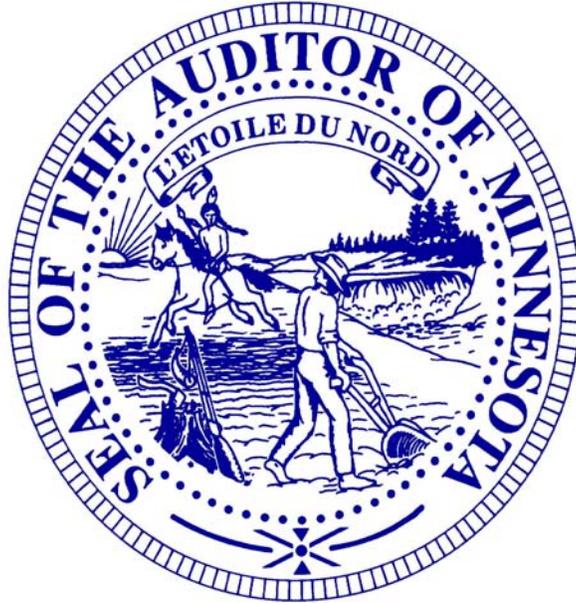


# STATE OF MINNESOTA

## Office of the State Auditor



**Rebecca Otto**  
**State Auditor**

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# **Minnesota City Finances**

## **2009 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, 2009



March 3, 2011

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## Scope and Methodology

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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 the 847 Minnesota cities that provided their financial information to the Office of the State Auditor for calendar year 2009.<sup>1</sup> 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.<sup>2</sup>

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.<sup>3</sup> 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, 2009, 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 2008 and 2009 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 2008 to 2009, and a comparison to 2009 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.

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<sup>1</sup> The number of Minnesota cities decreased from 855 in 2008 to 854 in 2009 because the City of Ronneby dissolved and became part of Maywood Township. The report only provides information on 847 of the cities because seven cities failed to provide their financial information to the Office of the State Auditor.

<sup>2</sup> Seven 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 these reporting requirements results in the Office of the State Auditor decertifying a city's eligibility to receive Local Government Aid (LGA).

<sup>3</sup> Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

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.

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](http://www.auditor.state.mn.us).

<b>Cities Failing to Report Their Financial Information in 2009</b>				
Aldrich	Conger*	Funkley*	Hitterdahl	Iona
Lake Henry	Williams*			
* These cities also failed to report their 2008 and 2009 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. The 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 2009, 355 of the 634 small cities that reported their financial information (56 percent) opted to use a cash basis of accounting.<sup>4</sup> Cash basis accounting provides for the recording of receipts (revenues) when received in cash and the recording of disbursements (expenditures) when paid in cash.

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<sup>4</sup> There are 641 small cities but the figure listed here reflects only the 634 cities that provided their 2009 financial information to the Office of the State Auditor.

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## Executive Summary

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### Current Trends – All Cities

- Total revenues of the governmental funds for all Minnesota cities totaled \$4.65 billion in 2009. This represents a decrease of 0.3 percent from 2008 revenues. Total revenues of cities over 2,500 in population decreased 0.2 percent, and revenues of cities under 2,500 in population decreased 1.2 percent (pg. 5).
- Total expenditures of the governmental funds for all cities totaled \$5.38 billion in 2009. This represents a decrease of 3 percent from 2008. Total expenditures of cities over 2,500 in population decreased 2 percent, while total expenditures for cities under 2,500 in population decreased 6 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 21 percent of total expenditures, and public safety accounted for 26 percent. For small cities, streets and highways accounted for 22 percent of total expenditures, and public safety accounted for 21 percent (pgs. 5-6).
- In 2009, unreserved fund balances as a percent of current expenditures averaged 102 percent for small cities (89 percent in 2008), compared to 50 percent for large cities (up from 46 percent in 2008) (pg. 6).

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

- For large cities, half of the revenue categories showed increases while half showed decreases. The categories showing the largest increases were state grants (6 percent) and taxes (3 percent). Those with largest decreases were interest earnings (-48 percent) and county and local grants (-17 percent). Within the taxes category, property taxes were the largest contributor, showing an increase of 5 percent (pg. 11).
- For small cities, four sources of revenue grew between 2008 and 2009: local grants (113 percent), special assessments (10 percent), charges for services (7 percent), and taxes (6 percent). The categories of revenues showing the greatest decreases between 2008 and 2009 were: interest earnings (-33 percent), federal grants (-24 percent), county grants (-22 percent), fines and forfeits (-12 percent) and licenses and permits (-11 percent) (pg. 18).
- In 2009, small cities carried long-term debt of \$1.23 billion, or \$3,020 per capita, compared to \$8.32 billion, or \$2,121 per capita, for large cities (pg. 6).

## Ten-Year Trends – All Cities

### Governmental Revenues

- Over the ten-year period of 2000 to 2009, an examination of city finances shows that when adjusted for inflation<sup>5</sup>, 2009 revenue levels are below 2000 levels. Inflation-adjusted total city revenues decreased 11 percent between 2000 and 2009 (pg. 7).
- Between 2000 and 2009, actual revenues derived from property taxes grew 100 percent, compared to 5.9 percent for revenues derived from intergovernmental sources. When revenues are adjusted for inflation, the ten-year period shows a 41.1 percent increase in property tax revenues, while intergovernmental revenues decreased 25 percent (pg. 7).
- Between 2000 and 2009, the proportion of total revenues derived from property taxes grew from 23 percent in 2000 to 37 percent in 2009. During this same time frame, revenues derived from intergovernmental sources decreased from 30 percent of total revenues to 26 percent (pg. 7).

### Governmental Expenditures

- Actual total city expenditures grew from \$4.12 billion in 2000 to \$5.38 billion in 2009. This represents an increase of 31 percent. Over the ten-year period of 2000 to 2009, an examination of city finances shows that, when adjusted for inflation, 2009 expenditure levels are below 2000 levels and decreased 8 percent over the ten-year period (pg. 9).
- Over the ten-year period, when adjusted for inflation, total current expenditures and total debt service payment grew 7 and 2 percent, respectively, while total capital outlays decreased 36 percent (pg. 10).

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<sup>5</sup>“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2000 as the base year (N.I.P.A. Table 1.1.9, December 2009).

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## Comparison and Overview

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### 2009 Finances for All Minnesota Cities

#### Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$4.65 billion in 2009. This represents a decrease of 0.3 percent from 2008 revenues. Total revenues of cities over 2,500 in population decreased 0.2 percent, and revenues of cities under 2,500 in population decreased 1.2 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 2009, intergovernmental revenues accounted for 39 percent of total revenues for small cities, compared to 24 percent for large cities. Among all cities, intergovernmental revenues accounted for 26 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 50 percent of large city revenues, compared to 35 percent of small city revenues, in 2009. Large cities also utilize tax increment financing to a greater extent than small cities. Revenue derived from tax increment accounted for 3 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 37 percent of total revenues, compared to 32 percent for small cities. For all cities, property taxes accounted for 37 percent of total revenues.

