539	207,233	252,436	2,406,726	467,402	3,126,564	2,656,951	202,321	558,518	1,166,917	14,917,278	3,005,000	47,121	108,239	1,791,948	19,869,586
Granite Falls	1,305,273	109,745	50,696	47,696	2,500,606	2,090	2,550,392	129,976	19,519	34,631	554,488	4,754,720	1,055,000	3,471	518,954	487,207	6,819,352
Grant	913,484	87,800	102,669	---	17,895	7,968	25,863	29,515	24,402	16,740	14,177	1,214,650	130,000	---	---	---	1,344,650
Grasston	8,965	---	363	---	18,300	---	18,300	3,726	---	1,377	6,120	38,851	---	---	---	---	38,851
Green Isle	359,691	118,221	9,875	41,334	78,504	3,796	123,634	24,578	3,045	29,407	180,026	848,477	---	---	6,473	454,418	1,309,368
Greenbush	139,447	17,747	3,720	---	242,523	---	242,523	58,166	1,484	17,522	129,607	610,216	---	---	---	35,355	645,571
Greenfield	1,416,674	404,686	38,617	---	27,512	7,267	34,779	12,569	13,782	91,907	2,105	2,015,119	---	4,250	35,702	60,643	2,115,714
Greenwald	21,562	2,626	1,820	---	27,374	---	27,374	19,910	79	4,501	6,147	84,019	---	---	---	14,000	98,019
Greenwood	630,389	1,375	38,145	---	6,096	3,556	9,652	19,620	7,120	4,665	---	710,966	---	---	---	---	710,966
Grey Eagle	87,180	25,622	2,424	---	77,518	21,462	98,980	65,136	---	25,935	49,714	354,991	---	---	442	14,067	369,500
Grove City	138,584	606	6,714	---	192,284	---	192,284	41,262	1,000	5,016	12,474	397,940	60,000	150	---	---	458,090
Grygla	40,110	27,637	6,211	2,473	56,186	19,296	77,955	61,468	885	4,758	86,477	305,501	---	---	---	4,488	309,989
Gully	12,624	---	1,836	---	14,256	---	14,256	335	---	6,029	6,490	41,570	---	---	---	---	41,570
Hackensack	256,263	---	6,549	---	44,480	---	44,480	3,836	17,692	394	18,280	347,494	---	---	7,000	---	354,494
Hadley	22,688	---	---	---	17,607	---	17,607	---	---	1,827	2,962	45,084	9,465	---	4,000	---	58,549
Hallock	288,989	101,794	6,651	1,541	443,576	---	445,117	107,654	1,163	24,865	35,231	1,011,464	980,552	4,878	235,868	---	2,232,762
Halma	6,801	---	600	---	11,866	---	11,866	2,423	---	65	214	21,969	---	---	---	---	21,969
Halstad	144,058	15,371	2,167	---	188,770	---	188,770	9,172	2,160	8,374	30,387	400,459	---	---	---	71,249	471,708
Ham Lake	4,660,038	153,427	292,765	95,243	2,204,826	37,812	2,337,881	99,818	53,296	274,446	129,161	8,000,832	---	---	---	1,171,689	9,172,521
Hamburg	361,285	18,446	10,414	12,494	103,771	8,639	124,904	35,680	603	3,110	85,356	639,798	127,000	6,000	---	41,436	814,234
Hammond	20,626	1,179	3,392	---	37,517	---	37,517	525	---	56	2,339	65,634	---	---	---	---	65,634
Hampton	141,737	17,143	40,470	4,655	78,273	---	82,928	1,260	3,839	11,739	10,360	309,476	1,379,346	---	15,208	9,766	1,713,796
Hancock	154,947	3,263	4,580	1,229	1,175,478	---	1,176,707	92,609	1,295	74,706	25,595	1,533,702	---	---	---	804,137	2,337,839
Hanley Falls	79,773	12,354	250	55,769	92,885	---	148,654	7,499	---	3,315	54,682	306,527	310,700	---	---	77,061	694,288

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Hanover	1,205,567	355,015	125,418	---	209,565	19,357	228,922	141,481	3,814	108,347	36,910	2,205,474	660,000	---	---	532,136	3,397,610
Hanska	107,592	8,306	640	---	142,435	---	142,435	73,841	---	15,985	37,601	386,400	---	---	---	110,996	497,396
Harding	7,194	659	1,400	---	2,863	1,553	4,416	3,872	---	59	11,124	28,724	---	---	---	---	28,724
Hardwick	18,816	---	1,840	---	50,307	---	50,307	12,780	267	55	873	84,938	---	---	24,517	---	109,455
Harmony	566,087	60,537	7,797	---	407,929	93,691	501,620	185,190	1,692	46,922	138,179	1,508,024	---	---	114,060	645,460	2,267,544
Harris	298,554	---	12,550	115,039	174,908	---	289,947	35,584	1,536	9,023	16,994	664,188	---	---	---	---	664,188
Hartland	88,584	2,740	1,340	---	76,365	---	76,365	15,815	85	5,076	26,283	216,288	---	---	4,969	480	221,737
Hastings	11,334,073	1,643,697	330,184	12,456	914,533	150,399	1,077,388	2,832,931	109,384	110,594	198,638	17,636,889	3,497,880	8,331	3,147,758	1,243,894	25,534,752
Hatfield	6,368	---	1,200	111,938	5,130	349	117,417	---	---	2,729	4,723	132,437	---	---	---	---	132,437
Hawley	366,408	691,088	12,922	---	483,733	10,718	494,451	7,852	45,290	39,676	64,044	1,721,731	---	---	396,503	42,791	2,161,025
Hayfield	404,162	68,310	9,076	---	435,532	6,887	442,419	22,828	3,973	14,335	234,272	1,199,375	---	601	---	---	1,199,976
Hayward	121,516	---	1,528	---	56,150	---	56,150	34,376	---	8,765	48,971	271,306	---	---	---	86,527	357,833
Hazel Run	6,405	3,459	---	---	14,637	---	14,637	100	---	148	19,260	44,009	---	---	---	8,500	52,509
Hector	494,026	40,256	11,632	522,509	702,848	---	1,225,357	140,893	6,967	8,965	58,079	1,986,175	---	23,335	18,000	309,088	2,336,598
Heidelberg	22,981	---	2,848	---	2,880	---	2,880	---	---	27	404	29,140	---	---	---	---	29,140
Henderson	528,373	36,789	10,638	---	321,993	4,541	326,534	28,419	11,051	14,887	125,882	1,082,573	---	---	96,300	140,692	1,319,565
Hendricks	227,481	419	2,900	---	249,495	---	249,495	41,319	2,051	17,056	22,955	563,676	95,000	1,050	---	56,800	716,526
Hendrum	87,308	3,063	1,937	---	81,653	19,580	101,233	15,991	33	747	7,579	217,891	33,270	---	---	25,534	276,695
Henning	153,295	---	730	---	301,378	1,629	303,007	30,025	8,457	20,937	59,831	576,282	22,890	63,097	---	---	662,269
Henriette	10,842	---	1,287	---	19,050	---	19,050	3,562	---	40	1,117	35,898	---	---	---	---	35,898
Herman	226,997	70,266	157	181,335	157,593	3,902	342,830	23,819	1,364	8,297	20,037	693,767	39,168	---	---	86,921	819,856
Hermantown	3,637,321	792,386	237,938	56,812	925,399	---	982,211	235,201	103,226	444,706	60,735	6,493,724	---	5,410	42,539	1,858,417	8,400,090
Heron Lake	227,866	---	893	---	298,790	---	298,790	165,726	2,227	37,323	53,612	786,437	---	---	---	---	786,437
Hewitt	38,041	---	4,982	---	71,899	---	71,899	23,649	---	4,911	7,717	151,199	---	---	---	---	151,199

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Hibbing	3,781,204	58,425	188,854	211,010	12,632,998	23,919	12,867,927	2,116,460	138,503	123,144	310,088	19,584,605	---	55,355	---	1,173,009	20,812,969
Hill City	227,761	---	6,368	---	101,720	3,000	104,720	88,241	24,676	29,067	40,992	521,825	---	---	92,479	8,391	622,695
Hillman	3,028	---	3,850	---	2,109	---	2,109	---	---	---	1,575	10,562	---	---	---	---	10,562
Hills	51,123	2,203	1,105	---	168,529	---	168,529	40,733	274	33,440	18,439	315,846	---	---	17,688	---	333,534
Hilltop	698,189	---	23,789	---	150,767	12,052	162,819	---	4,218	1,201	38,026	928,242	---	---	---	35,000	963,242
Hinckley	689,654	15,790	26,165	---	250,525	---	250,525	299,123	---	61,778	77,264	1,420,299	---	---	223,100	64,608	1,708,007
Hitterdal	22,021	305	14	59,904	53,273	722	113,899	20,699	---	6,960	39,362	203,260	---	---	61,000	---	264,260
Hoffman	75,993	35,313	2,910	3,000	173,361	22,883	199,244	73,269	3,486	3,938	86,037	480,190	247,500	21,118	48,045	147,568	944,421
Hokah	279,736	---	3,113	747,775	383,375	---	1,131,150	29,980	2,114	13,129	89,142	1,548,364	285,437	5,750	---	6,000	1,845,551
Holdingsford	240,659	34,982	7,005	---	210,016	---	210,016	62,907	2,305	9,868	100,603	668,345	---	---	85,000	90,000	843,345
Holland	22,858	810	350	68,477	52,902	---	121,379	13,656	---	13,124	2,706	174,883	---	---	---	1,152	176,035
Hollandale	100,696	---	873	---	62,648	91,206	153,854	36,148	---	4,071	4,396	300,038	---	1,500	---	---	301,538
Holloway	82,267	---	---	---	20,079	---	20,079	---	---	8,057	5,073	115,476	---	---	---	---	115,476
Holt	3,889	---	---	---	15,022	---	15,022	640	---	---	---	19,551	---	---	---	---	19,551
Hopkins	10,521,055	1,120,741	541,217	---	956,031	97,374	1,053,405	872,388	188,003	318,074	271,979	14,886,862	---	150,674	145,000	898,155	16,080,691
Houston	402,722	14,324	5,767	15,379	371,233	21,699	408,311	184,463	4,089	12,182	118,850	1,150,708	---	61,730	---	---	1,212,438
Howard Lake	827,550	8,756	17,728	---	573,880	---	573,880	282,184	15,169	127,623	162,056	2,014,946	567,812	---	339,087	180,230	3,102,075
Hoyt Lakes	910,108	245,287	27,602	---	1,182,014	17,182	1,199,196	602,193	14,221	128,583	462,788	3,589,978	570,000	978	---	624,133	4,785,089
Hugo	5,293,106	330,382	1,022,525	---	564,178	275,922	840,100	198,035	57,026	555,189	52,113	8,348,476	---	---	131,568	2,298,221	10,778,265
Humboldt	1,953	---	---	---	11,515	---	11,515	169	---	---	---	13,637	---	---	---	---	13,637
Hutchinson	5,914,448	1,401,718	286,848	762,170	3,024,032	170,257	3,956,459	2,257,148	54,530	306,601	1,205,508	15,383,260	2,181,284	5,514	1,761,899	3,453,712	22,785,669
Ihlen	13,361	---	1,000	---	20,357	---	20,357	204	---	1,030	---	35,952	---	---	---	---	35,952
Independence	2,897,866	43,785	132,768	---	27,246	1,291	28,537	79,833	35,532	37,337	11,682	3,267,340	---	---	---	16,789	3,284,129
International Falls	1,856,933	6,512	57,541	952,812	4,428,644	428,281	5,809,737	1,035,625	72,915	325,708	39,319	9,204,290	---	2,363	528,732	35,222	9,770,607

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Inver Grove Heights	16,274,124	2,586,684	818,150	---	2,083,489	39,771	2,123,260	5,901,625	228,450	1,284,695	690,453	29,907,441	5,417,603	---	1,520,141	11,910,025	48,755,210
Iona	25,394	---	855	---	81,926	---	81,926	6,900	---	302	4,298	119,675	---	---	44,428	---	164,103
Iron Junction	6,887	---	---	---	12,088	---	12,088	---	---	4,315	---	23,290	---	---	5,000	---	28,290
Ironton	242,387	---	4,081	1,356	204,331	62,040	267,727	---	125	6,397	17,490	538,207	---	3,330	---	---	541,537
Isanti	2,267,622	385,284	143,552	1,923	843,863	507	846,293	69,362	63,463	194,889	287,415	4,257,880	1,275,000	1	150,000	571,017	6,253,898
Isle	459,749	19,552	3,800	---	130,807	---	130,807	190,883	3,415	20,149	43,913	872,268	---	---	---	290,922	1,163,190
Ivanhoe	187,285	---	1,273	20,949	244,247	10,999	276,195	90,997	3,675	5,098	37,292	601,815	---	35,805	1,000	61,298	699,918
Jackson	978,405	107,501	42,189	407,134	1,293,345	---	1,700,479	211,643	26,201	200,827	31,531	3,298,776	---	40,200	330,000	482,700	4,151,676
Janesville	663,435	387,055	32,412	---	868,810	74,111	942,921	121,516	11,231	52,785	25,641	2,236,996	40,600	---	50,000	105,654	2,433,250
Jasper	102,816	34,081	2,509	5,712	197,064	6,100	208,876	82,946	200	17,512	61,981	510,921	---	6,784	---	22,893	540,598
Jeffers	54,395	1,160	3,455	---	199,009	---	199,009	33,924	---	5,816	13,953	311,712	---	6,000	---	---	317,712
Jenkins	189,149	---	9,160	---	20,825	---	20,825	200	17,844	1,492	52,819	291,489	---	---	---	24,096	315,585
Johnson	5,916	---	55	---	7,717	---	7,717	---	---	1,243	---	14,931	---	---	---	---	14,931
Jordan	2,749,984	346,717	87,321	98,927	1,264,946	31,000	1,394,873	539,215	51,503	414,755	77,830	5,662,198	5,465,000	45	---	172,334	11,299,577
Kandiyohi	73,595	10,154	454	---	120,641	---	120,641	57,978	---	22,048	19,820	304,690	---	---	---	---	304,690
Karlstad	145,814	46,608	1,051	---	268,445	---	268,445	52,849	---	19,263	190,652	724,682	---	---	20,000	---	744,682
Kasota	62,932	1,543	13,276	132,516	146,509	11,708	290,733	55,820	1,688	(25,327)	25,870	426,535	---	---	69,988	---	496,523
Kasson	1,865,205	439,055	62,328	---	1,402,120	81,112	1,483,232	128,103	32,240	191,225	48,045	4,249,433	4,779,240	5,500	67,429	570,004	9,671,606
Keewatin	181,738	---	6,840	---	994,379	250	994,629	21,545	4,313	13,811	37,097	1,259,973	---	---	---	---	1,259,973
Kelliher	32,993	14,750	1,311	48,666	435,034	---	483,700	43,650	---	9,756	56,037	642,197	---	41,118	---	36,938	720,253
Kellogg	149,246	24,885	2,775	---	110,196	2,940	113,136	58,426	230	1,860	41,177	391,735	---	---	106,164	31,800	529,699
Kennedy	67,039	986	1,448	---	90,672	---	90,672	35,062	---	14,304	22,623	232,134	---	---	---	8,250	240,384
Kenneth	6,236	---	1,230	---	15,248	---	15,248	4,777	---	2,535	1,743	31,769	---	---	---	---	31,769
Kensington	48,690	885	2,420	26,216	78,147	---	104,363	36,628	13	1,371	4,653	199,023	---	165,444	---	---	364,467

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Kent	6,638	---	---	---	22,520	---	22,520	---	---	2,933	661	32,752	---	---	---	---	32,752
Kenyon	587,830	40,954	6,172	61,101	568,865	46,160	676,126	135,338	9,054	1,325	39,807	1,496,606	---	17,810	79,777	105,628	1,699,821
Kerkhoven	158,324	10,553	2,325	---	209,471	---	209,471	70,574	78	15,398	25,487	492,210	---	---	86,936	201,021	780,167
Kerrick	11,449	---	1,600	---	11,294	2,510	13,804	17,191	---	260	25,393	69,697	---	---	---	---	69,697
Kettle River	68,580	---	6,657	159,600	41,965	12,500	214,065	38,825	---	234	19,871	348,232	25,000	---	23,128	---	396,360
Kiester	197,022	---	1,618	---	184,868	---	184,868	74,116	---	3,687	39,648	500,959	85,500	---	25,000	24,512	635,971
Kilkenny	18,686	233	1,535	---	96,338	---	96,338	48,771	403	750	7,966	174,682	---	---	---	---	174,682
Kimball	306,145	47,331	37,296	---	209,597	---	209,597	168,010	24,550	21,171	60,480	874,580	---	45,846	45,836	47,952	1,014,214
Kinbrae	3,721	---	500	---	765	---	765	---	---	---	---	4,986	---	825	---	---	5,811
Kingston	22,687	---	---	---	43,234	---	43,234	1,737	---	---	---	67,658	---	---	---	---	67,658
Kinney	127,258	---	270	---	161,326	4,328	165,654	66,337	---	1,344	59,785	420,648	---	---	---	---	420,648
La Crescent	1,854,205	169,572	62,415	64,541	939,053	90,667	1,094,261	105,388	50,082	64,487	73,089	3,473,499	---	---	163,342	304,502	3,941,343
La Prairie	176,827	18,013	12,014	---	93,339	---	93,339	745	1,121	24,846	4,972	331,877	---	73,208	---	216,039	621,124
La Salle	15,239	---	1,400	---	29,485	---	29,485	515	---	211	10,956	57,806	---	---	---	---	57,806
Lafayette	93,562	30,829	4,272	---	160,576	---	160,576	41,231	---	11,455	5,215	347,140	---	---	---	625	347,765
Lake Benton	123,727	---	1,871	---	227,220	---	227,220	117,387	3,093	29,534	102,520	605,352	---	7,072	---	23,488	635,912
Lake Bronson	35,708	245	2,726	---	385,558	---	385,558	15,175	---	5,594	16,965	461,971	131,977	---	39,846	19,260	653,054
Lake City	2,310,822	65,365	54,932	28,729	977,115	50,430	1,056,274	672,747	46,948	249,216	281,742	4,738,046	1,095,096	---	505,000	489,250	6,827,392
Lake Crystal	1,188,436	159,641	42,807	---	968,106	---	968,106	313,351	19,614	64,040	(16,656)	2,739,339	387,500	---	---	475,000	3,601,839
Lake Elmo	2,523,332	102,929	242,074	---	246,267	15,476	261,743	15,623	60,919	169,539	177,599	3,553,758	---	40,000	---	8,500	3,602,258
Lake Henry	10,758	---	2,380	52,290	24,074	10,929	87,293	43,227	---	212	4,767	148,637	---	---	---	65,642	214,279
Lake Lillian	58,470	---	521	118,210	55,393	---	173,603	52,106	---	5,684	18,319	308,703	---	---	---	---	308,703
Lake Park	77,969	5,215	730	---	236,864	---	236,864	35,113	6,800	9,199	62,568	434,458	---	---	---	---	434,458
Lake Shore	727,707	558	10,546	27,081	23,793	---	50,874	18,474	20,441	46,572	3,636	878,808	---	---	---	341,002	1,219,810

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Lake St. Croix Beach	506,137	47,697	35,352	70,727	64,132	11,215	146,074	8,491	3,569	10,336	3,842	761,498	325,000	---	---	274,944	1,361,442
Lake Wilson	31,681	---	63	---	92,553	---	92,553	66,131	---	12,032	38,084	240,544	---	520	42,022	233,884	516,970
Lakefield	407,496	163,259	4,102	---	729,972	---	729,972	78,288	8,382	373,081	102,056	1,866,636	900,000	2,748	13,706	992,631	3,775,721
Lakeland	854,698	96,223	6,864	---	114,990	7,716	122,706	112,772	12,544	41,633	61,352	1,308,792	650,000	---	42,657	460,147	2,461,596
Lakeland Shores	78,880	7,143	717	---	3,768	2,899	6,667	20	337	8,078	271	102,113	---	---	---	22,100	124,213
Lakeville	23,420,682	777,153	1,417,487	85,506	1,607,831	556,995	2,250,332	6,713,370	264,512	1,379,315	1,110,494	37,333,345	2,280,000	---	841,962	6,846,353	47,301,660
Lamberton	255,800	62,317	2,957	---	353,910	7,762	361,672	81,361	5,571	21,628	27,723	819,029	---	104,000	29,251	65,950	1,018,230
Lancaster	43,521	2,564	450	81,015	96,140	---	177,155	47,002	---	8,276	26,808	305,776	---	---	---	7,347	313,123
Landfall	567,586	36,547	2,165	---	141,724	---	141,724	2,790	3,036	16,725	202,449	973,022	---	---	---	85,500	1,058,522
Lanesboro	355,964	30,423	10,495	137,038	262,898	43,835	443,771	165,624	3,977	10,413	153,089	1,173,756	898,170	---	12,000	365,235	2,449,161
Laporte	15,077	---	4,893	---	12,740	---	12,740	532	---	350	7,974	41,566	---	---	2,100	---	43,666
Lastrup	10,194	---	2,450	---	5,452	1,550	7,002	10,332	---	---	220	30,198	---	---	---	---	30,198
Lauderdale	674,525	165,896	23,703	---	457,098	4,758	461,856	8,913	40,233	99,536	4,194	1,478,856	---	---	---	104,660	1,583,516
Le Center	335,668	281,303	44,936	---	677,470	---	677,470	---	48,308	23,441	123,536	1,534,662	---	---	75,000	6,950	1,616,612
Le Sueur	1,590,864	632,456	77,926	898,571	1,333,968	25,477	2,258,016	829,911	27,500	230,405	3,695,531	9,342,609	460,788	8,031	325,000	467,171	10,603,599
Lengby	5,671	---	1,655	---	23,899	---	23,899	5,197	---	1,687	5,198	43,307	---	---	---	---	43,307
Leonard	2,225	---	1,600	---	4,022	---	4,022	170	---	790	1,247	10,054	---	---	---	---	10,054
Leonidas	11,151	---	---	1,310	52,087	---	53,397	1,748	---	6,854	886	74,036	---	---	---	---	74,036
Leroy	301,858	79,217	3,008	8,008	341,783	18,700	368,491	23,586	1,776	9,216	44,333	831,485	---	---	---	15,000	846,485
Lester Prairie	560,725	4,134	41,725	---	493,081	2,100	495,181	132,773	12,010	42,032	46,912	1,335,492	---	8,122	---	63,098	1,406,712
Lewiston	491,129	31,557	13,549	23,296	483,694	---	506,990	196,772	4,790	21,566	37,455	1,303,808	1,608,810	---	---	107,598	3,020,216
Lewisville	38,091	---	465	---	80,983	---	80,983	38,863	---	2,119	13,234	173,755	---	---	---	---	173,755
Lexington	951,040	61,878	52,401	68,395	447,031	15,840	531,266	5,022	35,381	51,295	53,348	1,741,631	---	---	80,000	87,264	1,908,895
Lilydale	1,104,228	---	18,666	---	21,910	---	21,910	---	10,047	11,814	12,465	1,179,130	1,673,500	---	---	---	2,852,630

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Lindstrom	1,616,583	234,515	46,923	---	200,045	11,052	211,097	233,039	---	131,466	61,687	2,535,310	---	7,500	382,959	590,758	3,516,527
Lino Lakes	9,262,474	950,188	802,135	---	969,847	34,629	1,004,476	872,534	133,531	576,071	349,026	13,950,435	209,000	13,750	---	4,763,391	18,936,576
Lismore	94,314	---	200	4,650	87,576	---	92,226	22,825	---	735	21,161	231,461	---	---	1,611	---	233,072
Litchfield	2,068,539	121,613	100,397	158,273	2,039,434	---	2,197,707	838,492	31,533	135,248	104,515	5,598,044	---	80,941	461,206	281,968	6,422,159
Little Canada	3,402,255	541,538	512,676	---	355,971	23,661	379,632	545,904	50,140	591,974	193,527	6,217,646	2,706,909	---	276,522	---	9,201,077
Little Falls	3,377,372	804,779	113,094	397,940	2,528,207	23,550	2,949,697	276,260	73,637	165,660	686,743	8,447,242	1,959,692	735,252	228,373	2,409,541	13,780,100
Littlefork	173,620	25,169	4,188	---	269,890	19,956	289,846	128,647	---	28,060	30,936	680,466	---	---	20,000	10,000	710,466
Long Beach	62,281	---	15,449	---	5,828	---	5,828	1,485	---	842	3,414	89,299	470,000	---	---	---	559,299
Long Lake	1,100,730	248,441	61,097	---	373,270	---	373,270	378,344	19,325	174,476	11,166	2,366,849	450,000	1,250	275,000	104,544	3,197,643
Long Prairie	731,313	110,838	41,301	81,895	962,404	8,000	1,052,299	148,152	23,815	37,239	29,010	2,173,967	---	13,518	698,085	396,301	3,281,871
Longville	276,161	1,044	7,417	152,067	68,378	---	220,445	101,519	---	3,591	37,329	647,506	---	---	35,914	---	683,420
Lonsdale	1,310,202	458,430	80,919	---	488,528	---	488,528	145,750	38,411	50,365	70,104	2,642,709	---	23,216	---	---	2,665,925
Loretto	302,871	14,495	18,975	---	44,167	1,126	45,293	150	4,477	5,065	31,315	422,641	---	---	7,516	1,030	431,187
Louisburg	11,333	---	---	---	7,516	84	7,600	---	---	60	154	19,147	---	---	---	---	19,147
Lowry	66,403	82,320	3,950	---	186,948	11,398	198,346	35,215	100	7,520	48,108	441,962	---	---	27,690	35,110	504,762
Lucan	55,491	---	2,083	---	66,325	---	66,325	26,069	---	5,252	23,810	179,030	---	---	---	---	179,030
Luverne	878,940	120,824	83,811	857,655	2,113,023	237,900	3,208,578	548,658	3,998	240,447	460,446	5,545,702	---	1,750	264,000	315,780	6,127,232
Lyle	68,657	---	1,975	---	178,669	---	178,669	28,187	282	16,619	5,290	299,679	---	---	---	2,520	302,199
Lynd	104,072	29,309	7,225	---	75,890	---	75,890	6,092	943	4,640	4,936	233,107	---	---	---	74,745	307,852
Mabel	295,495	10,936	4,198	---	281,943	4,500	286,443	86,148	2,482	11,928	273,948	971,578	---	---	63,442	---	1,035,020
Madelia	510,388	126,339	5,691	---	968,449	15,917	984,366	483,646	1,608	12,623	102,300	2,226,961	1,122,775	---	235,000	16,577	3,601,313
Madison	433,199	27,598	2,420	77,222	848,334	2,979	928,535	149,995	4,748	70,789	146,103	1,763,387	---	4,205	202,306	227,963	2,197,861
Madison Lake	355,715	63,604	23,572	---	176,090	600	176,690	81,794	36,364	38,949	95,322	872,010	---	---	75,204	49,976	997,190
Magnolia	21,380	---	35	---	41,406	4,029	45,435	4,185	---	5,174	2,467	78,676	---	100	---	---	78,776

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Mahnomen	165,433	113,779	3,183	354,137	486,848	---	840,985	114,879	---	53,546	91,203	1,383,008	---	---	934	76,036	1,459,978
Mahtomedi	3,011,403	494,826	189,825	---	144,674	85,282	229,956	1,087,988	34,314	560,553	---	5,608,865	5,905,350	22,897	---	1,551,734	13,088,846
Manchester	3,197	278	900	---	20,735	84,627	105,362	5,140	---	159	111	115,147	---	---	---	---	115,147
Manhattan Beach	85,703	---	3,765	---	3,594	---	3,594	2,000	---	---	6,919	101,981	---	---	---	---	101,981
Mankato	13,060,214	7,853,741	1,155,885	82,845	9,214,651	710,253	10,007,749	1,161,934	298,284	773,677	1,317,414	35,628,898	9,835,653	---	3,276,461	2,598,451	51,339,463
Mantorville	354,084	67,133	13,552	89,552	253,092	2,283	344,927	64,194	4,183	26,197	12,349	886,619	---	---	46,390	222,946	1,155,955
Maple Grove	28,986,046	18,736,278	3,085,565	191,053	5,162,010	357,917	5,710,980	6,475,127	355,726	6,130,153	1,583,430	71,063,305	4,922,213	---	1,340,000	16,207,947	93,533,465
Maple Lake	702,315	235,294	31,857	---	488,021	7,275	495,296	349,830	80	98,810	70,439	1,983,921	1,275,000	---	---	118,314	3,377,235
Maple Plain	1,223,450	17,007	54,570	237,500	379,371	23,062	639,933	482,426	15,733	26,630	10,089	2,469,838	335,000	---	---	161,580	2,966,418
Mapleton	431,904	190,947	4,118	16,802	570,856	30,484	618,142	14,155	10,096	97,602	53,068	1,420,032	---	---	132,000	771,159	2,323,191
Mapleview	14,357	---	1,427	---	70,661	---	70,661	31,326	25	7,185	19,902	144,883	---	---	24,288	111,967	281,138
Maplewood	14,884,695	2,748,138	1,251,778	22,767	1,724,734	58,901	1,806,402	4,651,680	238,688	1,130,992	2,940,227	29,652,600	10,875,192	1,511,391	3,823,188	46,706	45,909,077
Marble	114,898	---	1,670	4,362	378,727	---	383,089	19,484	2,567	43,218	6,629	571,555	---	246,045	10,440	24,000	852,040
Marietta	9,722	11,894	878	---	71,442	1,472	72,914	29,762	---	6,913	---	132,083	---	---	---	---	132,083
Marine on St. Croix	609,424	---	41,823	---	11,894	1,635	13,529	222,663	2,567	19,504	53,147	962,657	---	---	---	255,874	1,218,531
Marshall	6,212,837	465,779	241,137	244,904	3,324,055	837,241	4,406,200	1,024,450	128,394	718,834	3,231,026	16,428,657	2,594,397	258,753	977,053	2,491,909	22,750,769
Mayer	725,361	159,728	62,434	---	217,725	5,644	223,369	191,400	1,885	60,456	19,450	1,444,083	---	---	---	475,537	1,919,620
Maynard	143,141	13,813	1,471	---	215,179	---	215,179	35,242	160	11,985	54,722	475,713	---	---	---	7,765	483,478
Mazeppa	240,334	19,744	17,035	---	190,010	3,162	193,172	60,399	1,432	22,910	50,513	605,539	---	---	57,000	36,084	698,623
Mc Grath	7,076	---	1,281	---	38,717	---	38,717	3,490	---	139	511	51,214	---	---	---	---	51,214
Mc Gregor	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Mc Intosh	92,538	2,325	1,690	---	224,499	---	224,499	88,775	---	57,640	120,008	587,475	---	926	13,949	13,422	615,772
Mc Kinley	3,561	---	---	---	67,757	---	67,757	1,634	---	17,982	5,942	96,876	---	---	---	---	96,876
Meadowlands	40,243	---	2,445	---	29,644	---	29,644	10,801	---	3,748	11,217	98,098	---	---	---	---	98,098

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Medford	437,106	176,812	10,734	---	219,405	9,633	229,038	46,687	---	77,560	50,413	1,028,350	---	---	---	---	1,028,350
Medicine Lake	300,097	---	14,230	---	11,402	---	11,402	54	---	5,513	4,319	335,615	---	---	---	---	335,615
Medina	2,754,310	585,652	217,253	11,766	174,908	55,188	241,862	437,381	169,895	331,053	60,237	4,797,643	2,695,000	7,680	184,500	534,418	8,219,241
Meire Grove	35,755	---	2,160	---	17,071	---	17,071	4,263	25	390	25	59,689	---	---	---	---	59,689
Melrose	1,449,099	191,154	64,454	---	818,857	958	819,815	219,111	18,625	206,543	182,756	3,151,557	2,360,000	65,000	103,040	924,633	6,604,230
Menahga	275,151	129,587	8,763	---	422,533	---	422,533	73,951	14,017	18,214	16,591	958,807	---	---	50,000	47,000	1,055,807
Mendota	172,921	24,832	29,201	---	5,480	---	5,480	6	2,124	32	78,547	313,143	---	---	---	---	313,143
Mendota Heights	5,650,570	847,217	376,998	848	1,239,966	511,530	1,752,344	861,398	104,042	391,282	20,935	10,004,786	3,200,000	22,565	145,732	4,484,478	17,857,561
Mentor	28,393	---	3,500	162,698	34,382	45,667	242,747	16,635	---	2,191	64,170	357,636	---	---	37,117	8,100	402,853
Middle River	51,002	---	2,081	267,872	128,443	7,667	403,982	27,126	266	2,963	37,947	525,367	---	---	---	1,500	526,867
Miesville	40,715	---	4,810	8,367	5,234	---	13,601	94,005	445	6,443	29,771	189,790	15,000	---	---	---	204,790
Milaca	855,954	59,655	8,380	---	849,661	---	849,661	240,062	13,085	69,401	132,766	2,228,964	287,000	---	25,000	84,500	2,625,464
Milan	97,180	---	768	---	113,091	1,146	114,237	11,656	---	14,377	8,695	246,913	---	2,344	---	---	249,257
Millerville	7,489	---	60	---	13,567	---	13,567	14,470	---	628	24,556	60,770	---	---	6,650	---	67,420
Millville	19,965	389	4,910	---	23,023	606	23,629	746	---	3,326	7,182	60,147	---	---	---	---	60,147
Milroy	117,790	---	3,145	52,125	77,205	---	129,330	9,718	---	2,348	30,117	292,448	---	---	30,000	22,851	345,299
Miltona	165,761	32,447	4,787	96,572	61,604	---	158,176	---	892	4,931	34,093	401,087	---	285,000	69,000	---	755,087
Minneapolis	417,298,000	18,018,000	27,118,000	63,107,000	113,580,000	6,279,000	182,966,000	88,041,000	9,700,000	13,660,000	27,951,000	784,752,000	53,817,000	1,469,000	22,544,000	111,091,000	973,673,000
Minneiska	8,819	---	1,050	---	8,537	---	8,537	---	---	869	16,343	35,618	---	---	---	---	35,618
Minneota	357,393	135,961	7,360	---	504,623	---	504,623	81,167	10,318	36,841	150,517	1,284,180	---	1,870	133,752	311,373	1,731,175
Minnesota City	19,289	---	1,626	---	77,739	---	77,739	185,405	---	4,794	64,828	353,681	---	---	---	---	353,681
Minnesota Lake	185,231	19,473	3,844	---	191,090	1,105,930	1,297,020	41,364	3,326	19,604	5,646	1,575,508	510,000	---	150,000	63,738	2,299,246
Minnetonka	29,705,047	430,278	2,574,866	315,002	2,691,558	821,207	3,827,767	2,373,512	644,680	2,703,272	1,284,427	43,543,849	4,757,042	50,678	1,109,200	334,170	49,794,939
Minnetonka Beach	719,897	---	89,907	---	4,687	6,889	11,576	42,253	6,155	14,762	31,593	916,143	40,000	---	---	34,591	990,734

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Minnetrista	4,316,069	143,739	392,803	4,428	107,295	---	111,723	589,644	63,921	251,864	312,155	6,181,918	---	63,919	---	---	6,245,837
Mizpah	2,460	---	1,230	---	5,718	---	5,718	3,060	---	717	1,407	14,592	---	---	---	---	14,592
Montevideo	1,557,088	249,997	15,194	1,109,473	2,657,224	45,895	3,812,592	368,880	47,813	280,091	190,998	6,522,653	781,114	157,745	100,000	584,300	8,145,812
Montgomery	1,212,881	83,183	89,672	2,000	856,491	15,488	873,979	145,209	21,182	19,164	181,974	2,627,244	630,000	---	---	9,746	3,266,990
Monticello	8,406,029	2,566,932	917,539	139,239	380,722	30,321	550,282	2,290,091	2,216	1,461,658	197,988	16,392,735	15,450,000	77,225	371,245	16,446,845	48,738,050
Montrose	856,152	164,145	97,785	7,600	434,877	(44,648)	397,829	150,555	1,300	19,578	42,384	1,729,728	71,491	---	376,352	25,729	2,203,300
Moorhead	6,815,582	8,061,898	844,394	1,049,495	17,849,341	6,879,357	25,778,193	3,509,354	491,224	1,203,148	1,413,595	48,117,388	12,050,000	109,065	7,504,556	4,368,550	72,149,559
Moose Lake	391,015	4,630	28,364	---	489,649	---	489,649	126,616	20,469	41,927	152,609	1,255,279	---	---	209,253	128,499	1,593,031
Mora	979,963	172,510	80,945	122,455	1,301,018	8,546	1,432,019	400,171	66,706	75,967	102,246	3,310,527	1,337,249	---	290,000	810,957	5,748,733
Morgan	260,125	3,863	4,803	---	356,850	9,365	366,215	152,162	1,198	36,809	49,420	874,595	---	---	134,200	9,000	1,017,795
Morris	1,417,159	286,511	33,984	115,115	2,269,934	---	2,385,049	221,614	35,354	125,873	137,154	4,642,698	2,221,808	31,826	204,000	419,845	7,520,177
Morristown	229,427	32,574	9,482	---	356,802	---	356,802	57,592	16,146	5,743	121,767	829,533	---	1,450	---	84,858	915,841
Morton	159,502	3,791	102	8,264	159,562	---	167,826	21,998	6,291	3,843	39,200	402,553	---	30,000	110,600	---	543,153
Motley	304,620	3,163	16,430	---	173,516	1,807	175,323	93,628	43,906	21,326	66,843	725,239	---	---	115,106	730	841,075
Mound	5,770,794	610,259	280,872	---	375,571	333,429	709,000	861,935	70,757	155,967	630,160	9,089,744	5,815,600	10,708	---	488,696	15,404,748
Mounds View	7,014,366	138,381	193,929	518	401,558	110,817	512,893	196,165	49,358	996,761	230,025	9,331,878	---	---	268,205	1,273,148	10,873,231
Mountain Iron	1,111,531	74,831	98,810	---	2,037,930	20,000	2,057,930	168,404	18,012	171,441	2,557	3,703,516	293,077	---	9,827	852,490	4,858,910
Mountain Lake	438,525	65,742	7,174	124,523	1,231,179	26,493	1,382,195	154,228	13,946	49,902	333,334	2,445,046	1,099,122	48,550	110,000	130,000	3,832,718
Murdock	56,442	4,622	252	---	57,795	---	57,795	14,220	---	8,821	30,654	172,806	---	1,100	---	---	173,906
Myrtle	10,034	---	1,200	---	10,821	---	10,821	---	---	2,237	10,752	35,044	---	---	---	---	35,044
Nashua	4,683	4	---	---	2,721	---	2,721	---	---	1,322	---	8,730	---	500	---	---	9,230
Nashwauk	222,375	40,698	12,175	---	2,467,249	778,904	3,246,153	57,617	4,561	21,848	187,973	3,793,400	23,850	32,364	193,537	---	4,043,151
Nassau	11,702	1,975	550	---	18,788	---	18,788	21,826	---	483	4,136	59,460	---	---	---	---	59,460
Nelson	31,459	---	9,255	---	29,865	---	29,865	1,205	700	---	25,435	97,919	---	---	---	---	97,919

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Nerstrand	32,877	---	691	700	35,760	675	37,135	41,626	---	2,517	2,562	117,408	---	---	---	---	117,408
Nevis	146,330	4,425	10,987	---	92,399	---	92,399	104,288	4,172	1,659	18,969	383,229	70,000	100	45,023	872	499,224
New Auburn	112,218	---	4,720	---	126,660	12,150	138,810	28,242	1,223	4,484	18,888	308,585	---	---	33,468	47,474	389,527
New Brighton	11,320,031	240,044	782,484	25,262	3,211,653	1,391,970	4,628,885	6,515,912	63,621	2,203,761	877,752	26,632,490	---	282,226	794,492	11,098,804	38,808,012
New Germany	154,115	20,449	10,477	36,736	25,748	7,616	70,100	161,667	2,820	11,063	28,950	459,641	---	---	---	20,000	479,641
New Hope	10,351,135	203,199	415,012	25,267	871,185	142,009	1,038,461	1,180,692	285,255	702,518	147,059	14,323,331	---	1,915	---	653,787	14,979,033
New London	319,147	179,062	35,977	---	333,262	---	333,262	234,807	1,879	11,343	31,150	1,146,627	350,000	---	---	236,330	1,732,957
New Munich	60,592	---	4,596	---	44,883	---	44,883	4,459	2,583	5,221	15,841	138,175	---	---	---	---	138,175
New Prague	3,464,309	636,754	185,702	---	1,422,898	4,068	1,426,966	222,745	62,914	449,477	237,702	6,686,569	696,731	3,870	40,000	549,915	7,977,085
New Richland	260,376	78,724	19,369	---	390,940	5,786	396,726	126,080	875	21,053	133,058	1,036,261	---	---	---	45,810	1,082,071
New Trier	26,645	---	3,914	---	3,791	---	3,791	---	---	803	1,351	36,504	---	---	---	---	36,504
New Ulm	6,063,585	1,528,066	232,004	36,762	5,729,172	33,514	5,799,448	1,699,144	125,873	655,354	226,587	16,330,061	2,329,337	---	1,978,940	5,044,496	25,682,834
New York Mills	464,497	152,911	3,153	256,885	407,166	31,496	695,547	208,188	14,834	37,487	93,409	1,670,026	---	6,000	315,600	300,401	2,292,027
Newfolden	42,886	39,884	1,410	40,675	107,993	---	148,668	75,658	1,370	3,449	58,514	371,839	---	---	---	474	372,313
Newport	2,091,524	274,653	49,556	---	753,908	7,734	761,642	9,688	68,970	59,239	40,844	3,356,116	432,576	---	---	974,106	4,762,798
Nicollet	171,692	239,116	15,763	---	209,422	---	209,422	1,322	---	50,202	11,473	698,990	915,000	---	80,000	57,032	1,751,022
Nielsville	22,437	---	1,724	---	24,602	---	24,602	2,173	---	465	4,735	56,136	152,236	---	2,331	2,937	213,640
Nimrod	14,997	---	---	---	4,793	---	4,793	---	---	45	2,131	21,966	---	---	---	---	21,966
Nisswa	1,630,752	12,989	27,300	---	68,003	---	68,003	201,875	43,245	89,312	97,977	2,171,453	---	---	200,000	373,946	2,745,399
Norcross	23,214	---	---	---	20,430	---	20,430	14,636	---	10,668	159	69,107	---	---	---	---	69,107
North Branch	4,104,368	946,363	148,088	---	1,027,885	116,715	1,144,600	139,366	35,456	485,873	144,486	7,148,600	2,081,000	---	646,454	330,301	10,206,355
North Mankato	4,730,043	1,563,332	359,611	---	2,435,714	---	2,435,714	325,627	48,334	91,485	216,901	9,771,047	6,134,051	390,177	838,855	711,978	17,846,108
North Oaks	1,073,058	2,239	267,120	---	29,004	9,137	38,141	483,443	6,213	39,922	12,572	1,922,708	---	---	---	---	1,922,708
North St. Paul	3,649,224	107,983	243,042	---	2,778,394	134,746	2,913,140	291,409	75,373	171,669	168,220	7,620,060	4,989,909	---	1,299,020	197,946	14,106,935

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Northfield	7,159,490	832,639	510,506	617,622	4,495,483	234,496	5,347,601	2,157,672	118,814	716,283	734,710	17,577,715	3,878,275	4,003	164,400	1,122,580	22,746,973
Northome	38,615	---	1,915	---	387,719	---	387,719	24,248	---	18,786	49,796	521,079	---	6,267	---	7,973	535,319
Northrop	38,770	1,612	2,996	---	59,938	644	60,582	3,198	73	1,679	15,016	123,926	---	---	---	---	123,926
Norwood Young America	1,506,287	91,652	61,567	3,212	353,355	176,066	532,633	130,790	10,172	82,110	249,461	2,664,672	1,325,000	117,555	103,197	1,704,051	5,914,475
Nowthen	912,647	8,121	78,984	---	49,085	74,853	123,938	45,759	---	38,324	69,955	1,277,728	---	---	---	74,172	1,351,900
Oak Grove	2,619,644	154,049	154,556	---	2,126,900	23,542	2,150,442	260,687	12,788	338,057	48,835	5,739,058	---	29,820	---	1,078,768	6,847,646
Oak Park Heights	3,272,165	32,078	203,041	10,082	120,701	10,000	140,783	102,199	63,602	606,996	162,659	4,583,523	6,305,827	21,289	515,083	1,275,843	12,701,565
Oakdale	8,812,077	1,999,993	684,459	24,582	793,889	323,530	1,142,001	1,591,435	243,640	735,928	405,856	15,615,389	2,798,921	4,680	500,000	4,008,820	22,927,810
Odessa	7,166	---	931	---	48,332	---	48,332	10,690	69	3,504	1,148	71,840	---	---	---	---	71,840
Odin	8,043	4,963	---	29,016	38,485	---	67,501	11,418	---	3,639	25,253	120,817	---	---	590	56,284	177,691
Ogema	19,068	18,029	205	---	116,587	---	116,587	3,359	855	748	1,897	160,748	372,000	---	64,090	---	596,838
Ogilvie	55,162	---	2,830	---	127,504	---	127,504	37,546	1,820	12,014	13,483	250,359	---	15,250	32,727	10,000	308,336
Okabena	54,986	---	200	---	66,383	---	66,383	13,636	---	963	20,186	156,354	---	---	49,982	118,230	324,566
Oklee	117,186	---	1,129	---	135,545	---	135,545	8,070	372	2,148	62,255	326,705	---	---	---	9,571	336,276
Olivia	973,942	126,104	20,059	---	870,335	---	870,335	53,241	13,140	272,614	52,468	2,381,903	3,015,000	9,082	515,950	198,057	6,119,992
Onamia	153,109	114,903	4,461	---	271,239	2,703	273,942	119,217	3,415	20,704	81,654	771,405	---	---	100,000	---	871,405
Ormsby	22,575	13,365	2,840	---	34,996	---	34,996	350	---	4,649	9,945	88,720	---	---	---	---	88,720
Orono	4,378,299	185,150	502,916	---	291,971	25,332	317,303	1,410,556	117,291	396,321	434,406	7,742,242	4,493,742	20,906	11,300	---	12,268,190
Oronoco	402,164	13,301	13,743	---	66,464	---	66,464	13,412	742	11,322	39,639	560,787	---	---	---	50,000	610,787
Orr	104,016	---	1,690	---	200,230	---	200,230	107,937	313	15,825	72,626	502,637	---	---	6,500	13,757	522,894
Ortonville	473,377	111,495	18,454	56,634	841,148	---	897,782	247,956	10,373	46,726	64,841	1,871,004	---	---	203,108	---	2,074,112
Osakis	477,712	281,261	17,943	---	570,048	---	570,048	83,792	11,973	40,212	359,538	1,842,479	1,430,000	---	271,778	320,117	3,864,374
Oslo	117,326	---	---	---	91,588	2,376	93,964	12,771	---	254	24,349	248,664	61,853	10,000	---	---	320,517
Osseo	1,827,748	246,730	87,980	---	737,963	125,525	863,488	5,885	81,999	94,676	559,681	3,768,187	---	---	---	388,100	4,156,287

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Ostrander	75,018	---	1,891	---	65,033	---	65,033	825	470	1,934	2,373	147,544	---	---	---	---	147,544
Otsego	3,368,516	1,567,265	604,818	---	915,934	---	915,934	548,027	---	727,395	105,455	7,837,410	---	---	278,451	1,445,342	9,561,203
Ottertail	450,285	49,076	7,873	---	29,097	---	29,097	37,075	---	18,614	29,616	621,636	---	---	14,041	39,850	675,527
Owatonna	10,922,702	2,000,535	558,158	2,435,930	5,487,816	896,496	8,820,242	2,295,337	290,100	1,258,940	506,956	26,652,970	3,585,000	2,388,519	506,600	1,219,990	34,353,079
Palisade	31,009	---	---	---	376,000	2,567	378,567	41,131	606	3,905	23,737	478,955	---	---	12,000	---	490,955
Park Rapids	1,720,817	949,019	71,518	209,440	683,186	9,950	902,576	406,275	21,469	140,371	124,134	4,336,179	1,215,000	---	306,814	230,137	6,088,130
Parkers Prairie	366,978	9,448	1,103	---	312,338	---	312,338	66,701	5,438	8,871	26,436	797,313	---	7,257	---	77,396	881,966
Paynesville	567,392	341,224	178,678	651,559	1,225,688	---	1,877,247	213,899	21,220	194,981	458,101	3,852,742	1,343,148	15,583	320,911	1,267,663	6,800,047
Pease	34,389	27,373	5,139	---	20,203	---	20,203	141	---	909	8,713	96,867	---	---	---	71,621	168,488
Pelican Rapids	658,486	87,218	32,482	517,710	961,758	2,963	1,482,431	317,096	15,122	33,558	354,157	2,980,550	967,682	4,179	25,000	172,641	4,150,052
Pemberton	87,784	4,794	1,735	---	48,279	---	48,279	20,229	---	4,607	65,212	232,640	230,419	---	---	31,000	494,059
Pennock	76,772	---	7,272	---	134,195	---	134,195	13,335	979	13,893	32,130	278,576	---	---	---	---	278,576
Pequot Lakes	1,460,851	15,705	13,710	---	132,514	11,800	144,314	308,008	65,204	37,505	192,539	2,237,836	---	---	---	13,547	2,251,383
Perham	1,349,043	419,507	91,515	18,050	768,867	144,542	931,459	399,060	21,809	136,503	486,757	3,835,653	---	---	491,950	410,691	4,738,294
Perley	27,224	---	1,572	---	26,787	---	26,787	---	---	---	8,121	63,704	---	---	---	---	63,704
Peterson	57,212	---	300	---	60,318	---	60,318	13,458	361	5,393	3,595	140,637	---	---	---	---	140,637
Pierz	264,994	11,424	27,692	27,837	330,043	---	357,880	56,012	2,780	18,533	68,629	807,944	---	---	25,000	---	832,944
Pillager	132,070	164,126	21,734	---	161,145	---	161,145	25,334	4,768	31,260	20,453	560,890	---	---	32,020	---	592,910
Pine City	1,002,298	307,491	104,159	408,797	595,171	7,700	1,011,668	271,050	10,516	112,924	385,400	3,205,506	2,030,000	29	178,108	1,299,530	6,713,173
Pine Island	1,722,739	186,205	65,914	454,267	717,707	113,760	1,285,734	225,697	13,258	102,415	431,082	4,033,044	80,000	12,715	216,026	826,069	5,167,854
Pine River	290,092	---	3,425	291,661	344,766	---	636,427	218,479	29,082	5,136	54,248	1,236,889	---	---	2,000	2,480	1,241,369
Pine Springs	41,548	---	2,753	---	5,749	---	5,749	20,397	14,947	2,139	---	87,533	---	---	---	---	87,533
Pipestone	1,088,226	65,771	79,205	672,288	1,976,437	41,710	2,690,435	703,131	28,313	111,237	27,050	4,793,368	2,297,984	92,538	440,766	533,540	8,158,196
Plainview	1,224,467	---	26,371	---	765,659	91,970	857,629	318,259	23,299	68,615	95,495	2,614,135	---	13,500	---	82,442	2,710,077

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Plato	101,801	---	9,525	---	46,182	---	46,182	72,095	---	13,961	28,520	272,084	---	---	---	15,711	287,795
Plummer	94,257	648	829	600	68,842	---	69,442	---	213	4,915	41,288	211,592	---	---	---	---	211,592
Plymouth	27,967,417	165,390	3,828,156	4,051,517	8,207,471	344,172	12,603,160	3,238,106	896,876	2,146,729	1,029,103	51,874,937	---	---	1,474,056	10,383,818	63,732,811
Porter	32,931	---	1,460	---	51,940	---	51,940	10,100	---	11,549	58,914	166,894	---	---	---	---	166,894
Preston	631,061	53,498	4,026	56,962	598,404	29,413	684,779	178,785	3,192	32,329	190,897	1,778,567	496,556	---	---	274,553	2,549,676
Princeton	2,338,384	527,790	93,728	54,341	975,832	1,983	1,032,156	275,523	45,029	223,448	538,693	5,074,751	---	53,236	2,500	225,802	5,356,289
Prinsburg	155,123	962	70	---	114,841	---	114,841	32,152	---	4,428	8,307	315,883	---	6,000	---	---	321,883
Prior Lake	10,046,165	459,820	455,955	810	1,049,218	631,134	1,681,162	1,257,675	230,488	795,379	503,967	15,430,611	2,245,000	---	1,003,826	2,056,648	20,736,085
Proctor	978,028	296,415	29,173	13,548	1,061,245	3,600	1,078,393	174,474	34,257	38,141	25,747	2,654,628	755,000	---	34,446	81,630	3,525,704
Quamba	22,809	---	624	---	18,241	---	18,241	122	---	292	99	42,187	10,847	---	---	---	53,034
Racine	134,082	---	425	---	73,034	---	73,034	---	---	1,314	963	209,818	---	45,151	---	---	254,969
Ramsey	12,101,523	503,718	855,914	305,501	2,188,541	128,177	2,622,219	609,223	126,559	1,715,220	4,041,273	22,575,649	---	57,975	952,350	3,412,581	26,998,555
Randall	184,839	---	405	---	183,795	---	183,795	6,937	14,676	3,706	8,770	403,128	51,000	---	30,000	---	484,128
Randolph	47,002	---	23,005	---	47,770	7,211	54,981	12,986	87	82	24,847	162,990	---	---	---	22,782	185,772
Ranier	35,477	---	428	---	29,581	8,028	37,609	8,100	---	162	6,819	88,595	---	---	15,000	---	103,595
Raymond	127,757	38,185	1,140	181,925	243,987	---	425,912	92,913	1,337	17,628	29,406	734,278	---	---	19,000	24,035	777,313
Red Lake Falls	404,905	14,486	12,391	33,327	621,530	---	654,857	114,675	6,481	16,905	251,254	1,475,954	991,798	---	163,300	271,000	2,902,052
Red Wing	13,442,076	970,841	298,073	183,983	2,543,231	95,970	2,823,184	2,002,484	131,719	1,108,305	726,455	21,503,137	---	1,183	123,405	3,130,608	24,758,333
Redwood Falls	2,063,991	25,445	125,877	243,684	1,788,608	---	2,032,292	678,996	40,654	233,728	415,183	5,616,166	647,140	---	3,917,302	385,817	10,566,425
Regal	4,939	---	1,408	---	3,115	540	3,655	433	---	---	---	10,435	---	---	---	---	10,435
Remer	159,939	---	---	---	123,748	---	123,748	35,073	27	27,427	29,757	375,971	---	---	92,740	45,866	514,577
Renville	487,362	40,754	892	---	482,734	4,249	486,983	53,547	26,516	59,761	37,626	1,193,441	---	---	---	250,000	1,443,441
Revere	22,631	264	1,572	---	24,444	---	24,444	---	---	67	7,400	56,378	---	---	---	---	56,378
Rice	374,084	18,558	19,943	---	156,020	4,704	160,724	151,587	9,853	17,183	27,643	779,575	---	---	---	---	779,575

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Richfield	19,645,228	333,854	794,272	10,464,222	5,205,171	2,311,466	17,980,859	1,346,408	349,481	1,264,148	761,232	42,475,482	9,995,000	---	1,553,330	13,151,189	67,175,001
Richmond	532,336	137,426	11,579	---	328,463	---	328,463	144,242	187	11,331	34,958	1,200,522	---	4,150	161,898	678,048	2,044,618
Richville	15,366	---	375	---	16,107	533	16,640	300	---	41	6	32,728	---	---	---	---	32,728
Riverton	31,828	---	218	---	25,170	---	25,170	13	---	7,246	5,288	69,763	---	---	---	18,544	88,307
Robbinsdale	6,368,488	507,304	449,548	76,412	1,418,486	168,622	1,663,520	1,078,774	203,219	666,418	63,031	11,000,302	---	---	889,625	1,026,112	12,916,039
Rochester	53,358,487	2,123,104	2,680,368	5,651,903	22,305,959	1,237,841	29,195,703	14,061,298	524,331	6,997,303	1,995,638	110,936,232	9,200,000	360,000	15,066,863	8,579,997	144,143,092
Rock Creek	185,679	---	17,584	---	147,031	---	147,031	5,443	---	991	38,994	395,722	---	---	---	---	395,722
Rockford	1,738,159	310,127	119,834	---	316,011	11,884	327,895	444,865	2,218	97,983	166,933	3,208,014	---	---	75,300	643,539	3,926,853
Rockville	925,116	320,912	51,909	---	50,845	---	50,845	97,230	10,732	38,578	32,672	1,527,994	230,000	---	23,033	---	1,781,027
Rogers	9,380,456	1,074,716	392,445	---	251,956	19,556	271,512	1,021,649	111,279	334,060	1,998,459	14,584,576	4,015,000	4,847	229,196	5,546,368	24,379,987
Rollingstone	119,696	202,798	11,445	104,485	161,265	135,327	401,077	29,190	---	45,692	59,502	869,400	---	---	2,000	90,843	962,243
Ronneby	6,039	---	67	---	5,282	---	5,282	---	---	---	484	11,872	---	---	---	---	11,872
Roosevelt	11,809	---	2,003	---	14,927	---	14,927	2,467	---	2,475	775	34,456	---	---	---	---	34,456
Roscoe	11,375	---	3,525	---	25,098	---	25,098	---	135	2,543	3,738	46,414	---	---	---	---	46,414
Rose Creek	80,670	---	1,696	---	160,118	---	160,118	12,840	---	1,127	37,563	294,014	---	---	11,300	32,000	337,314
Roseau	1,077,561	232,509	26,173	245,315	856,428	---	1,101,743	135,451	21,345	22,453	247,331	2,864,566	193,793	---	2,459,071	30,000	5,547,430
Rosemount	11,195,250	962,950	698,756	307,623	957,149	246,423	1,511,195	1,920,180	129,220	607,437	3,036,473	20,061,461	6,425,000	4,780	---	1,366,084	27,857,325
Roseville	16,147,421	423,053	1,373,997	431,429	1,043,804	831	1,476,064	4,529,426	232,520	1,536,425	690,362	26,409,268	2,566,874	49,988	25,000	108,000	29,159,130
Rothsay	58,868	25,568	8,792	104,269	133,242	524	238,035	67,206	1,240	2,064	163,817	565,590	---	---	---	88,885	654,475
Round Lake	63,491	---	1,400	---	115,620	---	115,620	46,809	31	37,802	4,594	269,747	---	---	102,000	---	371,747
Royalton	224,571	24,577	19,655	---	195,109	---	195,109	37,660	---	14,691	80,489	596,752	---	---	22,000	160,693	779,445
Rush City	565,566	59,577	7,710	307,506	671,561	9,909	988,976	222,856	5,235	53,907	139,061	2,042,888	---	---	136,012	115,584	2,294,484
Rushford	549,901	31,613	56,229	1,951,704	14,947,842	34,010	16,933,556	255,289	10,523	122,811	255,515	18,215,437	221,498	30,357	30,000	20,003	18,517,295
Rushford Village	261,030	1,457	2,862	254,530	2,859,354	---	3,113,884	13,952	---	7,157	1,081	3,401,423	468,594	---	---	---	3,870,017

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Rushmore	89,236	2,789	2,082	---	122,297	---	122,297	88,525	---	10,168	8,838	323,935	---	---	---	6,000	329,935
Russell	55,189	---	1,290	---	104,833	---	104,833	19,298	127	5,623	7,396	193,756	---	---	10,630	19,003	223,389
Ruthton	72,058	3,075	1,980	---	95,637	---	95,637	25,550	1,668	5,066	24,716	229,750	---	---	---	32,000	261,750
Rutledge	28,887	---	2,150	---	12,135	---	12,135	4,486	---	107	5,300	53,065	---	---	---	---	53,065
Sabin	60,845	82,609	9,280	---	95,750	2,669	98,419	10,825	---	8,302	26,403	296,683	100,200	---	---	225,000	621,883
Sacred Heart	138,972	8,815	1,798	---	224,247	---	224,247	99,160	13,930	6,709	62,937	556,568	195,768	---	---	8,600	760,936
Sanborn	51,068	5,578	13,923	---	146,713	---	146,713	16,576	---	15,054	139,875	388,787	160,000	---	---	---	548,787
Sandstone	465,487	55,735	10,901	---	833,196	---	833,196	304,581	2,392	79,344	57,511	1,809,147	---	---	127,224	453,416	2,389,787
Sargeant	12,046	---	---	---	13,867	---	13,867	1,381	100	1,466	11,068	39,928	---	---	---	7,256	47,184
Sartell	4,445,497	4,990,369	816,378	870	592,896	92,047	685,813	2,274,510	79,389	296,819	87,033	13,675,808	5,946,458	101,106	3,588,766	8,075,236	31,387,374
Sauk Centre	1,983,772	618,236	180,905	189,281	1,320,602	---	1,509,883	757,293	30,249	91,059	207,878	5,379,275	1,268,658	---	---	831,111	7,479,044
Sauk Rapids	5,617,594	786,644	168,863	369,677	2,285,802	24,994	2,680,473	239,772	86,616	636,633	359,326	10,575,921	---	1,070	115,000	2,974,722	13,666,713
Savage	16,580,456	2,681,370	644,552	1,010	925,876	65,466	992,352	1,298,262	200,218	1,418,912	450,910	24,267,032	6,180,000	29,715	1,264,477	3,412,306	35,153,530
Scandia	1,635,936	139,839	66,132	2,000	62,428	7,223	71,651	157,542	15,953	31,677	47,757	2,166,487	---	---	3,339	1,216,454	3,386,280
Scanlon	261,062	11,791	15,731	123,248	228,852	---	352,100	15,864	9,278	10,085	10,274	686,185	---	---	---	5,000	691,185
Seaforth	6,721	---	550	---	23,667	---	23,667	3,728	---	1,114	1,531	37,311	---	---	---	---	37,311
Sebeka	160,960	293,059	6,136	1,540	213,823	---	215,363	73,812	8,379	30,807	10,753	799,269	129,000	1,000	112,772	133,258	1,175,299
Sedan	10,268	---	2,000	91,464	8,866	---	100,330	52,000	---	1,046	1,010	166,654	---	---	---	---	166,654
Shafer	284,479	---	26,528	---	177,263	---	177,263	2,405	1,955	13,591	32,100	538,321	---	---	---	---	538,321
Shakopee	14,774,684	1,879,974	885,021	21,014	2,650,539	31,440	2,702,993	2,209,269	442,626	1,449,858	578,671	24,923,096	2,186,741	---	2,521,616	2,084,077	31,715,530
Shelly	15,034	---	1,240	---	86,671	1,980	88,651	12,863	558	3,070	2,294	123,710	---	---	10,000	---	133,710
Sherburn	359,720	75,308	5,788	---	360,816	6,356	367,172	122,188	5,737	36,794	38,550	1,011,257	665,000	13,912	41,000	61,919	1,793,088
Shevlin	19,507	---	13,335	---	24,159	---	24,159	8,091	---	1,082	19,366	85,540	---	---	---	77,660	163,200
Shoreview	10,043,423	159,197	531,895	---	212,700	57,862	270,562	4,584,866	55,814	477,652	172,041	16,295,450	328,324	400	240,000	3,098,007	19,962,181

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Shorewood	4,582,602	---	195,419	---	753,605	---	753,605	52,753	53,369	641,846	1,051,916	7,331,510	1,310,000	---	40,000	893,366	9,574,876
Silver Bay	1,076,961	---	12,786	35,045	1,282,552	216,989	1,534,586	331,999	4,269	65,278	123,994	3,149,873	248,583	750	11,246	231,553	3,642,005
Silver Lake	392,701	17,263	8,209	---	241,916	---	241,916	115,339	7,525	6,443	67,081	856,477	47,501	---	20,000	51,000	974,978
Skyline	48,388	---	---	---	12,416	---	12,416	75	---	14,481	4,064	79,424	---	---	---	---	79,424
Slayton	504,731	71,357	7,593	28,291	939,776	---	968,067	164,879	10,852	17,094	38,638	1,783,211	---	---	1,500	192,618	1,977,329
Sleepy Eye	941,908	215,016	96,167	---	1,524,098	23,956	1,548,054	471,944	24,332	278,211	91,307	3,666,939	---	5,671	368,201	1,285,405	5,326,216
Sobieski	27,149	---	4,975	---	18,823	---	18,823	3,126	---	96	200	54,369	---	---	---	---	54,369
Solway	12,340	---	1,500	---	8,203	---	8,203	1,775	---	1,164	1,255	26,237	---	---	---	---	26,237
South Haven	80,678	279	3,746	4,000	55,772	1,983	61,755	108,822	---	6,827	180,755	442,862	---	---	10,139	979	453,980
South St. Paul	9,029,058	798,164	377,503	260,165	4,281,587	869,061	5,410,813	3,025,216	113,221	304,388	81,214	19,139,577	1,948,735	---	200,052	3,832,388	25,120,752
Spicer	862,042	124,357	23,696	2,200	320,197	591,821	914,218	632,679	13,485	139,302	90,206	2,799,985	897,691	---	---	411,695	4,109,371
Spring Grove	323,219	21,702	2,309	---	473,329	8,777	482,106	68,096	3,158	29,181	219,642	1,149,413	---	---	111,815	210,113	1,471,341
Spring Hill	10,581	---	1,774	377,573	5,909	---	383,482	10,434	388	---	91	406,750	---	---	3,015	---	409,765
Spring Lake Park	3,249,411	453,418	257,142	---	333,431	33,829	367,260	809,116	112,674	200,850	180,147	5,630,018	---	---	86,655	1,783,962	7,500,635
Spring Park	1,028,415	2,977	23,136	---	49,208	---	49,208	18,495	20,424	63,271	39,942	1,245,868	---	---	---	41,971	1,287,839
Spring Valley	949,720	230,627	11,874	---	1,489,037	45,513	1,534,550	408,555	8,925	125,700	176,737	3,446,688	1,371,714	---	122,994	988,938	5,930,334
Springfield	753,371	153,543	9,245	156,030	1,018,469	225	1,174,724	239,307	7,601	108,472	127,801	2,574,064	---	---	40,000	263,322	2,877,386
Squaw Lake	14,624	---	1,400	---	61,903	---	61,903	35,356	---	209	8,875	122,367	---	---	---	---	122,367
St. Anthony	5,872,648	385,197	247,878	19,649	507,876	1,512,067	2,039,592	1,451,925	139,421	400,038	190,399	10,727,098	1,918,749	14,705	625,000	1,207,828	14,493,380
St. Anthony [Stearns]	1,754	---	852	---	7,136	---	7,136	321	---	1,882	50	11,995	---	---	---	---	11,995
St. Augusta	734,871	204,742	91,204	142,842	152,738	---	295,580	26,250	5,872	75,754	22,023	1,456,296	---	---	---	---	1,456,296
St. Bonifacius	673,936	89,855	133,030	---	337,485	6,950	344,435	228,047	12,559	69,518	25,924	1,577,304	1,580,000	---	175,288	---	3,332,592
St. Charles	891,304	1,729	32,499	196,624	826,441	33,927	1,056,992	172,501	18,251	41,336	109,339	2,323,951	---	---	---	349,511	2,673,462
St. Clair	276,879	---	9,237	---	225,422	600	226,022	52,437	---	17,873	31,979	614,427	---	---	822	125,655	740,904

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
St. Cloud	35,616,128	7,524,741	1,985,437	5,264,086	15,667,776	3,321,612	24,253,474	2,405,001	1,210,296	3,541,160	3,496,059	80,032,296	45,789,974	69,989	---	20,489,464	146,381,723
St. Francis	2,574,257	116,915	87,735	---	961,515	---	961,515	389,575	46,213	196,947	46,193	4,419,350	---	61,991	553,791	205,500	5,240,632
St. Hilaire	30,523	3,913	2,659	---	65,221	---	65,221	65,148	---	1,781	6,312	175,557	---	---	---	---	175,557
St. James	761,686	939,838	40,163	---	1,751,895	2,338	1,754,233	405,422	11,204	109,164	172,996	4,194,706	11,500	74,119	621,658	190,212	5,092,195
St. Joseph	2,057,701	1,361,789	113,911	56,434	926,251	27,745	1,010,430	247,255	68,125	336,146	58,421	5,253,778	290,000	13,200	229,975	534,619	6,321,572
St. Leo	8,216	---	6	---	28,539	---	28,539	5,981	---	507	4,223	47,472	---	---	4,247	300	52,019
St. Louis Park	29,934,726	703,484	4,072,753	249,722	2,242,634	1,402,483	3,894,839	2,524,119	324,512	1,990,854	3,491,212	46,936,499	5,490,000	2,123,277	1,896,798	9,233,136	65,679,710
St. Martin	99,023	---	2,338	53,601	60,161	---	113,762	121,338	---	4,037	58,287	398,785	---	---	14,000	20,600	433,385
St. Mary's Point	158,212	---	5,428	---	6,235	3,185	9,420	5,270	775	4,354	331	183,790	---	---	---	53,631	237,421
St. Michael	5,288,258	1,592,118	515,844	3,256,483	420,859	70,883	3,748,225	220,292	3,109	581,199	724,565	12,673,610	4,924,679	151,580	1,107,000	4,330,186	23,187,055
St. Paul	156,027,872	31,813,576	9,309,315	59,853,737	102,390,893	11,201,607	173,446,237	54,776,172	3,163,786	17,102,097	15,673,743	461,312,798	51,342,056	15,448	13,797,697	90,463,809	616,931,808
St. Paul Park	1,981,573	288,111	247,765	51,449	504,547	5,000	560,996	398,601	52,674	171,409	146,252	3,847,381	230,500	---	---	---	4,077,881
St. Peter	2,902,884	319,607	202,839	---	2,873,028	60,300	2,933,328	355,319	94,737	166,905	1,443,563	8,419,182	665,000	27,132	1,210,140	502,862	10,824,316
St. Rosa	19,958	---	2,387	---	2,870	---	2,870	4,023	---	556	34,563	64,357	---	---	---	---	64,357
St. Stephen	197,693	---	4,854	---	27,508	---	27,508	86,718	3,227	3,989	20,023	344,012	---	---	---	1,708	345,720
St. Vincent	8,325	---	---	---	228,339	---	228,339	675	---	774	---	238,113	---	---	---	---	238,113
Stacy	243,550	---	10,660	---	220,500	---	220,500	12,833	3,647	6,931	359,579	857,700	358,000	---	20,000	235,545	1,471,245
Staples	631,495	141,307	57,078	291,252	1,173,064	---	1,464,316	155,109	64,827	139,410	18,856	2,672,398	494,000	166,023	---	581,667	3,914,088
Starbuck	295,823	36,140	10,407	---	420,951	---	420,951	108,066	28,261	(612)	236,235	1,135,271	76,672	---	---	---	1,211,943
Steen	13,329	1,197	---	---	30,977	---	30,977	14,111	---	2,310	903	62,827	---	---	---	---	62,827
Stephen	107,133	24,825	1,397	19,015	248,787	13,023	280,825	82,338	107	6,849	90,517	593,991	---	---	31,000	20,719	645,710
Stewart	270,440	5,701	5,519	---	178,216	1,880	180,096	86,018	1,785	32,138	23,893	605,590	---	---	6,891	209,506	821,987
Stewartville	1,907,051	269,784	22,580	---	1,074,461	60,938	1,135,399	241,336	14,125	155,461	799,659	4,545,395	871,500	---	9,381	490,626	5,916,902
Stillwater	12,960,294	899,701	552,687	24,573	839,125	71,522	935,220	2,889,732	152,192	958,702	533,922	19,882,450	6,897,892	---	62,500	4,259,739	31,102,581

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Stockton	107,586	33,903	11,092	140,717	179,689	---	320,406	5,979	---	13,649	50,848	543,463	---	---	1,000	---	544,463
Storden	110,665	1,529	524	---	91,616	---	91,616	43,873	---	13,741	18,118	280,066	---	---	---	21,169	301,235
Strandquist	4,705	---	1,500	---	17,008	500	17,508	9,861	189	---	852	34,615	---	---	---	---	34,615
Strathcona	2,338	---	---	---	1,668	---	1,668	---	---	275	---	4,281	---	---	---	---	4,281
Sturgeon Lake	109,754	---	4,236	336,889	46,236	---	383,125	25,995	---	1,588	2,193	526,891	---	---	---	5,990	532,881
Sunburg	32,074	---	20	176,750	36,482	---	213,232	90,107	---	12,166	39,278	386,877	85,000	---	---	172,473	644,350
Sunfish Lake	347,720	---	25,348	---	3,467	879	4,346	1,614	2,193	14,865	---	396,086	---	---	---	---	396,086
Swanville	68,848	---	2,465	---	97,801	1,676	99,477	35,056	347	2,614	41,607	250,414	---	7,560	---	---	257,974
Taconite	118,055	---	540	---	445,281	---	445,281	40,915	100	58,396	6,112	669,399	---	---	---	16,837	686,236
Tamarack	12,717	---	602	---	59,374	---	59,374	12,021	---	101	2,863	87,678	---	---	---	---	87,678
Taopi	3,782	29,727	---	---	122,833	---	122,833	---	---	1,412	646	158,400	---	---	---	---	158,400
Taunton	27,388	---	1,415	182,958	39,938	---	222,896	---	---	5,291	13,248	270,238	---	---	---	---	270,238
Taylor's Falls	635,516	19,926	31,406	29,500	212,326	---	241,826	36,338	4,161	13,143	204,691	1,187,007	101,100	---	56,887	23,981	1,368,975
Tenney	10,445	---	26	---	1,137	---	1,137	---	---	8	214	11,830	---	---	---	---	11,830
Tenstrike	21,829	---	2,684	---	5,692	---	5,692	---	---	---	117	30,322	---	---	---	---	30,322
Thief River Falls	1,716,242	915,244	109,965	985,551	3,271,712	---	4,257,263	1,290,281	53,720	239,216	251,817	8,833,748	1,619,980	---	640,356	1,140,334	12,234,418
Thomson	70,083	3,264	353	---	17,793	6,771	24,564	---	109	5,528	2,919	106,820	---	33,387	11,840	31,163	183,210
Tintah	12,018	---	300	35,651	31,448	---	67,099	18,626	---	37	21,891	119,971	31,000	---	---	---	150,971
Tonka Bay	918,210	15,942	88,234	---	11,633	---	11,633	15,684	7,341	67,406	48,634	1,173,084	---	---	---	71,000	1,244,084
Tower	257,046	---	14,095	286,528	190,255	136,313	613,096	527,092	7,201	99,244	57,453	1,575,227	---	153,000	5,074	19,608	1,752,909
Tracy	788,040	90,235	11,042	312,208	1,045,997	---	1,358,205	113,191	9,449	141,361	269,466	2,780,989	2,235,975	---	347,500	234,308	5,598,772
Trail	7,605	---	1,500	---	3,105	---	3,105	4	---	40	2,400	14,654	---	---	---	---	14,654
Trimont	166,182	4,325	1,505	---	266,055	971	267,026	93,829	6,585	22,787	35,120	597,359	---	---	16,025	---	613,384
Trommald	18,332	2,149	276	---	14,865	---	14,865	---	---	631	---	36,253	---	---	---	---	36,253

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Trosky	18,820	---	2,425	---	7,186	---	7,186	65	---	1,090	---	29,586	---	---	---	---	29,586
Truman	190,141	18,165	5,929	30,066	464,933	3,415	498,414	151,730	9,307	25,378	67,742	966,806	---	1,035	---	40,334	1,008,175
Turtle River	17,886	---	3,750	---	2,377	---	2,377	404	---	4,387	---	28,804	---	---	---	---	28,804
Twin Lakes	15,661	---	700	---	39,315	---	39,315	1,551	---	24,500	2,706	84,433	---	---	---	---	84,433
Twin Valley	128,731	26,291	---	99,753	309,202	990	409,945	62,244	5,180	8,768	77,989	719,148	---	---	62,026	---	781,174
Two Harbors	1,189,298	48,842	35,826	130,412	1,623,771	108,097	1,862,280	757,933	16,171	104,960	26,451	4,041,761	---	1,075	302,136	455,722	4,800,694
Tyler	190,606	---	3,476	---	423,652	---	423,652	116,811	9,404	17,845	35,458	797,252	50,000	10,104	120,000	48,000	1,025,356
Ulen	52,052	18,967	1,900	---	168,270	2,620	170,890	33,361	---	9,316	11,059	297,545	---	---	---	---	297,545
Underwood	60,138	247	3,183	---	101,723	552	102,275	29,220	625	4,722	1,882	202,292	---	---	12,000	17,525	231,817
Upsala	135,101	---	2,125	---	77,335	3,285	80,620	77,169	---	23,095	14,710	332,820	---	---	---	---	332,820
Urbank	2,713	---	362	585,127	6,433	---	591,560	204	---	8	3,123	597,970	---	9,545	---	---	607,515
Utica	34,563	3,600	3,919	---	111,226	---	111,226	1,170	---	1,588	9,740	165,806	---	---	---	---	165,806
Vadnais Heights	4,721,278	584,441	422,386	---	109,579	108,023	217,602	1,927,542	37,433	754,671	64,482	8,729,835	---	8,946	201,000	22,933	8,962,714
Vergas	107,839	28,724	5,392	---	140,573	8,539	149,112	14,238	---	6,015	48,335	359,655	---	---	32,000	6,775	398,430
Vermillion	101,218	---	3,835	---	17,528	---	17,528	---	---	6,117	18,031	146,729	---	---	---	---	146,729
Verndale	131,509	30	1,836	376,666	205,250	---	581,916	14,462	79,154	16,845	117,731	943,483	90,000	---	---	7,000	1,040,483
Vernon Center	147,263	23,333	1,210	---	91,361	600	91,961	19,930	3,433	2,215	15,637	304,982	---	---	12,481	---	317,463
Vesta	102,170	5,063	485	600	101,393	---	101,993	9,113	---	14,780	1,052	234,656	---	1,550	327	---	236,533
Victoria	4,376,910	649,110	189,406	---	127,174	48,033	175,207	777,856	18,198	716,801	81,406	6,984,894	2,925,778	---	---	1,600,569	11,511,241
Viking	10,505	---	---	61,074	23,233	---	84,307	2,937	33	2,044	12,523	112,349	---	---	---	---	112,349
Villard	47,598	5,821	1,970	35,000	54,579	---	89,579	4,340	---	559	32,161	182,028	---	---	25,788	29,405	237,221
Vining	7,126	164	1,680	---	18,075	---	18,075	10,213	---	1,802	14,458	53,518	---	---	---	---	53,518
Virginia	2,904,014	236,712	65,024	441,188	6,618,525	46,291	7,106,004	1,332,997	143,202	383,363	579,488	12,750,804	1,785,000	---	---	2,376,470	16,912,274
Wabasha	1,183,862	129,416	35,687	2,500	827,310	35,825	865,635	487,185	30,201	87,954	492,954	3,312,894	---	---	45,000	29,595	3,387,489

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Wabasso	325,040	22,797	2,765	340,000	219,984	---	559,984	114,690	1,833	72,414	179,457	1,278,980	684,078	---	35,447	137,945	2,136,450
Waconia	3,859,828	1,749,987	686,102	2,886	1,154,361	221,985	1,379,232	1,639,102	19,093	646,691	35,070	10,015,105	57,704	8,450	100,000	758,257	10,939,516
Wadena	933,633	258,122	22,879	826,872	1,342,032	---	2,168,904	143,602	47,376	135,521	277,717	3,987,754	---	322	425,202	22,088	4,435,366
Wahkon	157,910	---	7,530	---	17,711	---	17,711	13,966	472	426	25,828	223,843	---	---	---	---	223,843
Waite Park	7,693,878	1,068,795	64,088	9,320	254,465	12,977	276,762	621,249	75,890	309,616	534,422	10,644,700	8,868,544	2,345	---	1,459,953	20,975,542
Waldorf	50,113	---	88	---	64,571	---	64,571	25,754	---	12	21,566	162,104	---	---	---	---	162,104
Walker	1,022,276	106,841	14,360	630,324	752,972	---	1,383,296	565,838	20,760	48,023	82,960	3,244,354	891,768	150,000	274,912	481,784	5,042,818
Walnut Grove	185,327	136,719	705	700	255,503	10,682	266,885	62,478	7,534	31,276	115,790	806,714	---	---	74,182	19,776	900,672
Walters	12,354	---	25	---	217,340	286	217,626	11,587	---	10,778	3,822	256,192	---	---	---	408,137	664,329
Waltham	16,142	---	1,913	---	42,166	---	42,166	600	---	333	14,049	75,203	---	---	8,811	---	84,014
Wanamingo	365,177	80,646	16,095	---	253,533	---	253,533	75,352	6,143	19,675	43,223	859,844	---	---	---	135,377	995,221
Wanda	29,746	403	3,888	---	32,752	---	32,752	8,179	---	706	4,150	79,824	---	---	---	---	79,824
Warba	34,406	---	2,220	3,454	22,605	835	26,894	8,247	---	3,267	6,048	81,082	---	---	---	1,308	82,390
Warren	276,704	6,234	28,911	4,145	789,656	---	793,801	133,038	2,089	16,374	103,201	1,360,352	1,190,250	261,810	---	---	2,812,412
Warroad	825,174	59,316	19,321	284,926	860,668	30,994	1,176,588	672,304	29,221	222,910	248,154	3,252,988	---	2,855	340,000	45,000	3,640,843
Waseca	3,436,718	158,552	144,841	100,250	2,850,139	110,503	3,060,892	317,885	48,749	274,725	206,787	7,649,149	---	3,855	256,387	1,400,129	9,309,520
Watertown	1,550,103	235,092	123,873	---	154,744	---	154,744	205,009	10,093	84,546	211,152	2,574,612	1,013,000	---	204,250	410,823	4,202,685
Waterville	703,361	137,213	14,680	34,200	576,821	21,703	632,724	26,749	11,274	51,633	74,151	1,651,785	1,778,000	---	---	---	3,429,785
Watkins	349,295	270,036	12,072	599,039	287,714	211,444	1,098,197	167,156	5,261	79,849	201,437	2,183,303	45,000	2,500	---	501,487	2,732,290
Watson	50,447	---	4,400	---	73,957	---	73,957	3,755	---	7,312	5,908	145,779	---	---	---	---	145,779
Waubun	86,405	---	3,168	---	103,761	12,000	115,761	21,056	---	803	22,319	249,512	32,140	---	---	2,994	284,646
Waverly	661,573	107,683	31,275	---	83,890	2,078	85,968	11,412	329	2,040	43,466	943,746	217,500	---	---	227,500	1,388,746
Wayzata	5,725,455	44,636	345,596	---	127,544	26,551	154,095	846,304	94,880	255,776	---	7,466,742	---	4,878	315,000	558,800	8,345,420
Welcome	305,077	---	4,661	---	290,029	2,232	292,261	36,228	1,430	41,026	114,447	795,130	181,707	5,600	---	---	982,437

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Wells	517,564	93,500	9,422	---	1,013,565	29,937	1,043,502	346,912	21,660	69,703	112,778	2,215,041	468,376	3,950	119,996	9,305	2,816,668
Wendell	50,480	---	470	---	55,214	---	55,214	64,712	300	3,746	23,081	198,003	---	---	---	8,266	206,269
West Concord	351,858	54,720	5,711	55,114	305,678	21,395	382,187	104,317	4,200	18,884	28,302	950,179	---	16,075	12,300	---	978,554
West St. Paul	9,692,365	526,298	470,559	79,923	1,821,433	138,359	2,039,715	572,455	119,783	789,661	111,428	14,322,264	2,571,560	45,165	515,150	177,984	17,632,123
West Union	4,481	---	1,000	---	6,374	---	6,374	3	---	417	927	13,202	---	---	---	---	13,202
Westbrook	110,749	1,789	3,612	---	286,542	9,270	295,812	51,064	1,695	7,204	69,134	541,059	---	---	27,000	17,500	585,559
Westport	6,996	4,261	1,626	---	877	---	877	2	---	509	---	14,271	---	---	---	---	14,271
Whalan	16,438	---	500	---	10,696	---	10,696	---	---	600	1,116	29,350	---	---	---	---	29,350
Wheaton	561,725	---	4,849	328,082	751,972	---	1,080,054	65,689	5,110	18,555	702,657	2,438,639	135,000	---	47,000	55,554	2,676,193
White Bear Lake	5,317,576	1,195,748	525,593	525,405	2,266,701	389,613	3,181,719	1,552,235	138,895	1,279,903	466,083	13,657,752	---	142,882	825,750	3,656,414	18,282,798
Wilder	22,648	---	20	---	17,826	---	17,826	---	---	2,609	1,152	44,255	---	---	---	---	44,255
Willernie	108,236	---	16,729	---	117,187	---	117,187	11,071	2,884	6,749	6,573	269,429	---	---	---	---	269,429
Williams	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar	5,497,952	1,809,106	1,454,324	1,480,428	5,266,447	128,727	6,875,602	926,909	236,776	1,317,232	785,697	18,903,598	1,530,000	---	1,703,292	6,305,523	28,442,413
Willow River	52,558	10,781	2,856	---	59,957	---	59,957	20,180	---	5,832	102,627	254,791	---	---	---	---	254,791
Wilmont	60,730	---	990	---	105,616	---	105,616	25,970	853	5,490	8,408	208,057	---	---	---	---	208,057
Wilton	8,547	1,149	3,920	---	5,234	---	5,234	31	---	2,899	125	21,905	---	---	---	---	21,905
Windom	1,076,115	315,311	42,258	---	1,622,920	11,686	1,634,606	559,778	23,691	61,889	182,141	3,895,789	---	---	491,057	---	4,386,846
Winger	44,037	15,668	3,855	15,522	50,788	1,125	67,435	7,468	---	5,684	13,064	157,211	---	---	---	99,849	257,060
Winnebago	334,009	86,282	13,930	---	619,917	23,387	643,304	134,202	17,967	48,824	94,939	1,373,457	---	19,833	---	---	1,393,290
Winona	6,150,724	554,465	171,860	543,792	10,095,669	347,756	10,987,217	1,313,495	254,135	479,083	326,635	20,237,614	---	8,344	1,014,733	2,141,305	23,401,996
Winsted	1,002,547	34,379	68,681	95,141	693,099	3,731	791,971	329,569	18,530	79,588	607,930	2,933,195	1,416,037	---	---	1,133,984	5,483,216
Winthrop	434,193	10,683	36,389	---	491,577	10,370	501,947	233,681	6,708	28,296	75,309	1,327,206	265,000	---	112,354	---	1,704,560
Winton	40,718	---	492	---	34,320	---	34,320	50,826	---	---	9,483	135,839	---	---	8,400	---	144,239

Table 15
Classification of Revenues for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Taxes	Special Assessments	Licenses and Permits	Intergovernmental Revenues				Charges for Services	Fines & Forfeits	Interest Earnings	All Other Revenues	Total Revenues	Borrowing	Other Financing Sources	Transfers In		Total Revenues & Other Sources
				Federal Grants	State Grants	Local Grants	Total								Enterprise Funds	Governmental Funds	
Wolf Lake	11,386	---	152	---	14,142	---	14,142	85,068	72	380	42,277	153,477	---	952	20,000	---	174,429
Wolverton	27,145	---	200	---	35,008	---	35,008	24,178	---	449	11,650	98,630	---	---	---	---	98,630
Wood Lake	103,715	458	2,980	---	132,262	---	132,262	45,557	427	5,731	7,841	298,971	---	1,161	---	6,000	306,132
Woodbury	24,837,350	9,940,144	2,533,902	192,080	3,777,408	1,536,506	5,505,994	3,828,289	393,296	4,313,513	140,286	51,492,774	---	273,222	499,041	9,377,209	61,642,246
Woodland	258,198	---	45,743	---	3,516	1,591	5,107	2,050	1,995	4,622	1,751	319,466	---	---	---	40,000	359,466
Woodstock	21,736	---	1,825	---	50,162	---	50,162	5,609	---	844	407	80,583	---	---	---	2,500	83,083
Worthington	2,773,810	435,130	283,058	169,989	4,477,265	17,341	4,664,595	996,825	164,010	899,144	156,116	10,372,688	---	4,650	820,711	213,823	11,411,872
Wrenshall	66,878	---	4,403	17,118	65,957	---	83,075	28,904	---	8,427	7,507	199,194	---	---	---	8,513	207,707
Wright	21,242	---	2,050	---	47,293	---	47,293	28,482	---	---	1,266	100,333	---	---	---	---	100,333
Wykoff	119,931	12,257	1,482	---	283,089	---	283,089	49,850	1,054	6,848	18,406	492,917	---	---	---	48,457	541,374
Wyoming	2,208,453	75,682	104,210	---	126,696	---	126,696	229,827	33,021	130,668	88,623	2,997,180	---	3,849,164	---	---	6,846,344
Zemple	12,603	---	100	---	2,287	---	2,287	---	---	167	---	15,157	---	---	---	---	15,157
Zimmerman	1,275,501	59,041	65,149	---	386,663	4,905	391,568	148,722	25,403	102,752	18,406	2,086,542	---	12,645	50,000	30,199	2,179,386
Zumbro Falls	32,580	---	14,206	---	51,808	---	51,808	39,767	149	647	13,168	152,325	---	---	---	20,938	173,263
Zumbrota	1,320,823	37,736	41,449	---	610,629	204,636	815,265	265,078	22,310	71,570	96,807	2,671,038	---	155	---	715,936	3,387,129
State Total	\$2,189,503,214		\$138,255,548		\$851,546,301		\$1,179,983,914	\$43,768,173		\$214,110,977		\$808,784,105		\$188,042,235		\$6,422,125,368	
		\$274,603,054		\$237,071,190		\$91,366,423		\$439,443,656		\$183,887,548		\$4,663,556,084		\$40,255,872		\$721,487,072	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Enterprise Funds		Governmental Funds		
Ada	1,629	238,767	490,280	279,429	144,492	314,937	66,341	63,381	1,597,627	649,451	134,412	69,543	2,451,033	---	---	195,000	2,646,033	
Adams	755	130,454	189,541	50,669	38,517	17,131	1,966	33,207	461,485	12,852	70,000	24,771	569,108	---	17,000	15,500	601,608	
Adrian	1,220	125,322	239,153	209,478	---	161,242	74,440	---	809,635	1,557,346	384,780	147,450	2,899,211	---	8,500	176,705	3,084,416	
Afton	2,899	639,060	437,852	337,080	---	19,431	17,612	44,989	1,496,024	132,059	75,000	154,355	1,857,438	---	---	245,000	2,102,438	
Aitkin	2,081	327,404	658,725	308,296	---	61,350	267,622	83,958	1,707,355	951,463	376,679	223,785	3,259,282	---	---	---	3,259,282	
Akeley	398	108,368	112,043	57,595	---	35,218	---	9,013	322,237	5,145	9,181	5,170	341,733	---	---	8,199	349,932	
Albany	2,221	267,314	663,513	203,337	---	60,790	784,789	---	1,979,743	1,055,509	667,068	369,096	4,071,416	---	---	150,881	4,222,297	
Albert Lea	18,095	1,578,392	5,299,278	2,468,669	---	3,224,450	562,855	396,154	13,529,798	6,441,138	874,675	384,374	21,229,985	---	40,000	1,915,000	23,184,985	
Alberta	126	32,090	2,873	16,181	11,002	---	---	---	62,146	1,250	---	---	63,396	---	11,206	487	75,089	
Albertville	6,103	1,023,497	1,110,071	637,717	53,594	274,167	124,140	---	3,223,186	795,372	1,155,000	490,660	5,664,218	560,000	259,426	643,157	7,126,801	
Alden	627	128,637	86,395	86,013	---	32,755	---	3,791	337,591	315,197	53,500	11,228	717,516	---	70,000	298,751	1,086,267	
Aldrich	39	20,628	136	4,167	---	---	---	2,183	27,114	---	---	---	27,114	---	---	---	27,114	
Alexandria	12,415	1,696,921	2,843,701	1,382,708	13,260	1,202,777	487,742	785,039	8,412,148	5,831,875	1,500,000	452,601	16,196,624	---	2,504,342	4,697,477	23,398,443	
Alpha	121	26,167	35,624	11,496	8,854	3,075	---	---	85,216	11,000	---	---	96,216	---	---	9,070	105,286	
Altura	418	69,321	113,458	64,303	2,577	3,028	---	6,604	259,291	16,716	18,600	269	294,876	---	---	---	294,876	
Alvarado	364	105,452	5,108	12,860	---	7,934	182,774	804	314,932	63,244	---	---	378,176	---	---	---	378,176	
Amboy	541	85,531	136,562	95,136	---	4,183	195,111	17,005	533,528	14,273	---	---	547,801	---	26,000	191,368	765,169	
Andover	31,023	1,963,486	3,785,803	1,944,505	86,631	1,976,211	538,293	17,999	10,312,928	4,751,306	3,460,000	2,268,868	20,793,102	---	163,469	1,436,677	22,393,248	
Annandale	3,005	366,381	681,887	312,573	---	158,036	475,288	23,187	2,017,352	1,123,559	965,000	359,162	4,465,073	871,859	151,684	1,235,822	6,724,438	
Anoka	17,849	1,540,834	4,432,326	1,473,842	---	1,757,129	815,006	198,367	10,217,504	2,143,901	385,000	801,325	13,547,730	---	217,000	489,134	14,253,864	
Apple Valley	49,983	4,154,907	9,431,395	3,355,405	---	4,373,278	1,586,506	521,202	23,422,693	11,753,185	5,070,000	2,001,578	42,247,456	2,360,000	51,318	2,916,585	47,575,359	
Appleton	2,671	308,904	599,144	502,622	10,297	269,693	662,090	269,204	2,621,954	756,956	309,411	109,084	3,797,405	---	---	---	3,797,405	
Arco	91	19,106	5,953	14,810	---	61	---	6,559	46,489	---	---	---	46,489	---	---	---	46,489	
Arden Hills	9,796	1,438,255	1,420,785	311,056	---	628,177	43,791	---	3,842,064	677,117	220,000	60,100	4,799,281	---	---	1,045,100	5,844,381	
Argyle	652	101,963	50,373	134,009	---	21,129	33,185	---	340,659	12,629	7,390	1,441	362,119	1,000	49,909	5,586	418,614	
Arlington	2,091	359,791	435,550	320,716	---	164,201	370,912	5,325	1,656,495	452,226	372,500	83,271	2,564,492	---	---	184,500	2,748,992	
Ashby	475	60,265	232,366	28,483	620	13,157	17,408	36	352,335	41,349	1,235,378	97,517	1,726,579	---	---	45,147	1,771,726	
Askov	364	141,350	43,913	29,240	---	24,626	---	---	239,129	17,554	---	---	256,683	---	---	---	256,683	
Atwater	1,026	120,421	193,995	112,761	2,468	59,300	274	36,105	525,324	192,620	450,000	88,639	1,256,583	---	---	---	1,256,583	
Audubon	491	221,869	116,186	59,247	33,349	4,399	134,410	15,026	584,486	289,576	115,000	154,362	1,143,424	---	---	14,669	1,158,093	
Aurora	1,709	258,164	435,491	479,912	---	140,310	51,771	9,951	1,375,599	141,421	259,439	44,037	1,820,496	---	12,437	239,220	2,072,153	
Austin	23,726	1,749,531	4,935,540	3,159,715	---	3,652,815	250,603	118,913	13,867,117	7,247,578	776,363	389,443	22,280,501	---	---	794,440	23,074,944	
Avoca	117	16,963	14,063	12,132	---	5,277	839	6,431	55,705	23,799	---	---	79,504	---	62,673	9,000	151,177	
Avon	1,328	305,622	411,438	202,530	---	110,345	63,348	---	1,093,283	840,185	476,962	248,420	2,658,850	---	---	3,785	2,662,635	
Babbitt	1,593	592,863	563,181	366,077	---	292,915	27,217	4,108	1,846,361	363,022	90,067	111,758	2,411,208	---	---	478,937	2,890,145	
Backus	321	69,484	107,396	19,834	4,192	8,595	32,000	16,091	257,592	68,820	7,879	12,407	346,698	---	---	10,436	357,134	
Badger	455	128,103	62,314	53,195	---	3,057	81,296	---	327,965	---	3,160	12,196	343,321	---	2,635	5,448	351,404	
Bagley	1,240	211,011	313,829	351,342	---	38,010	96,945	24,803	1,035,940	204,387	147,134	86,179	1,473,640	---	31,215	---	1,504,855	
Balaton	600	95,222	179,658	93,082	---	136,622	221,875	31,037	757,496	95,382	130,335	158,183	1,141,396	---	---	62,658	1,204,054	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Barnesville	2,317	817,434	438,658	255,250	---	213,583	387,471	1,326	2,113,722	214,397	259,722	134,624	2,722,465	---	34,500	326,967	3,083,932
Barnum	587	210,656	21,723	79,234	5,449	16,110	83,545	1,779	418,496	---	15,000	2,887	436,383	---	2,000	14,000	452,383
Barrett	325	125,326	69,461	50,520	44,839	25,270	208,358	---	523,774	169,342	73,428	14,848	781,392	---	240,330	---	1,021,722
Barry	18	4,089	733	1,279	---	150	---	---	6,251	---	---	---	6,251	---	---	---	6,251
Battle Lake	743	152,187	175,481	81,584	1,426	50,507	24,125	34,757	520,067	107,288	58,266	20,729	706,350	---	---	56,666	763,016
Baudette	1,041	227,902	253,091	157,378	2,739	148,458	220,272	20,000	1,029,840	93,215	---	---	1,123,055	---	---	---	1,123,055
Baxter	7,827	1,326,194	1,877,751	971,514	34,670	674,652	714,819	7,789	5,607,389	2,865,591	5,806,933	1,161,914	15,441,827	---	349,247	1,468,792	17,259,866
Bayport	3,310	569,322	920,694	204,918	11,366	586,541	---	5,211	2,298,052	219,654	80,000	44,884	2,642,590	---	---	612,527	3,255,117
Beardsley	231	66,396	31,735	15,673	889	600	---	---	115,293	17,825	---	---	133,118	---	---	21,115	154,233
Beaver Bay	177	176,725	6,086	37,560	---	---	---	---	220,371	30,969	83,620	2,652	337,612	---	---	70,383	407,995
Beaver Creek	244	60,261	115,366	83,527	---	1,922	---	---	261,076	---	52,881	11,119	325,076	---	---	24,631	349,707
Becker	4,254	856,668	1,023,758	700,564	---	1,093,899	129,549	---	3,804,438	2,921,840	1,345,000	1,424,765	9,496,043	---	129,749	2,696,557	12,322,349
Bejou	86	22,953	983	4,606	5,815	730	---	---	35,087	---	---	---	35,087	---	3,798	---	38,885
Belgrade	710	97,320	176,654	144,046	3,545	17,212	11,203	55,271	505,251	141,499	167,000	112,936	926,686	---	---	59,712	986,398
Belle Plaine	7,148	782,719	1,263,850	478,435	100	217,002	93,049	---	2,835,155	3,328,411	1,620,000	346,602	8,130,168	---	---	1,025,799	9,155,967
Bellechester	163	18,857	6,319	6,619	16,626	2,327	---	---	50,748	872	---	---	51,620	---	13,000	19,000	83,620
Bellingham	166	15,307	28,124	46,056	30,463	238	---	---	120,188	52,339	---	---	172,527	---	---	---	172,527
Beltrami	88	18,899	7,470	6,925	3,695	200	---	1,220	38,409	6,600	6,000	1,000	52,009	---	---	---	52,009
Belview	354	81,961	53,244	68,694	---	6,021	---	---	209,920	30,765	46,332	10,920	297,937	---	---	---	297,937
Bemidji	13,413	1,648,027	4,822,969	1,770,458	---	960,276	532,132	564,310	10,298,172	22,058,338	7,345,000	1,183,678	40,885,188	---	4,294,306	14,359,668	59,539,162
Bena	95	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Benson	3,384	607,548	874,068	619,389	---	399,906	100,637	236,719	2,838,267	313,808	158,601	46,913	3,357,589	26,000	---	236,040	3,619,629
Bertha	462	125,180	105,661	33,893	---	13,697	213,698	---	492,129	52,638	---	---	544,767	---	---	40,000	584,767
Bethel	533	136,350	104,190	50,778	4,366	1,933	---	---	297,617	352,448	20,000	22,600	692,665	---	39,628	31,991	764,284
Big Falls	258	81,365	16,939	76,958	---	33,549	310,677	2,955	522,443	63,128	---	---	585,571	---	---	---	585,571
Big Lake	9,446	839,714	2,778,867	484,369	---	412,934	414,423	---	4,930,307	6,037,604	1,715,427	1,110,765	13,794,103	---	500,000	694,892	14,988,995
Bigelow	228	35,683	33,693	13,525	18,793	89	---	7,006	108,789	119,282	---	---	228,071	---	---	85,959	314,030
Bigfork	457	91,547	163,800	75,515	---	11,911	5,379	17,905	366,057	66,391	32,674	10,711	475,833	---	13,447	103	489,383
Bingham Lake	149	25,510	14,013	23,704	1,054	4,248	---	4,983	73,512	---	---	---	73,512	---	50,233	---	123,745
Birchwood	934	135,083	131,842	75,319	182,693	8,334	---	1,477	534,748	79,912	45,500	15,870	676,030	---	201,030	124,500	1,001,560
Bird Island	1,109	176,534	229,308	123,963	595	63,546	50,000	26,607	670,553	618,460	44,796	30,458	1,364,267	---	---	6,191	1,370,458
Biscay	109	17,620	691	4,274	---	1,387	---	323	24,295	---	---	---	24,295	---	---	---	24,295
Biwabik	872	657,852	405,477	292,931	---	35,759	57,013	---	1,449,032	50,487	96,853	73,585	1,669,957	---	---	9,585	1,679,542
Blackduck	721	124,971	227,329	108,580	---	45,282	23,795	4,997	534,954	230,053	97,198	96,131	958,336	---	11,696	13,571	983,603
Blaine	56,888	4,801,157	10,508,603	3,398,704	---	2,500,973	1,498,656	1,871,460	24,579,553	16,501,381	2,860,000	1,331,345	45,272,279	---	---	3,657,029	48,929,308
Blomkest	172	20,926	22,046	5,570	9,508	19,593	---	---	77,643	21,727	61,000	4,351	164,721	---	---	85,271	249,992
Blooming Prairie	1,964	388,420	408,335	213,202	2,880	192,155	2,341	25,807	1,233,140	211,568	190,076	99,596	1,734,380	---	43,900	50,000	1,828,280
Bloomington	85,238	5,594,709	23,956,689	8,306,829	---	10,116,364	25,817,951	5,078,886	78,871,428	15,781,149	18,825,000	4,679,973	118,157,550	---	20,952	13,934,335	132,112,837
Blue Earth	3,395	416,549	726,357	631,585	78,687	433,343	307,552	200,331	2,794,404	728,460	1,009,286	549,160	5,081,310	---	---	6,545	5,087,855

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Bluffton	200	18,616	17,383	11,397	300	9,163	---	1,138	57,997	87,545	---	---	145,542	---	---	145,542	
Bock	102	35,146	844	6,734	860	455	---	---	44,039	---	---	---	44,039	---	3,442	47,481	
Borup	81	9,404	416	5,512	---	651	---	4,940	20,923	5,180	---	---	26,103	---	---	26,103	
Bovey	709	174,516	148,334	103,021	---	59,525	32,925	166,356	684,677	168,574	54,138	31,934	939,323	---	423,324	1,362,647	
Bowlus	252	24,124	46,000	8,230	23,733	5,729	---	---	107,816	137,362	---	---	245,178	---	55,362	300,540	
Boy River	36	2,567	---	3,227	66	---	---	2,068	7,928	507	---	---	8,435	---	---	8,435	
Boyd	172	59,590	48,705	14,252	24,607	1,271	1,731	21,154	171,310	139,533	---	---	310,843	---	---	310,843	
Braham	1,660	247,099	414,615	247,759	---	9,580	6,715	28,704	954,472	90,487	76,751	62,467	1,184,177	---	742	1,184,919	
Brainerd	13,954	2,461,972	4,781,598	1,379,171	355,666	1,198,068	2,516,714	1,519,297	14,212,486	5,884,209	1,609,212	699,773	22,405,680	---	5,777,192	28,182,872	
Brandon	449	176,695	70,874	66,564	4,204	3,034	---	---	321,371	253,285	43,932	83,310	701,898	---	1,500	712,927	
Breckenridge	3,531	319,907	762,392	563,530	49,268	291,673	305,467	170,746	2,462,983	3,080,547	354,193	104,912	6,002,635	30,000	---	6,032,635	
Breezy Point	1,774	678,785	620,614	292,389	---	4,731	76,270	15,406	1,688,195	311,105	723,669	212,394	2,935,363	---	134,943	3,070,306	
Brewster	475	24,222	52,492	65,902	45,094	2,610	---	39,744	230,064	512,564	---	---	742,628	---	680	743,308	
Bricelyn	327	66,876	57,628	75,089	4,215	2,438	---	---	206,246	2,500	22,503	1,909	233,158	---	30,000	272,191	
Brook Park	138	42,237	20,893	2,474	---	1,187	---	1,892	68,683	62,692	---	---	131,375	---	3,500	134,875	
Brooklyn Center	30,330	3,221,031	8,048,529	1,784,319	---	2,399,541	7,666,319	290,925	23,410,664	4,531,003	2,884,953	1,133,796	31,960,416	---	1,549,358	33,509,774	
Brooklyn Park	75,156	3,686,550	19,209,298	4,899,906	---	6,638,232	12,305,000	---	46,738,986	5,935,700	8,027,367	2,955,633	63,657,686	2,950,000	13,569,581	80,177,267	
Brooks	139	15,371	3,331	6,314	9,772	13,479	6,728	---	54,995	64,232	---	---	119,227	(1,270)	---	117,957	
Brookston	91	8,281	4,250	8,476	---	2,350	---	100	23,457	495	---	---	23,952	---	---	23,952	
Brooten	645	68,455	103,435	123,239	---	28,559	---	49,384	373,072	65,728	35,000	15,464	489,264	---	---	489,264	
Browerville	706	89,652	111,156	143,594	---	47,637	---	19,261	411,300	1,588,359	80,000	36,408	2,116,067	---	51,128	2,259,595	
Browns Valley	625	170,284	268,567	43,927	---	108,041	1,006,044	---	1,596,863	658,423	70,000	16,391	2,341,677	---	304,453	2,646,130	
Brownsdale	696	83,776	70,526	48,787	---	32,865	---	1,647	237,601	71,264	110,000	58,937	477,802	---	---	477,802	
Brownsville	480	37,155	63,041	69,616	---	38,509	30,454	955	239,730	673,144	45,000	23,206	981,080	---	2,880	988,960	
Brownton	812	93,025	276,579	88,300	43,342	26,003	---	1,652	528,901	87,336	109,326	64,864	790,427	---	44,370	834,797	
Bruno	106	38,098	22,162	10,394	2,730	1,316	---	1,956	76,656	21,557	---	---	98,213	---	2,000	100,213	
Buckman	249	12,896	1,492	8,283	13,854	6,658	---	648	43,831	3,180	10,000	510	57,521	---	---	57,521	
Buffalo	14,154	1,018,071	2,635,547	1,617,723	675,565	1,589,694	184,724	286,896	8,008,220	5,087,671	1,994,501	1,220,579	16,310,971	10,725	673,315	16,995,011	
Buffalo Lake	732	82,990	247,163	86,916	---	10,721	127,667	28,128	583,585	104,927	104,788	78,870	872,170	---	---	872,170	
Buhl	978	179,621	151,990	307,300	---	136,595	28,261	20,612	824,379	313,555	88,724	43,296	1,269,954	---	403,104	1,909,709	
Burnsville	61,081	4,814,951	18,268,837	3,668,878	240,567	4,698,785	2,007,636	1,349,448	35,049,102	31,979,783	4,126,031	1,376,385	72,531,301	4,459,043	505,000	4,517,632	82,012,976
Burtrum	115	10,375	7,345	12,172	---	2,583	---	9,369	41,844	26,586	---	---	68,430	---	---	68,430	
Butterfield	506	100,456	38,829	124,574	26,636	9,302	---	---	299,797	39,498	5,000	18,171	362,466	---	45,892	408,358	
Byron	4,800	211,156	504,043	441,618	---	168,747	246,582	---	1,572,146	302,725	762,184	372,107	3,009,162	---	397,592	3,406,754	
Caledonia	2,902	526,968	754,646	304,820	---	256,567	115,432	8,575	1,967,008	514,080	150,279	44,857	2,676,224	---	15,278	2,691,502	
Callaway	204	41,761	60,448	35,924	14,899	323,309	25,000	95	501,436	28,884	3,225	670	534,215	---	56,367	665,913	
Calumet	368	180,923	60,797	155,755	---	51,535	---	303	449,313	171,697	42,800	1,593	665,403	---	6,333	673,610	
Cambridge	7,657	1,070,335	1,797,233	1,200,957	---	216,396	1,408,699	160,491	5,854,111	8,459,825	2,333,246	714,646	17,361,828	---	---	17,361,828	
Campbell	196	16,408	19,615	18,039	12,977	16,153	---	8,670	91,862	32,803	---	---	124,665	---	29,500	154,165	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	Current Expenditures								Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Canby	1,810	293,950	363,168	263,741	392	208,464	94,803	102,565	1,327,083	294,000	132,000	68,707	1,821,790	100,000	---	22,278	1,944,068
Cannon Falls	4,076	656,901	985,635	646,634	69,092	866,309	136,389	105,897	3,466,857	669,076	1,033,133	373,359	5,542,425	13,750	9,250	2,181,210	7,746,635
Canton	318	85,308	53,182	96,990	---	6,470	---	---	241,950	---	---	---	241,950	---	---	5,345	247,295
Carlos	406	67,825	53,528	49,650	---	14,158	---	15,207	200,368	9,599	55,000	50,916	315,883	---	15,000	26,506	357,389
Carlton	782	158,089	151,791	120,312	7,005	65,080	---	82,119	584,396	36,505	12,000	58,884	691,785	12,500	---	---	704,285
Carver	2,946	624,060	559,238	272,592	442	272,116	---	7,396	1,735,844	374,202	238,250	180,563	2,528,859	---	1,478	141,681	2,672,018
Cass Lake	825	159,021	381,302	126,889	2,021	56,041	193,030	4,243	922,547	46,497	38,204	15,501	1,022,749	---	---	---	1,022,749
Cedar Mills	46	15,037	424	2,696	---	---	---	---	18,157	---	---	---	18,157	---	540	---	18,697
Center City	608	117,938	106,087	90,189	1,804	13,528	---	---	329,546	549,267	11,771	6,499	897,083	---	---	54,600	951,683
Centerville	3,821	531,062	1,094,263	265,153	13,417	147,616	15,701	---	2,067,212	2,163,457	1,293,750	339,189	5,863,608	52,160	---	682,575	6,598,343
Ceylon	343	97,054	60,557	99,516	3,061	3,081	---	48,906	312,175	142,701	5,146	240	460,262	---	---	---	460,262
Champlin	23,983	1,334,217	4,112,282	6,762,498	---	1,041,984	1,098,164	152,946	14,502,091	3,747,037	1,606,007	658,781	20,513,916	515,000	---	1,726,334	22,755,250
Chandler	238	48,388	31,833	72,122	---	14,692	4,063	8,809	179,907	7,406	7,500	2,044	196,857	---	17,137	18,900	232,894
Chanhasen	22,590	2,053,931	2,885,296	2,108,771	---	2,064,382	646,550	---	9,758,930	6,251,073	2,689,552	968,659	19,668,214	93,811	---	2,583,590	22,345,615
Chaska	24,048	3,025,284	3,643,870	4,161,591	---	1,418,147	1,111,124	9,149	13,369,165	7,989,691	4,635,000	2,094,223	28,088,079	15,307,968	1,383,152	16,012,958	60,792,157
Chatfield	2,562	422,371	639,813	337,758	---	366,085	650,117	---	2,416,144	1,184,416	358,351	251,352	4,210,263	---	1,350,829	653,573	6,214,665
Chickamaw Beach	145	6,438	15,791	11,509	---	1,052	---	250	35,040	---	---	---	35,040	---	---	3,261	38,301
Chisago City	4,718	349,114	701,768	269,257	7,710	227,975	64,188	4,997	1,625,009	5,730,183	283,422	179,330	7,817,944	---	65,989	224,899	8,108,832
Chisholm	4,629	711,893	1,494,732	903,128	---	510,892	234,656	366,974	4,222,275	915,242	40,000	77,768	5,255,285	---	287,041	---	5,542,326
Chokio	422	46,929	59,141	47,381	---	3,725	5,323	14,432	176,931	31,059	9,793	1,834	219,617	---	---	11,627	231,244
Circle Pines	5,211	440,716	1,108,966	182,664	---	358,044	---	92,450	2,182,840	2,352,589	320,000	231,437	5,086,866	---	117,011	819,000	6,022,877
Clara City	1,312	327,102	201,993	270,947	---	106,153	40,413	2,061	948,669	299,033	62,349	33,921	1,343,972	---	---	59,325	1,403,297
Claremont	605	166,911	122,408	104,529	---	25,070	21,506	---	440,424	138,458	1,350,175	93,947	2,023,004	---	---	---	2,023,004
Clarissa	609	129,775	61,695	87,564	---	11,780	11,283	3,911	306,008	75,540	13,981	3,669	399,198	---	---	151,254	550,452
Clarkfield	885	163,343	201,242	165,966	---	102,999	45,802	80	679,432	94,488	78,061	19,689	871,670	5,000	---	---	876,670
Clarks Grove	695	123,770	27,905	51,601	---	16,303	---	---	219,579	21,551	---	---	241,130	---	---	---	241,130
Clear Lake	443	150,997	191,699	80,742	---	45,203	---	44,768	513,409	44,069	58,373	22,512	638,363	---	---	2,000	640,363
Clearbrook	540	114,010	106,777	82,074	---	121,218	12,706	---	436,785	79,153	125,667	46,180	687,785	---	---	---	687,785
Clearwater	1,436	305,658	393,686	181,162	---	61,726	18,250	26,002	986,484	151,122	785,000	102,788	2,025,394	---	485,610	129,272	2,640,276
Clements	154	27,766	21,734	11,860	8,584	8,029	---	4,064	82,037	27,780	---	---	109,817	---	---	---	109,817
Cleveland	713	95,845	150,968	113,550	---	---	---	---	360,363	38,422	13,933	5,869	418,587	---	42,000	---	460,587
Climax	215	40,581	18,355	27,135	---	12,029	1,675	---	99,775	86,997	---	---	186,772	---	---	8,576	195,348
Clinton	418	75,215	56,900	98,834	---	3,311	---	17,785	252,045	---	20,658	13,660	286,363	---	---	---	286,363
Clietherall	112	38,524	328	3,539	54	738	---	625	43,808	3,932	---	---	47,740	---	---	---	47,740
Clontarf	160	36,366	864	7,232	---	---	---	10,175	54,637	---	25,162	---	79,799	---	28,255	---	108,054
Cloquet	11,780	794,121	4,025,751	1,248,701	8,672	1,039,343	407,643	---	7,524,231	2,447,208	305,881	110,092	10,387,412	---	11,000	1,016,097	11,414,509
Coates	177	16,692	3,474	5,444	---	3,839	---	---	29,449	---	---	---	29,449	---	---	30,000	59,449
Cobden	43	3,547	2,224	7,656	---	---	---	2,385	15,812	---	---	---	15,812	---	---	---	15,812
Cohasset	2,612	497,188	226,672	263,908	---	186,410	28,360	13,106	1,215,644	965,618	170,000	7,090	2,358,352	---	---	1,961,780	4,320,132