On a per capita basis, large cities had total revenues of \$1,074, and small cities had total revenues of \$1,067.

#### Expenditures

Total expenditures of the governmental funds for all cities totaled \$5.38 billion in 2009. This represents a decrease of 3 percent from 2008. Total expenditures of cities over 2,500 in population decreased 2 percent, while total expenditures for cities under 2,500 in population decreased 6 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 (17 percent) and less to culture and recreation (7 percent) than cities over 2,500 (10 percent and 12 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 21 percent of total expenditures, and public safety accounted for 26 percent. For small cities, streets and highways accounted for 22 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 2009, small cities carried long-term debt of \$1.23 billion, or \$3,020 per capita, compared to \$8.32 billion, or \$2,121 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 2009, unreserved fund balances as a percent of current expenditures averaged 102 percent for small cities (89 percent in 2008), compared to 50 percent for large cities (up from 46 percent in 2008).

Among the 281 small cities that reported a fund balance in 2009, 146 (52 percent) had an unreserved fund balance greater than 100 percent of total current expenditures. Among the 213 large cities, 44 cities (21 percent) had an unreserved fund balance greater than 100 percent of total current expenditures. In 2009, unreserved fund balances as a percent of total current expenditures among small cities ranged from -111 percent in Bigelow to 738 percent in Buffalo Lake. Among large cities, the range was from -20 percent in Caledonia to 246 percent in Waite Park.

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.

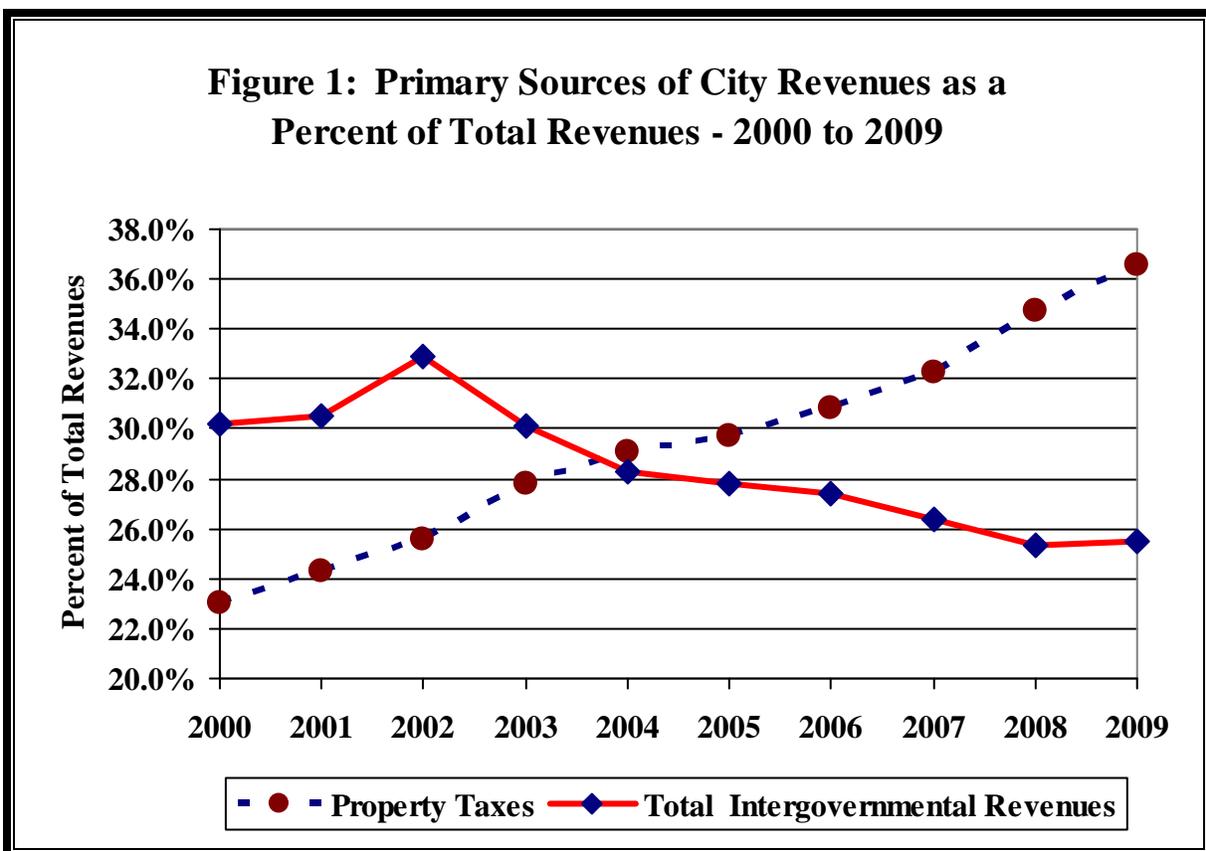
## Ten-Year Trends

### Governmental Revenues

Over the ten-year period of 2000 to 2009, an examination of city finances shows that when adjusted for inflation<sup>6</sup>, 2009 revenue levels are below 2000 levels. Inflation-adjusted total city revenues decreased 11 percent between 2000 and 2009.

Between 2000 and 2009, actual revenues derived from property taxes grew 100 percent, compared to 5.9 percent for revenues derived from intergovernmental sources. When revenues are adjusted for inflation, the ten-year period shows a 41.1 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 23 percent in 2000 to 37 percent in 2009. During this same time frame, revenues derived from intergovernmental sources decreased from 30 percent of total revenues to 26 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.



<sup>6</sup>“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2000 as the base year (N.I.P.A. Table 1.1.9, December 2009).

An examination of city revenues from 2000 to 2009 shows that, in actual dollars, revenues grew from \$3.70 billion in 2000 to \$4.65 billion in 2009, an increase of 26 percent. When adjusted for inflation, 2009 revenues are 11 percent less than in 2000. Figure 2 below illustrates this trend.

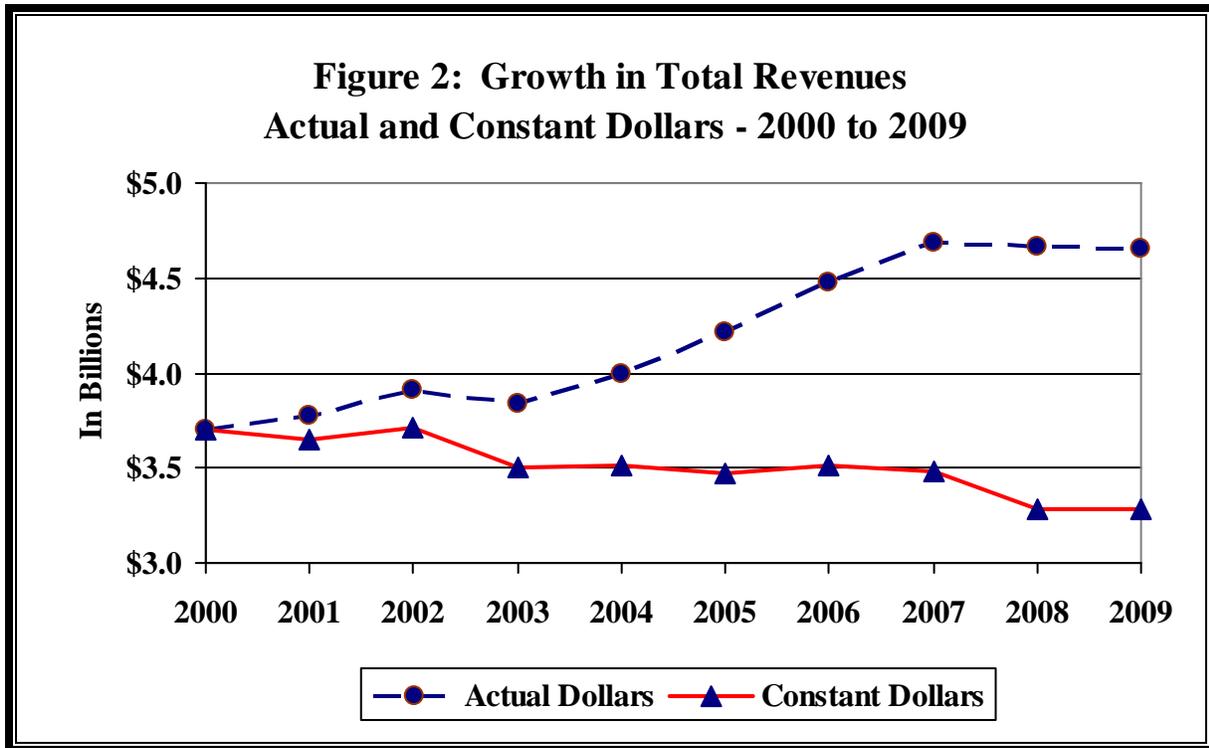


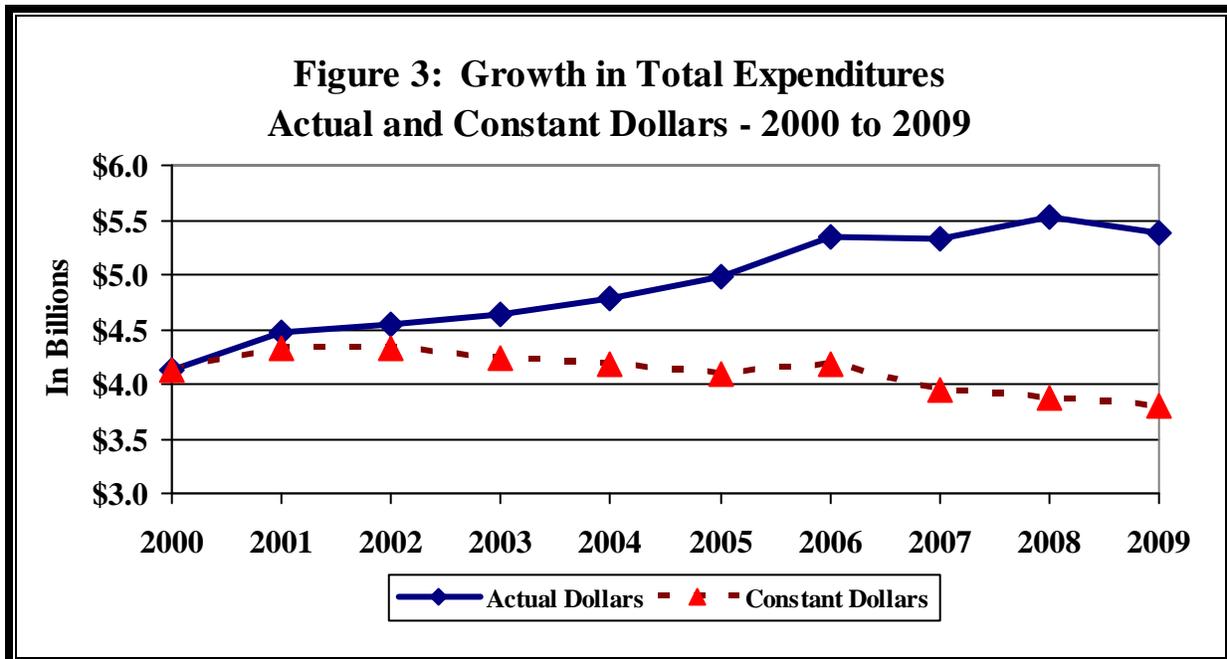
Table 1 on the following page provides a summary of the trend in city revenues from 2000 to 2009 when adjusted for inflation. Taxes and local unit grants were the only sources of revenues to show significant growth over this period, increasing 21 and 9 percent, respectively. Six categories of revenues showed double-digit declines over the ten-year period including interest earnings (-74 percent), all other revenues (-47 percent), licenses and permits (-33 percent), state grants (-32 percent), special assessments (-15 percent), and fines and forfeits (-15 percent).

**Table 1: Total City Revenues in Constant Dollars**

Revenues	2000	2004	2005	2009	2000 - 04	2005 - 09	10-Year
					5-Year	5-Year	
Taxes	\$1,316,978,113	\$1,416,891,780	\$1,417,586,087	\$1,595,049,165	7.6%	12.5%	21.1%
Special Assessments	238,100,604	251,571,314	240,434,483	202,705,463	5.7%	-15.7%	-14.9%
Licenses and Permits	127,555,860	145,045,313	139,595,936	85,794,460	13.7%	-38.5%	-32.7%
Federal Grants	154,010,669	162,998,594	161,420,553	156,380,655	5.8%	-3.1%	1.5%
State Grants	911,942,401	743,719,392	748,013,703	622,417,011	-18.4%	-16.8%	-31.7%
Local Unit Grants	51,964,871	88,034,051	55,042,282	56,646,836	69.4%	2.9%	9.0%
Charges for Services	300,323,276	356,756,050	360,508,306	310,860,000	18.8%	-13.8%	3.5%
Fines and Forfeits	36,122,554	36,696,627	35,015,696	30,620,450	1.6%	-12.6%	-15.2%
Interest Earnings	268,294,586	78,719,752	98,684,503	68,905,000	-70.7%	-30.2%	-74.3%
All Other Revenues	290,400,862	230,831,218	213,044,487	153,018,274	-20.5%	-28.2%	-47.3%
<b>Total Revenues</b>	<b><u>\$3,695,693,796</u></b>	<b><u>\$3,511,264,091</u></b>	<b><u>\$3,469,346,037</u></b>	<b><u>\$3,282,397,314</u></b>	<b>-5.0%</b>	<b>-5.4%</b>	<b>-11.2%</b>

### Governmental Expenditures

Actual total city expenditures grew from \$4.12 billion in 2000 to \$5.38 billion in 2009. This represents an increase of 31 percent. Over the ten-year period of 2000 to 2009, an examination of city finances shows that, when adjusted for inflation, 2009 expenditure levels are below 2000 levels and decreased 8 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, total current expenditures and total debt service each showed growth when adjusted for inflation. Over the ten-year period, when adjusted for inflation, total current expenditures and total debt service payments grew 7 and 2 percent, respectively, while total capital outlays decreased 36 percent.