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Cokato	2,749	260,813	486,510	362,716	---	243,359	76,839	9,030	1,439,267	356,650	103,215	54,540	1,953,672	5,400	450,000	522,735	2,931,807
Cold Spring	3,802	312,694	937,434	301,917	4,556	140,632	593,261	---	2,290,494	352,275	1,756,467	430,312	4,829,548	---	38,300	386,562	5,254,410
Coleraine	1,141	171,311	280,793	309,075	---	156,336	303,952	234,183	1,455,650	354,160	305,676	214,547	2,330,033	---	---	237,125	2,567,158
Cologne	1,394	350,229	227,224	183,330	---	7,305	---	488,840	1,256,928	1,504,754	25,000	207,530	2,994,032	34,423	178,000	1,992,260	5,198,715
Columbia Heights	18,137	1,675,154	4,701,764	1,830,282	124,968	2,233,770	3,792,869	---	14,358,807	8,147,731	1,029,836	539,690	24,076,064	---	88,941	6,733,748	30,898,753
Columbus	4,115	677,578	391,054	838,116	13,071	90,027	7,444	31,311	2,048,601	2,753,328	322,007	406,391	5,530,327	---	---	---	5,530,327
Comfrey	356	100,511	108,524	67,985	16,058	54,431	58,437	12,794	418,740	162,425	42,466	27,455	651,086	---	---	---	651,086
Comstock	108	19,492	3,500	5,038	---	1,424	---	813	30,267	---	---	---	30,267	20,289	---	---	50,556
Conger	138	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cook	583	125,970	323,165	144,683	---	99,736	---	---	693,554	14,284	12,000	32,300	752,138	---	7,787	12,384	772,309
Coon Rapids	63,005	3,307,707	12,003,262	4,358,273	155,261	3,882,547	3,422,921	1,925,993	29,055,964	11,391,265	9,715,000	641,342	50,803,571	---	385,956	2,936,390	54,125,917
Corcoran	5,774	591,942	1,127,398	992,871	62,739	43,403	---	---	2,818,353	564,693	244,000	34,451	3,661,497	---	---	157,451	3,818,948
Correll	34	10,326	5,981	1,928	---	54	---	2,402	20,691	---	---	---	20,691	---	---	4,013	24,704
Cosmos	524	95,693	113,264	82,963	38,282	31,270	---	---	361,472	22,991	---	---	384,463	---	---	112,571	497,034
Cottage Grove	34,017	2,276,195	5,603,382	3,138,188	49,713	2,017,264	853,147	101,736	14,039,625	15,022,819	1,848,627	1,381,282	32,292,353	---	---	2,309,809	34,602,162
Cottonwood	1,160	183,491	189,600	215,927	3,524	46,041	59,076	117,779	815,438	279,851	459,200	77,301	1,631,790	---	15,000	159,409	1,806,199
Courtland	598	66,344	39,588	29,660	695	3,916	4,200	8,838	153,241	75,589	44,437	18,179	291,446	---	---	---	291,446
Cromwell	211	118,927	82,213	23,962	---	34,707	8,023	14,685	282,517	170,106	43,022	16,158	511,803	---	---	---	511,803
Crookston	8,058	962,604	2,294,934	751,251	162,884	1,447,090	444,441	248,164	6,311,368	8,667,703	993,017	65,154	16,037,242	---	90,000	1,802,531	17,929,773
Crosby	2,311	279,432	845,401	315,163	---	811,865	25,980	197,179	2,475,020	915,505	363,575	109,644	3,863,744	---	---	125,382	3,989,126
Crosslake	2,090	746,544	578,286	432,593	29,633	344,748	32,101	6,474	2,170,379	542,300	901,084	385,976	3,999,739	---	---	18,624	4,018,363
Crystal	22,167	2,036,128	5,498,103	1,070,172	---	1,781,139	493,446	248,336	11,127,324	7,838,976	2,464,034	608,505	22,038,839	1,069	---	2,520,300	24,560,208
Currie	200	51,885	29,732	62,974	---	3,151	4	7,033	154,779	17,047	---	---	171,826	---	10,000	15,640	197,466
Cuyuna	282	32,610	95,234	46,102	---	---	---	1,775	175,721	---	25,000	6,138	206,859	---	---	---	206,859
Cyrus	280	52,972	24,689	49,061	---	3,590	---	---	130,312	21,559	---	---	151,871	---	10,000	2,686	164,557
Dakota	326	28,783	43,120	22,042	1,090	27,447	---	---	122,482	23,520	26,035	---	172,037	---	---	---	172,037
Dalton	237	51,465	30,551	23,374	---	19,984	---	4,460	129,834	6,079	---	---	135,913	---	---	3,200	139,113
Danube	482	55,769	108,193	77,711	---	219	---	101,743	343,635	19,065	---	---	362,700	---	---	---	362,700
Danvers	94	39,100	25,508	22,305	---	---	---	---	86,913	1,827	---	---	88,740	---	---	---	88,740
Darfur	119	46,670	17,694	7,900	---	5,299	---	---	77,563	38,774	---	---	116,337	---	---	---	116,337
Darwin	296	54,719	6,195	14,670	19,533	10,908	---	---	106,025	---	---	---	106,025	---	---	---	106,025
Dassel	1,316	263,303	255,804	213,098	---	73,049	65,542	---	870,796	659,295	195,000	84,180	1,809,271	---	---	224,100	2,033,371
Dawson	1,406	343,684	360,365	377,024	---	457,421	79,389	185,803	1,803,686	1,677,156	50,000	30,677	3,561,519	---	---	19,250	3,580,769
Dayton	5,019	917,930	757,438	421,217	50,512	161,899	23,072	---	2,332,068	10,490,165	549,000	1,851,079	15,222,312	1,150,000	---	318,123	16,690,435
De Graff	124	28,482	1,033	3,880	---	---	---	10,257	43,652	---	---	---	43,652	---	6,591	---	50,243
Deephaven	3,793	415,423	1,346,318	482,360	---	69,978	---	64,118	2,378,197	241,371	---	---	2,619,568	---	---	---	2,619,568
Deer Creek	317	36,248	45,404	14,899	739	27,023	---	200	124,513	43,374	---	---	167,887	---	10,660	---	178,547
Deer River	925	159,115	469,813	151,003	---	31,208	30,773	1,203	843,115	169,228	159,852	40,642	1,212,837	---	49,321	71,750	1,333,908
Deerwood	580	125,092	240,135	118,275	---	33,358	25,901	47,483	590,244	119,013	20,000	16,539	745,796	---	---	---	745,796

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Delano	5,359	576,526	613,482	327,342	---	896,892	312,366	15,660	2,742,268	3,166,985	240,000	473,228	6,622,481	---	---	2,072,327	8,694,808
Delavan	176	59,535	48,835	39,382	5,253	6,923	---	---	159,928	1,221	---	---	161,149	---	---	---	161,149
Delhi	71	14,551	5,639	10,915	2,250	---	---	---	33,355	7,121	---	---	40,476	3,952	---	---	44,428
Dellwood	1,109	107,902	221,367	111,970	33,214	7,076	---	11,736	493,265	---	---	---	493,265	---	---	---	493,265
Denham	33	4,657	1,760	1,796	---	---	---	100	8,313	---	---	---	8,313	---	---	---	8,313
Dennison	171	31,240	37,809	20,693	---	19,522	---	6,387	115,651	108,909	60,000	49,762	334,322	---	---	---	334,322
Dent	184	54,527	74,329	10,452	458	10,729	---	180	150,675	33,064	28,347	9,994	222,080	---	---	17,006	239,086
Detroit Lakes	8,599	982,190	1,824,000	1,781,340	33,537	1,203,858	506,419	233,885	6,565,229	5,796,058	1,132,646	888,208	14,382,141	---	352,000	384,738	15,118,879
Dexter	320	52,205	23,490	28,137	---	2,437	33,137	8,474	147,880	119,560	50,034	24,689	342,163	---	---	---	342,163
Dilworth	3,684	574,169	611,945	339,450	---	130,777	---	10,236	1,666,577	1,191,448	817,578	738,101	4,413,704	---	---	295,524	4,709,228
Dodge Center	2,575	397,655	350,604	356,173	22,246	416,595	10,672	143,416	1,697,361	1,307,866	513,000	258,047	3,776,274	---	185,701	1,340,122	5,302,097
Donaldson	29	3,010	1,561	14,922	1,233	---	---	6,991	27,717	3,017	---	---	30,734	---	---	---	30,734
Donnelly	235	34,740	32,384	14,253	---	10,515	---	17,655	109,547	365,230	---	19,142	493,919	---	25,803	53,488	573,210
Doran	40	6,192	1,929	3,712	5,090	1,217	---	2,286	20,426	5,476	---	---	25,902	---	---	---	25,902
Dover	604	62,761	74,241	39,369	---	8,348	---	23,440	208,159	776,294	---	---	984,453	---	---	10,000	994,453
Dovray	65	8,985	13,705	4,787	18	1,107	793	6,501	35,896	3,024	2,918	182	42,020	---	5,800	2,000	49,820
Duluth	85,220	13,833,498	35,661,590	12,106,097	---	7,575,798	10,353,020	15,230,007	94,760,010	16,373,043	9,984,002	4,921,347	126,038,402	3,570,023	---	20,365,669	149,974,094
Dumont	112	21,455	18,786	89,930	---	235	---	5,093	135,499	---	---	---	135,499	---	---	---	135,499
Dundas	978	304,470	332,086	149,593	---	68,786	213,087	---	1,068,022	63,684	90,000	63,709	1,285,415	---	229,478	103,022	1,617,915
Dundee	82	30,248	2,008	694	---	2,336	---	4,462	39,748	24,222	---	---	63,970	---	---	---	63,970
Dunnell	181	51,361	32,294	28,394	---	1,021	36,024	2,043	151,137	2,696	---	---	153,833	---	---	---	153,833
Eagan	65,847	7,869,741	12,343,728	3,633,138	---	4,153,710	1,841,993	155,997	29,998,307	23,837,722	1,490,000	328,635	55,654,664	---	98,242	5,722,865	61,475,771
Eagle Bend	597	105,737	95,554	91,308	---	15,561	---	12,289	320,449	503,091	1,901,391	189,240	2,914,171	---	---	32,803	2,946,974
Eagle Lake	2,229	280,977	240,965	125,397	96,653	51,071	65,273	---	860,336	1,752,758	930,424	121,186	3,664,704	---	---	172,801	3,837,505
East Bethel	12,130	1,251,672	1,520,471	672,222	30,817	405,356	---	---	3,880,538	937,246	2,440,000	164,211	7,421,995	---	265,600	1,342,859	9,030,454
East Grand Forks	7,893	959,898	3,621,972	1,272,214	25,862	1,805,030	254,056	576,603	8,515,635	4,426,691	1,785,000	513,802	15,241,128	---	30,000	2,279,428	17,550,556
East Gull Lake	1,009	235,865	69,937	94,308	---	8,357	---	9,955	418,422	954,198	---	55,183	1,427,803	---	---	600,012	2,027,815
Easton	188	33,717	43,827	50,106	---	6,697	---	---	134,347	7,579	---	---	141,926	---	---	---	141,926
Echo	239	77,369	89,408	64,511	---	1,807	5,943	23,666	262,704	44,440	20,000	14,028	341,172	---	---	---	341,172
Eden Prairie	62,610	10,444,197	14,702,565	5,193,298	152,616	6,098,284	3,774,802	8,601	40,374,363	13,568,184	3,887,918	1,714,425	59,544,890	8,607	750,000	4,515,592	64,819,089
Eden Valley	901	190,026	278,866	129,394	2,678	56,375	114,916	15,850	788,105	174,370	157,000	33,326	1,152,801	6,875	---	---	1,159,676
Edgerton	988	141,564	157,934	171,583	---	86,420	---	1,212	558,713	210,727	---	---	769,440	---	---	---	769,440
Edina	48,169	4,835,597	13,326,117	6,189,594	---	3,693,595	1,399,755	462,680	29,907,338	14,666,907	7,090,000	1,967,021	53,631,266	35,848	---	7,015,785	60,682,899
Effie	95	44,905	649	3,512	---	6,582	9,783	284	65,715	697,582	303,000	9,945	1,076,242	---	---	1,104	1,077,346
Eitzen	226	49,382	36,800	74,170	4,533	7,345	---	26,002	198,232	164,067	---	---	362,299	25,000	---	1,984	389,283
Elba	200	9,648	26,540	13,544	357	10,547	---	10,744	71,380	338	31,700	7,700	111,118	---	---	---	111,118
Elbow Lake	1,223	262,659	180,649	232,858	206,197	131,459	32,174	119,350	1,165,346	191,496	526,868	256,718	2,140,428	---	8,000	43,686	2,192,114
Elgin	972	158,004	184,339	131,973	---	14,919	49,122	5,964	544,321	149,459	69,000	34,413	797,193	---	---	---	797,193
Elizabeth	168	45,594	31,182	12,411	---	98	---	11,535	100,820	79,600	7,000	3,080	190,500	---	---	---	190,500

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Elk River	23,888	2,480,208	5,565,474	1,898,730	135,084	2,890,683	2,306,349	---	15,276,528	11,593,981	2,114,541	1,224,418	30,209,468	---	37,883	2,780,175	33,027,526
Elko New Market	3,817	788,309	470,131	283,110	---	76,013	---	---	1,617,563	2,204,646	789,249	269,909	4,881,367	8,331	146,693	165,822	5,202,213
Elkton	143	20,475	5,134	9,096	599	4,942	77	5,252	45,575	1,605	---	---	47,180	---	11,000	6,000	64,180
Ellendale	649	127,758	106,131	39,808	37,305	11,256	775	50,919	373,952	37,889	69,720	18,868	500,429	---	---	2,267	502,696
Ellsworth	514	99,947	50,663	189,942	---	6,550	---	---	347,102	277,952	---	---	625,054	---	---	---	625,054
Elmdale	102	3,038	3,735	4,789	6,261	5,071	---	30	22,924	---	4,712	195	27,831	---	---	---	27,831
Elmore	642	170,274	120,571	127,814	3,126	27,674	---	---	449,459	43,363	10,000	5,840	508,662	---	---	---	508,662
Elrosa	157	17,145	35,604	6,013	180	15,390	5,628	707	80,667	198,811	---	---	279,478	---	---	---	279,478
Ely	3,529	932,770	1,143,171	1,250,005	---	468,604	704,333	365,448	4,864,331	1,192,323	145,000	118,419	6,320,073	---	106,413	230,261	6,656,747
Elysian	580	179,980	145,274	114,911	554	29,960	30,033	46,647	547,359	160,869	232,523	77,949	1,018,700	---	---	---	1,018,700
Emily	924	178,836	148,603	145,638	13,160	12,209	4,903	141,471	644,820	274,482	97,666	60,074	1,077,042	---	14,657	77,748	1,169,447
Emmons	407	155,096	17,510	29,396	---	---	---	---	202,002	28,695	38,890	1,874	271,461	---	---	---	271,461
Erhard	129	29,151	14,444	5,748	283	3,180	---	4,299	57,105	1,928	---	---	59,033	---	---	13,000	72,033
Erskine	424	112,752	102,711	76,906	---	41,014	65,643	---	399,026	173,494	16,889	2,640	592,049	---	4,700	3,222	599,971
Evan	86	5,340	1,769	9,898	---	1,350	---	333	18,690	---	---	---	18,690	---	---	4,500	23,190
Evansville	565	58,298	47,211	75,799	1,335	4,431	22,373	---	209,447	150,409	122,285	137,857	619,998	---	---	---	619,998
Eveleth	3,594	523,670	1,226,583	895,762	---	628,736	421,048	500,990	4,196,789	3,263,161	94,963	16,028	7,570,941	---	54,354	34,475	7,659,770
Excelsior	2,382	565,770	743,282	254,313	---	162,113	---	49,734	1,775,212	250,527	---	---	2,025,739	---	2,799	72,625	2,101,163
Eyota	1,834	177,155	170,855	133,452	600	77,367	175,991	---	735,420	242,448	704,286	57,537	1,739,691	---	---	843,820	2,583,511
Fairfax	1,245	204,192	322,555	195,129	76,714	170,389	91,440	---	1,060,419	378,856	97,838	18,004	1,555,117	---	---	53,745	1,608,862
Fairmont	10,686	918,291	2,980,583	1,399,621	7,007	1,294,872	342,017	166,621	7,109,012	3,987,549	2,007,816	490,739	13,595,116	1,025,000	---	3,801,516	18,421,632
Falcon Heights	5,746	553,869	711,068	290,052	---	162,716	---	1,150	1,718,855	247,829	330,000	55,753	2,352,437	---	---	390,600	2,743,037
Faribault	22,818	1,869,700	5,994,228	1,925,746	---	3,436,226	5,148,951	672,909	19,047,760	12,705,498	4,299,742	948,406	37,001,406	75,175	---	1,896,049	38,972,630
Farmington	18,735	1,925,414	4,367,230	1,189,590	---	1,812,370	114,997	75,281	9,484,882	21,511,910	1,854,314	1,424,339	34,275,445	---	234,791	664,623	35,174,859
Farwell	46	15,961	---	4,940	797	1,471	---	11,555	34,724	---	---	---	34,724	---	---	---	34,724
Federal Dam	94	29,203	5,862	13,060	---	700	---	2,275	51,100	---	2,819	4,838	58,757	---	5,000	---	63,757
Felton	190	14,179	8,431	10,907	4,128	4,464	---	18,446	60,555	2,224	---	---	62,779	---	---	---	62,779
Fergus Falls	13,813	1,682,053	3,109,433	2,017,379	70,935	2,132,844	1,982,945	369,031	11,364,620	3,614,179	2,178,433	801,827	17,959,059	740,000	4,593	3,161,511	21,865,163
Fertile	852	74,606	181,221	67,136	5,200	61,067	399,125	90,162	878,517	51,660	19,000	4,100	953,277	---	---	17,000	970,277
Fifty Lakes	406	274,073	35,414	379,632	---	---	---	---	689,119	74,831	44,880	21,304	830,134	---	---	---	830,134
Finlayson	327	65,857	56,062	38,952	---	6,077	---	---	166,948	106,991	17,000	5,957	296,896	---	---	---	296,896
Fisher	376	74,598	42,771	37,122	---	3,009	3,585	12,429	173,514	19,451	17,000	8,824	218,789	---	---	---	218,789
Flensburg	236	15,307	17,868	19,493	1,459	6,567	---	---	60,694	---	---	---	60,694	---	---	---	60,694
Floodwood	532	94,263	322,170	71,959	---	7,211	3,159	100,098	598,860	64,929	---	---	663,789	---	---	---	663,789
Florence	45	9,072	247	9,269	---	---	---	5,215	23,803	17,500	---	---	41,303	---	---	---	41,303
Foley	2,636	406,351	454,397	222,314	---	129,591	27,059	92,980	1,332,692	3,405,790	439,858	78,018	5,256,358	---	---	8,727	5,265,085
Forada	193	42,001	83,821	11,232	---	1,699	---	4,128	142,881	532,465	---	---	675,346	---	---	---	675,346
Forest Lake	17,417	1,223,121	4,459,880	1,870,346	79,464	403,853	453,112	---	8,489,776	1,776,252	717,350	200,700	11,184,078	---	---	2,533	11,186,611
Foreston	511	115,210	38,034	29,146	5,925	3,113	---	---	191,428	27,054	---	---	218,482	---	---	---	218,482

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Fort Ripley	66	8,616	658	4,807	---	1,470	---	2,711	18,262	---	---	---	18,262	---	---	1,000	19,262
Fosston	1,501	115,085	193,393	124,260	79,246	400,346	75,053	70,007	1,057,390	499,845	288,221	245,871	2,091,327	---	---	166,536	2,257,863
Fountain	377	43,120	49,523	61,998	1,034	3,165	---	12,882	171,722	53,953	---	---	225,675	3,037	---	111,229	339,941
Foxhome	100	12,686	3,972	13,287	1,315	904	---	9,430	41,594	---	---	---	41,594	---	---	---	41,594
Franklin	489	134,233	187,183	52,862	23,547	20,465	---	---	418,290	149,861	44,000	75,231	687,382	---	---	---	687,382
Frazee	1,352	201,146	279,046	74,602	59,439	48,335	16,891	1,544	681,003	1,489,686	693,773	141,020	3,005,482	---	---	38,788	3,044,270
Freeborn	272	87,953	44,674	28,632	---	1,670	---	12,262	175,191	---	21,214	7,370	203,775	---	---	5,951	209,726
Freeport	520	186,630	107,846	184,280	---	9,482	242,796	---	731,034	176,472	198,000	158,120	1,263,626	---	---	52,168	1,315,794
Fridley	26,422	2,714,638	6,644,053	3,422,354	438,878	1,539,174	4,062,756	---	18,821,853	7,608,887	2,075,000	388,478	28,894,218	---	---	---	28,894,218
Frost	219	48,190	47,190	45,971	4,762	37,591	---	---	183,704	33,382	---	16,377	233,463	---	22,800	1,600	257,863
Fulda	1,267	149,677	278,157	275,116	---	68,041	403	12,582	783,976	705,859	95,000	64,280	1,649,115	---	---	94,421	1,743,536
Funkley	11	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	308	34,702	60,241	15,687	717	4,039	---	25,408	140,794	188,860	---	---	329,654	---	---	---	329,654
Garrison	224	82,217	149,289	19,597	---	26,527	---	16,777	294,407	154,961	---	---	449,368	---	---	1,076	450,444
Garvin	138	35,560	18,306	18,185	---	7,462	16,601	---	96,114	12,711	---	---	108,825	---	---	---	108,825
Gary	190	36,601	30,921	38,073	7,024	2,020	1,500	9,232	125,371	98,436	---	---	223,807	---	---	---	223,807
Gaylord	2,249	372,456	464,144	203,968	---	284,843	314,716	7,065	1,647,192	3,592,494	3,135,188	494,405	8,869,279	---	---	145,973	9,015,252
Gem Lake	442	133,322	103,159	28,201	4,290	18,060	---	---	287,032	72,731	72,207	69,374	501,344	---	25,000	20,000	546,344
Geneva	457	94,558	24,624	11,506	---	14,442	---	17,080	162,210	15,959	19,892	1,622	199,683	---	---	7,100	206,783
Genola	64	11,129	1,806	7,975	686	---	---	5,753	27,349	---	---	---	27,349	---	---	---	27,349
Georgetown	115	21,152	4,142	7,770	6,958	5,817	117	97	46,053	5,149	---	---	51,202	---	---	---	51,202
Ghent	355	55,257	29,510	45,770	---	1,972	1,715	---	134,224	24,536	33,832	35,260	227,852	---	1,138	72,057	301,047
Gibbon	769	72,213	167,044	156,362	49,896	79,051	11,107	40,326	575,999	83,182	110,000	42,876	812,057	---	---	---	812,057
Gilbert	1,760	357,746	527,132	555,815	178,327	288,328	111,726	178,276	2,197,350	519,340	815,000	62,323	3,594,013	---	---	5,352	3,599,365
Gilman	227	23,119	4,833	7,640	---	38,220	---	25,127	98,939	1,064	---	---	100,003	---	---	---	100,003
Glencoe	5,760	981,670	1,332,596	499,872	---	368,975	9,206	642,051	3,834,370	1,873,098	778,000	317,226	6,802,694	---	---	323,600	7,126,294
Glenville	654	63,133	39,784	93,096	---	52,824	---	---	248,837	39,414	22,500	17,311	328,062	---	---	56,978	385,040
Glenwood	2,623	311,698	550,530	300,327	1,242	354,631	95,144	100,498	1,714,070	1,724,705	71,608	17,048	3,527,431	---	---	321,296	3,848,727
Glyndon	1,178	143,226	333,470	112,712	79,138	23,194	97,011	43,386	832,137	590,250	215,480	108,507	1,746,374	---	---	---	1,746,374
Golden Valley	20,326	3,473,760	5,722,290	2,048,881	---	1,941,163	152,562	214,600	13,553,256	8,342,114	6,930,000	3,363,075	32,188,445	---	---	6,002,000	38,190,445
Govnick	275	68,257	64,565	49,660	---	17,420	13,500	---	213,402	24,576	---	---	237,978	---	---	---	237,978
Good Thunder	561	140,917	154,583	70,625	---	38,933	63,882	---	468,940	65,260	65,000	36,141	635,341	---	---	---	635,341
Goodhue	926	72,390	172,683	143,037	---	77,948	95,557	---	561,615	247,347	126,721	8,860	944,543	---	---	52,000	996,543
Goodridge	116	33,353	5,653	10,088	---	2,510	2,864	---	54,468	---	8,000	1,500	63,968	---	---	---	63,968
Goodview	3,679	367,078	652,621	374,668	---	47,210	---	7,709	1,449,286	1,269,245	135,000	131,869	2,985,400	---	---	273,092	3,258,492
Graceville	578	73,274	129,461	205,936	---	32,743	---	47,556	488,970	110,880	100,261	204,033	904,144	---	---	27,500	931,644
Granada	285	35,357	21,716	17,979	---	2,237	22,256	250	99,795	51,938	---	---	151,733	---	---	---	151,733
Grand Marais	1,418	349,817	227,683	253,013	---	977,075	25,000	---	1,832,588	2,054,144	962,000	250,400	5,099,132	---	---	122,684	5,221,816
Grand Meadow	914	102,006	240,694	109,380	1,464	96,499	27,479	---	577,522	802,908	212,205	120,161	1,712,796	---	---	4,057	1,716,853

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Grand Rapids	9,690	1,583,185	2,615,025	2,115,328	---	1,794,133	358,885	1,724,656	10,191,212	5,340,344	3,124,500	1,028,233	19,684,289	---	---	1,791,948	21,476,237
Granite Falls	3,009	380,938	607,677	382,112	17,045	233,035	252,551	201,933	2,075,291	2,476,657	404,000	200,583	5,156,531	---	238,275	487,207	5,882,013
Grant	4,198	217,484	390,821	454,834	47,013	1,960	---	33,047	1,145,159	114,831	63,150	10,044	1,333,184	---	---	---	1,333,184
Grasston	157	29,983	2,858	3,368	3,766	672	---	1,699	42,346	---	---	---	42,346	---	---	---	42,346
Green Isle	508	165,842	117,195	54,370	---	24,164	21,546	---	383,117	245,789	777,573	232,320	1,638,799	---	---	454,418	2,093,217
Greenbush	717	83,437	143,561	104,101	---	123,206	12,808	53	467,166	---	30,468	13,898	511,532	---	---	35,355	546,887
Greenfield	2,839	452,715	267,800	319,585	28,756	535	---	---	1,069,391	145,586	565,000	248,612	2,028,589	---	---	60,643	2,089,232
Greenwald	185	10,505	5,455	14,253	---	12,250	---	1,600	44,063	29,597	6,000	11,207	90,867	---	---	14,000	104,867
Greenwood	804	188,547	321,697	43,191	33,302	3,091	---	340	590,168	79,712	---	---	669,880	---	---	---	669,880
Grey Eagle	335	47,735	49,350	66,529	---	13,836	4,544	12,563	194,557	33,905	13,534	35,727	277,723	---	---	14,067	291,790
Grove City	609	85,965	138,355	85,105	2,631	25,523	1,240	---	338,819	104,484	---	---	443,303	---	---	---	443,303
Grygla	237	88,221	47,667	19,277	23,299	55,646	77,500	240	311,850	5,408	17,000	12,133	346,391	---	---	4,488	350,879
Gully	93	18,483	1,057	9,749	385	6,930	---	1,421	38,025	11,172	---	---	49,197	---	---	---	49,197
Hackensack	308	41,498	134,068	74,509	---	17,242	37,939	3,726	308,982	5,628	9,000	8,104	331,714	---	---	---	331,714
Hadley	60	25,859	1,377	12,905	---	2,854	---	4,238	47,233	10,365	2,366	---	59,964	---	---	---	59,964
Hallock	1,116	210,440	103,780	154,368	---	100,193	6,630	106,336	681,747	745,631	149,593	172,667	1,749,638	10,800	537,321	---	2,297,759
Halma	61	2,596	1,228	7,940	4,150	3,690	---	3,276	22,880	---	---	---	22,880	---	---	---	22,880
Halstad	583	30,738	108,382	115,868	---	12,320	79,749	15,140	362,197	14,912	50,000	18,840	445,949	---	---	71,249	517,198
Ham Lake	15,148	1,106,454	1,794,370	940,123	35,342	375,179	24,951	3,068	4,279,487	2,737,743	279,200	30,399	7,326,829	---	---	1,171,689	8,498,518
Hamburg	557	184,010	113,476	32,402	1,975	121,399	---	---	453,262	189,847	59,000	18,655	720,764	---	35,000	41,436	797,200
Hammond	227	26,477	2,785	11,349	---	16,754	---	224	57,589	---	---	---	57,589	---	---	---	57,589
Hampton	763	147,084	13,896	33,916	1,295	6,418	---	8,866	211,475	333,830	50,000	23,395	618,700	---	---	9,766	628,466
Hancock	704	112,227	107,631	77,259	69,430	25,242	---	---	391,789	2,576,645	678,625	16,395	3,663,454	---	27,833	804,137	4,495,424
Hanley Falls	297	49,677	31,300	40,622	---	11,422	60,125	15,604	208,750	420,494	23,189	13,492	665,925	---	---	77,061	742,986
Hanover	2,668	535,680	299,801	193,164	---	12,938	13,320	---	1,054,903	901,548	256,021	183,642	2,396,114	625,000	---	532,136	3,553,250
Hanska	404	63,076	21,937	68,570	---	61,631	14,205	19,613	249,032	64,233	58,899	50,687	422,851	---	---	110,996	533,847
Harding	109	7,878	---	3,691	5,917	2,253	---	2,872	22,611	6,607	---	---	29,218	---	---	---	29,218
Hardwick	201	40,092	22,687	14,486	---	10,562	---	---	87,827	---	---	---	87,827	---	---	---	87,827
Harmony	1,113	116,550	241,224	137,548	---	267,985	201,070	26,454	990,831	584,473	205,000	23,869	1,804,173	---	---	645,460	2,449,633
Harris	1,258	174,901	111,457	132,523	---	18,863	111	---	437,855	130,850	44,557	29,013	642,275	---	---	---	642,275
Hartland	264	54,106	9,577	47,271	---	6,023	---	---	116,977	76,458	15,000	4,110	212,545	---	---	480	213,025
Hastings	22,491	2,139,755	6,408,371	2,084,791	---	2,450,414	408,263	236,479	13,728,073	6,006,934	3,790,000	1,183,146	24,708,153	---	1,338,473	1,243,894	27,290,520
Hatfield	42	13,339	2,158	3,530	114	240	18,083	---	37,464	107,684	---	---	145,148	---	100	---	145,248
Hawley	1,921	229,237	370,234	134,573	---	89,552	24,411	13,953	861,960	128,492	596,098	236,819	1,823,369	---	---	42,791	1,866,160
Hayfield	1,334	180,965	190,385	303,311	9,770	87,580	---	---	772,011	760,439	180,000	160,563	1,873,013	---	---	---	1,873,013
Hayward	232	90,749	26,743	14,086	---	8,125	---	36,182	175,885	172,361	---	---	348,246	---	---	86,527	434,773
Hazel Run	54	4,875	6,263	5,003	75	1,037	---	1,344	18,597	2,594	---	---	21,191	---	---	8,500	29,691
Hector	1,143	126,631	234,710	157,655	---	169,322	408,192	70,442	1,166,952	603,986	229,390	73,944	2,074,272	---	---	309,088	2,383,360
Heidelberg	106	7,379	4,057	2,364	1,309	---	---	323	15,432	1,362	---	---	16,794	---	---	---	16,794

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Henderson	940	146,185	253,120	106,685	---	58,312	24,829	200	589,331	52,246	1,242,026	251,161	2,134,764	---	---	140,692	2,275,456
Hendricks	688	105,796	120,596	189,386	---	50,004	28,367	14,261	508,410	143,358	6,361	12,044	670,173	---	---	56,800	726,973
Hendrum	297	60,923	37,420	66,548	---	6,918	15,422	1,070	188,301	50,802	10,747	20,997	270,847	---	2,816	25,534	299,197
Henning	802	156,138	169,782	86,313	1,199	16,576	24,919	14,328	469,255	205,318	8,170	---	682,743	---	---	---	682,743
Henriette	99	32,359	540	2,717	---	---	---	---	35,616	---	---	---	35,616	---	---	---	35,616
Herman	416	84,094	128,967	143,133	---	15,287	17,227	4,821	393,529	130,001	24,920	46,657	595,107	---	35,556	86,921	717,584
Hermantown	9,318	866,787	2,154,649	528,585	---	238,221	39,290	1,392	3,828,924	2,241,710	5,109,858	1,224,703	12,405,195	---	---	1,858,417	14,263,612
Heron Lake	752	158,224	176,142	96,022	---	54,104	---	2,827	487,319	53,145	15,000	50,797	606,261	---	44,903	---	651,164
Hewitt	269	58,195	28,868	36,298	---	6,608	---	3,836	133,805	21,122	---	---	154,927	---	---	---	154,927
Hibbing	16,120	1,878,142	6,122,318	2,637,943	---	2,747,779	430,565	2,547,846	16,364,593	2,614,611	1,731,423	272,979	20,983,606	---	---	1,173,009	22,156,615
Hill City	453	82,314	170,074	45,269	85	45,683	8,271	45,117	396,813	9,867	36,624	54,638	497,942	---	49,186	8,391	555,519
Hillman	21	4,729	---	2,948	---	698	---	1,199	9,574	---	---	---	9,574	---	---	---	9,574
Hills	541	81,814	61,561	48,721	---	50,882	5,917	---	248,895	202,135	---	---	451,030	---	17,688	---	468,718
Hilltop	791	235,935	245,539	105,864	14,466	1,601	8,750	---	612,155	676,925	35,000	6,588	1,330,668	---	35,000	35,000	1,400,668
Hinckley	1,428	367,671	335,468	203,643	---	89,138	30,552	86,747	1,113,219	837,131	145,000	51,184	2,146,534	---	---	64,608	2,211,142
Hitterdal	171	106,325	88,767	46,434	---	7,705	---	---	249,231	9,973	---	15,770	274,974	---	---	---	274,974
Hoffman	637	74,035	92,232	67,349	---	42,925	88,281	29,160	393,982	335,228	36,137	55,952	821,299	---	22,884	147,568	991,751
Hokah	546	178,385	157,878	148,883	---	96,262	---	---	581,408	1,188,679	119,000	9,115	1,898,202	---	60,000	6,000	1,964,202
Holdingford	772	125,118	107,679	88,917	---	12,122	---	---	333,836	159,995	190,000	53,775	737,606	---	---	90,000	827,606
Holland	195	19,916	27,005	53,471	---	2,037	68,477	11,194	182,100	4,026	---	---	186,126	---	6,000	1,152	193,278
Hollandale	268	81,668	24,137	40,406	---	7,021	---	35,744	188,976	20,513	---	---	209,489	---	---	---	209,489
Holloway	101	67,526	3,591	9,806	---	---	---	---	80,923	30,000	---	---	110,923	---	---	---	110,923
Holt	96	1,602	1,727	2,844	6,094	1,968	---	902	15,137	2,356	---	---	17,493	---	---	---	17,493
Hopkins	17,481	1,590,347	5,779,047	2,224,338	---	1,289,323	935,402	232,163	12,050,620	1,228,755	1,705,000	1,100,211	16,084,586	---	---	898,155	16,982,741
Houston	989	134,107	346,076	152,361	6,019	176,751	99,237	22,450	937,001	447,580	147,775	61,848	1,594,204	---	---	---	1,594,204
Howard Lake	2,016	383,237	455,110	152,429	114,505	75,114	105,865	119,424	1,405,684	322,641	228,222	200,894	2,157,441	524,945	50,000	180,230	2,912,616
Hoyt Lakes	1,834	763,523	712,643	637,057	---	703,461	74,273	6,850	2,897,807	784,310	310,790	80,201	4,073,108	---	23,137	624,133	4,720,378
Hugo	12,573	1,286,413	1,247,453	1,796,582	---	135,070	155,643	50,320	4,671,481	2,825,180	700,000	636,828	8,833,489	---	17,295	2,298,221	11,149,005
Humboldt	48	2,639	500	2,685	2,655	29	---	1,219	9,727	---	---	---	9,727	---	---	---	9,727
Hutchinson	14,134	2,049,864	3,838,866	2,767,621	---	2,328,562	1,158,912	527,855	12,671,680	3,454,184	2,465,000	696,044	19,286,908	---	---	3,453,712	22,740,620
Ihlen	84	13,679	5,527	4,264	1,511	3,467	401	2,029	30,878	---	---	---	30,878	---	---	---	30,878
Independence	3,720	701,328	1,300,889	325,898	31,337	13,422	---	---	2,372,874	247,628	269,000	86,611	2,976,113	---	---	16,789	2,992,902
International Falls	6,179	749,700	2,514,293	1,460,998	9,227	495,709	185,952	1,719,217	7,135,096	2,581,366	---	---	9,716,462	---	5,068	35,222	9,756,752
Inver Grove Heights	33,917	2,508,390	7,512,076	3,459,004	---	5,043,447	---	---	18,522,917	21,383,678	3,828,761	1,603,807	45,339,163	3,945,000	383,444	11,910,025	61,577,632
Iona	146	36,132	13,115	9,494	---	1,348	---	6,154	66,243	10,292	12,000	32,428	120,963	---	17,040	---	138,003
Iron Junction	84	21,338	2,020	2,689	---	---	---	342	26,389	3,826	---	---	30,215	---	---	---	30,215
Ironton	532	128,384	178,510	136,094	---	5,336	5,208	27,424	480,956	7,939	15,382	7,361	511,638	3,330	---	---	514,968
Isanti	5,556	557,657	1,210,658	396,205	6,198	180,321	403,973	---	2,755,012	747,208	725,000	239,585	4,466,805	---	---	571,017	5,037,822
Isle	826	88,315	254,557	125,436	33,100	12,353	55,918	57,732	627,411	534,129	54,636	20,060	1,236,236	---	---	290,922	1,527,158

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures	Enterprise Funds		Governmental Funds		
				Sanitation														
Ivanhoe	608	96,235	153,988	161,236	---	88,032	119,481	26,710	645,682	16,156	---	---	661,838	---	---	61,298	723,136	
Jackson	3,424	721,594	736,362	472,626	207,914	178,800	763,082	12,702	3,093,080	344,921	85,000	39,856	3,562,857	---	175,554	482,700	4,221,111	
Janesville	2,209	326,265	441,992	201,851	---	38,289	238,192	68,816	1,315,405	344,481	538,137	370,383	2,568,406	---	---	105,654	2,674,060	
Jasper	568	155,647	125,610	63,026	7,524	22,046	---	58,913	432,766	48,299	35,000	17,043	533,108	---	---	22,893	556,001	
Jeffers	342	68,420	39,701	67,114	25,645	999	63,286	---	265,165	39,518	---	---	304,683	---	---	---	304,683	
Jenkins	347	95,086	66,123	20,742	---	1,595	42,303	4,445	230,294	23,273	5,522	2,510	261,599	---	---	24,096	285,695	
Johnson	28	6,414	513	3,354	134	---	---	450	10,865	---	---	---	10,865	---	---	---	10,865	
Jordan	5,418	788,526	1,267,894	375,002	---	152,048	34,463	73,016	2,690,949	2,652,606	2,648,476	576,549	8,568,580	---	---	172,334	8,740,914	
Kandiyohi	523	91,109	52,925	37,758	---	9,634	---	---	191,426	119,160	40,000	12,873	363,459	---	---	---	363,459	
Karlstad	713	192,442	97,283	113,658	3,434	34,644	21,179	47,867	510,507	---	154,747	44,977	710,231	---	---	---	710,231	
Kasota	688	81,071	86,816	55,209	---	20,976	---	---	244,072	146,571	---	---	390,643	---	---	---	390,643	
Kasson	5,542	393,218	966,653	306,970	5,806	606,774	225,822	33,048	2,538,291	4,722,793	1,480,000	246,006	8,987,090	---	---	570,004	9,557,094	
Keewatin	1,163	135,938	349,193	402,442	---	99,263	77,938	22,593	1,087,367	23,502	---	7,438	1,118,307	---	---	---	1,118,307	
Kelliher	310	81,388	36,556	49,372	---	20,357	345,563	971	534,207	157,766	17,000	9,818	718,791	---	65,017	36,938	820,746	
Kellogg	469	92,803	102,170	27,311	---	18,162	---	21,079	261,525	122,317	258,336	4,096	646,274	---	---	31,800	678,074	
Kennedy	211	54,396	40,852	71,312	865	11,848	4,000	11,164	194,437	18,657	17,127	2,026	232,247	---	---	8,250	240,497	
Kenneth	51	20,217	5,837	1,816	393	773	---	1,640	30,676	2,883	---	---	33,559	---	---	---	33,559	
Kensington	287	30,972	34,296	13,258	6,758	14,493	1,649	3,608	105,034	37,601	---	---	142,635	---	---	---	142,635	
Kent	112	17,763	2,017	9,178	---	---	---	1,890	30,848	---	---	---	30,848	---	---	---	30,848	
Kenyon	1,744	374,536	426,940	290,673	34,692	216,345	72,800	---	1,415,986	402,613	170,000	50,477	2,039,076	4,494	---	105,628	2,149,198	
Kerkhoven	733	241,451	114,822	24,815	---	22,780	3,920	---	407,788	105,420	112,933	74,780	700,921	---	---	201,021	901,942	
Kerrick	70	6,376	42,639	9,016	---	920	---	4,411	63,362	3,125	---	---	66,487	---	---	---	66,487	
Kettle River	174	87,212	48,706	25,099	497	15,385	15,150	3,690	195,739	167,465	12,000	27,186	402,390	---	---	---	402,390	
Kiester	485	111,681	71,535	83,552	9,655	5,457	28,541	---	310,421	130,019	145,500	38,515	624,455	---	---	24,512	648,967	
Kilkenny	158	51,285	52,879	5,727	---	710	---	---	110,601	50,979	---	---	161,580	---	---	---	161,580	
Kimball	703	236,642	306,697	134,041	34,619	12,638	18,040	---	742,677	180,699	36,558	96,609	1,056,543	---	---	47,952	1,104,495	
Kinbrae	17	1,259	150	1,350	1,424	---	---	---	4,183	---	---	---	4,183	---	---	---	4,183	
Kingston	153	10,843	43,592	4,095	---	4,022	---	1,615	64,167	---	---	---	64,167	---	---	---	64,167	
Kinney	169	88,948	106,029	136,280	9,448	27,911	---	403	369,019	---	---	---	369,019	---	---	---	369,019	
La Crescent	5,132	355,697	911,229	621,948	---	387,473	---	46,508	2,322,855	685,183	635,000	137,317	3,780,355	---	---	304,502	4,084,857	
La Prairie	627	133,665	22,490	60,561	---	10,882	1,620	34,899	264,117	48,412	39,000	663	352,192	---	---	216,039	568,231	
La Salle	84	17,583	29,874	3,836	1,945	4,055	---	---	57,293	1,089	---	---	58,382	2,802	---	---	61,184	
Lafayette	479	80,301	77,742	90,319	---	28,799	---	300	277,461	48,000	---	6,351	331,812	---	40,000	625	372,437	
Lake Benton	664	136,647	105,274	122,941	---	40,336	41,976	36,523	483,697	80,126	12,476	20,146	596,445	---	13,865	23,488	633,798	
Lake Bronson	234	43,159	40,004	25,712	---	24,534	113,887	53,422	300,718	342,073	---	---	642,791	---	1,153	19,260	663,204	
Lake City	5,303	1,014,346	1,739,070	426,408	---	682,364	523,868	---	4,386,056	1,187,821	266,128	87,070	5,927,075	---	---	489,250	6,416,325	
Lake Crystal	2,593	448,787	494,904	400,652	154,515	162,123	3,000	476,774	2,140,755	603,217	2,393,966	308,294	5,446,232	---	---	475,000	5,921,232	
Lake Elmo	8,389	1,108,737	882,135	429,647	8,944	154,011	---	---	2,583,474	888,382	280,000	195,450	3,947,306	40,000	---	8,500	3,995,806	
Lake Henry	80	38,020	65,503	4,838	262	54	---	9,552	118,229	19,878	---	---	138,107	---	15,389	65,642	219,138	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Lake Lillian	226	42,262	50,408	37,582	---	17,856	---	2,162	150,270	175,353	---	---	325,623	---	---	---	325,623
Lake Park	825	93,889	181,036	62,717	2,037	27,256	984	2,298	370,217	143,399	---	---	513,616	---	---	---	513,616
Lake Shore	1,034	244,534	249,884	177,828	---	4,589	---	2,962	679,797	386,957	---	---	1,066,754	---	---	341,002	1,407,756
Lake St. Croix Beach	1,168	218,429	212,047	113,186	51,255	32,163	---	6,001	633,081	544,500	265,000	12,009	1,454,590	---	---	274,944	1,729,534
Lake Wilson	248	24,154	39,399	46,645	417	6,370	17,295	8,992	143,272	111,478	46,809	38,927	340,486	---	21,063	233,884	595,433
Lakefield	1,666	259,343	301,776	277,025	---	125,738	175,612	---	1,139,494	885,136	142,213	62,907	2,229,750	---	12,016	992,631	3,234,397
Lakeland	1,888	313,024	201,172	363,047	22,816	42,580	1,461	40,830	984,930	66,705	140,000	94,733	1,286,368	---	---	460,147	1,746,515
Lakeland Shores	361	36,213	36,596	42,553	2,645	1,574	---	9,901	129,482	---	---	---	129,482	---	---	22,100	151,582
Lakeville	54,328	3,211,127	10,020,735	4,535,118	33,023	3,478,257	497,417	275,513	22,051,190	17,934,211	5,301,622	4,413,393	49,700,416	2,975,000	10,878	6,846,353	59,532,647
Lamberton	800	105,920	163,551	114,034	246	143,138	14,593	33,301	574,783	66,818	169,037	55,822	866,460	---	141,289	65,950	1,073,699
Lancaster	326	73,029	60,891	31,356	---	11,758	121,571	---	298,605	21,373	6,335	583	326,896	---	---	7,347	334,243
Landfall	700	132,475	128,636	159,299	2,715	67,432	116,276	32,341	639,174	173,461	---	22,936	835,571	---	12,389	85,500	933,460
Lanesboro	728	198,192	222,577	141,940	---	260,727	---	750	824,186	1,044,058	75,000	37,700	1,980,944	---	---	365,235	2,346,179
Laporte	143	31,882	2,834	4,617	---	---	---	---	39,333	2,396	---	---	41,729	---	---	---	41,729
Lastrup	87	7,824	2,366	5,884	8,859	5,241	---	200	30,374	---	---	---	30,374	---	---	---	30,374
Lauderdale	2,322	268,568	599,351	163,669	23,392	85,365	---	738	1,141,083	94,529	305,000	85,943	1,626,555	---	20,000	104,660	1,751,215
Le Center	2,394	309,272	416,134	372,113	---	43,707	459,278	---	1,600,504	359,997	379,655	292,280	2,632,436	---	---	6,950	2,639,386
Le Sueur	4,331	1,283,107	1,054,552	532,932	---	779,455	361,332	420,404	4,431,782	1,710,295	2,095,327	851,981	9,089,385	---	---	467,171	9,556,556
Lengby	71	25,931	1,064	2,530	5,005	8,344	---	3,881	46,755	22,253	---	---	69,008	---	---	---	69,008
Leonard	24	1,948	198	3,235	---	2,772	---	2,450	10,603	---	---	---	10,603	---	---	---	10,603
Leonidas	57	35,387	5,221	11,179	9,286	28,108	---	340	89,521	21,318	---	---	110,839	---	---	---	110,839
Leroy	893	110,461	103,148	180,008	---	91,302	48,113	12,218	545,250	52,410	180,000	55,906	833,566	---	40,585	15,000	889,151
Lester Prairie	1,779	169,076	346,204	130,115	69,391	120,730	299	2,197	838,012	168,676	45,000	3,980	1,055,668	---	---	63,098	1,118,766
Lewiston	1,487	181,697	337,980	135,522	---	117,095	7,733	---	780,027	648,615	78,772	45,385	1,552,799	---	85,000	107,598	1,745,397
Lewisville	240	78,831	26,369	6,470	---	2,195	---	---	113,865	1,426	---	---	115,291	---	---	---	115,291
Lexington	1,976	493,353	858,304	134,328	---	61,315	---	11,365	1,558,665	256,362	287,500	64,268	2,166,795	---	---	87,264	2,254,059
Lilydale	800	185,229	220,988	2,424	---	---	---	3,342	411,983	---	1,910,251	139,922	2,462,156	---	---	---	2,462,156
Lindstrom	4,012	366,257	740,755	244,114	6,250	158,652	37,226	29,587	1,582,841	713,837	258,788	185,929	2,741,395	---	18,646	590,758	3,350,799
Lino Lakes	19,987	2,058,267	3,806,389	1,782,367	35,220	1,033,260	1,113,232	3,907,745	13,736,480	585,875	1,749,000	1,074,052	17,145,407	---	32,768	4,763,391	21,941,566
Lismore	218	62,651	47,309	37,680	---	1,784	---	10,365	159,789	38,685	---	---	198,474	---	---	---	198,474
Litchfield	6,845	882,567	1,623,248	903,390	---	887,808	31,557	139,484	4,468,054	1,686,496	488,722	337,710	6,980,982	---	205,029	281,968	7,467,979
Little Canada	10,043	875,197	1,460,447	529,074	435,347	583,863	62,172	---	3,946,100	1,814,443	285,000	377,881	6,423,424	---	---	---	6,423,424
Little Falls	8,418	686,304	1,662,523	1,326,399	---	555,045	807,682	360,805	5,398,758	1,648,225	2,198,056	988,570	10,233,609	---	100,339	2,409,541	12,743,489
Littlefork	689	136,356	175,569	145,641	---	57,678	1,818	32,108	549,170	5,980	20,335	17,453	592,938	---	---	10,000	602,938
Long Beach	312	44,400	12,965	17,156	---	4,503	---	5,724	84,748	---	---	---	84,748	---	487,801	---	572,549
Long Lake	1,723	359,162	831,602	148,757	---	91,165	21,283	817	1,452,786	1,317,303	205,000	93,660	3,068,749	---	---	104,544	3,173,293
Long Prairie	2,988	369,417	612,636	352,523	---	70,207	73,782	116,148	1,594,713	418,843	395,000	144,145	2,552,701	---	---	396,301	2,949,002
Longville	175	135,613	90,200	56,260	---	24,118	---	167,347	473,538	134,959	---	---	608,497	---	---	---	608,497
Lonsdale	2,873	499,166	608,272	381,527	---	161,269	---	---	1,650,234	551,215	375,000	238,424	2,814,873	---	---	---	2,814,873

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Principal Payments		Interest Payments	Enterprise Funds			Governmental Funds		
				Sanitation	Highways													
Loretto	599	91,781	114,693	53,034	---	59,863	---	792	320,163	23,200	34,000	20,201	397,564	---	---	1,030	398,594	
Louisburg	47	8,881	1,577	2,479	3,143	1,970	---	---	18,050	---	---	---	18,050	---	---	---	18,050	
Lowry	280	76,179	53,224	28,126	---	---	119,105	---	276,634	43,598	48,000	50,284	418,516	---	---	35,110	453,626	
Lucan	203	31,641	27,818	33,956	9,207	50,952	2,438	15,656	171,668	6,386	---	---	178,054	---	---	---	178,054	
Luverne	4,579	524,751	1,004,243	573,391	---	973,238	160,520	402,764	3,638,907	2,468,972	574,074	229,449	6,911,402	100,000	---	315,780	7,327,182	
Lyle	561	46,530	56,604	53,851	---	19,564	---	7,518	184,067	151,245	18,305	9,817	363,434	---	---	2,520	365,954	
Lynd	390	27,677	15,992	57,301	---	---	---	26,957	127,927	38,123	14,304	15,161	195,515	---	17,940	74,745	288,200	
Mabel	717	95,891	330,110	171,869	19,833	65,446	32,663	130,200	846,012	176,793	90,506	17,166	1,130,477	---	---	---	1,130,477	
Madelia	2,252	272,023	611,651	262,521	57,030	352,420	65,846	120,176	1,741,667	243,537	1,322,630	211,433	3,519,267	---	---	16,577	3,535,844	
Madison	1,658	346,848	440,351	228,918	---	161,767	368,038	203,865	1,749,787	58,410	45,000	81,219	1,934,416	---	104,907	227,963	2,267,286	
Madison Lake	935	149,263	193,158	96,959	---	7,330	4,240	4,651	455,601	58,411	101,000	42,092	657,104	---	38,152	49,976	745,232	
Magnolia	202	30,211	19,798	12,510	1,461	---	---	4,423	68,403	---	---	---	68,403	---	---	---	68,403	
Mahnomen	1,167	300,461	141,768	112,925	---	15,572	389,511	20,448	980,685	55,544	114,694	45,152	1,196,075	---	25,222	76,036	1,297,333	
Mahtomedi	8,048	996,393	1,023,019	455,395	79,469	265,394	103,917	---	2,923,587	5,608,799	450,000	211,233	9,193,619	---	1,591,227	1,551,734	12,336,580	
Manchester	71	5,904	3,161	4,494	77,590	984	---	1,074	93,207	2,166	---	---	95,373	619	---	---	95,992	
Manhattan Beach	66	29,865	11,440	550	---	---	550	---	42,405	1,253	---	---	43,658	---	---	---	43,658	
Mankato	36,659	1,507,387	11,333,389	4,823,539	---	3,443,923	1,539,246	---	22,647,484	18,538,731	10,307,830	2,642,121	54,136,166	---	---	2,598,451	56,734,617	
Mantorville	1,186	238,973	235,679	100,487	---	58,721	944	---	634,804	477,459	171,433	327	1,284,023	---	---	222,946	1,506,969	
Maple Grove	59,932	5,492,274	11,874,107	4,110,388	439,199	4,453,991	1,245,306	5,038,105	32,653,370	32,350,099	4,265,000	4,465,080	73,733,549	4,640,165	927,541	16,207,947	95,509,202	
Maple Lake	2,010	358,910	400,117	212,857	79,819	56,027	18,076	---	1,125,806	1,376,122	705,000	155,270	3,362,198	---	20,000	118,314	3,500,512	
Maple Plain	1,929	366,877	870,025	238,022	18,284	32,159	44,082	---	1,569,449	622,485	294,015	39,691	2,525,640	---	---	161,580	2,687,220	
Mapleton	1,650	136,094	335,660	197,427	---	44,633	42,495	---	756,309	634,321	880,000	243,432	2,514,062	---	---	771,159	3,285,221	
Mapleview	167	52,735	39,767	42,023	5,058	6,684	---	29,453	175,720	---	---	---	175,720	---	441	111,967	288,128	
Maplewood	36,717	3,827,251	9,679,810	2,499,352	---	2,343,086	231,376	---	18,580,875	14,510,741	5,460,000	3,026,018	41,577,634	---	1,686,454	46,706	43,310,794	
Marble	698	228,153	54,018	156,669	---	39,012	---	59,052	536,904	36,851	19,000	4,704	597,459	---	184,146	24,000	805,605	
Marietta	161	46,017	36,552	19,672	6,697	3,150	---	10,693	122,781	146,597	---	---	269,378	---	---	---	269,378	
Marine on St. Croix	717	290,733	88,771	67,348	95,405	40,426	---	7,853	590,536	134,826	---	---	725,362	---	---	255,874	981,236	
Marshall	13,141	1,843,373	2,881,929	2,556,273	---	2,087,804	938,322	373,660	10,681,361	6,136,441	3,761,159	528,856	21,107,817	---	---	2,491,909	23,599,726	
Mayer	1,915	303,840	204,644	164,660	64,072	21,282	7,882	---	766,380	280,464	97,982	132,489	1,277,315	---	---	475,537	1,752,852	
Maynard	356	96,829	37,621	125,558	---	23,090	185,184	38,702	506,984	90,333	31,389	8,808	637,514	---	---	7,765	645,279	
Mazeppa	778	201,358	115,947	115,623	2,265	47,890	---	---	483,083	258,838	70,612	66,268	878,801	---	4,256	36,084	919,141	
Mc Grath	75	30,839	18,274	2,217	96	341	---	12,371	64,138	---	---	---	64,138	---	---	---	64,138	
Mc Gregor	390	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Mc Intosh	580	141,561	69,334	84,725	---	34,083	74,442	---	404,145	26,312	39,686	12,518	482,661	---	38,147	13,422	534,230	
Mc Kinley	85	81,857	8,913	19,241	---	4,605	---	---	114,616	---	---	---	114,616	---	9,500	---	124,116	
Meadowlands	128	50,833	10,969	4,282	174	2,216	3,705	10,386	82,565	---	2,893	---	85,458	---	1,000	---	86,458	
Medford	1,158	226,993	140,871	143,538	---	65,430	12,472	---	589,304	527,778	1,397,906	125,901	2,640,889	---	---	---	2,640,889	
Medicine Lake	377	81,933	64,642	35,235	66,266	15,609	---	200	263,885	11,411	---	---	275,296	---	---	---	275,296	
Medina	4,931	1,051,520	1,891,037	483,043	7,906	134,189	65,224	---	3,632,919	2,459,015	320,000	78,113	6,490,047	---	264,297	534,418	7,288,762	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Meire Grove	147	23,458	2,663	17,771	1,517	---	---	9,668	55,077	---	---	---	55,077	---	---	55,077	
Melrose	3,310	613,840	649,889	436,539	5,049	75,556	167,395	---	1,948,268	2,560,520	224,767	169,382	4,902,937	---	924,633	5,827,570	
Menahga	1,227	184,078	245,907	113,965	---	38,554	9,675	129,297	721,476	41,211	160,850	51,161	974,698	---	47,000	1,021,698	
Mendota	190	80,503	63,481	41,299	---	8,019	---	31,982	225,284	---	---	---	225,284	---	---	225,284	
Mendota Heights	11,749	1,472,600	3,222,186	909,142	25,939	622,635	---	38,124	6,290,626	5,117,367	712,800	438,908	12,559,701	20,000	4,484,478	17,064,179	
Mentor	124	100,363	251,517	41,239	---	---	---	---	393,119	26,505	---	---	419,624	---	8,100	427,724	
Middle River	322	76,465	42,083	30,012	1,089	47,958	267,872	---	465,479	10,643	---	---	476,122	2,000	1,500	479,622	
Miesville	167	37,185	49,289	5,518	---	15,744	---	---	107,736	115,390	15,088	1,796	240,010	---	---	240,010	
Milaca	2,837	454,991	626,931	216,076	---	173,708	377,151	47,456	1,896,313	424,176	291,000	220,616	2,832,105	287,000	84,500	3,203,605	
Milan	286	86,172	58,285	19,387	---	22,063	12,064	---	197,971	16,461	---	---	214,432	---	---	214,432	
Millerville	116	13,944	42,261	4,089	---	3,200	---	---	63,494	2,877	---	---	66,371	---	---	66,371	
Millville	165	15,827	3,241	19,771	---	5,166	---	---	44,005	---	---	---	44,005	---	---	44,005	
Milroy	247	111,212	29,100	44,053	---	2,639	1,460	---	188,464	169,411	35,000	1,621	394,496	---	22,851	417,347	
Miltona	357	100,632	27,604	16,826	1,290	3,242	96,572	---	246,166	443,784	76,176	48,324	814,450	5,000	---	819,450	
Minneapolis	390,131	59,491,000	237,055,000	43,893,000	---	124,868,000	117,396,000	33,440,000	616,143,000	41,463,000	68,617,000	60,191,000	786,414,000	12,262,000	40,965,000	111,091,000	950,732,000
Minneiska	97	10,106	3,176	15,789	400	7,681	---	3,452	40,604	---	---	---	40,604	---	---	40,604	
Minneota	1,384	182,062	232,784	183,127	7,996	151,315	82,932	40,305	880,521	348,865	255,000	105,375	1,589,761	21,426	311,373	1,922,560	
Minnesota City	217	13,547	37,891	14,491	57,650	35,468	---	44,309	203,356	---	---	---	203,356	---	---	203,356	
Minnesota Lake	645	96,341	176,951	134,484	---	14,614	---	---	422,390	1,669,676	25,000	15,056	2,132,122	---	63,738	2,195,860	
Minnetonka	51,756	4,252,486	10,592,463	6,633,623	---	4,421,587	4,722,220	1,112,864	31,735,243	12,685,903	575,000	406,959	45,403,105	44,600	334,170	45,781,875	
Minnetonka Beach	610	394,085	214,359	143,197	70,183	31,752	---	---	853,576	44,091	85,000	49,395	1,032,062	95,210	34,591	1,161,863	
Minnetrista	6,189	1,152,089	2,037,590	960,887	---	164,680	---	36,679	4,351,925	1,720,396	539,041	141,275	6,752,637	---	---	6,752,637	
Mizpah	62	3,897	1,544	1,300	87	467	---	1,792	9,087	766	---	---	9,853	---	---	9,853	
Montevideo	5,436	539,222	1,145,281	616,426	2,283	637,046	586,980	326,954	3,854,192	2,798,606	674,163	349,914	7,676,875	---	584,300	8,261,175	
Montgomery	3,267	419,702	841,951	406,019	99,849	124,187	175,812	77,717	2,145,237	615,491	304,341	296,708	3,361,777	---	9,746	3,371,523	
Monticello	11,366	1,579,164	1,736,962	2,380,993	514,208	2,220,368	525,783	---	8,957,478	3,522,196	5,037,028	2,192,063	19,708,765	16,292,996	16,446,845	52,448,606	
Montrose	2,498	360,074	328,963	213,759	---	102,021	44,611	---	1,049,428	544,651	306,852	259,729	2,160,660	---	25,729	2,186,389	
Moorhead	36,226	3,730,288	10,256,782	6,047,552	---	2,994,467	887,545	1,805,454	25,722,088	26,839,081	11,849,985	6,261,603	70,672,757	2,080,000	630,522	4,368,550	77,751,829
Moose Lake	2,412	366,496	378,651	109,703	4,836	177,506	1,559	179,759	1,218,510	64,207	115,103	39,868	1,437,688	---	128,499	1,566,187	
Mora	3,681	485,501	824,369	423,083	---	272,660	219,969	153,114	2,378,696	2,275,305	140,000	97,511	4,891,512	---	810,957	5,702,469	
Morgan	845	183,028	225,999	133,013	34,973	165,350	1,560	9,000	752,923	3,747	139,410	66,787	962,867	---	9,000	971,867	
Morris	5,205	612,192	1,146,534	947,758	---	529,208	73,810	724,244	4,033,746	2,036,646	1,116,162	330,595	7,517,149	---	419,845	7,936,994	
Morristown	1,032	87,225	242,965	93,978	946	48,234	---	33,055	506,403	387,139	40,000	44,858	978,400	---	84,858	1,063,258	
Morton	415	108,728	126,153	47,314	12,794	64,127	286	6,504	365,906	89,825	15,000	15,210	485,941	---	---	485,941	
Motley	673	155,955	246,322	125,589	2,404	1,056	4,368	---	535,694	27,228	71,263	22,983	657,168	---	730	657,898	
Mound	9,769	1,195,824	3,279,005	856,962	---	638,254	298,103	8,537	6,276,685	3,787,440	1,157,000	1,287,197	12,508,322	3,904,400	488,696	16,901,418	
Mounds View	12,641	908,693	2,445,807	825,576	22,618	952,202	1,486,472	---	6,641,368	947,760	409,849	139,793	8,138,770	---	1,273,148	9,411,918	
Mountain Iron	2,809	1,107,185	591,075	757,160	---	378,615	197,963	---	3,031,998	1,702,294	1,057,333	151,596	5,943,221	57,619	84,480	6,937,810	
Mountain Lake	2,008	213,134	514,925	241,655	4,688	196,307	1,024,772	69,389	2,264,870	518,893	1,342,202	173,501	4,299,466	---	130,000	4,429,466	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Murdock	288	90,328	52,556	3,872	---	---	---	16,275	163,031	76,594	---	10,412	250,037	---	---	---	250,037
Myrtle	53	14,882	16,678	10,539	---	3,150	---	---	45,249	2,360	---	---	47,609	---	132	---	47,741
Nashua	46	2,733	2,311	1,875	---	100	---	125	7,144	745	---	---	7,889	---	---	---	7,889
Nashwauk	942	171,638	241,556	299,841	---	75,992	1,148	349,235	1,139,410	2,840,831	95,125	55,333	4,130,699	---	---	---	4,130,699
Nassau	70	13,115	2,043	9,274	13,283	1,449	---	2,675	41,839	---	2,000	7,020	50,859	---	---	---	50,859
Nelson	155	29,893	3,099	13,377	533	4,123	---	349	51,374	38,323	---	---	89,697	---	---	---	89,697
Nerstrand	246	93,408	17,137	11,448	18,853	3,662	---	---	144,508	425	5,063	9,349	159,345	---	---	---	159,345
Nevis	385	108,568	180,962	49,311	---	26,531	---	925	366,297	97,115	11,996	2,061	477,469	---	---	872	478,341
New Auburn	502	116,799	58,800	44,636	5,458	16,534	488	5,450	248,165	36,183	41,218	4,101	329,667	---	60,260	47,474	437,401
New Brighton	22,511	1,741,393	4,702,894	1,010,495	167,197	2,582,137	2,878,669	4,686,415	17,769,200	8,993,065	3,860,000	3,009,469	33,631,734	---	27,463	11,098,804	44,758,001
New Germany	360	111,905	70,141	104,279	24,462	7,499	---	79	318,365	39,295	39,440	8,860	405,960	---	---	20,000	425,960
New Hope	20,860	1,570,026	5,880,729	830,900	---	1,687,171	378,976	---	10,347,802	2,444,825	820,000	357,991	13,970,618	---	---	653,787	14,624,405
New London	1,195	165,922	326,495	165,001	---	43,555	---	22,028	723,001	566,010	624,244	177,696	2,090,951	---	---	236,330	2,327,281
New Munich	370	38,092	26,212	36,615	1,069	5,313	---	9,106	116,407	34,000	---	---	150,407	---	---	---	150,407
New Prague	7,006	882,961	1,277,432	1,157,425	---	260,134	300	61,415	3,639,667	4,327,513	1,575,116	683,886	10,226,182	---	---	549,915	10,776,097
New Richland	1,147	167,203	323,403	174,413	490	50,053	7,436	---	722,998	374,267	20,000	51,098	1,168,363	5,000	---	45,810	1,219,173
New Trier	105	19,433	592	3,872	---	5,278	---	3,626	32,801	---	---	---	32,801	---	---	---	32,801
New Ulm	13,473	1,921,645	2,656,924	1,964,632	---	3,428,000	66,976	1,261,586	11,299,763	4,509,265	3,470,019	1,043,885	20,322,932	---	84,997	5,044,496	25,452,425
New York Mills	1,187	280,825	303,407	153,381	---	207,797	462,171	3,895	1,411,476	412,751	265,000	171,400	2,260,627	---	---	300,401	2,561,028
Newfolden	359	80,930	34,231	27,831	33,489	39,723	46,187	1,906	264,297	32,075	55,111	10,948	362,431	---	2,000	474	364,905
Newport	3,542	836,355	968,124	538,264	16,591	274,951	---	---	2,634,285	422,020	772,000	177,811	4,006,116	---	---	974,106	4,980,222
Nicollet	1,008	104,498	34,280	156,244	2,050	(3,314)	3,908	---	297,666	725,693	284,148	216,670	1,524,177	---	---	57,032	1,581,209
Nielsville	82	35,214	5,069	3,605	---	1,339	---	---	45,227	17,129	133,697	8,297	204,350	---	---	2,937	207,287
Nimrod	68	4,801	2,328	2,082	6,608	175	---	---	15,994	---	---	---	15,994	---	---	---	15,994
Nisswa	2,053	311,059	635,207	309,511	---	182,428	113,845	61,573	1,613,623	83,339	33,979	8,631	1,739,572	---	---	373,946	2,113,518
Norcross	57	20,343	2,736	10,143	---	---	---	---	33,222	---	---	---	33,222	---	1,101	---	34,323
North Branch	10,370	1,990,336	1,735,362	1,023,765	---	497,131	478,387	---	5,724,981	2,278,878	2,114,876	1,496,175	11,614,910	---	---	330,301	11,945,211
North Mankato	13,003	948,751	2,080,112	1,479,445	---	1,268,102	497,549	101,266	6,375,225	5,716,930	8,180,604	1,102,272	21,375,031	---	---	711,978	22,087,009
North Oaks	4,729	527,228	936,630	23,715	501,643	26,347	---	70,764	2,086,327	---	---	---	2,086,327	---	---	---	2,086,327
North St. Paul	11,600	673,764	2,690,351	880,196	95,314	763,410	32,755	35,000	5,170,790	4,246,416	527,531	446,032	10,390,769	---	186,446	197,946	10,775,161
Northfield	19,839	2,806,019	3,471,145	1,847,685	---	2,640,146	1,127,639	755,863	12,648,497	7,119,220	1,945,995	1,086,678	22,800,390	1,815,000	---	1,122,580	25,737,970
Northome	234	125,715	39,439	15,765	---	3,135	10,318	12,665	207,037	634,189	---	---	841,226	---	---	7,973	849,199
Northrop	238	20,427	33,129	19,659	2,942	2,887	---	---	79,044	26,728	---	---	105,772	31,152	---	---	136,924
Norwood Young Ame	3,594	501,343	431,878	396,700	---	251,003	61,697	4,237	1,646,858	1,514,591	160,000	383,950	3,705,399	---	36,216	1,704,051	5,445,666
Nowthen	4,384	467,808	153,158	357,690	33,924	47,110	---	---	1,059,690	181,516	90,000	41,250	1,372,456	---	---	74,172	1,446,628
Oak Grove	8,504	1,092,639	858,925	879,275	25,016	73,844	37,800	210,675	3,178,174	2,385,341	150,320	106,321	5,820,156	---	---	1,078,768	6,898,924
Oak Park Heights	4,708	1,075,616	1,292,465	409,880	176,215	192,563	---	115,000	3,261,739	902,364	750,000	245,870	5,159,973	---	---	1,275,843	6,435,816
Oakdale	27,230	2,719,622	5,279,800	2,603,303	---	621,305	580,715	1,109,119	12,913,864	5,462,401	2,851,070	987,169	22,214,504	---	---	4,008,820	26,223,324
Odessa	96	39,228	12,963	12,532	10,218	1,521	---	3,487	79,949	---	---	---	79,949	---	---	---	79,949

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses	
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds		
				Sanitation	Highways													
Odin	106	30,282	77,080	4,958	7,938	4,780	---	---	125,038	14,290	---	---	139,328	---	500	56,284	196,112	
Ogema	125	18,946	14,548	11,834	1,211	17,441	---	18,854	82,834	634,874	14,090	---	731,798	---	76,362	---	808,160	
Ogilvie	468	111,783	76,317	31,439	---	4,080	---	13,228	236,847	44,283	35,000	16,314	332,444	---	7,000	10,000	349,444	
Okabena	174	52,398	25,308	15,164	---	4,630	---	19,621	117,121	54,091	21,239	15,229	207,680	---	---	118,230	325,910	
Oklee	390	139,324	50,203	42,960	---	11,593	---	11,533	255,613	26,675	9,559	3,123	294,970	---	---	9,571	304,541	
Olivia	2,552	405,467	525,279	535,434	---	128,008	---	185,581	1,812,620	2,409,232	383,984	271,425	4,877,261	1,557,162	---	198,057	6,632,480	
Onamia	864	109,706	236,245	18,709	---	15,034	---	89,988	469,682	53,586	116,000	6,113	645,381	---	---	---	645,381	
Ormsby	141	20,508	25,469	10,028	---	6,494	---	---	62,499	7,920	1,141	4,163	75,723	---	7,500	---	83,223	
Orono	7,896	1,507,892	3,680,049	539,372	100,385	54,731	---	---	5,882,429	1,314,956	1,075,000	242,339	8,514,724	---	---	---	8,514,724	
Oronoco	1,113	123,486	97,391	85,632	920	89,309	---	---	396,738	131,766	41,112	30,689	600,305	---	---	50,000	650,305	
Orr	235	105,377	92,424	26,044	---	181,913	---	6,838	412,596	4,774	17,612	1,000	435,982	---	---	13,757	449,739	
Ortonville	1,933	216,898	502,084	366,018	13,188	314,061	---	170,688	1,689,606	249,545	335,000	75,548	2,349,699	---	---	---	2,349,699	
Osakis	1,608	251,918	324,139	210,113	---	60,912	---	46,971	900,138	2,142,006	196,111	146,795	3,385,050	275,000	---	320,117	3,980,167	
Oslo	321	103,177	24,724	100,677	---	17,010	---	---	245,588	69,853	8,327	204	323,972	---	---	---	323,972	
Osseo	2,465	607,511	735,678	119,388	---	63,653	---	21,499	1,573,854	971,725	1,176,465	335,545	4,057,589	---	37,500	388,100	4,483,189	
Ostrander	245	93,297	31,488	6,799	---	1,657	---	---	133,241	7,500	---	---	140,741	---	---	---	140,741	
Otsego	13,319	834,755	1,744,043	860,594	10,095	379,246	---	7,268	3,836,001	3,357,334	2,380,000	1,731,089	11,304,424	---	---	1,445,342	12,749,766	
Ottertail	475	107,746	42,600	30,913	17,920	18,447	---	151,830	369,456	8,876	---	12,000	390,332	---	23,372	39,850	453,554	
Owatonna	25,381	2,380,529	5,661,694	3,349,834	---	4,442,696	---	1,282,042	193,267	17,310,062	8,857,659	7,644,188	1,131,711	34,943,620	66,939	---	1,219,990	36,230,549
Palisade	152	41,939	41,287	7,794	---	---	---	7,149	98,169	629,392	8,529	2,353	738,443	---	---	---	738,443	
Park Rapids	3,494	788,674	1,127,603	453,443	---	150,925	---	93,189	278,011	2,891,845	3,044,951	714,550	427,792	7,079,138	---	230,137	7,309,275	
Parkers Prairie	1,020	165,421	229,264	126,991	---	78,426	---	1,169	601,445	2,182	64,500	28,214	696,341	---	---	77,396	773,737	
Paynesville	2,298	460,173	588,296	192,277	---	164,016	---	782,536	96,178	2,283,476	2,646,483	910,000	155,588	5,995,547	---	6,627	1,267,663	7,269,837
Pease	208	42,604	2,412	10,131	1,003	2,465	---	4,468	63,083	4,558	28,000	20,770	116,411	---	---	71,621	188,032	
Pelican Rapids	2,398	260,341	604,030	215,551	111	381,749	---	683,928	53,927	2,199,637	916,117	346,568	161,857	3,624,179	2,415	14,100	172,641	3,813,335
Pemberton	252	78,712	39,279	15,482	---	6,692	---	22,500	162,665	289,202	20,105	48,740	520,712	---	---	31,000	551,712	
Pennock	490	112,012	38,140	28,455	---	14,538	---	---	193,145	2,112	55,000	41,752	292,009	---	---	---	292,009	
Pequot Lakes	1,993	429,054	746,427	252,339	9,577	34,610	---	64,048	519	1,536,574	149,407	90,026	1,817,372	---	---	13,547	1,830,919	
Perham	2,750	331,005	705,531	255,008	---	498,200	---	301,879	70,990	2,162,613	955,266	661,882	4,246,030	---	---	410,691	4,656,721	
Perley	108	32,459	2,917	---	2,950	18,110	---	6,524	62,960	122	---	---	63,082	---	---	---	63,082	
Peterson	242	68,438	2,969	57,216	---	6,636	---	---	135,259	40,225	---	---	175,484	5,000	---	---	180,484	
Pierz	1,415	238,747	231,625	71,088	---	11,770	---	162,738	1,427	717,395	129,526	59,000	941,718	---	---	---	941,718	
Pillager	495	127,185	88,576	76,745	455	---	---	10,855	6,686	310,502	46,694	75,590	536,462	---	15,006	---	551,468	
Pine City	3,295	506,364	826,043	429,049	2,294	184,162	---	118,481	70,409	2,136,802	1,233,911	1,655,000	310,832	5,336,545	---	1,299,530	6,636,075	
Pine Island	3,363	482,467	550,611	464,268	5,475	241,653	---	89,556	---	1,834,030	1,031,197	582,226	3,827,718	---	---	826,069	4,653,787	
Pine River	916	142,082	405,689	117,974	---	42,151	---	56,519	359,161	1,123,576	285,251	---	1,408,827	---	---	2,480	1,411,307	
Pine Springs	385	18,093	6,600	50,998	4,756	2,616	---	1,552	84,615	---	---	---	84,615	---	---	---	84,615	
Pipestone	4,335	671,451	901,797	560,368	---	745,561	---	175,148	455,156	3,509,481	2,450,420	588,320	6,935,067	---	69,667	533,540	7,538,274	
Plainview	3,394	371,719	927,395	339,015	---	343,520	---	218,293	58,464	2,258,406	477,133	---	2,735,539	---	---	82,442	2,817,981	

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Total Capital Outlay	Debt Service		Total Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Principal Payments		Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Plato	312	50,621	73,015	42,125	---	22,835	---	---	188,596	75,739	27,822	744	292,901	---	---	15,711	308,612
Plummer	249	120,380	47,489	31,575	---	1,632	---	---	201,076	---	19,444	---	220,520	---	---	---	220,520
Plymouth	71,536	4,340,934	13,089,611	4,085,312	---	6,161,548	5,381,366	4,090,793	37,149,564	11,634,343	1,600,000	752,054	51,135,961	---	---	10,383,818	61,519,779
Porter	155	14,499	46,397	10,254	4,383	4,046	---	8,833	88,412	27,170	---	---	115,582	---	---	---	115,582
Preston	1,382	373,067	321,347	156,483	1,350	193,106	114,192	---	1,159,545	740,485	256,538	66,375	2,222,943	---	9,269	274,553	2,506,765
Princeton	4,530	575,231	1,235,106	625,581	---	228,455	116,311	40,035	2,820,719	749,646	690,000	190,007	4,450,372	---	17,300	225,802	4,693,474
Prinsburg	454	34,060	74,271	100,470	---	31,768	---	5,613	246,182	30,695	---	---	276,877	---	---	---	276,877
Prior Lake	22,917	2,379,276	3,793,626	1,924,639	---	1,768,109	110,770	90,000	10,066,420	14,219,903	2,455,000	1,681,049	28,422,372	925,000	---	2,056,648	31,404,020
Proctor	2,854	499,767	923,719	300,022	---	64,047	5,965	---	1,793,520	798,697	460,791	247,533	3,300,541	---	---	81,630	3,382,171
Quamba	111	24,423	1,158	4,127	---	2,200	---	371	32,279	1,546	---	---	33,825	---	---	---	33,825
Racine	405	56,086	7,111	37,361	---	913	---	---	101,471	181,267	18,089	17,295	318,122	---	---	---	318,122
Ramsey	23,445	3,978,574	3,941,648	2,868,137	---	901,042	248,817	---	11,938,218	4,484,807	2,010,000	1,352,656	19,785,681	---	---	3,412,581	23,198,262
Randall	590	103,902	141,672	36,228	---	10,567	1,004	28,437	321,810	703	126,551	21,141	470,205	---	---	---	470,205
Randolph	394	117,953	30,394	28,344	---	6,752	---	---	183,443	27,379	---	---	210,822	---	---	22,782	233,604
Ranier	166	56,233	9,183	18,098	---	12,367	6,634	11,616	114,131	---	---	---	114,131	---	---	---	114,131
Raymond	780	100,741	87,922	62,098	---	51,066	---	---	301,827	294,538	95,000	60,579	751,944	---	---	24,035	775,979
Red Lake Falls	1,586	303,547	202,722	258,718	---	229,569	173,877	10,394	1,178,827	872,407	226,465	115,356	2,393,055	150,000	109,000	271,000	2,923,055
Red Wing	16,300	3,061,231	5,488,262	4,505,883	35,971	3,191,580	965,174	812,436	18,060,537	1,818,355	1,581,234	397,297	21,857,423	26,657	200,000	3,130,608	25,214,688
Redwood Falls	5,247	693,815	1,398,755	841,915	---	1,678,389	234,086	126,756	4,973,716	2,441,958	855,642	86,389	8,357,705	21,317	65,853	385,817	8,830,692
Regal	29	3,860	---	2,041	327	---	---	1,208	7,436	---	---	---	7,436	---	---	---	7,436
Remer	362	84,917	89,899	99,696	---	4,854	---	51,621	330,987	7,498	29,632	23,263	391,380	---	108,957	45,866	546,203
Renville	1,254	213,350	255,120	126,702	---	109,975	26,852	73,616	805,615	296,016	10,000	30,263	1,141,894	---	106,857	250,000	1,498,751
Revere	91	32,478	1,409	5,230	---	1,411	---	---	40,528	9,324	1,002	3,785	54,639	---	---	---	54,639
Rice	1,346	201,533	250,328	49,283	---	35,029	28,029	36,502	600,704	24,683	57,500	18,538	701,425	---	---	---	701,425
Richfield	33,676	1,973,564	11,190,073	2,312,182	82,750	3,673,059	7,528,534	180,150	26,940,312	19,069,290	2,146,342	72,303	48,228,247	---	821,050	13,151,189	62,200,486
Richmond	1,329	265,468	289,861	174,487	---	112,684	198,940	---	1,041,440	373,357	144,229	108,068	1,667,094	---	---	678,048	2,345,142
Richville	101	3,615	588	7,223	1,021	2,009	---	---	14,456	743	---	---	15,199	---	---	---	15,199
Riverton	103	28,013	2,391	10,261	---	2,529	---	---	43,194	34,653	8,000	381	86,228	---	7,432	18,544	112,204
Robbinsdale	13,598	1,087,832	3,894,536	1,639,218	---	1,341,943	1,150,906	---	9,114,435	1,956,457	610,000	465,753	12,146,645	---	---	1,026,112	13,172,757
Rochester	102,437	6,718,950	34,861,915	10,621,825	---	18,156,935	1,973,946	7,606,717	79,940,288	56,498,389	663,295	874,312	137,976,284	---	---	8,579,997	146,556,281
Rock Creek	1,271	86,682	28,457	254,359	---	129,440	---	13,280	512,218	22,096	---	---	534,314	---	---	---	534,314
Rockford	4,108	447,441	632,349	344,541	45,943	159,063	337,202	---	1,966,539	324,935	636,412	273,522	3,201,408	---	---	643,539	3,844,947
Rockville	2,706	459,369	151,860	192,063	---	49,259	8,828	---	861,379	184,927	212,695	155,548	1,414,549	8,750	---	---	1,423,299
Rogers	7,200	1,604,996	1,997,044	534,118	108,468	864,174	---	---	5,108,800	2,793,972	8,336,630	1,288,348	17,527,750	---	---	5,546,368	23,074,118
Rollingstone	641	74,807	50,898	67,557	---	29,642	---	---	222,904	263,481	50,000	85,786	622,171	---	654,587	90,843	1,367,601
Ronneby	18	10,474	938	1,926	---	---	---	---	13,338	---	---	---	13,338	---	---	---	13,338
Roosevelt	136	12,428	1,514	6,879	---	6,060	---	2,168	29,049	3,417	---	---	32,466	---	---	---	32,466
Roscoe	109	20,067	6,644	16,952	---	---	---	---	43,663	---	---	---	43,663	---	701	---	44,364
Rose Creek	381	50,518	18,917	25,547	610	54,510	---	28,686	178,788	54,654	53,637	20,574	307,653	---	---	32,000	339,653

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Sanitation												
Roseau	2,855	393,405	712,398	406,255	---	416,362	387,357	86,883	2,402,660	1,203,758	570,060	81,444	4,257,922	---	---	30,000	4,287,922
Rosemount	20,956	2,940,700	3,096,653	1,845,316	---	1,908,030	2,122,150	---	11,912,849	6,689,680	4,300,000	843,205	23,745,734	---	103,409	1,366,084	25,215,227
Roseville	34,345	4,198,072	8,070,709	2,247,950	---	3,569,697	992,609	---	19,079,037	6,300,872	935,000	410,430	26,725,339	---	---	108,000	26,833,339
Rothsay	500	64,722	139,952	70,749	40,624	14,670	30,759	26,773	388,249	153,435	---	5,901	547,585	---	---	88,885	636,470
Round Lake	411	67,670	39,253	48,743	50,373	118	---	2,029	208,186	34,085	29,228	6,732	278,231	15,000	---	---	293,231
Royalton	902	109,922	197,869	22,154	---	7,367	---	---	337,312	126,374	50,000	46,756	560,442	---	1,315	160,693	722,450
Rush City	3,072	392,026	389,166	169,812	---	34,105	59,759	95,337	1,140,205	568,255	173,408	25,571	1,907,439	---	---	115,584	2,023,023
Rushford	1,776	137,011	820,732	84,195	3,989	199,734	10,459,537	48,560	11,753,758	430,545	343,007	49,798	12,577,108	565,691	257,803	20,003	13,420,605
Rushford Village	785	93,938	32,228	63,511	65,232	5,505	2,716,815	---	2,977,229	808,435	18,889	4,321	3,808,874	---	---	---	3,808,874
Rushmore	361	85,755	35,601	54,234	31,447	3,848	---	---	210,885	13,157	40,000	16,545	280,587	---	---	6,000	286,587
Russell	333	39,621	54,872	56,847	---	4,960	---	33,880	190,180	8,890	---	---	199,070	---	---	19,003	218,073
Ruthton	248	38,014	39,442	63,126	---	1,887	---	13,548	156,017	22,811	24,346	4,570	207,744	---	---	32,000	239,744
Rutledge	182	8,681	10,077	11,682	395	8,916	---	2,013	41,764	350	13,740	1,260	57,114	---	---	---	57,114
Sabin	446	66,739	76,425	29,722	---	30,269	---	17,979	221,134	96,336	41,985	48,472	407,927	---	---	225,000	632,927
Sacred Heart	501	130,212	181,674	152,761	---	18,493	37,565	23,349	544,054	214,124	96,451	42,702	897,331	---	---	8,600	905,931
Sanborn	398	54,349	39,096	51,501	---	11,105	5,630	25,113	186,794	359,404	22,978	8,599	577,775	---	---	---	577,775
Sandstone	2,821	447,806	238,488	223,415	1,388	47,323	112,745	147,791	1,218,956	352,818	389,000	118,454	2,079,228	---	---	453,416	2,532,644
Sargeant	71	19,735	385	8,455	---	36	---	---	28,611	50,501	---	---	79,112	---	---	7,256	86,368
Sartell	14,512	695,309	2,210,805	1,059,135	17,410	284,290	327,020	2,030	4,595,999	18,439,298	6,327,500	1,416,848	30,779,645	---	---	8,075,236	38,854,881
Sauk Centre	4,221	706,699	1,254,674	956,149	---	358,693	123,544	85,889	3,485,648	1,240,876	1,193,204	397,347	6,317,075	---	---	831,111	7,148,186
Sauk Rapids	13,083	864,852	1,983,766	1,356,090	66,058	494,355	551,257	---	5,316,378	2,943,051	1,855,594	715,714	10,830,737	---	10,000	2,974,722	13,815,459
Savage	26,852	2,221,348	4,946,385	2,245,875	---	1,209,277	317,404	91,032	11,031,321	6,941,646	7,340,000	2,742,476	28,055,443	---	---	3,412,306	31,467,749
Scandia	4,167	552,601	385,665	360,461	---	102,820	---	---	1,401,547	81,802	1,460,000	118,787	3,062,136	---	---	1,216,454	4,278,590
Scanlon	864	192,664	127,037	67,205	---	22,107	43,387	---	452,400	147,048	27,387	6,063	632,898	---	---	5,000	637,898
Seaforth	65	22,421	8,910	2,871	---	1,743	---	---	35,945	1,334	---	---	37,279	---	---	---	37,279
Sebeka	672	126,737	140,915	113,282	---	51,960	22,849	---	455,743	413,773	52,145	171,861	1,093,522	---	---	133,258	1,226,780
Sedan	52	7,195	7,267	4,753	---	1,185	---	378	20,778	101,464	---	---	122,242	---	---	---	122,242
Shafer	861	221,075	68,605	219,369	---	12,567	1,993	3,709	527,318	73,024	14,164	14,786	629,292	---	---	---	629,292
Shakopee	33,969	3,517,957	8,462,288	2,573,687	---	4,000,674	525,909	1,155,768	20,236,283	3,400,942	3,280,000	973,876	27,891,101	---	140,615	2,084,077	30,115,793
Shelly	239	53,022	17,744	24,895	---	5,113	23,033	16,823	140,630	13,571	---	---	154,201	---	---	---	154,201
Sherburn	1,001	208,039	264,340	178,683	---	15,653	27,476	32,456	726,647	614,143	121,931	56,534	1,519,255	---	---	61,919	1,581,174
Shevlin	165	28,615	28,936	9,873	644	2,964	---	5,977	77,009	23,365	---	---	100,374	---	---	77,660	178,034
Shoreview	26,036	1,778,341	2,249,937	1,439,759	403,419	5,844,228	2,405,109	653,991	14,774,784	1,520,192	1,705,000	615,224	18,615,200	1,085,000	---	3,098,007	22,798,207
Shorewood	7,582	1,443,549	1,352,254	750,551	9,736	229,259	---	---	3,785,349	2,164,366	485,000	1,036,526	7,471,241	---	---	893,366	8,364,607
Silver Bay	1,980	406,709	559,129	444,579	---	765,958	5,791	54,782	2,236,948	391,344	23,306	2,955	2,654,553	---	---	231,553	2,886,106
Silver Lake	812	127,057	281,126	135,858	432	109,046	---	---	653,519	72,918	95,000	31,916	853,353	---	---	51,000	904,353
Skyline	297	18,154	20,527	14,524	---	7,350	---	---	60,555	23,626	---	---	84,181	---	---	---	84,181
Slayton	2,019	268,132	419,367	247,746	7,098	323,455	21,310	43,872	1,330,980	160,775	260,172	105,479	1,857,406	---	---	192,618	2,050,024
Sleepy Eye	3,545	471,667	572,507	352,203	341,666	489,735	91,328	66,291	2,385,397	1,469,791	345,000	352,436	4,552,624	---	---	1,285,405	5,838,029

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Sobieski	175	11,073	5,946	15,173	1,125	6,502	---	---	39,819	3,051	---	---	42,870	---	---	---	42,870
Solway	75	8,474	2,000	5,719	---	---	---	2,396	18,589	9,519	---	---	28,108	---	---	---	28,108
South Haven	212	72,273	120,149	13,175	12,185	3,748	16,800	14,134	252,464	71,023	---	---	323,487	---	---	979	324,466
South St. Paul	20,250	1,824,108	6,327,399	2,378,366	---	2,772,001	---	1,037,455	14,339,329	3,859,717	3,044,215	644,375	21,887,636	1,810,000	---	3,832,388	27,530,024
Spicer	1,144	327,270	243,120	181,446	---	162,608	350,017	411,260	1,675,721	1,530,692	558,000	175,851	3,940,264	---	30,000	411,695	4,381,959
Spring Grove	1,280	184,456	228,415	120,329	---	303,145	115,990	---	952,335	61,953	78,157	109,436	1,201,881	---	88,910	210,113	1,500,904
Spring Hill	61	16,000	870	3,469	7,522	5,619	---	1,944	35,424	356,509	---	---	391,933	---	---	---	391,933
Spring Lake Park	6,678	882,663	1,680,328	277,153	111,748	904,411	267,245	41,564	4,165,112	758,503	1,140,688	240,509	6,304,812	---	---	1,783,962	8,088,774
Spring Park	1,882	311,464	639,637	94,762	36,418	21,125	98,404	---	1,201,810	11,596	---	---	1,213,406	---	---	41,971	1,255,377
Spring Valley	2,547	206,978	637,805	323,684	---	391,743	653,670	15,647	2,229,527	1,035,766	670,000	132,508	4,067,801	---	---	988,938	5,056,739
Springfield	2,210	366,925	425,710	333,729	---	449,645	8,667	101,726	1,686,402	182,338	946,586	224,424	3,039,750	---	---	263,322	3,303,072
Squaw Lake	95	44,006	24,391	5,462	---	2,080	---	15,194	91,133	28,277	1,293	5,291	125,994	---	---	---	125,994
St. Anthony	8,437	1,076,699	3,387,241	469,137	34,126	394,673	536,068	199,393	6,097,337	3,738,275	2,305,000	1,465,929	13,606,541	---	---	1,207,828	14,814,369
St. Anthony [Stearns]	83	3,914	1,198	3,237	---	---	---	1,069	9,418	---	---	---	9,418	---	---	---	9,418
St. Augusta	3,217	312,312	215,178	131,075	---	36,904	---	---	695,469	442,953	352,650	62,563	1,553,635	---	600	---	1,554,235
St. Bonifacius	2,329	297,888	521,361	241,509	11,328	---	---	---	1,072,086	1,264,993	375,000	123,459	2,835,538	---	---	---	2,835,538
St. Charles	3,578	363,716	488,800	277,984	---	530,933	115,473	---	1,776,906	426,884	183,695	86,500	2,473,985	---	82,497	349,511	2,905,993
St. Clair	789	198,741	47,191	158,438	---	11,053	---	---	415,423	222,865	25,000	11,386	674,674	---	---	125,655	800,329
St. Cloud	65,650	7,535,499	23,582,100	6,271,638	---	5,599,924	3,085,790	1,488,509	47,563,460	43,688,805	15,501,544	4,623,622	111,377,431	---	2,406,199	20,489,464	134,273,094
St. Francis	7,404	662,716	1,375,047	411,878	34,301	261,044	159,012	18,754	2,922,752	1,216,315	394,048	387,068	4,920,183	---	---	205,500	5,125,683
St. Hilaire	274	132,696	8,735	13,003	24,302	13,802	---	---	192,538	11,380	6,300	2,439	212,657	---	---	---	212,657
St. James	4,587	530,527	1,029,648	974,707	---	284,852	146,079	127,503	3,093,316	452,966	547,000	231,388	4,324,670	---	---	190,212	4,514,882
St. Joseph	6,156	598,890	1,267,975	391,712	---	225,419	137,952	---	2,621,948	913,502	2,828,581	628,336	6,992,367	---	---	534,619	7,526,986
St. Leo	94	18,712	20,650	2,578	---	4,056	---	---	45,996	582	---	---	46,578	---	---	300	46,878
St. Louis Park	47,221	6,642,295	11,744,656	4,671,631	---	6,629,554	6,983,554	2,653	36,674,343	9,998,748	4,485,000	1,365,484	52,523,575	---	---	9,233,136	61,756,711
St. Martin	344	86,237	68,594	27,254	---	---	17,751	---	199,836	285,992	33,000	19,564	538,392	---	---	20,600	558,992
St. Mary's Point	375	87,974	51,009	76,167	4,509	3,115	---	3,230	226,004	---	---	---	226,004	---	---	53,631	279,635
St. Michael	15,110	984,106	1,885,605	1,812,437	126,765	506,113	132,675	---	5,447,701	8,810,870	2,686,993	1,382,239	18,327,803	---	---	4,330,186	22,657,989
St. Paul	288,055	31,520,384	191,845,507	25,211,816	14,005,22	53,860,955	68,619,520	9,587,222	394,650,628	53,605,224	43,213,011	38,329,192	529,798,055	---	4,858,622	90,463,809	625,120,486
St. Paul Park	5,293	692,925	1,169,382	415,830	10,925	241,695	8,563	22,578	2,561,898	1,148,215	660,000	161,688	4,531,801	---	---	---	4,531,801
St. Peter	10,884	714,427	2,234,728	1,278,848	---	1,407,869	1,004,690	172,661	6,813,223	1,671,388	971,876	501,390	9,957,877	---	---	502,862	10,460,739
St. Rosa	34	10,782	2,262	4,064	---	22,061	---	100	39,269	1,490	---	---	40,759	---	---	---	40,759
St. Stephen	845	121,734	119,936	30,596	---	9,400	---	44	281,710	32,431	---	---	314,141	---	---	1,708	315,849
St. Vincent	79	3,403	219,289	4,683	388	---	---	2,456	230,219	---	---	---	230,219	---	---	---	230,219
Stacy	1,432	386,152	136,546	46,311	---	16,592	---	34,115	619,716	455,109	25,000	67,511	1,167,336	---	---	235,545	1,402,881
Staples	3,131	483,139	692,393	434,034	---	149,320	177,064	37,233	1,973,183	1,342,497	223,122	264,036	3,802,838	---	---	581,667	4,384,505
Starbuck	1,337	307,189	386,218	147,801	---	40,434	37,603	74,667	993,912	83,230	19,144	43,351	1,139,637	59,611	---	---	1,199,248
Steen	166	25,030	9,779	7,057	15,219	5,576	---	400	63,061	25,154	---	---	88,215	---	---	---	88,215
Stephen	699	138,220	83,426	76,169	---	109,956	46,515	50,020	504,306	104,881	36,460	8,944	654,591	---	---	20,719	675,310

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	Current Expenditures										Debt Service		Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation													
Stewart	533	169,273	164,221	124,388	---	2,268	---	---	460,150	133,116	67,245	35,667	696,178	---	---	209,506	905,684
Stewartville	5,842	389,030	653,502	419,524	3,960	668,508	317,413	109,507	2,561,444	3,092,390	370,249	270,061	6,294,144	---	---	490,626	6,784,770
Stillwater	17,953	2,394,377	4,123,587	1,462,557	29,443	3,242,223	1,095,927	465,876	12,813,990	3,512,082	3,719,000	1,284,701	21,329,773	---	---	4,259,739	25,589,512
Stockton	770	94,927	13,068	55,117	2,039	114	---	---	165,265	283,538	45,000	21,526	515,329	---	18,493	---	533,822
Storden	241	34,291	41,577	39,107	---	13,910	9,356	16,244	154,485	74,780	53,500	29,449	312,214	---	---	21,169	333,383
Strandquist	76	13,852	1,636	3,979	5,565	4,610	---	18	29,660	---	1,000	997	31,657	---	---	---	31,657
Strathcona	25	3,855	1,613	1,820	---	1,896	---	---	9,184	810	---	---	9,994	---	---	---	9,994
Sturgeon Lake	390	82,775	192,106	15,256	820	978	183,798	39,446	515,179	2,239	---	---	517,418	---	---	5,990	523,408
Sunburg	92	30,090	71,588	9,912	360	14,085	26,515	813	153,363	335,492	---	---	488,855	---	---	172,473	661,328
Sunfish Lake	545	86,654	135,544	73,622	---	---	---	25,152	320,972	---	---	6,001	326,973	---	---	---	326,973
Swanville	352	58,489	12,538	36,618	21,381	19,598	8,738	19,037	176,399	1,415	10,000	1,313	189,127	---	---	---	189,127
Taconite	335	122,918	40,463	46,729	41,434	40,410	319,066	---	611,020	4,945	---	---	615,965	---	44,628	16,837	677,430
Tamarack	53	10,770	2,100	4,598	---	63,155	---	3,450	84,073	---	---	---	84,073	---	---	---	84,073
Taopi	77	3,494	2,436	3,404	---	1,154	---	2,042	12,530	109,442	---	---	121,972	---	---	---	121,972
Taunton	180	28,212	15,363	13,650	---	1,003	182,958	5,958	247,144	---	---	---	247,144	---	---	---	247,144
Taylor Falls	1,039	288,145	197,455	205,830	---	22,354	2,986	30	716,800	332,043	189,281	60,064	1,298,188	1,237	---	23,981	1,323,406
Tenney	4	2,771	---	2,606	1,975	---	---	---	7,352	1,973	---	---	9,325	---	---	---	9,325
Tenstrike	186	10,422	3,403	6,695	300	---	---	2,880	23,700	---	---	---	23,700	---	---	---	23,700
Thief River Falls	8,483	1,140,097	2,137,877	770,474	---	1,720,531	380,925	50,803	6,200,707	2,924,442	502,378	77,503	9,705,030	---	---	1,140,334	10,845,364
Thomson	166	37,649	7,377	7,044	---	476	---	---	52,546	99,441	27,068	12,192	191,247	---	---	31,163	222,410
Tintah	65	14,876	18,541	7,368	5,264	3,000	100	3,136	52,285	133,098	---	---	185,383	---	---	---	185,383
Tonka Bay	1,532	223,214	609,506	215,400	---	66,702	---	4,936	1,119,758	141,100	---	---	1,260,858	---	---	71,000	1,331,858
Tower	498	154,805	432,778	95,831	---	164,857	270,776	290,815	1,409,862	385,048	92,039	34,491	1,921,440	---	---	19,608	1,941,048
Tracy	2,126	566,666	420,500	561,625	---	129,278	457,581	110,455	2,246,105	774,618	1,530,000	287,321	4,838,044	---	---	234,308	5,072,352
Trail	62	4,858	595	2,883	4,536	615	---	4,515	18,002	955	---	---	18,957	---	---	---	18,957
Trimont	683	117,336	180,681	134,377	---	41,242	20,162	3,751	497,549	26,336	10,368	1,682	535,935	---	---	---	535,935
Trommald	116	25,874	2,356	11,279	---	---	---	2,073	41,582	1,761	---	---	43,343	---	---	---	43,343
Trosky	107	17,977	4,330	2,188	---	8,637	---	953	34,085	---	---	---	34,085	---	---	---	34,085
Truman	1,180	131,425	189,877	152,555	---	68,910	24,744	143,104	710,615	240,983	45,000	17,336	1,013,934	---	36,000	40,334	1,090,268
Turtle River	77	3,318	884	4,528	---	---	---	1,529	10,259	---	---	---	10,259	---	---	---	10,259
Twin Lakes	149	26,910	14,511	9,215	300	4,028	---	---	54,964	27,704	---	---	82,668	---	---	---	82,668
Twin Valley	790	168,506	168,879	107,881	3,946	54,019	95,051	---	598,282	20,742	50,000	24,618	693,642	---	---	---	693,642
Two Harbors	3,601	579,295	931,478	706,091	64,343	696,888	139,520	480,368	3,597,983	553,307	189,877	42,831	4,383,998	---	---	455,722	4,839,720
Tyler	1,191	171,018	165,024	47,567	---	162,533	66,115	1,853	614,110	47,103	156,667	75,951	893,831	---	---	48,000	941,831
Ulen	537	55,790	51,336	37,981	---	21,409	---	15,818	182,334	32,632	---	---	214,966	---	---	---	214,966
Underwood	325	49,931	35,228	111,325	---	12,601	12,870	---	221,955	1,607	5,563	11,962	241,087	---	---	17,525	258,612
Upsala	422	50,012	23,040	71,866	41,106	18,280	1,132	---	205,436	5,509	12,722	4,414	228,081	---	---	---	228,081
Urbank	53	22,170	---	480	---	1,897	1,895	---	26,442	580,777	---	4,000	611,219	9,545	---	---	620,764
Utica	238	21,371	5,186	22,621	1,720	8,837	---	500	60,235	81,804	16,000	8,634	166,673	---	---	---	166,673

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Population	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Vadnais Heights	13,081	1,518,360	1,632,100	581,569	37,732	542,431	---	---	4,312,212	3,726,953	1,340,000	198,446	9,577,611	---	---	22,933	9,600,544
Vergas	317	25,741	34,566	57,874	---	51,436	5,057	---	174,674	181,386	40,232	23,361	419,653	---	17,000	6,775	443,428
Vermillion	441	71,477	13,396	39,585	---	9,580	---	---	134,038	---	---	---	134,038	---	2,000	---	136,038
Verndale	549	59,752	180,759	76,140	---	20,296	427,952	7,383	772,282	273,421	---	---	1,045,703	---	5,000	7,000	1,057,703
Vernon Center	332	91,817	84,425	56,264	3,523	288	---	---	236,317	6,344	17,380	9,546	269,587	---	---	---	269,587
Vesta	314	105,319	20,829	83,631	---	17,548	4	---	227,331	1,701	15,000	9,476	253,508	---	---	---	253,508
Victoria	6,665	1,243,154	685,371	706,042	6,278	738,643	56,281	---	3,435,769	2,477,444	620,000	1,097,431	7,630,644	785,000	---	1,600,569	10,016,213
Viking	79	29,751	70,411	8,915	349	8,685	785	---	118,896	250	---	---	119,146	---	---	---	119,146
Villard	233	70,786	66,507	16,448	---	5,545	---	---	159,286	40,522	14,077	8,919	222,804	---	---	29,405	252,209
Vining	55	7,505	28,663	11,240	372	11,428	---	---	59,208	22,024	---	---	81,232	---	---	---	81,232
Virginia	8,707	1,165,024	4,059,204	2,151,375	---	2,135,238	83,715	877,683	10,472,239	3,783,018	763,500	181,050	15,199,807	---	---	2,376,470	17,576,277
Wabasha	2,653	458,619	927,394	369,315	8,683	401,954	81,775	33,355	2,281,095	967,326	175,000	71,182	3,494,603	---	---	29,595	3,524,198
Wabasso	642	107,348	110,381	122,759	---	87,704	49,713	52,063	529,968	48,214	89,737	169,546	837,465	---	---	137,945	975,410
Waconia	9,960	1,765,354	1,348,215	1,078,427	---	1,689,011	21,544	---	5,902,551	4,439,740	432,979	1,255,057	12,030,327	---	225,000	758,257	13,013,584
Wadena	4,204	480,600	760,021	481,940	25,962	401,156	1,218,326	119,026	3,487,031	456,732	677,126	205,112	4,826,001	---	---	22,088	4,848,089
Wahkon	342	114,050	10,774	60,485	---	21,843	---	---	207,152	22,086	---	---	229,238	---	---	---	229,238
Waite Park	6,731	1,139,259	2,030,652	839,802	324,642	188,934	---	---	4,523,289	7,475,079	2,940,955	757,490	15,696,813	---	---	1,459,953	17,156,766
Waldorf	221	59,575	36,400	9,208	---	12,837	---	---	118,020	5,441	19,804	3,354	146,619	---	---	---	146,619
Walker	1,186	477,739	473,476	139,989	---	55,047	673,702	91,573	1,911,526	538,075	1,044,100	51,322	3,545,023	---	---	481,784	4,026,807
Walnut Grove	685	72,591	126,505	73,184	---	42,600	697	58,942	374,519	59,136	202,790	148,890	785,335	---	---	19,776	805,111
Walters	77	30,574	20,663	7,566	3,232	1,164	---	70,447	133,646	603,968	---	---	737,614	---	6,133	408,137	1,151,884
Waltham	187	42,341	3,700	14,987	---	3,358	---	---	64,386	---	---	---	64,386	---	22,712	---	87,098
Wanamingo	1,042	120,672	179,174	146,643	---	88,660	23,739	12,742	571,630	55,451	875,761	305,623	1,808,465	---	---	135,377	1,943,842
Wanda	83	18,529	15,936	11,476	---	2,725	---	1,129	49,795	9,506	---	---	59,301	---	15,000	---	74,301
Warba	183	21,050	28,702	11,076	---	18,079	---	4,393	83,300	8,793	---	---	92,093	---	---	1,308	93,401
Warren	1,667	309,465	121,317	237,109	---	181,130	146,588	49,091	1,044,700	1,108,392	33,852	59,019	2,245,963	---	---	---	2,245,963
Warroad	1,713	269,082	863,538	253,715	---	363,620	48,280	128,602	1,926,837	1,428,178	193,812	91,119	3,639,946	---	80,000	45,000	3,764,946
Waseca	9,789	1,151,143	2,100,296	1,350,592	---	964,264	265,200	336,210	6,167,705	1,240,058	940,000	287,660	8,635,423	---	---	1,400,129	10,035,552
Watertown	4,216	384,262	830,615	267,214	---	224,116	172,928	---	1,879,135	664,955	458,995	182,956	3,186,041	998,005	371,159	410,823	4,966,028
Waterville	1,873	199,465	436,057	179,325	---	38,513	44,372	---	897,732	1,652,863	405,000	106,295	3,061,890	---	---	---	3,061,890
Watkins	934	210,299	258,814	140,564	---	95,291	62,087	---	767,055	1,417,442	160,000	278,907	2,623,404	---	---	501,487	3,124,891
Watson	209	64,345	13,607	61,765	---	---	---	---	139,717	31,630	---	---	171,347	---	---	---	171,347
Waubun	388	33,256	50,154	62,153	1,093	14,923	---	3,174	164,753	38,017	17,115	4,565	224,450	---	---	2,994	227,444
Waverly	1,087	189,850	252,542	130,096	---	37,900	2,851	39,916	653,155	100,415	217,474	34,847	1,005,891	---	136	227,500	1,233,527
Wayzata	4,119	1,090,549	1,695,148	589,794	---	618,747	1,063,751	169,149	5,227,138	1,437,148	1,875,000	343,603	8,882,889	---	---	558,800	9,441,689
Welcome	669	100,915	188,867	165,635	893	6,208	26,329	11,417	500,264	353,612	52,265	20,185	926,326	---	---	---	926,326
Wells	2,458	366,603	449,480	491,199	9,608	373,988	180,097	22,519	1,893,494	441,532	170,000	89,973	2,594,999	---	---	9,305	2,604,304
Wendell	175	47,630	98,600	9,477	18,135	7,920	1,604	27,555	210,921	---	---	---	210,921	---	---	8,266	219,187
West Concord	811	151,495	160,464	112,222	---	101,135	124,659	20,800	670,775	62,909	108,000	53,197	894,881	---	---	---	894,881

Table 16
Classification of Expenditures for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Current Expenditures										Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
West St. Paul	19,002	2,458,343	5,890,080	1,645,992	---	800,658	285,609	158,914	11,239,596	2,621,786	1,497,996	576,281	15,935,659	28,440	---	177,984	16,142,083
West Union	76	4,539	961	3,358	---	1,229	---	858	10,945	---	---	---	10,945	---	---	---	10,945
Westbrook	673	120,080	147,685	163,466	490	114,002	15,747	3,000	564,470	115,299	3,570	---	683,339	---	---	17,500	700,839
Westport	69	1,447	1,157	2,992	7,344	---	---	250	13,190	---	---	---	13,190	---	---	---	13,190
Whalan	55	15,906	806	4,318	---	2,058	---	---	23,088	---	---	---	23,088	---	15,000	---	38,088
Wheaton	1,490	246,772	334,464	219,552	4,580	156,480	257,039	91,149	1,310,036	746,250	353,654	116,243	2,526,183	---	---	55,554	2,581,737
White Bear Lake	24,679	1,226,025	4,677,242	1,003,642	---	593,587	321,816	773,445	8,595,757	5,549,030	1,750,000	286,231	16,181,018	---	---	3,656,414	19,837,432
Wilder	62	11,476	654	19,141	1,440	---	---	5,806	38,517	---	---	---	38,517	---	---	---	38,517
Willernie	536	112,129	64,075	122,924	4,417	3,313	---	---	306,858	30,698	6,579	2,857	346,992	---	---	---	346,992
Williams	197	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar	19,130	3,120,896	4,391,056	2,860,187	---	2,023,979	254,895	220,006	12,871,019	5,634,098	1,548,155	648,563	20,701,835	---	1,136,598	6,305,523	28,143,956
Willow River	395	62,354	41,340	21,889	---	21,005	---	---	146,588	49,259	---	---	195,847	---	97,664	---	293,511
Wilmington	311	76,427	40,921	47,337	---	9,044	---	5,629	179,358	147,006	---	---	326,364	---	---	---	326,364
Wilton	197	11,530	2,556	5,856	---	---	---	877	20,819	---	---	---	20,819	---	---	---	20,819
Windom	4,357	370,339	1,153,373	535,290	---	610,686	287,406	77,606	3,034,700	395,593	329,393	496,136	4,255,822	---	---	---	4,255,822
Winger	180	72,812	29,927	8,253	1,467	1,717	---	---	114,176	14,825	15,000	6,201	150,202	---	---	99,849	250,051
Winnebago	1,388	207,519	329,366	198,946	---	152,204	92,599	67,695	1,048,329	329,003	44,124	128,181	1,549,637	---	---	---	1,549,637
Winona	27,582	2,983,688	7,584,452	3,306,623	43,169	2,362,062	1,628,099	---	17,908,093	1,209,190	1,420,000	274,117	20,811,400	---	---	2,141,305	22,952,705
Winsted	2,317	413,923	636,828	237,858	119,180	56,661	16,020	52,139	1,532,609	3,592,674	320,000	262,903	5,708,186	660,000	---	1,133,984	7,502,170
Winthrop	1,315	255,696	364,687	198,305	799	102,492	55,870	81,650	1,059,499	744,105	51,181	4,496	1,859,281	---	---	---	1,859,281
Winton	168	42,406	5,329	16,957	---	7,506	---	25,758	97,956	3,889	33,858	13,480	149,183	7,180	7,000	---	163,363
Wolf Lake	49	20,320	56,118	5,138	6,924	35,659	---	3,982	128,141	---	---	---	128,141	---	---	---	128,141
Wolverton	125	35,119	36,387	18,316	---	8,620	---	---	98,442	---	11,797	3,470	113,709	---	---	---	113,709
Wood Lake	399	41,741	48,060	63,899	---	34,911	---	19,123	207,734	34,497	21,473	5,378	269,082	---	---	6,000	275,082
Woodbury	58,430	4,384,453	10,613,215	6,079,700	---	3,732,629	833,044	---	25,643,041	25,871,629	11,700,545	2,537,705	65,752,920	---	---	9,377,209	75,130,129
Woodland	507	68,158	104,776	41,427	14,256	---	---	11,275	239,892	---	---	---	239,892	---	---	40,000	279,892
Woodstock	102	43,313	20,075	11,272	---	1,346	---	---	76,006	---	8,657	1,329	85,992	---	---	2,500	88,492
Worthington	11,392	1,809,750	3,391,159	1,133,615	122,662	1,212,251	255,865	122,521	8,047,823	3,833,765	640,000	365,654	12,887,242	---	---	213,823	13,101,065
Wrenshall	371	48,771	58,565	27,355	---	625	---	---	135,316	30,173	---	---	165,489	---	---	8,513	174,002
Wright	85	51,719	39,174	635	---	9,384	---	---	100,912	438	---	---	101,350	---	---	---	101,350
Wykoff	408	70,405	77,456	44,923	27,979	13,645	500	633	235,541	23,212	25,017	12,037	295,807	---	39,532	48,457	383,796
Wyoming	6,940	664,370	984,144	853,786	---	49,115	72,039	---	2,623,454	587,813	1,323,644	267,842	4,802,753	8,500	---	---	4,811,253
Zemple	72	4,543	2,561	2,661	---	---	---	1,576	11,341	---	---	---	11,341	---	---	---	11,341
Zimmerman	4,961	444,297	683,490	386,916	9,794	170,622	78,851	1,844	1,775,814	240,328	---	---	2,016,142	22,340	89,163	30,199	2,157,844
Zumbro Falls	160	45,624	38,371	36,923	---	11,615	---	---	132,533	24,624	---	---	157,157	---	58,313	20,938	236,408
Zumbrota	3,172	334,192	456,298	345,610	---	524,428	347,765	97,955	2,106,248	164,004	406,876	152,999	2,830,127	---	47,336	715,936	3,593,399
State Total	4,315,655	\$501,383,891	\$1,278,900,222	\$447,260,263	\$27,027,097	\$504,412,602	\$147,451,150	\$3,320,562,479	\$1,321,793,804	\$601,192,767	\$282,259,612	\$5,525,808,662	\$92,781,686	\$82,759,275	\$721,487,072	\$6,422,836,695	

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Ada	1,629	694	532,219	100,073	---	16,465	---	---	---	---	649,451
Adams	755	---	12,852	---	---	---	---	---	---	---	12,852
Adrian	1,220	103	37,675	1,510,785	---	8,783	---	---	---	---	1,557,346
Afton	2,899	30,685	---	95,860	---	5,514	---	---	---	---	132,059
Aitkin	2,081	---	64,216	37,653	---	17,319	---	240,269	---	592,006	951,463
Akeley	398	---	---	1,800	---	3,345	---	---	---	---	5,145
Albany	2,221	---	51,421	1,004,088	---	---	---	---	---	---	1,055,509
Albert Lea	18,095	9,722	348,849	5,776,678	---	296,803	672	1,520	---	6,894	6,441,138
Alberta	126	1,250	---	---	---	---	---	---	---	---	1,250
Albertville	6,103	19,003	13,378	650,484	---	83,621	28,886	---	---	---	795,372
Alden	627	188	248,769	66,240	---	---	---	---	---	---	315,197
Aldrich	39	---	---	---	---	---	---	---	---	---	---
Alexandria	12,415	8,759	272,704	5,080,644	---	268,811	---	128,887	---	72,070	5,831,875
Alpha	121	---	11,000	---	---	---	---	---	---	---	11,000
Altura	418	16,716	---	---	---	---	---	---	---	---	16,716
Alvarado	364	3,000	---	31,743	---	---	28,501	---	---	---	63,244
Amboy	541	1,426	12,432	415	---	---	---	---	---	---	14,273
Andover	31,023	368,094	---	3,948,481	---	355,053	79,678	---	---	---	4,751,306
Annandale	3,005	4,674	41,894	675,967	---	28,417	12,434	---	360,173	---	1,123,559
Anoka	17,849	41,910	33,506	1,623,072	---	150,199	295,214	---	---	---	2,143,901
Apple Valley	49,983	164,114	282,596	4,367,121	---	6,904,499	34,855	---	---	---	11,753,185
Appleton	2,671	2,542	87,787	29,921	---	636,706	---	---	---	---	756,956
Arco	91	---	---	---	---	---	---	---	---	---	---
Arden Hills	9,796	292,384	157,451	77,472	---	149,810	---	---	---	---	677,117
Argyle	652	---	7,836	---	---	4,793	---	---	---	---	12,629
Arlington	2,091	5,026	35,274	342,200	---	61,813	---	---	---	7,913	452,226
Ashby	475	2,707	16,102	18,396	---	3,193	951	---	---	---	41,349
Askov	364	---	17,554	---	---	---	---	---	---	---	17,554
Atwater	1,026	---	11,937	170,711	---	9,972	---	---	---	---	192,620
Audubon	491	35,198	253,078	---	---	---	---	---	---	1,300	289,576
Aurora	1,709	6,000	23,458	---	---	107,363	---	---	---	4,600	141,421
Austin	23,726	62,440	1,981,539	3,226,743	---	423,475	1,523,261	30,120	---	---	7,247,578
Avoca	117	---	2,703	---	---	---	---	---	21,096	---	23,799
Avon	1,328	2,209	23,412	814,564	---	---	---	---	---	---	840,185
Babbitt	1,593	---	246,155	77,102	---	39,765	---	---	---	---	363,022