Table 2 below provides a summary of expenditures from 2000 to 2009 in constant dollars. Those categories showing growth were airports (7 percent), public safety (15 percent), and debt service (2 percent), while all other categories of expenditures decreased over this period.

<b>Expenditures</b>	<b>2000</b>	<b>2004</b>	<b>2005</b>	<b>2009</b>	<b>2000 - 04 5-Year Change</b>	<b>2005 - 09 5-Year Change</b>	<b>10-Year Change</b>
General Government	\$427,077,389	\$404,239,986	\$417,316,907	\$392,033,102	-5.3%	-6.1%	-8.2%
Public Safety	844,170,198	933,923,369	936,581,469	973,327,285	10.6%	3.9%	15.3%
Streets and Highways	804,208,035	943,972,098	912,863,221	795,015,772	17.4%	-12.9%	-1.1%
Sanitation	23,525,347	20,568,806	25,084,633	17,581,701	-12.6%	-29.9%	-25.3%
Health	32,085,281	20,887,185	19,530,946	17,903,192	-34.9%	-8.3%	-44.2%
Culture and Recreation	550,267,735	520,587,644	488,905,589	434,504,433	-5.4%	-11.1%	-21.0%
Housing/Economic Development	444,696,148	365,488,696	373,930,461	336,228,732	-17.8%	-10.1%	-24.4%
Conservation of Natural Resources	3,476,719	1,672,319	1,757,355	2,792,412	-51.9%	58.9%	-19.7%
Airport	30,327,892	40,010,814	49,591,377	32,579,851	31.9%	-34.3%	7.4%
All Other Expenditures	296,003,697	186,459,013	187,079,018	123,782,938	-37.0%	-33.8%	-58.2%
Debt Service	662,008,848	750,597,607	691,185,663	672,329,363	13.4%	-2.7%	1.6%
<b>Total Expenditures</b>	<b>\$4,117,847,289</b>	<b>\$4,188,407,537</b>	<b>\$4,103,826,639</b>	<b>\$3,798,078,781</b>	<b>1.7%</b>	<b>-7.5%</b>	<b>-7.8%</b>
Total Current Expenditures	\$2,113,642,384	\$2,251,190,148	\$2,294,433,543	\$2,265,065,895	6.5%	-1.3%	7.2%
Total Capital Outlay	1,342,196,057	1,186,619,782	1,118,207,434	860,683,524	-11.6%	-23.0%	-35.9%
Total Debt Service	662,008,848	750,597,607	691,185,663	672,329,363	13.4%	-2.7%	1.6%
<b>Total Expenditures</b>	<b>\$4,117,847,289</b>	<b>\$4,188,407,537</b>	<b>\$4,103,826,640</b>	<b>\$3,798,078,782</b>	<b>1.7%</b>	<b>-7.5%</b>	<b>-7.8%</b>

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# Overview of Cities Over 2,500 in Population

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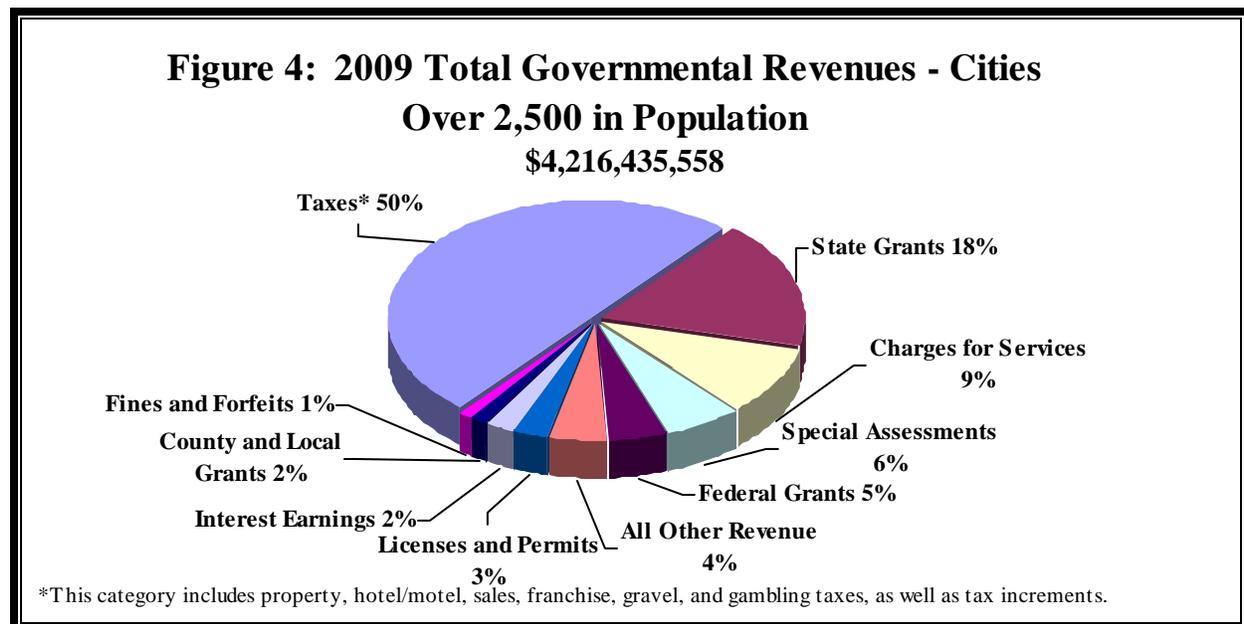
## Total Governmental Revenues

In 2009, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.22 billion. This represents a decrease of 0.2 percent from 2008 levels. This was the second consecutive year of decreasing revenues. The primary revenue sources for cities were taxes and state aid, which accounted for 68 percent of all city revenues.

Among the various categories of large city revenues, half showed increases, while half showed decreases. The categories showing the largest increases were state grants (6 percent) and taxes (3 percent). Those with the largest decreases were interest earnings (-48 percent) and county and local grants (-17 percent). Within the taxes category, property taxes were the largest contributor, showing an increase of 5 percent. State highway grants, which increased 23 percent, were the primary factor in the state grants growth. The decline in interest earnings was widespread and was in part due to a very challenging investment environment. The decrease in county and local grants reflects the completion of projects in several cities that were in part funded by other local governments that benefitted from the improvement.

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 30 percent in 2005 to 37 percent in 2009, while intergovernmental revenues as a percent of total revenues decreased from 27 percent in 2005 to 24 percent in 2009.

Figure 4 below 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.