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Backus	321	68,820	---	---	---	---	---	---	---	---	68,820
Badger	455	---	---	---	---	---	---	---	---	---	---
Bagley	1,240	1,925	37,850	148,590	---	16,022	---	---	---	---	204,387
Balaton	600	4,269	21,828	15,042	---	50,950	---	---	---	3,293	95,382
Barnesville	2,317	1,754	26,074	143,397	---	43,172	---	---	---	---	214,397
Barnum	587	---	---	---	---	---	---	---	---	---	---
Barrett	325	145,000	---	24,342	---	---	---	---	---	---	169,342
Barry	18	---	---	---	---	---	---	---	---	---	---
Battle Lake	743	1,068	3,675	36,337	---	13,208	---	---	---	53,000	107,288
Baudette	1,041	---	7,675	7,035	---	78,505	---	---	---	---	93,215
Baxter	7,827	177,939	73,611	1,350,125	---	1,263,916	---	---	---	---	2,865,591
Bayport	3,310	6,484	2,911	199,791	---	10,468	---	---	---	---	219,654
Beardsley	231	17,825	---	---	---	---	---	---	---	---	17,825
Beaver Bay	177	30,969	---	---	---	---	---	---	---	---	30,969
Beaver Creek	244	---	---	---	---	---	---	---	---	---	---
Becker	4,254	17,445	71,064	605,336	---	336,018	214,639	---	1,677,338	---	2,921,840
Bejou	86	---	---	---	---	---	---	---	---	---	---
Belgrade	710	---	38,836	---	---	2,960	---	---	---	99,703	141,499
Belle Plaine	7,148	30,579	207,626	2,812,031	---	226,839	51,336	---	---	---	3,328,411
Bellechester	163	---	---	---	---	872	---	---	---	---	872
Bellingham	166	25,583	8,137	18,619	---	---	---	---	---	---	52,339
Beltrami	88	---	6,600	---	---	---	---	---	---	---	6,600
Belview	354	---	30,765	---	---	---	---	---	---	---	30,765
Bemidji	13,413	2,159,091	638,492	2,577,953	---	1,977,699	14,703,510	---	---	1,593	22,058,338
Bena	95	---	---	---	---	---	---	---	---	---	---
Benson	3,384	---	57,323	64,040	---	44,570	---	147,875	---	---	313,808
Bertha	462	---	36,858	15,780	---	---	---	---	---	---	52,638
Bethel	533	---	352,448	---	---	---	---	---	---	---	352,448
Big Falls	258	34,413	28,715	---	---	---	---	---	---	---	63,128
Big Lake	9,446	28,493	291,617	5,231,915	---	242,721	242,858	---	---	---	6,037,604
Bigelow	228	4,850	90,398	24,034	---	---	---	---	---	---	119,282
Bigfork	457	2,009	3,224	5,000	---	---	---	49,158	7,000	---	66,391
Bingham Lake	149	---	---	---	---	---	---	---	---	---	---
Birchwood	934	---	19,067	6,702	54,143	---	---	---	---	---	79,912
Bird Island	1,109	1,981	97,729	35,387	---	13,728	---	---	469,635	---	618,460

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Biscay	109	---	---	---	---	---	---	---	---	---	---
Biwabik	872	17,954	10,085	22,448	---	---	---	---	---	---	50,487
Blackduck	721	---	3,345	---	---	226,708	---	---	---	---	230,053
Blaine	56,888	121,475	1,199,018	10,820,986	---	1,340,666	3,019,236	---	---	---	16,501,381
Blomkest	172	---	6,744	---	---	14,983	---	---	---	---	21,727
Blooming Prairie	1,964	1,746	15,848	153,930	---	40,044	---	---	---	---	211,568
Bloomington	85,238	22,522	281,248	9,781,020	---	1,224,973	4,471,386	---	---	---	15,781,149
Blue Earth	3,395	9,900	30,479	25,224	---	101,562	436,330	124,965	---	---	728,460
Bluffton	200	---	2,074	85,471	---	---	---	---	---	---	87,545
Bock	102	---	---	---	---	---	---	---	---	---	---
Borup	81	5,180	---	---	---	---	---	---	---	---	5,180
Bovey	709	4,226	850	350	---	107,383	30,834	---	---	24,931	168,574
Bowlus	252	---	132,162	---	---	5,200	---	---	---	---	137,362
Boy River	36	507	---	---	---	---	---	---	---	---	507
Boyd	172	36,063	103,470	---	---	---	---	---	---	---	139,533
Braham	1,660	839	76,612	6,660	---	2,183	---	---	---	4,193	90,487
Brainerd	13,954	---	104,903	2,120,000	17,352	38,470	---	3,482,910	---	120,574	5,884,209
Brandon	449	156,458	4,098	92,729	---	---	---	---	---	---	253,285
Breckenridge	3,531	---	2,743,668	159,876	---	12,770	164,233	---	---	---	3,080,547
Breezy Point	1,774	83,376	43,582	76,581	---	32,298	---	---	74,270	998	311,105
Brewster	475	---	38,177	472,803	---	1,584	---	---	---	---	512,564
Bricelyn	327	---	2,500	---	---	---	---	---	---	---	2,500
Brook Park	138	---	3,500	---	---	---	---	---	59,192	---	62,692
Brooklyn Center	30,330	362,442	---	3,955,141	---	168,249	45,171	---	---	---	4,531,003
Brooklyn Park	75,156	1,748,049	10,280	3,253,541	---	793,255	130,575	---	---	---	5,935,700
Brooks	139	64,232	---	---	---	---	---	---	---	---	64,232
Brookston	91	120	---	---	---	---	---	---	---	375	495
Brooten	645	1,907	49,733	13,649	---	439	---	---	---	---	65,728
Browerville	706	---	---	1,041,226	---	---	---	---	---	547,133	1,588,359
Browns Valley	625	---	7,500	18,206	---	13,108	619,609	---	---	---	658,423
Brownsdale	696	34,454	31,949	4,861	---	---	---	---	---	---	71,264
Brownsville	480	24,778	622,240	23,796	---	2,330	---	---	---	---	673,144
Brownton	812	4,280	41,206	28,326	---	13,524	---	---	---	---	87,336
Bruno	106	---	21,557	---	---	---	---	---	---	---	21,557
Buckman	249	---	---	---	---	3,180	---	---	---	---	3,180

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Buffalo	14,154	52,453	173,309	4,722,750	---	43,542	---	95,617	---	---	5,087,671
Buffalo Lake	732	13,125	3,436	84,501	---	3,865	---	---	---	---	104,927
Buhl	978	13,431	36,653	228,787	---	34,684	---	---	---	---	313,555
Burnsville	61,081	---	---	15,601,623	---	16,378,160	---	---	---	---	31,979,783
Burtrum	115	---	2,901	661	---	23,024	---	---	---	---	26,586
Butterfield	506	---	33,108	6,390	---	---	---	---	---	---	39,498
Byron	4,800	21,039	7,843	268,959	---	4,884	---	---	---	---	302,725
Caledonia	2,902	29,985	247,056	148,520	---	88,519	---	---	---	---	514,080
Callaway	204	20,023	---	5,000	---	3,861	---	---	---	---	28,884
Calumet	368	1,578	371	168,011	---	1,737	---	---	---	---	171,697
Cambridge	7,657	52,862	66,693	3,022,999	---	5,317,271	---	---	---	---	8,459,825
Campbell	196	---	32,803	---	---	---	---	---	---	---	32,803
Canby	1,810	---	260,868	---	---	---	---	33,132	---	---	294,000
Cannon Falls	4,076	5,989	182,928	388,934	---	88,705	---	---	---	2,520	669,076
Canton	318	---	---	---	---	---	---	---	---	---	---
Carlos	406	4,750	4,849	---	---	---	---	---	---	---	9,599
Carlton	782	3,360	19,102	6,288	---	7,755	---	---	---	---	36,505
Carver	2,946	993	38,718	293,862	---	40,074	555	---	---	---	374,202
Cass Lake	825	---	9,108	37,389	---	---	---	---	---	---	46,497
Cedar Mills	46	---	---	---	---	---	---	---	---	---	---
Center City	608	---	---	22,884	---	---	---	---	526,383	---	549,267
Centerville	3,821	11,653	---	1,896,420	---	55,384	200,000	---	---	---	2,163,457
Ceylon	343	---	111,796	24,224	---	6,681	---	---	---	---	142,701
Champlin	23,983	---	74,440	3,062,124	---	610,473	---	---	---	---	3,747,037
Chandler	238	---	5,706	---	---	---	---	---	---	1,700	7,406
Chanhassen	22,590	233,600	54,284	5,320,681	---	642,508	---	---	---	---	6,251,073
Chaska	24,048	13,989	106,376	6,675,796	---	518,991	425,000	---	249,539	---	7,989,691
Chatfield	2,562	3,800	114,122	950,313	---	70,970	2,300	---	---	42,911	1,184,416
Chickamaw Beach	145	---	---	---	---	---	---	---	---	---	---
Chisago City	4,718	278,714	37,160	2,551,597	---	2,760,451	102,261	---	---	---	5,730,183
Chisholm	4,629	18,137	50,440	705,822	---	114,448	---	---	---	26,395	915,242
Chokio	422	8,059	---	23,000	---	---	---	---	---	---	31,059
Circle Pines	5,211	477	---	1,905,986	---	7,208	---	---	---	438,918	2,352,589
Clara City	1,312	---	26,569	177,267	---	95,197	---	---	---	---	299,033
Claremont	605	1,050	---	37,127	---	---	100,281	---	---	---	138,458

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Clarissa	609	19,236	55,304	---	---	1,000	---	---	---	---	75,540
Clarkfield	885	1,195	56,146	22,330	---	14,817	---	---	---	---	94,488
Clarks Grove	695	---	3,342	18,209	---	---	---	---	---	---	21,551
Clear Lake	443	25,538	15,901	---	---	2,630	---	---	---	---	44,069
Clearbrook	540	32,515	1,324	44,036	---	1,278	---	---	---	---	79,153
Clearwater	1,436	4,288	46,693	37,252	---	62,889	---	---	---	---	151,122
Clements	154	---	16,992	1,115	---	9,673	---	---	---	---	27,780
Cleveland	713	2,628	28,555	7,239	---	---	---	---	---	---	38,422
Climax	215	2,250	59,965	24,782	---	---	---	---	---	---	86,997
Clinton	418	---	---	---	---	---	---	---	---	---	---
Clitherall	112	---	---	3,932	---	---	---	---	---	---	3,932
Clontarf	160	---	---	---	---	---	---	---	---	---	---
Cloquet	11,780	49,956	623,542	1,104,625	---	654,273	14,812	---	---	---	2,447,208
Coates	177	---	---	---	---	---	---	---	---	---	---
Cobden	43	---	---	---	---	---	---	---	---	---	---
Cohasset	2,612	119,470	22,105	809,139	---	14,904	---	---	---	---	965,618
Cokato	2,749	---	59,323	203,369	---	93,958	---	---	---	---	356,650
Cold Spring	3,802	4,440	68,638	241,388	---	37,809	---	---	---	---	352,275
Coleraine	1,141	---	5,034	15,517	---	1,352	332,257	---	---	---	354,160
Cologne	1,394	4,042	48,898	155,966	---	66,671	---	---	---	1,229,177	1,504,754
Columbia Heights	18,137	5,453	3,515,988	1,084,959	---	3,269,986	271,345	---	---	---	8,147,731
Columbus	4,115	---	68,882	936,192	---	---	---	---	1,748,254	---	2,753,328
Comfrey	356	---	25,517	---	---	2,375	134,533	---	---	---	162,425
Comstock	108	---	---	---	---	---	---	---	---	---	---
Conger	138	---	---	---	---	---	---	---	---	---	---
Cook	583	---	---	14,284	---	---	---	---	---	---	14,284
Coon Rapids	63,005	117,969	435,377	3,494,052	---	1,348,562	5,645,698	---	196,092	153,515	11,391,265
Corcoran	5,774	27,143	78,994	429,486	---	29,070	---	---	---	---	564,693
Correll	34	---	---	---	---	---	---	---	---	---	---
Cosmos	524	---	1,255	13,875	---	7,861	---	---	---	---	22,991
Cottage Grove	34,017	86,865	251,134	5,305,223	---	6,441,924	548,965	---	2,388,708	---	15,022,819
Cottonwood	1,160	9,191	39,943	213,371	---	14,346	3,000	---	---	---	279,851
Courtland	598	1,434	---	74,155	---	---	---	---	---	---	75,589
Cromwell	211	2,009	139,228	---	---	2,472	---	---	10,375	16,022	170,106
Crookston	8,058	28,038	6,277,921	668,976	---	1,692,768	---	---	---	---	8,667,703

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Crosby	2,311	8,144	96,155	573,122	---	110,869	37,901	---	---	89,314	915,505
Crosslake	2,090	79,483	270,842	173,677	---	18,298	---	---	---	---	542,300
Crystal	22,167	479,247	187,555	4,704,418	---	309,209	2,137,524	---	---	21,023	7,838,976
Currie	200	934	---	13,999	---	---	---	---	---	2,114	17,047
Cuyuna	282	---	---	---	---	---	---	---	---	---	---
Cyrus	280	18,202	3,357	---	---	---	---	---	---	---	21,559
Dakota	326	21,962	---	---	---	1,558	---	---	---	---	23,520
Dalton	237	5,065	1,014	---	---	---	---	---	---	---	6,079
Danube	482	528	---	6,923	---	---	---	---	11,614	---	19,065
Danvers	94	1,827	---	---	---	---	---	---	---	---	1,827
Darfur	119	38,774	---	---	---	---	---	---	---	---	38,774
Darwin	296	---	---	---	---	---	---	---	---	---	---
Dassel	1,316	3,300	21,526	170,339	---	464,130	---	---	---	---	659,295
Dawson	1,406	5,486	1,322,021	3,289	---	328,112	---	---	---	18,248	1,677,156
Dayton	5,019	101,241	6,404	10,334,297	---	20,616	27,607	---	---	---	10,490,165
De Graff	124	---	---	---	---	---	---	---	---	---	---
Deephaven	3,793	18,641	100,652	26,501	---	95,577	---	---	---	---	241,371
Deer Creek	317	---	20,723	19,031	---	3,620	---	---	---	---	43,374
Deer River	925	5,201	93,144	69,438	---	1,445	---	---	---	---	169,228
Deerwood	580	---	27,638	---	---	---	---	---	91,375	---	119,013
Delano	5,359	2,604	370,597	1,786,734	---	120,134	886,916	---	---	---	3,166,985
Delavan	176	1,221	---	---	---	---	---	---	---	---	1,221
Delhi	71	4,266	---	2,855	---	---	---	---	---	---	7,121
Dellwood	1,109	---	---	---	---	---	---	---	---	---	---
Denham	33	---	---	---	---	---	---	---	---	---	---
Dennison	171	11,400	---	---	---	---	---	---	97,509	---	108,909
Dent	184	2,594	20,904	---	---	6,043	---	---	3,523	---	33,064
Detroit Lakes	8,599	34,313	45,496	3,256,855	---	104,803	413,000	381,495	1,560,096	---	5,796,058
Dexter	320	---	---	116,654	---	2,906	---	---	---	---	119,560
Dilworth	3,684	2,503	79,442	1,081,414	---	28,089	---	---	---	---	1,191,448
Dodge Center	2,575	---	---	1,038,744	---	198,723	21,752	48,647	---	---	1,307,866
Donaldson	29	257	---	---	2,760	---	---	---	---	---	3,017
Donnelly	235	25,793	1,370	338,067	---	---	---	---	---	---	365,230
Doran	40	---	---	---	5,476	---	---	---	---	---	5,476
Dover	604	---	3,500	768,794	---	---	---	---	---	4,000	776,294

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Dovray	65	---	3,024	---	---	---	---	---	---	---	3,024
Duluth	85,220	225,922	1,227,320	8,133,913	---	5,413,540	1,355,793	---	---	16,555	16,373,043
Dumont	112	---	---	---	---	---	---	---	---	---	---
Dundas	978	15,573	4,703	---	---	43,408	---	---	---	---	63,684
Dundee	82	24,222	---	---	---	---	---	---	---	---	24,222
Dunnell	181	2,696	---	---	---	---	---	---	---	---	2,696
Eagan	65,847	1,063,401	675,274	13,563,295	---	718,658	---	---	7,814,657	2,437	23,837,722
Eagle Bend	597	3,384	9,024	259,232	---	3,200	---	---	228,251	---	503,091
Eagle Lake	2,229	1,191	60,513	1,679,339	---	11,715	---	---	---	---	1,752,758
East Bethel	12,130	24,434	28,300	619,728	---	82,554	---	---	182,230	---	937,246
East Grand Forks	7,893	---	147,669	2,015,189	---	36,356	---	---	2,086,968	140,509	4,426,691
East Gull Lake	1,009	---	---	798,944	---	155,254	---	---	---	---	954,198
Easton	188	---	7,579	---	---	---	---	---	---	---	7,579
Echo	239	---	44,440	---	---	---	---	---	---	---	44,440
Eden Prairie	62,610	1,609,018	2,164,053	4,598,639	---	5,196,474	---	---	---	---	13,568,184
Eden Valley	901	16,862	67,985	58,649	---	30,874	---	---	---	---	174,370
Edgerton	988	15,064	142,319	32,405	---	20,939	---	---	---	---	210,727
Edina	48,169	249,401	2,988,160	8,627,712	---	728,603	2,072,123	---	---	908	14,666,907
Effie	95	---	---	---	---	---	---	---	697,582	---	697,582
Eitzen	226	104,835	32,766	9,081	---	4,832	---	---	12,553	---	164,067
Elba	200	---	---	338	---	---	---	---	---	---	338
Elbow Lake	1,223	2,975	43,381	50,437	---	49,509	---	45,194	---	---	191,496
Elgin	972	44,095	---	87,870	---	17,494	---	---	---	---	149,459
Elizabeth	168	---	79,600	---	---	---	---	---	---	---	79,600
Elk River	23,888	170,641	208,830	3,136,799	---	8,077,711	---	---	---	---	11,593,981
Elko New Market	3,817	90,998	194,014	1,720,991	---	198,643	---	---	---	---	2,204,646
Elkton	143	1,605	---	---	---	---	---	---	---	---	1,605
Ellendale	649	26,669	---	11,220	---	---	---	---	---	---	37,889
Ellsworth	514	1,258	276,442	252	---	---	---	---	---	---	277,952
Elmdale	102	---	---	---	---	---	---	---	---	---	---
Elmore	642	1,936	434	3,248	---	989	---	---	36,756	---	43,363
Elrosa	157	12,477	---	185,820	514	---	---	---	---	---	198,811
Ely	3,529	1,025,462	41,802	93,785	---	31,274	---	---	---	---	1,192,323
Elysian	580	3,041	39,390	5,816	---	42,278	70,344	---	---	---	160,869
Emily	924	---	274,482	---	---	---	---	---	---	---	274,482

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Emmons	407	---	28,695	---	---	---	---	---	---	---	28,695
Erhard	129	1,928	---	---	---	---	---	---	---	---	1,928
Erskine	424	---	171,935	---	---	1,559	---	---	---	---	173,494
Evan	86	---	---	---	---	---	---	---	---	---	---
Evansville	565	2,880	8,264	139,265	---	---	---	---	---	---	150,409
Eveleth	3,594	94,375	31,796	1,053,888	1,075	40,898	30,006	---	2,011,123	---	3,263,161
Excelsior	2,382	81,192	---	71,093	---	12,704	85,538	---	---	---	250,527
Eyota	1,834	1,767	54,685	180,723	---	5,273	---	---	---	---	242,448
Fairfax	1,245	52,528	137,694	173,257	---	15,377	---	---	---	---	378,856
Fairmont	10,686	---	208,903	3,664,564	---	---	20,076	94,006	---	---	3,987,549
Falcon Heights	5,746	7,293	14,346	198,506	---	27,684	---	---	---	---	247,829
Faribault	22,818	10,200	1,531,939	9,808,601	---	1,152,575	---	141,782	---	60,401	12,705,498
Farmington	18,735	6,409,784	195,103	14,310,864	---	577,531	18,628	---	---	---	21,511,910
Farwell	46	---	---	---	---	---	---	---	---	---	---
Federal Dam	94	---	---	---	---	---	---	---	---	---	---
Felton	190	---	---	2,224	---	---	---	---	---	---	2,224
Fergus Falls	13,813	134,063	187,690	917,725	---	318,004	1,325,799	295,523	---	435,375	3,614,179
Fertile	852	---	4,775	29,191	---	---	---	17,694	---	---	51,660
Fifty Lakes	406	11,822	35,316	27,693	---	---	---	---	---	---	74,831
Finlayson	327	7,386	35,706	61,900	---	---	---	---	---	1,999	106,991
Fisher	376	---	13,656	5,795	---	---	---	---	---	---	19,451
Flensburg	236	---	---	---	---	---	---	---	---	---	---
Floodwood	532	6,553	48,755	7,462	---	---	2,159	---	---	---	64,929
Florence	45	---	---	17,500	---	---	---	---	---	---	17,500
Foley	2,636	20,022	167,464	3,193,721	---	24,583	---	---	---	---	3,405,790
Forada	193	---	5,128	---	---	599	---	---	526,738	---	532,465
Forest Lake	17,417	---	892,415	201,101	---	682,736	---	---	---	---	1,776,252
Foreston	511	---	8,807	---	---	18,247	---	---	---	---	27,054
Fort Ripley	66	---	---	---	---	---	---	---	---	---	---
Fosston	1,501	---	---	---	60,299	18,708	---	420,838	---	---	499,845
Fountain	377	---	---	3,200	---	9,360	41,393	---	---	---	53,953
Foxhome	100	---	---	---	---	---	---	---	---	---	---
Franklin	489	53,894	95,967	---	---	---	---	---	---	---	149,861
Frazee	1,352	---	50,009	1,087,993	---	---	351,684	---	---	---	1,489,686
Freeborn	272	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Freeport	520	---	4,134	169,838	---	2,500	---	---	---	---	176,472
Fridley	26,422	24,780	226,495	2,366,092	---	67,571	4,923,949	---	---	---	7,608,887
Frost	219	---	32,703	679	---	---	---	---	---	---	33,382
Fulda	1,267	37,336	5,951	168,424	---	240,043	---	---	239,691	14,414	705,859
Funkley	11	---	---	---	---	---	---	---	---	---	---
Garfield	308	1,319	164,599	22,942	---	---	---	---	---	---	188,860
Garrison	224	28,772	126,189	---	---	---	---	---	---	---	154,961
Garvin	138	1,025	11,686	---	---	---	---	---	---	---	12,711
Gary	190	2,138	5,144	69,654	---	---	21,500	---	---	---	98,436
Gaylord	2,249	34,426	502,240	2,620,237	---	385,426	50,165	---	---	---	3,592,494
Gem Lake	442	72,731	---	---	---	---	---	---	---	---	72,731
Geneva	457	---	---	15,959	---	---	---	---	---	---	15,959
Genola	64	---	---	---	---	---	---	---	---	---	---
Georgetown	115	---	---	---	4,665	484	---	---	---	---	5,149
Ghent	355	---	4,182	20,354	---	---	---	---	---	---	24,536
Gibbon	769	---	24,607	58,575	---	---	---	---	---	---	83,182
Gilbert	1,760	5,442	46,103	76,646	---	17,376	337,606	---	32,966	3,201	519,340
Gilman	227	---	---	644	---	420	---	---	---	---	1,064
Glencoe	5,760	5,012	44,808	1,527,922	---	38,143	189,211	---	---	68,002	1,873,098
Glenville	654	---	---	34,248	---	5,166	---	---	---	---	39,414
Glenwood	2,623	7,712	190,774	94,937	---	72,035	---	1,359,247	---	---	1,724,705
Glyndon	1,178	12,353	40,415	537,482	---	---	---	---	---	---	590,250
Golden Valley	20,326	533,071	385,375	6,930,575	---	462,305	30,788	---	---	---	8,342,114
Gonvick	275	---	16,076	8,500	---	---	---	---	---	---	24,576
Good Thunder	561	1,134	9,773	12,350	---	---	42,003	---	---	---	65,260
Goodhue	926	3,830	---	215,684	---	27,833	---	---	---	---	247,347
Goodridge	116	---	---	---	---	---	---	---	---	---	---
Goodview	3,679	---	---	1,269,245	---	---	---	---	---	---	1,269,245
Graceville	578	---	110,880	---	---	---	---	---	---	---	110,880
Granada	285	---	---	51,938	---	---	---	---	---	---	51,938
Grand Marais	1,418	---	13,927	1,917,532	---	44,603	78,082	---	---	---	2,054,144
Grand Meadow	914	---	---	802,908	---	---	---	---	---	---	802,908
Grand Rapids	9,690	376,811	171,055	4,400,193	---	392,285	---	---	---	---	5,340,344
Granite Falls	3,009	3,254	1,502,916	583,636	---	18,720	91,447	270,969	---	5,715	2,476,657
Grant	4,198	---	---	114,831	---	---	---	---	---	---	114,831

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Grasston	157	---	---	---	---	---	---	---	---	---	---
Green Isle	508	---	63,250	175,365	---	7,174	---	---	---	---	245,789
Greenbush	717	---	---	---	---	---	---	---	---	---	---
Greenfield	2,839	126	---	23,206	---	---	122,254	---	---	---	145,586
Greenwald	185	---	---	29,597	---	---	---	---	---	---	29,597
Greenwood	804	---	21,484	58,228	---	---	---	---	---	---	79,712
Grey Eagle	335	---	---	27,331	---	4,743	---	---	---	1,831	33,905
Grove City	609	530	15,583	87,572	---	799	---	---	---	---	104,484
Grygla	237	---	---	5,408	---	---	---	---	---	---	5,408
Gully	93	---	---	5,572	---	5,600	---	---	---	---	11,172
Hackensack	308	---	---	5,628	---	---	---	---	---	---	5,628
Hadley	60	---	---	---	---	9,465	---	---	---	900	10,365
Hallock	1,116	---	16,000	720,716	---	8,915	---	---	---	---	745,631
Halma	61	---	---	---	---	---	---	---	---	---	---
Halstad	583	---	---	14,912	---	---	---	---	---	---	14,912
Ham Lake	15,148	24,028	204,554	2,371,428	---	137,733	---	---	---	---	2,737,743
Hamburg	557	2,438	166,220	885	---	20,304	---	---	---	---	189,847
Hammond	227	---	---	---	---	---	---	---	---	---	---
Hampton	763	328,758	---	---	---	5,072	---	---	---	---	333,830
Hancock	704	1,881	4,413	2,544,462	---	25,889	---	---	---	---	2,576,645
Hanley Falls	297	---	413,593	6,901	---	---	---	---	---	---	420,494
Hanover	2,668	75,261	6,792	605,148	---	214,347	---	---	---	---	901,548
Hanska	404	---	8,162	---	---	56,071	---	---	---	---	64,233
Harding	109	---	---	---	1,544	5,063	---	---	---	---	6,607
Hardwick	201	---	---	---	---	---	---	---	---	---	---
Harmony	1,113	10,355	2,763	127,037	---	444,318	---	---	---	---	584,473
Harris	1,258	2,241	128,609	---	---	---	---	---	---	---	130,850
Hartland	264	7,629	1,429	60,400	---	7,000	---	---	---	---	76,458
Hastings	22,491	237,821	344,916	4,583,911	---	840,286	---	---	---	---	6,006,934
Hatfield	42	---	---	---	---	---	---	---	107,684	---	107,684
Hawley	1,921	9,311	21,167	92,164	---	5,850	---	---	---	---	128,492
Hayfield	1,334	---	---	661,609	---	16,434	82,396	---	---	---	760,439
Hayward	232	36,746	102,799	32,816	---	---	---	---	---	---	172,361
Hazel Run	54	---	2,594	---	---	---	---	---	---	---	2,594
Hector	1,143	1,317	52,736	383,019	---	---	---	147,857	19,057	---	603,986

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Heidelberg	106	487	---	875	---	---	---	---	---	---	1,362
Henderson	940	---	3,734	28,829	---	8,378	123	---	10,626	556	52,246
Hendricks	688	---	9,744	127,644	---	5,970	---	---	---	---	143,358
Hendrum	297	1,692	16,536	---	---	3,720	28,854	---	---	---	50,802
Henning	802	72,001	29,751	41,360	---	---	62,206	---	---	---	205,318
Henriette	99	---	---	---	---	---	---	---	---	---	---
Herman	416	237	2,970	126,794	---	---	---	---	---	---	130,001
Hermantown	9,318	453,184	102,280	68,864	---	614,705	968	---	1,001,709	---	2,241,710
Heron Lake	752	---	23,659	23,565	---	5,921	---	---	---	---	53,145
Hewitt	269	11,357	2,380	4,381	---	3,004	---	---	---	---	21,122
Hibbing	16,120	134,898	707,869	1,473,685	---	265,611	15,005	---	---	17,543	2,614,611
Hill City	453	2,601	---	852	---	5,083	---	1,331	---	---	9,867
Hillman	21	---	---	---	---	---	---	---	---	---	---
Hills	541	4,319	103,411	34,971	---	59,434	---	---	---	---	202,135
Hilltop	791	8,070	1,840	667,015	---	---	---	---	---	---	676,925
Hinckley	1,428	---	---	837,131	---	---	---	---	---	---	837,131
Hitterdal	171	---	5,835	---	---	---	4,138	---	---	---	9,973
Hoffman	637	1,791	236,805	34,620	---	11,676	50,336	---	---	---	335,228
Hokah	546	345,919	25,022	17,935	---	126,129	673,674	---	---	---	1,188,679
Holdingford	772	---	---	104,036	---	55,959	---	---	---	---	159,995
Holland	195	---	4,026	---	---	---	---	---	---	---	4,026
Hollandale	268	---	---	20,513	---	---	---	---	---	---	20,513
Holloway	101	30,000	---	---	---	---	---	---	---	---	30,000
Holt	96	---	---	---	---	662	---	---	1,694	---	2,356
Hopkins	17,481	71,486	7,034	952,161	---	123,074	75,000	---	---	---	1,228,755
Houston	989	789	271,612	150,527	---	13,105	---	---	---	11,547	447,580
Howard Lake	2,016	---	120,805	140,491	---	58,791	---	---	---	2,554	322,641
Hoyt Lakes	1,834	---	282,119	465,847	---	33,911	2,433	---	---	---	784,310
Hugo	12,573	57,258	512,817	493,452	---	1,694,920	66,733	---	---	---	2,825,180
Humboldt	48	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,134	51,549	237,254	2,638,497	---	320,329	105,995	117,210	---	(16,650)	3,454,184
Ihlen	84	---	---	---	---	---	---	---	---	---	---
Independence	3,720	34,674	---	212,954	---	---	---	---	---	---	247,628
International Falls	6,179	21,040	94,864	634,223	---	274,755	---	1,318,203	238,281	---	2,581,366
Inver Grove Heights	33,917	---	512,143	12,189,422	---	45,716	---	---	8,636,397	---	21,383,678

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Iona	146	---	292	10,000	---	---	---	---	---	---	10,292
Iron Junction	84	3,113	---	---	---	---	---	---	---	713	3,826
Ironton	532	2,752	3,964	1,223	---	---	---	---	---	---	7,939
Isanti	5,556	5,861	30,658	612,764	---	97,925	---	---	---	---	747,208
Isle	826	---	27,199	504,930	---	1,000	---	---	---	1,000	534,129
Ivanhoe	608	---	12,656	---	---	---	3,500	---	---	---	16,156
Jackson	3,424	23,249	---	98,690	---	1,158	221,824	---	---	---	344,921
Janesville	2,209	15,498	42,570	284,696	---	1,717	---	---	---	---	344,481
Jasper	568	7,576	11,699	24,363	---	3,471	---	---	---	1,190	48,299
Jeffers	342	---	11,186	20,014	---	8,318	---	---	---	---	39,518
Jenkins	347	1,252	5,140	8,985	---	1,600	---	---	---	6,296	23,273
Johnson	28	---	---	---	---	---	---	---	---	---	---
Jordan	5,418	8,053	1,555,191	928,795	---	87,076	15,650	---	---	57,841	2,652,606
Kandiyohi	523	94,170	5,339	15,112	---	4,539	---	---	---	---	119,160
Karlstad	713	---	---	---	---	---	---	---	---	---	---
Kasota	688	---	143,512	2,729	---	330	---	---	---	---	146,571
Kasson	5,542	---	74,030	4,497,422	---	149,261	2,080	---	---	---	4,722,793
Keewatin	1,163	12,474	9,061	---	---	1,967	---	---	---	---	23,502
Kelliher	310	---	151,601	6,165	---	---	---	---	---	---	157,766
Kellogg	469	---	2,393	24,076	---	95,848	---	---	---	---	122,317
Kennedy	211	---	---	18,657	---	---	---	---	---	---	18,657
Kenneth	51	---	2,883	---	---	---	---	---	---	---	2,883
Kensington	287	---	31,304	5,233	---	1,064	---	---	---	---	37,601
Kent	112	---	---	---	---	---	---	---	---	---	---
Kenyon	1,744	27,407	170,934	144,912	---	59,360	---	---	---	---	402,613
Kerkhoven	733	22,417	32,333	50,670	---	---	---	---	---	---	105,420
Kerrick	70	---	3,125	---	---	---	---	---	---	---	3,125
Kettle River	174	---	167,465	---	---	---	---	---	---	---	167,465
Kiester	485	---	114,255	15,764	---	---	---	---	---	---	130,019
Kilkenny	158	---	50,979	---	---	---	---	---	---	---	50,979
Kimball	703	19,880	115,067	44,952	---	800	---	---	---	---	180,699
Kinbrae	17	---	---	---	---	---	---	---	---	---	---
Kingston	153	---	---	---	---	---	---	---	---	---	---
Kinney	169	---	---	---	---	---	---	---	---	---	---
La Crescent	5,132	67,908	32,707	578,420	---	6,148	---	---	---	---	685,183

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
La Prairie	627	3,240	---	7,868	---	37,304	---	---	---	---	48,412
La Salle	84	---	1,089	---	---	---	---	---	---	---	1,089
Lafayette	479	---	---	45,420	---	2,580	---	---	---	---	48,000
Lake Benton	664	4,122	69,370	4,784	---	1,850	---	---	---	---	80,126
Lake Bronson	234	---	---	10,096	---	---	---	---	331,977	---	342,073
Lake City	5,303	25,789	71,791	1,000,115	---	90,126	---	---	---	---	1,187,821
Lake Crystal	2,593	444	114,031	484,956	---	3,786	---	---	---	---	603,217
Lake Elmo	8,389	74,752	51,554	749,172	---	12,904	---	---	---	---	888,382
Lake Henry	80	12,872	2,540	211	---	---	---	---	2,905	1,350	19,878
Lake Lillian	226	6,752	144,395	24,206	---	---	---	---	---	---	175,353
Lake Park	825	287	67,486	73,581	276	1,769	---	---	---	---	143,399
Lake Shore	1,034	---	34,320	352,637	---	---	---	---	---	---	386,957
Lake St. Croix Beach	1,168	---	---	---	---	---	544,500	---	---	---	544,500
Lake Wilson	248	---	---	67,097	---	---	---	---	---	44,381	111,478
Lakefield	1,666	10,801	36,538	796,327	---	25,636	15,834	---	---	---	885,136
Lakeland	1,888	---	---	51,194	---	---	---	---	15,511	---	66,705
Lakeland Shores	361	---	---	---	---	---	---	---	---	---	---
Lakeville	54,328	488,490	7,038,157	6,529,957	---	1,838,947	169,589	---	1,869,071	---	17,934,211
Lamberton	800	4,062	8,505	43,622	---	10,080	549	---	---	---	66,818
Lancaster	326	---	18,197	---	---	3,000	176	---	---	---	21,373
Landfall	700	---	---	38,654	---	---	---	---	122,047	12,760	173,461
Lanesboro	728	25,460	33,341	231,135	---	749,407	---	---	---	4,715	1,044,058
Laporte	143	2,396	---	---	---	---	---	---	---	---	2,396
Lastrup	87	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,322	1,103	---	12,316	---	81,110	---	---	---	---	94,529
Le Center	2,394	2,851	9,477	342,661	---	5,008	---	---	---	---	359,997
Le Sueur	4,331	132,504	129,369	354,656	---	40,185	---	995,246	---	58,335	1,710,295
Lengby	71	853	---	21,400	---	---	---	---	---	---	22,253
Leonard	24	---	---	---	---	---	---	---	---	---	---
Leonidas	57	21,008	310	---	---	---	---	---	---	---	21,318
Leroy	893	---	22,821	29,589	---	---	---	---	---	---	52,410
Lester Prairie	1,779	12,846	43,071	46,009	---	63,285	---	---	---	3,465	168,676
Lewiston	1,487	2,318	136,671	503,342	---	6,284	---	---	---	---	648,615
Lewisville	240	---	---	---	---	1,426	---	---	---	---	1,426
Lexington	1,976	6,664	63,709	128,774	---	57,215	---	---	---	---	256,362

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Lilydale	800	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,012	14,925	42,143	498,817	---	33,038	123,332	---	---	1,582	713,837
Lino Lakes	19,987	20,239	187,063	304,104	---	36,445	224	---	---	37,800	585,875
Lismore	218	---	35,172	1,231	---	2,282	---	---	---	---	38,685
Litchfield	6,845	12,833	456,396	242,585	---	114,392	679,333	180,957	---	---	1,686,496
Little Canada	10,043	29,617	---	710,708	---	157,719	---	---	916,399	---	1,814,443
Little Falls	8,418	---	179,843	1,084,698	---	34,993	---	348,691	---	---	1,648,225
Littlefork	689	---	5,980	---	---	---	---	---	---	---	5,980
Long Beach	312	---	---	---	---	---	---	---	---	---	---
Long Lake	1,723	4,799	8,020	836,344	---	12,084	456,056	---	---	---	1,317,303
Long Prairie	2,988	31,291	71,432	148,054	---	1,222	166,844	---	---	---	418,843
Longville	175	---	14,416	---	---	---	---	120,543	---	---	134,959
Lonsdale	2,873	23,131	11,495	441,679	---	57,722	17,188	---	---	---	551,215
Loretto	599	---	---	1,738	---	21,462	---	---	---	---	23,200
Louisburg	47	---	---	---	---	---	---	---	---	---	---
Lowry	280	---	14,540	19,058	---	---	10,000	---	---	---	43,598
Lucan	203	---	---	6,386	---	---	---	---	---	---	6,386
Luverne	4,579	222,444	---	876,288	---	179,203	---	1,191,037	---	---	2,468,972
Lyle	561	---	2,505	68,779	---	19,388	60,573	---	---	---	151,245
Lynd	390	---	26,083	12,040	---	---	---	---	---	---	38,123
Mabel	717	---	7,118	12,200	---	1,820	111,557	---	---	44,098	176,793
Madelia	2,252	48,096	101,967	32,248	---	60,226	1,000	---	---	---	243,537
Madison	1,658	5,943	13,394	33,279	---	5,794	---	---	---	---	58,410
Madison Lake	935	15,077	---	9,859	---	24,282	390	---	8,803	---	58,411
Magnolia	202	---	---	---	---	---	---	---	---	---	---
Mahnomen	1,167	55,544	---	---	---	---	---	---	---	---	55,544
Mahtomedi	8,048	---	78,725	5,448,712	18,708	62,654	---	---	---	---	5,608,799
Manchester	71	---	---	---	2,166	---	---	---	---	---	2,166
Manhattan Beach	66	1,253	---	---	---	---	---	---	---	---	1,253
Mankato	36,659	---	328,256	15,633,799	---	1,238,879	1,337,797	---	---	---	18,538,731
Mantorville	1,186	---	150,000	164,989	---	30,241	6,274	---	61,966	63,989	477,459
Maple Grove	59,932	248,992	988,324	13,381,360	---	9,094,105	2,196,894	---	2,722,532	3,717,892	32,350,099
Maple Lake	2,010	27,546	96,508	1,168,064	---	84,004	---	---	---	---	1,376,122
Maple Plain	1,929	452	578,781	17,669	---	24,028	1,555	---	---	---	622,485
Mapleton	1,650	---	106,077	454,044	---	19,347	54,853	---	---	---	634,321

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Mapleview	167	---	---	---	---	---	---	---	---	---	---
Maplewood	36,717	36,891	188,764	13,884,959	---	400,127	---	---	---	---	14,510,741
Marble	698	3,487	24,362	4,027	---	4,975	---	---	---	---	36,851
Marietta	161	2,692	87,148	48,642	---	8,115	---	---	---	---	146,597
Marine on St. Croix	717	611	68,824	54,216	---	11,175	---	---	---	---	134,826
Marshall	13,141	71,778	241,674	4,976,228	---	637,327	113,523	95,911	---	---	6,136,441
Mayer	1,915	27,796	---	204,255	---	48,413	---	---	---	---	280,464
Maynard	356	84,081	4,454	1,430	---	368	---	---	---	---	90,333
Mazeppa	778	2,352	172,611	83,875	---	---	---	---	---	---	258,838
Mc Grath	75	---	---	---	---	---	---	---	---	---	---
Mc Gregor	390	---	---	---	---	---	---	---	---	---	---
Mc Intosh	580	---	22,134	---	---	4,178	---	---	---	---	26,312
Mc Kinley	85	---	---	---	---	---	---	---	---	---	---
Meadowlands	128	---	---	---	---	---	---	---	---	---	---
Medford	1,158	1,348	1,002	518,053	---	7,375	---	---	---	---	527,778
Medicine Lake	377	---	11,411	---	---	---	---	---	---	---	11,411
Medina	4,931	22,218	14,272	2,048,852	---	310,610	63,063	---	---	---	2,459,015
Meire Grove	147	---	---	---	---	---	---	---	---	---	---
Melrose	3,310	66,772	2,385,170	108,578	---	---	---	---	---	---	2,560,520
Menahga	1,227	39,428	---	---	---	---	1,783	---	---	---	41,211
Mendota	190	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,749	18,263	70,795	3,219,853	---	85,917	1,689,911	---	32,628	---	5,117,367
Mentor	124	10,118	16,387	---	---	---	---	---	---	---	26,505
Middle River	322	---	---	---	---	10,643	---	---	---	---	10,643
Miesville	167	25,636	85,754	---	---	4,000	---	---	---	---	115,390
Milaca	2,837	---	---	143,967	---	33,292	168,457	78,460	---	---	424,176
Milan	286	496	1,563	---	---	5,767	8,635	---	---	---	16,461
Millerville	116	---	2,877	---	---	---	---	---	---	---	2,877
Millville	165	---	---	---	---	---	---	---	---	---	---
Milroy	247	---	159,537	---	---	---	9,874	---	---	---	169,411
Miltona	357	---	---	---	---	443,784	---	---	---	---	443,784
Minneapolis	390,131	76,000	637,000	---	---	1,514,000	756,000	---	---	38,480,000	41,463,000
Minneiska	97	---	---	---	---	---	---	---	---	---	---
Minneota	1,384	6,851	40,079	152,392	---	106,192	---	---	38,466	4,885	348,865
Minnesota City	217	---	---	---	---	---	---	---	---	---	---

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Minnesota Lake	645	2,244	15,828	1,646,604	---	5,000	---	---	---	---	1,669,676
Minnetonka	51,756	633,936	1,184,832	8,755,065	---	1,097,996	1,013,169	---	---	905	12,685,903
Minnetonka Beach	610	554	---	43,537	---	---	---	---	---	---	44,091
Minnetrista	6,189	---	365,492	1,152,499	---	202,405	---	---	---	---	1,720,396
Mizpah	62	---	---	---	---	---	---	---	---	766	766
Montevideo	5,436	3,665	230,607	1,248,118	---	63,887	9,049	1,243,014	---	266	2,798,606
Montgomery	3,267	3,238	55,300	556,953	---	---	---	---	---	---	615,491
Monticello	11,366	5,400	15,747	1,871,441	---	1,332,461	190,360	---	106,787	---	3,522,196
Montrose	2,498	64,138	145,394	191,498	---	63,480	80,141	---	---	---	544,651
Moorhead	36,226	6,522	147,672	17,738,783	---	8,010,731	---	---	377,617	557,756	26,839,081
Moose Lake	2,412	---	2,076	51,329	---	10,802	---	---	---	---	64,207
Mora	3,681	24,663	67,416	62,489	---	77,297	---	490,426	1,258,453	294,561	2,275,305
Morgan	845	---	3,747	---	---	---	---	---	---	---	3,747
Morris	5,205	12,423	100,737	1,884,396	---	13,311	---	25,779	---	---	2,036,646
Morristown	1,032	---	328,897	58,242	---	---	---	---	---	---	387,139
Morton	415	5,224	12,010	22,714	---	---	49,877	---	---	---	89,825
Motley	673	8,329	5,184	8,558	---	5,157	---	---	---	---	27,228
Mound	9,769	25,752	101,129	1,909,232	---	140,240	32,704	---	---	1,578,383	3,787,440
Mounds View	12,641	54,508	179,207	617,063	---	96,982	---	---	---	---	947,760
Mountain Iron	2,809	47,969	24,202	1,324,765	---	305,358	---	---	---	---	1,702,294
Mountain Lake	2,008	2,805	135,290	97,656	---	---	279,190	---	---	3,952	518,893
Murdock	288	21,094	55,500	---	---	---	---	---	---	---	76,594
Myrtle	53	---	2,360	---	---	---	---	---	---	---	2,360
Nashua	46	---	---	---	---	---	---	---	---	745	745
Nashwauk	942	7,989	23,850	2,222,552	---	49,774	536,666	---	---	---	2,840,831
Nassau	70	---	---	---	---	---	---	---	---	---	---
Nelson	155	---	---	38,323	---	---	---	---	---	---	38,323
Nerstrand	246	---	425	---	---	---	---	---	---	---	425
Nevis	385	993	6,882	89,240	---	---	---	---	---	---	97,115
New Auburn	502	3,272	2,333	28,608	---	985	---	---	---	985	36,183
New Brighton	22,511	---	---	1,266,006	---	130,883	7,596,176	---	---	---	8,993,065
New Germany	360	---	39,295	---	---	---	---	---	---	---	39,295
New Hope	20,860	---	---	1,652,781	---	422,214	369,830	---	---	---	2,444,825
New London	1,195	---	18,459	547,551	---	---	---	---	---	---	566,010
New Munich	370	---	34,000	---	---	---	---	---	---	---	34,000

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
New Prague	7,006	100,740	3,077,159	980,868	---	168,746	---	---	---	---	4,327,513
New Richland	1,147	235	66,023	305,305	---	---	2,704	---	---	---	374,267
New Trier	105	---	---	---	---	---	---	---	---	---	---
New Ulm	13,473	23,109	52,722	3,700,760	---	479,287	22,456	---	---	230,931	4,509,265
New York Mills	1,187	4,140	12,192	222,161	---	9,860	131,266	---	---	33,132	412,751
Newfolden	359	17,000	7,200	---	---	7,875	---	---	---	---	32,075
Newport	3,542	652	940	419,359	---	1,069	---	---	---	---	422,020
Nicollet	1,008	---	---	725,693	---	---	---	---	---	---	725,693
Nielsville	82	1,880	---	---	---	---	---	---	15,249	---	17,129
Nimrod	68	---	---	---	---	---	---	---	---	---	---
Nisswa	2,053	---	33,444	44,844	---	5,051	---	---	---	---	83,339
Norcross	57	---	---	---	---	---	---	---	---	---	---
North Branch	10,370	32,828	73,841	2,172,209	---	---	---	---	---	---	2,278,878
North Mankato	13,003	4,442	95,933	5,274,231	---	19,403	35,988	---	---	286,933	5,716,930
North Oaks	4,729	---	---	---	---	---	---	---	---	---	---
North St. Paul	11,600	---	89,594	2,739,848	2,021	62,702	1,352,251	---	---	---	4,246,416
Northfield	19,839	371,063	77,409	3,843,405	---	2,075,374	689,990	---	---	61,979	7,119,220
Northome	234	632,017	2,172	---	---	---	---	---	---	---	634,189
Northrop	238	---	26,728	---	---	---	---	---	---	---	26,728
Norwood Young America	3,594	85,274	375,500	971,387	---	20,322	62,108	---	---	---	1,514,591
Nowthen	4,384	---	63,559	92,597	---	25,360	---	---	---	---	181,516
Oak Grove	8,504	15,578	34,566	2,299,545	---	24,942	---	---	---	10,710	2,385,341
Oak Park Heights	4,708	244,969	12,937	164,868	---	479,590	---	---	---	---	902,364
Oakdale	27,230	21,390	---	5,421,636	---	19,375	---	---	---	---	5,462,401
Odessa	96	---	---	---	---	---	---	---	---	---	---
Odin	106	---	13,380	---	910	---	---	---	---	---	14,290
Ogema	125	---	150,000	---	---	---	---	---	484,874	---	634,874
Ogilvie	468	---	44,283	---	---	---	---	---	---	---	44,283
Okabena	174	658	1,513	21,581	---	30,339	---	---	---	---	54,091
Oklee	390	840	8,481	15,006	---	2,348	---	---	---	---	26,675
Olivia	2,552	12,090	75,980	2,036,523	---	5,459	279,180	---	---	---	2,409,232
Onamia	864	22,136	22,620	---	---	515	---	---	---	8,315	53,586
Ormsby	141	7,920	---	---	---	---	---	---	---	---	7,920
Orono	7,896	127,208	27,560	1,007,787	---	83,504	---	---	---	68,897	1,314,956
Oronoco	1,113	---	42,587	71,355	---	17,824	---	---	---	---	131,766

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Orr	235	2,910	1,864	---	---	---	---	---	---	---	4,774
Ortonville	1,933	527	126,680	36,887	---	84,024	---	---	---	1,427	249,545
Osakis	1,608	18,530	220,401	1,894,987	---	2,353	5,735	---	---	---	2,142,006
Oslo	321	61,101	---	8,752	---	---	---	---	---	---	69,853
Osseo	2,465	69,234	184,807	66,625	---	14,090	636,969	---	---	---	971,725
Ostrander	245	---	7,500	---	---	---	---	---	---	---	7,500
Otsego	13,319	5,007	9,845	3,286,436	---	56,046	---	---	---	---	3,357,334
Ottertail	475	---	---	8,876	---	---	---	---	---	---	8,876
Owatonna	25,381	1,550,583	597,970	6,235,583	---	238,313	162,243	72,967	---	---	8,857,659
Palisade	152	---	16,864	---	---	---	---	---	612,528	---	629,392
Park Rapids	3,494	6,141	252,586	2,748,576	---	---	33,849	3,799	---	---	3,044,951
Parkers Prairie	1,020	---	2,182	---	---	---	---	---	---	---	2,182
Paynesville	2,298	573,228	108,182	1,167,930	---	716,277	---	80,866	---	---	2,646,483
Pease	208	2,052	---	---	---	2,506	---	---	---	---	4,558
Pelican Rapids	2,398	10,824	104,912	592,020	---	33,256	---	175,105	---	---	916,117
Pemberton	252	9,747	2,227	---	---	1,054	276,174	---	---	---	289,202
Pennock	490	135	---	886	---	1,091	---	---	---	---	2,112
Pequot Lakes	1,993	34,286	31,477	81,494	---	2,150	---	---	---	---	149,407
Perham	2,750	277,185	200,284	429,941	---	45,216	---	2,640	---	---	955,266
Perley	108	---	---	---	---	122	---	---	---	---	122
Peterson	242	---	---	40,225	---	---	---	---	---	---	40,225
Pierz	1,415	9,972	34,443	73,834	---	11,277	---	---	---	---	129,526
Pillager	495	---	29,092	17,602	---	---	---	---	---	---	46,694
Pine City	3,295	---	39,675	1,025,419	---	32,997	---	---	---	135,820	1,233,911
Pine Island	3,363	5,328	497,397	223,911	---	168,687	135,874	---	---	---	1,031,197
Pine River	916	---	63,504	---	---	---	---	221,747	---	---	285,251
Pine Springs	385	---	---	---	---	---	---	---	---	---	---
Pipestone	4,335	673,996	1,046,923	---	---	8,825	502,529	216,174	---	1,973	2,450,420
Plainview	3,394	15,113	200,421	224,135	---	37,464	---	---	---	---	477,133
Plato	312	---	30,328	---	---	45,411	---	---	---	---	75,739
Plummer	249	---	---	---	---	---	---	---	---	---	---
Plymouth	71,536	---	132,533	10,959,128	---	211,157	331,525	---	---	---	11,634,343
Porter	155	---	---	---	---	27,170	---	---	---	---	27,170
Preston	1,382	2,206	269,535	343,230	---	123,201	2,313	---	---	---	740,485
Princeton	4,530	84,425	78,055	251,994	---	43,432	291,740	---	---	---	749,646

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Prinsburg	454	6,000	2,438	4,504	---	17,753	---	---	---	---	30,695
Prior Lake	22,917	70,342	1,555,310	1,679,474	---	479,771	257,130	---	10,177,876	---	14,219,903
Proctor	2,854	12,367	11,067	775,263	---	---	---	---	---	---	798,697
Quamba	111	1,546	---	---	---	---	---	---	---	---	1,546
Racine	405	---	---	172,730	---	---	8,537	---	---	---	181,267
Ramsey	23,445	2,418,225	531,723	1,343,566	---	191,293	---	---	---	---	4,484,807
Randall	590	---	703	---	---	---	---	---	---	---	703
Randolph	394	21,408	---	---	---	---	---	---	---	5,971	27,379
Ranier	166	---	---	---	---	---	---	---	---	---	---
Raymond	780	45,282	234,191	15,065	---	---	---	---	---	---	294,538
Red Lake Falls	1,586	4,127	260	271,100	---	18,505	2,208	10,200	566,007	---	872,407
Red Wing	16,300	241,704	125,784	825,597	---	438,638	---	---	---	186,632	1,818,355
Redwood Falls	5,247	18,360	7,276	8,882	---	2,139,480	230,754	37,206	---	---	2,441,958
Regal	29	---	---	---	---	---	---	---	---	---	---
Remer	362	---	7,498	---	---	---	---	---	---	---	7,498
Renville	1,254	---	29,862	266,154	---	---	---	---	---	---	296,016
Revere	91	2,382	---	---	---	6,942	---	---	---	---	9,324
Rice	1,346	3,636	14,613	4,000	---	2,434	---	---	---	---	24,683
Richfield	33,676	---	26,860	18,885,432	---	107,834	---	---	---	49,164	19,069,290
Richmond	1,329	---	187,605	160,502	---	25,250	---	---	---	---	373,357
Richville	101	---	---	743	---	---	---	---	---	---	743
Riverton	103	30,109	---	---	---	4,544	---	---	---	---	34,653
Robbinsdale	13,598	385,300	144,643	1,136,219	---	290,295	---	---	---	---	1,956,457
Rochester	102,437	452,223	1,637,962	9,380,483	---	3,466,066	28,132,933	4,201,730	4,430,936	4,796,056	56,498,389
Rock Creek	1,271	---	---	22,096	---	---	---	---	---	---	22,096
Rockford	4,108	97,620	10,465	151,710	---	65,140	---	---	---	---	324,935
Rockville	2,706	21,294	75,229	36,480	---	22,130	29,794	---	---	---	184,927
Rogers	7,200	10,321	16,063	1,020,636	90,134	---	1,656,818	---	---	---	2,793,972
Rollingstone	641	1,373	160,852	84,668	---	16,588	---	---	---	---	263,481
Ronneby	18	---	---	---	---	---	---	---	---	---	---
Roosevelt	136	3,272	---	---	---	145	---	---	---	---	3,417
Roscoe	109	---	---	---	---	---	---	---	---	---	---
Rose Creek	381	4,859	1,597	10,555	---	---	---	---	37,643	---	54,654
Roseau	2,855	1,617	225,309	601,431	---	263,160	7,723	104,518	---	---	1,203,758
Rosemount	20,956	874,469	350,146	3,733,493	---	628,870	1,102,702	---	---	---	6,689,680

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Roseville	34,345	141,952	501,956	1,881,835	---	2,695,728	1,079,401	---	---	---	6,300,872
Rothsay	500	2,961	---	25,904	---	3,455	121,115	---	---	---	153,435
Round Lake	411	---	6,843	27,242	---	---	---	---	---	---	34,085
Royalton	902	13,271	32,787	80,316	---	---	---	---	---	---	126,374
Rush City	3,072	23,445	391,929	---	---	---	106,338	46,543	---	---	568,255
Rushford	1,776	---	---	---	---	---	430,545	---	---	---	430,545
Rushford Village	785	276,497	---	525,861	---	6,077	---	---	---	---	808,435
Rushmore	361	4,950	2,389	5,818	---	---	---	---	---	---	13,157
Russell	333	---	276	8,614	---	---	---	---	---	---	8,890
Ruthton	248	---	22,811	---	---	---	---	---	---	---	22,811
Rutledge	182	---	---	---	---	350	---	---	---	---	350
Sabin	446	786	11,171	68,297	---	16,082	---	---	---	---	96,336
Sacred Heart	501	12,982	196,918	---	---	4,224	---	---	---	---	214,124
Sanborn	398	99,550	258,831	1,023	---	---	---	---	---	---	359,404
Sandstone	2,821	1,708	15,776	278,806	---	34,201	22,327	---	---	---	352,818
Sargeant	71	18,000	---	32,501	---	---	---	---	---	---	50,501
Sartell	14,512	40,871	237,415	3,775,185	---	3,604,630	1,012,758	---	9,768,439	---	18,439,298
Sauk Centre	4,221	172,561	32,449	969,695	---	66,171	---	---	---	---	1,240,876
Sauk Rapids	13,083	17,000	206,172	2,294,880	598	46,663	377,738	---	---	---	2,943,051
Savage	26,852	535,319	597,170	3,104,185	---	2,632,358	72,614	---	---	---	6,941,646
Scandia	4,167	4,750	---	71,813	---	5,239	---	---	---	---	81,802
Scanlon	864	1,035	130,165	11,246	---	4,602	---	---	---	---	147,048
Seaforth	65	534	800	---	---	---	---	---	---	---	1,334
Sebekka	672	---	---	413,773	---	---	---	---	---	---	413,773
Sedan	52	101,464	---	---	---	---	---	---	---	---	101,464
Shafer	861	7,309	---	65,715	---	---	---	---	---	---	73,024
Shakopee	33,969	25,000	39,051	2,710,215	---	626,676	---	---	---	---	3,400,942
Shelly	239	11,183	---	2,388	---	---	---	---	---	---	13,571
Sherburn	1,001	1,256	---	608,550	---	2,337	---	---	---	2,000	614,143
Shevlin	165	8,342	6,727	5,500	---	---	---	---	---	2,796	23,365
Shoreview	26,036	93,075	11,400	1,007,764	---	171,953	---	---	236,000	---	1,520,192
Shorewood	7,582	687,852	556,561	873,656	---	46,297	---	---	---	---	2,164,366
Silver Bay	1,980	780	40,926	265,555	---	64,918	---	19,165	---	---	391,344
Silver Lake	812	---	8,500	57,721	---	6,697	---	---	---	---	72,918
Skyline	297	---	---	---	---	23,626	---	---	---	---	23,626

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Slayton	2,019	3,798	81,648	56,054	---	7,581	1,707	---	---	9,987	160,775
Sleepy Eye	3,545	3,442	68,488	384,598	---	988,286	21,249	3,728	---	---	1,469,791
Sobieski	175	---	---	3,051	---	---	---	---	---	---	3,051
Solway	75	9,519	---	---	---	---	---	---	---	---	9,519
South Haven	212	41,800	5,939	---	---	23,284	---	---	---	---	71,023
South St. Paul	20,250	133,826	52,194	2,981,684	---	233,341	---	458,672	---	---	3,859,717
Spicer	1,144	---	---	1,316,602	---	---	214,090	---	---	---	1,530,692
Spring Grove	1,280	---	18,108	32,084	---	11,761	---	---	---	---	61,953
Spring Hill	61	---	---	---	356,509	---	---	---	---	---	356,509
Spring Lake Park	6,678	148,816	82,927	389,791	---	132,569	4,400	---	---	---	758,503
Spring Park	1,882	---	---	11,596	---	---	---	---	---	---	11,596
Spring Valley	2,547	---	25,724	742,578	---	164,831	102,633	---	---	---	1,035,766
Springfield	2,210	---	98,884	20,552	---	43,592	4,864	14,446	---	---	182,338
Squaw Lake	95	19,783	---	1,910	---	6,584	---	---	---	---	28,277
St. Anthony	8,437	23,136	202,638	3,512,501	---	---	---	---	---	---	3,738,275
St. Anthony [Stearns]	83	---	---	---	---	---	---	---	---	---	---
St. Augusta	3,217	292,643	144,407	---	---	5,903	---	---	---	---	442,953
St. Bonifacius	2,329	7,474	13,800	1,243,719	---	---	---	---	---	---	1,264,993
St. Charles	3,578	48,204	191,284	86,750	---	79,665	20,981	---	---	---	426,884
St. Clair	789	12,442	193,238	---	---	17,185	---	---	---	---	222,865
St. Cloud	65,650	183,777	13,253,45	9,647,285	---	13,193,768	---	4,539,236	2,871,281	---	43,688,805
St. Francis	7,404	---	30,335	1,000,855	---	185,125	---	---	---	---	1,216,315
St. Hilaire	274	11,380	---	---	---	---	---	---	---	---	11,380
St. James	4,587	4,418	43,189	284,179	---	33,199	87,578	---	---	403	452,966
St. Joseph	6,156	51,522	87,045	605,220	---	60,070	1,600	---	108,045	---	913,502
St. Leo	94	582	---	---	---	---	---	---	---	---	582
St. Louis Park	47,221	78,120	880,246	7,821,926	---	895,047	323,409	---	---	---	9,998,748
St. Martin	344	1,100	274,738	---	---	10,154	---	---	---	---	285,992
St. Mary's Point	375	---	---	---	---	---	---	---	---	---	---
St. Michael	15,110	196,182	---	7,855,281	---	49,688	---	---	709,719	---	8,810,870
St. Paul	288,055	70,658	16,702,31	13,111,189	---	18,702,797	5,018,266	---	---	---	53,605,224
St. Paul Park	5,293	32,970	34,283	919,613	---	56,896	104,453	---	---	---	1,148,215
St. Peter	10,884	539	27,448	1,286,491	---	153,134	89,853	---	---	113,923	1,671,388
St. Rosa	34	---	---	---	---	1,490	---	---	---	---	1,490
St. Stephen	845	---	28,536	---	---	3,895	---	---	---	---	32,431

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
St. Vincent	79	---	---	---	---	---	---	---	---	---	---
Stacy	1,432	49,347	---	405,762	---	---	---	---	---	---	455,109
Staples	3,131	---	648,665	529,109	---	44,968	48,505	71,250	---	---	1,342,497
Starbuck	1,337	17,591	30,457	583	---	---	---	11,799	---	22,800	83,230
Steen	166	---	---	21,200	---	3,954	---	---	---	---	25,154
Stephen	699	---	7,562	90,689	---	6,630	---	---	---	---	104,881
Stewart	533	75,711	33,975	23,430	---	---	---	---	---	---	133,116
Stewartville	5,842	20,836	---	1,797,390	---	1,190,905	83,259	---	---	---	3,092,390
Stillwater	17,953	102,518	334,566	2,068,069	---	591,659	415,270	---	---	---	3,512,082
Stockton	770	7,763	22,784	198,651	---	54,340	---	---	---	---	283,538
Storden	241	71,835	2,945	---	---	---	---	---	---	---	74,780
Strandquist	76	---	---	---	---	---	---	---	---	---	---
Strathcona	25	---	---	810	---	---	---	---	---	---	810
Sturgeon Lake	390	---	---	---	---	2,239	---	---	---	---	2,239
Sunburg	92	---	327,613	224	---	7,655	---	---	---	---	335,492
Sunfish Lake	545	---	---	---	---	---	---	---	---	---	---
Swanville	352	1,415	---	---	---	---	---	---	---	---	1,415
Taconite	335	---	---	4,310	---	635	---	---	---	---	4,945
Tamarack	53	---	---	---	---	---	---	---	---	---	---
Taopi	77	---	---	---	---	---	---	---	109,442	---	109,442
Taunton	180	---	---	---	---	---	---	---	---	---	---
Taylor's Falls	1,039	3,477	20,194	262,095	---	16,503	29,774	---	---	---	332,043
Tenney	4	---	---	1,973	---	---	---	---	---	---	1,973
Tenstrike	186	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,483	71,099	27,701	2,670,865	---	146,207	---	---	---	8,570	2,924,442
Thomson	166	91,578	---	7,863	---	---	---	---	---	---	99,441
Tintah	65	---	133,098	---	---	---	---	---	---	---	133,098
Tonka Bay	1,532	---	---	141,100	---	---	---	---	---	---	141,100
Tower	498	---	---	---	---	---	331,684	53,364	---	---	385,048
Tracy	2,126	7,639	38,273	713,664	---	9,412	5,630	---	---	---	774,618
Trail	62	955	---	---	---	---	---	---	---	---	955
Trimont	683	1,487	24,230	297	---	---	---	---	322	---	26,336
Trommald	116	---	---	1,761	---	---	---	---	---	---	1,761
Trosky	107	---	---	---	---	---	---	---	---	---	---
Truman	1,180	---	145,939	48,831	---	2,447	30,066	---	---	13,700	240,983

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Turtle River	77	---	---	---	---	---	---	---	---	---	---
Twin Lakes	149	---	---	---	---	---	---	---	27,704	---	27,704
Twin Valley	790	---	20,742	---	---	---	---	---	---	---	20,742
Two Harbors	3,601	71,135	14,289	228,049	---	83,404	---	156,430	---	---	553,307
Tyler	1,191	---	4,849	1,825	---	40,429	---	---	---	---	47,103
Ulen	537	---	2,693	28,030	---	533	---	---	---	1,376	32,632
Underwood	325	117	---	1,490	---	---	---	---	---	---	1,607
Upsala	422	2,341	---	2,568	---	600	---	---	---	---	5,509
Urbank	53	---	---	---	---	---	---	---	580,777	---	580,777
Utica	238	---	---	8,745	---	---	---	---	73,059	---	81,804
Vadnais Heights	13,081	655,365	58,335	1,214,089	---	217,994	1,581,170	---	---	---	3,726,953
Vergas	317	10,899	---	12,462	---	158,025	---	---	---	---	181,386
Vermillion	441	---	---	---	---	---	---	---	---	---	---
Verndale	549	---	169,974	---	---	10,607	---	---	92,840	---	273,421
Vernon Center	332	389	5,955	---	---	---	---	---	---	---	6,344
Vesta	314	1,701	---	---	---	---	---	---	---	---	1,701
Victoria	6,665	12,521	81,895	2,292,382	---	35,281	55,365	---	---	---	2,477,444
Viking	79	250	---	---	---	---	---	---	---	---	250
Villard	233	---	40,522	---	---	---	---	---	---	---	40,522
Vining	55	---	19,424	---	---	2,600	---	---	---	---	22,024
Virginia	8,707	15,842	132,283	1,161,558	---	1,524,677	803,923	---	---	144,735	3,783,018
Wabasha	2,653	59,982	37,820	630,286	---	119,282	119,956	---	---	---	967,326
Wabasso	642	6,514	24,089	2,484	---	11,093	---	---	---	4,034	48,214
Waconia	9,960	29,906	56,026	3,833,016	---	520,792	---	---	---	---	4,439,740
Wadena	4,204	2,283	163,530	239,047	---	23,933	27,939	---	---	---	456,732
Wahkon	342	11,909	---	4,000	---	6,177	---	---	---	---	22,086
Waite Park	6,731	15,181	105,234	6,735,082	---	25,349	594,233	---	---	---	7,475,079
Waldorf	221	---	5,441	---	---	---	---	---	---	---	5,441
Walker	1,186	16,228	85,556	62,807	---	9,201	---	361,236	---	3,047	538,075
Walnut Grove	685	---	41,663	---	---	1,604	---	---	---	15,869	59,136
Walters	77	---	---	---	---	---	---	---	603,968	---	603,968
Waltham	187	---	---	---	---	---	---	---	---	---	---
Wanamingo	1,042	11,722	---	9,878	---	23,895	---	---	---	9,956	55,451
Wanda	83	---	7,206	2,300	---	---	---	---	---	---	9,506
Warba	183	---	---	8,793	---	---	---	---	---	---	8,793

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Population	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Warren	1,667	22,962	359,278	306,534	---	16,745	401,779	1,094	---	---	1,108,392
Warroad	1,713	588	110,008	765,218	---	209,919	---	342,445	---	---	1,428,178
Waseca	9,789	---	---	1,201,776	---	8,879	---	29,403	---	---	1,240,058
Watertown	4,216	7,668	46,782	109,214	---	501,291	---	---	---	---	664,955
Waterville	1,873	3,125	74,332	1,542,527	---	15,880	16,999	---	---	---	1,652,863
Watkins	934	---	84,215	1,326,184	---	7,043	---	---	---	---	1,417,442
Watson	209	239	---	31,391	---	---	---	---	---	---	31,630
Waubun	388	15,350	---	22,667	---	---	---	---	---	---	38,017
Waverly	1,087	12,780	---	78,571	---	9,064	---	---	---	---	100,415
Wayzata	4,119	36,193	38,260	1,221,941	---	140,754	---	---	---	---	1,437,148
Welcome	669	8,563	197,672	---	---	21,070	118,871	---	---	7,436	353,612
Wells	2,458	15,331	34,108	378,421	---	13,672	---	---	---	---	441,532
Wendell	175	---	---	---	---	---	---	---	---	---	---
West Concord	811	---	500	61,410	---	999	---	---	---	---	62,909
West St. Paul	19,002	---	9,149	2,558,666	---	---	53,971	---	---	---	2,621,786
West Union	76	---	---	---	---	---	---	---	---	---	---
Westbrook	673	---	1,792	112,310	---	1,197	---	---	---	---	115,299
Westport	69	---	---	---	---	---	---	---	---	---	---
Whalan	55	---	---	---	---	---	---	---	---	---	---
Wheaton	1,490	1,647	83,026	77,105	---	449,963	11,333	123,176	---	---	746,250
White Bear Lake	24,679	63,551	547,189	3,625,032	---	660,994	378,633	---	273,631	---	5,549,030
Wilder	62	---	---	---	---	---	---	---	---	---	---
Willernie	536	---	---	30,698	---	---	---	---	---	---	30,698
Williams	197	---	---	---	---	---	---	---	---	---	---
Willmar	19,130	---	1,059,643	4,523,165	---	---	---	---	---	51,290	5,634,098
Willow River	395	---	---	---	---	49,259	---	---	---	---	49,259
Wilmont	311	---	3,780	126,099	---	17,127	---	---	---	---	147,006
Wilton	197	---	---	---	---	---	---	---	---	---	---
Windom	4,357	50,127	88,328	104,233	---	28,100	---	124,805	---	---	395,593
Winger	180	---	14,825	---	---	---	---	---	---	---	14,825
Winnepago	1,388	4,187	18,115	280,662	---	874	25,165	---	---	---	329,003
Winona	27,582	16,151	257,349	569,367	7,811	345,466	13,046	---	---	---	1,209,190
Winsted	2,317	2,341,221	---	136,886	---	1,014,054	---	100,513	---	---	3,592,674
Winthrop	1,315	9,370	146,557	---	---	47,920	306,713	---	233,545	---	744,105
Winton	168	335	---	3,044	---	---	---	---	---	510	3,889

Table 17
Classification of Capital Outlay by Function for All Governmental Funds
For the Year Ended December 31, 2008

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Wolf Lake	49	---	---	---	---	---	---	---	---	---	---
Wolverton	125	---	---	---	---	---	---	---	---	---	---
Wood Lake	399	---	14,888	15,663	---	3,946	---	---	---	---	34,497
Woodbury	58,430	72,877	---	25,293,809	---	504,943	---	---	---	---	25,871,629
Woodland	507	---	---	---	---	---	---	---	---	---	---
Woodstock	102	---	---	---	---	---	---	---	---	---	---
Worthington	11,392	---	399,895	3,433,870	---	---	---	---	---	---	3,833,765
Wrenshall	371	118	18,382	11,673	---	---	---	---	---	---	30,173
Wright	85	---	---	---	---	438	---	---	---	---	438
Wykoff	408	---	---	---	---	---	---	---	---	23,212	23,212
Wyoming	6,940	8,438	15,469	509,701	---	---	54,205	---	---	---	587,813
Zemple	72	---	---	---	---	---	---	---	---	---	---
Zimmerman	4,961	85,800	---	74,817	---	79,711	---	---	---	---	240,328
Zumbro Falls	160	---	24,624	---	---	---	---	---	---	---	24,624
Zumbrota	3,172	---	---	164,004	---	---	---	---	---	---	164,004
State Total	4,315,655	\$44,687,547	\$128,565,552	\$683,494,410	\$626,961	\$189,962,791	\$120,143,166	\$25,348,770	\$73,316,182	\$55,648,425	\$1,321,793,804

**ANALYSIS OF
TOTAL OUTSTANDING INDEBTEDNESS**

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Ada	1,629	---	---	---	783,823	4,088,000	---	---	4,871,823	---	691,361
Adams	755	200,000	---	---	135,000	790,000	585,000	---	1,710,000	1,245,000	10,302
Adrian	1,220	---	---	---	1,525,000	1,521,000	527,687	---	3,573,687	---	1,346,462
Afton	2,899	---	---	---	---	---	---	3,925,000	3,925,000	---	---
Aitkin	2,081	315,000	425,000	---	---	2,650,000	645,000	---	4,035,000	735,000	1,862,031
Akeley	398	---	---	---	297,000	460,000	---	---	757,000	61,000	71,400
Albany	2,221	---	1,805,100	---	6,490,000	---	---	---	8,295,100	3,150,000	6,459,626
Albert Lea	18,095	---	---	---	8,640,000	2,585,000	---	---	11,225,000	350,000	429,231
Alberta	126	---	---	---	---	386,000	---	---	386,000	---	---
Albertville	6,103	---	---	---	6,045,000	4,370,000	5,230,000	---	15,645,000	1,365,000	539,330
Alden	627	---	---	---	288,000	---	---	---	288,000	---	---
Alexandria	12,415	600,000	---	---	11,835,000	6,475,000	---	---	18,910,000	7,070,000	1,804,515
Altura	418	145,000	---	---	---	---	---	---	145,000	---	---
Alvarado	364	---	---	---	---	---	164,000	---	164,000	---	406,201
Andover	31,023	3,155,000	3,275,000	---	6,770,000	50,565,000	---	1,760,000	65,525,000	26,710,000	1,525,000
Annandale	3,005	1,755,000	---	---	6,170,000	---	---	---	7,925,000	1,070,000	16,708,798
Anoka	17,849	4,730,000	7,835,000	---	---	---	4,080,000	---	16,645,000	---	53,731
Apple Valley	49,983	20,995,000	1,230,000	---	23,505,000	4,445,000	960,000	---	51,135,000	16,365,000	875,505
Appleton	2,671	---	20,000	---	2,250,000	100,000	4,173,319	---	6,543,319	---	1,614,354
Arco	91	---	---	---	---	77,000	---	---	77,000	---	---
Arden Hills	9,796	---	1,770,000	---	---	---	---	---	1,770,000	1,770,000	---
Argyle	652	---	---	---	512,610	---	---	---	512,610	480,000	227,000
Arlington	2,091	3,548,000	---	---	695,000	530,000	2,238,000	---	7,011,000	2,695,000	811,534
Ashby	475	---	---	---	1,505,000	711,000	---	---	2,216,000	---	109,706
Askov	364	---	---	---	---	326,793	---	---	326,793	---	272,000
Atwater	1,026	---	---	---	1,365,000	---	---	---	1,365,000	1,365,000	---
Audubon	491	3,271,000	---	---	515,000	852,000	---	---	4,638,000	1,860,000	399,669
Aurora	1,709	---	---	---	920,000	415,000	2,215,000	---	3,550,000	920,000	1,311,905
Austin	23,726	2,780,000	2,545,000	---	4,390,000	8,595,000	18,895,000	---	37,205,000	6,760,000	608,351
Avoca	117	---	---	---	---	438,700	---	---	438,700	---	150,000
Avon	1,328	410,000	35,000	---	6,337,000	8,841,418	---	---	15,623,418	410,000	42,464
Babbitt	1,593	---	---	---	215,000	1,795,000	---	---	2,010,000	1,795,000	1,250,847
Backus	321	---	---	---	---	230,382	---	---	230,382	---	130,427
Badger	455	---	---	---	---	239,000	---	---	239,000	---	283,809
Bagley	1,240	---	---	---	2,084,000	2,908,147	---	---	4,992,147	1,795,000	1,258,474
Balaton	600	---	---	---	1,660,000	1,366,357	---	---	3,026,357	295,000	1,036,328
Barnesville	2,317	1,250,000	---	---	3,124,471	5,122,000	797,854	---	10,294,325	1,780,000	15,671
Barnum	587	---	---	---	30,000	434,274	---	---	464,274	---	---
Barrett	325	---	---	---	177,292	90,100	---	---	267,392	---	965,931
Battle Lake	743	---	---	---	400,000	---	2,582,000	---	2,982,000	---	2,295
Baudette	1,041	---	---	---	---	867,000	---	---	867,000	---	1,572,888

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Baxter	7,827	---	---	---	32,826,000	5,505,000	---	---	38,331,000	1,305,000	370,157
Bayport	3,310	---	995,000	---	---	---	---	---	995,000	995,000	---
Beardsley	231	---	---	---	---	---	---	---	---	---	53,389
Beaver Bay	177	---	---	---	---	---	12,500	---	12,500	---	500,690
Beaver Creek	244	---	---	---	---	15,299	---	---	15,299	---	44,396
Becker	4,254	18,710,000	10,000,000	---	360,000	1,310,000	---	---	30,380,000	15,725,000	199,269
Belgrade	710	---	520,000	---	745,000	630,000	1,075,000	---	2,970,000	2,340,000	---
Belle Plaine	7,148	---	920,000	---	8,559,980	8,345,020	---	---	17,825,000	3,000,000	9,480,994
Bellechester	163	---	---	---	---	147,000	---	---	147,000	---	---
Beltrami	88	---	---	---	14,000	---	---	---	14,000	---	---
Belview	354	---	---	---	---	995,000	532,201	---	1,527,201	1,705,000	95,532
Bemidji	13,413	19,545,000	210,000	---	7,070,000	15,005,000	---	---	41,830,000	6,395,000	---
Benson	3,384	---	---	---	---	1,170,000	9,560,000	---	10,730,000	---	3,955,712
Bethel	533	---	---	---	480,000	1,165,000	---	---	1,645,000	---	---
Big Falls	258	---	---	---	---	704,000	---	---	704,000	---	---
Big Lake	9,446	---	1,230,000	---	22,485,000	13,407,684	3,006,317	---	40,129,001	2,935,000	8,438,550
Bigelow	228	---	---	---	---	---	---	---	---	---	1,460,000
Bigfork	457	---	---	---	146,000	56,000	---	---	202,000	---	32,674
Birchwood	934	---	---	---	---	509,500	---	---	509,500	---	---
Bird Island	1,109	---	---	---	390,000	---	---	---	390,000	---	9,726,410
Biscay	109	---	---	---	---	---	615,000	---	615,000	---	---
Biwabik	872	---	165,000	---	585,000	---	---	---	750,000	165,000	451,682
Blackduck	721	---	---	---	608,959	1,407,000	---	---	2,015,959	200,000	121,309
Blaine	56,888	24,790,000	5,695,000	---	7,375,000	6,255,000	---	---	44,115,000	6,725,000	1,879,410
Blomkest	172	---	---	---	---	---	---	---	---	---	90,000
Blooming Prairie	1,964	---	---	---	1,950,844	374,147	1,125,000	---	3,449,991	504,991	991,238
Bloomington	85,238	5,590,000	6,180,000	24,600,000	37,210,000	90,000	16,510,000	---	90,180,000	5,925,000	4,074,720
Blue Earth	3,395	30,000	2,200,000	---	7,017,000	2,080,000	2,605,000	---	13,932,000	3,755,000	2,877,153
Bluffton	200	---	---	---	80,000	528,704	---	---	608,704	25,000	---
Bock	102	---	---	---	---	---	237,300	---	237,300	---	---
Bovey	709	---	---	---	710,200	230,000	---	---	940,200	---	111,496
Bowlus	252	---	---	---	---	---	---	---	---	---	35,000
Boyd	172	---	---	---	---	945,800	---	---	945,800	---	---
Braham	1,660	---	760,000	---	---	204,000	39,000	67,944	1,070,944	---	1,528,689
Brainerd	13,954	980,000	---	---	11,190,000	2,630,000	15,366,374	---	30,166,374	---	3,320,492
Brandon	449	---	---	---	1,514,000	762,000	---	---	2,276,000	---	45,776
Breckenridge	3,531	1,190,000	106,866	---	1,410,000	477,000	---	---	3,183,866	1,322,000	745,556
Breezy Point	1,774	---	---	---	4,950,000	---	---	---	4,950,000	---	1,317,529
Brewster	475	---	---	---	370,000	---	---	---	370,000	---	249,080
Bricelyn	327	---	---	---	---	40,000	---	178,000	218,000	---	24,707
Brook Park	138	---	---	---	---	---	---	---	---	---	38,000

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond									Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	
Brooklyn Center	30,330	3,275,000	20,560,000	---	5,690,000	---	---	---	29,525,000	4,505,000	---
Brooklyn Park	75,156	16,275,000	8,390,000	17,100,000	10,225,000	6,480,000	---	2,340,000	60,810,000	13,780,000	2,207,254
Brooten	645	350,000	---	---	---	---	---	---	350,000	---	2,525,745
Browerville	706	---	---	---	570,000	---	205,000	---	775,000	190,171	1,229,311
Browns Valley	625	---	---	---	90,000	275,000	---	---	365,000	365,000	---
Brownsdale	696	---	---	---	1,333,478	---	---	---	1,333,478	---	---
Brownsville	480	140,000	---	---	---	1,245,000	---	---	1,385,000	465,000	---
Brownnton	812	---	---	---	1,525,000	---	---	---	1,525,000	1,525,000	550,185
Buckman	249	---	---	---	---	---	---	---	---	---	70,000
Buffalo	14,154	14,815,000	---	---	4,900,000	64,702,080	10,350,000	---	94,767,080	36,158,639	2,902,641
Buffalo Lake	732	---	---	---	1,663,000	---	---	---	1,663,000	---	1,019,613
Buhl	978	---	195,000	---	370,000	---	---	---	565,000	---	---
Burnsville	61,081	2,745,000	13,595,000	---	20,325,000	4,330,000	---	16,800,000	57,795,000	---	1,107,363
Butterfield	506	---	---	---	---	453,000	355,000	---	808,000	225,000	173,000
Byron	4,800	---	---	---	5,457,000	5,953,000	---	---	11,410,000	---	2,876,938
Caledonia	2,902	738,000	---	---	---	1,005,000	---	---	1,743,000	1,218,000	678,646
Callaway	204	---	---	---	---	---	---	337,000	337,000	---	346,086
Calumet	368	---	---	---	---	217,590	---	---	217,590	---	45,465
Cambridge	7,657	---	---	---	9,047,535	17,352,463	---	175,000	26,574,998	1,715,000	6,061,472
Canby	1,810	72,000	290,000	---	620,000	390,000	---	---	1,372,000	390,000	1,361,189
Cannon Falls	4,076	---	---	---	8,650,000	---	500,000	---	9,150,000	3,935,000	13,782,788
Canton	318	---	---	---	---	427,000	---	---	427,000	---	---
Carlos	406	180,000	---	---	750,000	---	---	---	930,000	---	---
Carlton	782	---	---	---	---	1,652,000	---	---	1,652,000	---	1,610,677
Carver	2,946	---	---	---	3,745,000	8,955,000	---	---	12,700,000	350,000	2,756,319
Cass Lake	825	---	---	---	---	344,000	---	---	344,000	---	838,406
Cedar Mills	46	---	---	---	---	204,500	---	---	204,500	---	---
Center City	608	---	---	---	66,577	---	---	---	66,577	---	---
Centerville	3,821	---	---	---	7,851,897	---	---	---	7,851,897	---	---
Ceylon	343	---	---	---	---	430,000	---	---	430,000	430,000	---
Champlin	23,983	5,965,000	5,470,000	---	---	5,640,000	---	---	17,075,000	7,360,000	---
Chandler	238	---	---	---	---	21,500	---	---	21,500	---	1,045,490
Chanhassen	22,590	6,355,000	1,015,000	---	14,705,000	12,415,000	435,000	---	34,925,000	2,520,000	3,375,125
Chaska	24,048	---	19,595,000	---	16,505,000	12,635,000	71,645,000	---	120,380,000	57,220,000	1,745,000
Chatfield	2,562	325,000	---	418,130	3,888,803	7,275,000	1,665,000	---	13,571,933	900,000	---
Chisago City	4,718	---	---	---	6,355,000	---	---	1,550,000	7,905,000	---	254,331
Chisholm	4,629	1,440,000	140,000	---	465,000	---	---	---	2,045,000	140,000	1,843,401
Chokio	422	---	---	---	35,000	1,319,000	---	---	1,354,000	35,000	652,008
Circle Pines	5,211	---	4,435,000	---	4,540,000	485,000	605,000	---	10,065,000	4,590,000	---
Clara City	1,312	---	---	---	741,000	---	850,000	---	1,591,000	850,000	3,147,518
Claremont	605	---	450,000	---	---	1,370,000	---	---	1,820,000	1,370,000	1,511,211

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond					G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue						
Clarissa	609	---	---	---	---	2,635,100	---	---	2,635,100	995,000	62,835	
Clarkfield	885	---	---	---	382,000	3,715,000	209,269	---	4,306,269	1,790,000	61,374	
Clear Lake	443	---	---	---	180,000	148,000	---	---	328,000	---	836,145	
Clearbrook	540	895,000	---	---	96,000	200,000	---	---	1,191,000	895,000	254,538	
Clearwater	1,436	---	---	---	1,455,000	1,885,000	---	430,000	3,770,000	1,455,000	6,589,900	
Clements	154	---	---	---	---	---	---	---	---	---	123,162	
Cleveland	713	---	---	---	---	1,317,500	---	---	1,317,500	55,000	219,062	
Clinton	418	---	---	---	---	1,180,700	---	---	1,180,700	---	262,043	
Clontarf	160	---	---	---	---	---	539,900	---	539,900	---	151,438	
Cloquet	11,780	---	---	---	2,135,000	1,805,000	---	---	3,940,000	---	1,923,470	
Cohasset	2,612	---	---	---	---	1,350,000	1,675,000	---	3,025,000	3,025,000	---	
Cokato	2,749	1,710,000	---	---	---	32,000	---	---	1,742,000	---	5,188,988	
Cold Spring	3,802	---	---	---	8,500,000	405,000	---	---	8,905,000	405,000	6,042,461	
Coleraine	1,141	---	1,160,000	97,000	---	390,000	---	---	1,647,000	---	3,109,074	
Cologne	1,394	7,730,000	---	---	---	1,915,000	---	---	9,645,000	---	838,928	
Columbia Heights	18,137	11,000,000	150,000	2,890,000	4,569,460	2,590,540	5,040,000	---	26,240,000	150,000	---	
Columbus	4,115	---	---	---	11,297,926	---	---	---	11,297,926	---	---	
Comfrey	356	---	---	---	35,000	522,000	238,108	---	795,108	---	55,823	
Comstock	108	---	---	---	---	---	---	---	---	---	134,426	
Cook	583	---	---	---	---	2,641,700	---	---	2,641,700	50,000	---	
Coon Rapids	63,005	3,190,000	2,510,000	---	6,345,000	15,780,000	---	---	27,825,000	5,185,000	---	
Corcoran	5,774	---	---	---	---	---	231,000	---	231,000	---	1,151,000	
Cosmos	524	---	---	---	---	---	---	---	---	---	1,283,109	
Cottage Grove	34,017	---	3,215,000	---	15,155,000	1,740,000	7,595,000	---	27,705,000	2,130,000	1,004,831	
Cottonwood	1,160	---	---	---	1,275,000	---	---	---	1,275,000	---	778,000	
Courtland	598	---	42,037	---	306,500	523,016	---	---	871,553	130,000	45,000	
Cromwell	211	---	---	---	101,000	---	---	---	101,000	---	299,001	
Crookston	8,058	---	---	---	625,000	1,717,200	---	---	2,342,200	340,000	737,877	
Crosby	2,311	---	---	---	2,465,000	---	---	---	2,465,000	---	334,841	
Crosslake	2,090	2,870,000	---	---	2,506,000	4,300,000	2,865,000	---	12,541,000	195,000	3,174,276	
Crystal	22,167	1,965,000	665,000	---	6,675,000	---	---	---	9,305,000	1,725,000	---	
Currie	200	---	---	---	---	503,000	---	---	503,000	---	---	
Cuyuna	282	---	---	---	115,000	---	---	---	115,000	---	---	
Dakota	326	---	---	---	---	---	---	---	---	---	69,785	
Dalton	237	---	---	---	50,000	---	---	---	50,000	---	138,768	
Danube	482	120,000	---	---	---	---	---	---	120,000	---	204,517	
Darfur	119	---	---	---	---	175,000	---	---	175,000	---	---	
Dassel	1,316	260,000	---	---	1,510,000	80,000	590,000	---	2,440,000	340,000	3,240,591	
Dawson	1,406	490,500	---	---	398,000	1,336,000	375,000	575,105	3,174,605	---	2,872,157	
Dayton	5,019	83,000	---	---	36,255,000	---	85,000	---	36,423,000	1,515,000	2,637,000	
De Graff	124	---	---	---	---	---	---	---	---	---	146,485	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Popu- lation	Type of Bond						Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue						
Deer Creek	317	92,500	---	---	---	---	305,000	---	---	397,500	---	---
Deer River	925	26,000	---	---	1,403,466	---	255,780	---	---	1,685,246	725,000	224,000
Deerwood	580	335,000	---	---	---	---	---	---	---	335,000	---	---
Delano	5,359	1,400,000	---	---	2,770,000	---	2,350,000	3,100,000	865,000	10,485,000	---	21,492,694
Delavan	176	---	---	---	---	---	574,000	---	---	574,000	---	---
Delhi	71	73,400	---	---	---	---	---	---	---	73,400	---	44,289
Dennison	171	---	---	---	850,000	---	100,000	---	---	950,000	---	---
Dent	184	---	---	---	---	---	537,657	---	---	537,657	44,657	52,966
Detroit Lakes	8,599	4,674,999	540,000	---	18,495,000	---	---	4,200,000	---	27,909,999	---	3,409,756
Dexter	320	---	---	110,674	433,100	---	---	105,000	---	648,774	---	---
Dilworth	3,684	---	---	---	17,487,000	---	---	---	---	17,487,000	145,000	1,470,888
Dodge Center	2,575	---	89,660	---	5,840,000	---	205,340	798,921	---	6,933,921	1,020,000	---
Donaldson	29	---	---	---	---	---	---	---	---	---	---	7,392
Donnelly	235	---	---	---	460,000	---	---	---	---	460,000	---	---
Dover	604	---	---	---	460,000	---	260,000	318,000	---	1,038,000	---	---
Dovray	65	---	---	---	---	---	219,000	---	---	219,000	---	5,800
Duluth	85,220	60,815,000	---	175,000	48,845,000	---	56,315,000	1,675,000	310,000	168,135,000	27,715,000	31,280,612
Dumont	112	---	---	---	---	---	266,000	---	---	266,000	---	---
Dundas	978	1,155,000	1,525,000	---	1,030,000	---	4,105,000	---	---	7,815,000	2,280,000	1,230,590
Dundee	82	---	---	---	---	---	184,000	---	---	184,000	---	---
Dunnell	181	---	---	---	---	---	---	---	---	---	---	228,782
Eagan	65,847	10,715,000	---	---	7,825,000	---	2,530,000	---	4,105,000	25,175,000	3,580,000	---
Eagle Bend	597	---	---	---	2,770,000	---	800,000	---	---	3,570,000	800,000	---
Eagle Lake	2,229	---	---	---	2,860,000	---	395,000	---	---	3,255,000	210,000	5,790
East Bethel	12,130	1,800,000	---	---	415,000	---	1,715,000	---	---	3,930,000	---	---
East Grand Forks	7,893	---	---	---	13,045,000	---	1,275,000	---	---	14,320,000	320,000	2,970,180
East Gull Lake	1,009	---	---	---	2,825,000	---	495,000	---	---	3,320,000	495,000	6,240,820
Echo	239	---	---	---	310,000	---	430,000	---	---	740,000	---	---
Eden Prairie	62,610	20,010,000	---	---	7,570,000	---	---	7,695,000	---	35,275,000	6,645,000	3,359,000
Eden Valley	901	---	---	---	770,000	---	700,000	---	---	1,470,000	855,000	2,477,000
Edgerton	988	---	---	---	---	---	70,251	---	---	70,251	---	303,000
Edina	48,169	4,555,000	10,015,000	---	20,635,000	---	26,415,000	14,675,000	---	76,295,000	12,250,000	---
Effie	95	---	---	---	---	---	303,000	---	---	303,000	---	---
Elba	200	---	---	---	85,700	---	---	---	---	85,700	---	---
Elbow Lake	1,223	---	---	---	5,010,000	---	140,000	---	---	5,150,000	140,000	968,525
Elgin	972	60,000	410,000	---	325,000	---	787,000	---	---	1,582,000	---	---
Elizabeth	168	66,000	---	---	---	---	609,000	---	---	675,000	---	30,100
Elk River	23,888	15,135,000	505,000	---	4,480,000	---	8,125,000	17,910,000	---	46,155,000	5,130,000	5,575,765
Elko New Market	3,817	390,000	---	---	5,550,000	---	5,925,000	---	---	11,865,000	---	---
Ellendale	649	---	---	---	151,000	---	---	---	---	151,000	---	3,017,141
Ellsworth	514	---	---	---	---	---	505,000	---	---	505,000	---	36,500

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond					G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue						
Elmore	642	---	---	---	135,000	---	---	---	135,000	---	---	
Ely	3,529	190,000	990,000	---	40,000	5,869,586	---	---	7,089,586	1,220,000	3,770,000	
Elysian	580	---	---	---	1,505,000	572,000	---	---	2,077,000	492,000	1,075,163	
Emily	924	---	---	---	1,260,000	1,620,000	---	---	2,880,000	---	31,585	
Emmons	407	---	---	---	9,189	---	---	---	9,189	---	88,000	
Erhard	129	49,500	---	---	---	---	---	---	49,500	---	---	
Erskine	424	41,000	---	---	---	715,982	---	---	756,982	---	---	
Evan	86	---	---	---	---	---	---	---	---	---	330,000	
Evansville	565	---	---	---	2,190,000	---	---	---	2,190,000	---	1,529,896	
Eveleth	3,594	---	---	---	541,055	467,520	---	---	1,008,575	---	7,269,635	
Excelsior	2,382	---	---	---	---	1,005,000	---	---	1,005,000	---	---	
Eyota	1,834	---	---	---	1,270,000	3,850,000	---	---	5,120,000	3,725,000	188,571	
Fairfax	1,245	---	---	---	130,000	4,458,405	---	---	4,588,405	2,965,000	143,666	
Fairmont	10,686	---	415,000	---	14,720,000	2,345,000	---	---	17,480,000	8,630,000	11,659,000	
Falcon Heights	5,746	---	570,000	---	340,000	---	---	---	910,000	---	---	
Faribault	22,818	17,420,000	445,000	---	4,490,000	5,015,000	2,900,000	---	30,270,000	6,400,000	590,000	
Farmington	18,735	1,080,000	425,000	---	35,050,000	6,673,411	---	---	43,228,411	1,375,000	770,000	
Federal Dam	94	---	---	---	47,781	48,400	---	---	96,181	---	---	
Fergus Falls	13,813	3,225,000	740,000	---	11,645,000	3,955,000	1,035,000	---	20,600,000	7,255,000	1,115,739	
Fertile	852	63,000	---	---	---	---	---	---	63,000	---	788,000	
Fifty Lakes	406	---	---	---	60,000	---	---	---	60,000	---	359,723	
Finlayson	327	---	---	---	99,000	413,000	---	---	512,000	---	292,207	
Fisher	376	---	---	---	164,000	1,191,000	---	---	1,355,000	---	1,693,000	
Flensburg	236	---	---	---	---	---	---	---	---	---	32,283	
Floodwood	532	---	---	---	---	164,700	---	---	164,700	---	57,456	
Foley	2,636	---	---	---	5,483,000	550,817	---	---	6,033,817	90,000	73,948	
Forada	193	---	---	---	---	---	---	---	---	---	1,508,601	
Forest Lake	17,417	---	3,355,000	---	1,270,000	11,870,000	---	---	16,495,000	4,710,000	2,093,420	
Foreston	511	---	---	---	---	486,134	---	---	486,134	---	---	
Fosston	1,501	90,000	655,000	---	1,530,000	5,830,000	435,000	---	8,540,000	2,335,000	2,027,485	
Franklin	489	405,000	---	---	---	1,268,000	---	---	1,673,000	---	211,129	
Frazee	1,352	---	---	---	2,017,000	555,000	266,476	---	2,838,476	555,000	---	
Freeborn	272	---	---	---	---	---	---	---	---	---	99,526	
Freeport	520	---	---	---	3,602,911	365,000	---	---	3,967,911	365,000	---	
Fridley	26,422	---	3,400,000	---	7,615,000	6,440,000	---	---	17,455,000	4,375,000	---	
Frost	219	---	---	---	---	1,101,000	---	---	1,101,000	---	320,000	
Fulda	1,267	---	575,000	---	135,000	699,000	---	---	1,409,000	530,000	279,000	
Garfield	308	---	---	---	---	---	68,000	---	68,000	---	309,998	
Garvin	138	---	---	---	---	278,000	---	---	278,000	---	41,430	
Gary	190	1,800	---	---	61,600	---	2,300	---	65,700	---	883,000	
Gaylord	2,249	---	1,890,000	---	6,055,000	6,245,000	---	---	14,190,000	8,135,000	---	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond					G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue						
Gem Lake	442	---	---	---	683,986	850,000	---	---	1,533,986	---	---	
Ghent	355	---	395,000	---	205,000	---	---	---	600,000	---	192,679	
Gibbon	769	880,000	---	---	---	---	---	---	880,000	---	---	
Gilbert	1,760	---	---	---	1,435,000	---	---	145,000	1,580,000	770,000	127,000	
Glencoe	5,760	3,211,000	1,210,000	---	4,190,000	3,559,000	80,000	---	12,250,000	11,025,000	1,565,230	
Glenville	654	---	---	---	367,500	---	---	---	367,500	---	---	
Glenwood	2,623	---	---	---	155,000	518,488	80,000	---	753,488	---	1,313,000	
Glyndon	1,178	1,905,000	---	---	792,136	---	---	---	2,697,136	---	1,116,531	
Golden Valley	20,326	3,725,000	21,410,000	---	47,610,000	4,020,000	---	2,475,000	79,240,000	16,075,000	2,195,000	
Good Thunder	561	---	---	---	465,000	---	---	---	465,000	---	764,000	
Goodhue	926	---	256,537	---	870,000	825,000	---	---	1,951,537	825,000	---	
Goodridge	116	---	---	---	26,000	6,000	---	---	32,000	26,000	---	
Goodview	3,679	---	---	---	3,070,000	---	---	---	3,070,000	---	2,391,282	
Graceville	578	---	---	---	60,000	300,000	3,636,000	---	3,996,000	300,000	114,154	
Grand Marais	1,418	---	---	---	6,754,000	366,000	3,935,000	---	11,055,000	875,000	1,461,000	
Grand Meadow	914	---	1,015,000	---	1,682,000	415,000	---	---	3,112,000	415,000	5,929	
Grand Rapids	9,690	---	955,000	---	20,255,000	5,280,000	1,035,000	1,010,000	28,535,000	---	7,034,000	
Granite Falls	3,009	1,085,000	---	---	4,510,000	1,768,000	4,616,426	---	11,979,426	5,830,000	68,365	
Grant	4,198	---	---	---	41,774	---	---	---	41,774	---	42,544	
Green Isle	508	---	---	---	2,645,000	951,452	1,703,108	---	5,299,560	1,540,000	---	
Greenbush	717	---	---	---	80,000	241,722	147,086	---	468,808	---	---	
Greenfield	2,839	190,000	---	---	4,745,000	---	1,200,000	---	6,135,000	3,710,000	---	
Greenwald	185	---	---	---	218,141	---	---	---	218,141	---	---	
Grey Eagle	335	505,000	---	---	80,000	---	---	---	585,000	---	546,215	
Grove City	609	---	---	---	---	973,132	885,000	---	1,858,132	885,000	60,000	
Grygla	237	---	---	---	276,000	---	---	---	276,000	276,000	---	
Hackensack	308	157,000	---	---	---	275,000	480,000	---	912,000	157,000	144,481	
Hadley	60	---	---	---	---	---	---	---	---	---	7,099	
Hallock	1,116	---	---	---	3,695,000	440,000	---	---	4,135,000	---	106,609	
Halstad	583	---	---	---	320,000	---	---	---	320,000	---	---	
Ham Lake	15,148	290,000	---	---	180,000	---	---	---	470,000	---	34,962	
Hamburg	557	---	---	---	259,000	---	---	---	259,000	9,000	1,128,000	
Hammond	227	---	---	---	---	---	---	---	---	---	330,960	
Hampton	763	540,000	---	---	---	---	1,405,000	---	1,945,000	---	---	
Hancock	704	1,805,000	---	---	---	2,479,402	---	---	4,284,402	1,190,000	38,985	
Hanley Falls	297	130,000	---	---	---	---	---	---	130,000	---	1,400,882	
Hanover	2,668	---	---	---	2,230,000	---	1,770,000	---	4,000,000	660,000	435,690	
Hanska	404	---	---	---	470,000	485,000	---	---	955,000	---	32,526	
Hardwick	201	---	---	---	---	---	---	---	---	---	85,445	
Harmony	1,113	442,000	120,000	---	---	2,805,000	---	---	3,367,000	3,142,000	1,099,145	
Harris	1,258	---	---	---	---	---	---	---	---	---	6,735,919	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Hartland	264	---	---	---	68,000	---	---	---	68,000	---	---
Hastings	22,491	6,045,000	---	---	24,545,000	---	7,885,000	---	38,475,000	9,280,000	1,195,000
Hatfield	42	---	---	---	---	40,000	---	---	40,000	---	---
Hawley	1,921	4,002,579	---	---	4,018,000	1,788,000	---	---	9,808,579	480,000	---
Hayfield	1,334	614,000	165,000	---	1,315,000	1,395,000	1,795,000	---	5,284,000	1,395,000	1,395,000
Hayward	232	---	---	---	190,000	90,000	---	---	280,000	---	---
Hazel Run	54	---	---	---	---	---	---	---	---	---	76,500
Hector	1,143	---	---	---	1,020,000	225,000	2,550,000	---	3,795,000	185,000	1,416,224
Henderson	940	74,000	433,000	---	3,075,000	4,969,894	---	---	8,551,894	1,820,000	199,578
Hendricks	688	249,809	---	---	---	---	2,090,423	---	2,340,232	---	---
Hendrum	297	---	569,591	---	76,000	449,253	---	---	1,094,844	---	8,569
Henning	802	---	---	---	---	8,169,000	273,829	---	8,442,829	3,340,000	662,337
Henriette	99	---	---	---	---	46,205	---	---	46,205	---	---
Herman	416	---	---	---	759,850	1,386,800	---	---	2,146,650	---	75,068
Hermantown	9,318	---	---	---	14,975,000	1,765,000	9,450,000	---	26,190,000	2,300,000	114,375
Heron Lake	752	---	590,000	---	---	2,733,000	85,000	---	3,408,000	---	283,157
Hewitt	269	---	---	---	---	---	---	---	---	---	76,125
Hibbing	16,120	440,000	355,000	---	---	2,376,000	2,365,000	---	5,536,000	---	17,851,368
Hill City	453	---	---	---	---	1,161,000	---	---	1,161,000	---	---
Hilltop	791	---	155,000	---	---	---	---	---	155,000	---	---
Hinckley	1,428	110,000	1,180,000	---	---	200,000	1,075,000	---	2,565,000	60,000	3,186,229
Hitterdal	171	---	345,000	---	---	---	184,900	---	529,900	---	143,000
Hoffman	637	---	---	---	1,061,000	1,732,000	---	150,000	2,943,000	---	1,085,728
Hokah	546	---	---	---	30,000	---	---	---	30,000	---	1,116,000
Holdingford	772	765,000	---	---	---	---	---	---	765,000	765,000	---
Hollandale	268	---	---	---	---	75,000	---	---	75,000	---	---
Holloway	101	350,000	---	---	---	---	---	---	350,000	---	---
Hopkins	17,481	9,855,000	8,135,000	---	2,690,000	2,565,000	3,410,000	---	26,655,000	3,540,000	425,000
Houston	989	897,000	---	180,000	235,000	115,000	---	---	1,427,000	235,000	138,042
Howard Lake	2,016	1,835,000	575,000	---	1,995,000	6,860,000	330,000	---	11,595,000	3,910,000	351,000
Hoyt Lakes	1,834	500,000	120,003	---	775,000	---	---	---	1,395,003	500,000	1,582,911
Hugo	12,573	10,005,000	1,465,000	---	1,180,000	2,120,000	1,910,000	---	16,680,000	---	190,889
Hutchinson	14,134	410,000	605,000	---	17,845,000	57,577,973	25,785,000	---	102,222,973	395,000	6,934,235
Ihlen	84	---	---	---	---	---	---	---	---	---	92,487
Independence	3,720	---	---	---	1,346,000	215,000	155,000	---	1,716,000	100,000	355,000
Inver Grove Heights	33,917	15,946,204	13,495,593	---	14,085,000	---	2,340,000	---	45,866,797	15,825,000	1,915,000
Iona	146	---	---	---	---	751,000	---	---	751,000	---	---
Ironton	532	---	---	---	---	---	---	---	---	---	458,854
Isanti	5,556	---	---	---	10,405,000	1,090,000	---	---	11,495,000	---	6,388,165
Isle	826	---	127,000	---	199,000	3,791,000	---	---	4,117,000	---	25,449
Ivanhoe	608	144,200	---	---	---	385,000	786,797	---	1,315,997	385,000	184

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Popu- lation	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Jackson	3,424	100,000	---	---	830,000	160,000	4,350,000	---	5,440,000	100,000	202,598
Janesville	2,209	---	---	---	8,030,000	950,000	220,000	---	9,200,000	1,810,000	433,725
Jasper	568	---	---	---	420,000	316,000	661,045	---	1,397,045	---	579,175
Jenkins	347	---	---	---	---	---	---	---	---	---	46,741
Jordan	5,418	---	---	---	13,428,258	12,696,742	---	---	26,125,000	5,750,000	6,217,000
Kandiyohi	523	301,000	---	---	---	---	260,000	---	561,000	301,000	---
Karlstad	713	---	---	---	---	610,000	191,721	---	801,721	610,000	194,364
Kasson	5,542	---	---	---	2,465,000	735,000	1,860,000	---	5,060,000	1,530,000	8,556,000
Keewatin	1,163	---	---	---	---	---	---	---	---	---	599,374
Kelliher	310	---	---	---	170,000	---	---	---	170,000	---	---
Kennedy	211	---	---	---	86,000	---	---	---	86,000	---	15,786
Kenneth	51	---	---	---	---	216,000	---	---	216,000	---	---
Kent	112	---	---	---	---	---	---	---	---	---	---
Kenyon	1,744	---	---	---	1,180,000	215,000	925,000	---	2,320,000	2,255,000	88,000
Kerkhoven	733	---	---	---	560,000	725,000	337,762	---	1,622,762	---	---
Kettle River	174	41,000	---	---	---	708,300	---	---	749,300	---	90,000
Kiester	485	---	755,000	---	---	---	---	---	755,000	755,000	303,000
Kilkenny	158	---	---	---	---	140,000	---	---	140,000	---	14,381
Kimball	703	---	---	---	2,209,000	536,000	---	---	2,745,000	495,000	35,362
La Crescent	5,132	---	---	---	2,730,000	7,390,000	---	---	10,120,000	855,000	122,230
La Salle	84	---	---	---	---	---	310,000	---	310,000	---	---
Lake Benton	664	---	---	---	---	2,691,274	---	---	2,691,274	---	453,411
Lake Bronson	234	---	---	---	---	---	---	---	---	---	191,334
Lake City	5,303	---	---	---	2,250,000	585,000	1,531,961	---	4,366,961	---	5,998,249
Lake Crystal	2,593	2,505,000	---	---	2,255,600	8,319,400	900,000	---	13,980,000	4,745,000	68,983
Lake Elmo	8,389	---	---	---	4,395,000	4,730,000	---	---	9,125,000	---	324,000
Lake Henry	80	133,000	---	---	---	---	---	---	133,000	---	29,950
Lake Lillian	226	---	---	---	---	---	---	---	---	---	789,356
Lake Park	825	---	---	---	---	295,000	---	---	295,000	295,000	648,520
Lake Shore	1,034	80,000	---	---	---	345,000	---	---	425,000	80,000	113,414
Lake St. Croix Beach	1,168	---	---	---	---	---	325,000	---	325,000	---	---
Lake Wilson	248	---	---	---	---	426,703	273,790	---	700,493	---	173,543
Lakefield	1,666	1,785,000	---	---	400,000	---	---	---	2,185,000	400,000	2,923,569
Lakeland	1,888	650,000	---	---	---	1,750,000	---	---	2,400,000	---	---
Lakeville	54,328	51,745,000	4,335,000	---	10,425,000	7,735,000	17,140,000	7,575,000	98,955,000	16,645,000	5,385,361
Lamberton	800	---	---	---	2,345,000	107,000	158,484	---	2,610,484	---	102,828
Lancaster	326	---	---	---	---	---	---	---	---	---	6,624
Landfall	700	---	---	---	---	---	---	---	---	---	400,498
Lanesboro	728	---	25,000	---	261,000	2,500,000	---	---	2,786,000	165,000	313,273
Laporte	143	---	---	---	---	835,000	---	---	835,000	---	---
Lauderdale	2,322	---	---	---	1,880,000	---	---	---	1,880,000	---	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Popu- lation	Type of Bond						Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue						
Le Center	2,394	---	282,000	---	6,165,000	1,379,397	---	---	7,826,397	282,000	7,165,519	
Le Sueur	4,331	3,870,000	430,000	---	6,910,000	5,205,000	4,524,775	---	20,939,775	5,140,000	17,260,448	
Leroy	893	---	---	---	1,200,000	2,876,600	---	---	4,076,600	2,615,000	174,793	
Lester Prairie	1,779	---	25,000	---	---	4,237,480	90,000	---	4,352,480	90,000	22,077	
Lewiston	1,487	1,630,000	55,000	---	812,000	2,093,000	---	---	4,590,000	775,000	1,744,207	
Lewisville	240	465,000	---	---	---	---	---	---	465,000	---	---	
Lexington	1,976	---	---	---	1,263,500	---	---	---	1,263,500	---	---	
Lilydale	800	---	1,530,000	---	---	---	535,000	---	2,065,000	---	---	
Lindstrom	4,012	---	---	---	1,390,000	2,995,000	---	---	4,385,000	1,000,000	458,212	
Lino Lakes	19,987	2,990,000	6,675,000	---	11,365,000	2,050,000	570,000	---	23,650,000	8,190,000	429,000	
Lismore	218	233,162	---	---	---	441,000	---	---	674,162	---	131,432	
Litchfield	6,845	580,000	---	---	2,640,000	5,440,000	9,980,000	---	18,640,000	755,000	11,907,393	
Little Canada	10,043	---	4,915,000	---	3,115,000	---	---	---	8,030,000	---	---	
Little Falls	8,418	505,000	1,775,000	---	20,820,000	1,965,000	---	---	25,065,000	4,295,000	6,846,110	
Littlefork	689	352,000	---	---	---	1,010,000	---	---	1,362,000	---	120,662	
Long Beach	312	---	---	---	---	---	---	---	---	---	470,000	
Long Lake	1,723	---	---	---	2,195,000	165,000	---	---	2,360,000	---	---	
Long Prairie	2,988	---	---	---	2,720,000	4,175,000	290,000	---	7,185,000	3,390,000	---	
Longville	175	---	---	---	---	1,395,000	---	---	1,395,000	---	235,160	
Lonsdale	2,873	---	---	---	5,725,000	500,000	---	---	6,225,000	120,000	5,596,788	
Loretto	599	---	---	---	147,000	---	---	---	147,000	---	713,000	
Lowry	280	---	---	---	735,000	407,000	---	---	1,142,000	---	394,141	
Lucan	203	---	---	---	---	353,000	---	---	353,000	---	---	
Luverne	4,579	1,770,000	982,500	---	1,910,000	3,260,000	230,000	83,000	8,235,500	1,280,000	250,295	
Lyle	561	240,600	258,000	---	---	108,000	---	---	606,600	---	---	
Lynd	390	325,000	---	---	---	174,753	---	---	499,753	---	---	
Mabel	717	---	120,000	---	70,000	1,264,000	50,000	---	1,504,000	50,000	3,131	
Madelia	2,252	---	10,000	---	1,750,000	1,285,000	920,000	310,552	4,275,552	1,080,000	5,566,984	
Madison	1,658	1,560,000	---	---	---	2,720,000	1,175,000	---	5,455,000	---	---	
Madison Lake	935	38,000	---	---	955,000	235,000	---	---	1,228,000	720,000	128,142	
Magnolia	202	508,900	---	---	---	---	---	---	508,900	---	60,086	
Mahnomen	1,167	50,000	---	---	740,000	128,000	---	---	918,000	740,000	1,395,173	
Mahtomedi	8,048	4,370,000	---	---	5,885,000	3,205,000	---	---	13,460,000	---	775,000	
Mankato	36,659	3,885,000	5,712,834	---	66,115,000	58,559,527	---	---	134,272,361	280,000	504,021	
Mantorville	1,186	45,000	---	---	580,000	1,040,000	---	---	1,665,000	---	---	
Maple Grove	59,932	47,885,000	100,000	---	52,105,000	10,765,000	---	---	110,855,000	36,095,000	8,190,745	
Maple Lake	2,010	---	455,000	---	3,475,000	1,790,000	---	---	5,720,000	---	7,049,124	
Maple Plain	1,929	335,000	---	---	---	252,000	---	---	587,000	---	3,397,201	
Mapleton	1,650	---	---	---	4,380,000	---	---	---	4,380,000	1,580,000	---	
Maplewood	36,717	9,865,000	3,942,297	---	53,780,000	995,000	---	6,585,000	75,167,297	9,140,000	1,393,235	
Marble	698	---	---	---	---	44,000	---	---	44,000	---	129,850	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Marine on St. Croix	717	---	---	---	200,000	---	---	---	200,000	---	---
Marshall	13,141	---	4,645,000	---	7,453,000	20,997,000	52,795,000	---	85,890,000	13,800,000	4,778,065
Mayer	1,915	---	---	---	3,100,000	9,560,000	---	---	12,660,000	4,820,000	3,332,901
Maynard	356	170,000	11,000	---	---	1,113,800	---	---	1,294,800	---	3,703
Mazeppa	778	---	---	---	1,185,000	---	---	---	1,185,000	---	260,279
Mc Grath	75	29,800	---	---	---	---	---	---	29,800	---	---
Mc Intosh	580	---	---	---	---	4,281,527	---	---	4,281,527	---	491,378
Meadowlands	128	---	---	---	---	---	---	---	---	---	12,385
Medford	1,158	---	---	---	2,705,000	---	---	---	2,705,000	2,705,000	1,373,253
Medina	4,931	415,000	980,000	---	2,835,000	8,350,000	---	---	12,580,000	---	20,000
Melrose	3,310	---	---	---	3,830,000	8,923,700	---	---	12,753,700	1,330,000	15,900
Menahga	1,227	2,306,000	---	---	820,000	1,030,000	184,000	---	4,340,000	120,000	201,473
Mendota	190	65,000	---	---	---	---	---	---	65,000	---	---
Mendota Heights	11,749	3,485,000	---	---	9,220,000	125,000	---	---	12,830,000	945,000	---
Middle River	322	---	---	---	---	282,500	---	---	282,500	---	---
Miesville	167	---	---	---	---	---	---	---	---	---	42,533
Milaca	2,837	---	---	---	1,815,000	4,135,508	2,545,000	---	8,495,508	---	251,000
Miltona	357	---	105,000	---	622,200	---	280,000	---	1,007,200	---	---
Minneapolis	390,131	247,525,000	155,970,000	---	46,810,000	575,533,000	45,647,000	---	1,071,485,000	12,360,000	165,635,000
Minnesota	1,384	---	505,000	---	2,060,000	---	---	---	2,565,000	---	398,730
Minnesota Lake	645	835,000	---	---	---	---	---	---	835,000	---	---
Minnnetonka	51,756	12,665,000	---	---	---	8,410,000	---	---	21,075,000	4,215,000	---
Minnnetonka Beach	610	1,070,000	---	---	---	---	---	---	1,070,000	---	40,000
Minnetrissa	6,189	---	---	---	1,220,000	1,070,000	245,000	---	2,535,000	1,070,000	745,000
Montevideo	5,436	831,500	---	---	6,634,463	3,309,037	---	---	10,775,000	1,630,000	2,241,117
Montgomery	3,267	---	---	---	3,655,000	8,553,252	1,330,000	740,000	14,278,252	---	7,690,814
Monticello	11,366	16,645,000	575,000	---	24,075,000	---	32,625,000	---	73,920,000	---	564,293
Montrose	2,498	3,240,000	---	---	1,035,000	2,774,682	---	---	7,049,682	---	4,591,000
Moorhead	36,226	2,670,000	10,835,000	---	123,725,000	2,455,000	34,950,000	---	174,635,000	17,360,000	23,147,367
Moose Lake	2,412	---	330,000	---	---	2,167,000	2,090,000	---	4,587,000	---	1,306,055
Mora	3,681	2,420,000	---	---	1,385,000	2,652,000	---	---	6,457,000	735,000	---
Morgan	845	---	---	---	---	1,070,000	---	---	1,070,000	1,070,000	1,082,505
Morris	5,205	655,000	---	---	6,565,000	---	---	---	7,220,000	655,000	2,940,766
Morristown	1,032	---	---	---	---	80,000	815,000	---	895,000	80,000	760,595
Morton	415	---	---	---	---	323,000	---	---	323,000	---	---
Motley	673	330,000	---	---	60,000	595,000	---	---	985,000	330,000	50,777
Mound	9,769	10,740,000	9,099,000	---	17,122,999	5,860,000	860,000	---	43,681,999	7,119,000	57,299
Mounds View	12,641	1,216,488	---	485,000	1,590,000	1,060,000	---	---	4,351,488	1,060,000	---
Mountain Iron	2,809	290,000	---	685,000	1,455,000	---	---	1,595,000	4,025,000	1,595,000	836,236
Mountain Lake	2,008	---	---	---	1,863,100	1,374,900	4,536,729	---	7,774,729	2,515,000	2,883,000
Murdock	288	---	---	---	242,000	---	---	---	242,000	---	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Nashwauck	942	---	---	---	920,000	---	---	---	920,000	---	702,631
Nassau	70	154,000	---	---	---	---	---	---	154,000	---	---
Nelson	155	---	---	---	---	---	---	---	---	---	---
Nerstrand	246	---	---	---	---	980,500	---	---	980,500	---	191,749
Nevis	385	---	---	---	19,397	536,000	---	---	555,397	---	70,000
New Auburn	502	---	---	---	---	1,052,253	---	---	1,052,253	---	56,281
New Brighton	22,511	---	48,980,000	---	4,685,000	675,000	---	7,455,000	61,795,000	---	101,300
New Germany	360	510,000	---	---	50,000	1,535,000	---	---	2,095,000	---	110,499
New Hope	20,860	410,000	5,360,000	---	1,045,000	---	2,620,000	---	9,435,000	680,000	229,152
New London	1,195	---	---	---	3,805,000	---	---	---	3,805,000	---	228,982
New Prague	7,006	5,475,000	290,000	---	11,451,547	12,386,294	771,233	---	30,374,074	4,246,000	2,353,587
New Richland	1,147	---	650,000	---	554,000	581,000	---	---	1,785,000	---	1,457,135
New Ulm	13,473	5,382,400	550,000	---	9,200,000	20,970,100	---	1,606,833	37,709,333	14,585,000	5,089,125
New York Mills	1,187	---	795,000	---	1,975,000	4,472,882	300,000	---	7,542,882	1,125,000	155,219
Newfolden	359	230,000	---	---	---	249,000	---	---	479,000	230,000	10,635
Newport	3,542	195,000	1,310,000	---	1,360,000	---	835,000	---	3,700,000	1,240,000	---
Nicollet	1,008	---	595,000	---	3,766,000	875,000	---	---	5,236,000	20,000	1,361,728
Nielsville	82	---	---	---	---	176,800	---	---	176,800	---	24,000
Nisswa	2,053	---	---	---	---	300,000	2,436,619	---	2,736,619	120,000	754,780
North Branch	10,370	135,123	2,810,000	---	20,200,000	410,000	26,950,000	---	50,505,123	6,815,000	11,273,839
North Mankato	13,003	---	735,000	---	21,445,000	10,761,063	---	---	32,941,063	3,275,000	1,600,000
North St. Paul	11,600	9,980,000	3,360,000	---	150,000	5,330,000	---	695,000	19,515,000	1,355,000	1,712,405
Northfield	19,839	1,650,000	2,975,000	---	8,605,000	23,571,000	30,745,000	---	67,546,000	4,795,000	8,340,935
Northome	234	---	---	---	---	---	---	---	---	---	211,333
Norwood Young America	3,594	---	---	---	9,770,000	10,895,000	3,470,000	---	24,135,000	335,000	---
Nowthen	4,384	1,055,000	---	---	---	---	---	---	1,055,000	---	---
Oak Grove	8,504	---	1,690,000	---	938,480	---	---	---	2,628,480	---	---
Oak Park Heights	4,708	---	---	---	6,300,000	---	---	---	6,300,000	---	---
Okdale	27,230	---	160,000	---	23,135,000	695,000	---	---	23,990,000	1,005,000	2,090,000
Odessa	96	---	---	---	---	224,000	---	---	224,000	---	---
Odin	106	---	---	---	---	---	---	---	---	---	142,073
Ogilvie	468	---	200,000	---	---	80,000	---	---	280,000	200,000	---
Okabena	174	---	---	---	---	334,000	---	---	334,000	334,000	---
Oklee	390	---	---	---	---	865,000	---	---	865,000	865,000	63,054
Olivia	2,552	---	---	---	6,770,803	4,277,543	---	---	11,048,346	3,785,000	1,064,527
Onamia	864	79,000	---	---	---	---	339,000	---	418,000	79,000	363,000
Ormsby	141	88,867	---	---	---	---	198,000	---	286,867	---	113,960
Orono	7,896	---	---	---	6,330,000	---	4,090,000	---	10,420,000	595,000	---
Oronoco	1,113	511,000	---	---	---	---	---	305,073	816,073	---	---
Orr	235	---	---	---	---	---	---	---	---	---	289,000
Ortonville	1,933	2,930,000	---	---	1,675,000	1,863,000	2,990,000	---	9,458,000	1,850,000	1,069,515

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond						All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue				
Osakis	1,608	---	---	---	3,470,000	---	---	---	3,470,000	480,000	588,334
Oslo	321	---	---	---	---	---	---	---	---	---	115,022
Osseo	2,465	---	2,445,000	---	1,400,000	---	2,110,000	---	5,955,000	1,825,000	106,033
Ostrander	245	---	---	---	---	375,000	---	---	375,000	---	---
Otsego	13,319	85,000	---	---	12,570,000	26,765,000	3,430,000	---	42,850,000	85,000	---
Ottertail	475	---	---	---	240,000	970,000	---	---	1,210,000	---	1,085,000
Owatonna	25,381	---	---	---	18,435,000	3,670,000	9,560,000	---	31,665,000	6,520,000	1,656,361
Palisade	152	---	---	---	---	---	---	---	---	---	117,858
Park Rapids	3,494	---	---	---	9,865,000	510,000	---	---	10,375,000	---	7,449,546
Parkers Prairie	1,020	---	---	---	1,135,000	---	810,000	---	1,945,000	---	340,500
Paynesville	2,298	100,000	---	---	3,725,000	195,000	---	---	4,020,000	1,135,000	---
Pease	208	---	---	---	453,000	85,000	---	---	538,000	---	---
Pelican Rapids	2,398	---	500,000	---	2,060,000	1,845,000	960,000	---	5,365,000	1,250,000	1,695,206
Pemberton	252	---	---	---	52,966	---	---	---	52,966	---	1,534,197
Pennock	490	1,338,000	---	---	585,000	---	---	---	1,923,000	---	---
Pequot Lakes	1,993	---	---	---	1,751,570	50,000	---	---	1,801,570	50,000	522,037
Perham	2,750	2,180,000	---	---	7,373,700	1,245,000	14,650,000	---	25,448,700	1,700,000	3,366,422
Pierz	1,415	---	422,000	---	255,000	425,000	---	---	1,102,000	---	---
Pillager	495	---	---	---	2,145,000	1,285,000	---	---	3,430,000	145,000	374,365
Pine City	3,295	1,990,000	890,000	---	2,025,000	9,865,000	595,000	---	15,365,000	1,805,000	---
Pine Island	3,363	---	---	---	7,912,025	1,930,000	---	---	9,842,025	965,000	1,057,890
Pine River	916	---	---	---	---	355,000	---	---	355,000	---	123,000
Pipestone	4,335	---	1,560,000	---	5,984,154	6,383,830	---	---	13,927,984	1,005,000	1,392,400
Plainview	3,394	---	---	---	---	405,000	195,000	---	600,000	---	922,000
Plato	312	---	---	---	---	---	---	---	---	---	652,000
Plummer	249	95,000	---	---	---	---	---	---	95,000	---	58,334
Plymouth	71,536	20,100,000	4,000,000	---	9,275,000	---	9,905,000	---	43,280,000	4,610,000	---
Porter	155	---	---	---	---	---	---	---	---	---	46,179
Preston	1,382	1,143,619	---	297,831	560,000	1,361,381	545,000	---	3,907,831	---	---
Princeton	4,530	20,000	---	140,000	3,984,000	3,849,368	11,806,000	---	19,799,368	1,845,000	3,498,000
Prinsburg	454	---	---	---	---	2,401,000	386,862	---	2,787,862	---	---
Prior Lake	22,917	11,065,000	340,000	---	8,020,000	9,345,000	9,625,000	---	38,395,000	7,250,000	---
Proctor	2,854	---	---	---	3,125,000	1,740,000	245,000	---	5,110,000	1,985,000	528,761
Quamba	111	---	---	---	---	---	---	---	---	---	---
Racine	405	147,728	---	---	---	311,864	---	---	459,592	---	116,273
Ramsey	23,445	---	3,945,000	---	5,090,000	---	19,200,000	---	28,235,000	2,545,000	1,120,000
Randall	590	---	417,449	---	---	993,000	485,000	---	1,895,449	165,000	---
Raymond	780	---	---	---	860,000	330,000	---	---	1,190,000	330,000	---
Red Lake Falls	1,586	2,375,000	---	---	1,685,000	1,410,000	---	---	5,470,000	1,990,000	360,137
Red Wing	16,300	---	1,155,000	---	3,595,000	25,973,075	1,246,949	---	31,970,024	175,000	413,785
Redwood Falls	5,247	3,360,000	---	---	---	21,299,072	155,000	---	24,814,072	9,075,000	---

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond						Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue					
Remer	362	252,735	---	---	---	260,000	---	---	512,735	---	55,070	
Renville	1,254	---	---	---	510,000	3,295,223	190,000	---	3,995,223	3,100,000	222,000	
Revere	91	---	---	---	---	87,100	---	---	87,100	87,100	52,000	
Rice	1,346	110,000	---	---	225,000	165,000	---	---	500,000	110,000	985,673	
Richfield	33,676	---	13,050,000	---	19,295,000	8,310,000	1,185,000	---	41,840,000	1,925,000	---	
Richmond	1,329	---	---	---	92,000	2,631,000	333,000	---	3,056,000	---	8,066,403	
Robbinsdale	13,598	4,580,000	5,705,000	---	2,915,000	5,445,000	---	---	18,645,000	5,665,000	421,000	
Rochester	102,437	---	2,286,921	---	---	138,639,000	106,825,000	5,092,138	252,843,059	2,820,000	5,600,975	
Rock Creek	1,271	---	---	---	---	---	---	---	---	---	59,601	
Rockford	4,108	---	---	---	4,180,000	---	3,530,010	---	7,710,010	1,640,010	1,332,956	
Rockville	2,706	198,000	---	---	955,000	9,024,579	2,445,000	---	12,622,579	---	409,118	
Rogers	7,200	---	6,060,000	---	6,185,000	1,600,477	10,885,000	---	24,730,477	7,450,000	1,553,840	
Rollingstone	641	---	---	---	2,135,000	367,000	---	---	2,502,000	55,000	---	
Roscoe	109	---	---	---	---	396,000	---	---	396,000	---	---	
Rose Creek	381	---	---	---	110,000	---	---	---	110,000	---	261,525	
Roseau	2,855	660,274	---	---	1,226,000	400,000	---	---	2,286,274	1,440,000	3,118,247	
Rosemount	20,956	3,760,000	6,040,000	---	6,285,000	6,850,000	---	3,350,000	26,285,000	3,035,000	1,775,000	
Roseville	34,345	7,890,000	---	---	2,130,000	---	---	---	10,020,000	---	2,550,000	
Rothsay	500	---	---	---	195,000	245,000	---	---	440,000	245,000	300,000	
Round Lake	411	---	---	---	---	60,000	---	---	60,000	60,000	61,981	
Royalton	902	---	---	---	246,000	1,696,000	604,000	---	2,546,000	---	265,000	
Rush City	3,072	239,000	---	---	673,000	---	---	---	912,000	239,000	4,814,341	
Rushford	1,776	---	510,000	---	470,000	---	1,120,000	---	2,100,000	510,000	2,438,881	
Rushford Village	785	425,000	---	---	---	---	---	---	425,000	---	209,224	
Rushmore	361	230,000	---	---	---	105,000	---	---	335,000	230,000	652,876	
Russell	333	---	---	---	---	---	---	---	---	---	34,040	
Ruthon	248	---	---	---	75,000	195,000	---	---	270,000	270,000	76,485	
Rutledge	182	---	---	---	---	587,783	---	---	587,783	---	---	
Sabin	446	---	---	---	1,164,843	---	1,175,067	---	2,339,910	---	---	
Sacred Heart	501	---	---	---	748,000	538,937	---	---	1,286,937	195,000	938,555	
Sanborn	398	---	---	---	115,000	1,186,000	---	---	1,301,000	---	157,022	
Sandstone	2,821	679,000	---	---	779,000	5,255,000	230,000	---	6,943,000	5,485,000	327,000	
Sargeant	71	---	---	---	---	90,000	---	---	90,000	---	---	
Sartell	14,512	36,128,700	---	---	---	18,296,300	---	---	54,425,000	36,520,200	---	
Sauk Centre	4,221	21,220,000	1,930,000	---	7,180,000	2,265,389	235,000	---	32,830,389	21,220,000	208,512	
Sauk Rapids	13,083	---	1,500,000	---	9,520,000	8,560,000	4,670,000	---	24,250,000	1,910,000	47,268	
Savage	26,852	19,355,000	1,610,000	---	40,490,000	22,595,000	415,000	3,020,000	87,485,000	10,835,000	8,285,395	
Scandia	4,167	---	---	---	2,105,000	---	---	---	2,105,000	---	---	
Scanlon	864	---	---	---	210,000	420,000	---	---	630,000	420,000	7,731	
Sebeka	672	---	---	---	3,667,000	903,942	---	---	4,570,942	255,000	87,775	
Sedan	52	52,000	---	---	---	---	---	---	52,000	---	---	

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Shafer	861	---	---	---	67,000	1,380,000	---	---	1,447,000	---	1,218,117
Shakopee	33,969	1,780,000	---	---	21,835,000	---	33,225,000	---	56,840,000	34,860,000	---
Shelly	239	---	---	---	---	73,100	---	---	73,100	---	109,000
Sherburn	1,001	5,979,636	---	---	905,000	---	75,000	---	6,959,636	3,025,000	98,274
Shoreview	26,036	---	2,845,000	---	5,630,000	8,065,000	---	---	16,540,000	2,845,000	11,190,000
Shorewood	7,582	---	---	---	---	3,415,000	21,915,000	---	25,330,000	10,000,000	---
Silver Bay	1,980	---	---	---	220,719	---	449,312	---	670,031	---	1,793,164
Silver Lake	812	255,000	---	---	430,000	395,000	---	---	1,080,000	395,000	47,501
Skyline	297	---	---	---	---	420,000	---	---	420,000	420,000	1,010,000
Slayton	2,019	---	575,000	---	620,000	---	708,134	---	1,903,134	85,000	164,996
Sleepy Eye	3,545	---	---	---	8,625,000	6,060,000	---	---	14,685,000	2,670,000	---
South Haven	212	---	---	---	---	---	478,000	---	478,000	---	---
South St. Paul	20,250	7,030,000	---	1,420,000	6,170,000	---	---	---	14,620,000	---	2,025,128
Spicer	1,144	405,000	---	---	3,845,000	---	---	---	4,250,000	405,000	512,442
Spring Grove	1,280	---	603,000	---	---	---	1,735,000	---	2,338,000	---	88,883
Spring Lake Park	6,678	---	---	---	4,909,142	---	---	---	4,909,142	1,421,980	3,736,000
Spring Valley	2,547	490,000	675,000	---	2,055,000	910,000	---	---	4,130,000	490,000	---
Springfield	2,210	---	---	---	3,431,114	---	2,669,610	---	6,100,724	505,000	251,601
Squaw Lake	95	---	---	---	---	---	---	---	---	---	117,572
St. Anthony	8,437	860,000	870,000	9,505,000	13,015,000	5,700,000	2,165,000	---	32,115,000	870,000	2,500,000
St. Augusta	3,217	2,233,999	---	---	---	79,000	---	---	2,312,999	---	5,127,000
St. Bonifacius	2,329	---	---	---	3,350,000	1,305,000	---	---	4,655,000	1,005,000	---
St. Charles	3,578	119,000	345,000	---	1,595,000	4,515,000	---	---	6,574,000	---	75,642
St. Clair	789	425,000	---	---	328,000	1,664,905	---	---	2,417,905	425,000	1,651,651
St. Cloud	65,650	37,355,000	4,210,000	---	77,000,000	35,071,188	7,866,458	29,265,000	190,767,646	24,375,000	17,250,133
St. Francis	7,404	---	---	---	1,110,000	16,825,231	---	---	17,935,231	2,810,000	309,745
St. Hilaire	274	38,300	---	---	---	---	---	---	38,300	---	402,775
St. James	4,587	535,000	---	---	4,294,500	630,000	3,934,763	---	9,394,263	165,000	1,641,000
St. Joseph	6,156	605,000	---	---	11,395,000	8,250,000	1,095,000	---	21,345,000	2,095,000	536,866
St. Louis Park	47,221	---	15,995,000	---	10,715,000	9,570,000	---	---	36,280,000	10,505,000	---
St. Martin	344	---	60,000	---	217,000	236,343	---	---	513,343	---	---
St. Michael	15,110	---	---	---	33,350,000	5,135,000	5,135,000	---	43,620,000	7,440,000	678,145
St. Paul	288,055	127,055,000	134,046,000	45,256,560	50,195,000	---	399,092,740	---	755,645,300	67,910,560	144,619,944
St. Paul Park	5,293	---	---	---	3,040,000	---	---	---	3,040,000	---	1,340,500
St. Peter	10,884	---	5,893,514	---	600,000	20,050,000	12,285,000	---	38,828,514	6,760,000	31,376,737
St. Stephen	845	---	---	---	---	---	---	---	---	---	316,970
Stacy	1,432	65,000	---	---	2,050,000	165,000	1,880,000	610,000	4,770,000	485,000	4,288,331
Staples	3,131	---	---	---	5,642,000	---	---	---	5,642,000	40,000	1,852,878
Starbuck	1,337	2,440,000	---	---	1,925,000	1,225,000	---	---	5,590,000	385,000	57,216
Steen	166	---	---	---	---	---	---	---	---	---	13,920
Stephen	699	2,850,000	---	---	134,359	649,742	---	---	3,634,101	591,000	12,546

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond					Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue					
Stewart	533	155,000	---	---	555,000	1,937,469	---	---	2,647,469	---	18,052
Stewartville	5,842	1,760,000	---	---	2,179,000	2,870,000	235,000	---	7,044,000	179,000	182,278
Stillwater	17,953	19,170,000	7,140,000	---	3,485,000	4,985,000	---	---	34,780,000	6,760,000	657,500
Stockton	770	---	---	---	390,000	---	---	---	390,000	---	37,500
Storden	241	165,000	---	---	1,070,000	---	---	---	1,235,000	625,000	17,045
Strandquist	76	---	---	---	---	---	---	---	---	---	129,300
Sturgeon Lake	390	---	---	---	---	149,957	---	---	149,957	149,957	9,839,203
Sunburg	92	---	---	---	---	---	---	---	---	---	245,000
Sunfish Lake	545	145,000	---	---	---	---	---	---	145,000	---	---
Swanville	352	15,000	---	---	---	---	---	---	15,000	---	---
Tamarack	53	---	---	---	---	---	---	---	---	---	19,970
Taopi	77	---	---	---	---	---	---	---	---	---	175,706
Taylors Falls	1,039	---	---	---	309,967	---	---	---	309,967	290,000	2,163,765
Thief River Falls	8,483	---	---	---	815,000	5,735,827	---	---	6,550,827	4,280,000	784,525
Thomson	166	---	---	---	---	---	---	---	---	---	279,481
Tintah	65	---	---	---	---	---	---	---	---	---	69,000
Tower	498	---	355,000	---	---	125,500	---	---	480,500	---	841,128
Tracy	2,126	7,902,338	---	---	330,000	---	---	---	8,232,338	2,290,000	1,038,000
Trimont	683	---	---	---	85,000	---	148,204	---	233,204	---	1,476,245
Trosky	107	---	---	---	---	---	---	84,000	84,000	---	---
Truman	1,180	110,000	---	---	190,000	---	4,150,000	---	4,450,000	2,315,000	---
Twin Valley	790	515,000	---	---	---	2,602,446	---	---	3,117,446	515,000	---
Two Harbors	3,601	---	---	---	---	---	685,000	---	685,000	685,000	1,844,267
Tyler	1,191	1,455,000	---	---	100,000	1,710,000	155,000	---	3,420,000	2,445,000	51,134
Ulen	537	---	---	---	---	2,450,100	---	---	2,450,100	---	---
Underwood	325	---	---	---	---	196,000	692,265	---	888,265	---	---
Upsala	422	---	---	---	---	813,872	---	---	813,872	---	---
Urbank	53	---	---	---	---	100,000	---	---	100,000	---	---
Utica	238	---	---	---	89,000	---	---	---	89,000	---	122,000
Vadnais Heights	13,081	---	3,525,000	---	435,000	600,000	---	---	4,560,000	1,205,000	400,000
Vergas	317	---	---	---	450,000	551,700	---	---	1,001,700	---	36,883
Vermillion	441	---	---	---	---	525,000	---	---	525,000	---	---
Verndale	549	---	---	---	---	301,100	---	---	301,100	---	208,169
Vernon Center	332	---	---	---	166,467	---	---	---	166,467	---	---
Vesta	314	---	---	---	210,000	---	---	---	210,000	---	78,000
Victoria	6,665	---	2,800,000	---	8,710,000	9,110,000	13,575,000	---	34,195,000	7,125,000	70,000
Viking	79	---	---	---	---	396,000	---	---	396,000	---	---
Villard	233	100,000	---	---	---	1,000,000	---	---	1,100,000	---	43,769
Virginia	8,707	1,785,000	143,000	---	505,000	19,940,000	---	---	22,373,000	8,285,000	26,860,636
Wabasha	2,653	---	980,000	---	335,000	925,000	---	---	2,240,000	1,455,000	4,698,000
Wabasso	642	---	560,000	---	1,565,000	1,190,000	---	---	3,315,000	1,335,000	511,101

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Waconia	9,960	---	---	---	18,555,000	14,885,000	7,642,893	---	41,082,893	---	9,673,212
Wadena	4,204	2,550,000	---	---	2,170,000	---	---	---	4,720,000	2,550,000	2,017,626
Wahkon	342	---	---	---	---	1,390,000	---	---	1,390,000	---	---
Waite Park	6,731	345,000	6,056,106	---	15,700,000	12,765,000	1,730,000	---	36,596,106	6,885,000	2,031,906
Waldorf	221	---	---	---	---	---	---	---	---	---	102,880
Walker	1,186	915,000	---	---	600,000	---	---	---	1,515,000	915,000	2,256,794
Walnut Grove	685	---	---	---	3,234,000	2,795,000	---	---	6,029,000	50,000	237,117
Walters	77	---	---	---	---	131,941	---	---	131,941	---	138,694
Waltham	187	---	---	---	---	250,000	---	---	250,000	---	---
Wanamingo	1,042	---	745,000	---	4,360,000	2,008,000	796,500	---	7,909,500	4,195,000	1,538,819
Warren	1,667	665,907	---	---	1,248,250	31,000	475,000	---	2,420,157	---	69,714
Warroad	1,713	1,550,000	---	---	---	1,373,000	---	---	2,923,000	1,275,000	317,472
Waseca	9,789	2,905,000	1,075,000	---	2,320,000	4,020,000	---	---	10,320,000	1,570,000	270,000
Watertown	4,216	---	---	---	4,270,000	2,405,000	---	---	6,675,000	905,000	3,327,980
Waterville	1,873	80,000	---	---	2,518,000	3,480,000	---	---	6,078,000	900,000	145,000
Watkins	934	---	280,000	---	6,270,000	---	---	---	6,550,000	---	2,446,843
Watson	209	---	---	---	---	---	---	---	---	---	---
Waubun	388	20,549	---	---	---	176,000	---	---	196,549	---	(2,388)
Waverly	1,087	---	---	---	760,000	4,355,000	132,338	---	5,247,338	760,000	416,196
Wayzata	4,119	2,505,000	4,550,000	---	---	---	---	---	7,055,000	---	---
Welcome	669	---	---	---	205,000	---	264,144	---	469,144	---	582,034
Wells	2,458	80,000	---	---	1,630,000	3,100,915	---	---	4,810,915	880,000	4,031
West Concord	811	---	---	---	1,204,000	---	---	---	1,204,000	---	2,707,321
West St. Paul	19,002	1,140,000	1,580,000	---	10,985,000	1,300,000	595,000	---	15,600,000	670,000	685,450
Westbrook	673	---	---	---	---	---	150,000	---	150,000	---	3,580
Wheaton	1,490	110,000	---	---	106,000	6,970,258	---	---	7,186,258	1,260,000	3,230,685
White Bear Lake	24,679	---	4,215,000	---	580,000	250,000	---	---	5,045,000	4,465,000	78,285
Wilder	62	---	---	---	---	---	---	---	---	---	54,000
Willernie	536	---	---	---	---	---	---	---	---	---	23,623
Willmar	19,130	---	---	---	14,265,000	73,597,957	2,040,000	---	89,902,957	---	1,464,376
Willow River	395	---	---	---	---	448,000	---	---	448,000	---	---
Wilmont	311	---	---	---	---	---	---	---	---	---	142,000
Windom	4,357	---	240,000	---	5,004,732	3,693,386	9,470,000	---	18,408,118	940,000	5,098,557
Winger	180	---	---	---	106,000	---	---	---	106,000	---	---
Winnebago	1,388	---	---	---	2,120,000	1,860,000	---	---	3,980,000	410,000	219,179
Winona	27,582	3,235,000	---	---	6,320,000	7,015,000	---	---	16,570,000	2,295,000	1,000,000
Winsted	2,317	3,795,000	---	---	525,000	1,795,000	975,000	---	7,090,000	525,000	804,995
Winthrop	1,315	265,000	---	---	58,242	1,271,758	---	---	1,595,000	188,242	---
Winton	168	---	---	---	---	---	---	---	---	---	338,888
Wolf Lake	49	---	---	---	---	---	64,321	---	64,321	---	77,200
Wolverton	125	---	---	---	---	40,848	---	---	40,848	---	44,006

Table 18
Total Outstanding Indebtedness of Cities
For the Year Ended December 31, 2008

Name of City	Population	Type of Bond						Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue						
Wood Lake	399	86,000	---	---	---	860,500	---	---	946,500	---	---	
Woodbury	58,430	23,145,000	1,525,000	---	19,295,000	2,085,000	---	---	46,050,000	8,550,000	20,042,263	
Woodland	507	---	---	---	125,000	344,346	---	---	469,346	---	---	
Woodstock	102	---	---	---	309,200	---	---	---	309,200	---	52,078	
Worthington	11,392	---	75,000	---	6,915,000	3,365,000	2,470,000	---	12,825,000	---	3,104,988	
Wrenshall	371	---	---	---	735,000	---	---	---	735,000	---	---	
Wykoff	408	---	---	---	361,983	685,000	---	---	1,046,983	---	---	
Wyoming	6,940	---	830,000	---	941,000	2,620,000	185,000	---	4,576,000	2,656,000	700,485	
Zimmerman	4,961	---	---	---	---	---	---	---	---	---	4,690,068	
Zumbro Falls	160	---	---	---	---	1,549,000	---	---	1,549,000	---	184,166	
Zumbrota	3,172	---	---	---	3,420,000	1,780,000	---	---	5,200,000	265,000	23,208	
State Total	4,272,990	\$1,290,155,116	\$753,076,008	\$103,360,195	\$2,365,783,824	\$2,382,877,944	\$1,401,385,584	\$105,569,645	\$8,402,208,316	\$1,157,565,507	\$1,218,364,245	

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

Table 19

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Ada	1,629	248,494	1,066,925	1,315,419	1,140,605	940,819	2,081,424	58.2%	1,597,627	130.3%
Adrian	1,220	---	282,038	282,038	---	280,983	280,983	-0.4%	809,635	34.7%
Afton	2,899	306,524	---	306,524	445,193	---	445,193	45.2%	1,496,024	29.8%
Aitkin	2,081	---	1,908,733	1,908,733	---	1,143,411	1,143,411	-40.1%	1,707,355	67.0%
Albany	2,221	106,358	1,651,617	1,757,975	---	1,300,326	1,300,326	-26.0%	1,979,743	65.7%
Albert Lea	18,095	3,870,874	1,109,314	4,980,188	3,760,913	(874,483)	2,886,430	-42.0%	13,529,798	21.3%
Alberta	126	87,000	81,854	168,854	87,000	102,457	189,457	12.2%	62,146	304.9%
Albertville	6,103	792,457	167,838	960,295	859,636	172,837	1,032,473	7.5%	3,223,186	32.0%
Alexandria	12,415	3,598,224	1,901,067	5,499,291	3,752,561	2,373,512	6,126,073	11.4%	8,412,148	72.8%
Alpha	121	---	117,771	117,771	---	145,990	145,990	24.0%	85,216	171.3%
Alvarado	364	7,839	127,878	135,717	7,609	90,488	98,097	-27.7%	314,932	31.1%
Amboy	541	598,076	10,787	608,863	620,131	26,469	646,600	6.2%	533,528	121.2%
Andover	31,023	5,367,289	(480,592)	4,886,697	5,521,950	(599,461)	4,922,489	0.7%	10,312,928	47.7%
Annardale	3,005	1,464	589,605	591,069	1,520	394,163	395,683	-33.1%	2,017,352	19.6%
Anoka	17,849	5,129,590	(5,242,399)	(112,809)	4,865,720	2,172,374	7,038,094	6338.9%	10,217,504	68.9%
Apple Valley	49,983	---	11,292,107	11,292,107	---	11,464,948	11,464,948	1.5%	23,422,693	48.9%
Appleton	2,671	550,230	585,621	1,135,851	550,755	229,649	780,404	-31.3%	2,621,954	29.8%
Arco	91	81,115	24,184	105,299	83,528	32,051	115,579	9.8%	46,489	248.6%
Arden Hills	9,796	---	3,006,840	3,006,840	---	2,599,950	2,599,950	-13.5%	3,842,064	67.7%
Arlington [31]	2,091	602,505	562,843	1,165,348	---	1,136,035	1,136,035	-2.5%	1,656,495	68.6%
Askov	364	54,607	176,334	230,941	67,219	152,316	219,535	-4.9%	239,129	91.8%
Atwater	1,026	1,104,120	418,840	1,522,960	1,184,571	315,724	1,500,295	-1.5%	525,324	285.6%
Aurora	1,709	451,735	---	451,735	431,766	---	431,766	-4.4%	1,375,599	31.4%
Austin	23,726	4,630,000	948,648	5,578,648	4,365,000	1,335,293	5,700,293	2.2%	13,867,117	41.1%
Avon	1,328	425,206	2,024,569	2,449,775	488,646	2,370,493	2,859,139	16.7%	1,093,283	261.5%
Babbitt	1,593	542,993	904,244	1,447,237	485,476	787,041	1,272,517	-12.1%	1,846,361	68.9%
Badger	455	---	164,691	164,691	---	130,850	130,850	-20.5%	327,965	39.9%
Bagley	1,240	983,076	---	983,076	---	961,279	961,279	-2.2%	1,035,940	92.8%
Balaton	600	260,056	905,552	1,165,608	295,002	878,350	1,173,352	0.7%	757,496	154.9%
Barnesville	2,317	1,206,681	183,408	1,390,089	1,411,212	6,536	1,417,748	2.0%	2,113,722	67.1%
Barrett	325	---	604,978	604,978	---	369,824	369,824	-38.9%	523,774	70.6%
Battle Lake	743	614,012	288,288	902,300	621,398	286,836	908,234	0.7%	520,067	174.6%
Baudette	1,041	---	208,574	208,574	---	204,595	204,595	-1.9%	1,029,840	19.9%
Baxter	7,827	---	5,836,916	5,836,916	---	7,647,436	7,647,436	31.0%	5,607,389	136.4%
Bayport	3,310	691,631	4,593,755	5,285,386	959,652	4,139,579	5,099,231	-3.5%	2,298,052	221.9%
Beaver Bay	177	---	176,884	176,884	---	320,336	320,336	81.1%	220,371	145.4%
Becker	4,254	230,661	1,605,739	1,836,400	389,389	1,657,944	2,047,333	11.5%	3,804,438	53.8%
Belgrade	710	82,873	192,538	275,411	89,075	177,725	266,800	-3.1%	505,251	52.8%
Belle Plaine	7,148	---	3,219,929	3,219,929	---	3,244,655	3,244,655	0.8%	2,835,155	114.4%

[31] Reported on a cash basis in 2007.

[32] Reported on a cash basis in 2008.

[33] Incorporated as a city in 2008.

Table 19

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Belview	354	205,000	195,939	400,939	215,000	191,613	406,613	1.4%	209,920	193.7%
Bemidji	13,413	---	6,682,144	6,682,144	---	7,095,563	7,095,563	6.2%	10,298,172	68.9%
Benson	3,384	529,182	1,191,313	1,720,495	647,663	1,187,259	1,834,922	6.7%	2,838,267	64.6%
Bertha	462	---	780,269	780,269	---	700,995	700,995	-10.2%	492,129	142.4%
Bethel	533	230,000	200,297	430,297	112,550	164,430	276,980	-35.6%	297,617	93.1%
Big Lake	9,446	451,930	2,174,291	2,626,221	226,593	1,890,507	2,117,100	-19.4%	4,930,307	42.9%
Bigelow	228	---	(121,265)	(121,265)	---	(134,454)	(134,454)	-10.9%	108,789	-123.6%
Biwabik	872	276,368	296,868	573,236	276,368	329,545	605,913	5.7%	1,449,032	41.8%
Blackduck	721	---	649,427	649,427	---	627,099	627,099	-3.4%	534,954	117.2%
Blaine	56,888	12,275,920	168,788	12,444,708	11,206,629	184,956	11,391,585	-8.5%	24,579,553	46.3%
Blooming Prairie	1,964	959,014	275,206	1,234,220	720,025	287,713	1,007,738	-18.4%	1,233,140	81.7%
Bloomington	85,238	23,567,028	---	23,567,028	24,378,415	---	24,378,415	3.4%	78,871,428	30.9%
Blue Earth	3,395	589,778	2,195,081	2,784,859	778,442	1,872,423	2,650,865	-4.8%	2,794,404	94.9%
Bluffton	200	17,862	181,365	199,227	46,266	207,238	253,504	27.2%	57,997	437.1%
Boyd	172	---	316,172	316,172	9,891	336,735	346,626	9.6%	171,310	202.3%
Braham	1,660	582,959	54,047	637,006	343,266	433,678	776,944	22.0%	954,472	81.4%
Brainerd	13,954	2,954,060	2,166,077	5,120,137	2,446,485	1,919,355	4,365,840	-14.7%	14,212,486	30.7%
Breckenridge	3,531	146,914	2,374,635	2,521,549	154,000	2,345,932	2,499,932	-0.9%	2,462,983	101.5%
Bricelyn	327	451,991	328,294	780,285	479,667	343,887	823,554	5.5%	206,246	399.3%
Brooklyn Center	30,330	19,590,476	89,698	19,680,174	18,113,432	131,754	18,245,186	-7.3%	23,410,664	77.9%
Brooklyn Park	75,156	---	15,791,524	15,791,524	---	15,243,029	15,243,029	-3.5%	46,738,986	32.6%
Brooten	645	67,759	113,557	181,316	294,661	142,627	437,288	141.2%	373,072	117.2%
Browerville	706	---	229,778	229,778	---	338,207	338,207	47.2%	411,300	82.2%
Brownton	812	52,599	299,948	352,547	---	428,600	428,600	21.6%	528,901	81.0%
Buffalo	14,154	---	(566,749)	(566,749)	---	(1,191,764)	(1,191,764)	-110.3%	8,008,220	-14.9%
Buffalo Lake	732	475,000	2,922,617	3,397,617	475,000	3,251,252	3,726,252	9.7%	583,585	638.5%
Buhl	978	22,253	838,517	860,770	13,149	829,659	842,808	-2.1%	824,379	102.2%
Burnsville	61,081	16,974,478	---	16,974,478	16,439,749	---	16,439,749	-3.2%	35,049,102	46.9%
Butterfield	506	160,900	306,386	467,286	---	377,473	377,473	-19.2%	299,797	125.9%
Byron	4,800	1,162,700	(159,479)	1,003,221	915,495	(140,222)	775,273	-22.7%	1,572,146	49.3%
Caledonia	2,902	---	(262,569)	(262,569)	---	(600,049)	(600,049)	-128.5%	1,967,008	-30.5%
Callaway	204	---	187,158	187,158	13,404	169,433	182,837	-2.3%	501,436	36.5%
Cambridge	7,657	2,788,713	---	2,788,713	3,343,262	---	3,343,262	19.9%	5,854,111	57.1%
Canby	1,810	1,123,255	(239,579)	883,676	1,167,031	(254,214)	912,817	3.3%	1,327,083	68.8%
Cannon Falls	4,076	909,573	2,992,504	3,902,077	909,573	2,584,366	3,493,939	-10.5%	3,466,857	100.8%
Carver	2,946	---	636,496	636,496	---	606,471	606,471	-4.7%	1,735,844	34.9%
Cass Lake	825	---	222,761	222,761	41,103	39,421	80,524	-63.9%	922,547	8.7%
Centerville	3,821	1,428,071	18,962	1,447,033	1,157,516	19,222	1,176,738	-18.7%	2,067,212	56.9%
Ceylon	343	74,654	83,072	157,726	16,947	165,805	182,752	15.9%	312,175	58.5%

[31] Reported on a cash basis in 2007.

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[33] Incorporated as a city in 2008.

Table 19

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Champlin	23,983	2,726,407	949,960	3,676,367	2,777,515	793,192	3,570,707	-2.9%	14,502,091	24.6%
Chandler	238	132,852	26,568	159,420	133,433	35,689	169,122	6.1%	179,907	94.0%
Chanhassen	22,590	3,965,388	2,061,126	6,026,514	4,112,442	1,273,796	5,386,238	-10.6%	9,758,930	55.2%
Chaska	24,048	4,546,343	35,673	4,582,016	4,651,811	(133,416)	4,518,395	-1.4%	13,369,165	33.8%
Chatfield	2,562	854,719	1,020,671	1,875,390	350,822	1,623,114	1,973,936	5.3%	2,416,144	81.7%
Chisago City	4,718	25,411	1,119,694	1,145,105	9,490	1,162,824	1,172,314	2.4%	1,625,009	72.1%
Chisholm	4,629	2,647,509	501,883	3,149,392	2,938,829	716,245	3,655,074	16.1%	4,222,275	86.6%
Circle Pines	5,211	1,974,543	533,048	2,507,591	2,057,701	603,689	2,661,390	6.1%	2,182,840	121.9%
Clara City	1,312	982,323	985,691	1,968,014	884,098	1,047,986	1,932,084	-1.8%	948,669	203.7%
Clarissa	609	315,000	305,082	620,082	328,473	203,325	531,798	-14.2%	306,008	173.8%
Clarkfield	885	5,153	414,417	419,570	361,223	311,495	672,718	60.3%	679,432	99.0%
Cleveland	713	284,244	52,675	336,919	311,794	47,718	359,512	6.7%	360,363	99.8%
Climax	215	---	76,580	76,580	---	57,731	57,731	-24.6%	99,775	57.9%
Cloquet	11,780	5,521,182	3,494,197	9,015,379	5,871,161	2,609,846	8,481,007	-5.9%	7,524,231	112.7%
Cohasset	2,612	---	2,856,754	2,856,754	---	2,303,191	2,303,191	-19.4%	1,215,644	189.5%
Cokato	2,749	---	1,427,383	1,427,383	---	1,599,818	1,599,818	12.1%	1,439,267	111.2%
Cold Spring	3,802	486,810	1,557,186	2,043,996	1,067,638	758,716	1,826,354	-10.6%	2,290,494	79.7%
Cologne	1,394	1,805,313	548,355	2,353,668	1,784,744	12,712	1,797,456	-23.6%	1,256,928	143.0%
Columbia Heights	18,137	5,081,997	(727,471)	4,354,526	5,287,834	324,304	5,612,138	28.9%	14,358,807	39.1%
Columbus	4,115	2,801,621	---	2,801,621	2,624,684	---	2,624,684	-6.3%	2,048,601	128.1%
Cook	583	141,342	496,747	638,089	188,453	541,372	729,825	14.4%	693,554	105.2%
Coon Rapids	63,005	17,464,920	(306)	17,464,614	17,931,375	(1,081)	17,930,294	2.7%	29,055,964	61.7%
Corcoran	5,774	---	724,538	724,538	---	643,891	643,891	-11.1%	2,818,353	22.8%
Cosmos	524	171,095	103,087	274,182	---	342,850	342,850	25.0%	361,472	94.8%
Cottage Grove	34,017	14,258,928	---	14,258,928	14,312,058	---	14,312,058	0.4%	14,039,625	101.9%
Cottonwood	1,160	---	854,063	854,063	---	808,176	808,176	-5.4%	815,438	99.1%
Courtland	598	178,560	43,717	222,277	150,931	54,118	205,049	-7.8%	153,241	133.8%
Crookston	8,058	---	4,882,147	4,882,147	---	2,820,234	2,820,234	-42.2%	6,311,368	44.7%
Crosslake	2,090	216,572	1,589,964	1,806,536	225,986	1,469,021	1,695,007	-6.2%	2,170,379	78.1%
Crystal	22,167	11,023,305	318,296	11,341,601	11,840,979	---	11,840,979	4.4%	11,127,324	106.4%
Currie	200	77,278	---	77,278	82,904	---	82,904	7.3%	154,779	53.6%
Dalton	237	---	64,671	64,671	---	72,591	72,591	12.2%	129,834	55.9%
Danvers	94	---	7,984	7,984	26,260	---	26,260	228.9%	86,913	30.2%
Darfur	119	64,886	149,907	214,793	71,392	117,297	188,689	-12.2%	77,563	243.3%
Darwin [32]	296	8,171	(6,556)	1,615	---	---	---	-100.0%	106,025	---
Dassel	1,316	---	297,738	297,738	91,117	175,009	266,126	-10.6%	870,796	30.6%
Dawson	1,406	---	1,447,925	1,447,925	---	1,345,232	1,345,232	-7.1%	1,803,686	74.6%
Dayton	5,019	---	2,158,886	2,158,886	---	1,171,820	1,171,820	-45.7%	2,332,068	50.2%
Deephaven	3,793	2,350,611	---	2,350,611	2,383,853	---	2,383,853	1.4%	2,378,197	100.2%

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Table 19

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Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Deer River	925	98,241	(12,495)	85,746	97,635	(13,703)	83,932	-2.1%	843,115	10.0%
Delano	5,359	322,875	1,725,202	2,048,077	293,090	968,041	1,261,131	-38.4%	2,742,268	46.0%
Delavan	176	358,955	88,251	447,206	246,455	273,668	520,123	16.3%	159,928	325.2%
Detroit Lakes	8,599	1,052,606	3,398,229	4,450,835	1,023,451	2,479,543	3,502,994	-21.3%	6,565,229	53.4%
Dilworth	3,684	880,158	---	880,158	---	933,718	933,718	6.1%	1,666,577	56.0%
Dodge Center	2,575	1,421,159	136,758	1,557,917	964,225	160,192	1,124,417	-27.8%	1,697,361	66.2%
Dover	604	254,123	60,274	314,397	377,274	87,016	464,290	47.7%	208,159	223.0%
Dovray	65	---	96,400	96,400	---	93,120	93,120	-3.4%	35,896	259.4%
Duluth	85,220	2,550,740	61,970,007	64,520,747	1,287,848	64,442,828	65,730,676	1.9%	94,760,010	69.4%
Dundas	978	52,525	299,897	352,422	---	626,441	626,441	77.8%	1,068,022	58.7%
Dundee	82	48,741	---	48,741	27,087	---	27,087	-44.4%	39,748	68.1%
Dunnell	181	60,851	73,139	133,990	69,590	57,253	126,843	-5.3%	151,137	83.9%
Eagan	65,847	4,417,278	11,127,663	15,544,941	4,659,031	10,402,629	15,061,660	-3.1%	29,998,307	50.2%
Eagle Bend	597	405,000	111,039	516,039	405,000	144,065	549,065	6.4%	320,449	171.3%
Eagle Lake	2,229	620,118	80,972	701,090	620,118	177,390	797,508	13.8%	860,336	92.7%
East Bethel	12,130	---	1,386,743	1,386,743	---	1,719,036	1,719,036	24.0%	3,880,538	44.3%
East Grand Forks	7,893	642,408	4,158,625	4,801,033	1,202,008	3,145,553	4,347,561	-9.4%	8,515,635	51.1%
East Gull Lake	1,009	---	282,522	282,522	---	937,007	937,007	231.7%	418,422	223.9%
Easton	188	61,642	259,538	321,180	203,939	183,994	387,933	20.8%	134,347	288.8%
Echo	239	46,419	402,112	448,531	49,078	356,973	406,051	-9.5%	262,704	154.6%
Eden Prairie	62,610	19,392,450	587,431	19,979,881	20,292,813	516,296	20,809,109	4.2%	40,374,363	51.5%
Edgerton	988	298,500	1,260,626	1,559,126	298,500	1,277,316	1,575,816	1.1%	558,713	282.0%
Edina	48,169	13,178,908	1,586,843	14,765,751	13,672,185	15,643,374	29,315,559	98.5%	29,907,338	98.0%
Elk River	23,888	8,408,955	786,926	9,195,881	13,219,642	(277,694)	12,941,948	40.7%	15,276,528	84.7%
Elko New Market	3,817	---	858,055	858,055	---	737,697	737,697	-14.0%	1,617,563	45.6%
Elmore	642	386,049	---	386,049	209,490	---	209,490	-45.7%	449,459	46.6%
Ely	3,529	527,859	1,662,980	2,190,839	548,532	1,222,566	1,771,098	-19.2%	4,864,331	36.4%
Elysian	580	302,854	316,139	618,993	281,986	388,561	670,547	8.3%	547,359	122.5%
Emily	924	---	980,624	980,624	---	925,041	925,041	-5.7%	644,820	143.5%
Eveleth	3,594	91,995	2,806,298	2,898,293	34,413	2,981,821	3,016,234	4.1%	4,196,789	71.9%
Excelsior	2,382	935,707	514,103	1,449,810	965,192	591,492	1,556,684	7.4%	1,775,212	87.7%
Eyota	1,834	68,000	919,181	987,181	---	832,102	832,102	-15.7%	735,420	113.1%
Fairfax	1,245	314,000	653,822	967,822	236,170	549,985	786,155	-18.8%	1,060,419	74.1%
Fairmont	10,686	4,526,892	927,857	5,454,749	4,374,018	1,011,694	5,385,712	-1.3%	7,109,012	75.8%
Falcon Heights	5,746	957,524	304,857	1,262,381	959,401	311,149	1,270,550	0.6%	1,718,855	73.9%
Faribault	22,818	6,924,330	3,760,195	10,684,525	7,444,989	3,248,856	10,693,845	0.1%	19,047,760	56.1%
Farmington	18,735	---	2,902,667	2,902,667	2,008,315	343,559	2,351,874	-19.0%	9,484,882	24.8%
Fergus Falls	13,813	3,681,568	3,418,221	7,099,789	4,178,318	4,371,164	8,549,482	20.4%	11,364,620	75.2%
Fertile	852	---	204,401	204,401	---	277,927	277,927	36.0%	878,517	31.6%

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[33] Incorporated as a city in 2008.

Table 19

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Finlayson	327	---	242,347	242,347	---	225,012	225,012	-7.2%	166,948	134.8%
Fisher	376	---	(108,152)	(108,152)	---	(59,455)	(59,455)	45.0%	173,514	-34.3%
Foley	2,636	---	1,709,165	1,709,165	---	1,935,790	1,935,790	13.3%	1,332,692	145.3%
Forest Lake	17,417	9,411,006	(1,099,207)	8,311,799	9,958,731	(1,642,180)	8,316,551	0.1%	8,489,776	98.0%
Fosston	1,501	---	342,940	342,940	---	361,430	361,430	5.4%	1,057,390	34.2%
Fountain	377	3,000	282,043	285,043	54,072	194,286	248,358	-12.9%	171,722	144.6%
Franklin	489	377,329	413,692	791,021	377,685	311,153	688,838	-12.9%	418,290	164.7%
Frazee	1,352	299,298	509,792	809,090	370,512	590,354	960,866	18.8%	681,003	141.1%
Fridley	26,422	6,399,674	(3,756)	6,395,918	5,797,150	---	5,797,150	-9.4%	18,821,853	30.8%
Frost	219	---	116,834	116,834	11,216	63,274	74,490	-36.2%	183,704	40.5%
Fulda	1,267	726,826	---	726,826	705,136	---	705,136	-3.0%	783,976	89.9%
Garvin	138	---	213,567	213,567	---	210,262	210,262	-1.5%	96,114	218.8%
Gaylord	2,249	1,107,982	2,029,735	3,137,717	1,100,158	1,085,588	2,185,746	-30.3%	1,647,192	132.7%
Gem Lake	442	---	209,496	209,496	---	308,691	308,691	47.3%	287,032	107.5%
Gilbert	1,760	---	823,766	823,766	---	407,903	407,903	-50.5%	2,197,350	18.6%
Glencoe	5,760	1,500,000	1,034,893	2,534,893	1,500,000	745,310	2,245,310	-11.4%	3,834,370	58.6%
Glenwood	2,623	1,631,801	385,474	2,017,275	1,667,839	336,810	2,004,649	-0.6%	1,714,070	117.0%
Golden Valley	20,326	8,807,130	115,395	8,922,525	8,894,990	145,519	9,040,509	1.3%	13,553,256	66.7%
Good Thunder	561	174,696	555,540	730,236	213,293	584,425	797,718	9.2%	468,940	170.1%
Goodridge	116	---	14,583	14,583	---	7,537	7,537	-48.3%	54,468	13.8%
Goodview	3,679	---	390,627	390,627	---	429,983	429,983	10.1%	1,449,286	29.7%
Granada	285	115,698	183,254	298,952	116,037	178,245	294,282	-1.6%	99,795	294.9%
Grand Marais	1,418	488,308	603,970	1,092,278	466,756	847,995	1,314,751	20.4%	1,832,588	71.7%
Grand Meadow	914	124,454	847,505	971,959	254,641	909,606	1,164,247	19.8%	577,522	201.6%
Grand Rapids	9,690	6,053,596	255,500	6,309,096	5,350,081	302,058	5,652,139	-10.4%	10,191,212	55.5%
Granite Falls	3,009	527,520	295,512	823,032	556,298	553,070	1,109,368	34.8%	2,075,291	53.5%
Grant	4,198	---	701,315	701,315	---	637,696	637,696	-9.1%	1,145,159	55.7%
Greenbush	717	193,551	247,482	441,033	190,930	341,450	532,380	20.7%	467,166	114.0%
Greenfield	2,839	587,866	57,307	645,173	608,197	81,734	689,931	6.9%	1,069,391	64.5%
Greenwood	804	23,221	---	23,221	---	130,336	130,336	461.3%	590,168	22.1%
Grove City	609	---	304,191	304,191	---	318,978	318,978	4.9%	338,819	94.1%
Grygla	237	150,118	190,461	340,579	186,572	110,205	296,777	-12.9%	311,850	95.2%
Hadley	60	---	85,693	85,693	---	84,278	84,278	-1.7%	47,233	178.4%
Hallock	1,116	---	837,677	837,677	---	812,276	812,276	-3.0%	681,747	119.1%
Halstad	583	---	448,266	448,266	---	402,776	402,776	-10.1%	362,197	111.2%
Ham Lake	15,148	3,243,571	---	3,243,571	3,263,284	---	3,263,284	0.6%	4,279,487	76.3%
Hamburg	557	60,496	229,796	290,292	67,018	247,547	314,565	8.4%	453,262	69.4%
Hammond [32]	227	---	71,182	71,182	---	---	---	-100.0%	57,589	---
Hancock	704	228,111	---	228,111	268,295	119,912	388,207	70.2%	391,789	99.1%

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Table 19
Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hanley Falls	297	131,407	60,837	192,244	85,179	63,862	149,041	-22.5%	208,750	71.4%
Hanover	2,668	124,395	865,091	989,486	172,611	905,750	1,078,361	9.0%	1,054,903	102.2%
Hanska	404	214,265	55,161	269,426	214,265	1,004	215,269	-20.1%	249,032	86.4%
Harmony	1,113	300,000	373,081	673,081	300,000	446,529	746,529	10.9%	990,831	75.3%
Harris	1,258	6,000	268,018	274,018	7,247	288,684	295,931	8.0%	437,855	67.6%
Hartland [32]	264	132,449	85,003	217,452	---	---	---	-100.0%	116,977	---
Hastings	22,491	5,893,223	866,262	6,759,485	3,296,979	1,132,677	4,429,656	-34.5%	13,728,073	32.3%
Hayfield	1,334	450,367	55,282	505,649	418,416	36,697	455,113	-10.0%	772,011	59.0%
Hector	1,143	279,395	---	279,395	319,061	---	319,061	14.2%	1,166,952	27.3%
Henderson	940	---	(120,422)	(120,422)	---	(89,689)	(89,689)	25.5%	589,331	-15.2%
Hendricks	688	119,026	498,093	617,119	146,432	459,984	606,416	-1.7%	508,410	119.3%
Henning	802	88,606	499,904	588,510	94,808	211,482	306,290	-48.0%	469,255	65.3%
Herman	416	---	215,447	215,447	---	273,128	273,128	26.8%	393,529	69.4%
Hermantown	9,318	1,404,324	416,070	1,820,394	1,523,285	157,245	1,680,530	-7.7%	3,828,924	43.9%
Heron Lake	752	---	878,128	878,128	---	1,032,048	1,032,048	17.5%	487,319	211.8%
Hibbing	16,120	7,999,986	2,783,236	10,783,222	8,566,549	1,112,985	9,679,534	-10.2%	16,364,593	59.1%
Hills	541	1,515,090	(771,324)	743,766	1,025,054	(407,047)	618,007	-16.9%	248,895	248.3%
Hilltop	791	1,547,302	22,810	1,570,112	1,084,116	22,810	1,106,926	-29.5%	612,155	180.8%
Hinckley	1,428	---	1,424,220	1,424,220	---	715,533	715,533	-49.8%	1,113,219	64.3%
Hitterdal	171	---	141,618	141,618	---	127,016	127,016	-10.3%	249,231	51.0%
Hoffman	637	---	223,051	223,051	103,683	158,040	261,723	17.3%	393,982	66.4%
Holdingsford	772	---	491,974	491,974	---	537,457	537,457	9.2%	333,836	161.0%
Hopkins	17,481	73,487	4,301,472	4,374,959	85,000	4,755,081	4,840,081	10.6%	12,050,620	40.2%
Houston	989	---	305,222	305,222	---	280,401	280,401	-8.1%	937,001	29.9%
Howard Lake	2,016	832,100	738,251	1,570,351	807,940	776,060	1,584,000	0.9%	1,405,684	112.7%
Hoyt Lakes	1,834	574,856	896,911	1,471,767	650,411	1,013,868	1,664,279	13.1%	2,897,807	57.4%
Hugo	12,573	3,513,652	---	3,513,652	2,677,399	---	2,677,399	-23.8%	4,671,481	57.3%
Hutchinson	14,134	5,404,177	642,336	6,046,513	5,272,550	546,356	5,818,906	-3.8%	12,671,680	45.9%
Independence	3,720	---	1,128,309	1,128,309	---	1,355,314	1,355,314	20.1%	2,372,874	57.1%
International Falls	6,179	---	5,414,397	5,414,397	---	5,120,106	5,120,106	-5.4%	7,135,096	71.8%
Inver Grove Heights	33,917	6,126,126	---	6,126,126	6,148,827	---	6,148,827	0.4%	18,522,917	33.2%
Isanti	5,556	202,416	1,669,433	1,871,849	17,705	2,148,027	2,165,732	15.7%	2,755,012	78.6%
Ivanhoe	608	100,200	333,083	433,283	166,304	243,761	410,065	-5.4%	645,682	63.5%
Jackson	3,424	2,474,889	1,346,823	3,821,712	2,706,062	1,239,021	3,945,083	3.2%	3,093,080	127.5%
Janesville	2,209	592,712	180,592	773,304	429,947	194,611	624,558	-19.2%	1,315,405	47.5%
Jasper	568	---	532,787	532,787	444,891	90,191	535,082	0.4%	432,766	123.6%
Jeffers	342	226,623	38,761	265,384	257,154	21,260	278,414	4.9%	265,165	105.0%
Jordan	5,418	1,015,043	143,211	1,158,254	1,149,916	216,016	1,365,932	17.9%	2,690,949	50.8%
Karlstad	713	534,155	118,521	652,676	589,309	102,346	691,655	6.0%	510,507	135.5%

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Table 19

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Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Kasota	688	55,108	---	55,108	---	160,989	160,989	192.1%	244,072	66.0%
Kasson	5,542	1,000,000	731,559	1,731,559	1,000,000	834,525	1,834,525	5.9%	2,538,291	72.3%
Kellogg	469	68,932	174,522	243,454	93,798	127,347	221,145	-9.2%	261,525	84.6%
Kennedy	211	172,152	---	172,152	167,199	---	167,199	-2.9%	194,437	86.0%
Kenyon	1,744	---	686,651	686,651	10,953	563,832	574,785	-16.3%	1,415,986	40.6%
Kimball	703	228,698	435,201	663,899	154,675	479,222	633,897	-4.5%	742,677	85.4%
La Crescent	5,132	959,866	(1,861)	958,005	1,005,250	(36,617)	968,633	1.1%	2,322,855	41.7%
Lake Benton	664	17,394	904,113	921,507	17,394	882,401	899,795	-2.4%	483,697	186.0%
Lake City	5,303	1,033,010	1,017,740	2,050,750	1,423,142	992,052	2,415,194	17.8%	4,386,056	55.1%
Lake Crystal	2,593	502,045	2,432,886	2,934,931	1,553,326	1,385,038	2,938,364	0.1%	2,140,755	137.3%
Lake Elmo	8,389	1,251,127	239,039	1,490,166	---	1,504,310	1,504,310	0.9%	2,583,474	58.2%
Lake Wilson	248	305,138	---	305,138	302,960	---	302,960	-0.7%	143,272	211.5%
Lakefield	1,666	932,341	1,318,085	2,250,426	987,492	1,065,764	2,053,256	-8.8%	1,139,494	180.2%
Lakeville	54,328	12,781,892	---	12,781,892	12,345,295	---	12,345,295	-3.4%	22,051,190	56.0%
Lamberton	800	305,000	501,561	806,561	485,260	346,734	831,994	3.2%	574,783	144.7%
Lancaster	326	15,621	225,074	240,695	103,876	149,990	253,866	5.5%	298,605	85.0%
Lanesboro	728	353,050	178,540	531,590	369,536	128,181	497,717	-6.4%	824,186	60.4%
Lauderdale	2,322	---	581,673	581,673	---	617,636	617,636	6.2%	1,141,083	54.1%
Le Center	2,394	141,595	801,511	943,106	279,894	---	279,894	-70.3%	1,600,504	17.5%
Le Sueur	4,331	465,045	1,012,477	1,477,522	329,682	1,368,999	1,698,681	15.0%	4,431,782	38.3%
Leroy	893	231,299	380,912	612,211	217,048	377,150	594,198	-2.9%	545,250	109.0%
Lewiston	1,487	147,624	732,966	880,590	110,018	848,608	958,626	8.9%	780,027	122.9%
Lewisville	240	---	184,824	184,824	---	127,140	127,140	-31.2%	113,865	111.7%
Lexington	1,976	---	523,211	523,211	---	585,237	585,237	11.9%	1,558,665	37.5%
Lindstrom	4,012	695,369	306,720	1,002,089	820,592	162,091	982,683	-1.9%	1,582,841	62.1%
Lino Lakes	19,987	5,457,227	---	5,457,227	5,499,889	---	5,499,889	0.8%	13,736,480	40.0%
Litchfield	6,845	49,213	2,250,224	2,299,437	30,491	1,873,737	1,904,228	-17.2%	4,468,054	42.6%
Little Canada	10,043	1,474,023	(1,351)	1,472,672	1,735,788	(19,880)	1,715,908	16.5%	3,946,100	43.5%
Little Falls	8,418	1,181,434	1,500,214	2,681,648	1,207,383	1,509,073	2,716,456	1.3%	5,398,758	50.3%
Littlefork	689	---	348,570	348,570	---	415,551	415,551	19.2%	549,170	75.7%
Long Lake	1,723	8,185	1,179,057	1,187,242	5,703	1,178,919	1,184,622	-0.2%	1,452,786	81.5%
Long Prairie	2,988	533,000	202,800	735,800	513,000	172,806	685,806	-6.8%	1,594,713	43.0%
Lonsdale	2,873	1,569,418	906,219	2,475,637	2,720,695	318,723	3,039,418	22.8%	1,650,234	184.2%
Luverne	4,579	1,240,472	318,566	1,559,038	1,387,648	254,517	1,642,165	5.3%	3,638,907	45.1%
Lynd	390	---	183,777	183,777	---	195,286	195,286	6.3%	127,927	152.7%
Madelia	2,252	528,535	326,605	855,140	649,392	323,230	972,622	13.7%	1,741,667	55.8%
Madison	1,658	732,352	832,350	1,564,702	777,154	636,157	1,413,311	-9.7%	1,749,787	80.8%
Madison Lake	935	906,149	251,249	1,157,398	1,082,052	333,154	1,415,206	22.3%	455,601	310.6%
Mahnomen	1,167	15,000	741,042	756,042	116,000	752,217	868,217	14.8%	980,685	88.5%

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Mahtomedi	8,048	2,988,653	960,661	3,949,314	4,889,920	---	4,889,920	23.8%	2,923,587	167.3%
Mankato	36,659	14,796,054	1,610	14,797,664	14,638,564	17,606	14,656,170	-1.0%	22,647,484	64.7%
Mantorville	1,186	---	535,801	535,801	3,505	442,350	445,855	-16.8%	634,804	70.2%
Maple Grove	59,932	---	25,473,090	25,473,090	---	28,836,105	28,836,105	13.2%	32,653,370	88.3%
Maple Lake	2,010	961,266	613,250	1,574,516	830,055	650,037	1,480,092	-6.0%	1,125,806	131.5%
Maple Plain	1,929	123,525	963,560	1,087,085	53,396	1,068,063	1,121,459	3.2%	1,569,449	71.5%
Mapleton	1,650	580,633	317,829	898,462	675,995	89,939	765,934	-14.8%	756,309	101.3%
Maplewood	36,717	---	7,240,924	7,240,924	6,709,528	130,944	6,840,472	-5.5%	18,580,875	36.8%
Marshall	13,141	9,977,065	5,511,414	15,488,479	10,535,233	2,545,907	13,081,140	-15.5%	10,681,361	122.5%
Mayer	1,915	28,070	1,168,643	1,196,713	30,279	911,216	941,495	-21.3%	766,380	122.8%
Maynard	356	30,000	213,258	243,258	277,310	131,164	408,474	67.9%	506,984	80.6%
Mazeppa	778	162,917	379,914	542,831	---	367,890	367,890	-32.2%	483,083	76.2%
Medford	1,158	---	22,924	22,924	---	(129,279)	(129,279)	-663.9%	589,304	-21.9%
Medina	4,931	2,873,296	338,216	3,211,512	2,622,489	384,011	3,006,500	-6.4%	3,632,919	82.8%
Melrose	3,310	758,144	(43,576)	714,568	234,469	512,943	747,412	4.6%	1,948,268	38.4%
Menahga	1,227	86,813	508,405	595,218	---	607,818	607,818	2.1%	721,476	84.2%
Mendota Heights	11,749	3,175,319	3,148,670	6,323,989	3,354,528	2,778,709	6,133,237	-3.0%	6,290,626	97.5%
Mentor	124	58,349	82,357	140,706	42,699	72,447	115,146	-18.2%	393,119	29.3%
Middle River	322	51,137	83,412	134,549	125,740	56,451	182,191	35.4%	465,479	39.1%
Milaca	2,837	256,467	969,019	1,225,486	310,122	418,806	728,928	-40.5%	1,896,313	38.4%
Milan	286	132,574	461,969	594,543	194,793	372,565	567,358	-4.6%	197,971	286.6%
Milroy	247	128,753	96,038	224,791	79,397	72,466	151,863	-32.4%	188,464	80.6%
Miltona	357	---	373,771	373,771	---	114,144	114,144	-69.5%	246,166	46.4%
Minneapolis	390,131	---	133,081,000	133,081,000	---	133,106,000	133,106,000	0.0%	616,143,000	21.6%
Minneota	1,384	535,588	---	535,588	554,076	---	554,076	3.5%	880,521	62.9%
Minnesota Lake	645	140,719	---	140,719	212,485	---	212,485	51.0%	422,390	50.3%
Minnnetonka	51,756	967,437	10,817,457	11,784,894	990,782	12,456,567	13,447,349	14.1%	31,735,243	42.4%
Minnetrissa	6,189	---	4,474,254	4,474,254	---	4,744,021	4,744,021	6.0%	4,351,925	109.0%
Montevideo	5,436	1,011,962	541,388	1,553,350	1,043,715	518,291	1,562,006	0.6%	3,854,192	40.5%
Montgomery	3,267	203,002	(238,003)	(35,001)	289,265	(361,301)	(72,036)	-105.8%	2,145,237	-3.4%
Monticello	11,366	5,735,355	6,950,172	12,685,527	6,258,764	13,751,958	20,010,722	57.7%	8,957,478	223.4%
Montrose	2,498	64,220	560,166	624,386	63,984	564,407	628,391	0.6%	1,049,428	59.9%
Moorhead	36,226	---	16,453,017	16,453,017	9,071,216	7,828,942	16,900,158	2.7%	25,722,088	65.7%
Moose Lake	2,412	---	517,008	517,008	567,049	---	567,049	9.7%	1,218,510	46.5%
Mora	3,681	---	1,056,809	1,056,809	---	1,037,599	1,037,599	-1.8%	2,378,696	43.6%
Morgan	845	600,000	279,285	879,285	680,936	245,365	926,301	5.3%	752,923	123.0%
Morris	5,205	2,282,070	204,394	2,486,464	2,174,792	286,114	2,460,906	-1.0%	4,033,746	61.0%
Morton	415	510,000	67,899	577,899	585,000	97,903	682,903	18.2%	365,906	186.6%
Mound	9,769	438,544	1,942,911	2,381,455	485,999	1,672,325	2,158,324	-9.4%	6,276,685	34.4%

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[33] Incorporated as a city in 2008.

Table 19

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Mounds View	12,641	---	11,744,004	11,744,004	---	11,874,269	11,874,269	1.1%	6,641,368	178.8%
Mountain Iron	2,809	1,428,799	27,637	1,456,436	1,407,674	(277,347)	1,130,327	-22.4%	3,031,998	37.3%
Mountain Lake	2,008	497,984	1,569,525	2,067,509	705,158	1,271,230	1,976,388	-4.4%	2,264,870	87.3%
Murdock	288	---	42,160	42,160	---	(28,914)	(28,914)	-168.6%	163,031	-17.7%
New Brighton	22,511	5,515,202	---	5,515,202	5,656,083	---	5,656,083	2.6%	17,769,200	31.8%
New Hope	20,860	4,516,856	4,480,771	8,997,627	4,348,696	2,597,767	6,946,463	-22.8%	10,347,802	67.1%
New London	1,195	290,553	221,328	511,881	506,505	328,567	835,072	63.1%	723,001	115.5%
New Prague	7,006	2,515,400	1,745,312	4,260,712	2,294,755	2,089,315	4,384,070	2.9%	3,639,667	120.5%
New Richland	1,147	829,376	102,496	931,872	601,559	144,840	746,399	-19.9%	722,998	103.2%
New Ulm	13,473	5,874,339	3,588,935	9,463,274	5,788,533	3,826,506	9,615,039	1.6%	11,299,763	85.1%
Newfolden	359	21,847	112,598	134,445	23,338	131,714	155,052	15.3%	264,297	58.7%
Newport	3,542	1,113,012	73,884	1,186,896	907,589	108,274	1,015,863	-14.4%	2,634,285	38.6%
Nicollet	1,008	---	369,964	369,964	---	389,576	389,576	5.3%	297,666	130.9%
North Branch	10,370	2,182,361	(430,985)	1,751,376	2,200,838	(449,943)	1,750,895	-0.0%	5,724,981	30.6%
North Mankato	13,003	1,928,213	82,564	2,010,777	2,128,919	69,718	2,198,637	9.3%	6,375,225	34.5%
North Oaks	4,729	566,687	1,334,768	1,901,455	510,557	1,236,910	1,747,467	-8.1%	2,086,327	83.8%
North St. Paul	11,600	1,881,433	(1,396,130)	485,303	2,120,874	(1,403,823)	717,051	47.8%	5,170,790	13.9%
Northfield	19,839	5,027,883	3,873,751	8,901,634	4,813,349	3,602,755	8,416,104	-5.5%	12,648,497	66.5%
Northome	234	---	517,075	517,075	69,027	388,254	457,281	-11.6%	207,037	220.9%
Norwood Young America	3,594	---	566,356	566,356	---	489,578	489,578	-13.6%	1,646,858	29.7%
Nowthen [33]	4,384	---	---	---	22,233	738,338	760,571	---	1,059,690	71.8%
Oak Grove	8,504	1,457,428	2,662,646	4,120,074	---	4,365,401	4,365,401	6.0%	3,178,174	137.4%
Oak Park Heights	4,708	2,576,960	39,620	2,616,580	2,373,181	345,370	2,718,551	3.9%	3,261,739	83.3%
Oakdale	27,230	10,332,343	693,289	11,025,632	10,488,985	862,424	11,351,409	3.0%	12,913,864	87.9%
Ogilvie	468	---	169,847	169,847	---	153,168	153,168	-9.8%	236,847	64.7%
Olivia	2,552	1,752,651	143,781	1,896,432	1,647,029	142,065	1,789,094	-5.7%	1,812,620	98.7%
Ormsby	141	---	148,198	148,198	---	152,994	152,994	3.2%	62,499	244.8%
Orono	7,896	3,111,061	3,563,304	6,674,365	2,423,003	4,122,913	6,545,916	-1.9%	5,882,429	111.3%
Oronoco	1,113	10,569	254,616	265,185	22,361	241,762	264,123	-0.4%	396,738	66.6%
Orr	235	---	313,680	313,680	---	302,649	302,649	-3.5%	412,596	73.4%
Oslo	321	10,255	307,381	317,636	10,255	304,382	314,637	-0.9%	245,588	128.1%
Osseo	2,465	2,055,532	---	2,055,532	2,108,000	---	2,108,000	2.6%	1,573,854	133.9%
Otsego	13,319	3,658,749	644,748	4,303,497	4,287,068	607,902	4,894,970	13.7%	3,836,001	127.6%
Ottertail	475	521,083	---	521,083	---	678,941	678,941	30.3%	369,456	183.8%
Owatonna	25,381	---	6,999,809	6,999,809	5,405,100	(121,136)	5,283,964	-24.5%	17,310,062	30.5%
Park Rapids	3,494	627,367	1,104,726	1,732,093	655,987	1,171,071	1,827,058	5.5%	2,891,845	63.2%
Parkers Prairie	1,020	292,181	134,897	427,078	223,485	310,776	534,261	25.1%	601,445	88.8%
Paynesville	2,298	928,588	898,535	1,827,123	553,162	549,773	1,102,935	-39.6%	2,283,476	48.3%
Pelican Rapids	2,398	---	930,724	930,724	---	904,595	904,595	-2.8%	2,199,637	41.1%

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Table 19

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Pennock	490	40,000	172,722	212,722	40,000	240,760	280,760	32.0%	193,145	145.4%
Pequot Lakes	1,993	970,233	341,701	1,311,934	1,220,997	511,401	1,732,398	32.0%	1,536,574	112.7%
Perham	2,750	305,509	828,192	1,133,701	234,021	793,115	1,027,136	-9.4%	2,162,613	47.5%
Pillager	495	15,708	329,993	345,701	14,955	315,573	330,528	-4.4%	310,502	106.4%
Pine City	3,295	---	865,797	865,797	140,866	1,224,156	1,365,022	57.7%	2,136,802	63.9%
Pine Island	3,363	212,426	258,306	470,732	406,127	320,733	726,860	54.4%	1,834,030	39.6%
Pipestone	4,335	1,294,196	---	1,294,196	---	909,447	909,447	-29.7%	3,509,481	25.9%
Plainview	3,394	694,594	700,977	1,395,571	691,160	528,946	1,220,106	-12.6%	2,258,406	54.0%
Plato	312	115,867	540,237	656,104	81,932	567,392	649,324	-1.0%	188,596	344.3%
Plummer	249	113,870	266,022	379,892	96,938	273,950	370,888	-2.4%	201,076	184.5%
Plymouth	71,536	10,931,339	3,638,026	14,569,365	9,927,130	4,299,921	14,227,051	-2.3%	37,149,564	38.3%
Preston	1,382	---	762,680	762,680	---	735,487	735,487	-3.6%	1,159,545	63.4%
Princeton	4,530	1,478,205	414,255	1,892,460	1,462,925	445,832	1,908,757	0.9%	2,820,719	67.7%
Prinsburg	454	250,000	4,299	254,299	250,000	49,305	299,305	17.7%	246,182	121.6%
Prior Lake	22,917	6,248,530	---	6,248,530	6,655,945	---	6,655,945	6.5%	10,066,420	66.1%
Proctor	2,854	328,640	240,821	569,461	342,234	341,969	684,203	20.1%	1,793,520	38.1%
Racine	405	---	179,415	179,415	---	186,040	186,040	3.7%	101,471	183.3%
Ramsey	23,445	8,988,556	4,908,334	13,896,890	10,840,223	5,264,732	16,104,955	15.9%	11,938,218	134.9%
Ranier	166	---	102,574	102,574	---	92,038	92,038	-10.3%	114,131	80.6%
Red Wing	16,300	10,103,532	3,745,001	13,848,533	20,296,981	(270,793)	20,026,188	44.6%	18,060,537	110.9%
Redwood Falls	5,247	2,153,793	355,854	2,509,647	1,629,795	1,407,652	3,037,447	21.0%	4,973,716	61.1%
Renville	1,254	1,093,658	135,846	1,229,504	855,401	154,399	1,009,800	-17.9%	805,615	125.3%
Revere	91	20,000	11,549	31,549	---	33,288	33,288	5.5%	40,528	82.1%
Richfield	33,676	6,649,555	10,447,959	17,097,514	6,657,999	10,529,219	17,187,218	0.5%	26,940,312	63.8%
Richmond	1,329	236,183	319,353	555,536	---	493,695	493,695	-11.1%	1,041,440	47.4%
Robbinsdale	13,598	7,207,003	(1,815,874)	5,391,129	6,031,999	(2,328,714)	3,703,285	-31.3%	9,114,435	40.6%
Rochester	102,437	8,801,887	20,141,647	28,943,534	9,131,756	19,291,797	28,423,553	-1.8%	79,940,288	35.6%
Rockford	4,108	253,825	1,101,708	1,355,533	51,117	1,333,173	1,384,290	2.1%	1,966,539	70.4%
Rockville	2,706	802,704	311,865	1,114,569	889,947	361,160	1,251,107	12.3%	861,379	145.2%
Rogers	7,200	13,004	(852,502)	(839,498)	5,135	(258,898)	(253,763)	69.8%	5,108,800	-5.0%
Rollingstone	641	172,408	45,413	217,821	157,432	17,585	175,017	-19.7%	222,904	78.5%
Roseau	2,855	---	1,118,706	1,118,706	---	832,408	832,408	-25.6%	2,402,660	34.6%
Rosemount	20,956	6,505,440	(3,247,140)	3,258,300	6,495,794	302,408	6,798,202	108.6%	11,912,849	57.1%
Roseville	34,345	261,012	4,522,518	4,783,530	199,940	4,051,273	4,251,213	-11.1%	19,079,037	22.3%
Rush City	3,072	---	194,827	194,827	---	1,065,312	1,065,312	446.8%	1,140,205	93.4%
Rushford	1,776	639,596	712,083	1,351,679	40,823	733,975	774,798	-42.7%	11,753,758	6.6%
Rushmore	361	180,412	52,361	232,773	180,412	99,226	279,638	20.1%	210,885	132.6%
Russell	333	49,133	164,383	213,516	52,911	165,645	218,556	2.4%	190,180	114.9%
Ruthton	248	---	394,892	394,892	---	398,282	398,282	0.9%	156,017	255.3%

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Sacred Heart	501	---	303,844	303,844	---	199,818	199,818	-34.2%	544,054	36.7%
Sanborn	398	454,000	197,176	651,176	691,641	168,717	860,358	32.1%	186,794	460.6%
Sandstone	2,821	---	433,413	433,413	422,608	422,609	845,217	95.0%	1,218,956	69.3%
Sartell	14,512	3,253,825	2,111,502	5,365,327	---	4,510,644	4,510,644	-15.9%	4,595,999	98.1%
Sauk Centre	4,221	531,397	2,490,488	3,021,885	460,896	1,578,036	2,038,932	-32.5%	3,485,648	58.5%
Sauk Rapids	13,083	6,519,657	---	6,519,657	4,902,941	---	4,902,941	-24.8%	5,316,378	92.2%
Savage	26,852	3,790,828	1,945,184	5,736,012	4,244,038	567,236	4,811,274	-16.1%	11,031,321	43.6%
Scandia	4,167	---	294,658	294,658	---	523,449	523,449	77.6%	1,401,547	37.3%
Scanlon	864	102,311	237,476	339,787	118,230	123,646	241,876	-28.8%	452,400	53.5%
Sebeka	672	---	432,769	432,769	---	459,769	459,769	6.2%	455,743	100.9%
Shakopee	33,969	---	8,890,438	8,890,438	---	9,863,980	9,863,980	11.0%	20,236,283	48.7%
Sherburn	1,001	670,402	203,103	873,505	791,402	220,522	1,011,924	15.8%	726,647	139.3%
Shoreview	26,036	4,316,191	---	4,316,191	4,455,708	---	4,455,708	3.2%	14,774,784	30.2%
Shorewood	7,582	3,761,509	---	3,761,509	3,660,359	---	3,660,359	-2.7%	3,785,349	96.7%
Silver Bay	1,980	643,539	927,048	1,570,587	720,114	951,248	1,671,362	6.4%	2,236,948	74.7%
Silver Lake	812	171,625	143,215	314,840	87,763	244,186	331,949	5.4%	653,519	50.8%
Skyline	297	---	472,640	472,640	---	462,229	462,229	-2.2%	60,555	763.3%
Sleepy Eye	3,545	2,117,619	210,750	2,328,369	2,045,398	263,484	2,308,882	-0.8%	2,385,397	96.8%
South Haven	212	79,442	62,538	141,980	103,008	64,762	167,770	18.2%	252,464	66.5%
South St. Paul	20,250	296,317	1,546,195	1,842,512	184,185	525,424	709,609	-61.5%	14,339,329	4.9%
Spicer	1,144	431,950	327,246	759,196	210,131	573,136	783,267	3.2%	1,675,721	46.7%
Spring Grove	1,280	---	780,129	780,129	---	799,474	799,474	2.5%	952,335	83.9%
Spring Lake Park	6,678	1,399,867	163,013	1,562,880	1,348,459	164,489	1,512,948	-3.2%	4,165,112	36.3%
Spring Park	1,882	1,777,675	---	1,777,675	1,799,786	---	1,799,786	1.2%	1,201,810	149.8%
Spring Valley	2,547	---	1,302,963	1,302,963	246,073	1,878,892	2,124,965	63.1%	2,229,527	95.3%
Springfield	2,210	819,827	1,002,998	1,822,825	843,500	927,890	1,771,390	-2.8%	1,686,402	105.0%
St. Anthony	8,437	1,666,318	5,375,763	7,042,081	1,525,674	5,439,782	6,965,456	-1.1%	6,097,337	114.2%
St. Augusta	3,217	---	1,068,435	1,068,435	---	774,353	774,353	-27.5%	695,469	111.3%
St. Bonifacius	2,329	359,339	422,527	781,866	519,720	428,173	947,893	21.2%	1,072,086	88.4%
St. Charles	3,578	---	503,562	503,562	89,564	535,699	625,263	24.2%	1,776,906	35.2%
St. Clair	789	493,439	556,235	1,049,674	450,875	523,536	974,411	-7.2%	415,423	234.6%
St. Cloud	65,650	11,603,460	12,435,141	24,038,601	8,271,351	12,125,655	20,397,006	-15.1%	47,563,460	42.9%
St. Francis	7,404	---	1,708,784	1,708,784	---	2,049,509	2,049,509	19.9%	2,922,752	70.1%
St. Hilaire	274	14,639	115,116	129,755	20,885	67,572	88,457	-31.8%	192,538	45.9%
St. James	4,587	1,614,190	401,126	2,015,316	1,699,261	380,159	2,079,420	3.2%	3,093,316	67.2%
St. Joseph	6,156	1,038,149	755,193	1,793,342	981,711	928,199	1,909,910	6.5%	2,621,948	72.8%
St. Louis Park	47,221	15,953,414	3,596,983	19,550,397	14,695,822	4,135,694	18,831,516	-3.7%	36,674,343	51.3%
St. Michael	15,110	2,409,718	(305,995)	2,103,723	2,534,846	(407,509)	2,127,337	1.1%	5,447,701	39.1%
St. Paul	288,055	39,296,114	27,152,911	66,449,025	36,782,647	25,373,744	62,156,391	-6.5%	394,650,628	15.7%

[31] Reported on a cash basis in 2007.

[32] Reported on a cash basis in 2008.

[33] Incorporated as a city in 2008.

Table 19

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
St. Paul Park	5,293	---	1,128,665	1,128,665	---	809,615	809,615	-28.3%	2,561,898	31.6%
St. Peter	10,884	---	3,293,549	3,293,549	---	3,228,201	3,228,201	-2.0%	6,813,223	47.4%
Stacy	1,432	8,900	368,772	377,672	55,368	442,149	497,517	31.7%	619,716	80.3%
Staples	3,131	193,000	1,476,041	1,669,041	193,000	1,365,335	1,558,335	-6.6%	1,973,183	79.0%
Stephen	699	203,062	44,096	247,158	43,700	233,683	277,383	12.2%	504,306	55.0%
Stewart	533	---	752,654	752,654	---	661,594	661,594	-12.1%	460,150	143.8%
Stewartville	5,842	661,224	820,206	1,481,430	611,755	713,071	1,324,826	-10.6%	2,561,444	51.7%
Stillwater	17,953	799,660	5,100,630	5,900,290	857,873	4,849,558	5,707,431	-3.3%	12,813,990	44.5%
Stockton	770	258,328	234,196	492,524	184,205	323,631	507,836	3.1%	165,265	307.3%
Storden	241	3,949	100,270	104,219	3,949	24,949	28,898	-72.3%	154,485	18.7%
Sturgeon Lake	390	155,382	152,866	308,248	---	167,955	167,955	-45.5%	515,179	32.6%
Thief River Falls	8,483	705,000	3,076,749	3,781,749	701,935	2,665,956	3,367,891	-10.9%	6,200,707	54.3%
Thomson	166	---	77,276	77,276	---	126,914	126,914	64.2%	52,546	241.5%
Tower	498	265,703	392,743	658,446	325,388	361,172	686,560	4.3%	1,409,862	48.7%
Tracy	2,126	2,275,314	---	2,275,314	---	2,333,689	2,333,689	2.6%	2,246,105	103.9%
Trimont	683	325,302	308,788	634,090	341,948	615,425	957,373	51.0%	497,549	192.4%
Truman	1,180	482,348	338,874	821,222	440,286	290,283	730,569	-11.0%	710,615	102.8%
Twin Valley	790	---	540,249	540,249	608,957	---	608,957	12.7%	598,282	101.8%
Two Harbors	3,601	---	1,570,775	1,570,775	---	1,324,096	1,324,096	-15.7%	3,597,983	36.8%
Tyler	1,191	47,149	636,711	683,860	47,149	750,119	797,268	16.6%	614,110	129.8%
Ulen	537	6,563	364,015	370,578	8,264	445,323	453,587	22.4%	182,334	248.8%
Underwood	325	100,650	107,296	207,946	103,015	78,137	181,152	-12.9%	221,955	81.6%
Upsala	422	228,557	336,208	564,765	230,921	418,855	649,776	15.1%	205,436	316.3%
Vadnais Heights	13,081	2,919,432	---	2,919,432	2,764,541	---	2,764,541	-5.3%	4,312,212	64.1%
Vergas	317	---	154,203	154,203	133,085	---	133,085	-13.7%	174,674	76.2%
Verndale	549	334,000	229,196	563,196	380,075	261,022	641,097	13.8%	772,282	83.0%
Vernon Center	332	133,060	---	133,060	209,349	---	209,349	57.3%	236,317	88.6%
Vesta	314	171,606	53,973	225,579	171,279	35,650	206,929	-8.3%	227,331	91.0%
Victoria	6,665	25,282	2,043,349	2,068,631	108,929	2,214,945	2,323,874	12.3%	3,435,769	67.6%
Viking	79	---	99,971	99,971	85,916	7,258	93,174	-6.8%	118,896	78.4%
Villard	233	---	91,548	91,548	---	44,422	44,422	-51.5%	159,286	27.9%
Virginia	8,707	7,200,000	4,338,017	11,538,017	---	9,890,593	9,890,593	-14.3%	10,472,239	94.4%
Wabasha	2,653	2,056,384	(468,537)	1,587,847	1,886,636	(118,167)	1,768,469	11.4%	2,281,095	77.5%
Wabasso	642	110,000	61,016	171,016	1,255,448	280,899	1,536,347	798.4%	529,968	289.9%
Waconia	9,960	35,178	4,568,466	4,603,644	---	4,185,465	4,185,465	-9.1%	5,902,551	70.9%
Wadena	4,204	216,563	803,290	1,019,853	246,684	711,385	958,069	-6.1%	3,487,031	27.5%
Waite Park	6,731	8,436,499	---	8,436,499	9,093,363	---	9,093,363	7.8%	4,523,289	201.0%
Walnut Grove	685	92,085	398,342	490,427	74,219	439,748	513,967	4.8%	374,519	137.2%
Wanamingo	1,042	---	337,840	337,840	---	205,275	205,275	-39.2%	571,630	35.9%

[31] Reported on a cash basis in 2007.

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[33] Incorporated as a city in 2008.

Table 19

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Alphabetically by City**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Warren	1,667	---	284,914	284,914	7,297	142,335	149,632	-47.5%	1,044,700	14.3%
Warroad	1,713	---	2,393,750	2,393,750	---	2,316,106	2,316,106	-3.2%	1,926,837	120.2%
Waseca	9,789	2,548,931	569,543	3,118,474	2,321,883	661,021	2,982,904	-4.3%	6,167,705	48.4%
Watertown	4,216	162,046	1,068,157	1,230,203	162,046	910,624	1,072,670	-12.8%	1,879,135	57.1%
Waterville	1,873	537,483	834,750	1,372,233	547,058	906,804	1,453,862	5.9%	897,732	161.9%
Wayzata	4,119	1,399,976	---	1,399,976	1,228,689	---	1,228,689	-12.2%	5,227,138	23.5%
Welcome	669	509,570	627,865	1,137,435	492,229	694,778	1,187,007	4.4%	500,264	237.3%
Wells	2,458	833,934	374,159	1,208,093	876,682	385,202	1,261,884	4.5%	1,893,494	66.6%
West St. Paul	19,002	6,154,987	2,584,804	8,739,791	6,098,493	2,775,257	8,873,750	1.5%	11,239,596	79.0%
Westbrook	673	221,352	31,628	252,980	159,315	38,833	198,148	-21.7%	564,470	35.1%
White Bear Lake	24,679	2,710,000	451,129	3,161,129	2,725,000	1,166,856	3,891,856	23.1%	8,595,757	45.3%
Willernie	536	---	427,641	427,641	---	350,078	350,078	-18.1%	306,858	114.1%
Willmar	19,130	22,532,854	---	22,532,854	25,261,502	---	25,261,502	12.1%	12,871,019	196.3%
Willow River	395	---	247,236	247,236	---	208,516	208,516	-15.7%	146,588	142.2%
Wilmont	311	293,414	74,103	367,517	294,502	(45,292)	249,210	-32.2%	179,358	138.9%
Windom	4,357	799,102	2,370,691	3,169,793	885,940	2,477,216	3,363,156	6.1%	3,034,700	110.8%
Winger	180	79,003	351	79,354	---	(24,518)	(24,518)	-130.9%	114,176	-21.5%
Winnebago	1,388	742,047	22,558	764,605	795,758	18,606	814,364	6.5%	1,048,329	77.7%
Winona	27,582	5,996,783	(12,662)	5,984,121	6,726,060	(11,870)	6,714,190	12.2%	17,908,093	37.5%
Winsted	2,317	---	957,639	957,639	---	1,532,935	1,532,935	60.1%	1,532,609	100.0%
Wood Lake	399	15,000	238,140	253,140	49,281	234,573	283,854	12.1%	207,734	136.6%
Woodbury	58,430	10,582,290	3,437,847	14,020,137	10,795,653	3,902,443	14,698,096	4.8%	25,643,041	57.3%
Worthington	11,392	1,881,217	(629,427)	1,251,790	27,194,284	---	27,194,284	2072.4%	8,047,823	337.9%
Wrenshall	371	---	305,755	305,755	---	339,177	339,177	10.9%	135,316	250.7%
Wykoff	408	79,212	73,183	152,395	211,141	111,152	322,293	111.5%	235,541	136.8%
Wyoming	6,940	413,017	139,357	552,374	412,258	661,862	1,074,120	94.5%	2,623,454	40.9%
Zimmerman	4,961	1,004,018	1,328,751	2,332,769	1,312,273	751,497	2,063,770	-11.5%	1,775,814	116.2%
Zumbrota	3,172	1,045,616	381,865	1,427,481	1,343,666	---	1,343,666	-5.9%	2,106,248	63.8%
State Total	4,180,974	\$776,457,132	\$745,326,237	\$1,521,783,369	\$822,727,604	\$748,384,254	\$1,571,111,858	3.2%	\$3,224,528,004	48.7%

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Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Population	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Bigelow	228	---	(121,265)	(121,265)	---	(134,454)	(134,454)	-10.9%	108,789	-123.6%
Fisher	376	---	(108,152)	(108,152)	---	(59,455)	(59,455)	45.0%	173,514	-34.3%
Caledonia	2,902	---	(262,569)	(262,569)	---	(600,049)	(600,049)	-128.5%	1,967,008	-30.5%
Medford	1,158	---	22,924	22,924	---	(129,279)	(129,279)	-663.9%	589,304	-21.9%
Winger	180	79,003	351	79,354	---	(24,518)	(24,518)	-130.9%	114,176	-21.5%
Murdock	288	---	42,160	42,160	---	(28,914)	(28,914)	-168.6%	163,031	-17.7%
Henderson	940	---	(120,422)	(120,422)	---	(89,689)	(89,689)	25.5%	589,331	-15.2%
Buffalo	14,154	---	(566,749)	(566,749)	---	(1,191,764)	(1,191,764)	-110.3%	8,008,220	-14.9%
Rogers	7,200	13,004	(852,502)	(839,498)	5,135	(258,898)	(253,763)	69.8%	5,108,800	-5.0%
Montgomery	3,267	203,002	(238,003)	(35,001)	289,265	(361,301)	(72,036)	-105.8%	2,145,237	-3.4%
Darwin [32]	296	8,171	(6,556)	1,615	---	---	---	-100.0%	106,025	---
Hammond [32]	227	---	71,182	71,182	---	---	---	-100.0%	57,589	---
Hartland [32]	264	132,449	85,003	217,452	---	---	---	-100.0%	116,977	---
South St. Paul	20,250	296,317	1,546,195	1,842,512	184,185	525,424	709,609	-61.5%	14,339,329	4.9%
Rushford	1,776	639,596	712,083	1,351,679	40,823	733,975	774,798	-42.7%	11,753,758	6.6%
Cass Lake	825	---	222,761	222,761	41,103	39,421	80,524	-63.9%	922,547	8.7%
Deer River	925	98,241	(12,495)	85,746	97,635	(13,703)	83,932	-2.1%	843,115	10.0%
Goodridge	116	---	14,583	14,583	---	7,537	7,537	-48.3%	54,468	13.8%
North St. Paul	11,600	1,881,433	(1,396,130)	485,303	2,120,874	(1,403,823)	717,051	47.8%	5,170,790	13.9%
Warren	1,667	---	284,914	284,914	7,297	142,335	149,632	-47.5%	1,044,700	14.3%
St. Paul	288,055	39,296,114	27,152,911	66,449,025	36,782,647	25,373,744	62,156,391	-6.5%	394,650,628	15.7%
Le Center	2,394	141,595	801,511	943,106	279,894	---	279,894	-70.3%	1,600,504	17.5%
Gilbert	1,760	---	823,766	823,766	---	407,903	407,903	-50.5%	2,197,350	18.6%
Storden	241	3,949	100,270	104,219	3,949	24,949	28,898	-72.3%	154,485	18.7%
Annandale	3,005	1,464	589,605	591,069	1,520	394,163	395,683	-33.1%	2,017,352	19.6%
Baudette	1,041	---	208,574	208,574	---	204,595	204,595	-1.9%	1,029,840	19.9%
Albert Lea	18,095	3,870,874	1,109,314	4,980,188	3,760,913	(874,483)	2,886,430	-42.0%	13,529,798	21.3%
Minneapolis	390,131	---	133,081,000	133,081,000	---	133,106,000	133,106,000	0.0%	616,143,000	21.6%
Greenwood	804	23,221	---	23,221	---	130,336	130,336	461.3%	590,168	22.1%
Roseville	34,345	261,012	4,522,518	4,783,530	199,940	4,051,273	4,251,213	-11.1%	19,079,037	22.3%
Corcoran	5,774	---	724,538	724,538	---	643,891	643,891	-11.1%	2,818,353	22.8%

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Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Wayzata	4,119	1,399,976	---	1,399,976	1,228,689	---	1,228,689	-12.2%	5,227,138	23.5%
Champlin	23,983	2,726,407	949,960	3,676,367	2,777,515	793,192	3,570,707	-2.9%	14,502,091	24.6%
Farmington	18,735	---	2,902,667	2,902,667	2,008,315	343,559	2,351,874	-19.0%	9,484,882	24.8%
Pipestone	4,335	1,294,196	---	1,294,196	---	909,447	909,447	-29.7%	3,509,481	25.9%
Hector	1,143	279,395	---	279,395	319,061	---	319,061	14.2%	1,166,952	27.3%
Wadena	4,204	216,563	803,290	1,019,853	246,684	711,385	958,069	-6.1%	3,487,031	27.5%
Villard	233	---	91,548	91,548	---	44,422	44,422	-51.5%	159,286	27.9%
Mentor	124	58,349	82,357	140,706	42,699	72,447	115,146	-18.2%	393,119	29.3%
Goodview	3,679	---	390,627	390,627	---	429,983	429,983	10.1%	1,449,286	29.7%
Norwood Young America	3,594	---	566,356	566,356	---	489,578	489,578	-13.6%	1,646,858	29.7%
Afton	2,899	306,524	---	306,524	445,193	---	445,193	45.2%	1,496,024	29.8%
Appleton	2,671	550,230	585,621	1,135,851	550,755	229,649	780,404	-31.3%	2,621,954	29.8%
Houston	989	---	305,222	305,222	---	280,401	280,401	-8.1%	937,001	29.9%
Shoreview	26,036	4,316,191	---	4,316,191	4,455,708	---	4,455,708	3.2%	14,774,784	30.2%
Danvers	94	---	7,984	7,984	26,260	---	26,260	228.9%	86,913	30.2%
Owatonna	25,381	---	6,999,809	6,999,809	5,405,100	(121,136)	5,283,964	-24.5%	17,310,062	30.5%
Dassel	1,316	---	297,738	297,738	91,117	175,009	266,126	-10.6%	870,796	30.6%
North Branch	10,370	2,182,361	(430,985)	1,751,376	2,200,838	(449,943)	1,750,895	-0.0%	5,724,981	30.6%
Brainerd	13,954	2,954,060	2,166,077	5,120,137	2,446,485	1,919,355	4,365,840	-14.7%	14,212,486	30.7%
Fridley	26,422	6,399,674	(3,756)	6,395,918	5,797,150	---	5,797,150	-9.4%	18,821,853	30.8%
Bloomington	85,238	23,567,028	---	23,567,028	24,378,415	---	24,378,415	3.4%	78,871,428	30.9%
Alvarado	364	7,839	127,878	135,717	7,609	90,488	98,097	-27.7%	314,932	31.1%
Aurora	1,709	451,735	---	451,735	431,766	---	431,766	-4.4%	1,375,599	31.4%
St. Paul Park	5,293	---	1,128,665	1,128,665	---	809,615	809,615	-28.3%	2,561,898	31.6%
Fertile	852	---	204,401	204,401	---	277,927	277,927	36.0%	878,517	31.6%
New Brighton	22,511	5,515,202	---	5,515,202	5,656,083	---	5,656,083	2.6%	17,769,200	31.8%
Albertville	6,103	792,457	167,838	960,295	859,636	172,837	1,032,473	7.5%	3,223,186	32.0%
Hastings	22,491	5,893,223	866,262	6,759,485	3,296,979	1,132,677	4,429,656	-34.5%	13,728,073	32.3%
Sturgeon Lake	390	155,382	152,866	308,248	---	167,955	167,955	-45.5%	515,179	32.6%
Brooklyn Park	75,156	---	15,791,524	15,791,524	---	15,243,029	15,243,029	-3.5%	46,738,986	32.6%
Inver Grove Heights	33,917	6,126,126	---	6,126,126	6,148,827	---	6,148,827	0.4%	18,522,917	33.2%

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Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Chaska	24,048	4,546,343	35,673	4,582,016	4,651,811	(133,416)	4,518,395	-1.4%	13,369,165	33.8%
Fosston	1,501	---	342,940	342,940	---	361,430	361,430	5.4%	1,057,390	34.2%
Mound	9,769	438,544	1,942,911	2,381,455	485,999	1,672,325	2,158,324	-9.4%	6,276,685	34.4%
North Mankato	13,003	1,928,213	82,564	2,010,777	2,128,919	69,718	2,198,637	9.3%	6,375,225	34.5%
Roseau	2,855	---	1,118,706	1,118,706	---	832,408	832,408	-25.6%	2,402,660	34.6%
Adrian	1,220	---	282,038	282,038	---	280,983	280,983	-0.4%	809,635	34.7%
Carver	2,946	---	636,496	636,496	---	606,471	606,471	-4.7%	1,735,844	34.9%
Westbrook	673	221,352	31,628	252,980	159,315	38,833	198,148	-21.7%	564,470	35.1%
St. Charles	3,578	---	503,562	503,562	89,564	535,699	625,263	24.2%	1,776,906	35.2%
Rochester	102,437	8,801,887	20,141,647	28,943,534	9,131,756	19,291,797	28,423,553	-1.8%	79,940,288	35.6%
Wanamingo	1,042	---	337,840	337,840	---	205,275	205,275	-39.2%	571,630	35.9%
Spring Lake Park	6,678	1,399,867	163,013	1,562,880	1,348,459	164,489	1,512,948	-3.2%	4,165,112	36.3%
Ely	3,529	527,859	1,662,980	2,190,839	548,532	1,222,566	1,771,098	-19.2%	4,864,331	36.4%
Callaway	204	---	187,158	187,158	13,404	169,433	182,837	-2.3%	501,436	36.5%
Sacred Heart	501	---	303,844	303,844	---	199,818	199,818	-34.2%	544,054	36.7%
Two Harbors	3,601	---	1,570,775	1,570,775	---	1,324,096	1,324,096	-15.7%	3,597,983	36.8%
Maplewood	36,717	---	7,240,924	7,240,924	6,709,528	130,944	6,840,472	-5.5%	18,580,875	36.8%
Mountain Iron	2,809	1,428,799	27,637	1,456,436	1,407,674	(277,347)	1,130,327	-22.4%	3,031,998	37.3%
Scandia	4,167	---	294,658	294,658	---	523,449	523,449	77.6%	1,401,547	37.3%
Winona	27,582	5,996,783	(12,662)	5,984,121	6,726,060	(11,870)	6,714,190	12.2%	17,908,093	37.5%
Lexington	1,976	---	523,211	523,211	---	585,237	585,237	11.9%	1,558,665	37.5%
Proctor	2,854	328,640	240,821	569,461	342,234	341,969	684,203	20.1%	1,793,520	38.1%
Plymouth	71,536	10,931,339	3,638,026	14,569,365	9,927,130	4,299,921	14,227,051	-2.3%	37,149,564	38.3%
Le Sueur	4,331	465,045	1,012,477	1,477,522	329,682	1,368,999	1,698,681	15.0%	4,431,782	38.3%
Melrose	3,310	758,144	(43,576)	714,568	234,469	512,943	747,412	4.6%	1,948,268	38.4%
Milaca	2,837	256,467	969,019	1,225,486	310,122	418,806	728,928	-40.5%	1,896,313	38.4%
Newport	3,542	1,113,012	73,884	1,186,896	907,589	108,274	1,015,863	-14.4%	2,634,285	38.6%
St. Michael	15,110	2,409,718	(305,995)	2,103,723	2,534,846	(407,509)	2,127,337	1.1%	5,447,701	39.1%
Columbia Heights	18,137	5,081,997	(727,471)	4,354,526	5,287,834	324,304	5,612,138	28.9%	14,358,807	39.1%
Middle River	322	51,137	83,412	134,549	125,740	56,451	182,191	35.4%	465,479	39.1%
Pine Island	3,363	212,426	258,306	470,732	406,127	320,733	726,860	54.4%	1,834,030	39.6%

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Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Badger	455	---	164,691	164,691	---	130,850	130,850	-20.5%	327,965	39.9%
Lino Lakes	19,987	5,457,227	---	5,457,227	5,499,889	---	5,499,889	0.8%	13,736,480	40.0%
Hopkins	17,481	73,487	4,301,472	4,374,959	85,000	4,755,081	4,840,081	10.6%	12,050,620	40.2%
Montevideo	5,436	1,011,962	541,388	1,553,350	1,043,715	518,291	1,562,006	0.6%	3,854,192	40.5%
Frost	219	---	116,834	116,834	11,216	63,274	74,490	-36.2%	183,704	40.5%
Kenyon	1,744	---	686,651	686,651	10,953	563,832	574,785	-16.3%	1,415,986	40.6%
Robbinsdale	13,598	7,207,003	(1,815,874)	5,391,129	6,031,999	(2,328,714)	3,703,285	-31.3%	9,114,435	40.6%
Wyoming	6,940	413,017	139,357	552,374	412,258	661,862	1,074,120	94.5%	2,623,454	40.9%
Austin	23,726	4,630,000	948,648	5,578,648	4,365,000	1,335,293	5,700,293	2.2%	13,867,117	41.1%
Pelican Rapids	2,398	---	930,724	930,724	---	904,595	904,595	-2.8%	2,199,637	41.1%
La Crescent	5,132	959,866	(1,861)	958,005	1,005,250	(36,617)	968,633	1.1%	2,322,855	41.7%
Biwabik	872	276,368	296,868	573,236	276,368	329,545	605,913	5.7%	1,449,032	41.8%
Minnetonka	51,756	967,437	10,817,457	11,784,894	990,782	12,456,567	13,447,349	14.1%	31,735,243	42.4%
Litchfield	6,845	49,213	2,250,224	2,299,437	30,491	1,873,737	1,904,228	-17.2%	4,468,054	42.6%
St. Cloud	65,650	11,603,460	12,435,141	24,038,601	8,271,351	12,125,655	20,397,006	-15.1%	47,563,460	42.9%
Big Lake	9,446	451,930	2,174,291	2,626,221	226,593	1,890,507	2,117,100	-19.4%	4,930,307	42.9%
Long Prairie	2,988	533,000	202,800	735,800	513,000	172,806	685,806	-6.8%	1,594,713	43.0%
Little Canada	10,043	1,474,023	(1,351)	1,472,672	1,735,788	(19,880)	1,715,908	16.5%	3,946,100	43.5%
Savage	26,852	3,790,828	1,945,184	5,736,012	4,244,038	567,236	4,811,274	-16.1%	11,031,321	43.6%
Mora	3,681	---	1,056,809	1,056,809	---	1,037,599	1,037,599	-1.8%	2,378,696	43.6%
Hermantown	9,318	1,404,324	416,070	1,820,394	1,523,285	157,245	1,680,530	-7.7%	3,828,924	43.9%
East Bethel	12,130	---	1,386,743	1,386,743	---	1,719,036	1,719,036	24.0%	3,880,538	44.3%
Stillwater	17,953	799,660	5,100,630	5,900,290	857,873	4,849,558	5,707,431	-3.3%	12,813,990	44.5%
Crookston	8,058	---	4,882,147	4,882,147	---	2,820,234	2,820,234	-42.2%	6,311,368	44.7%
Luverne	4,579	1,240,472	318,566	1,559,038	1,387,648	254,517	1,642,165	5.3%	3,638,907	45.1%
White Bear Lake	24,679	2,710,000	451,129	3,161,129	2,725,000	1,166,856	3,891,856	23.1%	8,595,757	45.3%
Elko New Market	3,817	---	858,055	858,055	---	737,697	737,697	-14.0%	1,617,563	45.6%
Hutchinson	14,134	5,404,177	642,336	6,046,513	5,272,550	546,356	5,818,906	-3.8%	12,671,680	45.9%
St. Hilaire	274	14,639	115,116	129,755	20,885	67,572	88,457	-31.8%	192,538	45.9%
Delano	5,359	322,875	1,725,202	2,048,077	293,090	968,041	1,261,131	-38.4%	2,742,268	46.0%
Blaine	56,888	12,275,920	168,788	12,444,708	11,206,629	184,956	11,391,585	-8.5%	24,579,553	46.3%

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Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Miltona	357	---	373,771	373,771	---	114,144	114,144	-69.5%	246,166	46.4%
Moose Lake	2,412	---	517,008	517,008	567,049	---	567,049	9.7%	1,218,510	46.5%
Elmore	642	386,049	---	386,049	209,490	---	209,490	-45.7%	449,459	46.6%
Spicer	1,144	431,950	327,246	759,196	210,131	573,136	783,267	3.2%	1,675,721	46.7%
Burnsville	61,081	16,974,478	---	16,974,478	16,439,749	---	16,439,749	-3.2%	35,049,102	46.9%
St. Peter	10,884	---	3,293,549	3,293,549	---	3,228,201	3,228,201	-2.0%	6,813,223	47.4%
Richmond	1,329	236,183	319,353	555,536	---	493,695	493,695	-11.1%	1,041,440	47.4%
Janesville	2,209	592,712	180,592	773,304	429,947	194,611	624,558	-19.2%	1,315,405	47.5%
Perham	2,750	305,509	828,192	1,133,701	234,021	793,115	1,027,136	-9.4%	2,162,613	47.5%
Andover	31,023	5,367,289	(480,592)	4,886,697	5,521,950	(599,461)	4,922,489	0.7%	10,312,928	47.7%
Paynesville	2,298	928,588	898,535	1,827,123	553,162	549,773	1,102,935	-39.6%	2,283,476	48.3%
Waseca	9,789	2,548,931	569,543	3,118,474	2,321,883	661,021	2,982,904	-4.3%	6,167,705	48.4%
Tower	498	265,703	392,743	658,446	325,388	361,172	686,560	4.3%	1,409,862	48.7%
Shakopee	33,969	---	8,890,438	8,890,438	---	9,863,980	9,863,980	11.0%	20,236,283	48.7%
Apple Valley	49,983	---	11,292,107	11,292,107	---	11,464,948	11,464,948	1.5%	23,422,693	48.9%
Byron	4,800	1,162,700	(159,479)	1,003,221	915,495	(140,222)	775,273	-22.7%	1,572,146	49.3%
Eagan	65,847	4,417,278	11,127,663	15,544,941	4,659,031	10,402,629	15,061,660	-3.1%	29,998,307	50.2%
Dayton	5,019	---	2,158,886	2,158,886	---	1,171,820	1,171,820	-45.7%	2,332,068	50.2%
Minnesota Lake	645	140,719	---	140,719	212,485	---	212,485	51.0%	422,390	50.3%
Little Falls	8,418	1,181,434	1,500,214	2,681,648	1,207,383	1,509,073	2,716,456	1.3%	5,398,758	50.3%
Jordan	5,418	1,015,043	143,211	1,158,254	1,149,916	216,016	1,365,932	17.9%	2,690,949	50.8%
Silver Lake	812	171,625	143,215	314,840	87,763	244,186	331,949	5.4%	653,519	50.8%
Hitterdal	171	---	141,618	141,618	---	127,016	127,016	-10.3%	249,231	51.0%
East Grand Forks	7,893	642,408	4,158,625	4,801,033	1,202,008	3,145,553	4,347,561	-9.4%	8,515,635	51.1%
St. Louis Park	47,221	15,953,414	3,596,983	19,550,397	14,695,822	4,135,694	18,831,516	-3.7%	36,674,343	51.3%
Eden Prairie	62,610	19,392,450	587,431	19,979,881	20,292,813	516,296	20,809,109	4.2%	40,374,363	51.5%
Stewartville	5,842	661,224	820,206	1,481,430	611,755	713,071	1,324,826	-10.6%	2,561,444	51.7%
Belgrade	710	82,873	192,538	275,411	89,075	177,725	266,800	-3.1%	505,251	52.8%
Detroit Lakes	8,599	1,052,606	3,398,229	4,450,835	1,023,451	2,479,543	3,502,994	-21.3%	6,565,229	53.4%
Granite Falls	3,009	527,520	295,512	823,032	556,298	553,070	1,109,368	34.8%	2,075,291	53.5%
Scanlon	864	102,311	237,476	339,787	118,230	123,646	241,876	-28.8%	452,400	53.5%

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Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Currie	200	77,278	---	77,278	82,904	---	82,904	7.3%	154,779	53.6%
Becker	4,254	230,661	1,605,739	1,836,400	389,389	1,657,944	2,047,333	11.5%	3,804,438	53.8%
Plainview	3,394	694,594	700,977	1,395,571	691,160	528,946	1,220,106	-12.6%	2,258,406	54.0%
Lauderdale	2,322	---	581,673	581,673	---	617,636	617,636	6.2%	1,141,083	54.1%
Thief River Falls	8,483	705,000	3,076,749	3,781,749	701,935	2,665,956	3,367,891	-10.9%	6,200,707	54.3%
Stephen	699	203,062	44,096	247,158	43,700	233,683	277,383	12.2%	504,306	55.0%
Lake City	5,303	1,033,010	1,017,740	2,050,750	1,423,142	992,052	2,415,194	17.8%	4,386,056	55.1%
Chanhassen	22,590	3,965,388	2,061,126	6,026,514	4,112,442	1,273,796	5,386,238	-10.6%	9,758,930	55.2%
Grand Rapids	9,690	6,053,596	255,500	6,309,096	5,350,081	302,058	5,652,139	-10.4%	10,191,212	55.5%
Grant	4,198	---	701,315	701,315	---	637,696	637,696	-9.1%	1,145,159	55.7%
Madelia	2,252	528,535	326,605	855,140	649,392	323,230	972,622	13.7%	1,741,667	55.8%
Dalton	237	---	64,671	64,671	---	72,591	72,591	12.2%	129,834	55.9%
Lakeville	54,328	12,781,892	---	12,781,892	12,345,295	---	12,345,295	-3.4%	22,051,190	56.0%
Dilworth	3,684	880,158	---	880,158	---	933,718	933,718	6.1%	1,666,577	56.0%
Faribault	22,818	6,924,330	3,760,195	10,684,525	7,444,989	3,248,856	10,693,845	0.1%	19,047,760	56.1%
Centerville	3,821	1,428,071	18,962	1,447,033	1,157,516	19,222	1,176,738	-18.7%	2,067,212	56.9%
Rosemount	20,956	6,505,440	(3,247,140)	3,258,300	6,495,794	302,408	6,798,202	108.6%	11,912,849	57.1%
Watertown	4,216	162,046	1,068,157	1,230,203	162,046	910,624	1,072,670	-12.8%	1,879,135	57.1%
Cambridge	7,657	2,788,713	---	2,788,713	3,343,262	---	3,343,262	19.9%	5,854,111	57.1%
Independence	3,720	---	1,128,309	1,128,309	---	1,355,314	1,355,314	20.1%	2,372,874	57.1%
Hugo	12,573	3,513,652	---	3,513,652	2,677,399	---	2,677,399	-23.8%	4,671,481	57.3%
Woodbury	58,430	10,582,290	3,437,847	14,020,137	10,795,653	3,902,443	14,698,096	4.8%	25,643,041	57.3%
Hoyt Lakes	1,834	574,856	896,911	1,471,767	650,411	1,013,868	1,664,279	13.1%	2,897,807	57.4%
Climax	215	---	76,580	76,580	---	57,731	57,731	-24.6%	99,775	57.9%
Lake Elmo	8,389	1,251,127	239,039	1,490,166	---	1,504,310	1,504,310	0.9%	2,583,474	58.2%
Sauk Centre	4,221	531,397	2,490,488	3,021,885	460,896	1,578,036	2,038,932	-32.5%	3,485,648	58.5%
Ceylon	343	74,654	83,072	157,726	16,947	165,805	182,752	15.9%	312,175	58.5%
Glencoe	5,760	1,500,000	1,034,893	2,534,893	1,500,000	745,310	2,245,310	-11.4%	3,834,370	58.6%
Dundas	978	52,525	299,897	352,422	---	626,441	626,441	77.8%	1,068,022	58.7%
Newfolden	359	21,847	112,598	134,445	23,338	131,714	155,052	15.3%	264,297	58.7%
Hayfield	1,334	450,367	55,282	505,649	418,416	36,697	455,113	-10.0%	772,011	59.0%

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Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hibbing	16,120	7,999,986	2,783,236	10,783,222	8,566,549	1,112,985	9,679,534	-10.2%	16,364,593	59.1%
Montrose	2,498	64,220	560,166	624,386	63,984	564,407	628,391	0.6%	1,049,428	59.9%
Lanesboro	728	353,050	178,540	531,590	369,536	128,181	497,717	-6.4%	824,186	60.4%
Morris	5,205	2,282,070	204,394	2,486,464	2,174,792	286,114	2,460,906	-1.0%	4,033,746	61.0%
Redwood Falls	5,247	2,153,793	355,854	2,509,647	1,629,795	1,407,652	3,037,447	21.0%	4,973,716	61.1%
Coon Rapids	63,005	17,464,920	(306)	17,464,614	17,931,375	(1,081)	17,930,294	2.7%	29,055,964	61.7%
Lindstrom	4,012	695,369	306,720	1,002,089	820,592	162,091	982,683	-1.9%	1,582,841	62.1%
Minneota	1,384	535,588	---	535,588	554,076	---	554,076	3.5%	880,521	62.9%
Park Rapids	3,494	627,367	1,104,726	1,732,093	655,987	1,171,071	1,827,058	5.5%	2,891,845	63.2%
Preston	1,382	---	762,680	762,680	---	735,487	735,487	-3.6%	1,159,545	63.4%
Ivanhoe	608	100,200	333,083	433,283	166,304	243,761	410,065	-5.4%	645,682	63.5%
Zumbrota	3,172	1,045,616	381,865	1,427,481	1,343,666	---	1,343,666	-5.9%	2,106,248	63.8%
Richfield	33,676	6,649,555	10,447,959	17,097,514	6,657,999	10,529,219	17,187,218	0.5%	26,940,312	63.8%
Pine City	3,295	---	865,797	865,797	140,866	1,224,156	1,365,022	57.7%	2,136,802	63.9%
Vadnais Heights	13,081	2,919,432	---	2,919,432	2,764,541	---	2,764,541	-5.3%	4,312,212	64.1%
Hinckley	1,428	---	1,424,220	1,424,220	---	715,533	715,533	-49.8%	1,113,219	64.3%
Greenfield	2,839	587,866	57,307	645,173	608,197	81,734	689,931	6.9%	1,069,391	64.5%
Benson	3,384	529,182	1,191,313	1,720,495	647,663	1,187,259	1,834,922	6.7%	2,838,267	64.6%
Ogilvie	468	---	169,847	169,847	---	153,168	153,168	-9.8%	236,847	64.7%
Mankato	36,659	14,796,054	1,610	14,797,664	14,638,564	17,606	14,656,170	-1.0%	22,647,484	64.7%
Henning	802	88,606	499,904	588,510	94,808	211,482	306,290	-48.0%	469,255	65.3%
Albany	2,221	106,358	1,651,617	1,757,975	---	1,300,326	1,300,326	-26.0%	1,979,743	65.7%
Moorhead	36,226	---	16,453,017	16,453,017	9,071,216	7,828,942	16,900,158	2.7%	25,722,088	65.7%
Kasota	688	55,108	---	55,108	---	160,989	160,989	192.1%	244,072	66.0%
Prior Lake	22,917	6,248,530	---	6,248,530	6,655,945	---	6,655,945	6.5%	10,066,420	66.1%
Dodge Center	2,575	1,421,159	136,758	1,557,917	964,225	160,192	1,124,417	-27.8%	1,697,361	66.2%
Hoffman	637	---	223,051	223,051	103,683	158,040	261,723	17.3%	393,982	66.4%
South Haven	212	79,442	62,538	141,980	103,008	64,762	167,770	18.2%	252,464	66.5%
Northfield	19,839	5,027,883	3,873,751	8,901,634	4,813,349	3,602,755	8,416,104	-5.5%	12,648,497	66.5%
Oronoco	1,113	10,569	254,616	265,185	22,361	241,762	264,123	-0.4%	396,738	66.6%
Wells	2,458	833,934	374,159	1,208,093	876,682	385,202	1,261,884	4.5%	1,893,494	66.6%

[31] Reported on a cash basis in 2007.