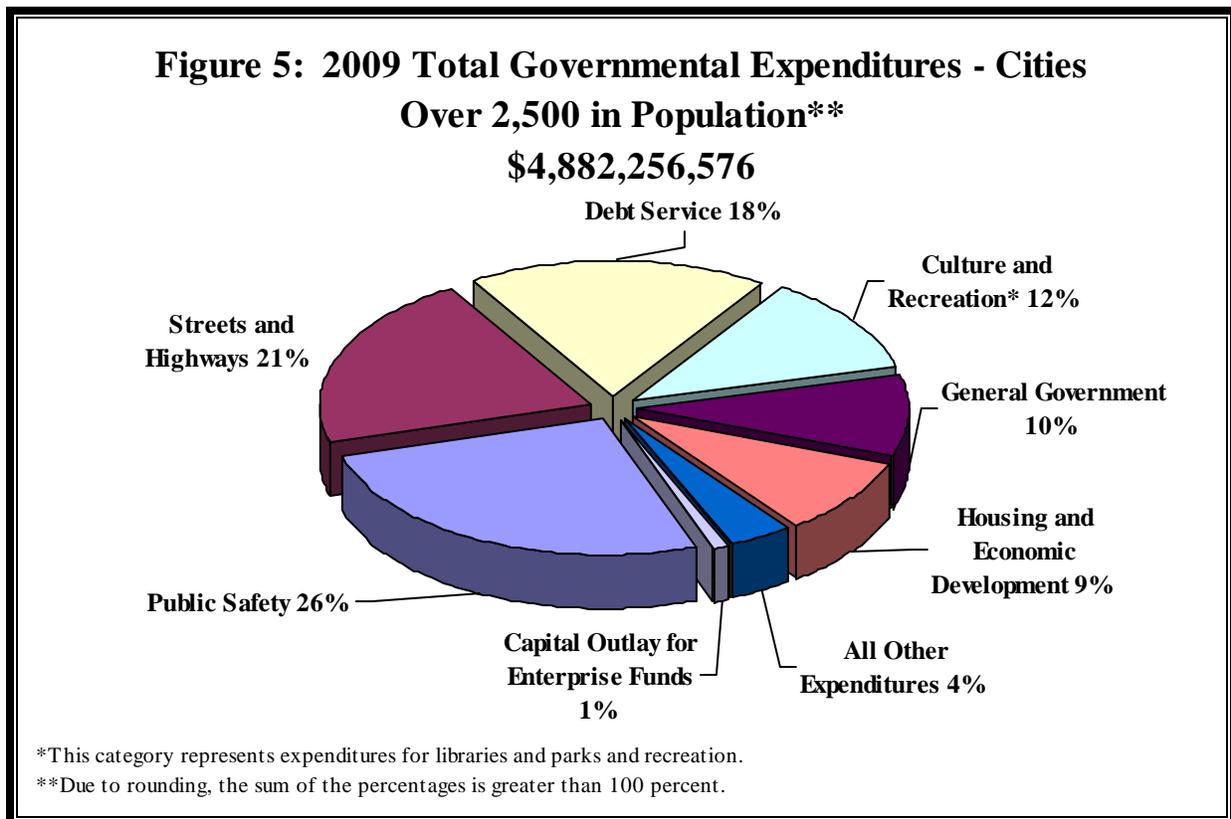


## Total Governmental Expenditures

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 2009, cities over 2,500 in population expended \$4.88 billion from these various governmental funds to provide city services. This represents a decrease of 2 percent from 2008 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 60 percent of total governmental expenditures, while capital outlay accounted for 22 percent, and debt service accounted for 18 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 outlay expenditure. Public safety accounted for 40 percent of all current expenditures--more than triple that of any other category. Streets and highways accounted for 59 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.



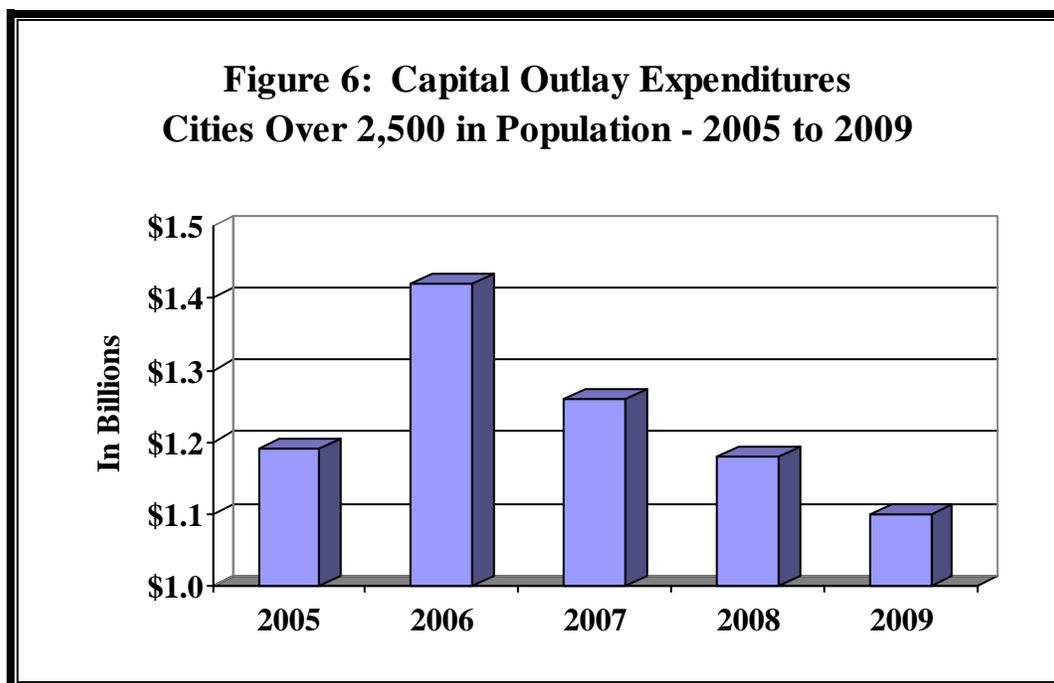
## Capital Outlay Expenditures

Cities over 2,500 in population expended \$1.10 billion on capital investments in 2009. This represents a decrease of 7 percent from the level expended in 2008. More than half (56 percent) of the 224 large cities reported a decrease in capital outlay expenditures between 2008 and 2009. Capital outlay expenditures 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.