[32] Reported on a cash basis in 2008.

[33] Incorporated as a city in 2008.

Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Golden Valley	20,326	8,807,130	115,395	8,922,525	8,894,990	145,519	9,040,509	1.3%	13,553,256	66.7%
Aitkin	2,081	---	1,908,733	1,908,733	---	1,143,411	1,143,411	-40.1%	1,707,355	67.0%
Barnesville	2,317	1,206,681	183,408	1,390,089	1,411,212	6,536	1,417,748	2.0%	2,113,722	67.1%
New Hope	20,860	4,516,856	4,480,771	8,997,627	4,348,696	2,597,767	6,946,463	-22.8%	10,347,802	67.1%
St. James	4,587	1,614,190	401,126	2,015,316	1,699,261	380,159	2,079,420	3.2%	3,093,316	67.2%
Harris	1,258	6,000	268,018	274,018	7,247	288,684	295,931	8.0%	437,855	67.6%
Victoria	6,665	25,282	2,043,349	2,068,631	108,929	2,214,945	2,323,874	12.3%	3,435,769	67.6%
Princeton	4,530	1,478,205	414,255	1,892,460	1,462,925	445,832	1,908,757	0.9%	2,820,719	67.7%
Arden Hills	9,796	---	3,006,840	3,006,840	---	2,599,950	2,599,950	-13.5%	3,842,064	67.7%
Dundee	82	48,741	---	48,741	27,087	---	27,087	-44.4%	39,748	68.1%
Arlington [31]	2,091	602,505	562,843	1,165,348	---	1,136,035	1,136,035	-2.5%	1,656,495	68.6%
Canby	1,810	1,123,255	(239,579)	883,676	1,167,031	(254,214)	912,817	3.3%	1,327,083	68.8%
Anoka	17,849	5,129,590	(5,242,399)	(112,809)	4,865,720	2,172,374	7,038,094	6338.9%	10,217,504	68.9%
Bemidji	13,413	---	6,682,144	6,682,144	---	7,095,563	7,095,563	6.2%	10,298,172	68.9%
Babbitt	1,593	542,993	904,244	1,447,237	485,476	787,041	1,272,517	-12.1%	1,846,361	68.9%
Sandstone	2,821	---	433,413	433,413	422,608	422,609	845,217	95.0%	1,218,956	69.3%
Duluth	85,220	2,550,740	61,970,007	64,520,747	1,287,848	64,442,828	65,730,676	1.9%	94,760,010	69.4%
Hamburg	557	60,496	229,796	290,292	67,018	247,547	314,565	8.4%	453,262	69.4%
Herman	416	---	215,447	215,447	---	273,128	273,128	26.8%	393,529	69.4%
St. Francis	7,404	---	1,708,784	1,708,784	---	2,049,509	2,049,509	19.9%	2,922,752	70.1%
Mantorville	1,186	---	535,801	535,801	3,505	442,350	445,855	-16.8%	634,804	70.2%
Rockford	4,108	253,825	1,101,708	1,355,533	51,117	1,333,173	1,384,290	2.1%	1,966,539	70.4%
Barrett	325	---	604,978	604,978	---	369,824	369,824	-38.9%	523,774	70.6%
Waconia	9,960	35,178	4,568,466	4,603,644	---	4,185,465	4,185,465	-9.1%	5,902,551	70.9%
Hanley Falls	297	131,407	60,837	192,244	85,179	63,862	149,041	-22.5%	208,750	71.4%
Maple Plain	1,929	123,525	963,560	1,087,085	53,396	1,068,063	1,121,459	3.2%	1,569,449	71.5%
Grand Marais	1,418	488,308	603,970	1,092,278	466,756	847,995	1,314,751	20.4%	1,832,588	71.7%
International Falls	6,179	---	5,414,397	5,414,397	---	5,120,106	5,120,106	-5.4%	7,135,096	71.8%
Nowthen [33]	4,384	---	---	---	22,233	738,338	760,571	---	1,059,690	71.8%
Eveleth	3,594	91,995	2,806,298	2,898,293	34,413	2,981,821	3,016,234	4.1%	4,196,789	71.9%
Chisago City	4,718	25,411	1,119,694	1,145,105	9,490	1,162,824	1,172,314	2.4%	1,625,009	72.1%

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[33] Incorporated as a city in 2008.

Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Kasson	5,542	1,000,000	731,559	1,731,559	1,000,000	834,525	1,834,525	5.9%	2,538,291	72.3%
Alexandria	12,415	3,598,224	1,901,067	5,499,291	3,752,561	2,373,512	6,126,073	11.4%	8,412,148	72.8%
St. Joseph	6,156	1,038,149	755,193	1,793,342	981,711	928,199	1,909,910	6.5%	2,621,948	72.8%
Orr	235	---	313,680	313,680	---	302,649	302,649	-3.5%	412,596	73.4%
Falcon Heights	5,746	957,524	304,857	1,262,381	959,401	311,149	1,270,550	0.6%	1,718,855	73.9%
Fairfax	1,245	314,000	653,822	967,822	236,170	549,985	786,155	-18.8%	1,060,419	74.1%
Dawson	1,406	---	1,447,925	1,447,925	---	1,345,232	1,345,232	-7.1%	1,803,686	74.6%
Silver Bay	1,980	643,539	927,048	1,570,587	720,114	951,248	1,671,362	6.4%	2,236,948	74.7%
Fergus Falls	13,813	3,681,568	3,418,221	7,099,789	4,178,318	4,371,164	8,549,482	20.4%	11,364,620	75.2%
Harmony	1,113	300,000	373,081	673,081	300,000	446,529	746,529	10.9%	990,831	75.3%
Littlefork	689	---	348,570	348,570	---	415,551	415,551	19.2%	549,170	75.7%
Fairmont	10,686	4,526,892	927,857	5,454,749	4,374,018	1,011,694	5,385,712	-1.3%	7,109,012	75.8%
Mazeppa	778	162,917	379,914	542,831	---	367,890	367,890	-32.2%	483,083	76.2%
Vergas	317	---	154,203	154,203	133,085	---	133,085	-13.7%	174,674	76.2%
Ham Lake	15,148	3,243,571	---	3,243,571	3,263,284	---	3,263,284	0.6%	4,279,487	76.3%
Wabasha	2,653	2,056,384	(468,537)	1,587,847	1,886,636	(118,167)	1,768,469	11.4%	2,281,095	77.5%
Winnebago	1,388	742,047	22,558	764,605	795,758	18,606	814,364	6.5%	1,048,329	77.7%
Brooklyn Center	30,330	19,590,476	89,698	19,680,174	18,113,432	131,754	18,245,186	-7.3%	23,410,664	77.9%
Crosslake	2,090	216,572	1,589,964	1,806,536	225,986	1,469,021	1,695,007	-6.2%	2,170,379	78.1%
Viking	79	---	99,971	99,971	85,916	7,258	93,174	-6.8%	118,896	78.4%
Rollingstone	641	172,408	45,413	217,821	157,432	17,585	175,017	-19.7%	222,904	78.5%
Isanti	5,556	202,416	1,669,433	1,871,849	17,705	2,148,027	2,165,732	15.7%	2,755,012	78.6%
West St. Paul	19,002	6,154,987	2,584,804	8,739,791	6,098,493	2,775,257	8,873,750	1.5%	11,239,596	79.0%
Staples	3,131	193,000	1,476,041	1,669,041	193,000	1,365,335	1,558,335	-6.6%	1,973,183	79.0%
Cold Spring	3,802	486,810	1,557,186	2,043,996	1,067,638	758,716	1,826,354	-10.6%	2,290,494	79.7%
Stacy	1,432	8,900	368,772	377,672	55,368	442,149	497,517	31.7%	619,716	80.3%
Maynard	356	30,000	213,258	243,258	277,310	131,164	408,474	67.9%	506,984	80.6%
Milroy	247	128,753	96,038	224,791	79,397	72,466	151,863	-32.4%	188,464	80.6%
Ranier	166	---	102,574	102,574	---	92,038	92,038	-10.3%	114,131	80.6%
Madison	1,658	732,352	832,350	1,564,702	777,154	636,157	1,413,311	-9.7%	1,749,787	80.8%
Brownton	812	52,599	299,948	352,547	---	428,600	428,600	21.6%	528,901	81.0%

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[33] Incorporated as a city in 2008.

Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Braham	1,660	582,959	54,047	637,006	343,266	433,678	776,944	22.0%	954,472	81.4%
Long Lake	1,723	8,185	1,179,057	1,187,242	5,703	1,178,919	1,184,622	-0.2%	1,452,786	81.5%
Underwood	325	100,650	107,296	207,946	103,015	78,137	181,152	-12.9%	221,955	81.6%
Chatfield	2,562	854,719	1,020,671	1,875,390	350,822	1,623,114	1,973,936	5.3%	2,416,144	81.7%
Blooming Prairie	1,964	959,014	275,206	1,234,220	720,025	287,713	1,007,738	-18.4%	1,233,140	81.7%
Revere	91	20,000	11,549	31,549	---	33,288	33,288	5.5%	40,528	82.1%
Browerville	706	---	229,778	229,778	---	338,207	338,207	47.2%	411,300	82.2%
Medina	4,931	2,873,296	338,216	3,211,512	2,622,489	384,011	3,006,500	-6.4%	3,632,919	82.8%
Verndale	549	334,000	229,196	563,196	380,075	261,022	641,097	13.8%	772,282	83.0%
Oak Park Heights	4,708	2,576,960	39,620	2,616,580	2,373,181	345,370	2,718,551	3.9%	3,261,739	83.3%
North Oaks	4,729	566,687	1,334,768	1,901,455	510,557	1,236,910	1,747,467	-8.1%	2,086,327	83.8%
Dunnell	181	60,851	73,139	133,990	69,590	57,253	126,843	-5.3%	151,137	83.9%
Spring Grove	1,280	---	780,129	780,129	---	799,474	799,474	2.5%	952,335	83.9%
Menahga	1,227	86,813	508,405	595,218	---	607,818	607,818	2.1%	721,476	84.2%
Kellogg	469	68,932	174,522	243,454	93,798	127,347	221,145	-9.2%	261,525	84.6%
Elk River	23,888	8,408,955	786,926	9,195,881	13,219,642	(277,694)	12,941,948	40.7%	15,276,528	84.7%
Lancaster	326	15,621	225,074	240,695	103,876	149,990	253,866	5.5%	298,605	85.0%
New Ulm	13,473	5,874,339	3,588,935	9,463,274	5,788,533	3,826,506	9,615,039	1.6%	11,299,763	85.1%
Kimball	703	228,698	435,201	663,899	154,675	479,222	633,897	-4.5%	742,677	85.4%
Kennedy	211	172,152	---	172,152	167,199	---	167,199	-2.9%	194,437	86.0%
Hanska	404	214,265	55,161	269,426	214,265	1,004	215,269	-20.1%	249,032	86.4%
Chisholm	4,629	2,647,509	501,883	3,149,392	2,938,829	716,245	3,655,074	16.1%	4,222,275	86.6%
Mountain Lake	2,008	497,984	1,569,525	2,067,509	705,158	1,271,230	1,976,388	-4.4%	2,264,870	87.3%
Excelsior	2,382	935,707	514,103	1,449,810	965,192	591,492	1,556,684	7.4%	1,775,212	87.7%
Oakdale	27,230	10,332,343	693,289	11,025,632	10,488,985	862,424	11,351,409	3.0%	12,913,864	87.9%
Maple Grove	59,932	---	25,473,090	25,473,090	---	28,836,105	28,836,105	13.2%	32,653,370	88.3%
St. Bonifacius	2,329	359,339	422,527	781,866	519,720	428,173	947,893	21.2%	1,072,086	88.4%
Mahnomen	1,167	15,000	741,042	756,042	116,000	752,217	868,217	14.8%	980,685	88.5%
Vernon Center	332	133,060	---	133,060	209,349	---	209,349	57.3%	236,317	88.6%
Parkers Prairie	1,020	292,181	134,897	427,078	223,485	310,776	534,261	25.1%	601,445	88.8%
Fulda	1,267	726,826	---	726,826	705,136	---	705,136	-3.0%	783,976	89.9%

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[33] Incorporated as a city in 2008.

Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Population	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Vesta	314	171,606	53,973	225,579	171,279	35,650	206,929	-8.3%	227,331	91.0%
Askov	364	54,607	176,334	230,941	67,219	152,316	219,535	-4.9%	239,129	91.8%
Sauk Rapids	13,083	6,519,657	---	6,519,657	4,902,941	---	4,902,941	-24.8%	5,316,378	92.2%
Eagle Lake	2,229	620,118	80,972	701,090	620,118	177,390	797,508	13.8%	860,336	92.7%
Bagley	1,240	983,076	---	983,076	---	961,279	961,279	-2.2%	1,035,940	92.8%
Bethel	533	230,000	200,297	430,297	112,550	164,430	276,980	-35.6%	297,617	93.1%
Rush City	3,072	---	194,827	194,827	---	1,065,312	1,065,312	446.8%	1,140,205	93.4%
Chandler	238	132,852	26,568	159,420	133,433	35,689	169,122	6.1%	179,907	94.0%
Grove City	609	---	304,191	304,191	---	318,978	318,978	4.9%	338,819	94.1%
Virginia	8,707	7,200,000	4,338,017	11,538,017	---	9,890,593	9,890,593	-14.3%	10,472,239	94.4%
Cosmos	524	171,095	103,087	274,182	---	342,850	342,850	25.0%	361,472	94.8%
Blue Earth	3,395	589,778	2,195,081	2,784,859	778,442	1,872,423	2,650,865	-4.8%	2,794,404	94.9%
Grygla	237	150,118	190,461	340,579	186,572	110,205	296,777	-12.9%	311,850	95.2%
Spring Valley	2,547	---	1,302,963	1,302,963	246,073	1,878,892	2,124,965	63.1%	2,229,527	95.3%
Shorewood	7,582	3,761,509	---	3,761,509	3,660,359	---	3,660,359	-2.7%	3,785,349	96.7%
Sleepy Eye	3,545	2,117,619	210,750	2,328,369	2,045,398	263,484	2,308,882	-0.8%	2,385,397	96.8%
Mendota Heights	11,749	3,175,319	3,148,670	6,323,989	3,354,528	2,778,709	6,133,237	-3.0%	6,290,626	97.5%
Forest Lake	17,417	9,411,006	(1,099,207)	8,311,799	9,958,731	(1,642,180)	8,316,551	0.1%	8,489,776	98.0%
Edina	48,169	13,178,908	1,586,843	14,765,751	13,672,185	15,643,374	29,315,559	98.5%	29,907,338	98.0%
Sartell	14,512	3,253,825	2,111,502	5,365,327	---	4,510,644	4,510,644	-15.9%	4,595,999	98.1%
Olivia	2,552	1,752,651	143,781	1,896,432	1,647,029	142,065	1,789,094	-5.7%	1,812,620	98.7%
Clarkfield	885	5,153	414,417	419,570	361,223	311,495	672,718	60.3%	679,432	99.0%
Hancock	704	228,111	---	228,111	268,295	119,912	388,207	70.2%	391,789	99.1%
Cottonwood	1,160	---	854,063	854,063	---	808,176	808,176	-5.4%	815,438	99.1%
Cleveland	713	284,244	52,675	336,919	311,794	47,718	359,512	6.7%	360,363	99.8%
Winsted	2,317	---	957,639	957,639	---	1,532,935	1,532,935	60.1%	1,532,609	100.0%
Deephaven	3,793	2,350,611	---	2,350,611	2,383,853	---	2,383,853	1.4%	2,378,197	100.2%
Cannon Falls	4,076	909,573	2,992,504	3,902,077	909,573	2,584,366	3,493,939	-10.5%	3,466,857	100.8%
Sebeka	672	---	432,769	432,769	---	459,769	459,769	6.2%	455,743	100.9%
Mapleton	1,650	580,633	317,829	898,462	675,995	89,939	765,934	-14.8%	756,309	101.3%
Breckenridge	3,531	146,914	2,374,635	2,521,549	154,000	2,345,932	2,499,932	-0.9%	2,462,983	101.5%

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[33] Incorporated as a city in 2008.

Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Twin Valley	790	---	540,249	540,249	608,957	---	608,957	12.7%	598,282	101.8%
Cottage Grove	34,017	14,258,928	---	14,258,928	14,312,058	---	14,312,058	0.4%	14,039,625	101.9%
Hanover	2,668	124,395	865,091	989,486	172,611	905,750	1,078,361	9.0%	1,054,903	102.2%
Buhl	978	22,253	838,517	860,770	13,149	829,659	842,808	-2.1%	824,379	102.2%
Truman	1,180	482,348	338,874	821,222	440,286	290,283	730,569	-11.0%	710,615	102.8%
New Richland	1,147	829,376	102,496	931,872	601,559	144,840	746,399	-19.9%	722,998	103.2%
Tracy	2,126	2,275,314	---	2,275,314	---	2,333,689	2,333,689	2.6%	2,246,105	103.9%
Jeffers	342	226,623	38,761	265,384	257,154	21,260	278,414	4.9%	265,165	105.0%
Springfield	2,210	819,827	1,002,998	1,822,825	843,500	927,890	1,771,390	-2.8%	1,686,402	105.0%
Cook	583	141,342	496,747	638,089	188,453	541,372	729,825	14.4%	693,554	105.2%
Crystal	22,167	11,023,305	318,296	11,341,601	11,840,979	---	11,840,979	4.4%	11,127,324	106.4%
Pillager	495	15,708	329,993	345,701	14,955	315,573	330,528	-4.4%	310,502	106.4%
Gem Lake	442	---	209,496	209,496	---	308,691	308,691	47.3%	287,032	107.5%
Leroy	893	231,299	380,912	612,211	217,048	377,150	594,198	-2.9%	545,250	109.0%
Minnetrasta	6,189	---	4,474,254	4,474,254	---	4,744,021	4,744,021	6.0%	4,351,925	109.0%
Windom	4,357	799,102	2,370,691	3,169,793	885,940	2,477,216	3,363,156	6.1%	3,034,700	110.8%
Red Wing	16,300	10,103,532	3,745,001	13,848,533	20,296,981	(270,793)	20,026,188	44.6%	18,060,537	110.9%
Cokato	2,749	---	1,427,383	1,427,383	---	1,599,818	1,599,818	12.1%	1,439,267	111.2%
Halstad	583	---	448,266	448,266	---	402,776	402,776	-10.1%	362,197	111.2%
Orono	7,896	3,111,061	3,563,304	6,674,365	2,423,003	4,122,913	6,545,916	-1.9%	5,882,429	111.3%
St. Augusta	3,217	---	1,068,435	1,068,435	---	774,353	774,353	-27.5%	695,469	111.3%
Lewisville	240	---	184,824	184,824	---	127,140	127,140	-31.2%	113,865	111.7%
Howard Lake	2,016	832,100	738,251	1,570,351	807,940	776,060	1,584,000	0.9%	1,405,684	112.7%
Cloquet	11,780	5,521,182	3,494,197	9,015,379	5,871,161	2,609,846	8,481,007	-5.9%	7,524,231	112.7%
Pequot Lakes	1,993	970,233	341,701	1,311,934	1,220,997	511,401	1,732,398	32.0%	1,536,574	112.7%
Eyota	1,834	68,000	919,181	987,181	---	832,102	832,102	-15.7%	735,420	113.1%
Greenbush	717	193,551	247,482	441,033	190,930	341,450	532,380	20.7%	467,166	114.0%
Willernie	536	---	427,641	427,641	---	350,078	350,078	-18.1%	306,858	114.1%
St. Anthony	8,437	1,666,318	5,375,763	7,042,081	1,525,674	5,439,782	6,965,456	-1.1%	6,097,337	114.2%
Belle Plaine	7,148	---	3,219,929	3,219,929	---	3,244,655	3,244,655	0.8%	2,835,155	114.4%
Russell	333	49,133	164,383	213,516	52,911	165,645	218,556	2.4%	190,180	114.9%

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Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
New London	1,195	290,553	221,328	511,881	506,505	328,567	835,072	63.1%	723,001	115.5%
Zimmerman	4,961	1,004,018	1,328,751	2,332,769	1,312,273	751,497	2,063,770	-11.5%	1,775,814	116.2%
Glenwood	2,623	1,631,801	385,474	2,017,275	1,667,839	336,810	2,004,649	-0.6%	1,714,070	117.0%
Brooten	645	67,759	113,557	181,316	294,661	142,627	437,288	141.2%	373,072	117.2%
Blackduck	721	---	649,427	649,427	---	627,099	627,099	-3.4%	534,954	117.2%
Hallock	1,116	---	837,677	837,677	---	812,276	812,276	-3.0%	681,747	119.1%
Hendricks	688	119,026	498,093	617,119	146,432	459,984	606,416	-1.7%	508,410	119.3%
Warroad	1,713	---	2,393,750	2,393,750	---	2,316,106	2,316,106	-3.2%	1,926,837	120.2%
New Prague	7,006	2,515,400	1,745,312	4,260,712	2,294,755	2,089,315	4,384,070	2.9%	3,639,667	120.5%
Amboy	541	598,076	10,787	608,863	620,131	26,469	646,600	6.2%	533,528	121.2%
Prinsburg	454	250,000	4,299	254,299	250,000	49,305	299,305	17.7%	246,182	121.6%
Circle Pines	5,211	1,974,543	533,048	2,507,591	2,057,701	603,689	2,661,390	6.1%	2,182,840	121.9%
Marshall	13,141	9,977,065	5,511,414	15,488,479	10,535,233	2,545,907	13,081,140	-15.5%	10,681,361	122.5%
Elysian	580	302,854	316,139	618,993	281,986	388,561	670,547	8.3%	547,359	122.5%
Mayer	1,915	28,070	1,168,643	1,196,713	30,279	911,216	941,495	-21.3%	766,380	122.8%
Lewiston	1,487	147,624	732,966	880,590	110,018	848,608	958,626	8.9%	780,027	122.9%
Morgan	845	600,000	279,285	879,285	680,936	245,365	926,301	5.3%	752,923	123.0%
Jasper	568	---	532,787	532,787	444,891	90,191	535,082	0.4%	432,766	123.6%
Renville	1,254	1,093,658	135,846	1,229,504	855,401	154,399	1,009,800	-17.9%	805,615	125.3%
Butterfield	506	160,900	306,386	467,286	---	377,473	377,473	-19.2%	299,797	125.9%
Jackson	3,424	2,474,889	1,346,823	3,821,712	2,706,062	1,239,021	3,945,083	3.2%	3,093,080	127.5%
Otsego	13,319	3,658,749	644,748	4,303,497	4,287,068	607,902	4,894,970	13.7%	3,836,001	127.6%
Oslo	321	10,255	307,381	317,636	10,255	304,382	314,637	-0.9%	245,588	128.1%
Columbus	4,115	2,801,621	---	2,801,621	2,624,684	---	2,624,684	-6.3%	2,048,601	128.1%
Tyler	1,191	47,149	636,711	683,860	47,149	750,119	797,268	16.6%	614,110	129.8%
Ada	1,629	248,494	1,066,925	1,315,419	1,140,605	940,819	2,081,424	58.2%	1,597,627	130.3%
Nicollet	1,008	---	369,964	369,964	---	389,576	389,576	5.3%	297,666	130.9%
Maple Lake	2,010	961,266	613,250	1,574,516	830,055	650,037	1,480,092	-6.0%	1,125,806	131.5%
Rushmore	361	180,412	52,361	232,773	180,412	99,226	279,638	20.1%	210,885	132.6%
Gaylord	2,249	1,107,982	2,029,735	3,137,717	1,100,158	1,085,588	2,185,746	-30.3%	1,647,192	132.7%
Courtland	598	178,560	43,717	222,277	150,931	54,118	205,049	-7.8%	153,241	133.8%

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Table 20

**Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage**

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Osseo	2,465	2,055,532	---	2,055,532	2,108,000	---	2,108,000	2.6%	1,573,854	133.9%
Finlayson	327	---	242,347	242,347	---	225,012	225,012	-7.2%	166,948	134.8%
Ramsey	23,445	8,988,556	4,908,334	13,896,890	10,840,223	5,264,732	16,104,955	15.9%	11,938,218	134.9%
Karlstad	713	534,155	118,521	652,676	589,309	102,346	691,655	6.0%	510,507	135.5%
Baxter	7,827	---	5,836,916	5,836,916	---	7,647,436	7,647,436	31.0%	5,607,389	136.4%
Wood Lake	399	15,000	238,140	253,140	49,281	234,573	283,854	12.1%	207,734	136.6%
Wykoff	408	79,212	73,183	152,395	211,141	111,152	322,293	111.5%	235,541	136.8%
Walnut Grove	685	92,085	398,342	490,427	74,219	439,748	513,967	4.8%	374,519	137.2%
Lake Crystal	2,593	502,045	2,432,886	2,934,931	1,553,326	1,385,038	2,938,364	0.1%	2,140,755	137.3%
Oak Grove	8,504	1,457,428	2,662,646	4,120,074	---	4,365,401	4,365,401	6.0%	3,178,174	137.4%
Wilmont	311	293,414	74,103	367,517	294,502	(45,292)	249,210	-32.2%	179,358	138.9%
Sherburn	1,001	670,402	203,103	873,505	791,402	220,522	1,011,924	15.8%	726,647	139.3%
Frazee	1,352	299,298	509,792	809,090	370,512	590,354	960,866	18.8%	681,003	141.1%
Willow River	395	---	247,236	247,236	---	208,516	208,516	-15.7%	146,588	142.2%
Bertha	462	---	780,269	780,269	---	700,995	700,995	-10.2%	492,129	142.4%
Cologne	1,394	1,805,313	548,355	2,353,668	1,784,744	12,712	1,797,456	-23.6%	1,256,928	143.0%
Emily	924	---	980,624	980,624	---	925,041	925,041	-5.7%	644,820	143.5%
Stewart	533	---	752,654	752,654	---	661,594	661,594	-12.1%	460,150	143.8%
Fountain	377	3,000	282,043	285,043	54,072	194,286	248,358	-12.9%	171,722	144.6%
Lamberton	800	305,000	501,561	806,561	485,260	346,734	831,994	3.2%	574,783	144.7%
Rockville	2,706	802,704	311,865	1,114,569	889,947	361,160	1,251,107	12.3%	861,379	145.2%
Foley	2,636	---	1,709,165	1,709,165	---	1,935,790	1,935,790	13.3%	1,332,692	145.3%
Beaver Bay	177	---	176,884	176,884	---	320,336	320,336	81.1%	220,371	145.4%
Pennock	490	40,000	172,722	212,722	40,000	240,760	280,760	32.0%	193,145	145.4%
Spring Park	1,882	1,777,675	---	1,777,675	1,799,786	---	1,799,786	1.2%	1,201,810	149.8%
Lynd	390	---	183,777	183,777	---	195,286	195,286	6.3%	127,927	152.7%
Echo	239	46,419	402,112	448,531	49,078	356,973	406,051	-9.5%	262,704	154.6%
Balaton	600	260,056	905,552	1,165,608	295,002	878,350	1,173,352	0.7%	757,496	154.9%
Holdingsford	772	---	491,974	491,974	---	537,457	537,457	9.2%	333,836	161.0%
Waterville	1,873	537,483	834,750	1,372,233	547,058	906,804	1,453,862	5.9%	897,732	161.9%
Franklin	489	377,329	413,692	791,021	377,685	311,153	688,838	-12.9%	418,290	164.7%

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		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Mahtomedi	8,048	2,988,653	960,661	3,949,314	4,889,920	---	4,889,920	23.8%	2,923,587	167.3%
Good Thunder	561	174,696	555,540	730,236	213,293	584,425	797,718	9.2%	468,940	170.1%
Alpha	121	---	117,771	117,771	---	145,990	145,990	24.0%	85,216	171.3%
Eagle Bend	597	405,000	111,039	516,039	405,000	144,065	549,065	6.4%	320,449	171.3%
Clarissa	609	315,000	305,082	620,082	328,473	203,325	531,798	-14.2%	306,008	173.8%
Battle Lake	743	614,012	288,288	902,300	621,398	286,836	908,234	0.7%	520,067	174.6%
Hadley	60	---	85,693	85,693	---	84,278	84,278	-1.7%	47,233	178.4%
Mounds View	12,641	---	11,744,004	11,744,004	---	11,874,269	11,874,269	1.1%	6,641,368	178.8%
Lakefield	1,666	932,341	1,318,085	2,250,426	987,492	1,065,764	2,053,256	-8.8%	1,139,494	180.2%
Hilltop	791	1,547,302	22,810	1,570,112	1,084,116	22,810	1,106,926	-29.5%	612,155	180.8%
Racine	405	---	179,415	179,415	---	186,040	186,040	3.7%	101,471	183.3%
Ottertail	475	521,083	---	521,083	---	678,941	678,941	30.3%	369,456	183.8%
Lonsdale	2,873	1,569,418	906,219	2,475,637	2,720,695	318,723	3,039,418	22.8%	1,650,234	184.2%
Plummer	249	113,870	266,022	379,892	96,938	273,950	370,888	-2.4%	201,076	184.5%
Lake Benton	664	17,394	904,113	921,507	17,394	882,401	899,795	-2.4%	483,697	186.0%
Morton	415	510,000	67,899	577,899	585,000	97,903	682,903	18.2%	365,906	186.6%
Cohasset	2,612	---	2,856,754	2,856,754	---	2,303,191	2,303,191	-19.4%	1,215,644	189.5%
Trimont	683	325,302	308,788	634,090	341,948	615,425	957,373	51.0%	497,549	192.4%
Belview	354	205,000	195,939	400,939	215,000	191,613	406,613	1.4%	209,920	193.7%
Willmar	19,130	22,532,854	---	22,532,854	25,261,502	---	25,261,502	12.1%	12,871,019	196.3%
Waite Park	6,731	8,436,499	---	8,436,499	9,093,363	---	9,093,363	7.8%	4,523,289	201.0%
Grand Meadow	914	124,454	847,505	971,959	254,641	909,606	1,164,247	19.8%	577,522	201.6%
Boyd	172	---	316,172	316,172	9,891	336,735	346,626	9.6%	171,310	202.3%
Clara City	1,312	982,323	985,691	1,968,014	884,098	1,047,986	1,932,084	-1.8%	948,669	203.7%
Lake Wilson	248	305,138	---	305,138	302,960	---	302,960	-0.7%	143,272	211.5%
Heron Lake	752	---	878,128	878,128	---	1,032,048	1,032,048	17.5%	487,319	211.8%
Garvin	138	---	213,567	213,567	---	210,262	210,262	-1.5%	96,114	218.8%
Northome	234	---	517,075	517,075	69,027	388,254	457,281	-11.6%	207,037	220.9%
Bayport	3,310	691,631	4,593,755	5,285,386	959,652	4,139,579	5,099,231	-3.5%	2,298,052	221.9%
Dover	604	254,123	60,274	314,397	377,274	87,016	464,290	47.7%	208,159	223.0%
Monticello	11,366	5,735,355	6,950,172	12,685,527	6,258,764	13,751,958	20,010,722	57.7%	8,957,478	223.4%

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East Gull Lake	1,009	---	282,522	282,522	---	937,007	937,007	231.7%	418,422	223.9%
St. Clair	789	493,439	556,235	1,049,674	450,875	523,536	974,411	-7.2%	415,423	234.6%
Welcome	669	509,570	627,865	1,137,435	492,229	694,778	1,187,007	4.4%	500,264	237.3%
Thomson	166	---	77,276	77,276	---	126,914	126,914	64.2%	52,546	241.5%
Darfur	119	64,886	149,907	214,793	71,392	117,297	188,689	-12.2%	77,563	243.3%
Ormsby	141	---	148,198	148,198	---	152,994	152,994	3.2%	62,499	244.8%
Hills	541	1,515,090	(771,324)	743,766	1,025,054	(407,047)	618,007	-16.9%	248,895	248.3%
Arco	91	81,115	24,184	105,299	83,528	32,051	115,579	9.8%	46,489	248.6%
Ulen	537	6,563	364,015	370,578	8,264	445,323	453,587	22.4%	182,334	248.8%
Wrenshall	371	---	305,755	305,755	---	339,177	339,177	10.9%	135,316	250.7%
Ruthton	248	---	394,892	394,892	---	398,282	398,282	0.9%	156,017	255.3%
Dovray	65	---	96,400	96,400	---	93,120	93,120	-3.4%	35,896	259.4%
Avon	1,328	425,206	2,024,569	2,449,775	488,646	2,370,493	2,859,139	16.7%	1,093,283	261.5%
Edgerton	988	298,500	1,260,626	1,559,126	298,500	1,277,316	1,575,816	1.1%	558,713	282.0%
Atwater	1,026	1,104,120	418,840	1,522,960	1,184,571	315,724	1,500,295	-1.5%	525,324	285.6%
Milan	286	132,574	461,969	594,543	194,793	372,565	567,358	-4.6%	197,971	286.6%
Easton	188	61,642	259,538	321,180	203,939	183,994	387,933	20.8%	134,347	288.8%
Wabasso	642	110,000	61,016	171,016	1,255,448	280,899	1,536,347	798.4%	529,968	289.9%
Granada	285	115,698	183,254	298,952	116,037	178,245	294,282	-1.6%	99,795	294.9%
Alberta	126	87,000	81,854	168,854	87,000	102,457	189,457	12.2%	62,146	304.9%
Stockton	770	258,328	234,196	492,524	184,205	323,631	507,836	3.1%	165,265	307.3%
Madison Lake	935	906,149	251,249	1,157,398	1,082,052	333,154	1,415,206	22.3%	455,601	310.6%
Upsala	422	228,557	336,208	564,765	230,921	418,855	649,776	15.1%	205,436	316.3%
Delavan	176	358,955	88,251	447,206	246,455	273,668	520,123	16.3%	159,928	325.2%
Worthington	11,392	1,881,217	(629,427)	1,251,790	27,194,284	---	27,194,284	2072.4%	8,047,823	337.9%
Plato	312	115,867	540,237	656,104	81,932	567,392	649,324	-1.0%	188,596	344.3%
Bricelyn	327	451,991	328,294	780,285	479,667	343,887	823,554	5.5%	206,246	399.3%
Bluffton	200	17,862	181,365	199,227	46,266	207,238	253,504	27.2%	57,997	437.1%
Sanborn	398	454,000	197,176	651,176	691,641	168,717	860,358	32.1%	186,794	460.6%
Buffalo Lake	732	475,000	2,922,617	3,397,617	475,000	3,251,252	3,726,252	9.7%	583,585	638.5%

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[31] Reported on a cash basis in 2007.

[32] Reported on a cash basis in 2008.

[33] Incorporated as a city in 2008.

Table 20
Percent Change of Unreseved Fund Balances in the General Fund and Special Revenue Funds
Unreserved Fund Balance as a Percent of Total Current Expenditures Ranked by Percentage

Name of City [footnote]	Popu- lation	December 31, 2007			December 31, 2008			2007/2008 Percent Change	2008 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Skyline	297	---	472,640	472,640	---	462,229	462,229	-2.2%	60,555	763.3%
State Total	4,180,974	\$776,457,132	\$745,326,237	\$1,521,783,369	\$822,727,604	\$748,384,254	\$1,571,111,858	3.2%	\$3,224,528,004	48.7%

[31] Reported on a cash basis in 2007.

[32] Reported on a cash basis in 2008.

[33] Incorporated as a city in 2008.

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ENTERPRISE FUNDS

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Ada														
Light	1,393,249	1,147,965	245,284	---	---	245,284	---	---	---	339,110	---	---	---	---
Liquor	528,956	544,385	(15,429)	2	---	(15,427)	2	---	---	20,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	521,962	449,194	72,768	2,538	124,678	(49,372)	---	---	---	(50,000)	---	---	124,678	208,000
Total	2,444,167	2,141,544	302,623	2,540	124,678	180,485	2	---	---	309,110	---	---	124,678	208,000
Adams														
Nursing Home [14]	4,586,869	4,164,476	422,393	31,950	68,081	386,262	---	---	---	---	45,857	---	72,258	253,720
Sewer	81,386	115,761	(34,375)	1,793	---	(32,582)	---	---	---	(19,182)	7,039	---	---	---
Water	89,446	84,656	4,790	703	---	5,493	---	---	---	5,786	---	---	---	---
Total	4,757,701	4,364,893	392,808	34,446	68,081	359,173	---	---	---	(13,396)	52,896	---	72,258	253,720
Adrian														
Ambulance	93,098	89,622	3,476	8,376	---	11,852	---	---	---	(8,500)	---	---	---	---
Arnold Memorial Health Care Center	48,551	69,352	(20,801)	28,206	10,214	(2,809)	---	---	5,000	---	24,629	---	10,636	30,045
Electric	1,262,602	1,005,094	257,508	29,033	---	286,541	---	---	416	100,200	65,204	---	---	---
Refuse	108,226	105,940	2,286	176	---	2,462	---	---	---	---	---	---	---	---
Sewer	91,495	77,209	14,286	9,173	---	23,459	---	---	207	8,951	---	---	---	---
Slade Apartments	47,611	49,747	(2,136)	226	---	(1,910)	---	---	---	---	2,089	---	---	---
Tennessee Avenue Townhouse	56,120	35,280	20,840	1,090	26,600	(4,670)	---	---	---	---	4,211	---	26,696	11,447
Water	185,770	200,709	(14,939)	8,017	---	(6,922)	---	---	207	32,612	1,298	---	---	---
Total	1,893,473	1,632,953	260,520	84,297	36,814	308,003	---	---	5,830	133,263	97,431	---	37,332	41,492
Aitkin														
Electric	3,248,120	2,778,233	469,887	54,064	---	523,951	---	---	---	145,000	567,265	---	---	---
Liquor	889,075	854,268	34,807	21,280	---	56,087	---	---	---	---	---	---	---	---
Sewer	366,361	270,592	95,769	41	---	95,810	---	---	---	178,734	---	---	---	---
Water	193,395	195,347	(1,952)	7	13,672	(15,617)	---	---	---	30,000	---	---	---	461
Total	4,696,951	4,098,440	598,511	75,392	13,672	660,231	---	---	---	353,734	567,265	---	---	461
Akeley														
Liquor	419,310	395,646	23,664	---	---	23,664	---	---	---	26,906	2,933	---	---	---
Sewer	70,609	95,032	(24,423)	868	2,733	(26,288)	---	---	---	---	---	---	2,733	27,731
Water	77,317	89,299	(11,982)	16,609	20,329	(15,702)	---	---	---	---	---	---	20,329	18,000
Total	567,236	579,977	(12,741)	17,477	23,062	(18,326)	---	---	---	26,906	2,933	---	23,062	45,731

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Albany														
Golf Course	484,008	472,183	11,825	4,672	2,551	13,946	---	---	---	---	47,834	---	2,551	---
Sewer	328,410	319,310	9,100	95,245	37,214	67,131	---	---	---	24,600	104,791	---	37,360	57,000
Water	532,239	398,518	133,721	39,850	142,739	30,832	---	---	---	207,600	54,200	---	85,459	260,000
Total	1,344,657	1,190,011	154,646	139,767	182,504	111,909	---	---	---	232,200	206,825	---	125,370	317,000
Albert Lea														
Parking	33,365	43,658	(10,293)	3,679	---	(6,614)	---	---	---	---	---	---	---	---
Port Authority - Real Estate	688,183	443,565	244,618	64,327	---	308,945	---	---	---	---	59,962	---	---	44,000
Sewage Disposal	3,746,549	3,905,387	(158,838)	875,366	18,950	697,578	---	---	---	---	101,576	---	20,740	160,000
Solid Waste Management	135,514	151,721	(16,207)	2,222,668	2,220,335	(13,874)	---	---	2,220,335	(40,000)	---	---	---	---
Water Fund	1,684,774	1,718,307	(33,533)	18,706	108,725	(123,552)	---	---	---	---	801,620	---	107,446	65,000
Total	6,288,385	6,262,638	25,747	3,184,746	2,348,010	862,483	---	---	2,220,335	(40,000)	963,158	---	128,186	269,000
Alberta														
Sewer	14,472	23,928	(9,456)	---	---	(9,456)	---	---	---	---	12,493	---	---	---
Water	45,265	52,679	(7,414)	92	16,447	(23,769)	---	---	---	(11,206)	---	---	16,447	7,000
Total	59,737	76,607	(16,870)	92	16,447	(33,225)	---	---	---	(11,206)	12,493	---	16,447	7,000
Albertville														
Sewer	650,703	620,711	29,992	49,012	202,376	(123,372)	---	---	---	(259,426)	---	805,000	204,259	1,255,481
Storm Water	212,891	106,917	105,974	16,141	35,603	86,512	---	---	---	---	165,983	---	32,035	---
Water	986,754	1,049,075	(62,321)	75,275	---	12,954	---	---	---	---	21,022	---	---	---
Total	1,850,348	1,776,703	73,645	140,428	237,979	(23,906)	---	---	---	(259,426)	187,005	805,000	236,294	1,255,481
Alden														
Garbage	44,589	40,570	4,019	73	---	4,092	---	---	---	---	---	---	---	---
Sewer	30,775	35,376	(4,601)	5,726	---	1,125	---	---	---	(35,000)	---	---	---	---
Water	45,548	58,181	(12,633)	3,788	---	(8,845)	---	---	---	(35,000)	4,360	---	---	---
Total	120,912	134,127	(13,215)	9,587	---	(3,628)	---	---	---	(70,000)	4,360	---	---	---
Alexandria														
Board of Public Works - Electric	18,752,935	16,986,476	1,766,459	522,126	1,207,669	1,080,916	---	---	---	---	4,656,924	---	272,937	555,000
Board of Public Works - Water	1,567,990	1,429,505	138,485	102,150	90,932	149,703	---	---	---	---	2,923,931	---	49,785	45,000
Liquor	4,985,136	4,589,149	395,987	5,786	6,614	395,159	---	---	---	397,907	4,130	---	4,573	---
Total	25,306,061	23,005,130	2,300,931	630,062	1,305,215	1,625,778	---	---	---	397,907	7,584,985	---	327,295	600,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Alpha														
Electric	115,967	116,657	(690)	---	---	(690)	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer [3]	20,008	60,789	(40,781)	---	---	(40,781)	---	---	---	---	---	---	---	---
Total	135,975	177,446	(41,471)	---	---	(41,471)	---	---	---	---	---	---	---	---
Altura														
Liquor Store Building Lease	8,400	6,398	2,002	255	---	2,257	---	---	---	(25,000)	---	---	---	---
Sewer	95,433	128,479	(33,046)	---	120	(33,166)	---	---	---	(5,000)	---	---	---	---
Water	56,966	60,088	(3,122)	---	190	(3,312)	---	---	---	(15,000)	---	---	---	---
Total	160,799	194,965	(34,166)	255	310	(34,221)	---	---	---	(45,000)	---	---	---	---
Alvarado														
Electric	119,442	22,319	97,123	755	---	97,878	---	---	---	50,000	---	---	---	---
Refuse	19,703	37,613	(17,910)	1,503	---	(16,407)	---	---	---	---	---	---	---	---
Sewer	53,381	50,426	2,955	4,615	4,193	3,377	---	---	---	---	---	4,311	33,175	---
Water	25,491	31,477	(5,986)	---	8,426	(14,412)	---	---	---	---	---	8,028	5,000	---
Total	218,017	141,835	76,182	6,873	12,619	70,436	---	---	---	50,000	---	---	12,339	38,175
Amboy														
Refuse Collection	37,283	36,493	790	111	---	901	---	---	---	---	---	---	---	---
Sewer Utility	108,581	205,058	(96,477)	8,204	---	(88,273)	---	---	---	(25,000)	---	---	---	---
Water Utility	32,877	37,281	(4,404)	5,608	---	1,204	---	---	---	(1,000)	---	---	---	---
Total	178,741	278,832	(100,091)	13,923	---	(86,168)	---	---	---	(26,000)	---	---	---	---
Andover														
Sewer	1,869,328	1,807,589	61,739	66,765	---	128,504	---	---	---	395,320	56,165	---	---	---
Storm Sewer	297,125	523,947	(226,822)	4,550	---	(222,272)	---	---	---	10,000	45,864	---	---	---
Water	1,987,432	1,929,900	57,532	301,195	648,899	(290,172)	---	---	---	(17,595)	29,037	---	654,374	360,000
Total	4,153,885	4,261,436	(107,551)	372,510	648,899	(383,940)	---	---	---	387,725	131,066	---	654,374	360,000
Annandale														
Refuse/Recycling	198,002	218,098	(20,096)	26	---	(20,070)	---	---	---	---	---	---	---	---
Sewer	538,152	558,788	(20,636)	128,093	113,113	(5,656)	---	---	113,459	167,919	4,525,696	---	---	---
Storm Utility	27,000	62,062	(35,062)	4,065	---	(30,997)	---	---	---	---	---	---	---	---
Water	427,922	443,643	(15,721)	8,349	76,063	(83,435)	---	---	---	(219,603)	4,912	---	77,692	139,000
Total	1,191,076	1,282,591	(91,515)	140,533	189,176	(140,158)	---	---	113,459	(51,684)	4,530,608	---	77,692	139,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Anoka														
Electric	24,675,276	24,593,408	81,868	471,956	37,010	516,814	---	---	---	395,000	1,391,240	---	54,725	---
Golf	1,135,669	1,340,659	(204,990)	60,451	68,667	(213,206)	---	---	---	(117,000)	1,099,343	2,310,000	34,273	---
Liquor	3,772,938	3,589,815	183,123	48,166	---	231,289	---	---	---	160,000	2,040	---	---	---
Recycling	305,190	308,969	(3,779)	3,733	---	(46)	---	---	---	---	---	---	---	---
Refuse	429,477	373,485	55,992	6,783	---	62,775	---	---	---	---	---	---	---	---
Sewer	2,031,169	1,777,959	253,210	8,306	---	261,516	---	---	---	---	216,654	---	---	---
Storm Drainage	360,573	162,856	197,717	2,983	---	200,700	---	---	---	---	210,000	---	---	---
Water	1,503,120	1,344,620	158,500	117,829	82,821	193,508	---	---	---	(100,000)	434,509	---	85,485	155,000
Total	34,213,412	33,491,771	721,641	720,207	188,498	1,253,350	---	---	---	338,000	3,353,786	2,310,000	174,483	155,000
Apple Valley														
Cemetery	110,175	45,882	64,293	17,511	---	81,804	---	---	---	---	54,808	---	---	---
Golf	1,049,707	1,047,254	2,453	---	---	2,453	---	---	---	---	11,471	---	---	---
Liquor	7,390,696	6,890,388	500,308	130,219	95,196	535,331	---	---	---	442,089	3,765,448	3,295,000	138,585	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sport Arena	538,694	724,606	(185,912)	127,664	30,496	(88,744)	125,000	---	---	---	12,802	---	30,115	90,000
Storm Drainage	1,227,331	883,299	344,032	86,594	43,500	387,126	---	---	---	55,938	377,331	---	41,787	285,000
Water and Sewer [3]	8,670,265	7,961,763	708,502	563,979	21,363	1,251,118	---	---	---	825,000	1,468,071	---	21,363	95,000
Total	18,986,868	17,553,192	1,433,676	925,967	190,555	2,169,088	125,000	---	---	1,323,027	5,689,931	3,295,000	231,850	470,000
Appleton														
Appleton Area Health Services [11][26]	10,618,483	10,849,249	(230,766)	52,149	212,703	(391,320)	---	---	---	---	236,909	---	196,250	313,445
Clinic [26]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	479,772	447,681	32,091	---	---	32,091	---	---	---	---	---	---	---	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Garbage [1]	933,961	1,014,041	(80,080)	70,478	---	(9,602)	90,861	---	5,325	20,000	---	---	17,193	---
Total	12,032,216	12,310,971	(278,755)	122,627	212,703	(368,831)	90,861	---	5,325	20,000	236,909	---	213,443	313,445
Arco														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	13,852	17,594	(3,742)	705	3,850	(6,887)	---	---	---	---	---	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water Utility [2]	12,466	12,794	(328)	856	---	528	---	---	---	---	---	---	---	
Total	26,318	30,388	(4,070)	1,561	3,850	(6,359)	---	---	---	---	---	---	---	
Arden Hills														
Recycling	83,235	113,709	(30,474)	21,747	---	(8,727)	---	---	---	---	---	---	---	
Sewer	1,121,188	1,143,557	(22,369)	18,637	---	(3,732)	---	---	---	115,000	---	---	---	
Surface Water Management	473,856	219,483	254,373	19,293	---	273,666	---	---	---	12,019	---	---	---	
Water	1,327,075	1,510,998	(183,923)	32,931	---	(150,992)	---	---	---	---	---	---	---	
Total	3,005,354	2,987,747	17,607	92,608	---	110,215	---	---	---	127,019	---	---	---	
Argyle														
Gas	414,177	312,468	101,709	---	---	101,709	---	---	---	37,429	---	---	---	
Refuse	68,874	68,330	544	---	---	544	---	---	---	---	---	---	---	
Wastewater	65,310	99,911	(34,601)	---	15,695	(50,296)	---	---	(47,432)	2,359	---	15,695	44,233	
Water	132,744	126,702	6,042	---	9,422	(3,380)	---	---	(2,477)	5,972	---	9,422	22,250	
Total	681,105	607,411	73,694	---	25,117	48,577	---	---	---	(49,909)	45,760	---	25,117	66,483
Arlington														
Electric	1,621,691	2,048,418	(426,727)	111,337	---	(315,390)	---	---	---	---	---	---	---	
Sewer	347,615	397,362	(49,747)	32,985	54,779	(71,541)	---	---	---	---	---	46,800	117,500	
Sibley Medical Center [14]	10,853,214	10,829,902	23,312	446,165	187,999	281,478	---	---	---	---	---	192,833	169,700	
Water	344,209	355,046	(10,837)	37,432	48,056	(21,461)	---	---	---	---	---	44,901	127,000	
Total	13,166,729	13,630,728	(463,999)	627,919	290,834	(126,914)	---	---	---	---	---	284,534	414,200	
Ashby														
Garbage	50,988	62,742	(11,754)	44	---	(11,710)	---	---	---	---	---	---	---	
Sewer	70,570	78,022	(7,452)	795	---	(6,657)	---	---	---	27,060	---	---	---	
Storm Sewer	11,224	2,608	8,616	38	---	8,654	---	---	---	4,306	---	---	---	
Water	143,645	67,551	76,094	1,527	32,985	44,636	---	---	---	19,454	---	32,985	22,000	
Total	276,427	210,923	65,504	2,404	32,985	34,923	---	---	---	50,820	---	32,985	22,000	
Askov														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [3]	104,257	115,369	(11,112)	272,050	17,549	243,389	---	---	271,870	---	240,764	---	33,868	
Total	104,257	115,369	(11,112)	272,050	17,549	243,389	---	---	271,870	---	240,764	---	33,868	
Atwater														
Economic Development Authority	9,004	7,004	2,000	5,924	---	7,924	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Sewer	63,795	17,467	46,328	11,886	---	58,214	---	---	---	20,025	---	---	---	---
Water	84,762	41,543	43,219	20,225	---	63,444	---	---	---	24,475	---	---	---	---
Total	157,561	66,014	91,547	38,035	---	129,582	---	---	---	44,500	---	---	---	---
Audubon														
Liquor	558,988	558,413	575	12,917	12,914	578	---	---	---	5,000	7,745	---	12,914	12,041
Sewer	94,665	11,944	82,721	7,521	61,364	28,878	---	---	---	19,300	12,574	---	38,790	10,000
Water	70,045	11,028	59,017	7,126	22,200	43,943	---	---	---	26,800	5,200	---	3,000	14,000
Total	723,698	581,385	142,313	27,564	96,478	73,399	---	---	---	51,100	25,519	---	54,704	36,041
Aurora														
Cina Center	68,449	121,802	(53,353)	---	1,985	(55,338)	---	---	---	---	---	---	1,985	2,815
Irongate Apartments & Townhomes	542,820	415,712	127,108	19,899	141,013	5,994	---	---	---	(10,000)	3,008	---	141,380	125,000
Sanitation	231,818	240,442	(8,624)	403	---	(8,221)	---	---	---	---	---	---	---	---
Wastewater	457,034	205,911	251,123	22,821	---	273,944	---	394,737	450,000	47,563	2,151,093	---	17,615	45,000
Water	174,893	224,726	(49,833)	1,668	---	(48,165)	---	---	---	---	---	---	---	---
Total	1,475,014	1,208,593	266,421	44,791	142,998	168,214	---	394,737	450,000	37,563	2,154,101	---	160,980	172,815
Austin														
Electric	31,711,662	31,549,450	162,212	368,257	33,693	496,776	---	---	---	1,625,327	3,637,880	---	24,500	140,000
Gas	26,792,772	26,384,800	407,972	297,691	6,770	698,893	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority - Component Unit [29]	306,382	3,774,872	531,510	297,921	713,113	116,318	117,659	1,327,148	26,659	---	356,905	---	681,613	310,000
Port Authority Component Unit [29]	248,030	348,352	(100,322)	197,179	508,442	(411,585)	29,300	---	6,092	---	---	---	472,232	265,000
Sewer	3,715,340	4,201,530	(486,190)	648,380	418,426	(256,236)	---	---	---	---	2,849,768	---	425,151	565,000
Storm Water Utility District	425,876	216,978	208,898	18,149	---	227,047	---	---	---	---	239,809	---	---	---
Waste Transfer Station	62,755	38,947	23,808	9,744	---	33,552	---	---	---	---	5,100	---	---	---
Water	2,428,768	2,588,274	(159,506)	138,166	---	(21,340)	---	---	---	---	---	---	---	---
Total	69,691,585	69,103,203	588,382	1,975,487	1,680,444	883,425	146,95	1,327,148	32,751	1,625,327	7,089,462	---	1,603,496	1,280,000
Avoca														
A & I Fund	18,355	17,245	1,110	---	350	760	---	---	---	---	---	---	---	---
Liquor	278,482	267,855	10,627	3,847	175	14,299	---	---	---	6,326	21,376	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer [3]	41,868	62,725	(20,857)	452	21,665	(42,070)	---	---	---	(62,673)	---	---	39,174	47,578
Total	338,705	347,825	(9,120)	4,299	22,190	(27,011)	---	---	---	(56,347)	21,376	---	39,174	47,578

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Avon														
Sewer	221,575	515,411	(293,836)	254,053	459,172	(498,955)	---	---	---	---	3,822	---	224,709	519,045
Water	126,731	190,049	(63,318)	98,826	122,288	(86,780)	---	---	---	---	3,293	---	94,647	91,830
Total	348,306	705,460	(357,154)	352,879	581,460	(585,735)	---	---	---	---	7,115	---	319,356	610,875
Babbitt														
Public Utility [3]	421,738	441,976	(20,238)	9,428	27,974	(38,784)	---	---	---	---	42,276	---	28,538	60,000
Sanitation	102,219	94,566	7,653	---	---	7,653	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	523,957	536,542	(12,585)	9,428	27,974	(31,131)	---	---	---	---	42,276	---	28,538	60,000
Backus														
Senior Townhomes	23,730	36,092	(12,362)	899	---	(11,463)	---	---	---	---	---	---	---	---
Sewer	52,899	22,945	29,954	5,333	---	35,287	---	---	---	---	69,200	---	---	---
Water	57,508	39,289	18,219	---	---	18,219	---	---	---	---	135,154	130,427	---	---
Total	134,137	98,326	35,811	6,232	---	42,043	---	---	---	---	204,354	130,427	---	---
Badger														
Refuse	43,010	42,789	221	---	---	221	---	---	---	---	---	---	---	---
Sewer	29,487	35,762	(6,275)	1,903	2,015	(6,387)	98	---	---	---	---	---	2,015	2,250
Water	25,812	39,969	(14,157)	6,637	6,045	(13,565)	---	---	---	(2,635)	---	---	6,045	6,750
Total	98,309	118,520	(20,211)	8,540	8,060	(19,731)	98	---	---	(2,635)	---	---	8,060	9,000
Bagley														
Cable TV [9]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Gas [10]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	891,376	851,424	39,952	1,311	---	41,263	---	---	---	15,000	---	---	---	---
Public Utilities Commission [4][6][9][10]	3,298,843	3,125,696	173,147	48,965	156,338	65,774	---	---	581	(3,274)	71,644	---	109,080	261,415
Sewer [6]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	4,190,219	3,977,120	213,099	50,276	156,338	107,037	---	---	581	11,726	71,644	---	109,080	261,415
Balaton														
Garbage	35,985	46,247	(10,262)	285	---	(9,977)	---	---	---	---	3,124	---	---	---
Lakeview Senior Housing	256,657	282,040	(25,383)	1,078	65	(24,370)	---	---	---	---	---	---	65	---
Liquor	414,636	409,323	5,313	5,165	---	10,478	---	---	---	58,127	1,171	---	---	---
Nursing Home	1,946,838	1,871,253	75,585	15,794	21,295	70,084	---	---	---	---	107,844	---	21,295	5,049

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Sewer	90,781	79,308	11,473	8,245	---	19,718	---	---	---	---	6,202	---	---	---	
Water	114,567	87,359	27,208	---	11,983	15,225	---	---	---	---	3,266	---	11,983	20,000	
Total	2,859,464	2,775,530	83,934	30,567	33,343	81,158	---	---	---	58,127	121,607	---	33,343	25,049	
Barnesville															
Ambulance	313,371	372,525	(59,154)	152,960	---	93,806	---	---	---	(34,500)	118,281	---	---	---	
Broadband Internet	189,723	68,626	121,097	1,356	---	122,453	---	---	---	103,341	---	---	---	---	
Cable T.V.	352,702	298,921	53,781	3,833	36,806	20,808	---	---	---	24,000	474,737	790,000	36,806	405,000	
Electric	1,638,991	1,374,201	264,790	18,814	14,289	269,315	---	---	---	105,000	---	---	14,394	26,000	
Golf Course	118,701	140,792	(22,091)	11,758	---	(10,333)	---	---	143	---	---	---	---	---	
Liquor	365,769	363,955	1,814	1,846	---	3,660	---	---	---	22,202	---	---	---	---	
Sanitation	165,969	160,794	5,175	24,613	---	29,788	---	---	---	9,048	---	---	---	---	
Sewer	607,819	228,821	378,998	10,733	101,430	288,301	---	---	---	87,000	50,000	---	101,430	250,090	
Storm Sewer	27,618	24,568	3,050	4,497	---	7,547	---	---	---	---	13,077	---	---	---	
Telephone	1,047,386	553,931	493,455	131,542	21,434	603,563	---	---	---	522,915	120,281	---	21,434	39,000	
Water	408,631	249,214	159,417	25,682	46,680	138,419	---	---	---	78,452	87,055	---	46,680	128,292	
Total	5,236,680	3,836,348	1,400,332	387,634	220,639	1,567,327	---	---	143	917,458	863,431	790,000	220,744	848,382	
Barnum															
Liquor	452,903	458,730	(5,827)	27,550	847	20,876	---	---	---	15,000	30,921	---	803	---	
Sewer	92,237	58,078	34,159	4,700	22,306	16,553	---	---	---	2,000	---	---	22,306	25,000	
Water	90,250	52,304	37,946	4,378	---	42,324	---	---	---	---	---	---	---	---	
Total	635,390	569,112	66,278	36,628	23,153	79,753	---	---	---	17,000	30,921	---	23,109	25,000	
Barrett															
Sewer	37,877	60,398	(22,521)	230	---	(22,291)	---	---	---	(134,998)	---	---	---	---	
Water	74,670	57,008	17,662	132,156	4,282	145,536	---	---	131,693	(105,332)	684,934	527,733	4,451	3,500	
Total	112,547	117,406	(4,859)	132,386	4,282	123,245	---	---	131,693	(240,330)	684,934	527,733	4,451	3,500	
Barry															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [0][3]	3,264	4,239	(975)	2,659	---	1,684	---	---	---	---	---	---	---	---	
Total	3,264	4,239	(975)	2,659	---	1,684	---	---	---	---	---	---	---	---	
Battle Lake															
Liquor	984,417	902,596	81,821	14,003	34,407	61,417	---	---	44	20,000	---	---	18,650	290,000	
Sewer	185,666	144,522	41,144	18,636	14,984	44,796	---	---	1,671	---	74,487	---	14,551	90,000	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	173,252	117,048	56,204	4,091	18,835	41,460	---	---	113	---	24,829	---	19,697	178,000
Total	1,343,335	1,164,166	179,169	36,730	68,226	147,673	---	---	1,828	20,000	99,316	---	52,898	558,000
Baudette														
Liquor	1,149,355	1,020,813	128,542	2,901	---	131,443	---	---	---	140,000	19,257	---	---	---
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Light [30]	2,053,760	1,718,601	335,159	118,031	106,993	346,197	---	75,415	---	165,000	649,848	---	105,240	142,446
Total	3,203,115	2,739,414	463,701	120,932	106,993	477,640	---	75,415	---	305,000	669,105	---	105,240	142,446
Baxter														
Sewer	1,043,926	1,353,043	(309,117)	312,129	---	3,012	---	---	---	65,000	41,860	---	---	---
Storm Water	291,053	234,470	56,583	412	---	56,995	---	---	---	---	53,018	---	---	---
Water	1,091,880	1,258,357	(166,477)	371,817	369,163	(163,823)	---	---	---	(84,247)	249,550	---	369,163	390,000
Total	2,426,859	2,845,870	(419,011)	684,358	369,163	(103,816)	---	---	---	(19,247)	344,428	---	369,163	390,000
Bayport														
Sewer	495,379	566,881	(71,502)	171,924	---	100,422	---	---	---	115,000	---	---	---	---
Water	226,983	390,680	(163,697)	228,421	---	64,724	---	---	---	5,000	---	---	---	---
Total	722,362	957,561	(235,199)	400,345	---	165,146	---	---	---	120,000	---	---	---	---
Beardsley														
Garbage	23,939	27,002	(3,063)	---	692	(3,755)	---	---	---	16,150	---	---	---	3,948
Sewer	14,663	16,157	(1,494)	7,413	2,345	3,574	---	---	---	---	---	---	2,345	2,900
Water	21,415	23,562	(2,147)	---	---	(2,147)	---	---	---	---	15,816	---	---	---
Total	60,017	66,721	(6,704)	7,413	3,037	(2,328)	---	---	---	16,150	15,816	---	2,345	6,848
Beaver Bay														
Economic Development Authority	43,020	27,759	15,261	---	---	15,261	---	---	---	---	---	---	---	50,000
Liquor	407,655	380,006	27,649	2,611	---	30,260	---	---	---	5,000	---	---	---	---
Sewer	92,707	78,474	14,233	---	---	14,233	---	---	---	---	---	---	---	---
Water	319,306	88,774	230,532	---	1,703	228,829	---	231,199	---	---	200,980	---	4,868	145,000
Total	862,688	575,013	287,675	2,611	1,703	288,583	---	231,199	---	5,000	200,980	---	4,868	195,000
Beaver Creek														
Refuse	14,881	12,304	2,577	---	---	2,577	---	---	---	---	---	---	---	---
Sewer	51,779	7,019	44,760	---	1,747	43,013	---	---	---	---	---	---	1,747	5,491

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	26,784	62,613	(35,829)	1,404	1,115	(35,540)	---	---	---	1,779	---	---	1,115	7,000
Total	93,444	81,936	11,508	1,404	2,862	10,050	---	---	---	1,779	---	---	2,862	12,491
Becker														
Golf	1,105,032	1,341,205	(236,173)	8,544	4,388	(232,017)	---	---	---	(89,669)	349,063	---	2,971	15,845
Sewer	1,287,849	1,796,341	(508,492)	7,562	2,661	(503,591)	---	---	---	202,713	4,282	---	---	---
Water	512,913	438,993	73,920	51,383	159,389	(34,086)	---	---	---	514,489	50,497	---	56,234	70,000
Total	2,905,794	3,576,539	(670,745)	67,489	166,438	(769,694)	---	---	---	627,533	403,842	---	59,205	85,845
Bejou														
Wastewater	7,627	8,309	(682)	---	---	(682)	---	---	---	---	---	---	---	---
Water	7,340	10,456	(3,116)	---	---	(3,116)	---	---	---	---	---	---	---	---
Total	14,967	18,765	(3,798)	---	---	(3,798)	---	---	---	---	---	---	---	---
Belgrade														
Economic Development Authority - Housing	106,415	86,686	19,729	---	31,975	(12,246)	---	---	---	---	1,600	---	31,975	35,000
Sewer	84,657	142,961	(58,304)	31,790	1,296	(27,810)	23,253	---	2,660	---	3,727	---	1,296	27,000
Water	81,599	120,911	(39,312)	---	144	(39,456)	---	---	---	---	7,684	---	144	3,000
Total	272,671	350,558	(77,887)	31,790	33,415	(79,512)	23,253	---	2,660	---	13,011	---	33,415	65,000
Belle Plaine														
Ambulance	35,795	22,086	13,709	17,333	82,061	(51,019)	---	---	---	---	---	---	---	---
Sewer	823,490	989,858	(166,368)	208,987	203,337	(160,718)	---	---	---	---	646,232	---	229,414	511,000
Water	666,501	640,906	25,595	149,202	263,992	(89,195)	---	---	---	40,000	503,150	---	254,658	235,000
Total	1,525,786	1,652,850	(127,064)	375,522	549,390	(300,932)	---	---	---	40,000	1,149,382	---	484,072	746,000
Bellechester														
Sewer	14,825	16,243	(1,418)	---	2,475	(3,893)	---	---	---	---	270	---	2,475	2,000
Water	25,648	28,760	(3,112)	167	5,145	(8,090)	---	---	---	(13,000)	11,277	---	5,145	4,000
Total	40,473	45,003	(4,530)	167	7,620	(11,983)	---	---	---	(13,000)	11,547	---	7,620	6,000
Bellingham														
Sewer	27,785	27,937	(152)	185	---	33	---	---	---	---	---	---	---	---
Water	31,818	31,760	58	---	---	58	---	---	---	---	---	---	---	---
Total	59,603	59,697	(94)	185	---	91	---	---	---	---	---	---	---	---
Beltrami														
Garbage [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water and Garbage [0][2]	11,778	14,333	(2,555)	7,306	---	4,751	7,230	---	---	---	---	---	---	---
Total	11,778	14,333	(2,555)	7,306	---	4,751	7,230	---	---	---	---	---	---	---
Belview														
Garbage [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Parkview Home & Parkwood Apartments [14]	2,459,065	2,284,600	174,465	34,113	65,652	142,926	---	---	---	---	87,760	---	46,572	145,000
Sewer and Garbage [18]	66,102	44,412	21,690	4,504	---	26,194	---	---	---	25,000	---	---	---	---
Village Park Townhomes	22,960	15,992	6,968	4	13,171	(6,199)	---	---	---	---	---	---	13,171	6,213
Water	20,189	24,364	(4,175)	384	---	(3,791)	---	---	---	---	---	---	---	---
Total	2,568,316	2,369,368	198,948	39,005	78,823	159,130	---	---	---	25,000	87,760	---	59,743	151,213
Bemidji														
Airport	299,726	1,809,749	(1,510,023)	2,702,894	201	1,192,670	---	1,738,310	441,784	---	2,249,384	---	201	---
Liquor	4,545,246	4,189,178	356,068	8,505	---	364,573	---	---	---	214,503	52,081	---	---	---
Refuse	303,318	297,294	6,024	219	17,555	(11,312)	---	---	219	---	175,156	---	---	---
Sewer	2,008,152	2,202,759	(194,607)	933,603	169,660	569,336	---	---	82,602	(1,991,244)	3,548,659	---	180,100	557,500
Storm Water	960,821	224,319	736,502	21,181	---	757,683	---	---	---	569,772	---	---	---	---
Water	1,586,388	1,015,134	571,254	901,499	169,660	1,303,093	---	---	82,212	(1,387,857)	3,240,380	---	180,100	557,500
Total	9,703,651	9,738,433	(34,782)	4,567,901	357,076	4,176,043	---	1,738,310	606,817	(2,594,826)	9,265,660	---	360,401	1,115,000
Benson														
Electric	3,777,850	3,459,005	318,845	322,340	526,077	115,108	---	---	---	159,524	1,693,084	---	526,077	385,000
Garbage Collection	168,938	158,337	10,601	2,839	---	13,440	---	---	---	---	---	---	---	---
Liquor	951,358	973,177	(21,819)	5,761	---	(16,058)	---	---	---	60,000	---	---	---	---
Sewer	675,317	734,994	(59,677)	33,987	76,118	(101,808)	---	---	---	38,156	304,410	---	76,118	196,201
Water	305,856	325,877	(20,021)	29,030	20,241	(11,232)	---	---	---	---	42,651	---	20,241	50,000
Total	5,879,319	5,651,390	227,929	393,957	622,436	(550)	---	---	---	257,680	2,040,145	---	622,436	631,201
Bertha														
Ambulance	64,230	64,306	(76)	13,570	---	13,494	830	---	2,420	---	---	---	---	---
Liquor	226,790	234,434	(7,644)	2,632	---	(5,012)	---	---	---	---	---	---	---	---
Sewer	65,141	56,277	8,864	6,497	---	15,361	---	---	---	---	---	---	---	---
Water	31,544	27,524	4,020	5,265	---	9,285	---	---	---	---	3,895	---	---	---
Total	387,705	382,541	5,164	27,964	---	33,128	830	---	2,420	---	3,895	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Bethel														
Sewer	74,334	60,776	13,558	12,774	44,055	(17,723)	948	---	---	(39,628)	---	---	44,055	32,000
Total	74,334	60,776	13,558	12,774	44,055	(17,723)	948	---	---	(39,628)	---	---	44,055	32,000
Big Falls														
Liquor	284,366	288,155	(3,789)	9,338	---	5,549	---	---	---	6,000	2,433	---	---	---
Sewer	48,477	26,044	22,433	3,923	31,680	(5,324)	---	---	---	---	---	---	32,085	9,000
Water	19,746	13,608	6,138	1,761	---	7,899	---	---	---	---	---	---	---	---
Total	352,589	327,807	24,782	15,022	31,680	8,124	---	---	---	6,000	2,433	---	32,085	9,000
Big Lake														
Liquor	2,857,673	2,727,697	129,976	3,087	101,318	31,745	---	---	---	(299,710)	---	---	62,336	43,602
Sanitary Sewer	863,451	1,046,374	(182,923)	305,181	298,127	(175,869)	---	---	---	472,642	2,886,624	2,594,370	328,049	340,000
Storm Sewer	136,498	262,320	(125,822)	1,068	14,720	(139,474)	---	---	---	85,761	---	---	9,812	30,971
Water	1,028,707	977,671	51,036	100,785	322,111	(170,290)	---	---	---	110,733	1,065,600	351,163	322,143	550,000
Total	4,886,329	5,014,062	(127,733)	410,121	736,276	(453,888)	---	---	---	369,426	3,952,224	2,945,533	722,340	964,573
Bigelow														
Electric	158,013	135,392	22,621	2,667	---	25,288	---	---	---	---	---	---	---	---
Sewer	30,306	28,344	1,962	234,944	28,182	208,724	1,694	234,944	---	---	369,139	---	---	---
Water	32,922	32,809	113	1,830	---	1,943	12,252	---	---	---	---	---	---	---
Total	221,241	196,545	24,696	239,441	28,182	235,955	13,946	234,944	---	---	369,139	---	---	---
Bigfork														
Sewer	91,352	79,652	11,700	210,038	2,361	219,377	---	118,832	86,285	(11,415)	186,580	---	2,301	3,000
Water	97,492	85,939	11,553	8,372	---	19,925	---	---	---	6,144	---	---	---	---
Total	188,844	165,591	23,253	218,410	2,361	239,302	---	118,832	86,285	(5,271)	186,580	---	2,301	3,000
Bingham Lake														
Sewer	13,725	72,407	(58,682)	122	---	(58,560)	---	---	---	(42,037)	---	---	---	---
Water	45,584	53,192	(7,608)	---	---	(7,608)	---	---	---	(8,196)	---	---	---	---
Total	59,309	125,599	(66,290)	122	---	(66,168)	---	---	---	(50,233)	---	---	---	---
Birchwood														
Sewer	210,764	306,618	(95,854)	10,790	2,596	(87,660)	---	---	---	(139,480)	187,831	---	2,596	520,500
Water	61,376	57,178	4,198	13	---	4,211	---	---	---	(180)	---	---	---	---
Total	272,140	363,796	(91,656)	10,803	2,596	(83,449)	---	---	---	(139,660)	187,831	---	2,596	520,500

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Bird Island														
Sewer	166,017	264,116	(98,099)	325,517	56,483	170,935	---	1,044,019	---	---	1,048,191	---	22,695	28,900
Storm Sewer	31,289	25,316	5,973	1,680	14,198	(6,545)	---	---	---	---	69,269	---	---	---
Water	251,487	239,653	11,834	31,650	128,626	(85,142)	---	---	---	---	315,044	---	1,614	12,900
Total	448,793	529,085	(80,292)	358,847	199,307	79,248	---	1,044,019	---	---	1,432,504	---	24,309	41,800
Biscay														
Liquor	624,142	757,603	(133,461)	31,071	36,925	(139,315)	---	---	---	---	---	---	36,987	15,000
Water	8,086	9,206	(1,120)	---	---	(1,120)	---	---	---	---	---	---	---	---
Total	632,228	766,809	(134,581)	31,071	36,925	(140,435)	---	---	---	---	---	---	36,987	15,000
Biwabik														
Ambulance	106,943	81,195	25,748	---	---	25,748	---	---	---	---	17,898	---	---	---
Electric Utilities	546,820	469,882	76,938	23,017	---	99,955	---	---	---	---	---	---	---	---
Solid Waste Management	128,417	135,221	(6,804)	---	---	(6,804)	---	---	---	---	---	---	---	---
Wastewater Operations	167,287	206,800	(39,513)	3,469	---	(36,044)	---	---	---	---	1,005,347	---	---	---
Water Utilities	221,119	314,700	(93,581)	6,521	---	(87,060)	---	---	---	---	2,203,552	---	---	---
Total	1,170,586	1,207,798	(37,212)	33,007	---	(4,205)	---	---	---	---	3,226,797	---	---	---
Blackduck														
Golf Course	123,196	119,614	3,582	105	5,841	(2,154)	---	---	---	---	---	---	6,086	8,562
Liquor	806,047	771,170	34,877	5,665	---	40,542	---	---	---	---	---	---	---	---
Sewer	80,246	159,035	(78,789)	3,313	446	(75,922)	---	---	---	(11,696)	---	---	446	17,160
Water	124,567	72,783	51,784	53	44,370	7,467	---	---	---	---	---	---	44,370	12,000
Total	1,134,056	1,122,602	11,454	9,136	50,657	(30,067)	---	---	---	(11,696)	---	---	50,902	37,722
Blaine														
Blaine Courts - Senior Housing	409,753	486,404	(76,651)	39,989	---	(36,662)	---	---	---	---	---	---	---	---
Cloverleaf Courts - Senior Housing	912,391	908,522	3,869	19,023	---	22,892	---	---	---	347,311	---	---	---	---
Refuse	2,437,250	2,392,596	44,654	126,602	---	171,256	---	---	---	---	---	---	---	---
Sewer	4,406,557	4,864,481	(457,924)	464,443	---	6,519	---	---	---	---	1,319,291	---	---	---
Storm Drainage	931,946	822,022	109,924	14,538	---	124,462	---	---	---	---	35,225	---	---	---
Water	4,202,184	4,256,466	(54,282)	428,191	---	373,909	---	---	---	---	3,538,399	6,313,226	608	---
Total	13,300,081	13,730,491	(430,410)	1,092,786	---	662,376	---	---	---	347,311	4,892,915	6,313,226	608	---
Blomkest														
Sewer	25,884	11,828	14,056	398	---	14,454	---	---	---	11,488	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	14,310	22,006	(7,696)	69	---	(7,627)	---	---	---	---	---	---	---	---
Total	40,194	33,834	6,360	467	---	6,827	---	---	---	11,488	---	---	---	---
Bloomington														
Ambulance	96,103	100,640	(4,537)	12,420	---	7,883	---	---	---	---	---	---	---	---
Cemetery	1,335	3,646	(2,311)	575	---	(1,736)	---	---	---	---	---	---	---	---
Economic Development Authority	111,302	69,328	41,974	13,956	17,194	38,736	---	---	---	(33,900)	---	---	14,042	108,786
Light & Power Utility	2,387,165	2,316,461	70,704	61,666	91,566	40,804	---	---	---	---	1,299,692	750,000	87,167	82,828
Sewer Utility	451,557	439,375	12,182	11,811	23,475	518	---	---	---	12,114	52,029	---	20,061	147,495
Storm Sewer	22,474	17,887	4,587	45	793	3,839	---	---	---	---	---	---	816	10,768
Water Utility	132,005	142,443	(10,438)	12,038	3,801	(2,201)	---	---	---	---	20,077	---	3,635	---
Total	3,201,941	3,089,780	112,161	112,511	136,829	87,843	---	---	---	(21,786)	1,371,798	750,000	125,721	349,877
Bloomington														
Housing and Redevelopment Authority	249,091	443,927	(194,836)	131,855	---	(62,981)	81,684	39,698	---	---	---	---	---	---
Motor Vehicle	479,896	553,675	(73,779)	793	---	(72,986)	---	---	---	(24,000)	---	---	---	---
Police Contractual	516,429	1,220,358	(703,929)	703,929	---	---	---	---	---	---	---	---	---	---
Recreation Facilities	3,747,232	5,054,858	(1,307,626)	924,028	32,757	(416,355)	757,022	---	---	---	214,050	---	32,757	165,000
Recycling	693,521	720,730	(27,209)	232,965	---	205,756	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	4,152,024	2,988,964	1,163,060	195,242	5,431	1,352,871	---	---	---	---	2,544,807	---	5,431	135,000
Water/Sewer [3]	19,870,545	20,267,769	(397,224)	487,149	---	89,925	---	---	---	---	3,611,321	---	---	---
Total	29,708,738	31,250,281	(1,541,543)	2,675,961	38,188	1,096,230	838,70	39,698	---	(24,000)	6,370,178	---	38,188	300,000
Blue Earth														
Liquor	1,298,947	1,217,757	81,190	14,024	26,533	68,681	---	---	---	---	---	---	24,583	30,000
Public Utilities Commission [4][29]	5,508,497	5,290,240	218,257	161,314	393,853	(14,282)	---	---	---	---	607,486	66,738	138,411	528,944
Sewer	941,258	587,582	353,676	3,080	45,836	310,920	---	---	---	---	458,950	464,687	44,136	237,752
Water [4][29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	7,748,702	7,095,579	653,123	178,418	466,222	365,319	---	---	---	---	1,066,436	531,425	207,130	796,696
Bluffton														
Economic Development Authority	54,740	26,990	27,750	70	24,281	3,539	---	---	---	---	---	---	24,108	17,167
Sewer	15,551	39,508	(23,957)	6,505	1,607	(19,059)	1,009	---	264	---	---	---	1,450	4,000
Total	70,291	66,498	3,793	6,575	25,888	(15,520)	1,009	---	264	---	---	---	25,558	21,167

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Bock														
Sewer	25,863	23,575	2,288	75	1,130	1,233	---	---	---	---	---	300	1,130	300
Water	19,716	5,400	14,316	10,112	9,697	14,731	---	---	---	---	---	---	9,697	3,000
Total	45,579	28,975	16,604	10,187	10,827	15,964	---	---	---	---	---	300	10,827	3,300
Borup														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Refuse [1]	19,657	12,680	6,977	941	---	7,918	---	---	---	---	---	---	---	---
Total	19,657	12,680	6,977	941	---	7,918	---	---	---	---	---	---	---	---
Bovey														
Refuse	82,331	63,538	18,793	3,345	---	22,138	---	---	---	---	---	---	---	---
Sewer	108,049	89,428	18,621	7,247	---	25,868	---	---	---	---	---	---	---	---
Water	59,366	39,012	20,354	1,879	---	22,233	---	---	---	---	---	---	---	---
Total	249,746	191,978	57,768	12,471	---	70,239	---	---	---	---	---	---	---	---
Bowlus														
Sewer	10,334	25,334	(15,000)	762	---	(14,238)	---	---	---	13,000	---	---	---	---
Water	17,631	29,643	(12,012)	2,038	---	(9,974)	---	---	---	7,000	---	---	---	---
Total	27,965	54,977	(27,012)	2,800	---	(24,212)	---	---	---	20,000	---	---	---	---
Boyd														
Cable T.V.	21,462	21,747	(285)	408	27	96	---	---	---	---	3,196	---	---	---
Liquor	272,191	294,997	(22,806)	3,813	1,157	(20,150)	---	---	---	---	9,291	---	---	---
Sewer	31,330	53,234	(21,904)	78	5,751	(27,577)	---	---	---	---	---	---	5,823	1,600
Water	46,348	47,998	(1,650)	922	35,577	(36,305)	---	---	---	---	---	---	98,579	---
Total	371,331	417,976	(46,645)	5,221	42,512	(83,936)	---	---	---	---	12,487	---	104,402	1,600
Braham														
Liquor	1,125,137	1,113,943	11,194	70,197	65,071	16,320	---	---	---	15,000	13,113	---	---	---
Sewer	286,565	336,938	(50,373)	8,183	9,675	(51,865)	---	---	---	---	---	---	9,675	11,000
Water	245,490	158,700	86,790	5,420	20,082	72,128	---	---	---	---	---	---	20,082	70,000
Total	1,657,192	1,609,581	47,611	83,800	94,828	36,583	---	---	---	15,000	13,113	---	29,757	81,000
Brainerd														
Arena	394,193	507,298	(113,105)	141,060	10,283	17,672	---	---	---	---	9,752	---	10,283	---
H.R.A. - Brainerd Oaks Fund	262,838	378,376	(115,538)	1,624	1,781,887	(1,895,801)	---	---	---	---	---	---	275,522	258,125

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
H.R.A. - Housing Choice Vouchers Fund	1,376,950	1,382,727	(5,777)	344	---	(5,433)	---	1,358,825	---	---	---	---	---	---
H.R.A. - Public Housing Fund	938,328	1,365,529	(427,201)	176,147	11,755	(262,809)	---	172,932	---	---	84,811	---	11,755	17,111
Public Utilities Commission [29][30]	21,315,456	18,923,923	2,391,533	1,086,057	295,016	3,182,574	---	---	---	---	4,195,887	1,965,098	589,319	631,098
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	24,287,765	22,557,853	1,729,912	1,405,232	2,098,941	1,036,203	---	1,531,757	---	---	4,290,450	1,965,098	886,879	906,334
Brandon														
Economic Development Authority	---	850	(850)	415	---	(435)	---	---	---	---	---	---	---	---
Liquor	456,085	431,630	24,455	6,911	---	31,366	---	---	358	1,500	---	---	---	---
Sewer	91,895	22,433	69,462	---	37,426	32,036	---	---	---	---	7,383	---	37,426	34,000
Water	61,858	32,633	29,225	1,223	---	30,448	---	---	---	---	5,383	---	---	---
Total	609,838	487,546	122,292	8,549	37,426	93,415	---	---	358	1,500	12,766	---	37,426	34,000
Breckenridge														
Electric	2,889,257	2,531,618	357,639	89,671	---	447,310	---	---	---	225,000	112,531	---	---	---
Sewer	294,039	208,331	85,708	(14,926)	---	70,782	---	---	---	---	990,309	---	---	---
Water	550,799	690,467	(139,668)	51,624	---	(88,044)	---	---	---	---	15,010	---	---	---
Total	3,734,095	3,430,416	303,679	126,369	---	430,048	---	---	---	225,000	1,117,850	---	---	---
Breezy Point														
Sewer	310,310	228,684	81,626	198,458	123	279,961	---	---	---	68,073	---	---	---	---
Total	310,310	228,684	81,626	198,458	123	279,961	---	---	---	68,073	---	---	---	---
Brewster														
Electric	301,251	339,605	(38,354)	4,332	10,046	(44,068)	---	---	---	555	94,845	---	8,434	20,000
Housing and Redevelopment Authority	12,240	6,254	5,986	223	5,692	517	---	---	---	(680)	---	---	5,192	2,216
Sewer	206,209	72,569	133,640	8,216	1,270	140,586	---	---	---	5,000	---	---	---	---
Water	61,917	78,225	(16,308)	3,361	1,062	(14,009)	---	---	---	2,200	---	---	---	---
Total	581,617	496,653	84,964	16,132	18,070	83,026	---	---	---	7,075	94,845	---	13,626	22,216
Bricelyn														
Sewer	64,350	39,742	24,608	52	3,085	21,575	---	---	---	(20,000)	25,556	---	3,085	15,000
Swimming Pool	24,566	47,697	(23,131)	---	---	(23,131)	---	---	---	(10,000)	---	---	---	---
Water	37,686	38,801	(1,115)	---	---	(1,115)	---	---	---	---	---	---	---	---
Total	126,602	126,240	362	52	3,085	(2,671)	---	---	---	(30,000)	25,556	---	3,085	15,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Brook Park														
Water	25,310	21,668	3,642	---	---	3,642	---	---	---	---	---	---	---	---
Total	25,310	21,668	3,642	---	---	3,642	---	---	---	---	---	---	---	---
Brooklyn Center														
Earle Brown Heritage Center	3,831,972	4,271,206	(439,234)	34,379	---	(404,855)	---	---	---	235,000	---	---	---	---
Golf Course	253,824	301,140	(47,316)	870	---	(46,446)	---	---	---	---	---	---	---	---
Liquor	5,484,529	5,118,540	365,989	39,731	---	405,720	---	---	---	135,000	---	---	---	---
Recycling and Refuse	259,774	265,983	(6,209)	103	---	(6,106)	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	3,264,115	3,007,199	256,916	72,058	---	328,974	---	---	---	---	1,095,864	---	---	---
Storm Drainage Utility	1,553,036	1,155,241	397,795	48,879	---	446,674	---	---	---	---	856,186	---	---	---
Street Light Utility	250,260	182,402	67,858	3,938	---	71,796	---	---	---	50,175	83,540	---	---	---
Water Utility	1,967,534	1,776,028	191,506	88,946	---	280,452	---	---	---	---	727,763	---	---	---
Total	16,865,044	16,077,739	787,305	288,904	---	1,076,209	---	---	---	420,175	2,763,353	---	---	---
Brooklyn Park														
Public Utilities [3][27]	13,574,746	12,329,139	1,245,607	1,080,146	148,909	2,176,844	---	---	---	694,915	894,219	---	154,018	430,000
Recreation	2,144,721	2,320,536	(175,815)	9,545	108,432	(274,702)	---	---	---	---	293,825	---	108,432	---
Recycling [27]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer Utility	881,616	1,717,824	(836,208)	625,986	---	(210,222)	---	---	---	---	59,970	---	---	---
Street/Signal Light Utility	660,934	993,139	(332,205)	152,367	---	(179,838)	---	---	---	---	---	---	---	---
Total	17,262,017	17,360,638	(98,621)	1,868,044	257,341	1,512,082	---	---	---	694,915	1,248,014	---	262,450	430,000
Brooten														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [1]	278,870	161,143	117,727	5,009	9,688	113,048	---	---	---	---	1,724,337	---	9,688	17,000
Total	278,870	161,143	117,727	5,009	9,688	113,048	---	---	---	---	1,724,337	---	9,688	17,000
Browerville														
Ambulance	113,672	87,461	26,211	9,959	1,604	34,566	---	---	---	7,000	---	---	---	---
Liquor	471,384	478,793	(7,409)	11,103	376	3,318	---	---	---	7,999	---	---	---	---
Refuse	37,062	36,006	1,056	1,928	450	2,534	---	---	---	---	---	---	---	---
Sewer	282,486	293,752	(11,266)	20,008	7,178	1,564	---	---	---	24,054	143,213	---	7,443	57,963
Storm Water Utility	19,900	5,599	14,301	1,982	---	16,283	---	---	---	11,884	24,570	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	197,894	150,332	47,562	12,017	2,553	57,026	---	---	---	(1,044)	175,383	---	2,553	11,000
Total	1,122,398	1,051,943	70,455	56,997	12,161	115,291	---	---	---	49,893	343,166	---	9,996	68,963
Browns Valley														
Demolition [0]	331	7,750	(7,419)	2,055	---	(5,364)	---	---	---	460	---	---	---	---
Liquor	320,593	320,949	(356)	5,187	1,250	3,581	---	---	---	7,000	882	---	---	---
Refuse [0]	76,621	63,240	13,381	552	---	13,933	---	---	---	2,465	---	---	---	---
Wastewater [0]	111,925	59,824	52,101	32,119	3,448	80,772	---	---	---	52,706	---	---	---	---
Water [0]	65,600	54,833	10,767	2,755	---	13,522	---	---	---	12,320	---	---	---	---
Total	575,070	506,596	68,474	42,668	4,698	106,444	---	---	---	74,951	882	---	---	---
Brownsdale														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	114,704	73,749	40,955	---	---	40,955	---	---	---	---	---	---	3,470	10,000
Total	114,704	73,749	40,955	---	---	40,955	---	---	---	---	---	---	3,470	10,000
Brownsville														
Recycling	28,002	29,064	(1,062)	---	---	(1,062)	---	---	---	---	---	---	---	---
Sewer and Sewer Capital	98,667	89,096	9,571	13,335	40,540	(17,634)	---	---	---	---	327,176	---	40,540	25,000
Total	126,669	118,160	8,509	13,335	40,540	(18,696)	---	---	---	---	327,176	---	40,540	25,000
Brownton														
Electric	504,763	503,703	1,060	8,760	19,340	(9,520)	---	---	---	4,000	3,655	---	17,238	24,000
Sewer	103,360	155,734	(52,374)	5,422	---	(46,952)	---	---	---	7,000	40,212	---	---	---
Water	66,256	74,847	(8,591)	9,599	3,777	(2,769)	---	---	---	9,000	4,587	---	3,874	9,000
Total	674,379	734,284	(59,905)	23,781	23,117	(59,241)	---	---	---	20,000	48,454	---	21,112	33,000
Buckman														
Water	13,384	13,143	241	1,208	481	968	---	---	---	---	---	---	---	---
Total	13,384	13,143	241	1,208	481	968	---	---	---	---	---	---	---	---
Buffalo														
Electric	12,230,799	10,936,631	1,294,168	120,240	381,292	1,033,116	---	---	---	950,000	1,453,075	775,000	381,292	768,977
Liquor	3,783,831	3,314,020	469,811	1,834	77,381	394,264	---	---	---	200,000	24,302	---	78,149	110,597
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Wastewater [3]	3,868,305	4,312,937	(444,632)	1,514,470	2,085,306	(1,015,468)	---	---	---	640,086	11,570,817	13,488,639	2,657,178	13,110,495

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Wild Marsh Golf Course	763,988	1,257,476	(493,488)	---	225,126	(718,614)	---	---	---	---	161,216	---	240,812	24,124	
Total	20,646,923	19,821,064	825,859	1,636,544	2,769,105	(306,702)	---	---	---	1,790,086	13,209,410	14,263,639	3,357,431	14,014,193	
Buffalo Lake															
Liquor	409,612	437,409	(27,797)	16,414	---	(11,383)	---	---	---	---	867	---	---	---	
Sewer	141,614	193,570	(51,956)	2,750	10,024	(59,230)	---	---	---	---	---	---	10,583	29,649	
Water	104,890	146,374	(41,484)	1,566	12,196	(52,114)	---	---	---	---	15,820	---	12,853	37,000	
Total	656,116	777,353	(121,237)	20,730	22,220	(122,727)	---	---	---	---	16,687	---	23,436	66,649	
Buhl															
Ambulance	44,862	42,769	2,093	3,800	---	5,893	---	---	725	15,600	---	---	---	---	
Electric	551,504	496,976	54,528	18,448	---	72,976	---	---	---	---	17,678	---	---	---	
Refuse	61,897	59,493	2,404	---	---	2,404	---	---	---	---	---	---	---	---	
Sewer	171,241	252,102	(80,861)	3,325	1,120	(78,656)	---	---	---	(225,344)	236,206	---	1,120	---	
Water	77,249	58,481	18,768	256	3,785	15,239	---	---	---	(193,360)	198,526	---	3,894	6,481	
Total	906,753	909,821	(3,068)	25,829	4,905	17,856	---	---	725	(403,104)	452,410	---	5,014	6,481	
Burnsville															
Golf Course	315,308	349,954	(34,646)	13,289	---	(21,357)	---	---	---	10,000	29,194	---	---	---	
Ice Arena	1,028,998	1,136,559	(107,561)	9,550	---	(98,011)	---	---	---	(70,000)	11,757	---	---	---	
Performing Arts Center	---	358,121	(358,121)	319,601	---	(38,520)	---	---	---	(152,942)	---	---	---	---	
Sewer	5,548,131	6,334,746	(786,615)	577,652	52,159	(261,122)	---	---	---	980,599	1,679,251	---	44,880	387,542	
Storm Drainage	3,684,028	3,915,355	(231,327)	685,362	160,144	293,891	---	---	72,972	370,825	1,107,179	---	195,780	2,263,908	
Street Lighting	390,072	350,196	39,876	5,238	29	45,085	---	---	---	---	692,537	---	---	---	
Water	6,053,351	5,500,230	553,121	7,840,470	78,238	8,315,353	---	---	3,150,549	1,470,899	12,901,206	3,011,634	67,320	581,313	
Total	17,019,888	17,945,161	(925,273)	9,451,162	290,570	8,235,319	---	---	3,223,521	2,609,381	16,421,124	3,011,634	307,980	3,232,763	
Butterfield															
Liquor	211,504	205,938	5,566	4,621	---	10,187	---	---	---	---	---	---	---	---	
Sewer	141,453	136,570	4,883	61,997	11,139	55,741	58,239	---	---	---	11,329	---	9,598	65,000	
Water	105,763	132,945	(27,182)	---	14,225	(41,407)	---	---	---	---	---	---	14,225	15,000	
Total	458,720	475,453	(16,733)	66,618	25,364	24,521	58,239	---	---	---	11,329	---	23,823	80,000	
Byron															
Sewer	830,354	777,931	52,423	84,003	192,109	(55,683)	---	---	---	(66,312)	27,550	---	193,031	209,700	
Water	585,517	433,046	152,471	65,411	55,918	161,964	---	---	---	---	---	---	57,857	86,300	
Total	1,415,871	1,210,977	204,894	149,414	248,027	106,281	---	---	---	(66,312)	27,550	---	250,888	296,000	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Caledonia														
Dump Site	39,836	39,982	(146)	---	---	(146)	---	---	---	---	---	---	---	---
Economic Development	---	15,000	(15,000)	15,324	5,767	(5,443)	---	---	---	---	---	---	5,767	53,496
Light	2,247,084	2,108,422	138,662	103,365	693	241,334	---	---	---	101,211	555,820	---	---	---
Liquor	553,024	520,760	32,264	---	---	32,264	---	---	---	23,480	3,441	---	---	---
Sewer	373,070	303,212	69,858	2,903	34,442	38,319	---	---	---	67,384	58,136	---	34,818	77,755
Water	329,959	208,252	121,707	3,591	17,900	107,398	---	---	---	67,384	4,710	---	18,712	75,000
Total	3,542,973	3,195,628	347,345	125,183	58,802	413,726	---	---	---	259,459	622,107	---	59,297	206,251
Callaway														
Liquor	517,373	460,333	57,040	3,772	---	60,812	---	---	---	5,698	---	---	---	---
Sewer	18,720	34,975	(16,255)	1,263	---	(14,992)	---	---	---	225	---	---	---	---
Water	53,660	57,387	(3,727)	232,677	4,651	224,299	---	109,003	123,194	(42,290)	237,209	---	4,651	17,811
Total	589,753	552,695	37,058	237,712	4,651	270,119	---	109,003	123,194	(36,367)	237,209	---	4,651	17,811
Calumet														
Cable	30,694	39,782	(9,088)	4,197	---	(4,891)	---	---	---	(6,333)	3,567	---	---	---
Radio Tower	46,702	28,513	18,189	---	---	18,189	---	---	---	15,927	---	---	---	---
Refuse	3,056	8,110	(5,054)	---	---	(5,054)	---	---	---	---	---	---	---	---
Sewer	66,628	65,138	1,490	19,455	---	20,945	7,505	---	11,950	---	28,229	---	---	---
Water	20,302	16,032	4,270	133	---	4,403	79	---	---	---	7,397	---	---	---
Total	167,382	157,575	9,807	23,785	---	33,592	7,584	---	11,950	9,594	39,193	---	---	---
Cambridge														
Housing	228,542	262,014	(33,472)	3,165	---	(30,307)	---	108,551	---	---	105,947	---	---	---
Liquor	4,117,635	3,750,388	367,247	22,107	21,156	368,198	---	---	---	347,381	2,330	---	22,771	100,060
Storm Sewer	247,524	333,912	(86,388)	11,563	108,850	(183,675)	---	---	---	---	390,000	390,000	68,659	176,969
Wastewater	1,903,784	1,777,816	125,968	249,107	237,275	137,800	---	---	---	787,189	418,283	---	186,212	690,335
Water	1,486,104	1,301,712	184,392	70,908	468,720	(213,420)	---	---	---	13,000	---	---	416,143	518,584
Total	7,983,589	7,425,842	557,747	356,850	836,001	78,596	---	108,551	---	1,147,570	916,560	390,000	693,785	1,485,948
Campbell														
Garbage	13,715	14,651	(936)	1,176	---	240	1,176	---	---	---	---	---	---	---
Sewer	8,480	8,298	182	3,417	---	3,599	1,012	---	---	---	---	---	---	---
Water	12,302	14,447	(2,145)	1,754	---	(391)	1,534	---	---	---	---	---	---	---
Total	34,497	37,396	(2,899)	6,347	---	3,448	3,722	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Canby														
Sanitation	114,601	104,054	10,547	2,560	6,990	6,117	---	---	---	---	---	---	---	---
Sewer	190,613	172,438	18,175	3,205	17,015	4,365	---	---	---	(9,702)	47,300	---	17,015	25,000
Water	321,481	228,862	92,619	14,485	24,886	82,218	---	---	---	(304)	37,802	---	22,303	103,000
Total	626,695	505,354	121,341	20,250	48,891	92,700	---	---	---	(10,006)	85,102	---	39,318	128,000
Cannon Falls														
Ambulance	354,621	264,867	89,754	14,630	---	104,384	---	---	---	125,000	53,133	---	---	---
Deputy Registrar	88,297	117,672	(29,375)	---	---	(29,375)	---	---	---	(9,250)	---	---	---	---
Disposal	877,373	918,757	(41,384)	213,282	304,017	(132,119)	---	---	---	22,724	47,267	---	311,599	611,299
Water	505,523	599,763	(94,240)	236,952	168,250	(25,538)	---	---	---	104,024	33,110	---	171,551	229,000
Total	1,825,814	1,901,059	(75,245)	464,864	472,267	(82,648)	---	---	---	242,498	133,510	---	483,150	840,299
Canton														
Liquor	92,729	103,994	(11,265)	5,554	---	(5,711)	---	---	---	665	---	---	---	---
Refuse	22,670	22,823	(153)	---	---	(153)	---	---	---	---	---	---	---	---
Sewer	58,504	87,686	(29,182)	1,308	18,360	(46,234)	---	---	---	---	---	---	18,360	5,000
Water	32,548	28,607	3,941	---	2,862	1,079	---	---	---	---	---	---	---	---
Total	206,451	243,110	(36,659)	6,862	21,222	(51,019)	---	---	---	665	---	---	18,360	5,000
Carlos														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	115,113	91,818	23,295	161	11,755	11,701	---	---	---	(15,000)	43,951	---	1,755	10,000
Total	115,113	91,818	23,295	161	11,755	11,701	---	---	---	(15,000)	43,951	---	1,755	10,000
Carlton														
Ambulance	225,579	197,358	28,221	27,552	18,819	36,954	---	---	---	---	8,269	---	3,822	14,997
Cemetery	11,830	12,751	(921)	413	---	(508)	---	---	---	---	---	---	---	---
Sewer	116,784	112,950	3,834	1,040	---	4,874	---	---	---	2,530	8,000	8,000	---	---
Water	223,022	157,830	65,192	21,421	59,698	26,915	---	---	5,000	24,031	704,454	947,047	12,989	46,709
Total	577,215	480,889	96,326	50,426	78,517	68,235	---	---	5,000	26,561	720,723	955,047	16,811	61,706
Carver														
Sewer	326,253	357,010	(30,757)	227,585	58,447	138,381	---	---	---	36,522	311,944	929,261	43,382	103,515
Storm Water	42,940	20,151	22,789	---	29,853	(7,064)	---	---	---	---	51,555	262,609	25,790	36,750
Water	510,450	555,081	(44,631)	263,170	201,793	16,746	---	---	---	(38,000)	1,759,978	4,708,335	118,874	170,485
Total	879,643	932,242	(52,599)	490,755	290,093	148,063	---	---	---	(1,478)	2,123,477	5,900,205	188,046	310,750

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Cass Lake														
Sewer	181,971	82,591	99,380	9,973	13,469	95,884	---	---	---	---	---	---	11,944	32,477
Water	201,762	142,375	59,387	---	18,986	40,401	---	---	---	---	---	---	17,904	45,056
Total	383,733	224,966	158,767	9,973	32,455	136,285	---	---	---	---	---	---	29,848	77,533
Cedar Mills														
Sewer	27,664	47,378	(19,714)	3,553	8,490	(24,651)	---	---	---	(540)	---	---	8,436	2,500
Total	27,664	47,378	(19,714)	3,553	8,490	(24,651)	---	---	---	(540)	---	---	8,436	2,500
Center City														
Sewer [0]	112,550	99,135	13,415	1,621	---	15,036	---	---	---	26,901	---	---	---	---
Water [0]	46,435	42,436	3,999	---	---	3,999	---	---	---	6,000	---	---	---	---
Total	158,985	141,571	17,414	1,621	---	19,035	---	---	---	32,901	---	---	---	---
Centerville														
Recycling	---	---	---	1,214	---	1,214	---	---	---	---	---	---	---	---
Sewer	312,403	388,502	(76,099)	123,048	---	46,949	---	---	---	---	400,000	---	---	---
Storm Water	30,478	47,317	(16,839)	19,234	---	2,395	---	---	249,500	---	---	---	---	---
Water	268,403	337,928	(69,525)	57,952	---	(11,573)	---	---	---	---	234,251	---	---	---
Total	611,284	773,747	(162,463)	201,448	---	38,985	---	---	249,500	---	634,251	---	---	---
Ceylon														
Electric	213,109	191,853	21,256	9,993	---	31,249	---	---	---	6,849	18,158	---	---	---
Sewer	54,053	76,902	(22,849)	39,915	20,301	(3,235)	38,910	---	---	11,415	---	---	18,610	45,000
Water	25,749	53,620	(27,871)	28,120	---	249	21,552	---	---	22,965	113,334	---	---	---
Total	292,911	322,375	(29,464)	78,028	20,301	28,263	60,462	---	---	41,229	131,492	---	18,610	45,000
Champlin														
Recycling	254,900	287,754	(32,854)	58,590	---	25,736	---	---	---	---	---	---	---	---
Refuse Collection	1,238,603	1,130,126	108,477	31,400	---	139,877	---	---	---	---	---	---	---	---
Sewer Utility	1,676,438	1,896,792	(220,354)	366,762	---	146,408	---	---	---	54,350	13,010	---	---	---
Water Utility	2,029,708	1,465,667	564,041	853,962	128,269	1,289,734	---	---	---	189,932	41,284	---	169,900	2,700,690
Total	5,199,649	4,780,339	419,310	1,310,714	128,269	1,601,755	---	---	---	244,282	54,294	---	169,900	2,700,690
Chandler														
Apartment	31,277	27,886	3,391	1,898	9,550	(4,261)	---	---	---	(26,681)	---	---	1,476	46,911
Sewer	157,823	87,539	70,284	5,641	10,760	65,165	---	---	---	---	7,452	---	10,760	64,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	57,016	37,954	19,062	974	---	20,036	---	---	---	9,544	2,110	---	---	---
Total	246,116	153,379	92,737	8,513	20,310	80,940	---	---	---	(17,137)	9,562	---	12,236	110,911
Chanhasen														
Sewer	2,187,209	3,054,418	(867,209)	431,216	18,170	(454,163)	---	---	---	419,093	165,477	---	20,391	130,000
Surface Water Management	479,318	1,121,197	(641,879)	560,681	---	(81,198)	---	---	19,938	1,293,963	242,210	---	---	---
Water	2,408,379	2,714,709	(306,330)	919,507	519,430	93,747	4,606	---	---	932,955	2,155,991	---	519,496	1,370,000
Total	5,074,906	6,890,324	(1,815,418)	1,911,404	537,600	(441,614)	4,606	---	19,938	2,646,011	2,563,678	---	539,887	1,500,000
Chaska														
Chaska.net Internet Service Provider	680,872	931,953	(251,081)	74,661	139,762	(316,182)	---	---	---	---	95,684	---	65,101	---
Community Center	2,855,603	3,721,112	(865,509)	125,591	178,256	(918,174)	---	---	---	(41,432)	84,488	---	188,648	---
Electric	27,601,764	26,925,619	676,145	309,696	77,170	908,671	---	---	---	453,657	1,045,978	---	77,170	---
Par 30 Golf Course	164,492	190,792	(26,300)	460	---	(25,840)	---	---	---	(8,338)	8,950	---	---	---
Sewer	2,008,834	2,074,518	(65,684)	72,877	---	7,193	---	---	---	3,925	134,935	---	---	---
Storm Water Utility	18,554	4,385	14,169	---	---	14,169	---	---	---	120,000	---	---	---	---
Town Course Golf Course	1,637,174	1,951,308	(314,134)	3,150	18,559	(329,543)	---	---	---	17,877	169,948	---	9,500	---
Turbine Generator	2,265,558	115,179	2,150,379	1,448,640	3,358,136	240,883	---	---	---	455,000	---	---	3,405,732	800,000
Water	1,352,356	1,879,112	(526,756)	33,475	535,462	(1,028,743)	---	---	---	(1,211,227)	64,080	---	539,156	690,000
Total	38,585,207	37,793,978	791,229	2,068,550	4,307,345	(1,447,566)	---	---	---	(210,538)	1,604,063	---	4,285,307	1,490,000
Chatfield														
Garbage	157,553	173,909	(16,356)	4,956	---	(11,400)	---	---	---	200	---	---	---	---
Sewer	556,058	285,056	271,002	18,600	---	289,602	---	---	---	274,700	---	---	---	---
Sewer Infrastructure	245,080	324,716	(79,636)	35,816	294,173	(337,993)	---	---	---	(196,165)	144,873	---	284,194	---
Water	230,162	115,732	114,430	26,225	---	140,655	---	---	---	102,258	---	---	---	---
Water Infrastructure	266,420	70,969	195,451	20,860	---	216,311	---	---	---	(1,027,329)	1,014,898	---	---	---
Total	1,455,273	970,382	484,891	106,457	294,173	297,175	---	---	---	(846,336)	1,159,771	---	284,194	---
Chisago City														
Deputy Registrar	3,165,857	3,146,561	19,296	500	---	19,796	---	---	---	19,500	---	---	---	---
Sewer	610,668	527,448	83,220	173,306	164,153	92,373	35,000	---	---	20,438	82,950	---	---	---
Water	318,966	468,920	(149,954)	82,866	---	(67,088)	---	---	---	53,041	74,965	---	---	---
Total	4,095,491	4,142,929	(47,438)	256,672	164,153	45,081	35,000	---	---	92,979	157,915	---	---	---
Chisholm														
Garbage	402,851	493,719	(90,868)	19,439	---	(71,429)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Sewer	883,772	659,833	223,939	1,560	51,510	173,989	---	---	---	(141,702)	157,090	---	45,803	117,640
Water	496,818	479,242	17,576	6,160	55,483	(31,747)	---	---	---	(145,339)	148,314	---	49,540	35,000
Total	1,783,441	1,632,794	150,647	27,159	106,993	70,813	---	---	---	(287,041)	305,404	---	95,343	152,640
Chokio														
Garbage	42,954	42,479	475	---	---	475	---	---	---	475	---	---	---	---
Sewer	68,881	24,503	44,378	74,944	42,718	76,604	61,292	---	---	---	---	---	42,718	52,000
Storm Sewer	29,657	746	28,911	---	9,540	19,371	---	---	---	---	---	---	9,540	10,000
Water	110,053	45,054	64,999	7	20,316	44,690	7	---	---	(475)	---	---	20,316	55,000
Total	251,545	112,782	138,763	74,951	72,574	141,140	61,299	---	---	---	---	---	72,574	117,000
Circle Pines														
Gas	4,829,260	4,806,561	22,699	38,406	32,642	28,463	---	---	---	(11)	245,933	---	31,544	105,000
Sewer	529,517	515,973	13,544	22,916	9,135	27,325	---	---	---	---	471,478	490,000	---	---
Solid Waste	308,671	305,690	2,981	33,781	---	36,762	---	---	20,307	---	---	---	---	---
Storm Water	82,040	126,573	(44,533)	36,434	2,441	(10,540)	---	---	33,000	(117,000)	125,938	130,000	---	---
Water	382,068	385,692	(3,624)	156,041	6,937	145,480	---	---	---	---	368,625	370,000	---	---
Total	6,131,556	6,140,489	(8,933)	287,578	51,155	227,490	---	---	53,307	(117,011)	1,211,974	990,000	31,544	105,000
Clara City														
Ambulance	81,873	77,455	4,418	3,869	---	8,287	---	---	---	---	---	---	---	---
Care Center [14]	3,919,285	4,088,319	(169,034)	62,020	100	(107,114)	---	---	9,874	25,000	84,116	---	100	---
Congregate Housing	323,361	273,936	49,425	1,301	30,894	19,832	---	---	---	---	22,573	---	30,894	95,723
Sewer	143,900	193,579	(49,679)	73,493	30,141	(6,327)	51,491	---	6,711	---	189,473	---	30,141	84,207
Water	239,634	185,193	54,441	29,282	42,258	41,465	22,137	---	2,886	---	---	---	42,258	114,000
Total	4,708,053	4,818,482	(110,429)	169,965	103,393	(43,857)	73,628	---	19,471	25,000	296,162	---	103,393	293,930
Claremont														
Sewer Utility	96,769	170,290	(73,521)	65,475	82,473	(90,519)	60,000	---	---	---	---	---	64,473	18,000
Water Utility	90,825	43,089	47,736	11,755	---	59,491	414	---	---	89,250	---	---	---	---
Total	187,594	213,379	(25,785)	77,230	82,473	(31,028)	60,414	---	---	89,250	---	---	64,473	18,000
Clarissa														
Gas	185,276	100,980	84,296	6,431	34,725	56,002	---	---	---	12,000	3,317	---	32,078	35,000
Liquor	363,616	357,198	6,418	4,892	---	11,310	---	---	---	10,000	6,887	---	---	---
Sewer	95,432	43,386	52,046	17,976	41,330	28,692	12,924	---	2,076	(5,600)	10,335	---	42,247	38,160

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	92,482	81,792	10,690	2,372	40,790	(27,728)	---	---	---	5,600	---	---	40,790	14,840
Total	736,806	583,356	153,450	31,671	116,845	68,276	12,924	---	2,076	22,000	20,539	---	115,115	88,000
Clarkfield														
Clarkfield Care Center	3,419,323	3,406,323	13,000	84,381	7,691	89,690	---	---	---	---	49,417	---	101,310	200,000
Economic Development Authority Apartments	82,159	57,921	24,238	25,175	74,371	(24,958)	---	---	---	---	---	---	63,943	229,104
Sewer	102,489	112,877	(10,388)	36,152	12,070	13,694	29,736	---	4,265	191,145	12,616	---	12,070	23,944
Water	116,146	156,446	(40,300)	79,505	25,881	13,324	69,548	---	9,957	191,145	13,206	---	25,405	54,200
Total	3,720,117	3,733,567	(13,450)	225,213	120,013	91,750	99,284	---	14,222	382,290	75,239	---	202,728	507,248
Clarks Grove														
Garbage	30,303	27,726	2,577	791	---	3,368	---	---	---	---	---	---	---	---
Sewer	29,606	7,030	22,576	5,444	---	28,020	---	---	---	---	26,261	---	---	---
Storm Sewer	4,721	---	4,721	1,079	---	5,800	---	---	---	---	---	---	---	---
Water	59,689	29,006	30,683	6,129	---	36,812	---	---	---	---	18,766	---	---	---
Total	124,319	63,762	60,557	13,443	---	74,000	---	---	---	---	45,027	---	---	---
Clear Lake														
Sewer	88,050	100,664	(12,614)	35,281	11,100	11,567	---	---	---	---	11,608	---	11,100	17,721
Water	88,740	48,188	40,552	26,918	6,593	60,877	---	---	---	---	2,539	---	6,593	18,000
Total	176,790	148,852	27,938	62,199	17,693	72,444	---	---	---	---	14,147	---	17,693	35,721
Clearbrook														
Liquor	421,633	399,423	22,210	---	---	22,210	---	---	---	---	---	---	---	---
Natural Gas	612,151	533,292	78,859	118	8,903	70,074	---	---	---	---	---	---	9,995	29,532
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer [3]	143,431	113,035	30,396	584	10,839	20,141	---	---	---	45,904	---	---	10,839	19,335
Total	1,177,215	1,045,750	131,465	702	19,742	112,425	---	---	---	45,904	---	---	20,834	48,867
Clearwater														
Refuse and Recycling	74,047	90,481	(16,434)	9,202	---	(7,232)	---	---	---	---	---	---	---	---
Sewer	423,826	238,285	185,541	35,317	103,953	116,905	---	---	---	(375,934)	6,835	---	103,785	80,431
Storm Sewer	---	---	---	---	54	(54)	---	---	---	---	---	---	---	---
Water	118,045	68,205	49,840	25,804	15,326	60,318	---	---	---	(109,676)	820	---	15,326	38,000
Total	615,918	396,971	218,947	70,323	119,333	169,937	---	---	---	(485,610)	7,655	---	119,111	118,431
Clements														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water and Sewer [3]	42,471	50,435	(7,964)	10,742	---	2,778	---	---	---	---	---	---	---	---
Total	42,471	50,435	(7,964)	10,742	---	2,778	---	---	---	---	---	---	---	---
Cleveland														
Liquor	186,848	222,340	(35,492)	26,784	333	(9,041)	---	---	---	---	6,724	---	---	---
Sewer	92,407	92,197	210	6,064	16,627	(10,353)	---	---	---	(32,000)	2,628	---	16,627	36,655
Water	168,534	97,760	70,774	814	50,647	20,941	---	---	---	(10,000)	10,600	---	50,647	76,663
Total	447,789	412,297	35,492	33,662	67,607	1,547	---	---	---	(42,000)	19,952	---	67,274	113,318
Climax														
Garbage	13,964	11,873	2,091	49	---	2,140	---	---	---	---	---	---	---	---
Sewer	27,449	31,597	(4,148)	4,230	---	82	---	---	---	---	6,412	---	---	---
Water	35,303	49,384	(14,081)	538	---	(13,543)	---	---	---	---	---	---	---	---
Total	76,716	92,854	(16,138)	4,817	---	(11,321)	---	---	---	---	6,412	---	---	---
Clinton														
Garbage	21,589	20,657	932	---	---	932	---	---	---	---	---	---	---	---
Sewer	54,545	55,256	(711)	---	47,906	(48,617)	---	---	---	---	---	---	48,344	10,000
Water	62,222	56,191	6,031	---	4,499	1,532	---	---	---	---	---	---	4,499	14,700
Total	138,356	132,104	6,252	---	52,405	(46,153)	---	---	---	---	---	---	52,843	24,700
Clontarf														
City Cafe [0][21]	31,574	47,966	(16,392)	---	---	(16,392)	---	---	---	(17,829)	---	---	---	---
Liquor	347,538	360,870	(13,332)	---	---	(13,332)	---	---	---	4,261	---	---	---	---
Refuse	11,116	10,605	511	---	---	511	---	---	---	---	---	---	---	---
Sewer	11,255	60,617	(49,362)	29,346	28,626	(48,642)	---	---	---	(14,687)	---	---	28,626	129,800
Total	401,483	480,058	(78,575)	29,346	28,626	(77,855)	---	---	---	(28,255)	---	---	28,626	129,800
Cloquet														
Sewer	1,369,537	1,135,958	233,579	117,442	---	351,021	27,793	---	2,249	52,473	258,356	---	---	---
Water	2,746,361	2,843,088	(96,727)	154,900	167,986	(109,813)	---	---	---	63,000	397,106	---	168,678	251,000
Total	4,115,898	3,979,046	136,852	272,342	167,986	241,208	27,793	---	2,249	115,473	655,462	---	168,678	251,000
Cobden														
Water	37,232	31,697	5,535	---	---	5,535	---	---	---	---	---	---	---	---
Total	37,232	31,697	5,535	---	---	5,535	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Cohasset														
Natural Gas	1,617,555	1,359,188	258,367	27,981	85,084	201,264	---	---	---	499,197	---	---	85,084	115,000
Sewer	285,386	260,033	25,353	33,388	32,087	26,654	8	---	---	(499,197)	---	---	27,224	56,000
Water	218,159	208,686	9,473	28,558	47,247	(9,216)	26	---	---	---	---	---	40,728	84,000
Total	2,121,100	1,827,907	293,193	89,927	164,418	218,702	34	---	---	---	---	---	153,036	255,000
Cokato														
Sewer	649,566	564,657	84,909	157,074	139,288	102,695	33,170	---	2,717	(192,498)	7,882	---	51,288	401,770
Water	807,326	582,603	224,723	31,620	226,142	30,201	---	---	---	(192,498)	7,882	---	138,142	453,488
Total	1,456,892	1,147,260	309,632	188,694	365,430	132,896	33,170	---	2,717	(384,996)	15,764	---	189,430	855,258
Cold Spring														
Sewer	913,039	1,170,146	(257,107)	115,635	164,132	(305,604)	937	---	---	58,366	25,545	---	166,652	444,979
Water	357,952	427,622	(69,670)	41,368	1,402	(29,704)	917	---	450	112,526	7,150	---	2,195	62,000
Total	1,270,991	1,597,768	(326,777)	157,003	165,534	(335,308)	1,854	---	450	170,892	32,695	---	168,847	506,979
Coleraine														
Cable T.V.	172,007	146,768	25,239	1,591	221	26,609	---	---	---	---	1,501	---	221	---
Golf Course	65,869	---	65,869	---	---	65,869	---	---	---	65,869	---	---	---	---
Public Utilities [3]	411,785	194,299	217,486	7,705	21,068	204,123	---	---	---	101,059	2,228	---	21,068	25,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Waste Management	63,081	56,665	6,416	---	---	6,416	---	---	---	---	---	---	---	---
Total	712,742	397,732	315,010	9,296	21,289	303,017	---	---	---	166,928	3,729	---	21,289	25,000
Cologne														
Sanitary Sewer	196,742	305,518	(108,776)	12	28,705	(137,469)	---	---	---	(153,576)	3,962	---	28,705	75,764
Storm Sewer	13,293	881	12,412	408	---	12,820	---	---	---	13,000	---	---	---	---
Water	122,385	174,818	(52,433)	33,835	85,874	(104,472)	---	---	---	(37,424)	422,389	---	86,605	35,000
Total	332,420	481,217	(148,797)	34,255	114,579	(229,121)	---	---	---	(178,000)	426,351	---	115,310	110,764
Columbia Heights														
Liquor	7,490,942	7,183,483	307,459	28,456	247,186	88,729	---	---	---	84,782	1,672,910	---	210,263	---
Refuse	1,341,014	1,146,181	194,833	64,512	---	259,345	---	---	---	131,114	---	---	---	---
Sewer	1,438,208	1,533,696	(95,488)	151,860	546	55,826	---	---	56,492	114,609	133,327	---	620	4,356
Storm Sewer	314,238	199,227	115,011	16,091	25,529	105,573	---	---	---	---	95,719	---	27,535	125,771
Water	2,409,955	2,037,130	372,825	47,511	76,301	344,035	---	---	---	114,610	---	---	79,690	230,037
Total	12,994,357	12,099,717	894,640	308,430	349,562	853,508	---	---	56,492	445,115	1,901,956	---	318,108	360,164

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Columbus															
Sewer	9,886	65,103	(55,217)	1,183	---	(54,034)	---	---	---	---	---	---	---	---	---
Water	12,761	73,148	(60,387)	1,550	---	(58,837)	---	---	---	---	776,084	---	---	---	---
Total	22,647	138,251	(115,604)	2,733	---	(112,871)	---	---	---	---	776,084	---	---	---	---
Comfrey															
Sewer	47,632	40,055	7,577	515	---	8,092	---	---	---	---	9,315	---	---	---	---
Water	40,649	44,498	(3,849)	13,014	12,907	(3,742)	---	---	---	---	---	---	13,109	11,000	---
Total	88,281	84,553	3,728	13,529	12,907	4,350	---	---	---	---	9,315	---	13,109	11,000	---
Comstock															
Recycling [0]	---	---	---	897	1,805	(908)	---	---	894	---	---	---	---	---	---
Refuse/Garbage [0]	9,704	8,067	1,637	1,110	---	2,747	1,110	---	---	---	---	---	---	---	---
Sewage [0]	38,948	8,609	30,339	---	---	30,339	---	---	---	---	---	---	---	---	---
Water [0]	10,280	6,874	3,406	271	---	3,677	62	---	---	(40)	---	---	---	---	---
Total	58,932	23,550	35,382	2,278	1,805	35,855	1,172	---	894	(40)	---	---	---	---	---
Conger															
Sewer [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cook															
Airport	81,093	177,820	(96,727)	26,640	11,944	(82,031)	---	213,935	32,917	(7,787)	219,758	---	---	---	---
Liquor	1,322,600	1,177,541	145,059	5,730	---	150,789	---	---	---	44,300	---	---	---	---	---
Refuse	20,090	17,655	2,435	---	---	2,435	---	---	---	---	---	---	---	---	---
Sewer	193,504	172,435	21,069	---	48,595	(27,526)	---	---	---	(12,250)	---	---	47,728	18,500	---
Water	180,304	161,639	18,665	---	38,470	(19,805)	---	---	---	(12,250)	59,751	---	38,809	16,500	---
Water/Sewer Line Replacement	31,768	---	31,768	36	---	31,804	---	---	---	24,500	---	---	---	---	---
Total	1,829,359	1,707,090	122,269	32,406	99,009	55,666	---	213,935	32,917	36,513	279,509	---	86,537	35,000	---
Coon Rapids															
Golf Course	1,879,143	1,898,615	(19,472)	9,728	62,822	(72,566)	---	---	---	---	70,951	---	23,497	1,010,000	---
Sewer	5,159,922	5,252,929	(93,007)	472,699	---	379,692	---	---	---	---	836,846	---	---	---	---
Storm Water Drainage	1,202,565	1,225,974	(23,409)	54,387	12,238	18,740	---	---	---	(305,009)	330,255	---	---	---	---
Water	4,644,221	4,785,867	(141,646)	177,987	598,300	(561,959)	---	---	---	---	1,925,461	2,731,325	541,822	1,230,000	---
Total	12,885,851	13,163,385	(277,534)	714,801	673,360	(236,093)	---	---	---	(305,009)	3,163,513	2,731,325	565,319	2,240,000	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Correll														
Water [0]	10,395	9,474	921	---	---	921	---	---	---	---	---	---	---	---
Total	10,395	9,474	921	---	---	921	---	---	---	---	---	---	---	---
Cosmos														
Fire	64,844	95,146	(30,302)	11,408	---	(18,894)	---	---	9,157	---	---	---	---	---
Sewer	47,839	46,222	1,617	10,205	---	11,822	---	---	---	---	---	---	---	---
Water	105,369	90,170	15,199	8,868	13,961	10,106	---	---	---	---	486,738	---	13,961	42,000
Total	218,052	231,538	(13,486)	30,481	13,961	3,034	---	---	9,157	---	486,738	---	13,961	42,000
Cottage Grove														
Cottage Grove E.M.S.	873,441	818,573	54,868	15,515	---	70,383	---	---	---	---	17,206	---	---	---
Golf Course	1,557,213	1,536,764	20,449	---	127,113	(106,664)	---	---	---	---	41,257	---	73,376	379,864
Sewer Operating	1,899,549	2,117,472	(217,923)	283,027	---	65,104	---	---	---	209,894	---	---	---	---
Street Light	676,560	500,222	176,338	107,907	---	284,245	---	---	---	9,000	---	---	---	---
Water Operating	2,244,965	2,148,758	96,207	417,393	95,055	418,545	---	---	---	115,371	353,076	---	95,440	145,000
Total	7,251,728	7,121,789	129,939	823,842	222,168	731,613	---	---	---	334,265	411,539	---	168,816	524,864
Cottonwood														
Liquor	449,220	491,894	(42,674)	7	---	(42,667)	---	---	---	(17,000)	---	---	---	---
Sewer	150,402	175,555	(25,153)	9,049	18,241	(34,345)	---	---	---	2,000	---	---	18,241	40,000
Water	118,060	177,639	(59,579)	4,404	---	(55,175)	---	---	---	---	---	---	---	---
Total	717,682	845,088	(127,406)	13,460	18,241	(132,187)	---	---	---	(15,000)	---	---	18,241	40,000
Courtland														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [3]	152,682	284,603	(131,921)	130,521	14,391	(15,791)	---	---	---	---	10,976	---	14,255	68,315
Total	152,682	284,603	(131,921)	130,521	14,391	(15,791)	---	---	---	---	10,976	---	14,255	68,315
Cromwell														
Liquor	448,926	428,969	19,957	10,177	397	29,737	---	---	---	---	5,746	---	---	---
Sewer	34,800	22,006	12,794	---	---	12,794	---	---	---	---	---	---	---	---
Water	25,362	23,084	2,278	---	---	2,278	---	---	---	---	---	---	---	---
Total	509,088	474,059	35,029	10,177	397	44,809	---	---	---	---	5,746	---	---	---
Crookston														
CHEDA - Economic Development [14]	10,039	103,634	(93,595)	50,371	---	(43,224)	---	---	---	(67,500)	---	---	---	---
CHEDA - Housing Programs	1,178,353	1,211,284	(32,931)	44,057	---	11,126	---	---	---	---	---	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Wastewater	425,801	274,007	151,794	20,102	15,063	156,833	---	---	---	46,032	---	---	19,067	72,600	
Water	1,210,188	893,116	317,072	135,540	60,289	392,323	---	---	---	79,521	242,404	---	68,822	1,075,706	
Total	2,824,381	2,482,041	342,340	250,070	75,352	517,058	---	---	---	58,053	242,404	---	87,889	1,148,306	
Crosby															
Deputy Registrar	68,459	69,487	(1,028)	1,703	195	480	---	---	---	---	275	---	---	---	
Range Collectors	168,069	149,633	18,436	495	15,759	3,172	---	---	---	---	---	---	---	---	
Sanitation	9	---	9	---	---	9	---	---	---	---	---	---	---	---	
Sewer	304,552	358,744	(54,192)	---	376	(54,568)	---	---	---	---	4,725	---	---	---	
Storm Drainage	50,067	16,477	33,590	7,236	9	40,817	---	---	---	10,000	---	---	---	---	
Water	328,306	123,798	204,508	29,444	4,679	229,273	---	---	---	---	58,600	---	---	---	
Total	919,462	718,139	201,323	38,878	21,018	219,183	---	---	---	10,000	63,600	---	---	---	
Crosslake															
Communications	3,476,675	3,490,328	(13,653)	148,937	220,003	(84,719)	---	---	---	258,037	720,286	---	210,623	240,000	
Sewer	178,198	439,303	(261,105)	245,850	131,554	(146,809)	216,007	---	---	---	114,916	---	116,746	885,000	
Total	3,654,873	3,929,631	(274,758)	394,787	351,557	(231,528)	216,000	---	---	258,037	835,202	---	327,369	1,125,000	
Crystal															
Recycling	315,173	303,729	11,444	1,180	---	12,624	---	---	---	---	---	---	---	---	
Sanitary Sewer	1,895,223	1,879,187	16,036	193,904	---	209,940	---	---	---	---	197,380	---	---	22,048	
Storm Drainage	623,125	429,906	193,219	102,358	---	295,577	---	---	---	23,926	226,427	---	---	11,024	
Street Lights	153,976	142,313	11,663	29,401	35,000	6,064	---	---	---	---	29,888	---	---	---	
Water	2,802,746	2,199,371	603,375	247,221	---	850,596	---	---	---	---	180,095	---	---	22,048	
Total	5,790,243	4,954,506	835,737	574,064	35,000	1,374,801	---	---	---	23,926	633,790	---	---	55,120	
Currie															
Garbage	10,575	10,551	24	32	---	56	---	---	---	---	---	---	---	---	
Sewer	15,663	47,873	(32,210)	51,382	22,573	(3,401)	---	---	---	---	---	---	22,573	---	
Water	29,252	53,756	(24,504)	3,661	---	(20,843)	---	---	---	(10,000)	8,338	---	---	---	
Total	55,490	112,180	(56,690)	55,075	22,573	(24,188)	---	---	---	(10,000)	8,338	---	22,573	---	
Cuyuna															
Sewer	24,971	21,374	3,597	---	---	3,597	---	---	---	---	---	---	---	---	
Water	12,467	12,556	(89)	---	---	(89)	---	---	---	---	---	---	---	---	
Total	37,438	33,930	3,508	---	---	3,508	---	---	---	---	---	---	---	---	

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Cyrus														
Garbage	23,266	26,451	(3,185)	---	---	(3,185)	---	---	---	---	---	---	---	---
Sewer	20,206	20,570	(364)	1,419	---	1,055	---	---	---	1,400	414	---	---	---
Water	16,303	17,214	(911)	1,202	---	291	---	---	---	(10,000)	---	---	---	---
Total	59,775	64,235	(4,460)	2,621	---	(1,839)	---	---	---	(8,600)	414	---	---	---
Dalton														
Liquor	291,135	284,074	7,061	1,070	---	8,131	---	---	---	2,000	---	---	---	---
Sewer	29,090	31,202	(2,112)	13,613	4,133	7,368	---	---	---	---	5,350	---	4,133	8,000
Water	64,171	26,984	37,187	673,545	2,499	708,233	---	672,722	---	---	698,887	---	2,499	5,108
Total	384,396	342,260	42,136	688,228	6,632	723,732	---	672,722	---	2,000	704,237	---	6,632	13,108
Danube														
E.D.A.	22,540	12,323	10,217	2,514	11,749	982	---	---	---	---	---	---	8,749	5,891
Garbage	30,517	24,134	6,383	3,363	---	9,746	---	---	---	---	---	---	---	---
Sewer	18,200	28,498	(10,298)	1,995	---	(8,303)	---	---	---	---	---	---	---	---
Water	31,238	28,438	2,800	3,619	---	6,419	---	---	---	---	---	---	---	---
Total	102,495	93,393	9,102	11,491	11,749	8,844	---	---	---	---	---	---	8,749	5,891
Danvers														
Liquor	325,339	315,247	10,092	6,987	---	17,079	---	---	---	15,000	---	---	---	---
Refuse	8,460	6,073	2,387	---	---	2,387	---	---	---	---	---	---	---	---
Sewer	22,738	26,200	(3,462)	---	---	(3,462)	---	---	---	---	---	---	---	---
Total	356,537	347,520	9,017	6,987	---	16,004	---	---	---	15,000	---	---	---	---
Darfur														
Hall	4,970	5,092	(122)	48	---	(74)	---	---	---	---	---	---	---	---
Sewer	21,628	35,265	(13,637)	162,194	5,688	142,869	---	---	162,117	---	157,547	---	5,785	3,000
Water	11,754	14,766	(3,012)	459	---	(2,553)	---	---	---	---	---	---	---	---
Total	38,352	55,123	(16,771)	162,701	5,688	140,242	---	---	162,117	---	157,547	---	5,785	3,000
Darwin														
Liquor	413,201	429,236	(16,035)	4,270	4,528	(16,293)	---	---	---	---	---	---	---	---
Public Utilities [4][6][17]	56,039	102,294	(46,255)	358,416	---	312,161	---	---	---	---	---	---	---	---
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [6]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	469,240	531,530	(62,290)	362,686	4,528	295,868	---	---	---	---	---	---	---	---
Dassel														
Community Home & Apartments [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	921,729	932,794	(11,065)	36,617	40,796	(15,244)	---	---	---	22,000	---	---	28,025	35,000
Sewer	202,777	311,406	(108,629)	12,011	21,739	(118,357)	---	---	---	---	7,114	---	22,144	104,000
Surface Water	8,930	8,206	724	1,048	---	1,772	---	---	---	---	---	---	---	---
Water	208,349	250,410	(42,061)	17,153	24,477	(49,385)	---	---	---	427	510,397	484,591	24,235	88,000
Total	1,341,785	1,502,816	(161,031)	66,829	87,012	(181,214)	---	---	---	22,427	517,511	484,591	74,404	227,000
Dawson														
Armory Housing	58,169	57,335	834	7,185	22,590	(14,571)	---	---	---	---	---	---	22,590	10,000
Liquor	420,377	410,461	9,916	298	---	10,214	---	---	---	---	---	---	---	---
Refuse	99,266	84,295	14,971	---	---	14,971	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	621,481	542,300	79,181	12,514	92,679	(984)	---	---	---	---	---	---	91,820	176,000
Total	1,199,293	1,094,391	104,902	19,997	115,269	9,630	---	---	---	---	---	---	114,410	186,000
Dayton														
Sewer	60,650	87,308	(26,658)	77,053	---	50,395	---	---	---	---	---	---	---	---
Water	63,410	126,698	(63,288)	9,051	---	(54,237)	---	---	---	---	---	---	---	---
Total	124,060	214,006	(89,946)	86,104	---	(3,842)	---	---	---	---	---	---	---	---
De Graff														
Liquor	388,738	356,610	32,128	8,895	---	41,023	---	---	---	21,147	15,732	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [1]	24,161	47,645	(23,484)	---	6,591	(30,075)	---	---	---	(6,591)	---	---	6,591	---
Total	412,899	404,255	8,644	8,895	6,591	10,948	---	---	---	14,556	15,732	---	6,591	---
Deephaven														
Marina	124,156	99,877	24,279	6,027	---	30,306	---	---	---	---	41,240	---	---	---
Recycling	6,649	22,533	(15,884)	15,994	---	110	---	---	---	---	---	---	---	---
Sewer	411,794	586,727	(174,933)	52,126	---	(122,807)	---	---	---	20,191	---	---	---	---
Storm Water	84,767	20,496	64,271	8,314	---	72,585	---	---	---	---	114,681	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	67,535	79,291	(11,756)	6,649	---	(5,107)	---	---	---	---	18,867	---	---	---
Total	694,901	808,924	(114,023)	89,110	---	(24,913)	---	---	---	20,191	174,788	---	---	---
Deer Creek														
Sewer	27,218	27,219	(1)	6,200	---	6,199	---	---	---	(5,660)	---	---	---	---
Water	34,426	24,565	9,861	7,370	18,678	(1,447)	---	---	---	(5,000)	---	---	14,678	4,000
Total	61,644	51,784	9,860	13,570	18,678	4,752	---	---	---	(10,660)	---	---	14,678	4,000
Deer River														
License Bureau	64,428	66,743	(2,315)	---	---	(2,315)	---	---	---	---	1,478	---	---	---
Sewer	139,623	143,714	(4,091)	9,481	21,262	(15,872)	7,367	---	996	---	8,703	---	19,666	30,030
Water	139,096	134,203	4,893	63	13,976	(9,020)	---	---	---	(49,321)	5,893	---	14,026	20,650
Total	343,147	344,660	(1,513)	9,544	35,238	(27,207)	7,367	---	996	(49,321)	16,074	---	33,692	50,680
Deerwood														
Sewer	112,192	93,868	18,324	---	---	18,324	---	---	---	10,000	---	---	---	---
Water	92,879	126,471	(33,592)	---	---	(33,592)	---	---	---	---	---	---	---	---
Total	205,071	220,339	(15,268)	---	---	(15,268)	---	---	---	10,000	---	---	---	---
Delano														
Electric	4,922,924	4,740,952	181,972	551,982	122,115	611,839	---	---	1,150	99,979	491,452	---	114,055	455,000
Liquor	2,009,347	1,882,060	127,287	21,841	---	149,128	---	---	656	100,000	---	---	---	---
Sanitary Sewer	710,291	1,154,733	(444,442)	363,291	439,884	(521,035)	---	---	---	---	537,889	---	446,525	851,756
Water	942,894	783,333	159,561	293,040	380,215	72,386	---	---	1,093	(99,979)	1,048,242	---	370,470	450,225
Total	8,585,456	8,561,078	24,378	1,230,154	942,214	312,318	---	---	2,899	100,000	2,077,583	---	931,050	1,756,981
Delavan														
Liquor [21]	15,221	29,657	(14,436)	6,178	---	(8,258)	---	---	---	---	---	---	---	---
Sewer	41,004	61,968	(20,964)	23,268	26,100	(23,796)	---	---	---	(20,506)	23,758	---	26,100	6,000
Water	44,152	34,550	9,602	561	---	10,163	---	---	---	20,506	73,652	---	---	---
Total	100,377	126,175	(25,798)	30,007	26,100	(21,891)	---	---	---	---	97,410	---	26,100	6,000
Delhi														
Sewer Treatment Project	17,749	22,323	(4,574)	1	120	(4,693)	---	---	---	(3,920)	---	---	---	---
Special Projects	1,000	---	1,000	---	20	980	---	---	---	---	---	---	---	---
Total	18,749	22,323	(3,574)	1	140	(3,713)	---	---	---	(3,920)	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Dennison														
Garbage	13,105	16,030	(2,925)	---	---	(2,925)	---	---	---	---	---	---	---	---
Sewer	19,112	35,112	(16,000)	152	---	(15,848)	---	---	---	---	---	---	---	---
Water	3,788	22,827	(19,039)	3,645	858	(16,252)	---	---	---	---	---	---	---	---
Total	36,005	73,969	(37,964)	3,797	858	(35,025)	---	---	---	---	---	---	---	---
Dent														
Sewer	30,509	4,904	25,605	89	18,096	7,598	---	493,000	---	10,850	535,952	493,000	18,081	493,000
Sewer Equipment Reserve	---	---	---	---	---	---	---	---	---	(2,000)	---	---	---	---
Total	30,509	4,904	25,605	89	18,096	7,598	---	493,000	---	8,850	535,952	493,000	18,081	493,000
Detroit Lakes														
Communications Utility	358,033	455,520	(97,487)	2,031	---	(95,456)	---	---	---	---	---	---	---	---
Electric	12,542,974	11,308,449	1,234,525	708,063	255,189	1,687,399	---	---	---	191,467	2,979,176	---	195,231	210,000
Liquor	4,688,732	3,929,199	759,533	71,811	62,460	768,884	---	---	---	1,164,251	---	---	---	---
Sewer	1,392,776	1,393,566	(790)	87,531	56,729	30,012	---	---	---	---	507,129	---	56,729	190,427
Water	917,359	867,413	49,946	9,557	41,059	18,444	---	---	---	---	544,111	---	41,059	25,000
Total	19,899,874	17,954,147	1,945,727	878,993	415,437	2,409,283	---	---	---	1,355,718	4,030,416	---	293,019	425,427
Dexter														
Sewer	10,027	10,292	(265)	10,042	---	9,777	5,834	---	838	---	---	---	---	---
Water	47,059	19,891	27,168	6,192	6,264	27,096	5,017	---	670	---	15,000	---	6,264	10,000
Total	57,086	30,183	26,903	16,234	6,264	36,873	10,851	---	1,508	---	15,000	---	6,264	10,000
Dilworth														
Forestry	9,716	5,828	3,888	233	---	4,121	---	---	---	---	---	---	---	---
Pest Control	29,612	25,809	3,803	1,318	---	5,121	---	---	---	---	---	---	---	---
Refuse	350,797	335,439	15,358	7,935	---	23,293	---	---	---	4,000	2,317	---	---	---
Sewer	500,345	448,310	52,035	51,605	41,537	62,103	18,312	---	1,768	4,000	152,801	---	41,537	86,000
Water	442,117	488,884	(46,767)	34,882	281	(12,166)	---	---	---	4,000	---	---	281	---
Total	1,332,587	1,304,270	28,317	95,973	41,818	82,472	18,312	---	1,768	12,000	155,118	---	41,818	86,000
Dodge Center														
Ambulance	412,460	384,765	27,695	24,448	---	52,143	---	---	---	---	11,435	---	---	---
Sewer	381,940	352,430	29,510	57,179	10,771	75,918	---	---	---	(442,790)	9,341	---	4,620	87,000
Water	282,178	260,382	21,796	33,539	4,174	51,161	---	---	---	(613,762)	4,141	---	4,573	15,000
Total	1,076,578	997,577	79,001	115,166	14,945	179,222	---	---	---	(1,056,552)	24,917	---	9,193	102,000

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Donaldson														
Sewer	13,712	9,309	4,403	---	---	4,403	---	---	---	---	9,309	---	---	---
Total	13,712	9,309	4,403	---	---	4,403	---	---	---	---	9,309	---	---	---
Donnelly														
Garbage	23,557	25,753	(2,196)	---	---	(2,196)	---	---	---	(2,196)	---	---	---	---
Sewer	17,220	10,926	6,294	30	---	6,324	---	---	---	(9,250)	---	---	---	---
Water	45,237	60,445	(15,208)	29	---	(15,179)	---	---	---	(6,357)	---	---	---	---
Total	86,014	97,124	(11,110)	59	---	(11,051)	---	---	---	(17,803)	---	---	---	---
Dover														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer [3]	155,993	95,083	60,910	---	21,575	39,335	---	---	---	---	10,273	---	22,360	41,000
Total	155,993	95,083	60,910	---	21,575	39,335	---	---	---	---	10,273	---	22,360	41,000
Dovray														
Sewer	19,511	18,395	1,116	384	9,393	(7,893)	---	---	---	(5,500)	---	---	9,393	2,000
Water	8,102	9,408	(1,306)	1,372	395	(329)	---	---	---	---	---	---	395	649
Total	27,613	27,803	(190)	1,756	9,788	(8,222)	---	---	---	(5,500)	---	---	9,788	2,649
Duluth														
Airport	3,429,700	8,294,485	(4,864,785)	653,451	46,300	(4,257,634)	---	2,994,251	1,662,896	---	5,469,526	---	46,300	26,667
D.E.C.C.	7,998,833	9,520,810	(1,521,977)	1,016,027	305,575	(811,525)	---	---	---	---	4,882,850	---	302,575	1,630,699
Gas Utility	58,581,446	54,014,721	4,566,725	185,939	505,728	4,246,936	---	---	23,365	3,473,494	4,082,591	---	505,728	933,000
Golf	1,879,530	1,854,447	25,083	3,368	32,427	(3,976)	---	---	---	---	13,313	---	32,427	215,402
Parking	4,136,535	1,299,010	2,837,525	63,857	786,471	2,114,911	---	---	---	101,021	15,885	1,995,181	786,471	2,920,000
Sewer Utility	17,216,418	16,306,165	910,253	161,924	639,712	432,465	---	1,680	223,875	151,187	15,025,003	---	639,712	1,224,185
Spirit Mountain Recreation Area Authority [12]	3,918,859	3,763,968	154,891	291,494	61,850	384,535	---	---	---	---	376,482	---	61,850	272,677
Steam District #1	5,959,836	5,538,902	420,934	---	311,996	108,938	---	---	---	108,000	677,318	---	311,996	482,991
Steam District #2	9,049,941	10,240,440	(1,190,499)	453	---	(1,190,046)	---	---	---	---	1,174,076	---	---	---
Stormwater	4,514,755	2,881,856	1,632,899	111,031	107,034	1,636,896	---	8,849	39,894	528,008	1,545,277	---	107,034	168,000
Street Lighting	88,924	309,920	(220,996)	---	---	(220,996)	---	---	---	---	---	---	---	---
Transit	2,292,569	14,717,776	(12,425,207)	10,777,980	---	(1,647,227)	---	1,951,245	---	---	2,439,162	---	---	---
Water Utility	11,353,762	11,088,586	265,176	127,466	240,761	151,881	---	---	16,919	483,411	6,792,725	---	240,761	789,814
Total	130,421,108	139,831,086	(9,409,978)	13,392,99	3,037,854	945,158	---	4,956,025	1,966,949	4,845,121	42,494,208	1,995,181	3,034,854	8,663,435

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Dumont														
Sanitation	4,235	3,884	351	---	---	351	---	---	---	---	---	---	---	---
Sewer	25,906	16,053	9,853	---	8,218	1,635	---	4,000	---	---	6,273	266,000	5,945	266,000
Water	10,227	11,183	(956)	---	---	(956)	---	---	---	---	---	---	---	---
Total	40,368	31,120	9,248	---	8,218	1,030	---	4,000	---	---	6,273	266,000	5,945	266,000
Dundas														
Refuse	82,197	65,294	16,903	---	---	16,903	---	---	---	18,000	---	---	---	---
Sewer	302,438	357,104	(54,666)	159,225	176,198	(71,639)	---	---	---	---	---	---	167,411	140,426
Storm Water Utility	930	62,117	(61,187)	---	---	(61,187)	---	---	---	---	---	---	---	---
Water	232,504	437,950	(205,446)	---	141,059	(346,505)	---	---	---	(247,478)	223,308	---	134,660	125,000
Total	618,069	922,465	(304,396)	159,225	317,257	(462,428)	---	---	---	(229,478)	223,308	---	302,071	265,426
Dundee														
Electric [17]	69,496	53,838	15,658	3,271	15	18,914	---	---	---	500	---	---	---	---
Liquor	80,208	100,242	(20,034)	1,171	218	(19,081)	---	---	---	---	2,140	---	---	---
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	---	618	(618)	---	---	(618)	---	---	---	(500)	---	---	---	---
Water	7,218	19,887	(12,669)	15,241	8,280	(5,708)	---	---	---	---	---	---	8,460	4,000
Total	156,922	174,585	(17,663)	19,683	8,513	(6,493)	---	---	---	---	2,140	---	8,460	4,000
Dunnell														
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility Fund [30]	213,504	248,673	(35,169)	25,477	10,267	(19,959)	19,276	95,126	1,878	---	988,066	---	10,267	3,009
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	213,504	248,673	(35,169)	25,477	10,267	(19,959)	19,276	95,126	1,878	---	988,066	---	10,267	3,009
Eagan														
Aquatic Facility	1,104,035	1,230,056	(126,021)	108,603	66,609	(84,027)	---	---	404	---	49,232	---	67,745	---
Civic Arena	919,726	996,923	(77,197)	32,333	57,412	(102,276)	---	---	808	---	242,265	---	57,213	70,000
Community Center	1,342,605	2,031,099	(688,494)	1,379,941	514,267	177,180	1,184,274	---	1,615	(220,952)	149,980	---	524,842	605,000
Fiber Conduit Ring	---	16,210	(16,210)	---	15,020	(31,230)	---	---	---	(98,242)	163,031	---	(1,269)	---
Sanitary Sewer	4,807,243	5,620,816	(813,573)	783,444	---	(30,129)	---	---	1,084	---	135,845	---	---	---
Storm Drainage/Water Quality	1,140,095	1,904,956	(764,861)	241,296	---	(523,565)	---	---	38,168	---	368,471	---	---	---
Street Lighting	507,664	498,948	8,716	---	---	8,716	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	4,634,037	5,128,290	(494,253)	2,125,493	114,186	1,517,054	---	---	2,296	260,491	1,186,056	---	149,186	725,000
Total	14,455,405	17,427,298	(2,971,893)	4,671,110	767,494	931,723	1,184.2	---	44,375	(58,703)	2,294,880	---	797,717	1,400,000
Eagle Bend														
Gas	149,016	76,774	72,242	5,821	37,217	40,846	---	---	---	8,700	2,663	---	37,217	40,000
Liquor	315,158	309,820	5,338	18,185	---	23,523	---	---	---	8,700	5,000	---	---	---
Sewer	70,961	31,708	39,253	5,499	---	44,752	---	---	---	8,700	4,209	---	---	---
Water	72,157	48,366	23,791	10,768	---	34,559	---	---	---	8,700	9,861	---	---	---
Total	607,292	466,668	140,624	40,273	37,217	143,680	---	---	---	34,800	21,733	---	37,217	40,000
Eagle Lake														
Sanitary Sewer	328,707	241,182	87,525	11,924	---	99,449	---	---	---	97,504	46,390	---	---	---
Water	229,288	168,321	60,967	21,679	21,476	61,170	---	---	---	---	44,500	---	14,846	---
Total	557,995	409,503	148,492	33,603	21,476	160,619	---	---	---	97,504	90,890	---	14,846	---
East Bethel														
Arena	252,029	265,999	(13,970)	140,956	75,124	51,862	---	---	---	---	---	---	9,666	---
Sewer	58,687	117,638	(58,951)	---	5,265	(64,216)	---	---	---	---	---	---	5,265	---
Water	34,951	41,478	(6,527)	---	3,246	(9,773)	---	---	---	---	---	---	3,246	---
Total	345,667	425,115	(79,448)	140,956	83,635	(22,127)	---	---	---	---	---	---	18,177	---
East Grand Forks														
City Mall	160,238	358,227	(197,989)	1,703	---	(196,286)	---	---	---	(30,000)	---	---	---	---
E.D.H.A.	1,761,015	2,261,836	(500,821)	507,776	9,410	(2,455)	---	---	---	---	---	---	9,410	25,672
Electric	11,957,089	11,588,483	368,606	408,333	1,349	775,590	---	---	---	150,752	937,292	---	1,349	---
Refuse	776,658	900,555	(123,897)	31,105	19,365	(112,157)	---	---	---	---	348,958	---	19,365	64,281
Sewer	627,070	665,582	(38,512)	54,211	---	15,699	---	---	---	---	52,975	---	---	---
Storm Water	176,337	477,935	(301,598)	1,775	---	(299,823)	---	---	---	---	48,042	---	---	---
Water	2,019,667	2,098,712	(79,045)	76,268	65,642	(68,419)	---	---	---	---	603,114	---	65,642	70,000
Total	17,478,074	18,351,330	(873,256)	1,081,171	95,766	112,149	---	---	---	120,752	1,990,381	---	95,766	159,953
East Gull Lake														
Sewer	348,362	721,784	(373,422)	455,807	111,977	(29,592)	60,050	---	---	---	---	477,071	113,255	511,593
Total	348,362	721,784	(373,422)	455,807	111,977	(29,592)	60,050	---	---	---	---	477,071	113,255	511,593
Easton														
Refuse	2,171	2,676	(505)	---	---	(505)	---	---	---	---	---	---	---	---
Sewer	35,583	29,853	5,730	---	---	5,730	---	---	---	---	4,805	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	31,000	24,847	6,153	---	---	6,153	---	---	---	---	6,591	---	---	---
Total	68,754	57,376	11,378	---	---	11,378	---	---	---	---	11,396	---	---	---
Echo														
Cemetery	400	498	(98)	408	---	310	---	---	---	---	---	---	---	---
Sewer	32,691	45,723	(13,032)	1,824	10,650	(21,858)	---	---	---	---	---	---	11,200	11,000
Water	57,547	53,897	3,650	18,034	9,765	11,919	---	---	---	---	---	---	9,855	2,000
Total	90,638	100,118	(9,480)	20,266	20,415	(9,629)	---	---	---	---	---	---	21,055	13,000
Eden Prairie														
Liquor	10,987,111	10,111,639	875,472	361,474	10,572	1,226,374	---	---	---	800,000	310,003	---	10,572	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm	818,523	1,725,500	(906,977)	46,461	129	(860,645)	---	---	---	10,000	9,121	---	---	---
Water/Sewer [3]	11,298,452	13,380,900	(2,082,448)	400,375	37,171	(1,719,244)	---	---	---	260,000	1,311,738	---	64,515	2,880,000
Total	23,104,086	25,218,039	(2,113,953)	808,310	47,872	(1,353,515)	---	---	---	1,070,000	1,630,862	---	75,087	2,880,000
Eden Valley														
Senior Housing	122,402	66,602	55,800	8,044	31,262	32,582	---	---	---	---	---	---	31,128	55,000
Sewer	84,214	178,700	(94,486)	12,857	---	(81,629)	---	---	---	9,500	---	---	---	---
Water	180,171	129,681	50,490	13,150	26,127	37,513	---	---	---	---	3,605	---	27,275	117,000
Total	386,787	374,983	11,804	34,051	57,389	(11,534)	---	---	---	9,500	3,605	---	58,403	172,000
Edgerton														
Refuse	45,787	43,586	2,201	152	---	2,353	---	---	---	---	---	---	---	---
Sewer	70,136	83,304	(13,168)	---	---	(13,168)	---	---	---	---	---	---	---	---
Water	162,416	130,207	32,209	1,391	15,352	18,248	---	---	---	---	8,799	---	15,352	31,000
Total	278,339	257,097	21,242	1,543	15,352	7,433	---	---	---	---	8,799	---	15,352	31,000
Edina														
Aquatic Center	925,388	745,518	179,870	---	42,145	137,725	---	---	---	---	---	---	41,040	115,000
Arena	1,399,599	1,689,660	(290,061)	---	10,600	(300,661)	---	---	---	(105,000)	---	---	11,230	220,000
Art Center	451,697	664,194	(212,497)	26,474	---	(186,023)	---	---	---	(135,000)	---	---	---	---
Edinborough/Centennial Lakes Parks	1,665,922	2,138,395	(472,473)	382,007	---	(90,466)	---	---	---	---	480,113	---	---	---
Golf Course	3,680,584	3,537,380	143,204	14,505	75,102	82,607	---	---	---	(170,000)	154,960	---	70,763	510,000
Liquor	12,121,791	11,046,509	1,075,282	808	2,714	1,073,376	---	---	---	1,277,800	---	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Utilities [1]	13,544,728	10,076,422	3,468,306	514,843	549,424	3,433,725	---	---	120,982	100,000	9,518,872	---	548,859	1,485,000
Total	33,789,709	29,898,078	3,891,631	938,637	679,985	4,150,283	---	---	120,982	967,800	10,153,945	---	671,892	2,330,000
Effie														
Sewer	2,950	9,323	(6,373)	---	---	(6,373)	---	---	---	---	---	---	---	---
Total	2,950	9,323	(6,373)	---	---	(6,373)	---	---	---	---	---	---	---	---
Eitzen														
Electric [0]	170,402	181,546	(11,144)	10,110	---	(1,034)	---	---	---	---	---	---	---	---
Refuse	5,542	5,526	16	---	---	16	---	---	---	---	---	---	---	---
Sewer [0]	22,742	16,474	6,268	---	---	6,268	---	---	---	---	---	---	---	---
Water [0]	16,205	11,931	4,274	---	---	4,274	---	---	---	---	---	---	---	---
Total	214,891	215,477	(586)	10,110	---	9,524	---	---	---	---	---	---	---	---
Elba														
Water	5,244	9,827	(4,583)	10,080	---	5,497	---	---	---	---	---	---	---	---
Total	5,244	9,827	(4,583)	10,080	---	5,497	---	---	---	---	---	---	---	---
Elbow Lake														
Electric	1,508,725	1,238,501	270,224	14,652	107,704	177,172	---	---	---	22,000	907,888	789,270	22,641	---
Maplewood Manor	148,773	111,193	37,580	597	7,853	30,324	---	---	---	50,400	8,717	---	7,808	20,000
Sewer	202,735	115,227	87,508	---	754	86,754	---	---	---	78,550	3,175	---	754	2,950
Tipsinah Mounds Campground	193,893	150,243	43,650	216	25	43,841	---	---	---	28,500	17,878	---	---	---
Water	263,500	141,488	122,012	259	---	122,271	---	---	---	92,750	46,511	---	---	---
Total	2,317,626	1,756,652	560,974	15,724	116,336	460,362	---	---	---	272,200	984,169	789,270	31,203	22,950
Elgin														
Sewer	120,350	121,168	(818)	---	---	(818)	---	---	---	---	---	---	---	---
Water	142,409	62,483	79,926	---	38,665	41,261	---	---	---	---	---	---	38,665	27,000
Total	262,759	183,651	79,108	---	38,665	40,443	---	---	---	---	---	---	38,665	27,000
Elizabeth														
Liquor	291,053	290,482	571	3,181	---	3,752	---	---	---	---	---	---	---	---
Sewer	11,790	17,530	(5,740)	543	---	(5,197)	---	---	---	---	---	---	---	---
Water	51,082	31,808	19,274	---	4,786	14,488	---	331,265	---	---	669,599	338,550	3,021	18,450
Total	353,925	339,820	14,105	3,724	4,786	13,043	---	331,265	---	---	669,599	338,550	3,021	18,450

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Elk River														
Electric	22,941,903	21,604,910	1,336,993	583,335	334,313	1,586,015	---	---	---	540,636	2,030,658	---	316,535	497,060
Garbage	1,183,132	1,166,709	16,423	11,055	---	27,478	---	---	---	(37,883)	---	---	---	---
Liquor	6,213,657	5,416,164	797,493	125,346	49,069	873,770	---	---	---	471,548	---	---	50,062	75,000
Sewer	1,511,165	1,798,778	(287,613)	544,234	52,877	203,744	---	---	---	56,000	3,746,547	---	52,065	145,000
Water	2,139,046	2,160,261	(21,215)	288,409	292,456	(25,262)	---	---	---	20,000	954,311	3,026,604	250,744	790,000
Total	33,988,903	32,146,822	1,842,081	1,552,379	728,715	2,665,745	---	---	---	1,050,301	6,731,516	3,026,604	669,406	1,507,060
Elko New Market														
Sewer	535,922	1,119,976	(584,054)	117,429	118,789	(585,414)	---	---	---	212,608	341,598	---	118,789	220,000
Storm Water	114,043	175,422	(61,379)	1,522	8,122	(67,979)	---	---	---	---	---	---	8,122	---
Water	390,370	428,628	(38,258)	27,919	51,638	(61,977)	---	---	---	(22,736)	210,378	---	51,368	100,000
Total	1,040,335	1,724,026	(683,691)	146,870	178,549	(715,370)	---	---	---	189,872	551,976	---	178,279	320,000
Elkton														
Elkton Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer [3]	14,867	15,294	(427)	600	---	173	---	---	---	(11,000)	---	---	---	---
Total	14,867	15,294	(427)	600	---	173	---	---	---	(11,000)	---	---	---	---
Ellendale														
Liquor	371,483	389,667	(18,184)	1,214	---	(16,970)	---	---	---	---	---	---	---	---
Sewer	65,193	55,968	9,225	1,119	20,450	(10,106)	---	---	---	---	---	---	4,450	12,000
Water	203,660	114,339	89,321	---	35,941	53,380	---	---	---	---	1,226,561	---	35,941	81,000
Total	640,336	559,974	80,362	2,333	56,391	26,304	---	---	---	---	1,226,561	---	40,391	93,000
Ellsworth														
Liquor	204,093	201,571	2,522	4,730	---	7,252	---	---	---	14,707	---	---	---	---
Parkview Manor Municipal Nursing Home	1,836,281	1,938,197	(101,916)	41,166	1,036	(61,786)	---	---	5,102	---	68,685	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Refuse [1]	207,950	126,199	81,751	7,240	27,149	61,842	---	---	---	(39,756)	---	---	27,149	15,000
Total	2,248,324	2,265,967	(17,643)	53,136	28,185	7,308	---	---	5,102	(25,049)	68,685	---	27,149	15,000
Elmore														
Liquor	159,897	150,205	9,692	584	---	10,276	---	---	---	400	---	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water and Sanitation [1]	177,157	147,972	29,185	657	---	29,842	171	---	---	---	29,960	---	---	---	
Total	337,054	298,177	38,877	1,241	---	40,118	171	---	---	400	29,960	---	---	---	
Ely															
Electric	3,316,970	3,135,141	181,829	26,420	---	208,249	---	---	---	(81,764)	127,394	---	---	---	
Housing & Redevelopment	622,245	1,258,564	(636,319)	12,098	---	(624,221)	---	345,180	---	---	201,817	---	---	80,853	
Sewer	731,502	874,913	(143,411)	512	80,444	(223,343)	---	---	---	(20,792)	32,036	---	81,997	160,000	
Water	376,278	478,373	(102,095)	3,980	28,596	(126,711)	---	---	---	3,857	---	---	29,360	54,000	
Total	5,046,995	5,746,991	(699,996)	43,010	109,040	(766,026)	---	345,180	---	(98,699)	361,247	---	111,357	294,853	
Elysian															
Refuse Collection	43,349	43,465	(116)	---	---	(116)	---	---	---	---	---	---	---	---	
Sewer Utility	166,393	231,474	(65,081)	14,766	14,273	(64,588)	---	---	---	---	10,547	---	14,739	58,977	
Water Utility	191,168	157,030	34,138	11,476	37,611	8,003	---	---	---	---	---	---	37,637	53,840	
Total	400,910	431,969	(31,059)	26,242	51,884	(56,701)	---	---	---	---	10,547	---	52,376	112,817	
Emily															
Sewer	45,074	113,445	(68,371)	127,755	70,761	(11,377)	124,152	800	---	(14,657)	---	---	71,617	17,000	
Total	45,074	113,445	(68,371)	127,755	70,761	(11,377)	124,15	800	---	(14,657)	---	---	71,617	17,000	
Emmons															
Garbage	20,575	21,839	(1,264)	12	---	(1,252)	---	---	---	---	---	---	---	---	
Sewer	23,032	15,653	7,379	54	---	7,433	---	---	---	---	8,002	---	---	---	
Water	22,987	16,006	6,981	29	4,192	2,818	---	---	---	---	4,402	---	4,192	9,000	
Total	66,594	53,498	13,096	95	4,192	8,999	---	---	---	---	12,404	---	4,192	9,000	
Erhard															
Liquor Store	292,076	295,754	(3,678)	3,903	---	225	---	---	---	---	---	---	---	---	
Total	292,076	295,754	(3,678)	3,903	---	225	---	---	---	---	---	---	---	---	
Erskine															
Sewer	75,298	133,700	(58,402)	1,037	4,316	(61,681)	---	---	---	(2,350)	5,852	80,000	3,237	35,518	
Water	94,288	74,510	19,778	1,492	29,498	(8,228)	---	---	---	(2,350)	---	---	29,498	19,000	
Total	169,586	208,210	(38,624)	2,529	33,814	(69,909)	---	---	---	(4,700)	5,852	80,000	32,735	54,518	
Evan															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water & Sewer [0][3]	35,985	13,683	22,302	26	13,386	8,942	---	---	---	12,000	---	---	11,067	---
Total	35,985	13,683	22,302	26	13,386	8,942	---	---	---	12,000	---	---	11,067	---
Evansville														
Sewer	111,224	65,234	45,990	12,430	38,118	20,302	---	---	---	---	---	---	4,985	33,133
Water	106,198	73,823	32,375	1,789	8,773	25,391	---	---	---	---	1,141	---	2,242	5,390
Total	217,422	139,057	78,365	14,219	46,891	45,693	---	---	---	---	1,141	---	7,227	38,523
Eveleth														
EDA Lincoln Place	260,283	210,107	50,176	6,408	93,687	(37,103)	---	---	---	---	1,886	---	81,345	43,162
Golf Course	147,389	199,284	(51,895)	---	606	(52,501)	---	---	---	(54,354)	16,330	---	614	4,596
Housing and Redevelopment Authority	160,989	172,206	(11,217)	94,446	3,924	79,305	---	122,716	---	---	50,989	---	---	---
Medical Office Building [20]	---	---	---	---	185	(185)	---	---	---	---	185,026	170,051	185	---
Refuse	434,639	456,964	(22,325)	---	---	(22,325)	---	---	---	---	---	---	---	---
Sewer Treatment Plants	508,648	618,360	(109,712)	---	49,975	(159,687)	---	---	65,818	---	---	---	51,190	265,957
Water Utility	533,466	557,852	(24,386)	15,585	17,903	(26,704)	---	---	---	---	2,032,219	---	4,222	65,281
Total	2,045,414	2,214,773	(169,359)	116,439	166,280	(219,200)	---	122,716	65,818	(54,354)	2,286,450	170,051	137,556	378,996
Excelsior														
Commercial Docks	192,898	106,179	86,719	3,307	---	90,026	---	---	---	74,266	60,886	---	---	---
Parking Lot Maintenance	10,692	12,332	(1,640)	24,467	---	22,827	---	---	---	7,500	---	---	---	---
Parking Meter	40,655	1,343	39,312	776	---	40,088	---	---	---	40,000	---	---	---	---
Sewer	448,744	364,128	84,616	29,089	4,565	109,140	---	---	---	24,376	90,238	---	4,627	12,600
Solid Waste	136,710	123,734	12,976	1,972	---	14,948	---	---	---	9,574	---	---	---	---
Street Lighting	44,080	40,261	3,819	447	---	4,266	---	---	---	2,500	---	---	---	---
Surface Water Management	96,235	103,373	(7,138)	5,024	---	(2,114)	---	---	---	11,934	---	---	---	---
Water	440,405	344,112	96,293	161,814	41,395	216,712	---	---	---	25,510	547,735	---	39,128	32,400
Total	1,410,419	1,095,462	314,957	226,896	45,960	495,893	---	---	---	195,660	698,859	---	43,755	45,000
Eyota														
Arbor Gardens Senior Housing	714,709	575,627	139,082	10,668	131,320	18,430	3,671	---	---	---	19,243	---	122,117	100,769
Sewer Utility	249,861	234,507	15,354	10,084	30,006	(4,568)	---	---	---	11,373	358,175	554,689	15,238	30,000
Storm Water Utility	16,838	18,502	(1,664)	647	---	(1,017)	---	---	---	---	---	---	---	---
Water Utility	188,657	188,680	(23)	3,086	5,587	(2,524)	---	---	---	11,572	26,255	---	5,738	35,000
Total	1,170,065	1,017,316	152,749	24,485	166,913	10,321	3,671	---	---	22,945	403,673	554,689	143,093	165,769

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Fairfax														
Electric	1,116,225	889,705	226,520	62,293	46,328	242,485	---	---	---	200,000	11,523	---	47,790	105,000
Housing and Redevelopment Authority - Fairview	85,121	93,453	(8,332)	8,266	42	(108)	---	---	---	---	---	---	42	---
Housing and Redevelopment Authority - Southview	51,018	48,850	2,168	34	8,864	(6,662)	---	---	---	---	4,294	---	8,864	4,388
Liquor	540,903	507,632	33,271	4,392	---	37,663	---	---	---	---	41,890	---	---	---
Natural Gas	1,793,641	1,463,669	329,972	18,946	84,788	264,130	---	---	---	---	58,689	---	84,948	70,000
Sanitary Sewer	188,136	101,549	86,587	682	21,852	65,417	---	---	---	---	54,691	---	22,616	77,442
Storm Sewer	106,477	46,318	60,159	7	---	60,166	---	---	---	62,453	16,273	---	---	---
Water	255,227	161,274	93,953	19,273	16,831	96,395	---	---	---	---	71,328	---	17,301	63,000
Total	4,136,748	3,312,450	824,298	113,893	178,705	759,486	---	---	---	262,453	258,688	---	181,561	319,830
Fairmont														
Electric Department	13,775,629	13,868,321	(92,692)	172,320	69,165	10,463	---	---	---	622,345	524,955	---	---	---
Liquor	2,771,049	2,465,602	305,447	55,385	---	360,832	---	---	---	65,000	---	---	---	---
Parking Lot	4,760	4,170	590	76	---	666	---	---	---	---	---	---	---	---
Steam District Heat Department	170,136	389,613	(219,477)	---	---	(219,477)	---	---	---	---	---	---	---	---
Storm Sewer Utility	534,682	240,715	293,967	24,710	112,878	205,799	---	---	---	---	---	---	111,846	195,000
Wastewater Department	2,121,165	1,554,721	566,444	10,233	213,431	363,246	---	---	---	84,015	40,784	---	204,457	614,000
Water Department	1,810,191	1,700,420	109,771	8,620	8,692	109,699	---	---	---	134,240	122,990	---	---	---
Total	21,187,612	20,223,562	964,050	271,344	404,166	831,228	---	---	---	905,600	688,729	---	316,303	809,000
Falcon Heights														
Sanitary Sewer	674,211	587,105	87,106	66,304	---	153,410	---	---	---	65,000	---	---	---	---
Storm Drainage	118,005	104,870	13,135	16,430	---	29,565	---	---	---	---	---	---	---	---
Total	792,216	691,975	100,241	82,734	---	182,975	---	---	---	65,000	---	---	---	---
Faribault														
Sewer	4,711,870	3,377,989	1,333,881	191,277	154,804	1,370,354	---	---	4,275	---	922,403	---	183,806	645,000
Storm Water	544,551	424,316	120,235	43,655	---	163,890	---	---	---	---	404,472	---	---	---
Water	2,351,109	1,786,591	564,518	526,803	67,421	1,023,900	---	---	---	---	1,420,657	---	61,813	325,000
Total	7,607,530	5,588,896	2,018,634	761,735	222,225	2,558,144	---	---	4,275	---	2,747,532	---	245,619	970,000
Farmington														
Liquor	4,434,514	4,385,112	49,402	2,731	75	52,058	---	---	---	111,000	---	---	---	---
Sewer Utility	1,525,937	1,752,297	(226,360)	62,873	33,873	(197,360)	---	---	---	(140,538)	24,853	---	33,831	200,000
Solid Waste	1,770,606	1,830,082	(59,476)	171,360	---	111,884	---	---	---	110,879	267,197	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Storm Water Utility	442,860	807,791	(364,931)	16,935	---	(347,996)	---	---	---	77,626	---	---	---	---
Water Utility	1,486,111	2,588,880	(1,102,769)	191,588	---	(911,181)	---	---	---	97,676	21,160	---	---	---
Total	9,660,028	11,364,162	(1,704,134)	445,487	33,948	(1,292,595)	---	---	---	256,643	313,210	---	33,831	200,000
Farwell														
Garbage Collection	356	40	316	---	---	316	---	---	---	---	---	---	---	---
Sewer Collection	2,265	1,856	409	---	---	409	---	---	---	---	---	---	---	---
Total	2,621	1,896	725	---	---	725	---	---	---	---	---	---	---	---
Federal Dam														
Sewer	24,863	24,518	345	8,151	---	8,496	8,126	---	---	(2,329)	---	---	---	---
Total	24,863	24,518	345	8,151	---	8,496	8,126	---	---	(2,329)	---	---	---	---
Felton														
Garbage	15,552	16,387	(835)	---	---	(835)	---	---	---	(835)	---	---	---	---
Sewer	6,706	5,118	1,588	---	---	1,588	---	---	---	1,588	---	---	---	---
Water	9,525	8,736	789	---	---	789	---	---	---	789	---	---	---	---
Total	31,783	30,241	1,542	---	---	1,542	---	---	---	1,542	---	---	---	---
Fergus Falls														
Economic Improvement Commission	4,200	185,156	(180,956)	220,153	---	39,197	---	---	---	---	---	---	---	---
Liquor	4,961,277	4,534,198	427,079	34,529	59,557	402,051	---	---	---	359,812	6,089	---	56,618	90,000
Sewage Disposal	2,075,515	2,096,956	(21,441)	397,768	56,280	320,047	---	---	---	173,862	594,864	---	54,622	216,514
Storm Water	326,160	214,528	111,632	33,658	---	145,290	---	---	---	77,525	17,429	---	---	---
Waste Management	3,092,622	3,013,809	78,813	261,764	15,087	325,490	---	---	---	137,356	84,856	---	15,271	---
Water Department	1,421,184	1,447,026	(25,842)	311,488	100,883	184,763	---	---	---	199,620	459,850	---	142,269	91,819
Western MN Industries	312,378	469,644	(157,266)	3,245	---	(154,021)	---	---	---	---	---	---	---	---
Total	12,193,336	11,961,317	232,019	1,262,605	231,807	1,262,817	---	---	---	948,175	1,163,088	---	268,780	398,333
Fertile														
Nursing Home	3,199,999	3,031,651	168,348	2,169	---	170,517	---	---	---	---	50,701	---	---	---
Sewer	52,425	58,912	(6,487)	---	---	(6,487)	---	---	---	---	---	---	---	---
Water	130,391	127,516	2,875	---	9,492	(6,617)	---	---	---	---	---	---	9,492	52,000
Total	3,382,815	3,218,079	164,736	2,169	9,492	157,413	---	---	---	---	50,701	---	9,492	52,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Fifty Lakes														
Liquor	420,813	421,122	(309)	1,320	---	1,011	---	---	---	20,000	---	---	---	---
Total	420,813	421,122	(309)	1,320	---	1,011	---	---	---	20,000	---	---	---	---
Finlayson														
Liquor	498,859	438,464	60,395	1,500	---	61,895	---	---	---	60,000	---	---	---	---
Sewer	44,403	32,874	11,529	---	2,827	8,702	---	---	---	(12,827)	---	---	2,827	10,000
Water	64,394	55,734	8,660	---	21,600	(12,940)	---	---	---	12,827	---	---	21,600	16,000
Total	607,656	527,072	80,584	1,500	24,427	57,657	---	---	---	60,000	---	---	24,427	26,000
Fisher														
Refuse and Recycling	48,598	31,056	17,542	---	---	17,542	---	---	---	---	---	---	---	---
Sewer	85,325	44,961	40,364	---	51,213	(10,849)	---	---	---	---	---	---	51,213	14,000
Water	95,974	134,405	(38,431)	20,377	17,900	(35,954)	---	---	---	---	---	---	17,900	97,000
Total	229,897	210,422	19,475	20,377	69,113	(29,261)	---	---	---	---	---	---	69,113	111,000
Flensburg														
Liquor	273,569	279,295	(5,726)	---	---	(5,726)	---	---	---	---	---	---	---	---
Refuse and Recycling	11,597	15,839	(4,242)	5,193	---	951	---	---	---	---	---	---	---	---
Sewer	7,087	6,766	321	1,180	---	1,501	---	---	---	---	---	---	---	---
Total	292,253	301,900	(9,647)	6,373	---	(3,274)	---	---	---	---	---	---	---	---
Floodwood														
Sewer	60,994	52,697	8,297	14,005	32,317	(10,015)	---	---	---	1,483	15,355	---	8,182	4,900
Water	60,722	58,111	2,611	392	7,167	(4,164)	---	---	---	1,483	5,210	---	---	---
Total	121,716	110,808	10,908	14,397	39,484	(14,179)	---	---	---	2,966	20,565	---	8,182	4,900
Florence														
Garbage	1,878	1,811	67	---	---	67	---	---	---	---	---	---	---	---
Water	2,635	1,766	869	---	---	869	---	---	---	---	---	---	---	---
Total	4,513	3,577	936	---	---	936	---	---	---	---	---	---	---	---
Foley														
Sewer	396,685	172,126	224,559	---	20,921	203,638	---	---	---	---	10,618	---	21,062	107,591
Water	305,542	225,793	79,749	11,026	---	90,775	---	---	---	---	42,330	---	---	---
Total	702,227	397,919	304,308	11,026	20,921	294,413	---	---	---	---	52,948	---	21,062	107,591

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Forada														
Sewer	27,151	19,963	7,188	1,015	---	8,203	---	---	---	---	---	---	---	---
Total	27,151	19,963	7,188	1,015	---	8,203	---	---	---	---	---	---	---	---
Forest Lake														
Airport	73,737	112,814	(39,077)	55,074	127,601	(111,604)	---	---	281,285	(216,160)	1,593,797	1,075,000	56,815	---
Golf Course	---	22,877	(22,877)	13,027	---	(9,850)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [29]	131,012	228,319	(97,307)	74,597	---	(22,710)	---	10,593	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	3,071,750	3,205,854	(134,104)	666,031	524,552	7,375	---	---	---	293,239	2,029,083	---	529,675	440,000
Total	3,276,499	3,569,864	(293,365)	808,729	652,153	(136,789)	---	10,593	281,285	77,079	3,622,880	1,075,000	586,490	440,000
Foreston														
Liquor Store	347,201	345,662	1,539	---	---	1,539	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [0][3]	65,080	69,242	(4,162)	1,084	---	(3,078)	---	---	---	---	---	---	---	---
Total	412,281	414,904	(2,623)	1,084	---	(1,539)	---	---	---	---	---	---	---	---
Fosston														
Cable T.V.	204,883	209,316	(4,433)	---	---	(4,433)	---	---	---	---	---	---	---	---
Light and Power	2,377,291	2,075,847	301,444	9,722	520	310,646	---	---	---	134,386	289,537	---	---	---
Natural Gas	2,026,720	1,726,923	299,797	---	107,079	192,718	---	---	---	---	34,730	---	87,078	70,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	780,131	602,803	177,328	22,858	117,684	82,502	---	---	---	48,891	---	882,750	142,209	1,109,778
Total	5,389,025	4,614,889	774,136	32,580	225,283	581,433	---	---	---	183,277	324,267	882,750	229,287	1,179,778
Fountain														
Sewer	89,422	77,030	12,392	219	---	12,611	---	---	---	---	---	---	---	---
Water	52,224	65,686	(13,462)	2,420	---	(11,042)	---	---	---	---	---	---	---	---
Total	141,646	142,716	(1,070)	2,639	---	1,569	---	---	---	---	---	---	---	---
Franklin														
Refuse [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [18]	94,289	58,871	35,418	3,610	---	39,028	---	---	---	39,000	---	---	---	---
Water	70,788	58,392	12,396	2,287	---	14,683	---	---	---	31,000	---	---	---	---
Total	165,077	117,263	47,814	5,897	---	53,711	---	---	---	70,000	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Frazee														
E.D.A. Sunrise Senior Villa	43,501	63,784	(20,283)	30,700	---	10,417	---	---	15,000	---	---	---	16,366	6,848
Event Center	53,748	65,605	(11,857)	---	---	(11,857)	---	---	---	---	---	---	---	---
Liquor	680,348	657,359	22,989	113	---	23,102	---	---	---	---	9,572	---	---	---
Sewer	111,530	70,583	40,947	4,422	---	45,369	---	---	---	27,367	---	---	---	---
Water	116,795	104,092	12,703	2,799	---	15,502	---	---	---	27,367	---	---	---	---
Total	1,005,922	961,423	44,499	38,034	---	82,533	---	---	15,000	54,734	9,572	---	16,366	6,848
Freeborn														
Garbage	17,866	18,989	(1,123)	---	---	(1,123)	---	---	---	---	---	---	---	---
Sewer	13,588	23,388	(9,800)	2,478	---	(7,322)	---	---	---	---	---	---	---	---
Water	22,469	26,250	(3,781)	1,954	---	(1,827)	---	---	---	---	---	---	---	---
Total	53,923	68,627	(14,704)	4,432	---	(10,272)	---	---	---	---	---	---	---	---
Freeport														
Sewer	75,536	24,945	50,591	5,064	30,680	24,975	---	---	---	30,500	5,303	---	15,680	15,000
Water	68,974	34,934	34,040	4,494	---	38,534	---	---	---	30,500	5,993	---	---	---
Total	144,510	59,879	84,631	9,558	30,680	63,509	---	---	---	61,000	11,296	---	15,680	15,000
Fridley														
Liquor	5,275,467	4,937,811	337,656	4,399	---	342,055	---	---	---	500,000	---	---	---	---
Sewer	3,873,806	4,065,899	(192,093)	71,174	---	(120,919)	---	---	---	---	93,694	---	---	---
Storm Water	403,737	373,989	29,748	21,866	---	51,614	---	---	---	---	91,250	---	---	---
Water	2,110,656	2,191,416	(80,760)	71,780	186,685	(195,665)	---	---	---	---	1,283,425	---	149,481	300,000
Total	11,663,666	11,569,115	94,551	169,219	186,685	77,085	---	---	---	500,000	1,468,369	---	149,481	300,000
Frost														
Sewer	63,884	66,966	(3,082)	---	34,725	(37,807)	---	---	---	(9,300)	---	---	34,726	10,000
Water	51,021	55,979	(4,958)	2,674	4,824	(7,108)	---	---	---	(13,500)	---	---	4,633	18,000
Total	114,905	122,945	(8,040)	2,674	39,549	(44,915)	---	---	---	(22,800)	---	---	39,359	28,000
Fulda														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	73,415	25,642	47,773	15,634	---	63,407	---	---	---	100,000	---	---	---	---
Water [2]	147,029	166,981	(19,952)	172,806	63,659	89,195	---	---	---	101,458	5,996	---	---	---
Total	220,444	192,623	27,821	188,440	63,659	152,602	---	---	---	201,458	5,996	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Garfield														
Sewer	62,698	55,251	7,447	723	31,322	(23,152)	---	---	---	---	34,001	---	4,632	26,690
Water	36,600	32,447	4,153	3,019	7,690	(518)	---	---	---	---	1,908	---	3,690	4,000
Total	99,298	87,698	11,600	3,742	39,012	(23,670)	---	---	---	---	35,909	---	8,322	30,690
Garvin														
Garbage	14,662	9,902	4,760	---	---	4,760	---	---	---	---	---	---	---	---
Sewer	25,095	68,433	(43,338)	7,116	15,007	(51,229)	---	7,106	---	---	---	---	15,007	---
Water	16,834	20,307	(3,473)	7,853	2,821	1,559	6,146	---	863	---	---	---	2,821	4,633
Total	56,591	98,642	(42,051)	14,969	17,828	(44,910)	6,146	7,106	863	---	---	---	17,828	4,633
Gary														
Laundromat	12,170	10,136	2,034	80	---	2,114	---	---	---	---	---	---	---	---
Refuse Disposal	10,207	9,996	211	259	1,327	(857)	---	---	---	---	---	---	---	---
Sewer	58,696	49,432	9,264	5,765	1,990	13,039	---	---	---	---	---	---	1,990	---
Water	25,148	18,751	6,397	6,192	2,103	10,486	---	---	---	---	---	---	1,900	12,000
Total	106,221	88,315	17,906	12,296	5,420	24,782	---	---	---	---	---	---	3,890	12,000
Gaylord														
Refuse	144,233	151,645	(7,412)	58	---	(7,354)	---	---	---	---	---	---	---	---
Sewer Utility	276,046	286,134	(10,088)	10,396	55,201	(54,893)	---	---	---	---	---	---	55,437	186,000
Storm Water	142,029	86,727	55,302	42,145	20,951	76,496	30,049	---	4,517	---	---	---	20,650	35,000
Water Utility	455,609	256,086	199,523	10,718	71,622	138,619	1,178	---	---	---	---	---	75,507	248,000
Total	1,017,917	780,592	237,325	63,317	147,774	152,868	31,227	---	4,517	---	---	---	151,594	469,000
Gem Lake														
Sewer	50,706	38,932	11,774	3,331	---	15,105	---	---	---	(25,000)	---	---	---	---
Total	50,706	38,932	11,774	3,331	---	15,105	---	---	---	(25,000)	---	---	---	---
Geneva														
Garbage	31,361	27,266	4,095	---	---	4,095	---	---	---	---	---	---	---	---
Sewer	14,120	14,292	(172)	47	---	(125)	---	---	---	---	---	---	---	---
Water	36,399	31,223	5,176	---	---	5,176	---	---	---	---	14,379	---	---	---
Total	81,880	72,781	9,099	47	---	9,146	---	---	---	---	14,379	---	---	---
Georgetown														
Garbage	8,497	6,948	1,549	---	---	1,549	---	---	---	---	---	---	---	---
Mosquito	2,675	2,512	163	---	---	163	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Sewer	6,212	4,235	1,977	---	---	1,977	---	---	---	---	---	---	---	---
Water	7,891	13,550	(5,659)	---	---	(5,659)	---	---	---	---	3,360	---	---	---
Total	25,275	27,245	(1,970)	---	---	(1,970)	---	---	---	---	3,360	---	---	---
Ghent														
Refuse	24,852	25,599	(747)	---	---	(747)	---	---	---	---	---	---	---	---
Sewer	34,686	37,304	(2,618)	1,122	---	(1,496)	---	---	---	---	12,900	---	---	---
Water	66,441	54,045	12,396	1,719	6,232	7,883	---	---	---	---	---	---	6,232	5,040
Total	125,979	116,948	9,031	2,841	6,232	5,640	---	---	---	---	12,900	---	6,232	5,040
Gibbon														
Sewer	37,278	24,945	12,333	331	---	12,664	---	---	---	---	8,187	---	---	---
Water	63,475	42,693	20,782	131	---	20,913	---	---	---	---	37,248	---	---	---
Total	100,753	67,638	33,115	462	---	33,577	---	---	---	---	45,435	---	---	---
Gilbert														
Electric	827,494	797,706	29,788	31,358	974	60,172	---	---	---	65,000	72,265	---	---	---
Sewer Usage	276,697	293,048	(16,351)	2,098	18,872	(33,125)	---	---	---	---	708,319	665,000	18,023	---
Water	283,283	279,033	4,250	---	4,559	(309)	---	---	---	---	80,444	---	4,559	7,000
Total	1,387,474	1,369,787	17,687	33,456	24,405	26,738	---	---	---	65,000	861,028	665,000	22,582	7,000
Gilman														
Liquor Store	389,379	369,845	19,534	15,928	513	34,949	---	---	---	---	14,718	---	---	---
Sewage Collection/Disposal	18,332	9,323	9,009	---	---	9,009	---	---	---	---	---	---	---	---
Total	407,711	379,168	28,543	15,928	513	43,958	---	---	---	---	14,718	---	---	---
Glencoe														
Airport	62,332	136,754	(74,422)	131,886	1,089	56,375	---	---	131,886	---	100,590	---	---	---
Light & Power Commission	8,549,059	7,644,186	904,873	160,887	299,361	766,399	---	---	---	82,441	121,003	---	298,103	435,000
Liquor	1,206,094	1,075,963	130,131	1,155	5,516	125,770	---	---	---	90,000	---	---	5,657	35,000
Sanitation	32,026	47,675	(15,649)	195	---	(15,454)	---	---	---	---	---	---	---	---
Storm Water Management	111,794	90,905	20,889	7,539	55,016	(26,588)	---	---	---	127,500	201,282	---	51,618	---
W.W.T.P.	1,029,679	867,643	162,036	13,285	78,529	96,792	---	---	---	2,893	24,316	---	73,072	292,000
Water	773,936	729,557	44,379	11,208	23,278	32,309	---	---	---	77,107	116,744	---	22,215	30,000
Total	11,764,920	10,592,683	1,172,237	326,155	462,789	1,035,603	---	---	131,886	379,941	563,935	---	450,665	792,000
Glenville														
Garbage	40,362	39,503	859	46	---	905	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Sewer	46,469	46,218	251	---	---	251	---	---	---	(17,255)	---	---	---	---	
Water	40,496	32,322	8,174	413	---	8,587	---	---	---	17,255	---	---	---	---	
Total	127,327	118,043	9,284	459	---	9,743	---	---	---	---	---	---	---	---	
Glenwood															
Ballroom	76,272	141,382	(65,110)	33,187	41,698	(73,621)	---	---	---	(10,000)	---	---	41,698	4,992	
Liquor	1,202,090	1,133,535	68,555	3,938	---	72,493	---	---	---	40,000	---	---	---	---	
Refuse and Recycling	170,553	160,602	9,951	1,850	---	11,801	---	---	---	5,000	---	---	---	---	
Sewer Utility	677,140	682,171	(5,031)	84,256	---	79,225	---	---	---	---	83,599	---	---	---	
Water Utility	370,329	292,235	78,094	25,038	27,846	75,286	---	---	---	---	---	---	27,846	96,768	
Total	2,496,384	2,409,925	86,459	148,269	69,544	165,184	---	---	---	35,000	83,599	---	69,544	101,760	
Glyndon															
Sewer	128,974	80,402	48,572	30,034	9,670	68,936	24,936	---	2,584	---	---	---	9,670	36,567	
Storm Water	19,443	---	19,443	14,120	41,373	(7,810)	13,369	---	751	---	---	---	---	---	
Water	186,251	169,536	16,715	142	16,328	529	---	---	---	---	---	---	16,328	39,000	
Total	334,668	249,938	84,730	44,296	67,371	61,655	38,305	---	3,335	---	---	---	25,998	75,567	
Golden Valley															
Brookview Golf	1,766,714	1,788,245	(21,531)	49,549	---	28,018	---	---	---	50,000	63,426	---	---	---	
Motor Vehicle	598,635	397,785	200,850	33,013	---	233,863	---	---	---	125,000	---	---	---	---	
Recycling	221,261	139,970	81,291	93,433	---	174,724	---	---	---	7,000	---	---	---	---	
Sewer	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Storm Sewer Utility	2,245,005	1,122,251	1,122,754	1,054,365	175,562	2,001,557	---	---	---	(7,000)	1,253,195	---	173,648	265,000	
Utility [3]	7,428,721	6,024,885	1,403,836	272,320	---	1,676,156	---	---	15,085	---	1,230,501	---	---	---	
Total	12,260,336	9,473,136	2,787,200	1,502,680	175,562	4,114,318	---	---	15,085	175,000	2,547,122	---	173,648	265,000	
Gonvick															
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water/Sewer/Refuse [1]	71,206	65,772	5,434	4,944	---	10,378	---	---	---	---	---	---	---	---	
Total	71,206	65,772	5,434	4,944	---	10,378	---	---	---	---	---	---	---	---	
Good Thunder															
Refuse Collection	40,990	38,873	2,117	554	---	2,671	---	---	---	---	---	---	---	---	
Sewer Utility	103,761	60,365	43,396	9,125	8,743	43,778	---	---	---	---	---	---	8,743	54,000	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility	46,140	58,733	(12,593)	2,170	---	(10,423)	---	---	---	---	---	---	---	---
Total	190,891	157,971	32,920	11,849	8,743	36,026	---	---	---	---	---	---	8,743	54,000
Goodhue														
Disposal Fee	32,696	28,856	3,840	---	---	3,840	---	---	---	---	---	---	---	---
Gas	894,963	806,935	88,028	700	39,763	48,965	---	---	---	---	---	---	36,763	35,000
Recycling	16,446	10,013	6,433	---	---	6,433	---	---	---	---	---	---	---	---
Refuse	91,148	64,792	26,356	---	---	26,356	---	---	---	---	---	---	---	---
Sewer	106,718	73,317	33,401	---	---	33,401	---	---	---	---	171	---	---	---
Water	109,704	51,394	58,310	---	---	58,310	---	---	---	---	171	---	---	---
Total	1,251,675	1,035,307	216,368	700	39,763	177,305	---	---	---	---	342	---	36,763	35,000
Goodridge														
Liquor	285,939	280,322	5,617	8,311	---	13,928	---	---	---	---	5,738	---	---	---
Refuse	10,304	10,049	255	---	---	255	---	---	---	---	---	---	---	---
Sewer	9,198	24,883	(15,685)	---	123	(15,808)	---	---	---	---	---	---	123	1,350
Water	12,616	23,386	(10,770)	---	---	(10,770)	---	---	---	---	---	---	---	4,650
Total	318,057	338,640	(20,583)	8,311	123	(12,395)	---	---	---	---	5,738	---	123	6,000
Goodview														
Sewer	523,546	519,413	4,133	4,198	---	8,331	---	---	---	---	23,757	---	---	---
Water	416,651	333,586	83,065	3,766	4,624	82,207	---	---	---	---	1,893,635	---	4,624	---
Total	940,197	852,999	87,198	7,964	4,624	90,538	---	---	---	---	1,917,392	---	4,624	---
Graceville														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	161,345	159,671	1,674	385	17,281	(15,222)	549	---	---	---	---	300,000	17,281	305,631
Total	161,345	159,671	1,674	385	17,281	(15,222)	549	---	---	---	---	300,000	17,281	305,631
Granada														
Recycling [27]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3][27]	42,753	53,687	(10,934)	27,963	---	17,029	13,827	---	5,166	---	---	---	---	---
Total	42,753	53,687	(10,934)	27,963	---	17,029	13,827	---	5,166	---	---	---	---	---
Grand Marais														
Electric	2,445,469	2,243,758	201,711	10,285	183,834	28,162	---	1,227	---	---	---	---	177,726	175,000
Golf Course	132,353	169,212	(36,859)	7,303	---	(29,556)	---	7,303	---	---	13,242	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Liquor	1,535,043	1,284,381	250,662	11,955	---	262,617	---	---	---	200,000	8,279	---	---	---
Sewer	532,902	493,839	39,063	15,593	16,470	38,186	---	---	---	---	---	---	16,740	6,000
Water	349,683	368,776	(19,093)	39,547	46,031	(25,577)	27,787	---	---	---	71,312	459,673	46,060	68,576
Total	4,995,450	4,559,966	435,484	84,683	246,335	273,832	27,787	8,530	---	200,000	92,833	459,673	240,526	249,576
Grand Meadow														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer Utility [3]	242,433	212,752	29,681	2,847	---	32,528	---	---	---	106,693	---	---	---	---
Total	242,433	212,752	29,681	2,847	---	32,528	---	---	---	106,693	---	---	---	---
Grand Rapids														
P.U.C. - Electric	12,369,743	11,294,653	1,075,090	282,034	713,447	643,677	---	---	11,439	---	594,444	---	59,654	116,250
P.U.C. - Waste Water Treatment	5,100,393	5,156,621	(56,228)	---	337,226	(393,454)	---	---	---	---	5,808	---	328,941	180,000
P.U.C. - Wastewater Collection	1,112,009	929,587	182,422	24,429	9,124	197,727	---	---	---	---	292,376	---	9,124	19,375
P.U.C. - Water	1,412,272	1,368,196	44,076	15,429	31,823	27,682	---	---	---	---	221,296	---	31,823	71,375
Pokegama Golf Course	494,371	472,258	22,113	228,855	1,321	249,647	---	---	---	(16,922)	---	---	1,321	25,000
Storm Water Utility	478,596	331,627	146,969	3,423	2,168	148,224	---	---	---	100,000	---	---	2,168	---
Total	20,967,384	19,552,942	1,414,442	554,170	1,095,109	873,503	---	---	11,439	83,078	1,113,924	---	433,031	412,000
Granite Falls														
Cable T.V.	33,707	9,245	24,462	786	---	25,248	---	---	---	17,550	---	---	---	---
Community Activity Center	223,148	540,554	(317,406)	133,426	42,614	(226,594)	126,358	---	---	(203,674)	7,502	---	42,614	40,000
Community Housing	216,891	125,605	91,286	3,637	81,694	13,229	---	---	---	9,500	---	---	81,694	36,694
Electric	3,226,238	2,842,932	383,306	52,877	146,727	289,456	---	---	37,672	379,578	151,951	---	146,727	125,000
Hospital [11]	15,861,471	15,968,636	(107,165)	83,081	76,983	(101,067)	---	---	---	---	1,175,994	---	76,983	95,000
Liquor	900,562	826,066	74,496	19,061	21,373	72,184	---	---	---	68,324	---	---	21,373	---
Motor Vehicle	79,287	81,475	(2,188)	54	---	(2,134)	---	---	---	5,423	---	---	---	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	321,683	404,630	(82,947)	3,238	---	(79,709)	---	---	---	12,606	---	---	---	---
Water	441,997	542,825	(100,828)	26	2,812	(103,614)	---	---	---	41,351	47,574	---	4,194	95,000
Total	21,304,984	21,341,968	(36,984)	296,186	372,203	(113,001)	126,35	---	37,672	330,658	1,383,021	---	373,585	391,694
Grasston														
Sewer	14,797	5,008	9,789	---	---	9,789	---	---	---	---	---	---	---	---
Total	14,797	5,008	9,789	---	---	9,789	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Green Isle														
Refuse	38,146	36,385	1,761	1,495	---	3,256	---	---	---	---	---	---	---	---
Sewer Utility	152,913	59,105	93,808	---	34,328	59,480	---	---	---	---	---	---	34,328	32,759
Water Utility	42,017	55,383	(13,366)	50	13,677	(26,993)	---	---	---	---	---	---	13,677	4,117
Total	233,076	150,873	82,203	1,545	48,005	35,743	---	---	---	---	---	---	48,005	36,876
Greenbush														
Sanitation [*]	79,044	74,056	4,988	1,901	---	6,889	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	156,166	130,707	25,459	5,744	11,363	19,840	---	---	---	---	53,407	---	11,363	18,278
Total	235,210	204,763	30,447	7,645	11,363	26,729	---	---	---	---	53,407	---	11,363	18,278
Greenfield														
Industrial Park Sewer	39,058	126,852	(87,794)	600	1,138	(88,332)	---	---	---	---	---	---	---	---
Industrial Park Water	49,126	119,134	(70,008)	2,922	---	(67,086)	---	---	---	---	---	---	---	---
Lake Sarah Sewer	33,761	40,391	(6,630)	4,096	---	(2,534)	---	---	---	35,702	---	---	---	---
Total	121,945	286,377	(164,432)	7,618	1,138	(157,952)	---	---	---	35,702	---	---	---	---
Greenwood														
Marina	20,100	6,859	13,241	---	---	13,241	---	---	---	20,100	---	---	---	---
Sewer	99,543	143,257	(43,714)	---	---	(43,714)	---	---	---	---	---	---	---	---
Total	119,643	150,116	(30,473)	---	---	(30,473)	---	---	---	20,100	---	---	---	---
Grey Eagle														
Garbage	24,079	22,567	1,512	---	---	1,512	---	---	---	---	---	---	---	---
Sewer	59,573	35,525	24,048	---	12,774	11,274	---	---	---	613	1,213	---	13,107	22,369
Water	25,297	28,122	(2,825)	---	---	(2,825)	---	---	---	(171)	---	---	---	---
Total	108,949	86,214	22,735	---	12,774	9,961	---	---	---	442	1,213	---	13,107	22,369
Grove City														
Economic Development Authority - Senior Housing	101,623	102,626	(1,003)	2,607	31,587	(29,983)	---	---	---	---	---	---	31,692	45,000
Electric	244,749	188,652	56,097	14,879	6,806	64,170	---	---	---	---	---	---	6,894	30,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	187,512	137,575	49,937	1,301	6,823	44,415	---	---	---	---	850,521	849,146	4,085	16,000
Total	533,884	428,853	105,031	18,787	45,216	78,602	---	---	---	---	850,521	849,146	42,671	91,000
Grygla														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid
Water & Sewer [3]	59,805	64,575	(4,770)	12,227	---	7,457	---	---	---	---	---	---	---
Total	59,805	64,575	(4,770)	12,227	---	7,457	---	---	---	---	---	---	---
Gully													
Garbage	7,331	---	7,331	831	---	8,162	815	---	---	---	7,981	---	---
Total	7,331	---	7,331	831	---	8,162	815	---	---	---	7,981	---	---
Hackensack													
Construction [21]	---	---	---	---	---	---	---	---	---	1,238,173	---	---	---
Liquor	922,731	917,892	4,839	12,169	23,435	(6,427)	---	---	---	7,000	---	---	23,435
Sewer	102,119	133,813	(31,694)	1,898	60,128	(89,924)	---	---	---	(589,070)	5,628	---	21,594
Water	63,821	127,774	(63,953)	3,133	---	(60,820)	---	---	---	(841,153)	5,628	---	---
Total	1,088,671	1,179,479	(90,808)	17,200	83,563	(157,171)	---	---	---	(185,050)	11,256	---	45,029
Hadley													
Garbage [2]	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	213,479	215,133	(1,654)	10,821	---	9,167	---	---	---	4,000	24,501	---	---
Water and Garbage [2]	5,497	4,691	806	69	---	875	---	---	---	---	---	---	---
Total	218,976	219,824	(848)	10,890	---	10,042	---	---	---	4,000	24,501	---	---
Hallock													
Economic Development Authority	---	26,593	(26,593)	---	7,500	(34,093)	---	---	---	9,000	---	---	---
Gas	783,127	723,702	59,425	16,696	---	76,121	---	---	---	30,000	---	---	---
Sewer	44,934	99,827	(54,893)	---	---	(54,893)	---	---	---	(148,564)	---	---	---
Water	150,941	206,175	(55,234)	193	---	(55,041)	---	---	---	(191,890)	---	---	---
Total	979,002	1,056,297	(77,295)	16,889	7,500	(67,906)	---	---	---	(301,454)	---	---	---
Halstad													
John Wimmer Homes	32,396	23,272	9,124	20	---	9,144	1,120	---	---	---	---	---	---
Public Service Utilities [30]	920,897	878,749	42,148	788	---	42,936	---	---	---	---	42,390	---	---
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sunrise Apartments	48,611	56,216	(7,605)	25	---	(7,580)	5,194	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,001,904	958,237	43,667	833	---	44,500	6,314	---	---	---	42,390	---	---
Hamburg													
Sewer	65,373	87,980	(22,607)	632	---	(21,975)	---	---	---	---	12,411	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	106,441	112,305	(5,864)	---	23,697	(29,561)	---	---	---	(35,000)	---	---	24,126	51,000
Total	171,814	200,285	(28,471)	632	23,697	(51,536)	---	---	---	(35,000)	12,411	---	24,126	51,000
Hammond														
Sewer	42,379	117,373	(74,994)	35,840	---	(39,154)	---	169,273	---	5,000	160,042	---	---	---
Water	26,595	19,421	7,174	127	---	7,301	---	---	---	(5,000)	---	---	---	10,000
Total	68,974	136,794	(67,820)	35,967	---	(31,853)	---	169,273	---	---	160,042	---	---	10,000
Hampton														
Sewer	54,338	38,881	15,457	26,841	---	42,298	---	10,000	---	7,604	65,604	---	---	---
Water	60,339	44,356	15,983	24,348	---	40,331	---	10,000	---	7,604	33,604	---	---	---
Total	114,677	83,237	31,440	51,189	---	82,629	---	20,000	---	15,208	99,208	---	---	---
Hancock														
Sewer	138,233	82,201	56,032	66,748	42,347	80,433	48,435	---	---	(27,833)	---	---	42,347	60,882
Water	166,676	125,334	41,342	3,072	49,953	(5,539)	---	---	---	---	---	---	49,953	55,000
Total	304,909	207,535	97,374	69,820	92,300	74,894	48,435	---	---	(27,833)	---	---	92,300	115,882
Hanley Falls														
Liquor	225,525	222,327	3,198	3,952	---	7,150	---	---	---	---	---	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [1]	122,568	117,852	4,716	28,115	53,560	(20,729)	---	---	---	---	---	465,000	64,001	6,444
Total	348,093	340,179	7,914	32,067	53,560	(13,579)	---	---	---	---	---	465,000	64,001	6,444
Hanover														
Sewer	185,865	219,566	(33,701)	101,229	69,192	(1,664)	---	---	---	---	885	---	26,270	80,086
Water	72,997	61,683	11,314	45,370	25,853	30,831	---	---	---	---	485	---	---	---
Total	258,862	281,249	(22,387)	146,599	95,045	29,167	---	---	---	---	1,370	---	26,270	80,086
Hanska														
Liquor	325,885	309,649	16,236	7,303	880	22,659	---	---	---	---	4,173	---	---	---
Sewer	29,169	33,054	(3,885)	1,454	---	(2,431)	---	---	---	---	---	---	---	---
Water	68,293	50,628	17,665	1,283	---	18,948	---	---	---	---	2,090	---	---	---
Total	423,347	393,331	30,016	10,040	880	39,176	---	---	---	---	6,263	---	---	---
Hardwick														
Refuse [0]	11,457	15,418	(3,961)	---	---	(3,961)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Sewer [0]	7,838	58,962	(51,124)	6,454	---	(44,670)	---	---	---	24,517	---	---	---	---	
Water [0]	15,057	16,288	(1,231)	---	4,971	(6,202)	---	---	---	---	---	---	4,971	4,943	
Total	34,352	90,668	(56,316)	6,454	4,971	(54,833)	---	---	---	24,517	---	---	4,971	4,943	
Harmony															
Electric	799,335	782,422	16,913	45,988	---	62,901	---	---	---	176,004	9,245	---	---	---	
Refuse	52,562	42,810	9,752	2,171	---	11,923	---	---	---	---	---	---	---	---	
Senior Housing	774,832	693,515	81,317	2,525	143,469	(59,627)	---	---	---	---	1,309	2,580,000	143,469	2,600,000	
Sewer	282,416	228,428	53,988	4,725	29,579	29,134	---	---	---	(64,440)	3,343	---	29,579	144,467	
Water	152,948	153,900	(952)	14,838	---	13,886	---	---	---	2,496	16,379	---	---	---	
Total	2,062,093	1,901,075	161,018	70,247	173,048	58,217	---	---	---	114,060	30,276	2,580,000	173,048	2,744,467	
Harris															
Cemetery	2,425	4,154	(1,729)	930	---	(799)	---	---	---	---	---	---	---	---	
Sewer	40,361	185,932	(145,571)	151,495	---	5,924	---	154,650	---	---	677,093	483,125	---	30,403	
Water	56,640	145,540	(88,900)	46,258	32,940	(75,582)	---	45,935	---	---	70,624	16,725	22,638	62,000	
Total	99,426	335,626	(236,200)	198,683	32,940	(70,457)	---	200,585	---	---	747,717	499,850	22,638	92,403	
Hartland															
Sewer Utility	47,717	26,386	21,331	2,651	1,300	22,682	---	---	---	---	---	---	1,300	22,000	
Water Utility	34,285	34,808	(523)	3	87	(607)	---	---	---	4,969	---	---	---	---	
Total	82,002	61,194	20,808	2,654	1,387	22,075	---	---	---	4,969	---	---	1,300	22,000	
Hastings															
Hydro	1,150,480	574,043	576,437	138,746	232,616	482,567	---	---	---	---	---	---	232,616	325,000	
Sewer	1,780,679	1,773,593	7,086	134,157	11,885	129,358	---	---	---	3,147,758	26,656	---	---	---	
T.R.A.C.	58,229	402,241	(344,012)	300,709	---	(43,303)	---	---	296,004	---	---	---	---	---	
Water	1,939,509	1,889,420	50,089	199,189	243,537	5,741	---	---	---	(1,338,473)	2,496,251	---	243,537	155,000	
Total	4,928,897	4,639,297	289,600	772,801	488,038	574,363	---	---	296,004	1,809,285	2,522,907	---	476,153	480,000	
Hatfield															
Garbage	2,374	2,406	(32)	---	---	(32)	---	---	---	---	---	---	---	---	
Sewer	7,095	2,184	4,911	953	2,457	3,407	---	---	---	(4,419)	---	40,000	2,457	30,000	
Water	4,457	3,509	948	1,441	---	2,389	---	---	---	(100)	---	---	---	---	
Total	13,926	8,099	5,827	2,394	2,457	5,764	---	---	---	(4,519)	---	40,000	2,457	30,000	
Hawley															
Airport	70,045	181,266	(111,221)	173,227	---	62,006	---	173,032	---	---	183,229	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Deputy Registrar	57,855	53,683	4,172	916	---	5,088	---	---	---	---	---	---	---	---	
Electric	1,642,874	1,645,101	(2,227)	45,369	---	43,142	---	---	142,810	---	---	---	---	---	
Garbage	213,274	195,177	18,097	2,773	---	20,870	---	---	35,000	---	---	---	---	---	
Gas	972,091	949,334	22,757	15,325	13,940	24,142	---	---	46,693	---	---	13,940	20,000		
Liquor	723,568	710,663	12,905	57,350	61,030	9,225	---	---	5,000	2,700	435,000	4,799	---		
Sewer	263,860	255,847	8,013	78,382	27,517	58,878	---	60,000	79,000	163,605	103,385	27,517	45,000		
Water	306,009	237,551	68,458	449,923	29,617	488,764	---	439,376	88,000	563,747	124,194	29,617	59,000		
Total	4,249,576	4,228,622	20,954	823,265	132,104	712,115	---	672,408	---	396,503	913,281	662,579	75,873	124,000	
Hayfield															
Field Crest Care Center [29]	3,924,844	4,001,623	(76,779)	80,486	---	3,707	---	---	10,013	---	41,126	---	155,450	156,000	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water & Sewer [3]	211,203	267,677	(56,474)	268,522	29,166	182,882	50,000	---	---	---	3,088	---	29,166	23,000	
Total	4,136,047	4,269,300	(133,253)	349,008	29,166	186,589	50,000	---	10,013	---	44,214	---	184,616	179,000	
Hayward															
Sewer	32,756	28,838	3,918	---	5,845	(1,927)	---	---	---	---	---	---	5,845	10,000	
Water	23,300	32,307	(9,007)	---	---	(9,007)	---	---	---	---	---	---	---	---	
Total	56,056	61,145	(5,089)	---	5,845	(10,934)	---	---	---	---	---	---	5,845	10,000	
Hazel Run															
Water	10,484	5,940	4,544	7	3,483	1,068	---	---	---	---	4,910	---	3,483	900	
Total	10,484	5,940	4,544	7	3,483	1,068	---	---	---	---	4,910	---	3,483	900	
Hector															
Hummingbird Court	26,400	15,497	10,903	567	9,105	2,365	---	---	---	---	---	---	9,522	5,074	
Prairie View of Hector	894,170	726,988	167,182	7,313	134,006	40,489	---	---	---	---	32,837	---	131,619	92,877	
Refuse	73,845	75,035	(1,190)	---	---	(1,190)	---	---	---	18,000	---	---	---	---	
Sewer	224,380	221,195	3,185	64,112	36,638	30,659	40,584	---	5,144	---	---	---	37,961	100,744	
Water	145,263	205,803	(60,540)	710	---	(59,830)	---	---	---	---	---	---	---	---	
Total	1,364,058	1,244,518	119,540	72,702	179,749	12,493	40,584	---	5,144	18,000	32,837	---	179,102	198,695	
Henderson															
Refuse [*]	71,530	87,490	(15,960)	5,547	1,000	(11,413)	---	---	---	(7,200)	---	---	1,000	---	
Sewer Utility	89,368	188,046	(98,678)	129,175	41,634	(11,137)	---	---	128,588	36,000	3,141,604	2,201,046	12,508	---	
Water Utility	154,997	133,247	21,750	182	2,721	19,211	---	---	---	67,500	---	---	2,655	---	
Total	315,895	408,783	(92,888)	134,904	45,355	(3,339)	---	---	128,588	96,300	3,141,604	2,201,046	16,163	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Hendricks														
Garbage	39,710	40,214	(504)	(105)	---	(609)	---	---	---	---	---	---	---	---
Sewer	217,413	83,740	133,673	12,351	77,366	68,658	---	---	---	---	378,095	308,750	77,366	---
Water	100,969	85,310	15,659	5,012	1,379	19,292	---	---	---	---	87,517	71,250	1,379	---
Total	358,092	209,264	148,828	17,258	78,745	87,341	---	---	---	---	465,612	380,000	78,745	---
Hendrum														
Emergency	2,979	---	2,979	---	---	2,979	---	---	---	---	---	---	---	---
Garbage	19,348	20,215	(867)	---	---	(867)	---	---	---	---	---	---	---	---
Mosquito Control	4,799	3,244	1,555	---	---	1,555	---	---	---	---	---	---	---	---
Sewer	48,441	25,766	22,675	3,957	4,810	21,822	---	---	---	121	327,529	327,529	2,664	5,220
Storm Sewer	2,947	---	2,947	---	---	2,947	---	---	---	---	---	---	---	---
Utility Fees	4,873	5,861	(988)	---	---	(988)	---	---	---	85	---	---	---	---
Water	78,844	36,429	42,415	13,034	---	55,449	---	---	---	941	---	---	---	---
Total	162,231	91,515	70,716	16,991	4,810	82,897	---	---	---	1,147	327,529	327,529	2,664	5,220
Henning														
Ambulance	151,251	129,686	21,565	13,825	---	35,390	4,205	---	945	---	2,046	---	---	---
E.D.A. Country View Apartments	53,496	25,037	28,459	948	10,670	18,737	---	---	---	---	---	---	10,670	15,488
E.D.A. Willow Creek Senior Housing	371,499	364,220	7,279	103,553	251,973	(141,141)	---	---	---	---	---	---	248,022	60,000
Electric	657,247	675,896	(18,649)	20,006	---	1,357	---	---	---	---	16,573	---	---	---
Natural Gas	878,130	745,179	132,951	37,092	101,351	68,692	---	---	---	---	---	---	98,732	25,000
Sewer	93,364	110,843	(17,479)	---	858	(18,337)	---	---	---	---	---	---	858	30,772
Transit Bus	206	2,626	(2,420)	55,206	---	52,786	---	---	---	---	49,599	---	---	---
Water	186,218	224,513	(38,295)	9	51,172	(89,458)	---	---	---	---	---	---	50,866	49,604
Total	2,391,411	2,278,000	113,411	230,639	416,024	(71,974)	4,205	---	945	---	68,218	---	409,148	180,864
Henriette														
Sewer	10,060	16,300	(6,240)	---	---	(6,240)	---	---	278,593	---	350,759	---	---	---
Total	10,060	16,300	(6,240)	---	---	(6,240)	---	---	278,593	---	350,759	---	---	---
Herman														
Garbage	32,984	28,602	4,382	---	---	4,382	---	---	---	---	---	---	---	---
Liquor	310,641	304,949	5,692	---	1,522	4,170	---	---	---	565	5,243	68,820	1,155	13,103
Mosquito Control	7,564	5,476	2,088	---	---	2,088	---	---	---	---	---	---	---	---
Recycle	13,901	12,496	1,405	---	---	1,405	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Sewer	70,766	79,522	(8,756)	55,874	49,175	(2,057)	---	53,874	---	18,637	---	---	49,088	26,600
Water	59,948	93,618	(33,670)	616	7,859	(40,913)	616	---	---	(54,758)	---	---	7,747	20,400
Total	495,804	524,663	(28,859)	56,490	58,556	(30,925)	616	53,874	---	(35,556)	5,243	68,820	57,990	60,103
Hermantown														
Sewage Disposal	653,731	885,332	(231,601)	159,276	---	(72,325)	---	---	---	32,249	35,102	---	---	---
Street Lighting	91,279	34,342	56,937	4,251	---	61,188	---	---	---	2,500	---	---	---	---
Water Utility	822,453	1,024,535	(202,082)	187,836	---	(14,246)	---	---	---	7,790	25,661	---	---	---
Total	1,567,463	1,944,209	(376,746)	351,363	---	(25,383)	---	---	---	42,539	60,763	---	---	---
Heron Lake														
Liquor	328,836	311,704	17,132	132	5,005	12,259	---	---	---	---	9,871	---	5,005	6,000
Sewer	85,685	71,574	14,111	23	---	14,134	---	---	---	47,080	---	---	---	---
Water	747,250	620,242	127,008	30,253	76,133	81,128	---	---	---	(91,983)	836,677	---	76,133	50,000
Total	1,161,771	1,003,520	158,251	30,408	81,138	107,521	---	---	---	(44,903)	846,548	---	81,138	56,000
Hewitt														
Sewer	26,606	18,209	8,397	---	---	8,397	---	---	---	---	---	---	---	20,750
Water	34,846	30,740	4,106	---	---	4,106	---	---	---	---	---	---	---	---
Total	61,452	48,949	12,503	---	---	12,503	---	---	---	---	---	---	---	20,750
Hibbing														
Garbage & Refuse Collection	2,561,912	2,442,576	119,336	3,156	---	122,492	---	---	---	---	15,001	---	---	---
H.E.D.A. Family Center	---	---	---	36,848	---	36,848	---	---	---	144,968	---	---	---	---
H.E.D.A. Student Housing	260,082	193,774	66,308	54,781	117,585	3,504	---	---	---	(144,968)	29,165	---	115,703	1,903,940
Memorial Building Concessions	7,853	11,039	(3,186)	1,812	---	(1,374)	---	---	---	---	---	---	---	---
P.U.C. - Electric	12,203,938	14,774,774	(2,570,836)	183,507	617,021	(3,004,350)	---	---	---	---	1,585,136	3,220,000	197,789	570,272
P.U.C. - Gas	8,174,407	8,309,247	(134,840)	122,916	93,132	(105,056)	---	---	---	---	363,601	---	132,483	---
P.U.C. - Steam	3,528,765	3,861,821	(333,056)	103,061	40,203	(270,198)	---	50,000	---	---	187,104	---	57,191	---
P.U.C. - Water	1,963,784	3,206,894	(1,243,110)	179,529	62,981	(1,126,562)	---	150,000	---	---	1,050,752	---	31,827	69,000
Sewer Operating & Maintenance	2,351,626	2,173,564	178,062	---	233,241	(55,179)	---	---	18,859	---	249,782	---	233,241	478,000
Total	31,052,367	34,973,689	(3,921,322)	685,610	1,164,163	(4,399,875)	---	200,000	18,859	---	3,480,541	3,220,000	768,234	3,021,212
Hill City														
Garbage	31,978	27,114	4,864	---	---	4,864	---	---	---	---	10,517	---	---	---
Sewer	154,898	68,570	86,328	3,351	---	89,679	---	---	---	72,600	48,265	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	87,714	64,566	23,148	1,502	---	24,650	---	---	---	18,779	11,369	---	---	---
Total	274,590	160,250	114,340	4,853	---	119,193	---	---	---	91,379	70,151	---	---	---
Hillman														
Refuse and Recycling	1,419	2,795	(1,376)	1,515	---	139	---	---	---	---	---	---	---	---
Total	1,419	2,795	(1,376)	1,515	---	139	---	---	---	---	---	---	---	---
Hills														
Garbage	47,593	42,232	5,361	---	---	5,361	---	---	---	---	---	---	---	---
Sewer	56,635	24,165	32,470	2,943	---	35,413	---	---	---	---	---	---	---	---
Water	98,808	86,869	11,939	---	---	11,939	---	---	---	---	1,292	---	---	---
Total	203,036	153,266	49,770	2,943	---	52,713	---	---	---	---	1,292	---	---	---
Hilltop														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer Utility [3]	143,541	180,706	(37,165)	---	---	(37,165)	---	---	---	(35,000)	---	---	---	---
Total	143,541	180,706	(37,165)	---	---	(37,165)	---	---	---	(35,000)	---	---	---	---
Hinckley														
Liquor	2,030,052	1,961,824	68,228	3,607	56,559	15,276	---	---	---	137,250	4,460	---	56,559	1,171
Sewer	503,564	453,469	50,095	166	41,516	8,745	---	---	---	42,925	17,113	---	41,516	157,432
Water	509,141	263,339	245,802	196	61,450	184,548	---	---	---	42,925	271,675	---	61,450	176,000
Total	3,042,757	2,678,632	364,125	3,969	159,525	208,569	---	---	---	223,100	293,248	---	159,525	334,603
Hitterdal														
Liquor	377,535	344,022	33,513	---	---	33,513	---	---	---	4,732	---	---	---	---
Refuse	16,412	20,183	(3,771)	2,025	---	(1,746)	---	---	---	(2,732)	---	---	---	---
Sewer	28,633	21,321	7,312	4,985	9,891	2,406	---	---	---	7,500	---	---	9,891	7,000
Water	26,591	62,644	(36,053)	4,527	2,715	(34,241)	---	---	---	51,500	---	---	2,715	7,000
Total	449,171	448,170	1,001	11,537	12,606	(68)	---	---	---	61,000	---	---	12,606	14,000
Hoffman														
Center Apartments	29,504	15,463	14,041	28	10,149	3,920	---	---	---	(1,587)	---	---	10,175	5,000
Garbage	101,152	91,838	9,314	---	---	9,314	---	---	---	---	---	---	---	---
Sewer	158,149	129,099	29,050	2,509	74,541	(42,982)	---	---	---	26,748	---	---	75,430	31,830
Water	135,267	117,039	18,228	2,533	10,425	10,336	---	---	---	---	---	---	10,670	38,000
Total	424,072	353,439	70,633	5,070	95,115	(19,412)	---	---	---	25,161	---	---	96,275	74,830