<b>Table 3: Total Capital Outlay Expenditures in Actual Dollars and Per Capita</b>		
<b>Year</b>	<b>Total Capital Outlay (actual dollars)</b>	<b>Per Capita*</b>
2005	\$1,194,717,585	\$315
2006	\$1,418,495,255	\$371
2007	\$1,258,328,908	\$328
2008	\$1,184,065,833	\$303
2009	\$1,097,801,667	\$280

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

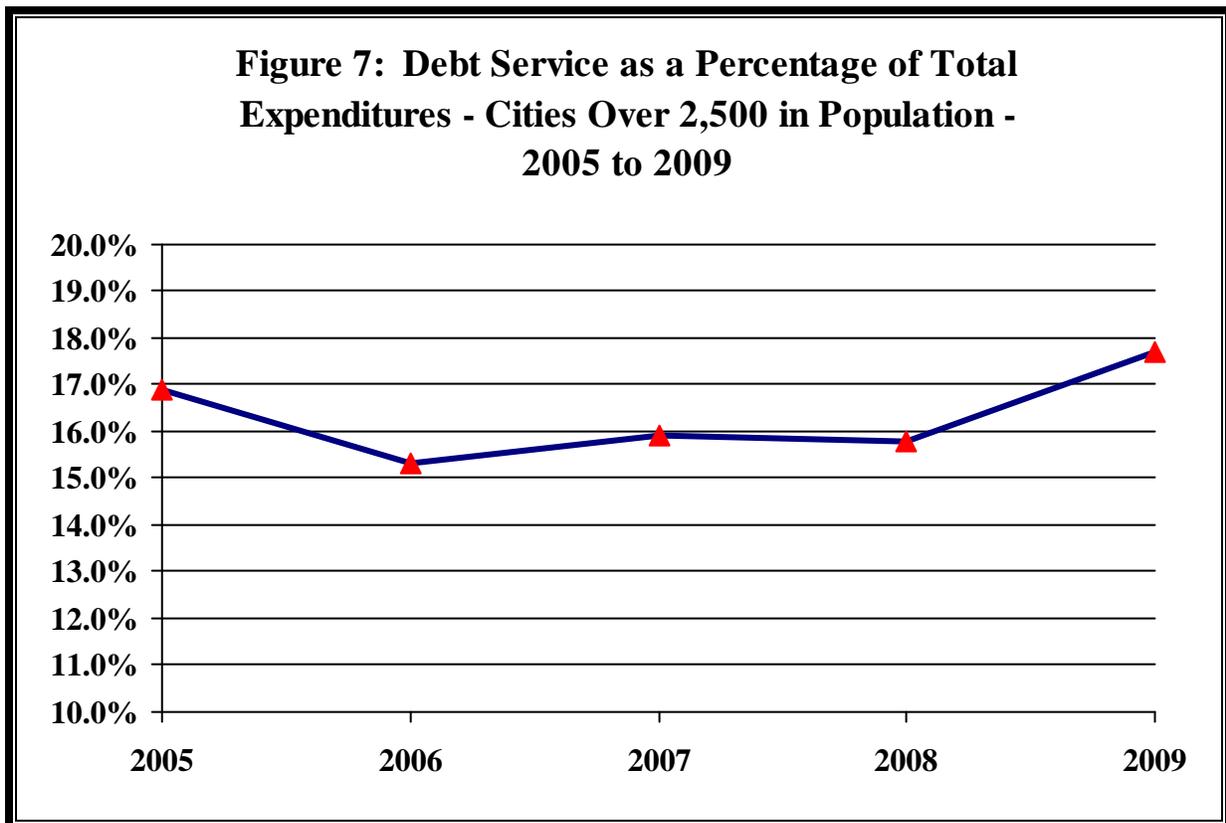
Figure 6 below illustrates the trend in capital outlay expenditures for the years 2005 to 2009.



## Debt Service

In 2009, large cities expended a total of \$862.6 million on debt service, which represented 18 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2008 and 2009, large city debt service expenditures increased \$72.5 million, or 9 percent. The large increase in debt service is primarily due to a number of cities issuing refunding bonds and making large principal payments to retire existing bonds.

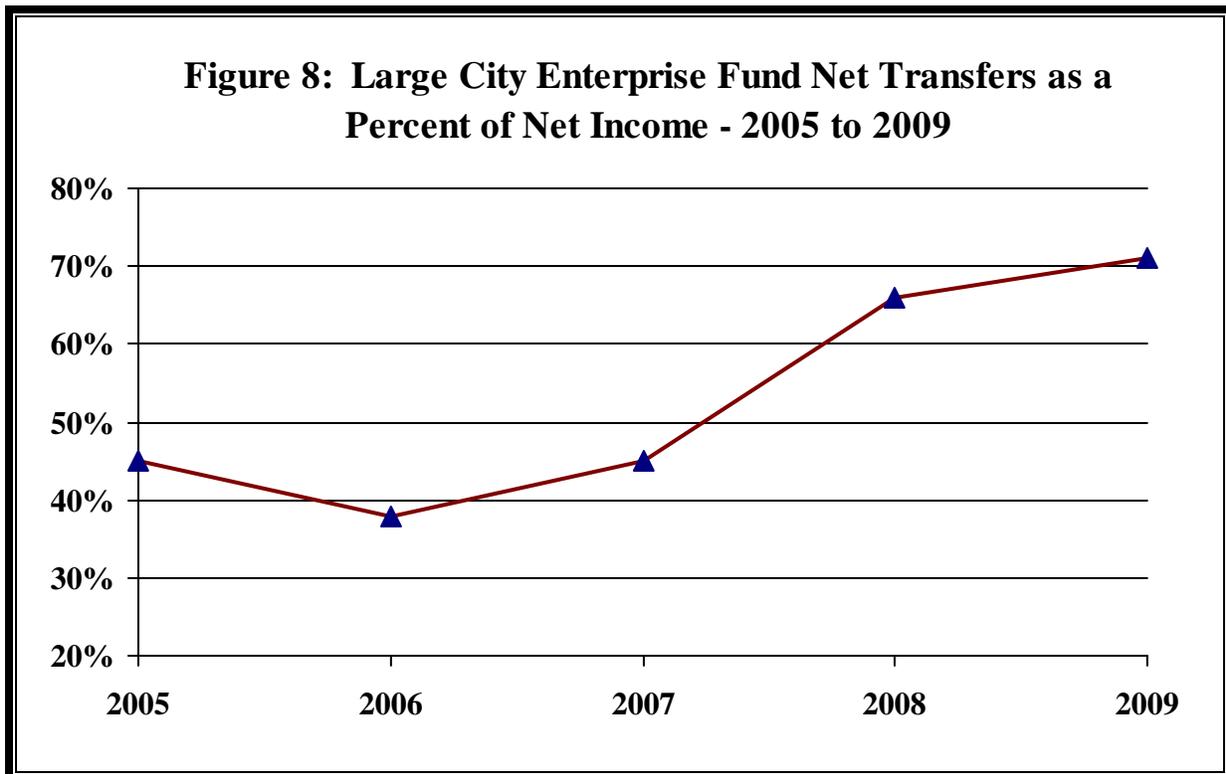
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



## 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 \$213.7 million and net transfers (transfers out minus transfers in) of \$151.5 million in 2009. This represents an increase of 14 percent in net income and a 22 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. Overall, net transfers represented 71 percent of net profits among large city enterprises. Figure 8 below examines the five-year trend for large cities in net transfers from enterprise funds as a percent of their net income.