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Hokah														
Sanitation	22,037	12,897	9,140	---	---	9,140	---	---	---	---	---	---	---	---
Sewer	134,587	67,893	66,694	5,228	---	71,922	---	---	---	(60,000)	102	---	---	---
Water	51,854	52,031	(177)	1,551	---	1,374	---	---	---	---	102	---	---	---
Total	208,478	132,821	75,657	6,779	---	82,436	---	---	---	(60,000)	204	---	---	---
Holdingford														
Liquor	337,411	333,651	3,760	20,446	---	24,206	---	---	---	15,000	---	---	---	---
Refuse	58,189	56,843	1,346	4	---	1,350	---	---	---	---	---	---	---	---
Sewer	147,186	186,766	(39,580)	213	---	(39,367)	---	---	---	35,000	---	---	---	---
Water	102,226	79,029	23,197	561	---	23,758	---	---	---	35,000	---	---	---	---
Total	645,012	656,289	(11,277)	21,224	---	9,947	---	---	---	85,000	---	---	---	---
Holland														
Garbage	6,285	3,729	2,556	409	---	2,965	---	---	---	---	---	---	---	---
Sewer	12,419	7,586	4,833	1,686	---	6,519	---	---	---	(6,000)	---	---	---	---
Water	17,338	18,026	(688)	1,289	---	601	---	---	---	---	---	---	---	---
Total	36,042	29,341	6,701	3,384	---	10,085	---	---	---	(6,000)	---	---	---	---
Hollandale														
Garbage	7,693	6,039	1,654	---	---	1,654	---	---	---	---	---	---	---	---
Sewer	24,623	23,889	734	1,276	---	2,010	---	---	---	---	---	---	---	---
Water	37,603	30,603	7,000	1,150	4,112	4,038	---	---	---	---	---	---	4,112	10,000
Total	69,919	60,531	9,388	2,426	4,112	7,702	---	---	---	---	---	---	4,112	10,000
Holloway														
Garbage	11,158	10,541	617	4,510	---	5,127	4,510	---	---	---	---	---	---	---
Sewer	7,205	6,277	928	24,925	---	25,853	24,925	---	---	---	---	---	---	---
Water	21,644	45,337	(23,693)	42,232	19,023	(484)	42,232	---	---	---	---	---	19,023	230,000
Total	40,007	62,155	(22,148)	71,667	19,023	30,496	71,667	---	---	---	---	---	19,023	230,000
Holt														
Water	812	1,694	(882)	---	---	(882)	---	---	---	---	---	---	---	---
Total	812	1,694	(882)	---	---	(882)	---	---	---	---	---	---	---	---
Hopkins														
Housing and Redevelopment Authority - Housing Authority	348,938	679,994	(331,056)	555,901	---	224,845	---	555,901	---	---	106,924	---	---	---
Pavillion/Ice Arena	358,645	411,134	(52,489)	3,095	---	(49,394)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Refuse	713,270	771,107	(57,837)	33,186	---	(24,651)	---	---	---	25,000	---	---	---	---	---
Sewer	1,474,474	1,753,111	(278,637)	---	3,378	(282,015)	---	---	---	50,000	186,991	---	3,378	---	---
Storm Sewer	725,029	323,639	401,390	10,209	93,956	317,643	---	---	---	25,000	365,090	---	93,956	365,000	---
Water	1,188,610	1,289,533	(100,923)	---	66,915	(167,838)	---	---	---	45,000	204,575	---	66,915	130,000	---
Total	4,808,966	5,228,518	(419,552)	602,391	164,249	18,590	---	555,901	---	145,000	863,580	---	164,249	495,000	---
Houston															
Liquor [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	126,204	127,102	(898)	657	6,946	(7,187)	---	---	---	---	59,660	49,000	6,946	3,000	---
Water	73,708	95,514	(21,806)	---	6,946	(28,752)	---	---	---	---	59,659	49,000	6,946	3,000	---
Total	199,912	222,616	(22,704)	657	13,892	(35,939)	---	---	---	---	119,319	98,000	13,892	6,000	---
Howard Lake															
Liquor	735,892	804,395	(68,503)	6,287	15,919	(78,135)	---	---	---	---	8,000	---	15,062	43,572	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	1,013,657	748,502	265,155	84,676	298,388	51,443	---	---	---	287,939	1,952,667	815,000	294,960	245,000	---
Total	1,749,549	1,552,897	196,652	90,963	314,307	(26,692)	---	---	---	287,939	1,960,667	815,000	310,022	288,572	---
Hoyt Lakes															
Sanitation	220,055	222,596	(2,541)	---	---	(2,541)	---	---	---	---	---	---	---	---	---
Sewer	213,551	230,644	(17,093)	---	---	(17,093)	---	---	87,814	(23,137)	90,809	---	---	---	---
Water	347,975	350,250	(2,275)	31,679	---	29,404	---	---	22,800	---	29,200	---	---	---	---
Total	781,581	803,490	(21,909)	31,679	---	9,770	---	---	110,614	(23,137)	120,009	---	---	---	---
Hugo															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	1,807,499	1,645,704	161,795	1,796,623	97,366	1,861,052	140,422	---	25,504	114,272	651,471	---	96,210	185,000	---
Total	1,807,499	1,645,704	161,795	1,796,623	97,366	1,861,052	140,422	---	25,504	114,272	651,471	---	96,210	185,000	---
Hutchinson															
HHC [11]	67,209,795	64,289,367	2,920,428	615,400	---	3,535,828	---	---	---	---	3,706,076	---	908,944	1,363,686	---
Housing and Redevelopment Authority	756,191	738,862	17,329	165,507	69,701	113,135	---	281,882	126,306	---	322,679	---	---	---	---
Liquor	4,756,381	4,423,872	332,509	10,472	53,284	289,697	---	---	---	332,000	---	---	53,284	---	---
Natural Gas [9]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities Commission [9]	48,597,413	44,771,130	3,826,283	961,911	1,152,113	3,636,081	---	---	---	1,300,099	3,221,201	---	1,121,816	1,025,000	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	520,716	337,119	183,597	25,543	---	209,140	---	---	---	---	983,511	1,292,959	---	---	---
Water/Sewer/Refuse/Composting [1]	7,697,869	7,930,052	(232,183)	768,706	894,044	(357,521)	---	---	---	129,800	8,315,520	8,017,919	811,587	1,662,631	---
Total	129,538,365	122,490,402	7,047,963	2,547,539	2,169,142	7,426,360	---	281,882	126,306	1,761,899	16,548,987	9,310,878	2,895,631	4,051,317	---
Ihlen															
Community Center	10,707	8,000	2,707	39,498	6,199	36,006	---	---	---	---	---	---	6,199	33,225	---
Garbage	5,404	6,293	(889)	---	---	(889)	---	---	---	---	---	---	---	---	---
Sewer	20,398	14,108	6,290	---	194	6,096	---	---	---	---	3,981	6,000	194	1,170	---
Water	12,728	9,606	3,122	---	---	3,122	---	---	---	---	---	---	---	---	---
Total	49,237	38,007	11,230	39,498	6,393	44,335	---	---	---	---	3,981	6,000	6,393	34,395	---
Independence															
Sanitary Sewer	122,352	195,676	(73,324)	9,913	10,097	(73,508)	---	---	---	---	6,000	---	9,324	15,000	---
Total	122,352	195,676	(73,324)	9,913	10,097	(73,508)	---	---	---	---	6,000	---	9,324	15,000	---
International Falls															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	2,364,316	2,230,056	134,260	174,756	---	309,016	52,395	---	7,831	523,664	24,228	---	---	---	---
Total	2,364,316	2,230,056	134,260	174,756	---	309,016	52,395	---	7,831	523,664	24,228	---	---	---	---
Inver Grove Heights															
Golf Course	1,475,051	1,667,092	(192,041)	32,666	127,363	(286,738)	---	---	---	---	171,437	---	114,660	335,000	---
Sewer	2,598,373	2,459,592	138,781	189,483	---	328,264	---	---	---	---	---	---	---	---	---
Water	2,927,775	2,283,938	643,837	374,114	8,524	1,009,427	---	---	---	1,520,141	---	---	---	---	---
Total	7,001,199	6,410,622	590,577	596,263	135,887	1,050,953	---	---	---	1,520,141	171,437	---	114,660	335,000	---
Iona															
Sewer	35,309	61,101	(25,792)	1,655	---	(24,137)	---	---	---	9,617	---	---	---	---	---
Water	35,913	44,958	(9,045)	1,219	---	(7,826)	---	---	---	17,771	---	---	---	---	---
Total	71,222	106,059	(34,837)	2,874	---	(31,963)	---	---	---	27,388	---	---	---	---	---
Iron Junction															
Sewer	9,301	13,066	(3,765)	313	---	(3,452)	---	---	---	(168)	700	---	---	---	---
Water	3,440	2,942	498	194	---	692	---	---	---	1,945	400	---	---	---	---
Total	12,741	16,008	(3,267)	507	---	(2,760)	---	---	---	1,777	1,100	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Ironton														
Sanitation	32,919	27,987	4,932	282	---	5,214	---	---	---	---	---	---	---	---
Sewer	10,823	19,916	(9,093)	327	---	(8,766)	---	---	---	---	---	---	---	---
Water	74,962	83,372	(8,410)	55,871	3,707	43,754	---	---	30,345	---	62,961	---	3,707	20,000
Total	118,704	131,275	(12,571)	56,480	3,707	40,202	---	---	30,345	---	62,961	---	3,707	20,000
Isanti														
Liquor	2,017,332	1,873,686	143,646	21,906	---	165,552	---	---	---	150,000	141,416	---	---	---
Sewer	718,217	670,285	47,932	410,987	168,290	290,629	---	---	---	---	50,388	---	168,039	492,687
Water	709,647	416,277	293,370	197,287	97,106	393,551	---	---	---	---	1,840,967	2,288,343	86,475	238,750
Total	3,445,196	2,960,248	484,948	630,180	265,396	849,732	---	---	---	150,000	2,032,771	2,288,343	254,514	731,437
Isle														
Liquor	943,297	942,499	798	32	1,362	(532)	---	---	---	---	13,829	---	581	6,489
Sewer	361,194	237,581	123,613	18,078	177,504	(35,813)	---	---	---	---	---	---	176,768	130,000
Water	111,598	90,600	20,998	9,865	---	30,863	---	---	---	---	---	---	---	---
Total	1,416,089	1,270,680	145,409	27,975	178,866	(5,482)	---	---	---	---	13,829	---	177,349	136,489
Ivanhoe														
Economic Development Authority - Housing	95,820	73,006	22,814	12	43,793	(20,967)	---	---	---	---	---	---	43,793	16,724
Liquor	410,855	385,266	25,589	---	773	24,816	---	---	---	1,000	---	---	773	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Refuse [1]	236,094	179,860	56,234	6,029	16,720	45,543	---	---	---	---	---	---	16,720	20,000
Total	742,769	638,132	104,637	6,041	61,286	49,392	---	---	---	1,000	---	---	61,286	36,724
Jackson														
Airport	74,083	177,957	(103,874)	10,604	---	(93,270)	---	---	34,977	---	99,270	---	---	13,830
Ambulance Service	310,212	250,232	59,980	46,780	---	106,760	---	---	---	---	145,969	---	---	---
Electric	3,240,351	2,817,023	423,328	184,986	189,766	418,548	---	---	---	105,672	1,072,680	---	188,472	150,000
Liquor	882,488	863,281	19,207	9,452	---	28,659	---	---	363	30,000	5,116	---	---	---
Municipal Hospital	150,523	155,933	(5,410)	39,858	---	34,448	---	---	---	---	17,989	---	---	18,988
Sale of Concrete	6,848	---	6,848	2,107	---	8,955	---	---	---	---	---	---	---	---
Sewer	462,895	318,099	144,796	8,232	12,464	140,564	---	---	230	4,400	23,765	---	13,961	69,500
Television Service	512,289	502,128	10,161	9,787	---	19,948	---	---	363	30,000	11,748	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	414,783	444,894	(30,111)	17,101	2,825	(15,835)	---	---	363	(15,626)	47,907	---	3,057	10,500
Total	6,054,472	5,529,547	524,925	328,907	205,055	648,777	---	---	36,296	154,446	1,424,444	---	205,490	262,818
Janesville														
Golf Course	228,641	308,001	(79,360)	19,557	24,327	(84,130)	---	---	---	---	802	---	21,454	62,260
Housing and Redevelopment Authority	184,577	228,356	(43,779)	26,083	13,988	(31,684)	---	73,330	---	---	41,669	---	---	---
Light & Power	1,236,193	1,352,596	(116,403)	69,330	15,148	(62,221)	---	---	---	25,000	75,170	---	14,430	45,000
Nursing Home	2,243,925	2,222,892	21,033	20,645	---	41,678	---	---	---	---	114,561	---	---	---
Recycling	276	10,250	(9,974)	---	---	(9,974)	---	---	---	---	---	---	---	---
Sewage Collection	182,111	279,600	(97,489)	328,113	26,487	204,137	---	---	---	15,000	69,154	---	26,641	76,152
Waterworks	196,443	222,145	(25,702)	287,505	21,111	240,692	---	---	---	10,000	---	---	21,318	65,000
Total	4,272,166	4,623,840	(351,674)	751,233	101,061	298,498	---	73,330	---	50,000	301,356	---	83,843	248,412
Jasper														
E.D.A. Housing	60,140	30,631	29,509	557	27,748	2,318	---	---	---	---	---	---	27,748	11,640
Garbage	29,985	27,809	2,176	---	25	2,151	---	---	---	---	---	---	25	---
Sewer	83,715	61,455	22,260	4,946	9,446	17,760	---	---	---	7,786	660	---	9,446	39,960
Sunrise Village	417,135	395,451	21,684	4,432	6,790	19,326	---	---	---	---	4,729	---	6,790	22,010
Water	81,639	92,485	(10,846)	1,509	16,450	(25,787)	---	---	---	(7,786)	660	---	16,450	13,000
Total	672,614	607,831	64,783	11,444	60,459	15,768	---	---	---	---	6,049	---	60,459	86,610
Jeffers														
Sewer	17,482	15,649	1,833	43	---	1,876	---	---	---	---	13,400	---	---	---
Water	26,553	37,003	(10,450)	347	---	(10,103)	---	---	---	---	4,449	---	---	---
Total	44,035	52,652	(8,617)	390	---	(8,227)	---	---	---	---	17,849	---	---	---
Johnson														
Water	1,910	984	926	---	---	926	---	---	---	---	---	---	---	---
Total	1,910	984	926	---	---	926	---	---	---	---	---	---	---	---
Jordan														
Sewer Utility	650,803	893,247	(242,444)	124,651	166,522	(284,315)	---	---	---	---	127,710	---	169,284	441,529
Storm Sewer Utility	74,694	123,053	(48,359)	57,215	83,567	(74,711)	---	---	---	---	356,004	---	81,735	91,379
Water Utility	843,375	622,567	220,808	414,678	424,390	211,096	---	---	---	---	3,305,502	---	399,762	298,616
Total	1,568,872	1,638,867	(69,995)	596,544	674,479	(147,930)	---	---	---	---	3,789,216	---	650,781	831,524
Kandiyohi														
Electric	319,287	231,025	88,262	5,779	11,800	82,241	---	---	---	---	---	---	13,413	20,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Sewer	59,601	104,942	(45,341)	---	---	(45,341)	---	---	---	---	---	---	---	---
Water	40,346	28,813	11,533	---	---	11,533	---	---	---	---	---	---	---	---
Total	419,234	364,780	54,454	5,779	11,800	48,433	---	---	---	---	---	---	13,413	20,000
Karlstad														
Sewer Enterprise	43,647	37,323	6,324	4,960	---	11,284	---	---	---	---	---	---	---	---
Water Enterprise	63,899	51,177	12,722	11,921	---	24,643	---	---	---	20,000	---	---	---	---
Total	107,546	88,500	19,046	16,881	---	35,927	---	---	---	20,000	---	---	---	---
Kasota														
Electric and Refuse [17]	356,854	382,879	(26,025)	(40,685)	---	(66,710)	---	---	---	45,941	12,263	---	---	---
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	98,477	135,631	(37,154)	(18,606)	---	(55,760)	---	---	---	---	5,262	---	---	---
Water	55,041	42,678	12,363	(7,730)	---	4,633	---	---	---	24,047	---	---	---	---
Total	510,372	561,188	(50,816)	(67,021)	---	(117,837)	---	---	---	69,988	17,525	---	---	---
Kasson														
Electric	3,150,402	3,042,727	107,675	54,358	5,156	156,877	---	---	---	---	48,779	---	---	---
Liquor	1,030,224	1,008,829	21,395	8,386	---	29,781	---	---	---	10,500	8,197	---	---	---
Maple Grove Cemetery	20,270	52,834	(32,564)	17,898	---	(14,666)	---	---	---	---	1,510	---	---	---
Storm Water	150,489	134,858	15,631	4,414	---	20,045	---	---	---	48,081	1,513	---	---	---
Wastewater Treatment	980,216	1,070,125	(89,909)	19,727	196,809	(266,991)	---	---	---	(21,181)	28,594	---	200,867	409,010
Water Utility	486,209	526,072	(39,863)	93,151	53,944	(656)	---	---	---	30,029	138,665	---	51,461	65,990
Total	5,817,810	5,835,445	(17,635)	197,934	255,909	(75,610)	---	---	---	67,429	227,258	---	252,328	475,000
Keewatin														
Public Utilities [30]	969,219	876,382	92,837	7,850	18,032	82,655	---	149,217	---	---	215,426	---	18,061	70,154
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	969,219	876,382	92,837	7,850	18,032	82,655	---	149,217	---	---	215,426	---	18,061	70,154
Kelliher														
Liquor	461,569	423,718	37,851	555	---	38,406	---	---	---	---	11,219	---	---	---
Sewer	26,201	22,091	4,110	1,275	---	5,385	---	---	---	(25,844)	2,167	---	---	---
Water	39,044	33,399	5,645	2,660	---	8,305	---	---	---	(39,173)	---	---	---	---
Total	526,814	479,208	47,606	4,490	---	52,096	---	---	---	(65,017)	13,386	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Kellogg															
Liquor	112,759	139,378	(26,619)	7,294	---	(19,325)	---	---	---	---	---	---	---	---	---
Sewer	23,349	65,112	(41,763)	416	---	(41,347)	---	---	---	20,564	---	---	---	---	---
Water	54,987	53,698	1,289	854	---	2,143	---	---	---	85,600	---	---	---	---	---
Total	191,095	258,188	(67,093)	8,564	---	(58,529)	---	---	---	106,164	---	---	---	---	---
Kennedy															
Sewer	20,985	25,480	(4,495)	---	---	(4,495)	---	---	---	---	---	---	---	---	---
Water	52,324	45,822	6,502	4,074	3,872	6,704	---	---	---	---	---	---	3,872	5,000	---
Total	73,309	71,302	2,007	4,074	3,872	2,209	---	---	---	---	---	---	3,872	5,000	---
Kenneth															
Sewer	12,468	4,037	8,431	---	9,238	(807)	---	---	---	---	---	---	9,238	2,000	---
Water	4,643	3,557	1,086	---	---	1,086	---	---	---	---	---	---	---	---	---
Total	17,111	7,594	9,517	---	9,238	279	---	---	---	---	---	---	9,238	2,000	---
Kensington															
Water [21]	5,152	2,399	2,753	---	---	2,753	---	---	---	---	---	---	---	---	---
Total	5,152	2,399	2,753	---	---	2,753	---	---	---	---	---	---	---	---	---
Kent															
Refuse	9,962	6,979	2,983	---	---	2,983	---	---	---	---	---	---	---	---	---
Sewer	15,908	42,175	(26,267)	---	---	(26,267)	---	36,709	254,782	---	440,511	---	---	---	---
Water	8,939	6,704	2,235	---	---	2,235	---	---	---	---	---	---	---	---	---
Total	34,809	55,858	(21,049)	---	---	(21,049)	---	36,709	254,782	---	440,511	---	---	---	---
Kenyon															
Electric	1,927,064	1,814,327	112,737	75,429	60,797	127,369	---	---	790	69,777	24,020	904,204	68,204	1,220,000	---
Liquor	616,930	600,664	16,266	13,190	8,614	20,842	---	---	---	10,000	---	---	---	---	---
Sewer	285,211	338,577	(53,366)	10,628	15,591	(58,329)	---	---	---	---	45,060	---	13,299	120,000	---
Storm Sewer	23,593	71,158	(47,565)	25,466	---	(22,099)	---	---	---	---	101,880	---	---	---	---
Water	203,746	235,292	(31,546)	3,747	3,993	(31,792)	---	---	84	---	14,845	---	3,175	10,000	---
Total	3,056,544	3,060,018	(3,474)	128,460	88,995	35,991	---	---	874	79,777	185,805	904,204	84,678	1,350,000	---
Kerkhoven															
Garbage	63,991	60,342	3,649	5,953	---	9,602	---	---	---	---	32,308	---	---	---	---
Sewer [0]	79,881	40,721	39,160	1,915	5,625	35,450	---	---	---	20,625	4,762	---	5,625	15,000	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water [0]	93,721	23,905	69,816	6,499	26,311	50,004	---	---	---	66,311	115,936	195,000	26,311	40,000
Total	237,593	124,968	112,625	14,367	31,936	95,056	---	---	---	86,936	153,006	195,000	31,936	55,000
Kettle River														
Sewer	33,167	28,700	4,467	---	5,060	(593)	---	---	---	2,913	---	---	5,060	8,000
Water	41,907	36,962	4,945	7	1,627	3,325	---	---	---	20,215	---	---	1,627	42,300
Total	75,074	65,662	9,412	7	6,687	2,732	---	---	---	23,128	---	---	6,687	50,300
Kiester														
Grocery Store	189,947	216,738	(26,791)	69,453	10,579	32,083	17,193	---	2,616	25,000	---	---	10,579	9,000
Liquor	175,483	172,789	2,694	---	---	2,694	---	---	---	---	---	---	---	---
Sewer	42,395	17,212	25,183	150	---	25,333	---	---	---	---	---	---	---	---
Water	46,609	26,057	20,552	5,207	5,280	20,479	---	---	---	---	---	---	5,280	10,000
Total	454,434	432,796	21,638	74,810	15,859	80,589	17,193	---	2,616	25,000	---	---	15,859	19,000
Kilkenny														
Refuse and Recycling	9,559	5,893	3,666	---	109	3,557	---	---	---	---	---	---	109	---
Sewer Utility	17,726	12,094	5,632	3,431	79	8,984	---	---	---	---	---	---	79	---
Water Utility	22,865	8,559	14,306	13,579	10,144	17,741	10,635	---	2,774	---	---	---	10,144	22,385
Total	50,150	26,546	23,604	17,010	10,332	30,282	10,635	---	2,774	---	---	---	10,332	22,385
Kimball														
Sewer	110,946	182,414	(71,468)	22,671	25,552	(74,349)	11,012	---	---	21,418	12,686	---	36,270	13,000
Water	106,729	136,984	(30,255)	12,850	---	(17,405)	---	---	---	24,418	12,986	---	---	---
Total	217,675	319,398	(101,723)	35,521	25,552	(91,754)	11,012	---	---	45,836	25,672	---	36,270	13,000
Kinney														
Sewer	13,516	25,799	(12,283)	---	---	(12,283)	---	---	---	---	---	---	---	---
Water	6,755	28,366	(21,611)	---	---	(21,611)	---	---	---	---	---	---	---	---
Total	20,271	54,165	(33,894)	---	---	(33,894)	---	---	---	---	---	---	---	---
La Crescent														
Arena	158,878	223,895	(65,017)	---	29,106	(94,123)	---	---	---	(38,285)	16,658	---	22,841	25,000
Golf Course	353,542	409,438	(55,896)	---	22,024	(77,920)	---	---	---	(38,285)	---	---	19,076	41,867
License Bureau	94,234	62,586	31,648	5,680	---	37,328	---	---	---	---	1,850	---	---	---
Sewer	505,181	568,593	(63,412)	26,661	1,207,619	(1,244,370)	---	---	25,084	105,547	418,145	186,750	80,307	---
Solid Waste	193,861	195,533	(1,672)	779	---	(893)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water	685,646	512,544	173,102	38,179	171,672	39,609	---	---	35,609	134,365	333,594	228,250	168,518	65,000	
Total	1,991,342	1,972,589	18,753	71,299	1,430,421	(1,340,369)	---	---	60,693	163,342	770,247	415,000	290,742	131,867	
La Prairie															
Sewer	66,695	39,116	27,579	3,499	---	31,078	---	---	---	---	---	---	---	---	
Water	61,370	43,555	17,815	43	---	17,858	---	---	---	---	---	---	---	---	
Total	128,065	82,671	45,394	3,542	---	48,936	---	---	---	---	---	---	---	---	
La Salle															
Wastewater	---	1,479	(1,479)	138	3,407	(4,748)	---	424,863	560,000	---	1,113,198	310,000	3,407	139,600	
Water	10,035	13,541	(3,506)	7	---	(3,499)	---	---	---	---	7,490	---	---	---	
Total	10,035	15,020	(4,985)	145	3,407	(8,247)	---	424,863	560,000	---	1,120,688	310,000	3,407	139,600	
Lafayette															
Sewer	78,332	96,031	(17,699)	1,431	---	(16,268)	---	---	---	(40,000)	20,005	---	---	---	
Water	79,413	116,826	(37,413)	570	---	(36,843)	---	---	---	---	---	---	---	---	
Total	157,745	212,857	(55,112)	2,001	---	(53,111)	---	---	---	(40,000)	20,005	---	---	---	
Lake Benton															
Liquor	262,568	267,378	(4,810)	238	---	(4,572)	---	---	---	---	9,821	---	---	---	
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Utility [1]	281,683	247,724	33,959	214,086	118,162	129,883	70,217	---	9,783	(13,865)	1,654,274	2,748,850	118,162	1,047,460	
Total	544,251	515,102	29,149	214,324	118,162	125,311	70,217	---	9,783	(13,865)	1,664,095	2,748,850	118,162	1,047,460	
Lake Bronson															
Sewer Enterprise	11,428	7,579	3,849	---	---	3,849	---	---	---	3,849	---	---	---	---	
Water Enterprise	54,050	32,529	21,521	---	---	21,521	---	---	---	21,521	---	---	---	---	
Total	65,478	40,108	25,370	---	---	25,370	---	---	---	25,370	---	---	---	---	
Lake City															
Electric	9,868,915	10,431,372	(562,457)	140,345	190,788	(612,900)	---	---	---	165,000	268,776	---	36,894	175,000	
Garbage	301,653	271,371	30,282	19,611	---	49,893	---	---	---	---	---	---	---	---	
Gas	211	20,013	(19,802)	7,013	---	(12,789)	---	---	---	---	---	---	---	---	
Marina	1,727,581	925,884	801,697	32,651	264,639	569,709	---	---	---	270,000	---	---	43,457	85,000	
Sewer	1,252,674	1,155,949	96,725	29,092	191,963	(66,146)	---	---	---	---	129,294	---	196,762	414,364	
Storm Water	83,653	84,027	(374)	53,158	---	52,784	---	---	---	---	249,978	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	612,576	703,808	(91,232)	83,110	1,278	(9,400)	---	---	---	70,000	144,254	---	---	---
Total	13,847,263	13,592,424	254,839	364,980	648,668	(28,849)	---	---	---	505,000	792,302	---	277,113	674,364
Lake Crystal														
Electric	1,859,997	1,860,700	(703)	256,684	72,578	183,403	---	---	---	---	167,280	---	74,755	103,077
Recreation Center	---	107,067	(107,067)	807,145	65,533	634,545	---	---	---	---	---	90,000	65,533	1,530,000
Sewer	365,290	414,317	(49,027)	28,450	160,800	(181,377)	---	---	---	---	561,950	---	73,912	72,000
Water	862,951	415,503	447,448	39,795	260,136	227,107	---	---	---	---	60,523	---	183,091	179,500
Total	3,088,238	2,797,587	290,651	1,132,074	559,047	863,678	---	---	---	---	789,753	90,000	397,291	1,884,577
Lake Elmo														
Sewer	44,568	63,400	(18,832)	2,636	---	(16,196)	---	---	---	---	---	---	---	---
Storm Sewer	134,674	123,902	10,772	---	3,426	7,346	---	---	---	---	---	---	---	---
Water	441,543	640,515	(198,972)	95,616	208,503	(311,859)	---	---	---	---	22,007	---	202,445	80,000
Total	620,785	827,817	(207,032)	98,252	211,929	(320,709)	---	---	---	---	22,007	---	202,445	80,000
Lake Henry														
Sewer	29,131	---	29,131	6,315	---	35,446	3,494	---	2,821	---	23,454	---	---	---
Total	29,131	---	29,131	6,315	---	35,446	3,494	---	2,821	---	23,454	---	---	---
Lake Lillian														
Sewer	37,397	37,170	227	1,922	2,101	48	---	---	---	---	2,345	345	1,301	6,200
Water	62,445	101,976	(39,531)	50,478	5,718	5,229	---	31,404	---	---	31,548	---	6,000	32,000
Total	99,842	139,146	(39,304)	52,400	7,819	5,277	---	31,404	---	---	33,893	345	7,301	38,200
Lake Park														
Economic Development Authority	57,363	59,178	(1,815)	804	---	(1,011)	---	---	---	---	---	---	---	---
Electric	628,641	433,052	195,589	19,000	12	214,577	---	---	---	---	2,466	---	12	---
Gas	462,707	408,686	54,021	12,877	---	66,898	---	---	---	---	784	---	---	---
Liquor	553,486	560,349	(6,863)	1,097	---	(5,766)	---	---	---	---	---	---	---	---
Sewer	139,170	108,961	30,209	1,334	7,209	24,334	---	---	---	---	800	---	7,209	20,000
Water	134,940	118,273	16,667	---	22,268	(5,601)	---	---	---	---	---	---	22,268	38,000
Total	1,976,307	1,688,499	287,808	35,112	29,489	293,431	---	---	---	---	4,050	---	29,489	58,000
Lake Shore														
Sewer	78,585	125,454	(46,869)	696	22,044	(68,217)	---	---	---	---	43,273	---	23,383	100,084
Total	78,585	125,454	(46,869)	696	22,044	(68,217)	---	---	---	---	43,273	---	23,383	100,084

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Lake Wilson														
Apartment	18,475	18,631	(156)	1	736	(891)	---	---	---	18,981	---	---	748	293
Liquor	212,658	230,346	(17,688)	3,261	1,829	(16,256)	---	---	---	---	8,394	---	748	293
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [1]	33,657	79,125	(45,468)	54,200	14,619	(5,887)	---	---	---	22,000	5,956	---	---	---
Total	264,790	328,102	(63,312)	57,462	17,184	(23,034)	---	---	---	40,981	14,350	---	1,496	586
Lakefield														
Ambulance	158,609	111,562	47,047	24,135	---	71,182	---	---	---	(12,000)	---	---	---	---
Cable TV [10]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	295,566	299,977	(4,411)	6,666	---	2,255	---	---	---	---	---	---	---	---
Municipal Utilities (Electric/Water/Cable T.V.) [4][10]	1,674,192	1,465,261	208,931	72,781	95,025	186,687	---	---	---	13,690	147,589	---	95,025	126,416
Nursing Home & Assisted Living [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	269,992	308,113	(38,121)	70,075	18,307	13,647	---	---	---	---	27,780	---	18,307	57,300
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	2,398,359	2,184,913	213,446	173,657	113,332	273,771	---	---	---	1,690	175,369	---	113,332	183,716
Lakeland														
Building Inspection	74,623	45,283	29,340	1,619	3,512	27,447	---	---	---	21,787	---	---	---	---
Water	244,511	225,152	19,359	10,424	---	29,783	---	---	---	15,720	---	---	---	---
Total	319,134	270,435	48,699	12,043	3,512	57,230	---	---	---	37,507	---	---	---	---
Lakeville														
Liquor	14,443,355	13,031,529	1,411,826	180,478	221,196	1,371,108	---	---	3,762	517,796	---	---	221,196	145,000
Sewer	3,495,891	4,468,472	(972,581)	718,489	---	(254,092)	---	---	1,632	135,120	209,107	---	---	---
Water	3,859,316	3,871,151	(11,835)	3,362,372	---	3,350,537	---	---	1,632	137,505	313,660	---	---	---
Total	21,798,562	21,371,152	427,410	4,261,339	221,196	4,467,553	---	---	7,026	790,421	522,767	---	221,196	145,000
Lamberton														
Economic Development Authority - Housing	27,825	13,322	14,503	2,220	9,952	6,771	---	---	---	(21,289)	---	---	9,952	8,048
Refuse	17,280	16,466	814	519	---	1,333	---	---	---	---	---	---	---	---
Sanitary Sewer	123,076	69,832	53,244	1,921	59,340	(4,175)	---	---	---	---	1,444	---	58,863	15,000
Valley View Manor	3,226,859	3,263,108	(36,249)	19,066	126,346	(143,529)	---	---	---	---	62,835	---	130,786	90,000
Water	98,596	74,690	23,906	3,049	---	26,955	---	---	---	29,251	---	---	---	---
Total	3,493,636	3,437,418	56,218	26,775	195,638	(112,645)	---	---	---	7,962	64,279	---	199,601	113,048

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Lancaster														
Liquor	222,043	227,485	(5,442)	1,859	---	(3,583)	---	---	---	---	1,006	---	---	---
Sewer	22,183	42,902	(20,719)	5,037	---	(15,682)	---	---	---	---	25,476	---	---	---
Water	49,479	49,027	452	804	---	1,256	---	---	---	---	---	---	---	---
Total	293,705	319,414	(25,709)	7,700	---	(18,009)	---	---	---	---	26,482	---	---	---
Landfall														
Sewer	115,311	51,254	64,057	---	8,605	55,452	---	---	---	(3,000)	---	---	8,605	57,286
Water	61,805	65,396	(3,591)	---	---	(3,591)	---	---	---	(15,389)	---	---	---	---
Total	177,116	116,650	60,466	---	8,605	51,861	---	---	---	(18,389)	---	---	8,605	57,286
Lanesboro														
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities Commission [30]	1,029,618	944,337	85,281	93,714	76,706	102,289	---	---	---	12,000	355,922	---	76,706	109,668
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,029,618	944,337	85,281	93,714	76,706	102,289	---	---	---	12,000	355,922	---	76,706	109,668
Laporte														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer [3]	89,410	171,645	(82,235)	13,789	22,663	(91,109)	3,921	---	---	2,100	---	---	22,663	3,000
Total	89,410	171,645	(82,235)	13,789	22,663	(91,109)	3,921	---	---	2,100	---	---	22,663	3,000
Lauderdale														
Sewer	224,682	212,687	11,995	4,423	---	16,418	---	---	---	---	---	---	---	---
Storm Sewer	48,762	36,424	12,338	430	---	12,768	---	---	---	(20,000)	---	---	---	---
Total	273,444	249,111	24,333	4,853	---	29,186	---	---	---	(20,000)	---	---	---	---
Le Center														
Liquor	851,591	793,331	58,260	1,933	---	60,193	---	---	---	75,000	35,443	---	---	---
Refuse	72,619	69,078	3,541	501	---	4,042	---	---	---	---	---	---	---	---
Sewer	635,923	454,444	181,479	---	92,553	88,926	---	---	---	---	17,030	---	80,109	285,855
Water	479,751	438,635	41,116	---	144,382	(103,266)	---	---	---	---	132,519	151,535	132,601	181,000
Total	2,039,884	1,755,488	284,396	2,434	236,935	49,895	---	---	---	75,000	184,992	151,535	212,710	466,855
Le Sueur														
Electric	9,108,505	8,633,857	474,648	106,212	67,407	513,453	---	---	---	325,000	542,146	---	38,083	115,000
Sewer	1,101,355	895,622	205,733	164,873	129,116	241,490	---	---	---	---	10,386,301	9,216,011	67,377	85,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer Pre-Treatment	119,266	73,073	46,193	---	15,339	30,854	---	---	---	---	---	---	12,780	100,000
Storm Utility	---	9,033	(9,033)	---	---	(9,033)	---	---	---	---	---	---	---	---
Water	858,103	719,225	138,878	44,364	132,852	50,390	---	---	---	631,777	---	---	126,830	325,000
Total	11,187,229	10,330,810	856,419	315,449	344,714	827,154	---	---	---	325,000	11,560,224	9,216,011	245,070	625,000
Leroy														
Sewer	102,219	144,312	(42,093)	1,036	3,705	(44,762)	---	---	---	(40,585)	---	---	3,705	2,744
Water	109,341	107,080	2,261	1,002	6,351	(3,088)	---	---	---	---	---	---	6,351	4,704
Wildwood Grove	554,969	563,981	(9,012)	161,937	120,496	32,429	143,351	---	18,352	---	---	---	120,496	100,000
Total	766,529	815,373	(48,844)	163,975	130,552	(15,421)	143,351	---	18,352	(40,585)	---	---	130,552	107,448
Lester Prairie														
Sewer	435,681	311,841	123,840	22,548	65,747	80,641	---	---	---	---	---	75,432	65,729	150,200
Water	191,876	114,933	76,943	23,393	7,971	92,365	---	---	---	---	3,399	---	6,728	45,000
Total	627,557	426,774	200,783	45,941	73,718	173,006	---	---	---	---	3,399	75,432	72,457	195,200
Lewiston														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	610,738	583,722	27,016	1,863	135,809	(106,930)	---	---	---	(85,000)	2,250	---	135,809	143,000
Total	610,738	583,722	27,016	1,863	135,809	(106,930)	---	---	---	(85,000)	2,250	---	135,809	143,000
Lewisville														
Liquor	196,004	215,073	(19,069)	11,081	1,675	(9,663)	---	---	---	---	7,073	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer [1]	85,764	114,824	(29,060)	59,832	31,243	(471)	---	---	1,269,085	---	1,428,579	---	21,150	5,000
Total	281,768	329,897	(48,129)	70,913	32,918	(10,134)	---	---	1,269,085	---	1,435,652	---	21,150	5,000
Lexington														
Liquor	2,731,298	2,701,393	29,905	6,113	29,621	6,397	---	---	---	80,000	---	---	29,621	32,482
Lovell Building	182,656	184,756	(2,100)	3,063	---	963	---	---	---	---	---	---	---	---
Sewer	227,657	200,669	26,988	45,210	---	72,198	---	---	---	---	3,701	---	---	---
Storm Sewer	13,238	---	13,238	165	---	13,403	---	---	---	---	---	---	---	---
Water	133,432	95,791	37,641	14,069	---	51,710	---	---	---	---	---	---	---	---
Total	3,288,281	3,182,609	105,672	68,620	29,621	144,671	---	---	---	80,000	3,701	---	29,621	32,482
Lilydale														
Sewer	62,340	61,656	684	1,192	---	1,876	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Water	6,746	3,326	3,420	22	---	3,442	---	---	---	---	---	---	---	---
Total	69,086	64,982	4,104	1,214	---	5,318	---	---	---	---	---	---	---	---
Lindstrom														
Liquor	2,166,512	2,109,671	56,841	29,212	---	86,053	---	---	---	121,100	---	---	---	---
Sewer	569,252	784,107	(214,855)	151,938	---	(62,917)	---	---	---	77,277	2,823	---	---	---
Water	445,748	416,965	28,783	174,571	13,050	190,304	---	---	---	165,936	2,823	---	13,750	70,000
Total	3,181,512	3,310,743	(129,231)	355,721	13,050	213,440	---	---	---	364,313	5,646	---	13,750	70,000
Lino Lakes														
Sewer	1,472,093	1,287,943	184,150	184,036	---	368,186	---	---	---	(32,768)	99,212	---	---	---
Water	1,058,493	959,043	99,450	100,579	61,727	138,302	---	---	---	---	12,213	---	61,727	325,000
Total	2,530,586	2,246,986	283,600	284,615	61,727	506,488	---	---	---	(32,768)	111,425	---	61,727	325,000
Lismore														
Municipal Building	9,500	6,953	2,547	115	822	1,840	---	---	---	---	---	---	822	12,338
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	52,595	52,033	562	318	5,057	(4,177)	---	---	---	---	---	---	5,057	28,455
Water and Refuse [2]	72,550	75,853	(3,303)	2,385	22,088	(23,006)	---	---	---	---	---	---	22,088	13,000
Total	134,645	134,839	(194)	2,818	27,967	(25,343)	---	---	---	---	---	---	27,967	53,793
Litchfield														
Electric	7,859,435	6,533,994	1,325,441	263,496	226,699	1,362,238	---	---	---	376,265	7,294,216	9,842,213	226,699	55,287
Liquor	1,856,513	1,705,161	151,352	23,135	---	174,487	---	---	---	59,000	9,540	---	---	6,456
Sewer	2,405,716	1,875,120	530,596	66,930	289,840	307,686	---	---	---	(24,306)	130,391	---	285,215	836,558
Water	840,963	972,902	(131,939)	54,894	109,224	(186,269)	---	---	---	28,619	269,419	---	109,224	352,917
Total	12,962,627	11,087,177	1,875,450	408,455	625,763	1,658,142	---	---	---	439,578	7,703,566	9,842,213	621,138	1,251,218
Little Canada														
Sewer Operating	1,145,558	1,224,343	(78,785)	28,766	---	(50,019)	---	---	---	126,781	---	---	---	---
Water Operating	1,153,001	1,292,081	(139,080)	46,529	---	(92,551)	---	---	---	149,741	13,293	---	---	---
Total	2,298,559	2,516,424	(217,865)	75,295	---	(142,570)	---	---	---	276,522	13,293	---	---	---
Little Falls														
Garbage/Recycling	340,396	300,455	39,941	16,497	---	56,438	---	---	---	47,229	---	---	---	---
Golf	392,510	497,631	(105,121)	17,453	1,247	(88,915)	---	---	---	15,121	19,713	---	1,247	6,453
Sewer	1,674,406	1,543,156	131,250	98,575	69,341	160,484	---	---	---	100,684	16,179	9,613	71,779	365,000
Storm Water	74,211	4,010	70,201	10,529	---	80,730	---	---	---	10,373	6,566	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	1,558,153	1,028,121	530,032	90,420	60,314	560,138	---	---	---	97,459	6,566	---	58,838	85,000
Total	4,039,676	3,373,373	666,303	233,474	130,902	768,875	---	---	---	270,866	49,024	9,613	131,864	456,453
Littlefork														
Liquor	385,797	374,608	11,189	3,257	---	14,446	---	---	---	20,000	---	---	---	---
Littlefork Medical Center	4,957,694	4,804,516	153,178	179,741	54,590	278,329	---	---	---	---	173,392	---	52,561	45,000
Sewer	38,225	37,231	994	926	---	1,920	---	---	---	---	15,650	---	---	---
Water	93,679	93,777	(98)	4,363	2,139	2,126	---	---	---	---	84,332	---	2,139	9,000
Total	5,475,395	5,310,132	165,263	188,287	56,729	296,821	---	---	---	20,000	273,374	---	54,700	54,000
Long Beach														
Sewer	16,289	15,741	548	4,343	---	4,891	---	---	---	(487,801)	421,000	---	---	---
Total	16,289	15,741	548	4,343	---	4,891	---	---	---	(487,801)	421,000	---	---	---
Long Lake														
Recycling	17,454	20,145	(2,691)	5,715	---	3,024	---	---	---	---	---	---	---	---
Sewer	305,844	404,464	(98,620)	32,465	---	(66,155)	---	---	---	---	---	---	---	---
Surface Water Management	67,122	33,197	33,925	6,145	---	40,070	---	---	---	150,000	17,558	---	---	---
Water	234,487	280,969	(46,482)	97,737	6,720	44,535	---	---	---	125,000	---	---	7,069	25,000
Total	624,907	738,775	(113,868)	142,062	6,720	21,474	---	---	---	275,000	17,558	---	7,069	25,000
Long Prairie														
Liquor	1,120,836	1,012,997	107,839	13,832	---	121,671	---	---	---	110,000	16,176	---	---	---
Sewer	1,004,471	847,275	157,196	28,423	82,350	103,269	---	---	---	538,085	11,380	---	82,350	75,000
Water	624,595	342,683	281,912	76,554	101,940	256,526	---	---	---	50,000	249,085	---	101,940	96,000
Total	2,749,902	2,202,955	546,947	118,809	184,290	481,466	---	---	---	698,085	276,641	---	184,290	171,000
Longville														
Liquor	1,256,233	1,189,163	67,070	3,411	12,139	58,342	---	---	---	35,914	18,562	---	12,139	11,626
Sewer	113,519	127,286	(13,767)	1,204	67,869	(80,432)	---	---	---	---	---	260,000	67,869	269,000
Total	1,369,752	1,316,449	53,303	4,615	80,008	(22,090)	---	---	---	35,914	18,562	260,000	80,008	280,626
Lonsdale														
Liquor	1,297,195	1,333,596	(36,401)	5,132	---	(31,269)	---	---	---	---	19,819	---	---	---
Sewer	370,574	434,906	(64,332)	126,244	153,486	(91,574)	---	---	---	---	10,522	---	156,185	339,000
Water	353,645	244,473	109,172	114,481	4,035	219,618	---	---	---	---	12,976	---	4,050	5,000
Total	2,021,414	2,012,975	8,439	245,857	157,521	96,775	---	---	---	---	43,317	---	160,235	344,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Loretto														
Garbage	44,430	48,793	(4,363)	2,419	---	(1,944)	---	---	---	---	---	---	---	---
Storm Water	41,621	29,860	11,761	246	---	12,007	---	---	---	5,916	2,000	---	---	---
Wastewater	86,657	85,715	942	642	---	1,584	---	---	---	600	11,900	---	---	---
Water	141,947	104,837	37,110	2,418	16,989	22,539	---	---	---	1,000	2,300	---	17,249	33,704
Total	314,655	269,205	45,450	5,725	16,989	34,186	---	---	---	7,516	16,200	---	17,249	33,704
Lowry														
Economic Development Authority	51,040	34,878	16,162	1,375	18,188	(651)	---	---	---	1,015	---	---	18,188	17,228
Sewer	64,384	22,934	41,450	1,298	3,310	39,438	---	---	---	---	---	---	---	---
Water	44,325	25,499	18,826	533	---	19,359	---	---	---	26,675	---	---	---	---
Total	159,749	83,311	76,438	3,206	21,498	58,146	---	---	---	27,690	---	---	18,188	17,228
Lucan														
Sewer	19,830	22,806	(2,976)	1,297	1	(1,680)	---	---	---	---	1,167	---	---	---
Water	57,865	71,267	(13,402)	13,154	15,003	(15,251)	---	---	---	---	8,935	---	15,173	4,000
Total	77,695	94,073	(16,378)	14,451	15,004	(16,931)	---	---	---	---	10,102	---	15,173	4,000
Luverne														
Economic Development Authority	153,566	380,953	(227,387)	93,589	36,005	(169,803)	---	---	---	---	212,434	---	36,005	24,000
Electric	6,157,909	5,025,759	1,132,150	95,258	40,917	1,186,491	---	---	---	45,000	652,589	---	---	---
Lewis & Clark	---	734,009	(734,009)	38,193	---	(695,816)	---	---	---	---	---	---	---	---
Liquor	972,412	908,330	64,082	5,535	---	69,617	---	---	---	38,000	24,383	---	---	---
Refuse	479,226	406,307	72,919	35,934	140	108,713	---	---	---	57,000	---	---	140	---
Sewer	954,163	762,491	191,672	119,986	108,166	203,492	---	41,115	---	59,000	76,297	---	57,407	90,000
Storm Sewer	88,914	63,040	25,874	17,179	---	43,053	---	---	---	---	35,989	---	---	---
Water	1,110,457	822,588	287,869	117,928	164,442	241,355	---	---	---	65,000	113,752	---	74,795	105,000
Total	9,916,647	9,103,477	813,170	523,602	349,670	987,102	---	41,115	---	264,000	1,115,444	---	168,347	219,000
Lyle														
Sewer	65,252	49,796	15,456	---	1,930	13,526	---	---	---	---	---	---	1,930	5,526
Water	59,165	72,151	(12,986)	10,504	11,634	(14,116)	---	---	---	---	---	---	11,634	29,674
Total	124,417	121,947	2,470	10,504	13,564	(590)	---	---	---	---	---	---	13,564	35,200
Lynd														
Housing	27,100	21,535	5,565	586	8,225	(2,074)	---	---	---	---	---	---	8,225	5,400
Sewer	42,975	51,715	(8,740)	5,909	492	(3,323)	---	---	---	---	28,822	---	492	10,696

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	75,464	97,771	(22,307)	3,028	---	(19,279)	---	---	---	(17,940)	---	---	---	
Total	145,539	171,021	(25,482)	9,523	8,717	(24,676)	---	---	---	(17,940)	28,822	---	8,717	16,096
Mabel														
Electric	111,697	92,797	18,900	933	409	19,424	---	---	---	---	279,477	---	409	2,156
Sewer	264,218	235,529	28,689	---	13,389	15,300	---	---	---	---	---	---	13,389	70,532
Water	84,251	49,889	34,362	859	409	34,812	---	---	---	60,000	---	---	409	2,156
Total	460,166	378,215	81,951	1,792	14,207	69,536	---	---	---	60,000	279,477	---	14,207	74,844
Madelia														
Electric	2,750,914	2,478,512	272,402	41,701	76,645	237,458	---	---	---	150,000	8,420	---	52,805	125,000
Liquor	306,224	267,367	38,857	5,841	---	44,698	---	---	---	35,000	2,570	---	---	---
Wastewater	930,372	893,924	36,448	54,774	81,896	9,326	---	---	---	25,000	34,500	---	47,396	226,749
Water	710,706	434,157	276,549	69,222	9,940	335,831	---	---	---	25,000	392,730	---	9,940	225,000
Total	4,698,216	4,073,960	624,256	171,538	168,481	627,313	---	---	---	235,000	438,220	---	110,141	576,749
Madison														
Apartments	149,800	66,961	82,839	12,086	66,016	28,909	---	---	---	---	4,620	---	66,016	---
Electric	1,146,300	1,102,416	43,884	106,615	400	150,099	---	---	---	(29,701)	26,337	---	400	---
Liquor	408,531	396,924	11,607	2,595	---	14,202	---	---	---	---	---	---	---	---
Sanitation	218,357	139,839	78,518	11,245	---	89,763	---	---	---	---	---	---	---	---
Sewer	211,669	230,058	(18,389)	4,936	11,001	(24,454)	---	---	---	---	3,332	---	11,001	16,360
Storm Sewer	129,794	56,489	73,305	4,029	---	77,334	---	---	---	127,100	---	---	---	---
Water	453,892	327,853	126,039	5,506	109,362	22,183	---	---	---	---	14,841	---	109,362	55,640
Total	2,718,343	2,320,540	397,803	147,012	186,779	358,036	---	---	---	97,399	49,130	---	186,779	72,000
Madison Lake														
Refuse	92,519	54,945	37,574	56	---	37,630	---	---	---	48,707	---	---	---	---
Sewer Utility	213,230	231,915	(18,685)	47,347	23,445	5,217	---	---	---	(16,054)	5,203	---	13,611	265,076
Water Utility	104,001	106,782	(2,781)	7,219	13	4,425	---	---	---	4,399	10,904	---	13	---
Total	409,750	393,642	16,108	54,622	23,458	47,272	---	---	---	37,052	16,107	---	13,624	265,076
Magnolia														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	44,480	27,200	17,280	6,111	26,815	(3,424)	---	---	---	---	937	---	26,815	14,200
Total	44,480	27,200	17,280	6,111	26,815	(3,424)	---	---	---	---	937	---	26,815	14,200

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Mahnomen														
Liquor	1,028,485	1,011,581	16,904	56,188	---	73,092	---	---	---	---	---	---	---	---
Sewer	117,342	130,019	(12,677)	100,000	---	87,323	---	100,000	---	14,307	760,501	---	---	---
Water	143,606	206,528	(62,922)	88	7,044	(69,878)	---	---	---	(15,484)	393,407	---	6,244	---
Total	1,289,433	1,348,128	(58,695)	156,276	7,044	90,537	---	100,000	---	(1,177)	1,153,908	---	6,244	---
Mahtomedi														
Sewer Utility	709,539	733,685	(24,146)	55,244	11,698	19,400	---	---	---	---	20,089	530,693	6,853	---
Water Utility	754,045	631,486	122,559	68,651	102,941	88,269	---	---	---	(1,591,227)	1,097,707	203,350	100,249	70,000
Total	1,463,584	1,365,171	98,413	123,895	114,639	107,669	---	---	---	(1,591,227)	1,117,796	734,043	107,102	70,000
Manchester														
Water	4,525	2,869	1,656	---	---	1,656	---	---	---	---	21,872	---	---	---
Total	4,525	2,869	1,656	---	---	1,656	---	---	---	---	21,872	---	---	---
Mankato														
Airport	321,872	1,175,069	(853,197)	334,254	15,481	(534,424)	---	216,106	96,964	(1,288,875)	504,473	---	12,382	75,417
Eastwood Park	---	4,721	(4,721)	652	---	(4,069)	---	---	---	---	---	---	---	---
Economic Development Authority	812,358	1,194,534	(382,176)	467,494	23,466	61,852	376,554	---	3,147	(49,821)	132,645	---	23,466	---
Mankato E.D.A. (Housing)	568,260	3,356,676	(2,788,416)	2,759,932	---	(28,484)	---	2,606,394	---	---	275,417	---	---	---
Mass Transit	416,758	1,605,665	(1,188,907)	1,169,420	721	(20,208)	187,371	363,724	576,116	(12,500)	---	---	---	---
Parking System	166,810	937,839	(771,029)	181,067	10,918	(600,880)	---	---	---	(100,000)	5,186,273	---	---	---
Riverfront 2000 Events & Marketing	---	---	---	19,440	---	19,440	---	---	---	---	---	---	---	---
Riverfront 2000 Major Improvements	---	---	---	15,321	---	15,321	---	---	---	---	---	---	---	---
Riverfront 2000/Civic Center	2,293,817	4,242,454	(1,948,637)	4,385,112	241,042	2,195,433	4,323,928	---	---	2,038,875	690,032	---	241,042	940,000
Storm Water Utility	1,173,147	507,080	666,067	33,113	---	699,180	---	---	---	75,000	3,230	---	---	---
Utility (Refuse portion)	1,326,540	1,191,409	135,131	---	---	135,131	---	---	---	41,615	---	---	---	---
Utility (Sewer portion)	6,691,830	5,768,636	923,194	158,132	518,905	562,421	---	---	---	603,737	1,069,100	---	500,927	1,193,973
Utility (Water portion)	6,090,423	3,961,778	2,128,645	231,582	805,239	1,554,988	---	---	---	569,942	9,372,500	10,092,964	787,332	2,309,000
Total	19,861,815	23,945,861	(4,084,046)	9,755,519	1,615,772	4,055,701	4,887,8	3,186,224	676,227	1,877,973	17,233,670	10,092,964	1,565,149	4,518,390
Mantorville														
Sewer	154,427	143,370	11,057	5,054	3,727	12,384	---	---	---	(540,838)	---	---	3,722	20,996
Water	136,088	94,918	41,170	21	19,286	21,905	---	---	---	(611,621)	---	---	19,603	25,996
Total	290,515	238,288	52,227	5,075	23,013	34,289	---	---	---	(1,152,459)	---	---	23,325	46,992

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Maple Grove														
Community Center	1,833,970	3,099,746	(1,265,776)	---	---	(1,265,776)	---	---	---	(851,000)	---	---	---	---
Sewer	4,072,410	5,434,063	(1,361,653)	1,399,439	---	37,786	---	---	---	496,459	93,468	---	---	---
Street Lights	622,714	669,470	(46,756)	46,392	---	(364)	---	---	---	---	---	---	---	---
Water	3,568,068	4,823,502	(1,255,434)	2,010,843	409,542	345,867	---	---	---	829,000	34,020	---	429,953	1,435,000
Total	10,097,162	14,026,781	(3,929,619)	3,456,674	409,542	(882,487)	---	---	---	474,459	127,488	---	429,953	1,435,000
Maple Lake														
Airport	35,439	67,514	(32,075)	115,022	---	82,947	---	---	---	10,271	---	---	---	---
Liquor	1,026,889	1,022,286	4,603	5,700	---	10,303	---	---	---	740	376	---	---	---
Sewer	518,812	530,917	(12,105)	19,517	12,494	(5,082)	---	---	---	44,811	47,709	---	12,494	30,000
Storm Sewer	13,122	39,091	(25,969)	130	---	(25,839)	---	---	---	---	---	---	---	---
Water	310,366	392,642	(82,276)	30,096	74,629	(126,809)	---	---	---	15,414	89,384	---	74,629	55,000
Total	1,904,628	2,052,450	(147,822)	170,465	87,123	(64,480)	---	---	---	71,236	137,469	---	87,123	85,000
Maple Plain														
Sewer	312,940	248,394	64,546	10,466	9,988	65,024	---	---	---	---	---	---	10,474	31,500
Storm Water	81,196	23,446	57,750	---	---	57,750	---	---	---	---	25,108	---	---	---
Water	289,722	140,158	149,564	21,553	56,326	114,791	---	---	---	---	1,370,908	1,327,206	42,260	90,000
Total	683,858	411,998	271,860	32,019	66,314	237,565	---	---	---	---	1,396,016	1,327,206	52,734	121,500
Mapleton														
Liquor	661,458	649,001	12,457	29,168	---	41,625	---	---	---	---	---	---	---	---
Refuse and Recycling	106,334	100,265	6,069	2,047	---	8,116	---	---	---	---	---	---	---	---
Sewer Utility	173,292	149,556	23,736	24,835	---	48,571	---	---	---	66,000	14,471	---	---	---
Storm Sewer	22,988	4,903	18,085	190	---	18,275	---	---	---	---	---	---	---	---
Water Utility	219,688	150,887	68,801	15,789	---	84,590	---	---	---	66,000	---	---	---	---
Total	1,183,760	1,054,612	129,148	72,029	---	201,177	---	---	---	132,000	14,471	---	---	---
Mapleview														
Economic Development Authority	5,580	44,051	(38,471)	35,788	---	(2,683)	---	---	---	16,434	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	31,740	50,975	(19,235)	---	---	(19,235)	---	---	---	7,413	---	---	---	---
Total	37,320	95,026	(57,706)	35,788	---	(21,918)	---	---	---	23,847	---	---	---	---
Maplewood														
Ambulance	2,595,209	2,106,232	488,977	3,451	55,797	436,631	83	---	---	(34,820)	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Community Center Operations	2,037,610	2,459,366	(421,756)	289,551	21,156	(153,361)	274,561	---	---	(77,776)	---	---	20,444	---
Environmental Utility	1,483,296	1,350,019	133,277	14,077	1,401	145,953	---	---	---	821,025	---	---	---	---
Recycling Program	382,981	353,564	29,417	96,115	2,024	123,508	---	---	---	(1,070)	---	---	---	---
Sanitary Sewer	4,313,760	3,558,291	755,469	64,394	345,584	474,279	---	---	---	979,095	---	---	---	---
Street Light Utility	186,882	180,982	5,900	2,304	---	8,204	---	---	---	---	---	---	---	---
Total	10,999,738	10,008,454	991,284	469,892	425,962	1,035,214	274,64	---	---	1,686,454	---	---	20,444	---
Marble														
Cable T.V.	87,113	114,182	(27,069)	276	---	(26,793)	---	---	---	---	4,800	---	---	---
Internet Service	45,343	18,395	26,948	---	---	26,948	---	---	---	---	---	---	---	---
Sewer Payment	100,394	3,526	96,868	---	148,588	(51,720)	---	---	---	---	---	---	148,588	16,677
Wastewater Treatment Plant	---	210,849	(210,849)	153	---	(210,696)	---	---	---	---	---	---	---	---
Water	41,916	23,891	18,025	411	---	18,436	---	---	---	10,440	12,840	---	---	---
Total	274,766	370,843	(96,077)	840	148,588	(243,825)	---	---	---	10,440	17,640	---	148,588	16,677
Marietta														
Garbage	14,711	15,639	(928)	---	---	(928)	---	---	---	---	---	---	---	---
Sewer	12,039	11,013	1,026	---	---	1,026	---	---	---	---	---	---	---	---
Total	26,750	26,652	98	---	---	98	---	---	---	---	---	---	---	---
Marine On St. Croix														
Wastewater	113,339	105,440	7,899	344,160	316,912	35,147	---	---	---	---	---	---	825	22,000
Total	113,339	105,440	7,899	344,160	316,912	35,147	---	---	---	---	---	---	825	22,000
Marshall														
Liquor	3,397,248	2,860,557	536,691	45,058	---	581,749	---	---	---	375,000	2,137	---	---	---
Marshall Municipal Utilities [4]	38,928,398	36,222,269	2,706,129	2,496,507	1,356,585	3,846,051	---	---	---	1,308,369	6,302,541	6,957,798	1,228,405	1,900,000
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Housing Commission	546,259	761,739	(215,480)	193,578	5,561	(27,463)	---	425,983	---	---	215,818	---	---	---
Surface Water Management	599,216	436,237	162,979	283,346	105,302	341,023	---	---	---	365,649	---	---	104,394	135,000
Wastewater Treatment Facility	3,494,580	3,035,455	459,125	415,421	831,846	42,700	---	---	---	236,404	825,666	---	831,022	795,000
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Weiner Memorial Medical Center [11]	43,310,436	40,683,915	2,626,521	1,969,318	530,251	4,065,588	---	---	---	---	2,849,831	---	1,085,403	1,175,934
Total	90,276,137	84,000,172	6,275,965	5,403,228	2,829,545	8,849,648	---	425,983	---	2,285,422	10,195,993	6,957,798	3,249,224	4,005,934
Mayer														
Sewer Utility	322,344	428,696	(106,352)	561,791	352,327	103,112	375,184	---	---	---	---	---	343,604	592,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Storm Water Utility	17,987	7,464	10,523	2,545	---	13,068	---	---	---	---	---	---	---	
Water Utility	168,237	182,266	(14,029)	143,432	182,245	(52,842)	---	---	---	---	---	---	180,773	270,768
Total	508,568	618,426	(109,858)	707,768	534,572	63,338	375,18	---	---	---	---	---	524,377	862,768
Maynard														
Sewer	45,940	72,216	(26,276)	30,586	11,014	(6,704)	---	---	---	---	5,940	---	11,514	15,500
Water	65,917	64,642	1,275	30,456	39,516	(7,785)	---	---	---	---	---	---	41,045	32,800
Total	111,857	136,858	(25,001)	61,042	50,530	(14,489)	---	---	---	---	5,940	---	52,559	48,300
Mazeppa														
Liquor	346,702	354,558	(7,856)	14,522	---	6,666	---	---	---	25,000	---	---	---	---
Sewer Utility	120,284	116,638	3,646	33,082	---	36,728	---	---	---	(12,156)	---	---	---	---
Water Utility	74,551	53,745	20,806	8,876	---	29,682	---	---	---	39,900	---	---	---	---
Total	541,537	524,941	16,596	56,480	---	73,076	---	---	---	52,744	---	---	---	---
Mc Grath														
Wastewater	17,039	16,033	1,006	31	1,668	(631)	---	---	---	916	---	---	---	1,668
Total	17,039	16,033	1,006	31	1,668	(631)	---	---	---	916	---	---	---	1,668
Mc Gregor														
Sewer [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	--	---	---	---	---	---	---	---	---	---	---	---	---	---
Mc Intosh														
Economic Development Authority	526,975	490,251	36,724	7,254	117,395	(73,417)	---	---	---	---	---	---	117,395	83,033
Public Utilities [1]	138,386	137,974	412	242,188	18,991	223,609	---	---	---	(24,198)	---	---	18,991	12,000
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	665,361	628,225	37,136	249,442	136,386	150,192	---	---	---	(24,198)	---	---	136,386	95,033
Mc Kinley														
Sewer	10,712	14,068	(3,356)	1,365	---	(1,991)	---	---	---	(4,750)	---	---	---	---
Water	10,948	15,382	(4,434)	1,364	---	(3,070)	---	---	---	(4,750)	---	---	---	---
Total	21,660	29,450	(7,790)	2,729	---	(5,061)	---	---	---	(9,500)	---	---	---	---
Meadowlands														
Ambulance	51,461	48,161	3,300	24	657	2,667	---	---	---	2,981	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Sewer	10,614	12,404	(1,790)	43	570	(2,317)	---	---	---	---	---	---	---	---	
Water	15,476	20,656	(5,180)	1,140	369	(4,409)	---	---	---	(1,000)	---	---	---	---	
Total	77,551	81,221	(3,670)	1,207	1,596	(4,059)	---	---	---	1,981	---	---	---	---	
Medford															
Liquor	439,787	421,938	17,849	10,072	3,220	24,701	---	---	---	---	---	---	---	---	
Sewer Utility	158,212	201,652	(43,440)	16,558	12,346	(39,228)	---	---	---	---	712,185	596,952	---	---	
Water Utility	168,368	197,784	(29,416)	26,740	---	(2,676)	---	---	---	---	6,343	---	---	---	
Total	766,367	821,374	(55,007)	53,370	15,566	(17,203)	---	---	---	---	718,528	596,952	---	---	
Medina															
Sanitary Sewer	330,567	428,137	(97,570)	40,236	---	(57,334)	---	---	---	68,250	---	---	---	---	
Storm Water	163,444	68,698	94,746	282	---	95,028	---	---	---	---	16,844	---	---	---	
Water	630,055	673,649	(43,594)	139,967	323,075	(226,702)	---	---	---	(148,047)	596,253	---	315,268	260,000	
Total	1,124,066	1,170,484	(46,418)	180,485	323,075	(189,008)	---	---	---	(79,797)	613,097	---	315,268	260,000	
Melrose															
Ambulance	376,660	398,344	(21,684)	33,593	---	11,909	---	---	---	---	173,054	---	---	---	
Electric	6,239,696	6,407,182	(167,486)	241,521	---	74,035	---	---	---	---	234,170	---	---	---	
Wastewater	1,599,767	1,571,055	28,712	115,072	147,263	(3,479)	---	---	---	---	174,204	---	147,263	165,000	
Water	1,004,684	650,019	354,665	80,469	138,710	296,424	---	---	---	---	75,592	---	138,710	251,000	
Total	9,220,807	9,026,600	194,207	470,655	285,973	378,889	---	---	---	---	657,020	---	285,973	416,000	
Menahga															
Greenwood Connections	4,287,533	4,235,819	51,714	30,841	103,820	(21,265)	---	---	---	---	49,649	---	146,823	352,000	
Liquor	835,488	780,739	54,749	5,692	4,581	55,860	---	---	---	50,000	16,558	---	4,581	12,576	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	417,770	369,980	47,790	9,946	43,781	13,955	---	---	---	---	38,579	---	43,201	53,887	
Total	5,540,791	5,386,538	154,253	46,479	152,182	48,550	---	---	---	50,000	104,786	---	194,605	418,463	
Mendota															
Sewer	19,182	27,031	(7,849)	---	---	(7,849)	---	---	---	---	---	---	---	---	
Total	19,182	27,031	(7,849)	---	---	(7,849)	---	---	---	---	---	---	---	---	
Mendota Heights															
Par 3 Golf Course	187,755	167,187	20,568	2,328	---	22,896	---	---	---	---	82,887	---	---	---	
Sewer Utility	984,710	1,374,040	(389,330)	123,741	---	(265,589)	---	---	---	(8,850)	109,507	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer Utility	262,154	116,052	146,102	17,090	2,632	160,560	---	---	---	126,382	212,579	---	2,632	67,200
Total	1,434,619	1,657,279	(222,660)	143,159	2,632	(82,133)	---	---	---	117,532	404,973	---	2,632	67,200
Mentor														
Liquor	442,443	409,292	33,151	3,462	---	36,613	---	---	---	37,117	---	---	---	---
Total	442,443	409,292	33,151	3,462	---	36,613	---	---	---	37,117	---	---	---	---
Middle River														
Garbage Enterprise	21,570	24,429	(2,859)	6	---	(2,853)	---	---	---	---	---	---	---	---
Sewer Enterprise	38,750	45,576	(6,826)	742	---	(6,084)	---	---	36	(2,000)	18,199	---	---	---
Water Enterprise	47,483	51,668	(4,185)	36	13,185	(17,334)	---	---	36	---	---	---	13,185	5,600
Total	107,803	121,673	(13,870)	784	13,185	(26,271)	---	---	72	(2,000)	18,199	---	13,185	5,600
Milaca														
Building Inspection	21,415	74,297	(52,882)	1,554	---	(51,328)	---	---	---	---	---	---	---	---
Liquor	1,625,504	1,548,192	77,312	12,393	31,240	58,465	---	---	---	25,000	---	---	31,240	34,474
Motor Vehicle	111,259	108,217	3,042	393	---	3,435	---	---	---	---	---	---	---	---
Sewer	318,906	260,371	58,535	21,971	---	80,506	---	---	---	---	9,053	---	---	---
Water	515,501	398,184	117,317	39,079	70,106	86,290	---	---	---	---	210,759	---	69,381	228,114
Total	2,592,585	2,389,261	203,324	75,390	101,346	177,368	---	---	---	25,000	219,812	---	100,621	262,588
Milan														
Refuse	39,522	38,322	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	19,017	7,968	11,049	3,436	---	14,485	---	---	---	---	---	---	---	---
Water	27,995	34,417	(6,422)	2,173	---	(4,249)	---	---	---	---	62,605	---	---	---
Total	86,534	80,707	5,827	5,609	---	11,436	---	---	---	---	62,605	---	---	---
Millerville														
Liquor	310,941	303,056	7,885	4,341	---	12,226	---	---	---	9,680	534	---	---	---
Sewer	6,252	9,120	(2,868)	2,369	---	(499)	---	---	---	(3,030)	---	---	---	---
Total	317,193	312,176	5,017	6,710	---	11,727	---	---	---	6,650	534	---	---	---
Millville														
Water	14,811	8,211	6,600	3,377	---	9,977	---	---	---	---	---	---	---	---
Total	14,811	8,211	6,600	3,377	---	9,977	---	---	---	---	---	---	---	---
Milroy														
Garbage	12,530	8,574	3,956	---	---	3,956	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Sewer	47,294	16,480	30,814	---	---	30,814	---	---	---	15,000	---	---	---	---
Water	62,119	47,528	14,591	---	---	14,591	---	---	---	15,000	---	---	---	---
Total	121,943	72,582	49,361	---	---	49,361	---	---	---	30,000	---	---	---	---
Miltona														
Fire	78,400	102,022	(23,622)	27,954	2,391	1,941	---	---	---	(1,000)	---	---	2,391	11,944
Liquor	619,819	609,766	10,053	17,880	---	27,933	---	---	---	65,000	---	---	---	---
Sewer	76,044	48,116	27,928	467	14,488	13,907	---	---	---	---	---	---	14,089	8,959
Total	774,263	759,904	14,359	46,301	16,879	43,781	---	---	---	64,000	---	---	16,480	20,903
Minneapolis														
Community Planning & Economic Development	7,698,000	2,746,000	4,952,000	---	2,180,000	2,772,000	---	---	---	4,010,000	---	---	---	---
Municipal Parking	52,565,000	41,760,000	10,805,000	---	9,295,000	1,510,000	---	---	---	(3,337,000)	---	---	10,415,000	36,026,000
Park Operating	13,387,862	12,581,698	806,164	546,905	1,180,036	173,033	---	---	---	295,000	673,420	---	97,799	61,215
Sanitary Sewer	41,610,000	39,238,000	2,372,000	---	372,000	2,000,000	---	---	---	629,000	4,818,000	5,865,000	443,000	1,200,000
Solid Waste and Recycling	29,626,000	27,825,000	1,801,000	573,000	---	2,374,000	---	---	---	463,000	896,000	---	---	---
Storm Water	35,109,000	22,464,000	12,645,000	---	847,000	11,798,000	---	---	---	(634,000)	5,545,000	8,877,000	2,244,000	8,620,000
Water Works	61,445,000	54,269,000	7,176,000	---	753,000	6,423,000	---	---	---	1,649,000	15,109,000	10,084,000	5,297,000	5,630,000
Total	241,440,862	200,883,698	40,557,164	1,119,905	14,627,036	27,050,033	---	---	---	3,075,000	27,041,420	24,826,000	18,496,799	51,537,215
Minneota														
Garbage	137,026	112,410	24,616	2,245	4	26,857	---	---	---	53,552	---	---	---	---
Sewer	119,325	168,188	(48,863)	6,844	3	(42,022)	---	---	---	53,574	29,972	---	---	---
Water	144,174	176,613	(32,439)	10,215	23,500	(45,724)	---	---	---	5,200	---	---	23,498	19,004
Total	400,525	457,211	(56,686)	19,304	23,507	(60,889)	---	---	---	112,326	29,972	---	23,498	19,004
Minnesota Lake														
Garbage	54,631	67,754	(13,123)	650	---	(12,473)	---	---	---	---	---	---	---	---
Sewer	120,373	122,979	(2,606)	4,105	---	1,499	---	---	---	150,000	---	---	---	---
Water	67,743	62,400	5,343	4,569	---	9,912	---	---	---	---	8,000	---	---	---
Total	242,747	253,133	(10,386)	9,324	---	(1,062)	---	---	---	150,000	8,000	---	---	---
Minnetonka														
Environmental	994,102	879,639	114,463	217,501	---	331,964	---	---	---	163,800	---	---	---	---
Grays Bay Marina	225,851	230,760	(4,909)	7,771	---	2,862	---	---	---	(9,100)	---	---	---	---
Ice Arena	876,255	1,028,072	(151,817)	---	---	(151,817)	---	---	---	48,900	7,200	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Water	1,853,346	1,139,945	713,401	67,474	---	780,875	---	---	---	144,900	981,074	---	---	---
Water and Sewer Utilities [3]	10,389,772	12,726,810	(2,337,038)	732,402	488,037	(2,092,673)	---	---	---	1,241,600	3,152,550	4,215,000	488,037	5,010,000
Williston Fitness Center	1,105,237	1,171,366	(66,129)	600	---	(65,529)	---	---	---	(289,100)	24,642	---	---	---
Total	15,444,563	17,176,592	(1,732,029)	1,025,748	488,037	(1,194,318)	---	---	---	1,301,000	4,165,466	4,215,000	488,037	5,010,000
Minnetonka Beach														
Sewer	56,367	61,848	(5,481)	1,967	---	(3,514)	---	---	---	---	---	---	---	---
Water	85,998	76,308	9,690	1,237	---	10,927	---	---	---	(95,210)	59,448	---	---	---
Total	142,365	138,156	4,209	3,204	---	7,413	---	---	---	(95,210)	59,448	---	---	---
Minnetrissa														
Recycling	90,140	84,005	6,135	20,421	---	26,556	---	---	---	---	---	---	---	---
Sewer	475,291	732,035	(256,744)	7,493	---	(249,251)	---	---	---	---	48,745	---	---	---
Storm Water	86,885	186,620	(99,735)	1,505	---	(98,230)	---	---	---	---	---	---	---	---
Water	501,359	454,587	46,772	114,425	91,405	69,792	---	---	---	---	61,659	---	95,972	1,100,000
Total	1,153,675	1,457,247	(303,572)	143,844	91,405	(251,133)	---	---	---	---	110,404	---	95,972	1,100,000
Montevideo														
Building Inspection	47,822	82,782	(34,960)	1,185	---	(33,775)	---	---	---	---	---	---	---	---
Economic Development & Housing	210,762	176,031	34,731	44,652	52,695	26,688	---	---	---	---	64,478	---	52,695	1,582,868
Liquor	1,881,974	1,776,934	105,040	2,136	---	107,176	---	---	---	100,000	---	---	---	---
Refuse	596,280	596,280	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	1,582,358	1,355,670	226,688	114,706	161,984	179,410	---	---	---	---	1,669,640	539,600	157,373	466,705
Total	4,319,196	3,987,697	331,499	162,679	214,679	279,499	---	---	---	100,000	1,734,118	539,600	210,068	2,049,573
Montgomery														
Housing and Redevelopment Authority	177,900	288,280	(110,380)	54,543	5,550	(61,387)	---	122,138	---	---	---	---	---	---
Refuse	---	244	(244)	---	---	(244)	---	---	---	---	---	---	---	---
Sewer Utility	685,512	547,180	138,332	43,759	82,758	99,333	---	---	---	---	13,116	---	73,564	464,000
Water Utility	584,843	449,760	135,083	43,038	329,789	(151,668)	---	---	---	---	---	---	303,032	328,000
Total	1,448,255	1,285,464	162,791	141,340	418,097	(113,966)	---	122,138	---	---	13,116	---	376,596	792,000
Monticello														
Cemetery	26,783	29,267	(2,484)	2,024	---	(460)	---	---	---	---	---	---	---	---
Fiber Optics	81,258	783,848	(702,590)	258,867	806,389	(1,250,112)	---	---	---	---	1,534,116	25,332,811	806,389	---
Liquor	4,088,681	3,646,946	441,735	82,710	---	524,445	---	---	---	171,619	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sewer	1,338,199	2,065,360	(727,161)	106,819	20,125	(640,467)	---	---	---	(21,561)	829,223	---	20,125	---
Water	992,432	975,846	16,586	97,283	---	113,869	---	---	---	221,187	---	---	---	---
Total	6,527,353	7,501,267	(973,914)	547,703	826,514	(1,252,725)	---	---	---	371,245	2,363,339	25,332,811	826,514	---
Montrose														
Refuse	200,660	196,521	4,139	6,803	---	10,942	---	---	---	---	---	---	---	---
Sanitary Sewer	162,104	298,560	(136,456)	80,661	41,490	(97,285)	---	---	---	117,291	671,921	641,994	25,741	75,000
Storm Water	37,375	31,825	5,550	26,335	---	31,885	---	---	---	70,000	---	---	---	---
Wastewater Treatment	406,347	373,387	32,960	112,047	130,653	14,354	---	---	---	(9,116)	---	---	133,083	266,000
Water	306,842	295,819	11,023	82,319	31,869	61,473	---	---	---	198,177	---	---	25,498	35,000
Total	1,113,328	1,196,112	(82,784)	308,165	204,012	21,369	---	---	---	376,352	671,921	641,994	184,322	376,000
Moorhead														
Airport	73,885	328,114	(254,229)	116,694	---	(137,535)	---	---	---	(78,064)	118,775	---	---	---
Broadband	1,005,213	1,426,732	(421,519)	479,532	36,176	21,837	---	---	---	(283,598)	85,288	---	37,579	367,195
Electric	28,643,650	19,925,887	8,717,763	442,841	482,671	8,677,933	---	---	---	6,080,598	3,435,428	---	487,671	840,367
Forestry	772,102	663,682	108,420	4,206	---	112,626	---	---	---	38,793	---	---	---	---
Golf Course	1,026,544	1,528,180	(501,636)	44,097	206,730	(664,269)	---	---	---	(458,332)	47,493	---	206,444	170,000
Pest Control	324,529	242,417	82,112	9,755	---	91,867	---	---	---	64,167	---	---	---	---
Public Housing	1,561,330	1,495,771	65,559	14,607	10,206	69,960	---	---	---	---	202,745	---	10,206	130,000
Sanitation	3,551,538	3,185,442	366,096	59,120	---	425,216	---	---	---	411,341	---	---	---	---
Sports Center	527,244	892,520	(365,276)	67,144	11,466	(309,598)	---	---	---	(133,376)	---	---	11,866	50,000
Storm Water	968,339	832,229	136,110	19,492	---	155,602	---	---	---	64,625	---	---	---	---
Wastewater Treatment	5,289,841	4,786,582	503,259	484,591	892,707	95,143	---	---	---	347,641	8,103,963	---	803,422	841,395
Water	6,091,578	4,243,711	1,847,867	264,226	613,366	1,498,727	---	---	---	306,000	1,642,415	---	626,266	1,649,941
Total	49,835,793	39,551,267	10,284,526	2,006,305	2,253,322	10,037,509	---	---	---	6,359,795	13,636,107	---	2,183,454	4,048,898
Moose Lake														
Cemetery	4,725	14,568	(9,843)	---	---	(9,843)	---	---	---	---	---	---	---	---
Electric	3,095,792	2,711,599	384,193	335,153	85,097	634,249	---	---	---	109,449	298,205	---	91,717	480,000
Liquor	991,568	1,033,883	(42,315)	21,633	54,058	(74,740)	---	---	---	---	---	---	54,058	---
Motor Vehicle	105,387	96,798	8,589	---	---	8,589	---	---	---	99,804	---	---	---	---
Sewer	357,599	321,506	36,093	---	23,028	13,065	---	---	---	---	374,528	---	45,356	129,127
Water	224,151	125,828	98,323	---	80,258	18,065	---	---	---	---	---	---	80,845	17,000
Total	4,779,222	4,304,182	475,040	356,786	242,441	589,385	---	---	---	209,253	672,733	---	271,976	626,127

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Mora														
Electric	5,283,769	5,030,473	253,296	159,244	1,412	411,128	---	---	---	20,000	16,840	---	---	---
Liquor	2,271,548	2,046,372	225,176	17,883	---	243,059	---	---	---	270,000	---	---	---	---
Sewer	797,866	644,735	153,131	64,295	72,410	145,016	---	---	---	---	45,032	232,683	72,410	242,370
Water	480,212	509,849	(29,637)	54,230	49,149	(24,556)	---	---	---	---	---	182,822	49,149	15,630
Total	8,833,395	8,231,429	601,966	295,652	122,971	774,647	---	---	---	290,000	61,872	415,505	121,559	258,000
Morgan														
Natural Gas	144,816	41,875	102,941	4,382	---	107,323	---	---	---	18,500	---	---	---	---
Sewer	168,580	97,004	71,576	2,368	---	73,944	---	---	---	56,200	---	---	---	---
Water	128,401	135,297	(6,896)	385	---	(6,511)	---	---	---	59,500	---	---	---	---
Total	441,797	274,176	167,621	7,135	---	174,756	---	---	---	134,200	---	---	---	---
Morris														
Liquor	1,484,436	1,369,799	114,637	8,894	---	123,531	---	---	---	50,000	---	---	---	---
Refuse Collection	316,449	301,142	15,307	5,255	---	20,562	---	---	---	10,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [3]	1,043,479	1,035,313	8,166	85,813	51,086	42,893	---	---	---	144,000	111,460	---	53,048	178,217
Total	2,844,364	2,706,254	138,110	99,962	51,086	186,986	---	---	---	204,000	111,460	---	53,048	178,217
Morristown														
Refuse	46,369	46,810	(441)	393	---	(48)	---	---	---	---	---	---	---	---
Wastewater	120,039	126,966	(6,927)	1,605	14,569	(19,891)	---	---	---	---	1,917	---	14,569	58,997
Water	91,931	44,513	47,418	1,158	4,793	43,783	---	---	---	---	---	---	4,793	25,000
Total	258,339	218,289	40,050	3,156	19,362	23,844	---	---	---	---	1,917	---	19,362	83,997
Morton														
Liquor	243,348	267,649	(24,301)	4,462	---	(19,839)	---	---	---	100,000	---	---	---	---
Sewer	46,939	44,731	2,208	---	---	2,208	---	---	---	5,300	---	---	---	---
Water	58,729	32,153	26,576	---	---	26,576	---	---	---	35,510	---	---	---	---
Total	349,016	344,533	4,483	4,462	---	8,945	---	---	---	140,810	---	---	---	---
Motley														
Sewer Utility	396,630	195,126	201,504	27,455	4,389	224,570	---	---	---	52,831	---	---	4,389	11,820
Solid Waste	45,564	44,173	1,391	2,092	---	3,483	---	---	---	4,375	---	---	---	---
Water Utility	335,473	120,884	214,589	5,959	26,329	194,219	---	---	---	57,900	---	---	26,329	38,180
Total	777,667	360,183	417,484	35,506	30,718	422,272	---	---	---	115,106	---	---	30,718	50,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Mound														
Housing and Redevelopment Authority	159,993	338,740	(178,747)	181,309	---	2,562	---	173,187	---	---	48,435	---	---	---
Liquor	2,696,659	2,574,972	121,687	---	51,777	69,910	---	---	---	---	---	---	51,777	55,000
Recycling	200,683	237,023	(36,340)	29,657	---	(6,683)	---	---	---	---	---	---	---	---
Sewer	1,411,834	1,335,043	76,791	54,492	57,785	73,498	---	---	---	---	1,314,990	---	57,785	74,748
Storm Sewer	151,826	117,948	33,878	119,760	77,961	75,677	---	---	---	---	1,233,946	---	77,961	57,500
Water	890,769	1,049,222	(158,453)	5,668	327,441	(480,226)	---	---	---	---	1,753,034	1,840,373	327,441	257,750
Total	5,511,764	5,652,948	(141,184)	390,886	514,964	(265,262)	---	173,187	---	---	4,350,405	1,840,373	514,964	444,998
Mounds View														
Sanitary Sewer	1,135,992	1,178,647	(42,655)	149,549	---	106,894	---	---	---	142,030	4,758	---	---	---
Storm Water	224,391	196,954	27,437	57,985	---	85,422	---	---	---	16,000	---	---	---	---
Street Light	77,865	70,335	7,530	6,222	---	13,752	---	---	---	2,060	---	---	---	---
Water	790,119	746,164	43,955	133,370	37,431	139,894	---	---	---	108,115	358,853	---	37,431	190,000
Total	2,228,367	2,192,100	36,267	347,126	37,431	345,962	---	---	---	268,205	363,611	---	37,431	190,000
Mountain Iron														
Electric	1,696,771	1,721,743	(24,972)	9,969	---	(15,003)	---	---	---	9,827	110,425	---	---	---
Mountain Manor Apartments	197,889	157,556	40,333	7,580	21,641	26,272	---	---	---	(18,770)	26,350	---	21,704	7,002
Refuse Removal and Recycling	383,844	357,451	26,393	16,282	---	42,675	---	---	---	---	---	---	---	---
Wastewater Treatment	338,357	384,121	(45,764)	11,739	---	(34,025)	---	---	---	---	---	---	---	---
Water	247,559	283,130	(35,571)	8,358	34,941	(62,154)	---	---	---	(65,710)	---	---	35,063	35,000
Total	2,864,420	2,904,001	(39,581)	53,928	56,582	(42,235)	---	---	---	(74,653)	136,775	---	56,767	42,002
Mountain Lake														
8-Plex	56,220	42,427	13,793	633	25,956	(11,530)	---	---	---	---	---	---	25,956	8,277
Electric Utility	1,873,740	1,746,099	127,641	107,406	83,387	151,660	---	---	498	110,000	126,585	142,703	62,521	313,750
Heritage Estates	25,080	24,069	1,011	342	10,493	(9,140)	---	---	---	---	---	---	10,493	5,544
Sewer Utility	303,484	218,201	85,283	4,777	49,550	40,510	---	---	212	---	40,000	---	49,842	42,150
Water Utility	404,607	348,561	56,046	3,195	48,351	10,890	---	---	212	---	210,698	---	48,838	152,800
Total	2,663,131	2,379,357	283,774	116,353	217,737	182,390	---	---	922	110,000	377,283	142,703	197,650	522,521
Murdock														
Garbage	23,890	13,091	10,799	---	---	10,799	---	---	---	---	---	---	---	---
Sewer	13,818	59,252	(45,434)	18,763	---	(26,671)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	31,855	56,808	(24,953)	---	---	(24,953)	---	---	---	---	---	---	---	---
Total	69,563	129,151	(59,588)	18,763	---	(40,825)	---	---	---	---	---	---	---	---
Myrtle														
Water	2,890	2,596	294	434	---	728	---	---	---	(132)	---	---	---	---
Total	2,890	2,596	294	434	---	728	---	---	---	(132)	---	---	---	---
Nashua														
Water	1,073	634	439	245	---	684	---	---	---	---	---	---	---	---
Total	1,073	634	439	245	---	684	---	---	---	---	---	---	---	---
Nashwauk														
Ambulance [*]	159,843	155,606	4,237	48,702	---	52,939	---	---	---	37,890	8,500	---	---	---
Public Utilities [30] [*]	925,661	691,035	234,626	7,367	---	241,993	---	---	---	155,647	---	---	---	---
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	1,085,504	846,641	238,863	56,069	---	294,932	---	---	---	193,537	8,500	---	---	---
Nassau														
Sewer	16,292	15,540	752	---	---	752	---	---	---	---	---	---	---	---
Total	16,292	15,540	752	---	---	752	---	---	---	---	---	---	---	---
Nelson														
Sewer	4,857	9,574	(4,717)	2,621	---	(2,096)	---	---	---	---	---	---	---	---
Total	4,857	9,574	(4,717)	2,621	---	(2,096)	---	---	---	---	---	---	---	---
Nerstrand														
Sewer	85,731	77,208	8,523	3,760	44,717	(32,434)	---	122,056	---	---	62,573	---	44,543	11,500
Water	30,175	24,527	5,648	1,154	---	6,802	---	---	---	---	34,970	---	---	---
Total	115,906	101,735	14,171	4,914	44,717	(25,632)	---	122,056	---	---	97,543	---	44,543	11,500
Nevis														
Liquor	490,356	460,994	29,362	2,483	---	31,845	---	---	---	45,023	---	---	---	---
Sewer	107,530	148,325	(40,795)	6,083	25,110	(59,822)	---	---	---	---	---	---	25,110	22,000
Water	32,317	58,943	(26,626)	12,589	---	(14,037)	---	---	---	---	---	---	---	---
Total	630,203	668,262	(38,059)	21,155	25,110	(42,014)	---	---	---	45,023	---	---	25,110	22,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
New Auburn															
Sewer	85,014	40,356	44,658	2,106	---	46,764	---	---	---	42,867	---	---	---	---	---
Water	84,590	81,962	2,628	7,006	14,497	(4,863)	---	---	315,307	(69,659)	15,500	---	17,424	348,847	
Total	169,604	122,318	47,286	9,112	14,497	41,901	---	---	315,307	(26,792)	15,500	---	17,424	348,847	
New Brighton															
Municipal Golf Course	311,314	298,910	12,404	3,359	27,411	(11,648)	---	---	---	(25,400)	---	---	27,411	30,000	
Sewer Utility	1,928,655	2,273,000	(344,345)	154,014	---	(190,331)	---	---	---	261,200	---	---	---	---	
Storm Water Management Utility	776,443	469,272	307,171	51,345	8,179	350,337	---	---	---	153,592	---	---	4,364	35,000	
Street Light System	149,436	162,066	(12,630)	---	1,295	(13,925)	---	---	---	---	---	---	---	---	
Water Utility	1,204,251	1,402,028	(197,777)	205,018	5,788	1,453	---	---	---	352,237	---	---	5,788	30,000	
Total	4,370,099	4,605,276	(235,177)	413,736	42,673	135,886	---	---	---	741,629	---	---	37,563	95,000	
New Germany															
Sewer	50,315	14,053	36,262	8,389	26,105	18,546	---	---	---	---	23,034	---	26,105	20,000	
Water	47,745	25,323	22,422	11,175	64,148	(30,551)	---	---	---	---	307,056	---	64,148	---	
Total	98,060	39,376	58,684	19,564	90,253	(12,005)	---	---	---	---	330,090	---	90,253	20,000	
New Hope															
Golf Course	330,782	349,496	(18,714)	17,661	27,685	(28,738)	---	---	---	---	---	---	27,647	25,000	
Ice Arena	655,832	774,152	(118,320)	7,736	---	(110,584)	---	---	---	---	---	---	---	4,266	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Storm Water	951,699	288,445	663,254	28,312	70,502	621,064	---	---	---	---	340,847	---	70,662	177,900	
Street Lighting	133,634	121,661	11,973	3,567	---	15,540	---	---	---	---	---	---	---	---	
Water and Sewer [3]	5,151,776	4,861,765	290,011	40,455	40,229	290,237	---	---	---	---	746,156	---	40,691	142,100	
Total	7,223,723	6,395,519	828,204	97,731	138,416	787,519	---	---	---	---	1,087,003	---	139,000	349,266	
New London															
Sewer	368,200	370,051	(1,851)	4,142	---	2,291	---	---	---	---	---	---	---	---	
Water	234,034	242,896	(8,862)	13,675	---	4,813	---	---	---	---	---	---	---	---	
Total	602,234	612,947	(10,713)	17,817	---	7,104	---	---	---	---	---	---	---	---	
New Munich															
Sewer [0]	22,383	29,329	(6,946)	20,938	---	13,992	145	---	20,000	---	---	---	---	---	
Water [0]	32,150	25,149	7,001	27,442	---	34,443	483	---	23,850	---	---	---	---	---	
Total	54,533	54,478	55	48,380	---	48,435	628	---	43,850	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
New Prague														
Ambulance	287,427	191,012	96,415	10,585	---	107,000	---	---	3,900	---	---	---	---	---
Economic Development Authority	18,000	64,807	(46,807)	11,960	13,564	(48,411)	---	---	---	---	---	---	13,564	26,727
Electric	6,127,864	6,193,552	(65,688)	114,726	20,123	28,915	---	---	---	---	148,602	---	21,730	115,000
Golf	741,956	899,559	(157,603)	4,812	39,048	(191,839)	---	---	---	---	8,447	---	38,135	82,922
Sewer	812,358	746,869	65,489	174,199	93,970	145,718	---	---	---	---	6,955,227	7,341,173	62,299	456,648
Storm Water	158,420	187,781	(29,361)	3,460	49,024	(74,925)	---	---	---	---	1,386	---	47,928	---
Water	965,433	911,834	53,599	90,844	209,853	(65,410)	---	---	---	---	589,252	126,256	207,657	265,000
Total	9,111,458	9,195,414	(83,956)	410,586	425,582	(98,952)	---	---	3,900	---	7,702,914	7,467,429	391,313	946,297
New Richland														
Cedar Pointe Housing	48,438	45,581	2,857	---	8,145	(5,288)	---	---	---	---	---	---	8,145	24,364
Nursing Home	3,265,834	3,366,866	(101,032)	27,294	6,565	(80,303)	---	---	---	---	68,424	---	---	---
Sewer Utility	130,350	270,368	(140,018)	9,497	---	(130,521)	---	---	---	---	---	---	---	---
Water Utility	222,977	164,204	58,773	5,429	70,412	(6,210)	---	---	---	---	---	---	59,511	62,000
Total	3,667,599	3,847,019	(179,420)	42,220	85,122	(222,322)	---	---	---	---	68,424	---	67,656	86,364
New Trier														
Water Fund	13,001	8,852	4,149	521	---	4,670	---	---	---	---	---	---	---	---
Total	13,001	8,852	4,149	521	---	4,670	---	---	---	---	---	---	---	---
New Ulm														
District Energy	923,909	630,623	293,286	4,561	---	297,847	---	---	222	(66,000)	17,665	---	---	---
Economic Development	929,154	1,221,519	(292,365)	585,714	108,116	185,233	---	544,618	---	---	265,927	---	111,499	397,248
Electric	21,184,558	20,998,624	185,934	319,631	457,133	48,432	---	---	6,693	66,000	1,633,029	6,782,500	375,548	6,457,500
Natural Gas	12,172,047	11,624,536	547,511	140,650	24,185	663,976	---	---	2,629	211	253,348	---	21,613	105,000
Wastewater	2,653,069	2,702,169	(49,100)	293,815	144,431	100,284	---	---	2,069	---	2,392,900	---	104,946	2,076,404
Water	2,691,170	2,359,177	331,993	54,431	157,515	228,909	23,240	---	1,845	---	613,546	1,795,000	126,605	2,815,000
Total	40,553,907	39,536,648	1,017,259	1,398,802	891,380	1,524,681	23,240	544,618	13,458	211	5,176,415	8,577,500	740,211	11,851,152
New York Mills														
Gas	1,389,516	1,139,113	250,403	1,106	15,510	235,999	---	---	---	164,100	700	---	15,510	30,000
Liquor	709,652	668,037	41,615	3,599	---	45,214	---	---	---	56,000	---	---	---	---
Sewer	284,383	138,576	145,807	2,110	16,369	131,548	---	244,108	---	40,000	491,770	648,754	16,369	99,320
Water	179,082	182,596	(3,514)	7,337	---	3,823	---	---	---	55,500	246,962	315,000	---	---
Total	2,562,633	2,128,322	434,311	14,152	31,879	416,584	---	244,108	---	315,600	739,432	963,754	31,879	129,320

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Newfolden														
Electric	102,318	68,892	33,426	1,699	---	35,125	---	---	---	28,434	---	---	---	---
Sewer	47,987	47,778	209	727	6,637	(5,701)	---	---	---	(2,000)	---	---	6,637	5,000
Water	53,316	40,044	13,272	1,865	7,733	7,404	---	---	---	---	---	---	7,733	11,583
Total	203,621	156,714	46,907	4,291	14,370	36,828	---	---	---	26,434	---	---	14,370	16,583
Newport														
Sewer	302,220	272,703	29,517	15,462	---	44,979	---	---	---	---	---	---	---	---
Street Light	42,091	35,361	6,730	177	---	6,907	---	---	---	---	---	---	---	---
Water	135,820	189,080	(53,260)	6,518	---	(46,742)	---	---	---	---	---	---	---	---
Total	480,131	497,144	(17,013)	22,157	---	5,144	---	---	---	---	---	---	---	---
Nicollet														
Economic Development Authority	75,269	80,659	(5,390)	8,086	20,150	(17,454)	---	---	---	---	---	---	20,150	6,391
Sewer Utility	193,431	122,396	71,035	8,601	21,082	58,554	---	---	---	40,000	---	---	21,821	63,961
Water Utility	143,476	186,646	(43,170)	33,055	40,078	(50,193)	24,875	---	1,628	40,000	67,512	---	38,537	35,000
Total	412,176	389,701	22,475	49,742	81,310	(9,093)	24,875	---	1,628	80,000	67,512	---	80,508	105,352
Nielsville														
Electric	58,743	54,873	3,870	---	---	3,870	---	---	---	---	---	---	---	---
Garbage	5,621	7,148	(1,527)	---	---	(1,527)	---	---	---	---	---	---	---	---
Sewer	11,292	48,669	(37,377)	---	7,089	(44,466)	---	---	---	(3,589)	---	---	7,089	---
Water	18,355	28,812	(10,457)	---	250	(10,707)	---	---	---	5,094	2,322	---	250	2,485
Total	94,011	139,502	(45,491)	---	7,339	(52,830)	---	---	---	1,505	2,322	---	7,339	2,485
Nisswa														
Liquor	2,749,960	2,698,168	51,792	---	---	51,792	---	---	---	200,000	---	---	---	---
Sewer	274,684	442,390	(167,706)	11,929	35,544	(191,321)	---	---	---	---	62,477	---	38,111	208,151
Total	3,024,644	3,140,558	(115,914)	11,929	35,544	(139,529)	---	---	---	200,000	62,477	---	38,111	208,151
Norcross														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Refuse [1]	13,136	9,238	3,898	---	---	3,898	---	---	---	(1,101)	2,392	---	---	---
Total	13,136	9,238	3,898	---	---	3,898	---	---	---	(1,101)	2,392	---	---	---
North Branch														
Electric	3,532,086	3,517,073	15,013	182,395	161,478	35,930	---	---	---	---	1,293,315	2,790,000	161,478	145,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Liquor	2,120,712	1,968,754	151,958	1,875	36,354	117,479	---	---	---	205,310	---	---	36,354	40,000
S.A.C.	163,407	---	163,407	6,974	---	170,381	---	---	---	500,000	---	---	---	---
Sewer	712,179	1,034,954	(322,775)	10,859	285,390	(597,306)	---	---	---	(447,043)	40,131	---	282,919	600,000
Storm Sewer Utility	167,310	255,838	(88,528)	8,886	7,476	(87,118)	---	---	---	152,433	---	90,000	7,476	40,000
Trunk	154,974	---	154,974	16,282	---	171,256	---	---	---	235,754	---	---	---	---
Water	577,598	835,824	(258,226)	169,086	304,512	(393,652)	---	---	---	---	3,857,790	3,110,000	296,374	120,000
Total	7,428,266	7,612,443	(184,177)	396,357	795,210	(583,030)	---	---	---	646,454	5,191,236	5,990,000	784,601	945,000
North Mankato														
Sanitary Collection	1,306,662	1,243,723	62,939	50,000	61,079	51,860	50,000	---	---	52,100	---	---	59,900	55,000
Sewer	1,561,157	1,334,673	226,484	12,314	95,101	143,697	---	---	---	293,630	23,269	---	95,101	183,857
Storm Water	263,539	147,942	115,597	---	5,037	110,560	---	---	---	105,585	---	---	5,037	---
Water	1,611,559	1,243,411	368,148	29,135	135,658	261,625	193	---	---	387,540	---	---	132,570	150,000
Total	4,742,917	3,969,749	773,168	91,449	296,875	567,742	50,193	---	---	838,855	23,269	---	292,608	388,857
North St. Paul														
Electric	8,938,103	8,513,254	424,849	62,727	6,057	481,519	---	---	---	818,559	114,973	---	6,057	---
Fiber Optic	92,294	---	92,294	19,261	76,324	35,231	---	---	---	---	872,736	---	76,324	---
Solid Waste	878,230	729,952	148,278	12,631	---	160,909	---	---	---	212,251	3,274	---	---	---
Surface Water	439,484	318,614	120,870	18,631	37,723	101,778	---	---	---	---	---	---	37,723	182,000
Wastewater	1,261,565	1,225,979	35,586	46,956	88,061	(5,519)	---	---	---	233,210	150,211	---	88,061	71,500
Water	1,021,017	1,425,368	(404,351)	36,563	97,779	(465,567)	---	---	---	35,000	290,514	---	97,779	71,500
Total	12,630,693	12,213,167	417,526	196,769	305,944	308,351	---	---	---	1,299,020	1,431,708	---	305,944	325,000
Northfield														
Garbage	753,551	733,098	20,453	7,921	---	28,374	---	---	---	2,000	---	---	---	---
Liquor	2,629,524	2,519,314	110,210	35,582	---	145,792	---	---	---	131,280	27,720	---	---	---
Municipal Hospital	57,053,212	56,780,619	272,593	1,915,210	1,797,897	389,906	---	---	---	---	2,393,582	---	1,747,193	903,755
Storm Water Drainage	314,743	223,623	91,120	150,621	71,461	170,280	---	---	150,621	2,000	360,183	140,000	70,359	500,000
Wastewater	3,211,978	2,743,807	468,171	127,178	619,124	(23,775)	---	---	---	15,560	439,944	---	576,074	1,788,000
Water	2,023,565	1,322,077	701,488	122,690	83,242	740,936	---	---	---	13,560	132,239	---	83,242	405,000
Total	65,986,573	64,322,538	1,664,035	2,359,202	2,571,724	1,451,513	---	---	150,621	164,400	3,353,668	140,000	2,476,868	3,596,755
Northome														
Laundromat [21]	106	---	106	---	---	106	---	---	---	---	---	---	---	---
Liquor	3,950	4,908	(958)	3,220	---	2,262	---	---	---	---	---	13,333	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	63,372	57,778	5,594	---	3,616	1,978	---	---	---	---	---	---	3,616	11,000
Total	67,428	62,686	4,742	3,220	3,616	4,346	---	---	---	---	---	13,333	3,616	11,000
Northrop														
Sewer	12,994	9,620	3,374	1,929	---	5,303	---	---	---	---	---	---	---	---
Water	17,820	18,203	(383)	61	---	(322)	---	---	---	---	51,340	---	---	---
Total	30,814	27,823	2,991	1,990	---	4,981	---	---	---	---	51,340	---	---	---
Norwood Young America														
Harbor at Peace	1,024,266	869,712	154,554	20,342	351,775	(176,879)	---	---	---	(17,616)	27,748	---	340,249	---
Sewer	373,194	488,258	(115,064)	50,844	118,977	(183,197)	---	---	---	22,965	441,729	---	120,579	128,125
Storm Water	60,538	84,690	(24,152)	7,267	---	(16,885)	---	---	---	30,622	---	---	---	---
Swimming Pool [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	452,283	345,471	106,812	52,947	106,734	53,025	---	---	---	31,010	766,198	2,654,805	86,585	121,875
Total	1,910,281	1,788,131	122,150	131,400	577,486	(323,936)	---	---	---	66,981	1,235,675	2,654,805	547,413	250,000
Oak Park Heights														
Garbage [25]	494	---	494	258	---	752	---	---	---	46,566	---	---	---	---
Sewer	656,809	670,661	(13,852)	19,032	---	5,180	---	---	---	115,216	---	---	---	---
Storm Sewer	74,257	59,115	15,142	7,608	---	22,750	---	---	---	2,300	---	---	---	---
Water	475,858	406,165	69,693	16,182	---	85,875	---	---	---	351,001	---	---	---	---
Total	1,207,418	1,135,941	71,477	43,080	---	114,557	---	---	---	515,083	---	---	---	---
Oakdale														
Ambulance	425,039	604,263	(179,224)	222,945	---	43,721	105,002	---	3,385	---	---	---	---	---
Sewer Enterprise	2,783,212	2,867,718	(84,506)	175,433	---	90,927	---	---	---	256,250	---	---	---	---
Street Light	327,113	465,992	(138,879)	---	---	(138,879)	---	---	---	(12,500)	---	---	---	---
Water Enterprise	2,054,256	2,136,491	(82,235)	199,489	---	117,254	---	---	6,225	256,250	---	---	---	---
Total	5,589,620	6,074,464	(484,844)	597,867	---	113,023	105,000	---	9,610	500,000	---	---	---	---
Odessa														
Sewer	23,632	10,715	12,917	5,198	---	18,115	5,198	25,950	---	---	26,134	---	---	---
Water	33,231	62,142	(28,911)	3,810	10,440	(35,541)	---	---	---	---	---	---	10,440	8,000
Total	56,863	72,857	(15,994)	9,008	10,440	(17,426)	5,198	25,950	---	---	26,134	---	10,440	8,000
Odin														
Sewage	5,796	6,040	(244)	6	---	(238)	---	---	---	815	1,624	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	13,278	14,695	(1,417)	73	3,572	(4,916)	---	---	---	(225)	275	---	3,572	2,254
Total	19,074	20,735	(1,661)	79	3,572	(5,154)	---	---	---	590	1,899	---	3,572	2,254
Ogema														
Liquor Store	354,223	304,744	49,479	3,819	---	53,298	---	---	---	50,000	---	---	---	---
Sewer	2,733	50,586	(47,853)	77	---	(47,776)	---	---	---	(55,000)	---	---	---	---
Water	57,157	21,147	36,010	380	---	36,390	---	---	---	(7,272)	---	---	---	---
Total	414,113	376,477	37,636	4,276	---	41,912	---	---	---	(12,272)	---	---	---	---
Ogilvie														
Liquor	375,844	366,144	9,700	8,619	---	18,319	---	---	---	3,075	---	---	---	---
Sewer	92,830	75,140	17,690	1,940	---	19,630	---	---	---	29,652	---	---	---	---
Water	47,862	56,471	(8,609)	8	---	(8,601)	---	---	---	(7,000)	---	---	---	---
Total	516,536	497,755	18,781	10,567	---	29,348	---	---	---	25,727	---	---	---	---
Okabena														
Liquor	242,768	269,456	(26,688)	1,469	---	(25,219)	---	---	---	---	---	---	---	---
Sewer	25,566	31,043	(5,477)	26,011	---	20,534	26,011	---	---	49,982	---	---	---	---
Water	61,927	40,455	21,472	635	---	22,107	635	---	---	---	---	---	---	---
Total	330,261	340,954	(10,693)	28,115	---	17,422	26,646	---	---	49,982	---	---	---	---
Oklee														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	41,885	47,931	(6,046)	---	9,863	(15,909)	---	---	---	---	---	---	9,862	20,000
Water and Garbage [2]	93,596	99,095	(5,499)	---	27,885	(33,384)	---	---	---	---	---	---	27,885	25,000
Total	135,481	147,026	(11,545)	---	37,748	(49,293)	---	---	---	---	---	---	37,747	45,000
Olivia														
Bayberry Court	118,859	58,292	60,567	7,234	59,388	8,413	---	---	---	6,200	---	---	57,255	20,000
Congregate Housing	409,057	320,225	88,832	10,946	55,211	44,567	---	---	---	---	---	---	51,473	95,000
Electric Utility	2,215,591	1,939,554	276,037	251,422	8,109	519,350	---	---	---	415,950	---	---	1,196	---
Liquor	866,609	881,731	(15,122)	14,062	---	(1,060)	---	---	---	10,000	6,800	---	---	---
Storm Sewer Utility	117,031	37,086	79,945	2,700	27,099	55,546	---	---	---	22,800	---	---	26,542	45,000
Utility Reserve	69,200	250	68,950	6,177	---	75,127	---	---	---	61,000	---	---	---	---
Wastewater Utility	350,462	414,051	(63,589)	4,770	24,557	(83,376)	---	---	---	---	64,945	---	24,557	53,055
Water Utility	378,057	363,261	14,796	22,644	39,918	(2,478)	---	---	---	---	---	---	39,858	110,000
Total	4,524,866	4,014,450	510,416	319,955	214,282	616,089	---	---	---	515,950	71,745	---	200,881	323,055

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Onamia															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	203,457	163,221	40,236	10,858	25,329	25,765	---	---	---	100,000	1,050	---	25,329	37,000	
Total	203,457	163,221	40,236	10,858	25,329	25,765	---	---	---	100,000	1,050	---	25,329	37,000	
Ormsby															
Water	38,954	35,769	3,185	36	15,453	(12,232)	---	---	---	(7,500)	4,978	---	15,453	16,808	
Total	38,954	35,769	3,185	36	15,453	(12,232)	---	---	---	(7,500)	4,978	---	15,453	16,808	
Orono															
Golf	145,266	213,261	(67,995)	3,309	---	(64,686)	---	---	---	---	---	---	---	---	
Sewer	944,892	1,038,790	(93,898)	186,178	---	92,280	---	---	---	11,300	107,099	---	---	---	
Storm Water	159,242	92,985	66,257	28,755	---	95,012	---	---	---	---	---	---	---	---	
Water	464,382	549,797	(85,415)	52,702	11,403	(44,116)	---	---	---	---	138,399	---	11,403	---	
Total	1,713,782	1,894,833	(181,051)	270,944	11,403	78,490	---	---	---	11,300	245,498	---	11,403	---	
Orr															
Aiport	40,626	203,176	(162,550)	20,331	---	(142,219)	---	208,873	---	---	199,928	---	---	---	
Liquor	521,071	531,897	(10,826)	13,004	---	2,178	---	---	---	16,500	31,298	---	---	---	
Sewer	106,242	127,511	(21,269)	---	6,949	(28,218)	---	14,771	---	(5,000)	33,892	240,000	2,100	240,000	
Water	87,949	104,015	(16,066)	---	1,194	(17,260)	---	108,229	---	(5,000)	119,794	49,000	2,796	---	
Total	755,888	966,599	(210,711)	33,335	8,143	(185,519)	---	331,873	---	6,500	384,912	289,000	4,896	240,000	
Ortonville															
E.D.A. - Senior Assisted Living	836,087	652,468	183,619	3,481	136,183	50,917	---	---	---	---	29,100	---	136,183	40,000	
Golf	274,824	301,797	(26,973)	187	288	(27,074)	---	---	187	(25,000)	64,526	---	---	---	
Light	2,151,754	1,914,317	237,437	50,611	1	288,047	---	---	8,769	157,996	142,869	---	---	---	
Ortonville Area Health Services	15,344,804	13,476,107	1,868,697	357,933	---	2,226,630	---	---	82,228	35,111	---	---	187,710	217,783	
Refuse [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [18]	445,982	389,507	56,475	35,561	5,504	86,532	---	---	70	35,000	506,221	471,836	5,504	1,407	
Storm Water	10,408	810	9,598	---	---	9,598	---	---	---	---	---	---	---	---	
Water	631,748	499,651	132,097	10,643	83,835	58,905	---	---	204	---	2,614	---	83,835	61,000	
Total	19,695,607	17,234,657	2,460,950	458,416	225,811	2,693,555	---	---	91,458	203,107	745,330	471,836	413,232	320,190	
Osakis															
Liquor	662,302	605,494	56,808	15,039	---	71,847	---	---	---	165,201	40,126	---	---	---	
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Sanitation [1]	550,324	329,547	220,777	6,527	15,592	211,712	---	---	---	106,577	19,540	---	15,592	29,000	
Total	1,212,626	935,041	277,585	21,566	15,592	283,559	---	---	---	271,778	59,666	---	15,592	29,000	
Oslo															
Café	114,018	149,827	(35,809)	---	---	(35,809)	---	---	---	---	---	---	---	---	---
Garbage	41,442	43,075	(1,633)	---	---	(1,633)	---	---	---	---	---	---	---	---	---
Sewer	16,080	40,750	(24,670)	---	---	(24,670)	---	---	---	---	---	---	---	---	---
Water	81,048	102,616	(21,568)	---	3,288	(24,856)	---	---	---	---	---	---	3,288	9,668	
Total	252,588	336,268	(83,680)	---	3,288	(86,968)	---	---	---	---	---	---	3,288	9,668	
Osseo															
Garbage	15,257	20,839	(5,582)	10,118	---	4,536	---	---	---	---	---	---	---	---	---
Sewer	366,456	310,931	55,525	12,144	---	67,669	---	---	---	---	22,367	---	---	---	---
Storm Water	45,117	41,850	3,267	474	---	3,741	---	---	---	(45,000)	---	---	---	---	---
Water	323,268	282,000	41,268	51,049	---	92,317	---	---	---	7,500	---	---	---	---	---
Total	750,098	655,620	94,478	73,785	---	168,263	---	---	---	(37,500)	22,367	---	---	---	---
Ostrander															
Sewer	50,673	41,289	9,384	---	28,135	(18,751)	---	---	---	---	17,959	---	28,135	8,000	
Water	37,153	19,285	17,868	332	2,300	15,900	---	---	---	---	---	---	2,300	10,000	
Total	87,826	60,574	27,252	332	30,435	(2,851)	---	---	---	---	17,959	---	30,435	18,000	
Otsego															
Sewer	774,657	1,334,380	(559,723)	14,550	---	(545,173)	---	---	---	---	58,159	---	---	---	---
Water	692,233	666,948	25,285	69,686	---	94,971	---	---	---	278,451	118,137	---	---	---	---
Total	1,466,890	2,001,328	(534,438)	84,236	---	(450,202)	---	---	---	278,451	176,296	---	---	---	---
Ottertail															
Water	226,439	167,357	59,082	7,445	55,655	10,872	---	---	---	(9,331)	---	---	55,655	81,000	
Total	226,439	167,357	59,082	7,445	55,655	10,872	---	---	---	(9,331)	---	---	55,655	81,000	
Owatonna															
Electric	31,880,134	31,609,703	270,431	371,996	63,653	578,774	---	---	---	---	1,567,513	---	63,653	104,553	
Gas	24,133,450	22,338,824	1,794,626	93,162	93,821	1,793,967	---	---	---	---	391,911	---	93,821	256,293	
H.R.A. Housing Programs	---	565,277	(565,277)	478,785	---	(86,492)	---	467,936	---	---	---	---	---	---	---
Sewer	2,051,723	1,836,059	215,664	781,022	---	996,686	---	---	---	350,000	851,183	---	---	---	
Storm Water	253,814	58,200	195,614	11,773	13,903	193,484	---	---	---	156,600	1,705,210	3,660,119	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	3,247,419	2,368,231	879,188	109,104	98,553	889,739	---	---	---	---	842,442	---	98,553	269,154
Total	61,566,540	58,776,294	2,790,246	1,845,842	269,930	4,366,158	---	467,936	---	506,600	5,358,259	3,660,119	256,027	630,000
Palisade														
Liquor	371,118	386,812	(15,694)	10,789	---	(4,905)	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	55,670	75,909	(20,239)	---	---	(20,239)	---	---	---	12,000	---	---	---	---
Total	426,788	462,721	(35,933)	10,789	---	(25,144)	---	---	---	12,000	---	---	---	---
Park Rapids														
Liquor	2,879,844	2,643,166	236,678	27,108	---	263,786	---	---	---	213,017	47,726	---	---	---
Sewer	484,234	1,073,356	(589,122)	296,791	224,508	(516,839)	---	---	---	---	35,761	630,177	224,508	664,461
Water	577,995	529,143	48,852	73,073	25,604	96,321	---	---	---	---	3,088	1,305	19,945	52,891
Total	3,942,073	4,245,665	(303,592)	396,972	250,112	(156,732)	---	---	---	213,017	86,575	631,482	244,453	717,352
Parkers Prairie														
Economic Development 1-1	2,486	---	2,486	565	---	3,051	---	---	---	---	---	---	---	---
Economic Development 1-2	7,223	12,151	(4,928)	369	---	(4,559)	---	---	---	---	---	---	---	---
Event Center	68,014	134,773	(66,759)	19,542	17,079	(64,296)	---	---	---	---	67,652	360,000	17,079	389,396
Liquor	633,903	620,133	13,770	606	32,513	(18,137)	---	---	---	---	---	---	30,672	24,448
Sewer	151,938	147,234	4,704	191,043	17,484	178,263	---	---	---	(38,000)	420,755	260,000	15,154	---
Water	107,863	96,886	10,977	191,062	14,689	187,350	---	---	---	38,000	47,504	---	14,689	---
Total	971,427	1,011,177	(39,750)	403,187	81,765	281,672	---	---	---	---	535,911	620,000	77,594	413,844
Paynesville														
Liquor	815,318	799,713	15,605	7,474	---	23,079	---	---	---	18,191	14,415	---	---	---
Sewer	670,737	695,044	(24,307)	155,909	11,060	120,542	---	---	---	112,998	8,670	---	11,060	90,000
Water	388,093	270,352	117,741	55,304	---	173,045	---	---	---	183,095	---	---	---	---
Total	1,874,148	1,765,109	109,039	218,687	11,060	316,666	---	---	---	314,284	23,085	---	11,060	90,000
Pease														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	64,313	96,309	(31,996)	---	---	(31,996)	---	---	---	---	3,120	---	---	---
Total	64,313	96,309	(31,996)	---	---	(31,996)	---	---	---	---	3,120	---	---	---
Pelican Rapids														
Liquor	891,452	808,553	82,899	---	---	82,899	---	---	---	25,000	125,539	---	---	---
Sewer	669,339	671,648	(2,309)	3,902	43,988	(42,395)	---	---	---	---	791,327	773,659	39,064	144,950

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	355,142	306,621	48,521	738	47,541	1,718	---	---	---	(14,100)	87,200	39,003	38,891	56,150
Total	1,915,933	1,786,822	129,111	4,640	91,529	42,222	---	---	---	10,900	1,004,066	812,662	77,955	201,100
Pemberton														
Garbage	17,121	14,799	2,322	---	---	2,322	---	---	---	---	---	---	---	---
Sewer	63,331	32,386	30,945	---	3,243	27,702	---	---	---	630	---	---	3,243	18,527
Sewer Replacement	---	---	---	298	---	298	---	---	---	---	---	---	---	---
Water	45,334	19,712	25,622	86	358	25,350	---	---	---	---	796	---	358	6,000
Total	125,786	66,897	58,889	384	3,601	55,672	---	---	---	630	796	---	3,601	24,527
Pennock														
Sewer	68,398	80,824	(12,426)	39,855	53,709	(26,280)	27,510	---	3,281	---	---	---	53,580	13,000
Water	35,208	19,063	16,145	---	---	16,145	---	---	---	---	---	---	---	---
Total	103,606	99,887	3,719	39,855	53,709	(10,135)	27,510	---	3,281	---	---	---	53,580	13,000
Pequot Lakes														
Sewer	225,234	147,822	77,412	10,920	3,863	84,469	427	---	69	(749)	7,646	---	3,795	20,000
Storm Sewer	51,888	19,226	32,662	4,538	---	37,200	1,096	---	---	(749)	42,817	---	---	---
Water	221,133	172,915	48,218	13,995	67,346	(5,133)	938	---	69	1,498	7,646	---	68,284	20,856
Total	498,255	339,963	158,292	29,453	71,209	116,536	2,461	---	138	---	58,109	---	72,079	40,856
Perham														
Community Center	775,188	781,048	(5,860)	59,656	37,196	16,600	---	---	4,166	---	67,763	---	3,439	24,930
Gas	11,801,117	10,997,232	803,885	42,794	235,400	611,279	---	---	741	181,000	96,732	---	222,545	110,000
Incinerator	5,275,984	4,888,412	387,572	35,125	535,315	(112,618)	---	---	---	---	281,535	---	537,284	267,308
Lakeside Golf Club	576,706	577,374	(668)	98,204	39,194	58,342	---	---	---	---	76,942	---	14,038	20,000
Liquor	2,001,099	1,756,770	244,329	44,393	70,961	217,761	---	---	309	692,216	495,262	---	53,799	98,148
Recycling	68,649	63,479	5,170	1,618	---	6,788	---	---	31	---	---	---	---	---
Sewer and Wastewater	576,076	634,966	(58,890)	31,917	36,888	(63,861)	---	---	432	28,550	589,207	850,540	34,345	55,000
Water	555,154	385,765	169,389	72,427	24,502	217,314	---	---	370	36,650	679,674	---	25,385	265,600
Total	21,629,973	20,085,046	1,544,927	386,134	979,456	951,605	---	---	6,049	938,416	2,287,115	850,540	890,835	840,986
Perley														
Garbage	13,461	9,216	4,245	479	---	4,724	---	---	---	---	---	---	---	---
Sewer	27,468	5,961	21,507	---	---	21,507	---	---	---	---	---	---	---	---
Utility	9,696	5,530	4,166	---	---	4,166	---	---	---	---	---	---	---	---
Total	50,625	20,707	29,918	479	---	30,397	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Peterson														
Electric	134,599	138,681	(4,082)	---	---	(4,082)	---	---	---	---	---	---	---	---
Refuse	12,011	14,143	(2,132)	---	---	(2,132)	---	---	---	---	---	---	---	---
Sewer	43,800	24,687	19,113	---	444	18,669	---	---	---	---	---	---	444	50,690
Water	18,372	20,523	(2,151)	---	---	(2,151)	---	---	---	---	---	---	---	---
Total	208,782	198,034	10,748	---	444	10,304	---	---	---	---	---	---	444	50,690
Pierz														
Electric	719,955	554,896	165,059	40,119	---	205,178	---	---	---	25,000	4,849	---	---	---
Golf Course	182,260	170,865	11,395	36,877	---	48,272	31,334	---	4,263	---	12,962	---	---	---
Solid Waste	65,919	61,942	3,977	2,821	---	6,798	---	---	---	---	---	---	---	---
Storm Water	24,787	407	24,380	1	18,406	5,975	---	---	---	---	---	---	18,406	10,000
Total	992,921	788,110	204,811	79,818	18,406	266,223	31,334	---	4,263	25,000	17,811	---	18,406	10,000
Pillager														
Sewer	138,506	122,398	16,108	41,882	44,470	13,520	32,345	---	3,655	23,767	---	---	44,395	42,150
Water	87,438	110,755	(23,317)	4,373	17,597	(36,541)	---	---	---	(6,753)	970	---	17,597	15,850
Total	225,944	233,153	(7,209)	46,255	62,067	(23,021)	32,345	---	3,655	17,014	970	---	61,992	58,000
Pine City														
JPB - Building	88,024	76,635	11,389	252	---	11,641	---	---	---	---	---	---	---	---
Liquor	1,680,908	1,564,762	116,146	9,947	8,526	117,567	---	---	---	50,000	2,628	---	---	---
Sewer	475,999	340,779	135,220	42,887	139,855	38,252	---	---	---	64,054	---	---	42,149	14,183
Water	498,654	348,999	149,655	164,304	434,689	(120,730)	---	---	---	64,054	192,166	---	337,002	10,818
Total	2,743,585	2,331,175	412,410	217,390	583,070	46,730	---	---	---	178,108	194,794	---	379,151	25,001
Pine Island														
Cemetery	25,993	21,917	4,076	22,768	---	26,844	---	---	---	(2,032)	5,507	---	---	---
Deputy Registrar	51,252	58,828	(7,576)	697	---	(6,879)	---	---	---	---	---	---	---	---
Evergreen Place	218,923	163,531	55,392	7,977	38,000	25,369	---	---	---	---	---	---	37,174	45,000
Sewer	565,277	409,836	155,441	48,119	25,532	178,028	---	---	---	99,431	1,194,005	---	25,532	131,796
Water	423,069	261,247	161,822	56,646	36,060	182,408	---	---	---	118,627	723,287	---	36,060	30,000
Total	1,284,514	915,359	369,155	136,207	99,592	405,770	---	---	---	216,026	1,922,799	---	98,766	206,796
Pine River														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water [3]	127,549	115,418	12,131	1,236	21,261	(7,894)	379	---	---	---	256,782	---	16,975	13,000
Total	127,549	115,418	12,131	1,236	21,261	(7,894)	379	---	---	---	256,782	---	16,975	13,000
Pipestone														
Garbage	167,534	174,264	(6,730)	9,325	---	2,595	---	---	---	---	---	---	---	---
Liquor	1,255,315	1,096,103	159,212	16,242	---	175,454	---	---	---	336,668	---	---	---	---
Sewer	716,324	646,942	69,382	37,951	157,081	(49,748)	---	---	---	20,685	334,590	---	157,081	122,500
Water	586,015	453,424	132,591	31,067	154,640	9,018	---	---	---	7,548	402,852	375,000	154,640	134,713
Total	2,725,188	2,370,733	354,455	94,585	311,721	137,319	---	---	---	364,901	737,442	375,000	311,721	257,213
Plainview														
Liquor	597,172	610,216	(13,044)	11,104	---	(1,940)	---	---	---	---	5,942	---	---	---
Sewer	804,726	880,314	(75,588)	29,717	18,758	(64,629)	---	---	---	---	(79,565)	---	18,490	25,000
Water	305,309	241,837	63,472	46,010	21,953	87,529	---	---	---	---	22,079	---	18,358	47,729
Total	1,707,207	1,732,367	(25,160)	86,831	40,711	20,960	---	---	---	---	(51,544)	---	36,848	72,729
Plato														
Sewer	102,526	187,091	(84,565)	34,940	12,582	(62,207)	28,292	---	2,976	---	---	---	12,582	45,000
Water	28,530	34,156	(5,626)	12,013	---	6,387	9,159	---	960	---	28,911	---	---	---
Total	131,056	221,247	(90,191)	46,953	12,582	(55,820)	37,451	---	3,936	---	28,911	---	12,582	45,000
Plummer														
Sanitation Enterprise	4,609	15,039	(10,430)	---	---	(10,430)	---	---	---	---	---	---	---	---
Wastewater Enterprise	18,475	40,971	(22,496)	---	5,610	(28,106)	---	---	---	---	---	---	5,610	7,000
Water Enterprise	17,756	41,736	(23,980)	---	---	(23,980)	---	---	---	---	---	---	---	---
Total	40,840	97,746	(56,906)	---	5,610	(62,516)	---	---	---	---	---	---	5,610	7,000
Plymouth														
Field House	358,399	296,138	62,261	26,509	---	88,770	---	---	---	2,222	---	---	---	---
Ice Center	1,371,994	1,671,184	(299,190)	26,622	71,069	(343,637)	---	---	---	8,201	8,986	---	---	---
Plymouth Towne Square	898,015	648,479	249,536	33,920	164,407	119,049	---	---	---	227,033	21,770	---	159,710	185,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Solid Waste Management	1,109,235	1,027,331	81,904	293,324	---	375,228	---	---	---	4,715	---	---	---	---
Vicksburg Crossing	849,467	859,693	(10,226)	17,463	487,296	(480,059)	---	---	---	(227,033)	---	---	483,125	---
Water Resources	2,365,671	1,876,130	489,541	817,585	---	1,307,126	---	---	---	96,499	1,192,171	---	---	---
Water/Sewer Utility [3]	12,276,188	14,056,880	(1,780,692)	3,871,780	375,175	1,715,913	---	---	---	3,723,171	1,419,764	---	375,175	745,000
Total	19,228,969	20,435,835	(1,206,866)	5,087,203	1,097,947	2,782,390	---	---	---	3,834,808	2,642,691	---	1,018,010	930,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Porter															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	44,159	43,549	610	3,248	1,439	2,419	---	---	---	---	2,046	---	1,439	3,518	
Total	44,159	43,549	610	3,248	1,439	2,419	---	---	---	---	2,046	---	1,439	3,518	
Preston															
Electric	1,229,008	1,502,910	(273,902)	460,703	42,635	144,166	---	---	---	---	37,187	---	22,263	35,000	
Preston Emergency Services	121,732	149,347	(27,615)	13,360	---	(14,255)	---	---	---	(9,269)	4,004	---	---	---	
Sewer	236,396	295,121	(58,725)	19,883	16,822	(55,664)	---	---	---	---	22,732	---	16,822	25,911	
Storm Sewer	60,691	24,568	36,123	12,453	25,414	23,162	---	---	---	---	33,470	---	26,230	43,114	
Water	311,885	262,347	49,538	3,754	43,833	9,459	---	---	---	---	40,408	---	43,833	96,084	
Total	1,959,712	2,234,293	(274,581)	510,153	128,704	106,868	---	---	---	(9,269)	137,801	---	109,148	200,109	
Princeton															
Airport	69,799	202,606	(132,807)	109,322	---	(23,485)	---	---	109,222	(17,835)	10,685	---	---	---	
Electric	6,425,272	5,494,869	930,403	67,762	428,058	570,107	---	---	---	(145,316)	693,481	---	384,322	410,000	
Liquor	2,478,261	2,388,156	90,105	26,610	5,940	110,775	---	---	---	3,035	11,494	---	---	---	
Sanitary Sewer	479,790	494,093	(14,303)	545,855	160,988	370,564	---	---	500,000	---	938,584	---	154,309	219,432	
Sanitation	35,285	60,849	(25,564)	---	12,622	(38,186)	---	---	---	161,848	---	---	---	---	
Water	1,058,632	714,477	344,155	55,710	509,791	(109,926)	---	---	---	(16,352)	2,298,779	4,880,000	239,703	2,871,000	
Total	10,547,039	9,355,050	1,191,989	805,259	1,117,399	879,849	---	---	609,222	(14,620)	3,953,023	4,880,000	778,334	3,500,432	
Prinsburg															
Senior Housing	30,000	17,588	12,412	28	15,991	(3,551)	---	---	---	---	---	---	15,991	8,060	
Sewer	141,233	133,016	8,217	14,111	94,117	(71,789)	277	418	---	---	---	---	77,606	---	
Water	38,836	28,424	10,412	3,190	4,861	8,741	---	---	---	---	---	---	---	---	
Total	210,069	179,028	31,041	17,329	114,969	(66,599)	277	418	---	---	---	---	93,597	8,060	
Prior Lake															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Storm Water Utilities	352,130	237,671	114,459	35,196	---	149,655	---	---	---	---	61,917	---	---	---	
Transit Services	133,186	553,681	(420,495)	739,609	---	319,114	---	---	739,609	---	---	---	---	---	
Water and Sewer Utilities [3]	4,779,603	3,760,680	1,018,923	545,503	---	1,564,426	---	---	---	1,003,826	655,326	---	---	---	
Total	5,264,919	4,552,032	712,887	1,320,308	---	2,033,195	---	---	739,609	1,003,826	717,243	---	---	---	
Proctor															
Liquor	943,035	907,481	35,554	55	1,336	34,273	---	---	---	3,000	4,725	---	1,336	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Municipal Golf Course	86,021	103,743	(17,722)	78,318	634	59,962	---	---	---	7,900	32,712	---	634	3,509
Public Utilities [4]	2,282,287	2,287,328	(5,041)	141,147	35,747	100,359	---	---	---	---	58,276	---	---	---
Sewer	449,991	398,136	51,855	15,747	---	67,602	---	---	---	23,546	---	---	---	---
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	3,761,334	3,696,688	64,646	235,267	37,717	262,196	---	---	---	34,446	95,713	---	1,970	3,509
Racine														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer [3]	176,112	145,814	30,298	10,656	18,890	22,064	---	---	---	---	2,471	---	18,890	35,513
Total	176,112	145,814	30,298	10,656	18,890	22,064	---	---	---	---	2,471	---	18,890	35,513
Ramsey														
Recycling Utility	332,682	300,755	31,927	1,449	---	33,376	---	---	---	6,600	---	---	---	---
Sewer Utility	1,208,843	883,214	325,629	329,043	---	654,672	---	---	---	87,922	---	---	---	---
Storm Water Utility	566,506	300,444	266,062	26,436	---	292,498	---	---	---	191,162	---	---	---	---
Street Light	183,560	123,839	59,721	52,781	---	112,502	---	---	---	11,000	---	---	---	---
Water Utility	1,539,665	1,247,248	292,417	594,177	---	886,594	---	---	---	316,250	319,055	---	---	---
Total	3,831,256	2,855,500	975,756	1,003,886	---	1,979,642	---	---	---	612,934	319,055	---	---	---
Randall														
Electric and Garbage [17]	397,599	347,297	50,302	7,508	---	57,810	---	---	---	25,000	---	---	---	---
Liquor	577,591	556,486	21,105	9,704	---	30,809	---	---	---	5,000	6,179	---	---	---
Natural Gas	384,304	309,591	74,713	3,145	25,565	52,293	---	---	---	---	---	---	25,565	25,000
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	130,507	101,013	29,494	61,394	50,110	40,778	---	---	---	---	6,057	---	50,110	10,000
Total	1,490,001	1,314,387	175,614	81,751	75,675	181,690	---	---	---	30,000	12,236	---	75,675	35,000
Randolph														
Water	11,841	20,991	(9,150)	---	---	(9,150)	---	---	---	---	1,409	---	---	---
Total	11,841	20,991	(9,150)	---	---	(9,150)	---	---	---	---	1,409	---	---	---
Ranier														
Liquor	382,833	353,172	29,661	929	---	30,590	---	---	---	15,000	6,983	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water Utility Enterprise [3]	225,766	198,621	27,145	80,991	---	108,136	---	---	---	---	31,100	---	---	---
Total	608,599	551,793	56,806	81,920	---	138,726	---	---	---	15,000	38,083	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Raymond														
Sewer	56,652	40,805	15,847	1,790	---	17,637	---	---	---	9,500	---	---	---	---
Water	62,403	61,107	1,296	597	---	1,893	---	---	---	9,500	---	---	---	---
Total	119,055	101,912	17,143	2,387	---	19,530	---	---	---	19,000	---	---	---	---
Red Lake Falls														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [1]	461,631	342,651	118,980	40,830	134,841	24,969	---	---	---	54,300	43,050	---	104,051	839,555
Total	461,631	342,651	118,980	40,830	134,841	24,969	---	---	---	54,300	43,050	---	104,051	839,555
Red Wing														
Ambulance	2,871,908	2,908,480	(36,572)	26,932	---	(9,640)	---	---	4,195	---	---	---	---	---
Incinerator	2,174,449	2,727,463	(553,014)	1,004,593	49,390	402,189	---	---	961,023	(200,000)	2,397,437	---	---	---
Marina	693,278	663,698	29,580	966	54,865	(24,319)	---	---	---	---	---	---	55,070	60,000
Refuse Collection and Recycling	1,761,555	1,665,050	96,505	31,021	59,358	68,168	---	---	---	---	---	---	---	---
Sewer Utility	2,883,733	3,170,397	(286,664)	676,454	233,871	155,919	---	---	---	44,239	270,637	---	239,137	492,987
Water Utility	2,910,301	2,426,799	483,502	263,295	379,592	367,205	---	---	---	79,166	99,818	---	387,235	722,450
Total	13,295,224	13,561,887	(266,663)	2,003,261	777,076	959,522	---	---	965,218	(76,595)	2,767,892	---	681,442	1,275,437
Redwood Falls														
Aspenwood Apartments	137,330	70,214	67,116	7,827	83,972	(9,029)	---	---	---	1,600	---	---	82,638	23,614
Liquor	1,650,494	1,549,201	101,293	22,628	37,232	86,689	---	---	---	75,000	---	---	35,263	30,000
Public Utilities	5,689,915	5,202,107	487,808	416,403	230,666	673,545	---	---	---	2,078,400	372,574	---	197,812	2,290,000
Redwood Area Hospital	18,207,518	17,195,871	1,011,647	825,053	852,226	984,474	---	---	---	406,384	4,789,505	---	875,754	5,035,000
Sewer Utility	664,918	756,003	(91,085)	45,271	43,607	(89,421)	---	---	---	90,155	117,473	---	31,897	39,396
Southwaite Apartments	243,433	139,690	103,743	15,907	110,226	9,424	---	---	---	3,200	---	---	108,456	30,985
Storm Sewer Utility	159,522	132,498	27,024	27,995	15,101	39,918	---	---	---	---	265,932	---	---	---
Water Utility	793,410	686,821	106,589	75,469	59,875	122,183	---	---	---	1,668,485	379,702	---	29,135	31,672
Total	27,546,540	25,732,405	1,814,135	1,436,553	1,432,905	1,817,783	---	---	---	4,323,224	5,925,186	---	1,360,955	7,480,667
Remer														
Ambulance	87,643	102,515	(14,872)	71,758	---	56,886	---	---	---	72,362	98,957	---	---	---
Liquor	505,134	483,118	22,016	---	---	22,016	---	---	---	17,000	478	---	---	---
Sewer	67,389	52,894	14,495	---	12,230	2,265	---	---	---	3,378	127,194	120,000	12,230	6,000

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Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	38,844	40,241	(1,397)	---	---	(1,397)	---	---	---	---	---	---	---	---
Total	699,010	678,768	20,242	71,758	12,230	79,770	---	---	---	92,740	226,629	120,000	12,230	6,000
Renville														
Golf Course [21]	1,839	29,824	(27,985)	1,039	627,676	(654,622)	---	---	---	(106,857)	---	---	15,893	665,000
Nursing Home	---	---	---	12,111	---	12,111	---	---	---	---	---	---	---	---
Sewer Utility	404,135	348,055	56,080	42,400	73,674	24,806	---	---	---	---	---	---	69,905	228,450
Water Utility	294,356	216,869	77,487	188,353	72,765	193,075	177,345	---	---	---	---	---	67,923	178,820
Total	700,330	594,748	105,582	243,903	774,115	(424,630)	177,34	---	---	(106,857)	---	---	153,721	1,072,270
Revere														
Public Utilities [1]	49,549	29,441	20,108	1,062	---	21,170	---	---	---	---	31,918	50,000	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	49,549	29,441	20,108	1,062	---	21,170	---	---	---	---	31,918	50,000	---	---
Rice														
Sewer	154,908	166,517	(11,609)	9,968	19,749	(21,390)	---	---	---	---	19,001	59,884	19,729	57,000
Water	108,476	123,116	(14,640)	10,354	---	(4,286)	---	---	---	---	2,433	---	---	---
Total	263,384	289,633	(26,249)	20,322	19,749	(25,676)	---	---	---	---	21,434	59,884	19,729	57,000
Richfield														
Liquor	11,302,384	10,391,939	910,445	28,840	---	939,285	---	---	---	679,870	56,244	---	---	---
Recreation	1,167,977	1,562,898	(394,921)	171,986	61,475	(284,410)	---	---	---	(300,000)	11,934	---	61,475	70,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer	941,542	974,883	(33,341)	1,181,738	98,626	1,049,771	---	---	1,118,416	---	3,057,119	---	98,626	65,000
Water and Sewer Utility [3]	5,503,808	6,042,131	(538,323)	148,021	240,547	(630,849)	---	---	5,000	873,460	2,561,073	---	240,547	205,000
Total	18,915,711	18,971,851	(56,140)	1,530,585	400,648	1,073,797	---	---	1,123,416	1,253,330	5,686,370	---	400,648	340,000
Richmond														
Civic Arena	165,596	235,048	(69,452)	61,287	15,840	(24,005)	---	---	---	(24,585)	14,000	---	15,840	26,000
Wastewater	266,968	236,856	30,112	145,262	70,356	105,018	---	---	---	---	86,538	---	70,356	113,889
Water	106,593	162,230	(55,637)	18,985	9,000	(45,652)	---	---	---	186,483	438,536	420,000	9,000	---
Total	539,157	634,134	(94,977)	225,534	95,196	35,361	---	---	---	161,898	539,074	420,000	95,196	139,889
Riverton														
Sewer	13,417	7,724	5,693	---	---	5,693	---	---	---	(7,432)	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water	19,411	12,303	7,108	---	---	7,108	---	---	---	---	---	---	---	---	
Total	32,828	20,027	12,801	---	---	12,801	---	---	---	(7,432)	---	---	---	---	
Robbinsdale															
Broadway Court	679,654	433,689	245,965	58,366	213,288	91,043	---	---	---	---	---	---	201,652	105,000	
Deputy Registrar	308,660	336,435	(27,775)	597	---	(27,178)	---	---	---	---	---	---	---	---	
Liquor	2,475,473	2,326,877	148,596	15,868	---	164,464	---	---	---	50,000	---	---	---	---	
Sanitary Sewer Utility	1,435,943	1,323,939	112,004	70,572	72,581	109,995	---	---	---	16,941	789,513	---	72,581	239,000	
Solid Waste Removal	1,291,993	996,067	295,926	118,148	---	414,074	---	---	41,739	180,000	---	---	---	---	
Storm Sewer Utility	502,944	168,133	334,811	34,637	81,369	288,079	---	---	---	14,817	330,684	---	81,369	236,000	
Water Utility	1,302,235	925,184	377,051	75,546	80,989	371,608	---	---	---	24,971	664,829	---	80,989	275,000	
Total	7,996,902	6,510,324	1,486,578	373,734	448,227	1,412,085	---	---	41,739	286,729	1,785,026	---	436,591	855,000	
Rochester															
Electric Utility	147,462,166	129,070,920	18,391,246	2,625,820	5,033,441	15,983,625	---	---	9,219	8,354,428	30,548,689	---	4,161,883	2,165,000	
Parking	4,512,354	3,540,748	971,606	695,990	---	1,667,596	---	---	577	4,391,360	420,104	---	---	---	
Sewer Utility	13,646,680	16,281,294	(2,634,614)	1,381,700	5,874,840	(7,127,754)	---	---	---	1,581,366	6,602,467	---	5,874,840	1,815,000	
Storm Water Utility	3,593,395	2,860,630	732,765	114,309	7,844	839,230	---	91,188	23,121	390,571	1,432,846	---	7,844	---	
Water Utility	8,174,118	6,985,347	1,188,771	196,122	59,662	1,325,231	---	---	---	373,155	1,361,376	---	53,707	370,000	
Total	177,388,713	158,738,939	18,649,774	5,013,941	10,975,787	12,687,928	---	91,188	32,917	15,090,880	40,365,482	---	10,098,274	4,350,000	
Rockford															
Sewer	488,629	503,450	(14,821)	83,919	84,034	(14,936)	---	---	---	37,650	6,315	---	79,020	239,207	
Water	450,593	354,263	96,330	172,718	87,868	181,180	---	---	---	37,650	187,309	---	83,743	113,333	
Total	939,222	857,713	81,509	256,637	171,902	166,244	---	---	---	75,300	193,624	---	162,763	352,540	
Rockville															
Sewer	257,908	392,207	(134,299)	349,155	118,117	96,739	20,504	---	538	---	---	---	118,117	1,304,869	
Water	104,249	120,575	(16,326)	63,078	54,495	(7,743)	---	---	---	23,033	---	---	54,495	16,000	
Total	362,157	512,782	(150,625)	412,233	172,612	88,996	20,504	---	538	23,033	---	---	172,612	1,320,869	
Rogers															
Liquor	3,199,062	2,889,652	309,410	1,306	60,942	249,774	---	---	---	109,196	---	730,000	46,385	885,000	
Sewer	528,574	709,490	(180,916)	353,264	66,705	105,643	---	---	---	60,000	122	---	66,705	200,826	
Storm Sewer	269,755	340,224	(70,469)	11,420	16,734	(75,783)	---	---	---	---	14,676	---	1,137	35,000	
Water	807,110	920,662	(113,552)	313,272	---	199,720	---	---	---	60,000	39,398	---	---	---	
Total	4,804,501	4,860,028	(55,527)	679,262	144,381	479,354	---	---	---	229,196	54,196	730,000	114,227	1,120,826	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Rollingstone														
Sewer	72,971	59,862	13,109	374	10,937	2,546	---	---	---	(10,563)	3,307	---	10,937	25,000
Water	51,432	58,086	(6,654)	3,589	---	(3,065)	---	---	---	10,500	32,762	---	---	---
Total	124,403	117,948	6,455	3,963	10,937	(519)	---	---	---	(63)	36,069	---	10,937	25,000
Roscoe														
Sewer	14,559	10,029	4,530	38,882	16,420	26,992	---	---	---	(275)	---	---	16,420	25,000
Water	7,329	7,803	(474)	---	---	(474)	---	---	---	(426)	---	---	---	---
Total	21,888	17,832	4,056	38,882	16,420	26,518	---	---	---	(701)	---	---	16,420	25,000
Rose Creek														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	59,637	54,808	4,829	128	---	4,957	---	---	---	11,300	1,560	---	---	---
Total	59,637	54,808	4,829	128	---	4,957	---	---	---	11,300	1,560	---	---	---
Roseau														
Electric	3,017,639	2,320,274	697,365	---	---	697,365	---	---	---	1,193,000	---	---	---	---
Garbage Collection	366,269	327,150	39,119	---	---	39,119	---	---	---	250,000	---	---	---	---
Liquor	1,499,009	1,319,521	179,488	3,051	---	182,539	---	---	---	480,000	---	---	---	---
Roseau Court Townhomes	150,883	146,741	4,142	5,957	21,641	(11,542)	---	---	---	36,071	---	---	21,641	6,064
Sewer Service	339,281	438,276	(98,995)	6,390	23,089	(115,694)	6,390	---	---	500,000	---	---	17,772	61,086
Water	378,650	554,980	(176,330)	3,558	21,195	(193,967)	---	---	---	---	---	---	15,893	90,000
Total	5,751,731	5,106,942	644,789	18,956	65,925	597,820	6,390	---	---	2,459,071	---	---	55,306	157,150
Rosemount														
Arena	390,631	537,530	(146,899)	47	---	(146,852)	---	---	---	(161,500)	---	---	---	---
Sewer	1,321,137	2,119,244	(798,107)	773,279	4,153	(28,981)	---	---	---	(1,305,720)	1,242,879	---	4,153	---
Storm Water	751,184	902,406	(151,222)	590,218	86,310	352,686	---	---	---	27,931	374,406	---	86,310	1,250,000
Water	1,255,598	1,682,635	(427,037)	1,103,595	213,152	463,406	---	---	---	1,335,880	1,146,785	---	213,152	455,000
Total	3,718,550	5,241,815	(1,523,265)	2,467,139	303,615	640,259	---	---	---	(103,409)	2,764,070	---	303,615	1,705,000
Roseville														
Golf	310,921	344,445	(33,524)	10,552	---	(22,972)	---	---	---	---	63,372	---	---	---
Sanitary Sewer	2,893,260	3,504,577	(611,317)	132,592	---	(478,725)	---	---	---	---	253,630	---	---	---
Solid Waste/Recycle	426,249	467,847	(41,598)	68,361	---	26,763	---	---	66,661	---	---	---	---	---
Storm Water	736,688	707,675	29,013	102,002	---	131,015	---	---	---	---	138,327	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	5,024,591	4,881,489	143,102	10,563	---	153,665	---	---	---	25,000	203,179	---	---	---
Total	9,391,709	9,906,033	(514,324)	324,070	---	(190,254)	---	---	66,661	25,000	658,508	---	---	---
Rothsay														
Sewer	32,176	39,149	(6,973)	7,497	---	524	7,497	---	---	---	9,395	---	---	---
Water	69,185	49,332	19,853	2,078	17,514	4,417	189	---	1,889	---	---	---	17,514	32,000
Total	101,361	88,481	12,880	9,575	17,514	4,941	7,686	---	1,889	---	9,395	---	17,514	32,000
Round Lake														
Electric	736,691	583,035	153,656	602	---	154,258	---	---	---	50,000	---	---	---	---
Gas	346,341	386,033	(39,692)	(4,876)	---	(44,568)	---	---	---	13,000	---	---	---	---
Internet	60,807	67,390	(6,583)	---	---	(6,583)	---	---	---	---	---	---	---	---
Liquor	145,523	123,494	22,029	1,942	---	23,971	---	---	---	---	---	---	---	---
Pit-Stop	843,305	931,392	(88,087)	---	---	(88,087)	---	---	---	---	3,863	---	---	---
Sewer	26,623	43,024	(16,401)	(2,463)	---	(18,864)	---	---	---	---	---	---	---	---
Water	46,666	79,364	(32,698)	(12,917)	---	(45,615)	---	---	---	39,000	---	---	---	---
Total	2,205,956	2,213,732	(7,776)	(17,712)	---	(25,488)	---	---	---	102,000	3,863	---	---	---
Royalton														
Refuse	77,352	83,267	(5,915)	3,551	---	(2,364)	---	---	---	---	---	---	---	---
Sewer	169,990	79,906	90,084	15,523	72,941	32,666	4,155	---	603	11,000	13,637	---	72,941	21,050
Water	142,810	88,492	54,318	11,269	4,408	61,179	---	---	---	9,685	---	---	4,408	24,950
Total	390,152	251,665	138,487	30,343	77,349	91,481	4,155	---	603	20,685	13,637	---	77,349	46,000
Rush City														
Liquor	754,144	753,903	241	13,322	---	13,563	---	---	---	7,070	---	---	---	---
Sewer	449,469	219,483	229,986	30,757	25,851	234,892	31,500	---	---	143,134	17,419	---	25,851	201,000
Sewer Access/Hookup	16,400	---	16,400	---	---	16,400	---	---	---	---	---	---	---	---
Water	486,933	288,176	198,757	22,265	34,455	186,567	38,500	---	---	(14,192)	---	---	34,455	201,000
Water Access/Hookup	4,150	---	4,150	---	---	4,150	---	---	---	---	---	---	---	---
Total	1,711,096	1,261,562	449,534	66,344	60,306	455,572	70,000	---	---	136,012	17,419	---	60,306	402,000
Rushford														
Electric	1,234,682	1,256,950	(22,268)	25,876	46,829	(43,221)	---	---	---	30,000	56,184	---	44,717	45,000
Liquor	265,007	346,240	(81,233)	342	156	(81,047)	---	576,120	---	(2,306)	821,544	---	---	---
Sewer	265,555	319,056	(53,501)	38,602	20,917	(35,816)	---	---	588	(66,034)	121,416	---	21,602	54,959

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	257,038	252,789	4,249	5,724	43,706	(33,733)	---	---	442,168	---	1,720,553	488,391	30,127	40,992
Total	2,022,282	2,175,035	(152,753)	70,544	111,608	(193,817)	---	576,120	442,756	(38,340)	2,719,697	488,391	96,446	140,951
Rushford Village														
Sewer	50,586	42,315	8,271	4,374	2,855	9,790	---	---	---	---	---	---	2,855	8,534
Water	17,255	16,730	525	3,710	---	4,235	---	---	---	---	---	---	---	---
Total	67,841	59,045	8,796	8,084	2,855	14,025	---	---	---	---	---	---	2,855	8,534
Rushmore														
Electric	186,623	168,309	18,314	20,494	---	38,808	---	---	---	---	---	---	---	---
Sewer	67,915	67,395	520	1,816	4,542	(2,206)	---	---	---	---	2,832	---	4,542	21,000
Water	54,871	85,589	(30,718)	125	---	(30,593)	---	---	---	---	13,696	---	---	---
Total	309,409	321,293	(11,884)	22,435	4,542	6,009	---	---	---	---	16,528	---	4,542	21,000
Russell														
Liquor	264,762	260,567	4,195	6,671	---	10,866	---	---	---	27,500	2,691	---	---	---
Refuse	22,484	23,055	(571)	591	---	20	---	---	---	---	---	---	---	---
Sewer	42,369	49,041	(6,672)	15,449	1,194	7,583	8,020	---	2,177	---	---	---	1,194	9,123
Water	47,383	54,743	(7,360)	686	---	(6,674)	---	---	---	(16,870)	16,870	---	---	---
Total	376,998	387,406	(10,408)	23,397	1,194	11,795	8,020	---	2,177	10,630	19,561	---	1,194	9,123
Ruthton														
Garbage	17,391	13,078	4,313	52	---	4,365	---	---	---	---	---	---	---	---
Sewer	24,598	36,956	(12,358)	2,888	57	(9,527)	---	---	---	---	---	---	57	---
Water	31,926	39,432	(7,506)	14,338	10,712	(3,880)	---	---	---	---	---	---	10,440	15,000
Total	73,915	89,466	(15,551)	17,278	10,769	(9,042)	---	---	---	---	---	---	10,497	15,000
Sabin														
Garbage	35,269	33,357	1,912	---	---	1,912	---	---	---	---	---	---	---	---
Mosquito Control	3,039	234	2,805	---	---	2,805	---	---	---	---	---	---	---	---
Recycle	---	3,754	(3,754)	4,229	---	475	---	---	---	---	---	---	---	---
Sewer	27,753	44,921	(17,168)	363	---	(16,805)	---	---	---	---	---	---	---	---
Water	140,099	59,659	80,440	1,530	21,550	60,420	---	---	---	---	422,600	419,800	21,550	37,000
Total	206,160	141,925	64,235	6,122	21,550	48,807	---	---	---	---	422,600	419,800	21,550	37,000
Sacred Heart														
Economic Development Authority	72,975	59,880	13,095	10,473	41,002	(17,434)	---	---	---	---	---	161,500	35,139	97,345
Liquor	460,794	460,096	698	7,772	---	8,470	---	---	---	---	2,561	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	129,675	176,834	(47,159)	84,210	12,716	24,335	74,400	---	---	---	---	---	13,122	71,197
Total	663,444	696,810	(33,366)	102,455	53,718	15,371	74,400	---	---	---	2,561	161,500	48,261	168,542
Sanborn														
Garbage	17,389	20,258	(2,869)	1	---	(2,868)	---	---	---	---	---	---	---	---
Sewage Disposal	16,139	10,321	5,818	7,600	---	13,418	---	---	---	---	44,811	47,029	---	---
Water	73,055	71,041	2,014	113,950	45,900	70,064	14,260	---	---	---	104,599	109,733	45,900	13,000
Total	106,583	101,620	4,963	121,551	45,900	80,614	14,260	---	---	---	149,410	156,762	45,900	13,000
Sandstone														
Golf	158,723	211,889	(53,166)	---	6,388	(59,554)	---	---	---	---	---	---	6,388	---
Sewer	360,777	310,318	50,459	44,579	---	95,038	---	---	---	201,238	---	---	---	---
Storm Sewer	38,138	37,178	960	1,249	---	2,209	---	---	---	---	---	---	---	---
Water	189,069	231,071	(42,002)	12,582	---	(29,420)	---	---	---	50,600	---	---	---	---
Wild River Apartments	559,039	373,659	185,380	---	223,097	(37,717)	---	---	---	(124,614)	---	---	223,097	140,000
Total	1,305,746	1,164,115	141,631	58,410	229,485	(29,444)	---	---	---	127,224	---	---	229,485	140,000
Sargeant														
Sewer	19,660	17,167	2,493	---	---	2,493	---	---	---	---	---	---	---	---
Water	3,456	11,320	(7,864)	10	---	(7,854)	---	---	---	(7,256)	---	---	---	---
Total	23,116	28,487	(5,371)	10	---	(5,361)	---	---	---	(7,256)	---	---	---	---
Sartell														
Sewer	1,021,544	2,188,745	(1,167,201)	9,257	273,452	(1,431,396)	---	---	---	(593,304)	---	---	273,452	617,500
Storm Sewer	122,146	385,929	(263,783)	1,314	---	(262,469)	---	---	---	87,000	---	---	---	---
Water	1,307,588	1,420,736	(113,148)	56,846	154,585	(210,887)	---	---	---	4,095,070	71,295	4,090,000	154,585	180,000
Total	2,451,278	3,995,410	(1,544,132)	67,417	428,037	(1,904,752)	---	---	---	3,588,766	71,295	4,090,000	428,037	797,500
Sauk Centre														
Housing and Redevelopment Authority	184,863	202,064	(17,201)	83,874	---	66,673	---	---	---	---	---	---	---	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities Commission [4][6]	5,370,402	4,947,039	423,363	212,472	339,796	296,039	---	---	---	---	---	---	84,377	218,559
Sewer [6]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
St. Michaels Hospital & Nursing Home [11]	16,434,701	16,078,542	356,159	579,180	424,682	510,657	---	---	30,871	---	442,849	---	424,682	410,000
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	21,989,966	21,227,645	762,321	875,526	764,478	873,369	---	---	30,871	---	442,849	---	509,059	628,559

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Sauk Rapids														
Liquor	2,373,302	2,279,075	94,227	29,645	---	123,872	---	---	---	115,000	---	---	---	---
Sewer	1,017,376	1,449,703	(432,327)	105,408	159	(327,078)	---	---	---	---	---	---	159	75,000
Storm Water	114,894	291,896	(177,002)	5,235	---	(171,767)	---	---	---	---	---	---	---	---
Water	1,596,541	1,396,920	199,621	217,954	382,536	35,039	---	---	---	---	---	---	378,183	395,000
Total	5,102,113	5,417,594	(315,481)	358,242	382,695	(339,934)	---	---	---	115,000	---	---	378,342	470,000
Savage														
Liquor	6,315,723	5,788,884	526,839	12,874	82,151	457,562	---	---	---	1,036,800	21,502	---	82,151	100,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	1,563,967	1,722,675	(158,708)	100,086	99,875	(158,497)	---	---	---	84,743	198,337	---	99,875	195,000
Street Light	310,154	303,912	6,242	---	---	6,242	---	---	---	---	---	---	---	---
Water and Sewer [3]	6,768,780	8,614,046	(1,845,266)	239,314	903,865	(2,509,817)	---	---	---	192,934	1,937,668	---	903,865	1,194,000
Total	14,958,624	16,429,517	(1,470,893)	352,274	1,085,891	(2,204,510)	---	---	---	1,314,477	2,157,507	---	1,085,891	1,489,000
Scandia														
Sewer	57,010	90,983	(33,973)	6,243	---	(27,730)	---	---	---	3,339	---	---	---	---
Total	57,010	90,983	(33,973)	6,243	---	(27,730)	---	---	---	3,339	---	---	---	---
Scanlon														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	264,684	217,571	47,113	23,142	22,208	48,047	---	---	---	---	59,461	---	22,208	50,000
Total	264,684	217,571	47,113	23,142	22,208	48,047	---	---	---	---	59,461	---	22,208	50,000
Seaforth														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Wastewater/Water [3]	14,530	16,279	(1,749)	---	---	(1,749)	---	---	---	---	---	---	---	---
Total	14,530	16,279	(1,749)	---	---	(1,749)	---	---	---	---	---	---	---	---
Sebeka														
Liquor	487,577	501,381	(13,804)	3,484	---	(10,320)	---	---	---	6,100	5,852	---	---	---
Sewer	71,219	75,434	(4,215)	3,365	4,474	(5,324)	---	---	---	37,322	---	---	4,234	12,100
Water	134,319	84,575	49,744	5,998	24,325	31,417	---	---	---	69,350	---	---	23,925	45,900
Total	693,115	661,390	31,725	12,847	28,799	15,773	---	---	---	112,772	5,852	---	28,159	58,000
Shafer														
Sewer	130,644	96,150	34,494	58,753	56,207	37,040	---	---	---	---	87,796	---	56,207	93,423
Storm Water	6,994	10,154	(3,160)	377	---	(2,783)	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	84,258	58,774	25,484	35,883	28,165	33,202	---	---	---	---	24,130	---	28,165	42,500
Total	221,896	165,078	56,818	95,013	84,372	67,459	---	---	---	---	111,926	---	84,372	135,923
Shakopee														
Electric	38,437,626	34,646,907	3,790,719	1,578,830	1,539,769	3,829,780	---	---	---	1,151,428	2,960,038	---	1,433,093	573,600
Sewer	2,542,564	3,304,759	(762,195)	813,504	4,000	47,309	---	---	---	39,819	233,529	---	---	---
Storm Drainage	1,265,374	1,435,376	(170,002)	934,741	---	764,739	---	---	---	72,333	67,695	---	---	---
Water	3,254,227	3,373,596	(119,369)	383,584	87,665	176,550	---	---	---	651,924	493,185	---	78,716	96,400
Total	45,499,791	42,760,638	2,739,153	3,710,659	1,631,434	4,818,378	---	---	---	1,915,504	3,754,447	---	1,511,809	670,000
Shelly														
Garbage	16,042	16,757	(715)	---	---	(715)	---	---	---	---	---	---	---	---
Lights	172,225	168,427	3,798	7,344	---	11,142	---	---	---	10,000	15,685	---	---	---
Sewer	48,194	57,701	(9,507)	222	2,616	(11,901)	---	---	---	---	17,656	---	2,616	12,000
Water	28,862	34,212	(5,350)	2,172	3,815	(6,993)	---	---	---	---	18,015	---	3,815	3,200
Total	265,323	277,097	(11,774)	9,738	6,431	(8,467)	---	---	---	10,000	51,356	---	6,431	15,200
Sherburn														
Economic Development Authority	72,205	27,105	45,100	306	18,821	26,585	---	---	---	---	---	---	18,821	20,477
Liquor	724,027	705,925	18,102	1,295	---	19,397	---	---	---	10,000	16,186	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Temperance Lake Ridge	915,863	598,898	316,965	107,383	261,126	163,222	---	---	---	31,000	8,011	---	261,126	130,742
Water and Sewer [3]	253,970	296,514	(42,544)	39,029	4,922	(8,437)	---	---	---	---	130,229	---	4,922	30,000
Total	1,966,065	1,628,442	337,623	148,013	284,869	200,767	---	---	---	41,000	154,426	---	284,869	181,219
Shoreview														
Sewer	2,849,000	2,841,850	7,150	74,581	35,275	46,456	---	---	---	120,000	95,795	580,000	34,913	45,000
Street Lights	303,697	257,101	46,596	3,982	---	50,578	---	---	---	---	---	---	---	---
Surface Water	749,967	704,916	45,051	87,161	48,706	83,506	---	---	---	---	281,303	230,000	48,344	80,000
Water	1,920,360	1,795,582	124,778	112,658	127,252	110,184	---	---	---	120,000	325,778	2,365,000	126,890	275,000
Total	5,823,024	5,599,449	223,575	278,382	211,233	290,724	---	---	---	240,000	702,876	3,175,000	210,147	400,000
Shorewood														
Liquor Store	---	16,167	(16,167)	30,000	---	13,833	---	---	---	40,000	---	---	---	---
Recycling	64,166	96,945	(32,779)	26,324	---	(6,455)	---	---	---	---	---	---	---	---
Sewer	826,867	921,238	(94,371)	141,442	---	47,071	---	---	---	---	225,878	---	---	---
Storm Water Management Utility	204,345	106,143	98,202	17,287	---	115,489	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Water	606,593	515,187	91,406	251,297	142,589	200,114	---	---	---	---	215,045	---	137,886	250,000
Total	1,701,971	1,655,680	46,291	466,350	142,589	370,052	---	---	---	40,000	440,923	---	137,886	250,000
Silver Bay														
Liquor	891,965	822,067	69,898	18,379	15,099	73,178	---	---	---	11,246	873,830	500,000	13,816	50,688
Sewer	452,810	480,978	(28,168)	41,773	19,428	(5,823)	---	---	---	---	---	---	19,428	77,815
Water	569,077	626,592	(57,515)	6,962	21,477	(72,030)	---	---	1,327	---	93,210	---	21,477	52,450
Total	1,913,852	1,929,637	(15,785)	67,114	56,004	(4,675)	---	---	1,327	11,246	967,040	500,000	54,721	180,953
Silver Lake														
Liquor	543,335	529,906	13,429	1,557	---	14,986	---	---	---	20,000	25,251	---	---	---
Sewer	92,565	104,888	(12,323)	13,699	16,985	(15,609)	---	---	---	---	1,601	---	16,985	440,000
Water	80,962	59,448	21,514	2,185	---	23,699	---	---	---	---	2,919	---	---	---
Total	716,862	694,242	22,620	17,441	16,985	23,076	---	---	---	20,000	29,771	---	16,985	440,000
Skyline														
Refuse	26,453	25,097	1,356	---	---	1,356	---	---	---	---	---	---	---	---
Sewer	59,751	26,238	33,513	---	21,308	12,205	---	---	---	---	15,984	---	19,973	35,000
Water	17,627	43,860	(26,233)	92,403	10,680	55,490	---	---	---	---	---	---	10,680	58,000
Total	103,831	95,195	8,636	92,403	31,988	69,051	---	---	---	---	15,984	---	30,653	93,000
Slayton														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [1]	421,887	399,194	22,693	10,880	---	33,573	---	---	---	1,500	163,730	---	---	---
Total	421,887	399,194	22,693	10,880	---	33,573	---	---	---	1,500	163,730	---	---	---
Sleepy Eye														
Ambulance	165,947	138,127	27,820	28,910	---	56,730	---	---	---	---	3,469	---	---	---
Liquor	453,538	476,417	(22,879)	4,480	---	(18,399)	---	---	---	---	15,778	---	---	---
Medical Center	9,676,393	9,168,109	508,284	196,828	214,872	490,240	---	---	---	---	191,564	---	214,872	80,000
Public Utilities Commission [4]	4,445,862	4,309,245	136,617	183,050	35,574	284,093	---	---	---	238,201	1,584,367	---	34,328	22,185
Sewer	379,630	126,646	252,984	315,312	---	568,296	---	---	---	130,000	11,950	---	---	---
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	15,121,370	14,218,544	902,826	728,580	250,446	1,380,960	---	---	---	368,201	1,807,128	---	249,200	102,185
Sobieski														
Refuse and Recycling	18,249	17,113	1,136	---	---	1,136	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid
Sewer	16,003	19,492	(3,489)	---	---	(3,489)	---	---	---	---	---	---	---
Total	34,252	36,605	(2,353)	---	---	(2,353)	---	---	---	---	---	---	---
South Haven													
Liquor	274,287	281,215	(6,928)	3,651	---	(3,277)	---	---	---	10,139	---	---	---
Sewer	50,265	60,013	(9,748)	28	21,510	(31,230)	---	---	---	---	---	21,510	6,000
Water	15,943	14,660	1,283	---	---	1,283	---	---	---	---	---	---	---
Total	340,495	355,888	(15,393)	3,679	21,510	(33,224)	---	---	---	10,139	---	---	21,510
South St. Paul													
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water Utility	343,426	278,344	65,082	39,086	10	104,158	---	---	77	74,599	108,343	---	---
Water and Sewer [3]	4,736,691	3,904,842	831,849	149,148	---	980,997	---	---	---	125,453	6,134	---	---
Total	5,080,117	4,183,186	896,931	188,234	10	1,085,155	---	---	77	200,052	114,477	---	---
Spicer													
Sewer	370,889	442,299	(71,410)	10,154	---	(61,256)	---	---	---	---	---	---	---
Water	222,467	289,063	(66,596)	10,885	---	(55,711)	---	---	---	(30,000)	---	---	---
Total	593,356	731,362	(138,006)	21,039	---	(116,967)	---	---	---	(30,000)	---	---	---
Spring Grove													
Light Enterprise	210,250	168,650	41,600	18,976	---	60,576	---	---	---	109,495	---	---	---
Liquor	349,885	360,787	(10,902)	1,790	---	(9,112)	---	---	---	(10,769)	---	---	---
Sewer Enterprise	142,140	141,956	184	---	---	184	---	---	---	(110,731)	---	---	---
Water Enterprise	154,670	127,109	27,561	43	---	27,604	---	---	---	(76,905)	---	---	---
Total	856,945	798,502	58,443	20,809	---	79,252	---	---	---	(88,910)	---	---	---
Spring Hill													
Sewer	2,500	1,054	1,446	---	---	1,446	---	---	---	3,014	---	---	---
Total	2,500	1,054	1,446	---	---	1,446	---	---	---	3,014	---	---	---
Spring Lake Park													
Liquor	2,601,241	2,551,749	49,492	47,607	---	97,099	---	---	---	150,000	4,101	---	---
Sewer Utility [3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water Utility [3]	1,476,434	1,303,279	173,155	221,318	88,534	305,939	---	---	---	(63,345)	42,307	88,534	161,000
Total	4,077,675	3,855,028	222,647	268,925	88,534	403,038	---	---	---	86,655	46,408	---	161,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Spring Park														
Sewer	379,800	405,877	(26,077)	25,836	---	(241)	---	---	---	---	264,267	---	---	---
Water	270,129	256,267	13,862	28,277	---	42,139	---	---	---	---	53,670	---	---	---
Total	649,929	662,144	(12,215)	54,113	---	41,898	---	---	---	---	317,937	---	---	---
Spring Valley														
Electric	1,933,624	1,852,923	80,701	81,289	---	161,990	---	---	---	60,635	430,619	---	---	---
Sewer Rental	400,258	427,777	(27,519)	4,627	7,744	(30,636)	---	---	---	83,373	---	---	7,744	---
Stormwater Utility	79,771	1,441	78,330	6,632	30,975	53,987	---	---	---	---	91,518	---	30,975	---
Water	296,978	275,751	21,227	26,704	6,530	41,401	---	---	---	(21,014)	163,644	---	6,530	---
Total	2,710,631	2,557,892	152,739	119,252	45,249	226,742	---	---	---	122,994	685,781	---	45,249	---
Springfield														
Community Ambulance	123,448	142,137	(18,689)	9,870	---	(8,819)	---	---	---	---	---	---	---	---
Electric Utility	2,408,623	2,631,285	(222,662)	18,628	1,167	(205,201)	---	---	---	(18,333)	257,344	---	5,326	1,169
Rental Housing	159,105	94,198	64,907	2,076	89,956	(22,973)	---	---	---	---	---	325,845	89,436	320,747
Sewer Utility	246,574	255,449	(8,875)	6,505	7,811	(10,181)	---	---	---	11,667	---	---	37,780	7,787
Water Utility	266,424	270,160	(3,736)	9,527	12,318	(6,527)	---	---	---	41,666	16,245	---	62,893	12,334
Total	3,204,174	3,393,229	(189,055)	46,606	111,252	(253,701)	---	---	---	35,000	273,589	325,845	195,435	342,037
St. Anthony														
Liquor	6,359,731	5,933,668	426,063	9,767	35,408	400,422	---	---	---	400,000	---	---	20,125	80,000
Sewer Utility Operating	803,393	821,377	(17,984)	13,154	39,541	(44,371)	---	---	---	---	---	---	38,193	40,000
Water Utility Operating	812,328	754,892	57,436	13,153	39,541	31,048	---	---	---	225,000	---	---	38,193	40,000
Total	7,975,452	7,509,937	465,515	36,074	114,490	387,099	---	---	---	625,000	---	---	96,511	160,000
St. Augusta														
Sewer	58,243	157,527	(99,284)	247,837	97,199	51,354	---	---	---	---	213,274	---	97,199	387,152
Street Utility	2,299	3,120	(821)	---	---	(821)	---	---	---	(600)	---	---	---	---
Water	8,986	134,163	(125,177)	145,503	57,592	(37,266)	---	---	---	---	3,000	---	57,592	229,500
Total	69,528	294,810	(225,282)	393,340	154,791	13,267	---	---	---	(600)	216,274	---	154,791	616,652
St. Bonifacius														
Sewer	265,173	259,303	5,870	9,450	---	15,320	---	---	---	87,644	349,707	---	---	---
Storm Sewer	48,772	18,409	30,363	33,439	13,576	50,226	---	---	---	---	---	---	13,576	15,000
Water	431,565	207,041	224,524	---	41,606	182,918	---	---	---	87,644	248,638	---	41,606	60,000
Total	745,510	484,753	260,757	42,889	55,182	248,464	---	---	---	175,288	598,345	---	55,182	75,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
St. Charles														
Ambulance	163,029	160,124	2,905	14,955	2,581	15,279	---	---	---	(189,048)	---	---	2,581	12,888
Electric	3,068,180	2,791,095	277,085	72,035	136,696	212,424	---	12,500	---	90,000	205,867	---	136,696	165,000
Garbage	118,510	152,104	(33,594)	38,671	---	5,077	---	---	---	12,350	---	---	---	---
Sewer	536,449	444,221	92,228	32,764	39,576	85,416	---	---	---	(25,799)	63,647	---	24,758	94,600
Storm Water	46,737	10,403	36,334	659	---	36,993	---	---	---	---	49,639	---	---	---
Water	434,010	360,837	73,173	17,785	39,050	51,908	---	---	---	30,000	51,712	---	31,622	125,400
Total	4,366,915	3,918,784	448,131	176,869	217,903	407,097	---	12,500	---	(82,497)	370,865	---	195,657	397,888
St. Clair														
Refuse [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [18]	283,876	228,594	55,282	32,935	48,243	39,974	32,852	---	---	(54,088)	36,381	---	47,330	163,167
Water	112,381	57,445	54,936	39,572	18,651	75,857	21,654	---	---	54,910	933,047	916,356	18,651	50,000
Total	396,257	286,039	110,218	72,507	66,894	115,831	54,506	---	---	822	969,428	916,356	65,981	213,167
St. Cloud														
Civic Center	1,095,492	1,990,795	(895,303)	550,253	2,442	(347,492)	427,881	---	---	(562,000)	48,553	---	---	---
Housing and Redevelopment Authority	2,574,857	9,495,179	(6,920,322)	7,357,751	303,382	134,047	---	6,448,666	---	---	724,880	---	303,382	856,516
Hydroelectric Utility	2,125,321	779,799	1,345,522	108,935	611,273	843,184	---	---	---	---	67,953	---	611,273	880,000
Municipal Athletic Complex	1,271,285	1,707,470	(436,185)	69,119	136,487	(503,553)	32,525	---	---	(411,874)	1,226,104	1,764,810	136,406	250,000
Parking System	1,753,123	1,385,714	367,409	328,582	229,314	466,677	---	---	---	(32,805)	143,828	---	219,895	270,000
Refuse Service	2,836,874	2,773,582	63,292	70,434	---	133,726	---	---	---	597	84,949	---	---	---
Storm Water Utility	772,067	535,358	236,709	51,832	---	288,541	---	---	---	5,692	4,046	---	---	---
Wastewater Utility	6,274,254	6,607,149	(332,895)	253,777	107,671	(186,789)	---	---	2,104,808	(1,405,809)	3,548,732	---	107,671	231,302
Water Utility	8,976,506	6,806,002	2,170,504	477,979	642,178	2,006,305	---	---	187,500	---	1,566,509	9,783,291	639,478	11,685,000
Total	27,679,779	32,081,048	(4,401,269)	9,268,662	2,032,747	2,834,646	460,40	6,448,666	2,292,308	(2,406,199)	7,415,554	11,548,101	2,018,105	14,172,818
St. Francis														
Liquor	2,029,577	1,873,355	156,222	28,231	---	184,453	---	---	---	57,500	---	---	---	---
Sewer	739,149	584,940	154,209	58,935	---	213,144	---	---	---	174,800	38,639	---	---	---
Water	1,031,221	434,947	596,274	161,163	113,225	644,212	---	---	---	321,491	7,195,324	8,227,996	113,225	---
Total	3,799,947	2,893,242	906,705	248,329	113,225	1,041,809	---	---	---	553,791	7,233,963	8,227,996	113,225	---
St. Hilare														
Liquor	480,484	471,957	8,527	3,594	---	12,121	---	---	---	---	4,100	---	---	---
Sewer Enterprise	35,864	7,498	28,366	393,807	265	421,908	---	393,485	---	---	789,874	394,662	265	338

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water Enterprise	30,421	17,836	12,585	4,050	---	16,635	---	---	---	---	---	---	---	---	342
Total	546,769	497,291	49,478	401,451	265	450,664	---	393,485	---	---	793,974	394,662	265	680	
St. James															
Economic Development Authority - Housing	133,071	68,734	64,337	7,670	44,553	27,454	---	---	---	6,000	14,519	---	44,553	29,883	
Electric	4,664,570	3,853,073	811,497	94,675	158,470	747,702	---	---	---	350,000	78,195	---	158,470	300,000	
Liquor	962,880	832,938	129,942	10,186	---	140,128	---	---	---	53,000	1,380	---	---	---	
Wastewater Treatment	676,721	687,791	(11,070)	2,764	---	(8,306)	---	---	---	106,329	8,339	---	---	---	
Water	770,029	731,488	38,541	21,349	60,818	(928)	---	---	---	106,329	46,611	---	60,818	98,000	
Total	7,207,271	6,174,024	1,033,247	136,644	263,841	906,050	---	---	---	621,658	149,044	---	263,841	427,883	
St. Joseph															
Refuse	252,836	255,678	(2,842)	10,869	---	8,027	---	---	---	---	---	---	---	---	
Sewer	515,242	919,775	(404,533)	33,687	23,592	(394,438)	---	---	---	8,000	38,873	---	23,592	25,000	
Sewer Access	24,392	193,032	(168,640)	30,682	---	(137,958)	---	---	---	88,900	---	---	---	---	
Storm Sewer	108,959	134,612	(25,653)	13,522	---	(12,131)	---	---	---	78,075	1,304	---	---	---	
Water	433,017	1,130,735	(697,718)	90,395	310,610	(917,933)	---	---	---	(365,000)	95,576	---	305,246	329,577	
Water Access	50,232	---	50,232	33,945	---	84,177	---	---	---	420,000	---	---	---	---	
Total	1,384,678	2,633,832	(1,249,154)	213,100	334,202	(1,370,256)	---	---	---	229,975	135,753	---	328,838	354,577	
St. Leo															
Liquor	99,062	116,545	(17,483)	1,421	---	(16,062)	---	---	---	---	---	---	---	---	
Refuse	7,451	7,461	(10)	---	---	(10)	---	---	---	200	---	---	---	---	
Sewer	14,806	10,947	3,859	94	---	3,953	---	---	---	4,047	---	---	---	---	
Water	11,590	7,726	3,864	155	---	4,019	---	---	---	---	---	---	---	---	
Total	132,909	142,679	(9,770)	1,670	---	(8,100)	---	---	---	4,247	---	---	---	---	
St. Louis Park															
Refuse	2,347,995	2,135,677	212,318	181,046	---	393,364	---	---	---	353,299	---	---	---	---	
Sewer Utility	4,482,087	4,485,386	(3,299)	101,604	---	98,305	---	---	---	741,334	136,532	---	---	---	
Storm Water Utility	1,529,180	1,017,093	512,087	887,741	155,106	1,244,722	---	---	---	328,438	1,009,846	---	155,106	250,000	
Water Utility	3,584,384	3,283,197	301,187	82,249	108,795	274,641	---	---	---	533,656	1,465,208	4,056,895	108,795	90,000	
Wireless	32,592	315,664	(283,072)	1,059,114	---	776,042	---	---	---	---	---	---	---	---	
Total	11,976,238	11,237,017	739,221	2,311,754	263,901	2,787,074	---	---	---	1,956,727	2,611,586	4,056,895	263,901	340,000	
St. Martin															
Sewer	15,867	18,504	(2,637)	791	---	(1,846)	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	60,931	48,242	12,689	10,070	3,374	19,385	---	---	---	14,000	---	---	3,374	6,626
Total	76,798	66,746	10,052	10,861	3,374	17,539	---	---	---	14,000	---	---	3,374	6,626
St. Michael														
Sewer	1,433,738	1,729,888	(296,150)	76,128	218,681	(438,703)	---	---	---	882,000	---	---	218,681	1,025,992
Storm Water	147,404	84,558	62,846	1,318	1,618	62,546	---	---	---	75,000	---	---	1,618	---
Water	572,997	532,496	40,501	25,765	24,941	41,325	---	---	---	150,000	---	---	24,941	11,332
Total	2,154,139	2,346,942	(192,803)	103,211	245,240	(334,832)	---	---	---	1,107,000	---	---	245,240	1,037,324
St. Paul														
Housing and Redevelopment Authority - Loan Enterprise	1,164,671	5,867,598	(4,702,927)	4,335,338	567,212	(934,801)	---	47,539	37,000	(485,865)	73,584	---	296,867	2,695,000
Housing and Redevelopment Authority - Parking	11,779,690	8,255,431	3,524,259	2,755,519	4,306,791	1,972,987	1,193,871	---	---	66,483	1,319,676	---	4,196,291	3,910,000
Impounding Lot	2,541,781	2,561,203	(19,422)	---	---	(19,422)	---	---	---	396,696	---	---	---	---
Port Authority	7,573,068	6,893,613	679,455	10,494,037	10,849,844	323,648	3,673,236	---	---	---	2,427,868	10,185,820	4,304,814	3,566,219
Regional Water Services	40,764,612	36,756,921	4,007,691	1,686,703	2,129,961	3,564,433	---	---	---	---	8,248,952	---	1,468,784	3,638,063
RiverCentre Convention & Visitors Authority	11,105,783	10,381,663	724,120	284,954	79,628	929,446	1,708,783	---	---	(1,273,017)	258,575	---	43,208	183,144
Riverprint St. Paul/Ramsey County	1,312,867	1,460,337	(147,470)	---	---	(147,470)	---	---	---	3,503	---	---	---	---
Sewer Utility	43,409,971	28,965,763	14,444,208	966,255	2,010,179	13,400,284	---	---	---	16,555,770	2,411,204	24,318,527	1,863,052	2,920,834
Special Services	3,707,889	4,362,177	(654,288)	34,417	313,524	(933,395)	---	---	---	(212,711)	114,680	---	307,840	291,116
Watergate Marina	15,111	16,149	(1,038)	---	---	(1,038)	---	---	---	---	---	---	---	---
Total	123,375,443	105,520,855	17,854,588	20,557,22	20,257,139	18,154,672	5,575,8	47,539	37,000	15,050,859	14,854,539	34,504,347	12,480,856	17,204,376
St. Paul Park														
Sewer	425,297	595,180	(169,883)	6,566	---	(163,317)	---	---	---	---	2,982	---	---	---
Water	402,441	505,113	(102,672)	9,808	---	(92,864)	---	---	---	---	127,182	---	---	---
Total	827,738	1,100,293	(272,555)	16,374	---	(256,181)	---	---	---	---	130,164	---	---	---
St. Peter														
Electric Utility	9,047,107	7,945,143	1,101,964	274,699	565,624	811,039	---	---	1,408	782,248	666,135	---	565,624	580,000
Environmental Services	709,324	654,266	55,058	1,310	---	56,368	---	---	326	---	---	---	---	---
Heartland Transit	60,015	280,726	(220,711)	228,939	---	8,228	---	77,988	150,860	---	52,476	---	---	---
Hospital	15,364,492	14,162,912	1,201,580	490,431	707,394	984,617	---	---	5,004	---	2,502,472	---	707,390	320,000
Housing and Redevelopment Authority	163,820	320,385	(156,565)	254,805	1,261	96,979	---	139,848	---	---	163,309	---	---	---
Long-Term Care Facility	947,172	229,462	717,710	1,783	827,584	(108,091)	---	---	---	---	---	---	827,584	128,695
Medical Office Building	1,500,000	9,701	1,490,299	5,957	24,763	1,471,493	---	---	---	---	2,462,924	2,675,000	24,763	---
Storm Water	465,994	444,420	21,574	70,099	7,066	84,607	---	---	60,874	---	297,847	---	7,066	31,450

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Telecommunication	171,701	87,196	84,505	848	---	85,353	---	---	---	97,000	---	---	---	---	
Waste Water Utility	3,086,238	2,246,704	839,534	367,415	431,428	775,521	---	---	352,119	207,496	37,810	---	431,428	1,031,240	
Water Utility	1,541,140	1,287,092	254,048	27,129	83,108	198,069	---	---	756	123,396	522,934	---	83,108	282,310	
Total	33,057,003	27,668,007	5,388,996	1,723,415	2,648,228	4,464,183	---	217,836	571,347	1,210,140	6,705,907	2,675,000	2,646,963	2,373,695	
Stacy															
Liquor	2,478,291	2,386,646	91,645	29,250	93,606	27,289	---	---	---	20,000	4,799	---	88,980	60,000	
Sewer	151,059	222,471	(71,412)	254,219	35,714	147,093	65,486	---	187,925	---	55,065	---	35,714	206,000	
Storm Sewer	15,161	8,025	7,136	142	3,024	4,254	---	---	---	---	---	---	3,024	10,000	
Water	154,341	166,993	(12,652)	109,685	35,876	61,157	105,668	---	---	---	18,357	---	35,876	55,000	
Total	2,798,852	2,784,135	14,717	393,296	168,220	239,793	171,15	---	187,925	20,000	78,221	---	163,594	331,000	
Staples															
Community Center	107,778	357,242	(249,464)	208,784	---	(40,680)	88,965	---	108,239	---	---	---	---	---	
Light	2,006,785	1,985,045	21,740	31,890	1,407	52,223	---	---	---	---	---	---	1,407	---	
Sewer	272,575	370,160	(97,585)	---	1,457	(99,042)	---	---	---	---	---	---	---	---	
Water	403,935	366,625	37,310	24,249	38,712	22,847	---	---	---	---	70,713	---	38,712	77,000	
Total	2,791,073	3,079,072	(287,999)	264,923	41,576	(64,652)	88,965	---	108,239	---	70,713	---	40,119	77,000	
Starbuck															
Hobo Park	212,654	99,950	112,704	255	11,970	100,989	---	---	---	---	46,559	---	11,970	31,000	
Sanitary	67,855	74,850	(6,995)	1,590	49	(5,454)	---	---	---	---	---	---	49	---	
Sewer	222,757	113,116	109,641	3,589	13,292	99,938	---	---	---	---	---	66,292	13,292	66,292	
Storm Sewer	31,965	138	31,827	243,484	58,269	217,042	85,894	---	12,295	---	20,710	183,249	58,269	183,249	
Water	221,893	88,402	133,491	10,394	11,808	132,077	---	---	---	---	23,304	58,787	11,808	58,787	
Total	757,124	376,456	380,668	259,312	95,388	544,592	85,894	---	12,295	---	90,573	308,328	95,388	339,328	
Steen															
Sewer	18,723	11,514	7,209	9,369	---	16,578	---	---	---	---	24,547	---	---	---	
Water	24,757	12,559	12,198	---	---	12,198	---	---	---	---	---	---	---	---	
Total	43,480	24,073	19,407	9,369	---	28,776	---	---	---	---	24,547	---	---	---	
Stephen															
Electric	635,638	552,440	83,198	4,998	---	88,196	---	---	---	56,000	51,071	---	---	---	
Gas	398,984	320,483	78,501	---	---	78,501	---	---	---	75,000	---	---	---	---	
Refuse	80,339	74,724	5,615	---	---	5,615	---	---	---	---	---	---	---	---	
Sewer	60,043	46,992	13,051	---	1,580	11,471	---	---	---	22,000	---	---	1,580	2,711	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Tamarac Senior Housing	595,297	490,164	105,133	1,270	157,249	(50,846)	---	---	---	---	---	---	12,361	50,000
Water	125,583	156,329	(30,746)	60,577	29,043	788	---	---	---	(122,000)	130,872	---	29,043	34,547
Total	1,895,884	1,641,132	254,752	66,845	187,872	133,725	---	---	---	31,000	181,943	---	42,984	87,258
Stewart														
Sewer	29,485	36,707	(7,222)	---	---	(7,222)	---	---	---	12,252	---	---	---	---
Storm Water	90,866	92,577	(1,711)	5,650	8,357	(4,418)	---	---	---	---	---	---	8,357	58,413
Water	122,724	131,552	(8,828)	---	14,396	(23,224)	---	---	---	(5,361)	---	---	14,396	32,000
Total	243,075	260,836	(17,761)	5,650	22,753	(34,864)	---	---	---	6,891	---	---	22,753	90,413
Stewartville														
Sewer	602,312	606,133	(3,821)	87,323	13,964	69,538	---	---	---	10,709	152,266	---	13,964	191,600
Storm Sewer	66,176	50,314	15,862	5,878	---	21,740	---	---	---	---	---	---	---	---
Water	584,622	465,962	118,660	111,031	7,621	222,070	---	---	---	(1,328)	205,527	---	7,621	83,400
Total	1,253,110	1,122,409	130,701	204,232	21,585	313,348	---	---	---	9,381	357,793	---	21,585	275,000
Stillwater														
Parking	182,542	220,412	(37,870)	23,782	---	(14,088)	---	---	---	---	44,970	---	---	---
Sanitary Sewer	1,946,659	2,159,883	(213,224)	141,110	4,776	(76,890)	---	---	---	---	192,380	---	---	---
Signs and Lighting	370,620	366,848	3,772	---	---	3,772	---	---	---	---	---	---	---	---
Storm Sewer	486,292	424,929	61,363	26,220	---	87,583	---	---	---	62,500	---	---	---	---
Water Commissioners Board	1,108,767	1,323,501	(214,734)	192,036	38,710	(61,408)	---	---	---	---	224,263	---	34,884	90,000
Total	4,094,880	4,495,573	(400,693)	383,148	43,486	(61,031)	---	---	---	62,500	461,613	---	34,884	90,000
Stockton														
Sewer Operating	83,758	79,154	4,604	707	---	5,311	---	---	---	(1,015)	34,431	---	---	---
Water Operating	24,470	32,888	(8,418)	17,979	3,271	6,290	---	---	---	(16,478)	87,662	---	3,271	12,500
Total	108,228	112,042	(3,814)	18,686	3,271	11,601	---	---	---	(17,493)	122,093	---	3,271	12,500
Storden														
Garbage [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer [1]	88,919	92,604	(3,685)	3,042	26,898	(27,541)	---	---	---	---	---	---	26,898	6,961
Total	88,919	92,604	(3,685)	3,042	26,898	(27,541)	---	---	---	---	---	---	26,898	6,961
Strandquist														
Sewer	6,012	5,357	655	7,772	5,927	2,500	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid
Water	4,468	5,158	(690)	350	---	(340)	---	---	---	---	---	---	---
Total	10,480	10,515	(35)	8,122	5,927	2,160	---	---	---	---	---	---	---
Strathcona													
Garbage	3,390	4,322	(932)	---	---	(932)	---	---	---	---	---	---	---
Water	405	114	291	---	---	291	---	---	---	---	---	---	---
Total	3,795	4,436	(641)	---	---	(641)	---	---	---	---	---	---	---
Sturgeon Lake													
Sewer	55,209	26,802	28,407	837,485	275,000	590,892	---	---	---	470,012	1,113,136	681,853	---
Water	185,407	146,035	39,372	---	37,437	1,935	---	---	---	(470,012)	---	---	38,879
Total	240,616	172,837	67,779	837,485	312,437	592,827	---	---	---	---	1,113,136	681,853	38,879
694	Sunburg												
Sewer	28,084	15,670	12,414	5,148	7,380	10,182	1,095	---	---	---	---	---	7,380
Total	28,084	15,670	12,414	5,148	7,380	10,182	1,095	---	---	---	---	---	7,380
Swanville													
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	93,501	50,577	42,924	---	---	42,924	---	---	---	---	---	---	---
Total	93,501	50,577	42,924	---	---	42,924	---	---	---	---	---	---	---
Taconite													
Colerain/Bovey/Taconite Joint Sewage	135	---	135	4,457	26,011	(21,419)	---	---	---	(21,419)	26,011	---	---
Water Fund	13,915	39,246	(25,331)	2,173	---	(23,158)	1,056	---	---	(23,209)	---	---	---
Total	14,050	39,246	(25,196)	6,630	26,011	(44,577)	1,056	---	---	(44,628)	26,011	---	---
Tamarack													
Wastewater Treatment System	22,120	25,594	(3,474)	37,030	---	33,556	---	---	---	---	6,355	---	---
Total	22,120	25,594	(3,474)	37,030	---	33,556	---	---	---	---	6,355	---	---
Taunton													
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [1]	46,792	47,008	(216)	4,640	---	4,424	---	---	---	---	---	---	---
Total	46,792	47,008	(216)	4,640	---	4,424	---	---	---	---	---	---	---
Taylors Falls													
Sewer	96,090	67,228	28,862	28,392	1,428	55,826	8,000	---	---	23,557	35,152	---	1,428

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Sewer	11,896	11,424	472	21,680	555	21,597	20,480	---	---	---	---	---	967	18,033
Water	128,075	90,385	37,690	10,390	7,729	40,351	---	---	---	33,330	432,003	452,836	4,399	5,931
Total	236,061	169,037	67,024	60,462	9,712	117,774	28,480	---	---	56,887	467,155	452,836	6,794	23,964
Thief River Falls														
Airport	162,994	799,875	(636,881)	125,082	7,753	(519,552)	---	---	---	(185,270)	---	---	7,753	---
Electric	8,951,395	8,626,200	325,195	17,244	---	342,439	---	---	---	500,000	384,289	---	---	---
Liquor	3,958,940	3,595,600	363,340	23,894	---	387,234	---	---	---	291,801	---	---	---	---
Sanitation	758,266	743,550	14,716	19,307	---	34,023	---	---	---	20,430	---	---	---	---
Storm Water	154,740	132,386	22,354	7,778	---	30,132	---	---	---	---	27,900	---	---	---
Wastewater	552,658	677,035	(124,377)	39,069	16,344	(101,652)	---	---	---	16,670	31,916	---	16,344	43,783
Water	1,598,034	1,860,849	(262,815)	---	157,660	(420,475)	---	---	---	30,175	358,841	---	156,450	175,000
Total	16,137,027	16,435,495	(298,468)	232,374	181,757	(247,851)	---	---	---	673,806	802,946	---	180,547	218,783
Thomson														
Sewer	13,859	12,402	1,457	---	---	1,457	---	---	---	920	---	---	---	---
Water	23,727	35,689	(11,962)	1,519	---	(10,443)	---	---	---	10,920	---	---	---	---
Total	37,586	48,091	(10,505)	1,519	---	(8,986)	---	---	---	11,840	---	---	---	---
Tintah														
Water	4,675	9,570	(4,895)	8,727	---	3,832	---	---	---	---	---	---	---	---
Total	4,675	9,570	(4,895)	8,727	---	3,832	---	---	---	---	---	---	---	---
Tonka Bay														
Dock	47,050	16,906	30,144	---	---	30,144	---	---	---	---	---	---	---	---
Garbage	95,374	84,230	11,144	---	---	11,144	---	---	---	---	---	---	---	---
Recycling	74,233	59,867	14,366	---	---	14,366	---	---	---	---	---	---	---	---
Sewer	317,654	301,122	16,532	4,950	---	21,482	---	---	---	---	---	---	---	---
Storm Water	13,025	23,783	(10,758)	---	---	(10,758)	---	---	---	---	---	---	---	---
Water	238,471	306,653	(68,182)	6,741	---	(61,441)	---	---	---	---	---	---	---	---
Total	785,807	792,561	(6,754)	11,691	---	4,937	---	---	---	---	---	---	---	---
Tower														
Sewer	48,983	63,578	(14,595)	12,400	5,418	(7,613)	12,400	---	7,130	2,537	26,255	---	5,418	---
Water	120,611	123,335	(2,724)	---	---	(2,724)	---	---	---	2,537	---	---	---	---
Total	169,594	186,913	(17,319)	12,400	5,418	(10,337)	12,400	---	7,130	5,074	26,255	---	5,418	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Tracy														
Aquatic Center Operations	45,259	140,063	(94,804)	19,287	---	(75,517)	---	---	---	(65,000)	---	---	---	---
Deputy Registrar	957,057	923,081	33,976	1,528	---	35,504	---	---	---	33,000	2,442	---	---	---
Eastview Apartments	54,913	29,616	25,297	11,639	14,390	22,546	---	---	---	---	---	---	14,390	16,635
Fifth Street Apartments	49,500	30,311	19,189	626	23,437	(3,622)	---	---	---	(6,600)	---	---	23,437	12,000
Liquor	791,428	769,142	22,286	7,836	---	30,122	---	---	---	20,000	737	---	---	---
O'Brien Court	140,174	56,007	84,167	5,046	26,556	62,657	---	---	---	---	60,550	---	26,556	110,000
Refuse Collection	124,909	121,344	3,565	1,019	---	4,584	---	---	---	6,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Tracy Medical Center	288,840	149,071	139,769	21,742	---	161,511	---	---	---	---	441,402	---	---	---
Utility [3]	592,818	424,442	168,376	44,950	24	213,302	---	---	---	346,100	14,842	---	---	---
Utility Surcharge	140,461	54,631	85,830	11,308	25,411	71,727	---	---	---	14,000	93,154	---	25,411	75,000
Total	3,185,359	2,697,708	487,651	124,981	89,818	522,814	---	---	---	347,500	613,127	---	89,794	213,635
Trimont														
Sewer	149,237	191,590	(42,353)	36,327	19,572	(25,598)	22,848	---	3,815	---	---	---	19,572	93,000
Trimont Health Care Center	2,146,073	2,252,437	(106,364)	26,841	51	(79,574)	---	---	---	---	11,506	---	---	---
Water	117,803	123,049	(5,246)	6,434	---	1,188	19	---	---	---	---	---	---	---
Water Project 2000	18,372	48,951	(30,579)	1,905	---	(28,674)	---	---	---	16,025	---	---	---	---
Total	2,431,485	2,616,027	(184,542)	71,507	19,623	(132,658)	22,867	---	3,815	16,025	11,506	---	19,572	93,000
Trommald														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer [3]	12,048	23,648	(11,600)	---	---	(11,600)	---	---	---	---	---	---	---	---
Total	12,048	23,648	(11,600)	---	---	(11,600)	---	---	---	---	---	---	---	---
Trosky														
Garbage	6,185	5,528	657	---	---	657	---	---	---	---	---	---	---	---
Water	14,229	3,401	10,828	---	3,392	7,436	---	---	---	---	---	---	2,960	6,000
Total	20,414	8,929	11,485	---	3,392	8,093	---	---	---	---	---	---	2,960	6,000
Truman														
Electric	1,554,748	1,410,673	144,075	114,230	182,427	75,878	---	---	---	---	53,503	---	174,062	217,880
Sewer	127,258	190,109	(62,851)	---	21,887	(84,738)	---	---	---	(36,000)	78,032	---	12,492	---
Water	133,283	167,543	(34,260)	17,376	11,010	(27,894)	---	---	---	---	3,217	---	10,594	23,040
Total	1,815,289	1,768,325	46,964	131,606	215,324	(36,754)	---	---	---	(36,000)	134,752	---	197,148	240,920

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Twin Lakes														
Sewer	10,403	8,162	2,241	1,311	---	3,552	---	---	---	---	---	---	---	---
Water	10,698	19,854	(9,156)	2,358	---	(6,798)	---	---	---	---	---	---	---	---
Total	21,101	28,016	(6,915)	3,669	---	(3,246)	---	---	---	---	---	---	---	---
Twin Valley														
Liquor	564,483	563,015	1,468	1,736	---	3,204	---	---	---	20,000	---	---	---	---
Sanitation	72,823	67,656	5,167	---	---	5,167	---	---	---	---	---	---	---	---
Sewer	94,651	84,083	10,568	447,313	35,594	422,287	---	127,666	---	34,461	73,562	843,500	35,594	838,409
Storm Utility	23,066	13,689	9,377	42,741	28,501	23,617	---	42,741	---	---	---	---	28,501	490,352
Water	158,419	120,574	37,845	1,024,596	66,104	996,337	---	237,096	---	7,565	180,988	1,566,500	66,104	1,557,044
Total	913,442	849,017	64,425	1,516,386	130,199	1,450,612	---	407,503	---	62,026	254,550	2,410,000	130,199	2,885,805
Two Harbors														
Electric	2,770,307	2,584,135	186,172	83,748	1,914	268,006	---	---	---	50,130	82,174	---	254	---
Gas	4,958,295	4,946,922	11,373	102,075	1,378	112,070	---	---	---	27,504	34,310	---	271	---
Liquor	1,881,784	1,730,121	151,663	34,407	---	186,070	---	---	---	224,502	---	---	---	---
Sewer	1,017,677	1,061,712	(44,035)	210,887	21,537	145,315	108,874	---	42,225	---	15,326	---	21,537	117,172
Storm Water Utility	64,256	58,716	5,540	7,623	---	13,163	---	---	---	---	9,323	---	---	---
Water	694,086	733,903	(39,817)	316,669	26,775	250,077	58,985	---	212,593	---	407,060	---	26,775	354,663
Total	11,386,405	11,115,509	270,896	755,409	51,604	974,701	167,85	---	254,818	302,136	548,193	---	48,837	471,835
Tyler														
Electric	856,001	724,373	131,628	7,105	---	138,733	---	---	---	120,000	10,736	---	---	---
Garbage	131,343	132,629	(1,286)	6,247	---	4,961	---	---	---	---	4,375	---	---	---
Natural Gas	575,564	441,086	134,478	6,247	75,615	65,110	---	---	---	---	4,375	---	75,615	---
Sewer	52,870	38,066	14,804	6,247	2,543	18,508	---	---	---	---	4,375	---	2,543	4,747
Water	124,750	136,637	(11,887)	9,473	2,814	(5,228)	---	---	---	---	4,375	---	2,814	5,253
Total	1,740,528	1,472,791	267,737	35,319	80,972	222,084	---	---	---	120,000	28,236	---	80,972	10,000
Ulen														
Café	72,169	114,536	(42,367)	---	---	(42,367)	---	---	---	---	---	---	---	---
Garbage	27,661	29,513	(1,852)	5,633	876	2,905	---	---	---	---	---	---	---	---
Liquor	343,506	312,055	31,451	906	---	32,357	---	---	---	---	8,228	---	---	---
Nursing Home	3,130,076	2,767,576	362,500	99,655	171,070	291,085	---	---	---	---	112,760	---	23,443	20,000
Sewer	59,839	24,805	35,034	2,155	23,273	13,916	3,228	---	---	---	---	---	10,390	11,700

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	106,663	53,627	53,036	---	119,447	(66,411)	4,085	---	---	---	15,326	---	58,538	14,000
Total	3,739,914	3,302,112	437,802	108,349	314,666	231,485	7,313	---	---	---	136,314	---	92,371	45,700
Underwood														
Liquor	341,171	321,628	19,543	748	---	20,291	---	---	---	12,000	---	---	---	---
Sewer	72,846	33,466	39,380	1,459	---	40,839	---	---	---	---	---	---	---	---
Water	97,060	106,640	(9,580)	989	20,577	(29,168)	---	---	---	---	---	---	20,930	31,000
Total	511,077	461,734	49,343	3,196	20,577	31,962	---	---	---	12,000	---	---	20,930	31,000
Upsala														
Sewer	43,128	21,559	21,569	2,530	8,916	15,183	---	---	---	---	4,244	---	8,916	15,048
Water	72,916	60,345	12,571	10,338	27,197	(4,288)	---	---	---	---	1,835	---	27,197	29,458
Total	116,044	81,904	34,140	12,868	36,113	10,895	---	---	---	---	6,079	---	36,113	44,506
Utica														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	26,562	26,386	176	2,016	---	2,192	---	---	---	---	59,246	---	---	---
Total	26,562	26,386	176	2,016	---	2,192	---	---	---	---	59,246	---	---	---
Vadnais Heights														
Sewer Utility	1,246,308	1,410,046	(163,738)	328,031	---	164,293	---	---	---	72,500	---	---	---	---
Surface Water Management	337,931	307,987	29,944	33,405	---	63,349	---	---	---	56,000	---	---	---	---
Water Utility	946,263	1,167,451	(221,188)	115,682	7,628	(113,134)	---	---	---	72,500	5,140	---	---	---
Total	2,530,502	2,885,484	(354,982)	477,118	7,628	114,508	---	---	---	201,000	5,140	---	---	---
Vergas														
Liquor	535,887	475,060	60,827	19,898	---	80,725	---	---	---	32,000	---	---	---	---
Sewer Enterprise	67,220	40,142	27,078	15,882	18,947	24,013	---	---	---	(8,500)	---	---	18,947	14,000
Water Enterprise	66,736	70,050	(3,314)	10,092	10,317	(3,539)	---	---	---	(8,500)	---	---	10,317	9,000
Total	669,843	585,252	84,591	45,872	29,264	101,199	---	---	---	15,000	---	---	29,264	23,000
Vermillion														
Sewer	104,305	106,735	(2,430)	33,279	23,826	7,023	30,285	---	---	---	---	---	22,895	45,000
Water	35,120	49,625	(14,505)	2,705	---	(11,800)	---	---	---	(2,000)	---	---	---	---
Total	139,425	156,360	(16,935)	35,984	23,826	(4,777)	30,285	---	---	(2,000)	---	---	22,895	45,000
Verndale														
Liquor	302,904	361,784	(58,880)	1,577	1,560	(58,863)	---	---	---	---	5,253	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Sewer	83,366	68,733	14,633	3,337	11,816	6,154	---	---	---	(2,500)	---	---	11,816	19,005
Water	68,736	73,374	(4,638)	2,664	4,713	(6,687)	---	---	---	(2,500)	---	---	4,713	7,750
Total	455,006	503,891	(48,885)	7,578	18,089	(59,396)	---	---	---	(5,000)	5,253	---	16,529	26,755
Vernon Center														
Sanitation	23,628	23,565	63	---	---	63	---	---	---	---	---	---	---	---
Sewer	56,148	33,236	22,912	---	---	22,912	---	---	---	12,481	20,263	---	---	---
Water	67,205	27,816	39,389	---	404	38,985	---	---	---	---	20,021	---	404	10,030
Total	146,981	84,617	62,364	---	404	61,960	---	---	---	12,481	40,284	---	404	10,030
Vesta														
Garbage	13,551	15,070	(1,519)	---	---	(1,519)	---	---	---	---	---	---	---	---
Liquor	255,673	229,567	26,106	---	---	26,106	---	---	---	---	---	---	---	---
Sewer	23,103	21,711	1,392	---	3,000	(1,608)	---	---	---	---	41,943	78,000	---	---
Water	29,081	31,874	(2,793)	---	---	(2,793)	---	---	---	---	10,880	---	---	---
Total	321,408	298,222	23,186	---	3,000	20,186	---	---	---	---	52,823	78,000	---	---
Victoria														
Sewer	480,785	657,006	(176,221)	117,119	---	(59,102)	---	---	---	---	8,725	---	---	---
Storm Sewer	101,089	104,839	(3,750)	48,536	---	44,786	---	---	---	---	---	---	---	---
Water	959,969	901,166	58,803	253,470	413,145	(100,872)	---	---	---	---	---	---	406,281	425,000
Total	1,541,843	1,663,011	(121,168)	419,125	413,145	(115,188)	---	---	---	---	8,725	---	406,281	425,000
Viking														
Garbage	8,461	7,516	945	---	---	945	---	---	---	---	---	---	---	---
Sanitary Sewer	27,142	53,990	(26,848)	---	4,924	(31,772)	---	---	---	---	---	---	4,924	---
Water	3,675	5,761	(2,086)	---	---	(2,086)	---	---	---	---	---	---	---	---
Total	39,278	67,267	(27,989)	---	4,924	(32,913)	---	---	---	---	---	---	4,924	---
Villard														
Sewer	99,654	111,078	(11,424)	292,721	20,424	260,873	---	142,136	148,337	25,788	404,868	---	20,424	---
Total	99,654	111,078	(11,424)	292,721	20,424	260,873	---	142,136	148,337	25,788	404,868	---	20,424	---
Virginia														
Clinic Facility Capital Lease	1,345,477	1,023,973	321,504	71,348	971,061	(578,209)	---	---	---	---	12,494	---	971,061	424,236
Convalescent Center	7,760,373	9,106,427	(1,346,054)	---	---	(1,346,054)	---	---	---	---	26,887	---	---	---
Electric	10,062,271	11,300,378	(1,238,107)	79,862	879,865	(2,038,110)	---	---	---	---	1,533,302	1,398,700	183,880	1,917,250
Gas	4,263,778	4,138,122	125,656	10,968	39,232	97,392	---	---	---	---	192,516	19,700	10,281	24,750

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Golf Course	891,947	1,055,918	(163,971)	---	17,057	(181,028)	---	---	---	---	40,647	---	17,057	70,000
Hospital	49,389,416	51,142,448	(1,753,032)	309,036	523,275	(1,967,271)	---	---	---	---	2,201,775	99,900	523,275	2,165,070
Sewer	1,134,756	1,302,955	(168,199)	---	---	(168,199)	---	---	---	---	8,175	---	---	---
Solid Waste Disposal	1,236,954	1,274,181	(37,227)	10,549	---	(26,678)	---	---	---	---	183,307	---	---	---
Steam	4,321,442	5,290,569	(969,127)	15,842	102,705	(1,055,990)	---	---	---	---	581,866	551,600	94,365	799,667
Washington Manor	527,141	396,441	130,700	18,771	168,665	(19,194)	---	---	---	---	117,885	---	168,665	160,000
Water	1,532,608	1,426,546	106,062	33,398	155,560	(16,100)	---	---	---	---	1,108,924	---	128,803	298,000
Total	82,466,163	87,457,958	(4,991,795)	549,774	2,857,420	(7,299,441)	---	---	---	---	6,007,778	2,069,900	2,097,387	5,858,973
Wabasha														
Sewer	780,833	464,090	316,743	39,376	105,601	250,518	---	---	---	---	269,632	---	107,632	322,200
Water	195,894	167,426	28,468	12,326	10,948	29,846	---	---	---	45,000	---	---	10,972	9,800
Total	976,727	631,516	345,211	51,702	116,549	280,364	---	---	---	45,000	269,632	---	118,604	332,000
Wabasso														
Garbage	29,410	30,805	(1,395)	---	---	(1,395)	---	---	---	---	---	---	---	---
Sewer	116,718	65,963	50,755	---	---	50,755	---	---	---	32,474	4,284	---	---	---
Water	91,271	76,770	14,501	1	---	14,502	---	---	---	2,974	4,284	---	---	---
Total	237,399	173,538	63,861	1	---	63,862	---	---	---	35,448	8,568	---	---	---
Waconia														
Ice Arena	297,076	473,078	(176,002)	117,971	278,595	(336,626)	---	---	---	(225,000)	3,498,428	---	279,061	192,538
Sewer	1,358,291	1,497,222	(138,931)	430,704	226,364	65,409	---	---	---	37,161	1,661,368	---	226,364	200,000
Storm Water	320,832	289,622	31,210	173,326	---	204,536	---	---	---	17,047	336,901	---	---	---
Street Light Utility	163,720	170,080	(6,360)	2,139	---	(4,221)	---	---	---	---	---	---	---	---
Water	1,066,994	984,580	82,414	531,583	407,102	206,895	---	---	---	59,341	5,475,308	---	400,641	600,000
Total	3,206,913	3,414,582	(207,669)	1,255,723	912,061	135,993	---	---	---	(111,451)	10,972,005	---	906,066	992,538
Wadena														
Electric	4,948,536	4,047,329	901,207	80,728	9,604	972,331	---	---	---	277,173	794,634	---	9,604	238,300
Golf	269,948	347,085	(77,137)	(92)	---	(77,229)	---	---	---	(105,908)	18,974	---	---	---
Liquor	1,554,891	1,423,997	130,894	7,577	---	138,471	---	---	---	205,908	---	---	---	---
Sewer	495,433	571,102	(75,669)	44,034	---	(31,635)	---	---	---	16,086	165,655	---	---	---
Water	448,464	422,519	25,945	6,916	55,438	(22,577)	---	---	---	31,943	6,817	---	55,438	117,000
Total	7,717,272	6,812,032	905,240	139,163	65,042	979,361	---	---	---	425,202	986,080	---	65,042	355,300

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Wahkon															
Sewer	157,600	101,182	56,418	36,940	63,065	30,293	---	---	---	---	22,710	---	63,065	50,000	
Total	157,600	101,182	56,418	36,940	63,065	30,293	---	---	---	---	22,710	---	63,065	50,000	
Waite Park															
Sewer	541,330	1,035,832	(494,502)	20,919	---	(473,583)	---	---	---	---	7,911	---	---	---	
Storm Water	700	---	700	5	---	705	---	---	---	---	---	---	---	---	
Water	987,725	984,039	3,686	376,926	583,035	(202,423)	---	---	---	---	11,865	---	583,035	300,000	
Total	1,529,755	2,019,871	(490,116)	397,850	583,035	(675,301)	---	---	---	---	19,776	---	583,035	300,000	
Waldorf															
Liquor	253,030	251,499	1,531	9,752	---	11,283	---	---	---	---	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [3]	80,121	45,622	34,499	---	5,498	29,001	---	---	---	---	---	---	5,498	9,211	
Total	333,151	297,121	36,030	9,752	5,498	40,284	---	---	---	---	---	---	5,498	9,211	
Walker															
Liquor	872,480	775,311	97,169	783	---	97,952	---	---	---	160,000	4,692	---	---	---	
Sewer	247,954	197,920	50,034	1,709	28,415	23,328	---	---	---	---	---	---	28,415	112,049	
Water	287,120	192,962	94,158	5,993	22,535	77,616	---	---	---	---	---	---	22,535	94,000	
Total	1,407,554	1,166,193	241,361	8,485	50,950	198,896	---	---	---	160,000	4,692	---	50,950	206,049	
Walnut Grove															
Garbage	32,785	33,610	(825)	196	---	(629)	---	---	---	---	---	---	---	---	
Liquor	440,314	419,351	20,963	2,370	---	23,333	---	---	---	---	5,495	---	---	---	
Senior Housing	702,333	502,169	200,164	1,592	136,984	64,772	589	---	---	8,159	2,133	---	136,984	70,000	
Sewer	93,200	55,120	38,080	1,819	---	39,899	---	---	---	29,710	17,878	---	---	---	
Water	103,329	70,575	32,754	3,563	---	36,317	---	---	---	36,313	13,500	---	---	---	
Total	1,371,961	1,080,825	291,136	9,540	136,984	163,692	589	---	---	74,182	39,006	---	136,984	70,000	
Walters															
Sewer	7,526	9,025	(1,499)	363,654	---	362,155	---	---	363,654	405,776	---	---	---	---	
Water	4,536	5,842	(1,306)	---	550	(1,856)	---	---	---	---	---	---	---	---	
Total	12,062	14,867	(2,805)	363,654	550	360,299	---	---	363,654	405,776	---	---	---	---	
Waltham															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water [3]	35,888	23,554	12,334	875	22,712	(9,503)	---	---	---	(13,901)	---	---	12,712	10,000
Total	35,888	23,554	12,334	875	22,712	(9,503)	---	---	---	(13,901)	---	---	12,712	10,000
Wanamingo														
Medical Center	48,348	34,088	14,260	8,498	26,982	(4,224)	---	---	---	---	---	---	26,982	14,000
Sanitation	51,856	48,527	3,329	---	---	3,329	---	---	---	---	---	---	---	---
Senior Housing	98,506	87,383	11,123	31,943	57,369	(14,303)	---	---	---	---	---	---	57,369	45,000
Wastewater	241,228	205,969	35,259	3,281	30,058	8,482	---	---	---	---	---	---	30,058	25,000
Water	254,035	176,653	77,382	4,656	46,075	35,963	---	---	---	---	---	---	46,075	103,000
Total	693,973	552,620	141,353	48,378	160,484	29,247	---	---	---	---	---	---	160,484	187,000
Wanda														
Garbage	5,413	5,990	(577)	---	---	(577)	---	---	---	---	---	---	---	---
Sewer	10,602	12,690	(2,088)	---	---	(2,088)	---	---	---	(15,000)	12,704	---	---	---
Water	6,721	6,514	207	---	---	207	---	---	---	---	---	---	---	---
Total	22,736	25,194	(2,458)	---	---	(2,458)	---	---	---	(15,000)	12,704	---	---	---
Warba														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	28,926	---	28,926	121	36,863	(7,816)	---	---	---	1,308	7,000	---	---	---
Total	28,926	---	28,926	121	36,863	(7,816)	---	---	---	1,308	7,000	---	---	---
Warren														
Electric	1,383,206	1,244,752	138,454	---	27,960	110,494	---	---	---	18,608	87,078	---	27,960	25,000
Garbage	222,541	235,216	(12,675)	1	---	(12,674)	---	---	---	1,378	---	---	---	---
Gas Distribution	1,261,868	910,561	351,307	5	---	351,312	---	---	---	18,608	5,731	---	---	---
Housing	11,928	16,324	(4,396)	10,000	946	4,658	---	---	---	---	---	---	946	5,029
Mosquito Control	49,774	16,667	33,107	---	---	33,107	---	---	---	(50,206)	---	---	---	---
Sewer	192,387	242,855	(50,468)	50	15,310	(65,728)	---	---	---	1,378	64,791	---	15,310	18,802
W.E.D.A	20,924	74,417	(53,493)	5,790	---	(47,703)	5,692	---	---	(41,349)	---	---	---	---
Water	242,214	234,597	7,617	35,790	7,919	35,488	---	---	---	51,583	89,028	---	7,919	17,061
Total	3,384,842	2,975,389	409,453	51,636	52,135	408,954	5,692	---	---	---	246,628	---	52,135	65,892
Warroad														
Electric Utility	3,239,362	2,613,208	626,154	---	---	626,154	---	---	---	260,000	239,565	---	---	---
Liquor	1,290,064	1,143,950	146,114	---	---	146,114	---	---	---	80,000	---	---	---	---
Wastewater Utility	396,394	332,627	63,767	1,473	48,589	16,651	---	---	---	(80,000)	---	---	48,189	119,157

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water Utility	261,686	288,768	(27,082)	---	---	(27,082)	---	---	---	---	21,218	---	---	---	
Total	5,187,506	4,378,553	808,953	1,473	48,589	761,837	---	---	---	260,000	260,783	---	48,189	119,157	
Waseca															
Airport	---	---	---	---	---	---	---	---	---	1,260,408	---	---	---	---	
Economic Development Authority	---	---	---	29,107	---	29,107	---	---	---	330,261	---	---	---	---	
Electric	6,812,270	5,930,809	881,461	28,362	61,747	848,076	---	---	---	438,978	214,500	---	14,346	---	
Sanitary Sewer	1,658,274	1,390,306	267,968	71,161	111,364	227,765	---	---	---	85,699	369,469	---	108,620	215,000	
Water	1,158,726	828,136	330,590	72,372	59,932	343,030	---	---	---	104,125	143,812	---	59,932	200,000	
Total	9,629,270	8,149,251	1,480,019	201,002	233,043	1,447,978	---	---	---	2,219,471	727,781	---	182,898	415,000	
Watertown															
Sewer	506,193	463,709	42,484	29,623	129,592	(57,485)	---	---	---	31,618	291,075	---	111,822	384,091	
Storm Water	35,573	26,813	8,760	2,081	---	10,841	---	---	---	(3,163)	47,834	---	---	---	
Water	460,714	380,511	80,203	2,582	124,706	(41,921)	---	---	---	(195,364)	13,008	---	114,882	490,000	
Total	1,002,480	871,033	131,447	34,286	254,298	(88,565)	---	---	---	(166,909)	351,917	---	226,704	874,091	
Waterville															
Hilltop Terrace Apartments	131,970	37,679	94,291	---	30,129	64,162	---	---	---	---	---	---	28,419	105,000	
Refuse	54,258	54,034	224	---	---	224	---	---	---	---	---	---	---	---	
Sewer Utility	187,925	178,025	9,900	10,509	27,255	(6,846)	---	---	---	---	42,340	---	27,255	30,000	
Water Utility	361,549	266,248	95,301	25,793	109,471	11,623	---	---	---	---	55,062	---	104,889	180,000	
Total	735,702	535,986	199,716	36,302	166,855	69,163	---	---	---	---	97,402	---	160,563	315,000	
Watkins															
Sewer	126,741	78,989	47,752	6,888	20,676	33,964	---	---	---	---	732	---	20,676	81,000	
Water	166,120	76,406	89,714	1,137	27,275	63,576	---	---	---	---	20,149	---	27,275	58,500	
Total	292,861	155,395	137,466	8,025	47,951	97,540	---	---	---	---	20,881	---	47,951	139,500	
Watson															
Sewer	55,390	30,704	24,686	---	---	24,686	---	---	---	---	---	---	---	---	
Water	15,697	27,550	(11,853)	---	---	(11,853)	---	---	455,862	---	459,463	---	---	---	
Total	71,087	58,254	12,833	---	---	12,833	---	---	455,862	---	459,463	---	---	---	
Waubun															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water and Sewer [3]	69,157	59,673	9,484	367	11,326	(1,475)	---	---	---	---	---	---	11,326	5,000
Total	69,157	59,673	9,484	367	11,326	(1,475)	---	---	---	---	---	---	11,326	5,000
Waverly														
Liquor	924,977	879,673	45,304	170	11,729	33,745	---	---	---	---	4,235	---	11,729	20,462
Refuse & Recycling	79,918	85,065	(5,147)	9,632	---	4,485	---	---	---	---	---	---	---	---
Sewer	179,189	226,485	(47,296)	60,099	97,077	(84,274)	28,487	---	2,675	(45,568)	---	---	97,077	112,804
Storm Water	24,613	---	24,613	2,342	12,797	14,158	---	---	---	---	---	---	12,797	11,197
Water	197,470	89,173	108,297	41,778	123,388	26,687	5,098	---	---	45,432	---	---	123,388	94,293
Total	1,406,167	1,280,396	125,771	114,021	244,991	(5,199)	33,585	---	2,675	(136)	4,235	---	244,991	238,756
Wayzata														
Licensing	284,056	273,739	10,317	4,691	---	15,008	---	---	---	20,000	---	---	---	---
Liquor	3,288,373	3,052,797	235,576	14,725	---	250,301	---	---	---	205,000	7,060	---	---	---
Sewer	728,130	766,414	(38,284)	8,490	---	(29,794)	---	---	---	15,000	15,548	---	---	---
Solid Waste	260,698	240,998	19,700	1,840	---	21,540	---	---	---	---	---	---	---	---
Stormwater	206,290	183,330	22,960	4,204	---	27,164	---	---	---	60,000	70,809	---	---	---
Water	663,838	865,411	(201,573)	827,610	---	626,037	---	---	---	15,000	95,998	---	---	---
Total	5,431,385	5,382,689	48,696	861,560	---	910,256	---	---	---	315,000	189,415	---	---	---
Welcome														
Sewer	114,435	104,052	10,383	60,248	9,319	61,312	33,881	---	4,243	---	---	---	9,319	25,000
Water	72,008	76,780	(4,772)	526	34,376	(38,622)	---	---	---	---	402,900	---	3,474	253,500
Total	186,443	180,832	5,611	60,774	43,695	22,690	33,881	---	4,243	---	402,900	---	12,793	278,500
Wells														
Electric Utility	2,346,421	2,211,728	134,693	37,548	---	172,241	---	---	---	99,996	102,344	---	---	---
H.R.A. - Broadway Apartments	99,785	184,673	(84,888)	143,722	21,623	37,211	---	---	---	---	---	---	21,623	45,000
H.R.A. - Park Place Apartments	33,280	17,202	16,078	373	16,762	(311)	---	---	---	---	---	---	16,762	5,945
Liquor	689,740	693,017	(3,277)	16,867	355	13,235	---	---	464	20,000	1,050	---	355	2,334
Recycling	45,133	34,838	10,295	15,195	---	25,490	---	---	---	---	---	---	---	---
Sewer Utility	370,065	383,953	(13,888)	34,041	27,388	(7,235)	---	---	---	---	---	---	27,388	71,000
Water Utility	270,710	308,768	(38,058)	7,817	8,534	(38,775)	---	---	---	---	22,506	---	8,534	10,000
Total	3,855,134	3,834,179	20,955	255,563	74,662	201,856	---	---	464	119,996	125,900	---	74,662	134,279
Wendell														
Sewer	15,575	10,376	5,199	2,689	---	7,888	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water	14,075	11,151	2,924	---	---	2,924	---	---	---	---	---	---	---	---	
Total	29,650	21,527	8,123	2,689	---	10,812	---	---	---	---	---	---	---	---	
West Concord															
Liquor	354,649	375,194	(20,545)	3,597	323	(17,271)	---	---	---	---	---	---	---	---	
Sewer	156,400	209,810	(53,410)	123,198	26,483	43,305	106,186	---	11,983	---	6,738	---	26,483	123,734	
Storm Sewer	40,253	10,461	29,792	3,796	---	33,588	---	---	---	---	---	---	---	---	
Township Access Fee	120	---	120	---	---	120	---	---	---	---	---	---	---	---	
Water	71,631	94,411	(22,780)	48,890	25,988	122	41,327	---	4,681	---	17,811	---	24,918	27,000	
Total	623,053	689,876	(66,823)	179,481	52,794	59,864	147,51	---	16,664	---	24,549	---	51,401	150,734	
West St. Paul															
Arena	203,895	258,351	(54,456)	21,126	---	(33,330)	---	---	---	---	2,235,444	---	---	---	
Golf Course	171,341	262,102	(90,761)	65,186	22,205	(47,780)	61,950	---	3,208	(39,853)	1,546,118	---	21,947	35,000	
Pool	59,783	159,626	(99,843)	40,426	---	(59,417)	38,086	---	1,984	(14,775)	---	---	---	---	
Sanitary Sewer	2,451,019	2,243,696	207,323	68,782	91,327	184,778	---	---	---	386,228	46,405	---	67,664	75,000	
Storm Sewer	336,261	26,424	309,837	17,742	---	327,579	---	---	---	183,550	---	---	---	---	
Total	3,222,299	2,950,199	272,100	213,262	113,532	371,830	100,03	---	5,192	515,150	3,827,967	---	89,611	110,000	
Westbrook															
Ambulance	140,074	101,053	39,021	18,319	---	57,340	---	---	---	(3,250)	61,220	---	---	---	
Cable T.V.	108,682	113,605	(4,923)	319	---	(4,604)	---	---	---	---	---	---	---	---	
Electric Utility	631,790	591,810	39,980	136,996	4,711	172,265	---	---	757	27,000	7,542	---	4,195	56,823	
Garbage [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Natural Gas	567,352	471,440	95,912	---	5,246	90,666	---	---	---	---	4,613	---	5,035	23,177	
Sewer Utility	29,496	28,813	683	---	---	683	---	---	---	---	---	---	---	---	
Sewer and Lagoon	101,762	63,652	38,110	24,092	---	62,202	---	---	---	---	27,746	---	---	---	
Water Utility	137,039	120,685	16,354	---	---	16,354	---	---	---	---	4,613	---	---	---	
Total	1,716,195	1,491,058	225,137	179,726	9,957	394,906	---	---	757	23,750	105,734	---	9,230	80,000	
Whalan															
Electric/Garbage [17]	44,892	38,854	6,038	1,569	---	7,607	---	---	---	(15,000)	---	---	---	---	
Garbage [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Total	44,892	38,854	6,038	1,569	---	7,607	---	---	---	(15,000)	---	---	---	---	
Wheaton															
Garbage	156,029	117,999	38,030	---	---	38,030	---	---	---	---	---	---	---	---	

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Hospital	6,777,579	6,719,177	58,402	170,677	177,828	51,251	---	---	---	22,000	321,786	---	177,828	135,404
Sewer	224,035	295,826	(71,791)	3,614	46,098	(114,275)	---	---	---	---	7,762	---	47,868	148,000
Water	240,654	164,229	76,425	199	49,320	27,304	---	---	---	25,000	---	1,115,000	83,301	1,124,500
Total	7,398,297	7,297,231	101,066	174,490	273,246	2,310	---	---	---	47,000	329,548	1,115,000	308,997	1,407,904
White Bear Lake														
Ambulance	1,084,276	1,036,787	47,489	26,187	---	73,676	---	---	---	95,500	24,370	---	---	---
License Bureau	805,755	547,511	258,244	4,164	---	262,408	---	---	---	300,000	---	---	---	---
Pioneer Manor	335,339	226,807	108,532	11,508	---	120,040	---	---	---	177,000	10,536	---	---	---
Refuse	1,063,913	1,170,877	(106,964)	89,309	---	(17,655)	---	---	---	62,500	---	---	---	---
Sewer	1,993,271	2,254,416	(261,145)	20,620	---	(240,525)	---	---	---	79,000	12,000	---	---	---
Sport Center	505,534	628,281	(122,747)	187,617	11,347	53,523	140,000	---	---	18,000	---	---	11,347	115,000
Water	1,216,330	1,338,365	(122,035)	13,585	---	(108,450)	---	---	---	93,750	---	---	---	---
Total	7,004,418	7,203,044	(198,626)	352,990	11,347	143,017	140,000	---	---	825,750	46,906	---	11,347	115,000
Wilder														
Water	9,818	3,179	6,639	---	6,420	219	---	---	---	---	---	---	3,420	3,000
Total	9,818	3,179	6,639	---	6,420	219	---	---	---	---	---	---	3,420	3,000
Willernie														
Refuse	45,503	32,138	13,365	---	---	13,365	---	---	---	---	---	---	---	---
Sewer	44,798	39,318	5,480	---	---	5,480	---	---	---	---	---	---	---	---
Water	37,303	64,258	(26,955)	---	1,077	(28,032)	---	---	---	---	---	---	---	---
Total	127,604	135,714	(8,110)	---	1,077	(9,187)	---	---	---	---	---	---	---	---
Williams														
Liquor [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Total	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar														
Electric	21,577,023	19,836,716	1,740,307	500,077	152,334	2,088,050	---	---	---	1,498,896	---	---	50,762	335,000
Heat	978,496	957,228	21,268	38,918	552	59,634	---	---	---	68,132	---	---	48	---
Rice Memorial Hospital	87,652,812	85,641,347	2,011,465	713,302	2,524,619	200,148	---	---	---	200,000	5,549,149	---	2,498,901	1,196,271
Waste Treatment Plant	3,559,867	2,247,856	1,312,011	340,331	529,852	1,122,490	---	---	---	(1,186,598)	7,104,240	6,272,164	528,051	1,174,939
Water	1,887,476	1,705,631	181,845	55,598	59,708	177,735	---	---	---	136,264	---	---	54,656	115,000
Total	115,655,674	110,388,778	5,266,896	1,648,226	3,267,065	3,648,057	---	---	---	716,694	12,653,389	6,272,164	3,132,418	2,821,210

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Willow River														
Sewer	25,890	41,536	(15,646)	3,847	---	(11,799)	---	---	---	(38,386)	---	---	---	---
Water	113,633	60,265	53,368	11,226	20,430	44,164	---	---	---	(59,278)	---	---	20,430	6,000
Total	139,523	101,801	37,722	15,073	20,430	32,365	---	---	---	(97,664)	---	---	20,430	6,000
Wilmont														
Liquor	244,246	248,721	(4,475)	1,539	---	(2,936)	---	---	---	---	9,830	---	---	---
Refuse	25,632	25,360	272	999	---	1,271	---	---	---	---	---	---	---	---
Sewer	44,719	35,477	9,242	1,868	3,320	7,790	---	---	---	---	---	---	3,320	9,000
Water	45,128	47,563	(2,435)	1,929	---	(506)	---	---	---	---	53,283	---	---	---
Total	359,725	357,121	2,604	6,335	3,320	5,619	---	---	---	---	63,113	---	3,320	9,000
Windom														
Arena	152,238	337,157	(184,919)	215,427	---	30,508	206,925	---	---	---	40,365	---	---	---
Electric	5,049,451	4,509,629	539,822	24,983	---	564,805	---	---	---	175,000	376,680	---	---	---
Liquor	1,396,150	1,301,676	94,474	---	---	94,474	---	---	---	70,000	1,805	---	---	---
Multi-Purpose Center	64,836	311,646	(246,810)	212,435	---	(34,375)	212,435	---	---	---	3,380	---	---	---
River Bluff Townhomes	83,171	81,391	1,780	---	26,090	(24,310)	---	---	---	---	---	---	26,090	8,090
Sewer	1,199,090	918,952	280,138	10,441	66,495	224,084	---	---	---	---	5,112	---	66,495	256,320
Telecom	1,672,308	1,905,572	(233,264)	53,315	673,796	(853,745)	---	---	---	32,285	75,078	---	673,796	---
Water	1,178,652	785,497	393,155	24,793	106,448	311,500	---	---	---	9,023	31,993	---	106,448	300,000
Windom Area Hospital [12]	13,377,285	12,601,355	775,930	209,007	14,694	970,243	---	---	---	---	783,055	---	---	---
Total	24,173,181	22,752,875	1,420,306	750,401	887,523	1,283,184	419,36	---	---	286,308	1,317,468	---	872,829	564,410
Winger														
Sewer	4,608	4,689	(81)	102	---	21	---	---	---	(319)	---	---	---	---
Water	25,956	28,778	(2,822)	---	---	(2,822)	---	---	---	319	---	---	---	---
Total	30,564	33,467	(2,903)	102	---	(2,801)	---	---	---	---	---	---	---	---
Winnepago														
Duplex	18,852	14,958	3,894	475	---	4,369	---	---	---	---	---	---	---	---
Garbage	91,115	80,379	10,736	---	---	10,736	---	---	---	---	---	---	---	---
Recycling	17,016	18,837	(1,821)	5,049	---	3,228	---	---	5,049	---	---	---	---	---
Sewer Utility	311,810	269,590	42,220	32,850	30,138	44,932	---	---	---	---	11,500	---	27,997	109,320
Storm Water	28,854	16,135	12,719	3,541	9,405	6,855	---	---	---	---	---	---	9,318	4,078

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water Utility	246,036	238,426	7,610	7,425	32,220	(17,185)	---	---	---	---	13,052	---	32,220	92,602
Total	713,683	638,325	75,358	49,340	71,763	52,935	---	---	5,049	---	24,552	---	69,535	206,000
Winona														
Airport	31,321	182,393	(151,072)	213,214	---	62,142	41,442	11,040	142,437	(5,600)	26,145	---	---	---
Inspections	381,204	474,242	(93,038)	4,865	---	(88,173)	---	---	---	---	---	---	---	---
Library	41,955	1,313,732	(1,271,777)	1,082,670	---	(189,107)	280,888	---	600,196	(15,000)	56,222	---	---	---
Public Transportation	231,732	727,351	(495,619)	508,427	---	12,808	---	143,688	352,810	---	49,006	---	---	---
Recreation	403,251	1,840,605	(1,437,354)	1,109,262	---	(328,092)	354,562	---	752,111	(60,655)	---	---	---	---
Sewer	2,856,740	2,313,850	542,890	267,790	59,150	751,530	---	---	---	---	1,404,661	---	57,315	268,900
Storm Sewer	289,016	135,738	153,278	13,806	---	167,084	---	---	---	61,000	16,512	---	---	---
Water	3,421,426	2,152,107	1,269,319	234,639	284,304	1,219,654	---	---	---	---	2,128,825	---	277,141	2,851,100
Total	7,656,645	9,140,018	(1,483,373)	3,434,673	343,454	1,607,846	676,89	154,728	1,847,554	(20,255)	3,681,371	---	334,456	3,120,000
Winsted														
Sewer	342,113	429,721	(87,608)	35,988	80,564	(132,184)	---	---	---	---	144,468	---	80,564	52,040
Water	246,983	268,011	(21,028)	3,583	24,369	(41,814)	---	---	---	---	35,403	---	24,369	90,114
Total	589,096	697,732	(108,636)	39,571	104,933	(173,998)	---	---	---	---	179,871	---	104,933	142,154
Winthrop														
Electric	1,593,498	1,445,995	147,503	7,699	31,493	123,709	---	---	---	22,575	13,020	---	31,493	35,000
Garbage	99,051	99,734	(683)	---	---	(683)	---	---	---	---	---	---	---	---
Sewer	161,837	102,815	59,022	7,685	22,626	44,081	---	---	---	5,954	94,755	100,000	60,861	22,626
Water	296,418	189,740	106,678	5,381	3,601	108,458	---	---	---	83,826	---	---	3,601	42,957
Total	2,150,804	1,838,284	312,520	20,765	57,720	275,565	---	---	---	112,355	107,775	100,000	95,955	100,583
Winton														
Liquor [0]	310,747	295,897	14,850	46	2,760	12,136	---	---	---	8,400	22,229	---	---	---
Sewer [0]	7,988	8,018	(30)	---	---	(30)	---	---	---	(3,500)	---	---	---	---
Water [0]	8,324	9,112	(788)	---	---	(788)	---	---	---	(3,500)	---	---	---	---
Total	327,059	313,027	14,032	46	2,760	11,318	---	---	---	1,400	22,229	---	---	---
Wolf Lake														
Liquor	396,616	370,207	26,409	5,096	5,399	26,106	---	---	---	20,000	---	---	5,399	10,163
Sewer	7,689	8,802	(1,113)	96	---	(1,017)	---	10,000	110,005	---	86,919	---	---	---
Total	404,305	379,009	25,296	5,192	5,399	25,089	---	10,000	110,005	20,000	86,919	---	5,399	10,163

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Wolverton														
Garbage	10,000	11,554	(1,554)	---	---	(1,554)	---	---	---	---	---	---	---	---
Sewer	26,733	28,349	(1,616)	---	---	(1,616)	---	---	---	---	---	---	---	---
Water	29,848	28,639	1,209	---	2,470	(1,261)	---	---	---	---	---	---	2,470	10,700
Total	66,581	68,542	(1,961)	---	2,470	(4,431)	---	---	---	---	---	---	2,470	10,700
Wood Lake														
Refuse	32,225	32,752	(527)	---	---	(527)	---	---	---	---	---	---	---	---
Sewer	80,127	59,071	21,056	---	32,716	(11,660)	---	---	---	---	---	---	32,716	8,000
Utility Fund	57,363	90,612	(33,249)	2,490	7,677	(38,436)	---	---	---	---	3,613	---	7,677	7,290
Total	169,715	182,435	(12,720)	2,490	40,393	(50,623)	---	---	---	---	3,613	---	40,393	15,290
Woodbury														
Bielenberg Sports Center	1,129,371	1,258,102	(128,731)	17,225	56,398	(167,904)	---	---	---	(72,866)	82,106	---	56,398	117,443
Emergency Medical Services	1,447,607	1,395,213	52,394	33,203	10,365	75,232	---	---	---	---	37,501	---	---	---
Golf Course Operations	1,416,568	1,261,824	154,744	48,384	199,101	4,027	---	---	---	---	51,689	---	199,101	150,000
Sewer	4,558,318	5,008,107	(449,789)	262,244	---	(187,545)	---	---	---	82,789	390,693	---	---	---
Storm Water Utility	1,564,414	1,415,710	148,704	54,385	20,847	182,242	---	---	---	479,183	963	---	20,847	205,000
Street Lighting	469,095	431,445	37,650	15,020	---	52,670	---	---	---	---	---	---	---	---
Water	4,197,076	4,052,378	144,698	242,085	721	386,062	---	---	---	22,791	119,928	---	721	210,000
Total	14,782,449	14,822,779	(40,330)	672,546	287,432	344,784	---	---	---	511,897	682,880	---	277,067	682,443
Woodland														
Sewer	27,149	28,785	(1,636)	27,839	9,207	16,996	---	---	---	---	---	---	9,530	34,778
Water	12,973	16,346	(3,373)	9,720	7,090	(743)	---	---	---	---	---	---	7,383	12,500
Total	40,122	45,131	(5,009)	37,559	16,297	16,253	---	---	---	---	---	---	16,913	47,278
Woodstock														
Garbage	6,120	5,532	588	1,170	---	1,758	---	---	---	---	---	---	---	---
Sewer	27,197	24,565	2,632	3,380	---	6,012	---	---	---	---	---	---	---	---
Water	10,390	24,176	(13,786)	1,272	---	(12,514)	---	---	---	---	---	---	---	---
Total	43,707	54,273	(10,566)	5,822	---	(4,744)	---	---	---	---	---	---	---	---
Worthington														
Airport	96,902	709,435	(612,533)	200,230	---	(412,303)	38,232	---	134,366	---	278,405	---	---	---
Cable T.V.	128,088	128,088	---	---	---	---	---	---	---	---	---	---	---	---
Electric	12,840,296	11,822,541	1,017,755	341,737	81,737	1,277,755	---	---	---	532,211	558,721	---	81,737	160,000

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Borrowing	Interest Paid	Principal Payments
Hospital	11,795,255	19,107,135	(7,311,880)	7,910,595	307,550	291,165	---	---	---	---	894,993	---	41,264	176,324
Industrial Sewer	2,249,751	1,929,853	319,898	141,993	138,631	323,260	---	---	---	---	40,092	---	138,631	535,000
Liquor	2,292,461	2,055,238	237,223	9,697	---	246,920	---	---	---	150,000	32,290	---	---	---
Memorial Auditorium	32,765	118,884	(86,119)	159,398	---	73,279	56,141	---	6,265	(15,000)	18,380	---	---	---
Municipal Sewer	1,967,027	1,829,592	137,435	210,446	12,979	334,902	---	---	---	---	791,852	---	12,979	109,990
Storm Water Management	444,196	212,947	231,249	10,657	---	241,906	---	---	---	---	222,737	---	---	33,627
Water	2,620,829	1,468,814	1,152,015	190,430	171,834	1,170,611	---	---	---	---	3,659,715	---	171,834	330,010
Total	34,467,570	39,382,527	(4,914,957)	9,175,183	712,731	3,547,495	94,373	---	140,631	667,211	6,497,185	---	446,445	1,344,951
Wrenshall														
Sewer	49,160	42,050	7,110	5,500	---	12,610	---	---	---	---	---	---	---	---
Water	81,579	59,690	21,889	54,437	32,649	43,677	21,894	---	2,266	---	---	---	32,649	25,000
Total	130,739	101,740	28,999	59,937	32,649	56,287	21,894	---	2,266	---	---	---	32,649	25,000
Wykoff														
Sewer	71,173	81,776	(10,603)	2,783	---	(7,820)	---	---	---	---	---	---	---	---
Water	90,502	91,466	(964)	17,505	11,487	5,054	---	---	---	(39,532)	16,300	16,003	11,487	29,194
Total	161,675	173,242	(11,567)	20,288	11,487	(2,766)	---	---	---	(39,532)	16,300	16,003	11,487	29,194
Wyoming														
Sewer	414,869	1,119,018	(704,149)	73,379	2,393	(633,163)	---	---	---	---	---	---	2,435	2,500
Surface Water	28,916	5,506	23,410	5,394	---	28,804	---	---	---	---	---	---	---	---
Water	327,529	503,921	(176,392)	80,105	6,405	(102,692)	---	---	---	---	---	---	7,249	37,500
Total	771,314	1,628,445	(857,131)	158,878	8,798	(707,051)	---	---	---	---	---	---	9,684	40,000
Zemple														
Sewer	4,037	5,242	(1,205)	---	---	(1,205)	---	---	---	---	---	---	---	---
Total	4,037	5,242	(1,205)	---	---	(1,205)	---	---	---	---	---	---	---	---
Zimmerman														
Sewer	696,446	760,884	(64,438)	270,710	60,168	146,104	---	---	---	(64,163)	67,214	---	61,649	205,000
Water	536,548	568,932	(32,384)	135,865	48,623	54,858	---	---	---	25,000	18,105	7,905	49,160	95,000
Total	1,232,994	1,329,816	(96,822)	406,575	108,791	200,962	---	---	---	(39,163)	85,319	7,905	110,809	300,000
Zumbro Falls														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

Table 21
Public Service Enterprises - Analysis of All Enterprise Operations
For the Year Ended December 31, 2008

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Debt Service		
	Revenue	Expense	Income	Revenue	Expense	Net Income						Interest Paid	Principal Payments	
Water and Sewer	119,314	200,474	(81,160)	490	91,738	(172,408)	---	39,881	---	---	---	---	91,738	39,519
Total	119,314	200,474	(81,160)	490	91,738	(172,408)	---	39,881	---	---	---	---	91,738	39,519
Zumbrota														
Sewer	588,442	526,545	61,897	37,695	37,188	62,404	---	---	---	82,430	78,517	---	37,188	85,000
Water	402,310	398,345	3,965	17,010	38,328	(17,353)	---	---	---	(129,766)	94,804	---	38,328	95,000
Total	990,752	924,890	65,862	54,705	75,516	45,051	---	---	---	(47,336)	173,321	---	75,516	180,000
State Totals	\$3,375,029,190		\$137,424,56		\$165,555,156	\$20,031,724			\$25,874,787		\$629,929,499		\$146,681,809	
		\$3,237,604,630		\$249,279,131		\$221,148,535		\$31,411,24		\$132,849,85		\$311,286,353		\$318,366,918

ENTERPRISE FUND FOOTNOTES

- [*] The accrual basis of accounting is used; however, no depreciation is shown.
- [0] Information is taken from a cash receipts and disbursements statement.
- [1] The water utility operations include the sewer and refuse disposal enterprise fund operations.
- [2] The water utility operations include the refuse disposal enterprise fund operations.
- [3] The water utility operations include the sewer enterprise fund operations.
- [4] The electric utility operations include the water enterprise fund operations.
- [5] Water is purchased from the City of St. Paul.
- [6] The electric utility operations include the sewer enterprise fund operations.
- [7] The enterprise is a joint powers agreement.
- [8] The electric utility operations include the heat enterprise fund operations.
- [9] The electric utility operations include the gas enterprise fund operations.
- [10] The electric utility operations include the cable T.V, enterprise fund operations.
- [11] The hospital operations include the nursing home operations.
- [12] The enterprise fund fiscal year-end is April 30.
- [13] The enterprise fund fiscal year-end is June 30.
- [14] The enterprise fund fiscal year-end is September 30.
- [15] The operations were shown in the special revenue funds; an enterprise fund treatment is required.
- [16] The municipal liquor store discontinued on-sale operations during the current year.
- [17] The electric utility operations include the refuse disposal enterprise fund operations.
- [18] The sewer utility operations include the refuse disposal enterprise fund operations.
- [19] The debt payments are also shown in the governmental funds.
- [20] The facility is under construction.
- [21] The enterprise fund discontinued operations during the current year.
- [22] Non-operating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.
- [24] The operation was shown in the governmental funds. The Office of the State Auditor requires that this type of operation is shown as an enterprise fund.
- [25] The operations were transferred to the governmental funds.

ENTERPRISE FUND FOOTNOTES
(CONTINUED)

- [26] The hospital operations include the clinic enterprise fund operations.
- [27] The water utility operations include the recycling enterprise fund operations.
- [28] The gas utility operations include Circle Pines and Lino Lakes.
- [29] The enterprise is a discretely presented component unit.
- [30] The electric utility operations include the refuse, sewer, and water enterprise fund operations.
- [99] This entity failed to report in time for this publication.

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APPENDIX A

**FACTORS INFLUENCING GENERAL AND SPECIAL REVENUE
UNRESERVED FUND BALANCES**

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Appendix A- 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, 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 of 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 of 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 sources 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 that are able to generate significant revenues from sources other than property taxes and state aid payments may require relatively smaller 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 larger fund balances to meet their cash flow needs from January through June of every calendar year.

While there are many factors that help determine the minimum fund balance needed to maintain financial health, the Office of the State Auditor recommends that at year-end, local governments maintain an unreserved fund balance in their General Fund and Special Revenue Funds of approximately 35 to 50 percent of operating revenues, or no less than five months of operating expenditures.⁶ If the local government's unreserved fund balance is less than or greater than this recommendation, the local government should be able to explain the reason for the difference.

The Office of the State Auditor recommends that each local government establish a formal policy on the level of unreserved fund balance that should be maintained in the general fund and special revenue funds. The policy should be set by the governing body and should provide both a time frame and a specific plan for increasing or decreasing the level of unreserved fund balance. If the fund balance does not match the policy, a plan should be developed by the governing body that will allow for compliance with the policy.

⁶ 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.

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 - The 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, and cable T.V.), 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. 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 five governmental fund types are: general, special revenue, debt service, permanent, 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 additional types of 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, building 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 - The basis of accounting where: (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 adjustments for state property tax relief aids such as Market Value Credits are applied, which are required to be paid by the property owners of the city.

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

OTHER FINANCING USES - This category includes activities such as transfers from one fund to another and transactions involved in the issuance of refunding bonds. For example, in an advance refunding, bond proceeds are deposited with an escrow agent and invested until they are used to pay principal and interest on the old debt at a future time.

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 T.V., 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.

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

TAX INCREMENTS - These revenues are what 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.

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

TOTAL CURRENT EXPENDITURES - This category reflects the total of all expenses related 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 are not allocated to a specific function of government.

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

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