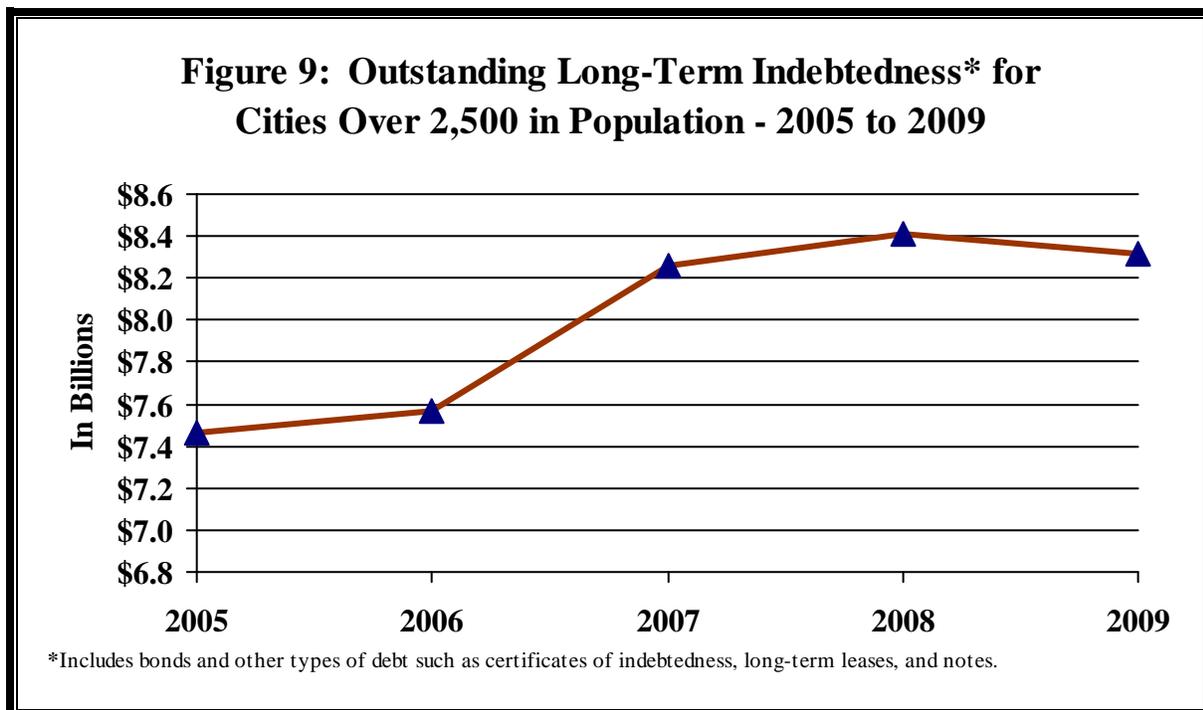


## Outstanding Long-Term Indebtedness

Cities over 2,500 in population carried long-term debt of \$8.32 billion, or \$2,124 per capita, at the end of 2009. This represents a decrease of 1 percent from the 2008 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 2008 and 2009.

	<b>2008 Amount</b>	<b>2009 Amount</b>
General Obligation	\$1,187,618,687	\$1,333,996,584
General Obligation Tax Increment	721,859,631	685,069,012
Revenue Tax Increment	102,256,560	79,109,669
Special Assessment	2,031,875,405	1,980,401,260
General Obligation Revenue	2,022,836,410	1,931,452,951
Revenue	1,307,473,218	1,125,486,375
All Other	102,376,971	100,555,779
<b>Total Bonded Indebtedness</b>	<b><u>\$7,476,296,882</u></b>	<b><u>\$7,236,071,630</u></b>

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

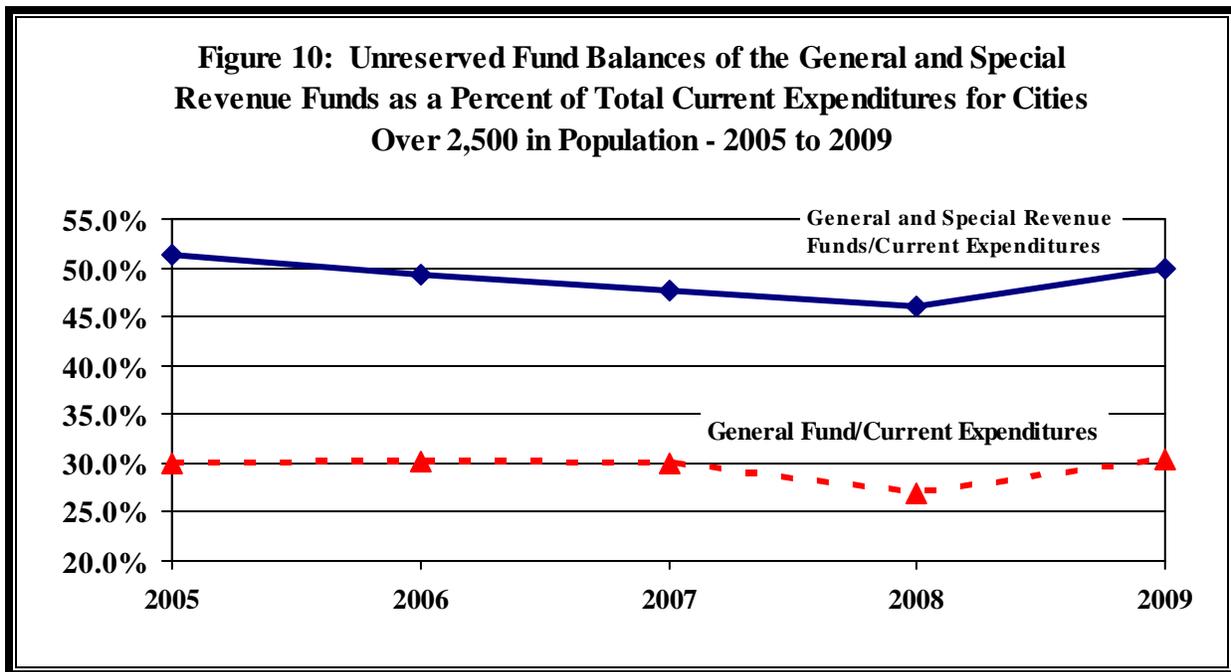


## Unreserved Fund Balances of the General and Special Revenue Funds

The unreserved fund balances of large cities' General and Special Revenue Funds totaled \$1.46 billion in 2009. This represents an increase of 5 percent over the level reported in 2008. 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 313 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 50 percent in 2009, compared to 46 percent in 2008. The increase in the ratio of unreserved fund balances to total current expenditures was caused by a decrease in current expenditures coupled with an increase in 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 28 percent of their unreserved fund balances as a percent of total current expenditures, while class 4 cities (populations 2,500 to 10,000) average 77 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.



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## Overview of Cities Under 2,500 in Population

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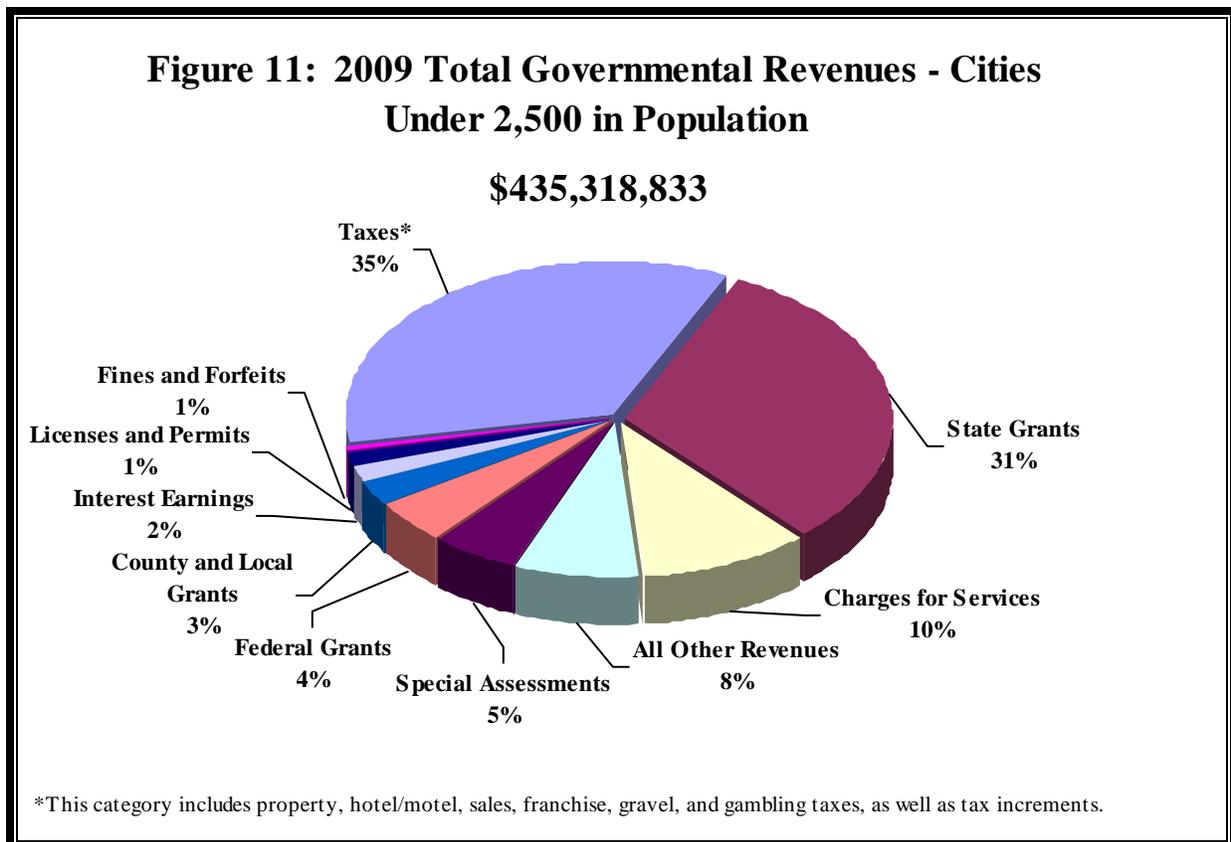
### Total Governmental Revenues

In 2009, cities under 2,500 in population, or small cities, had total governmental revenues of \$435.3 million to finance city services. This represents a decrease of 1 percent from the amount raised in 2008.

Four sources of revenue grew between 2008 and 2009: local grants (113 percent), special assessments (10 percent), charges for services (7 percent), and taxes (6 percent). The categories of revenues showing the greatest decreases between 2008 and 2009 were: interest earnings (-33 percent), federal grants (-24 percent), county grants (-22 percent), fines and forfeits (-12 percent) and licenses and permits (-11 percent).

The main sources of revenues for small cities in 2009 were state grants and taxes, which together accounted for 66 percent of all revenues. 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 below shows the relative shares of total governmental revenues by source. The underlying data for this figure is in Table 12 on page 33.



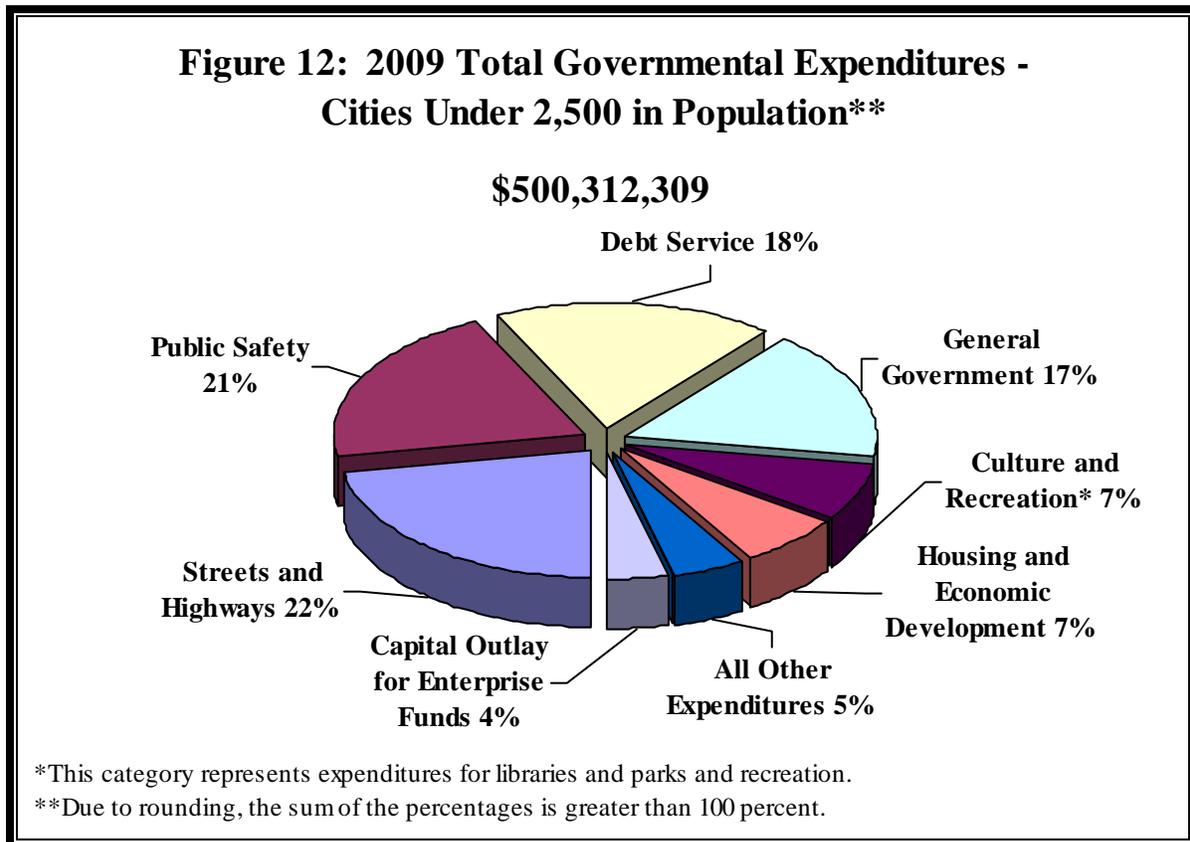
## Total Governmental Expenditures

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 2009, cities under 2,500 in population expended \$500.3 million from governmental funds to provide city services. This represents a decrease of 6 percent from 2008 total governmental expenditures.

In 2009, the categories of expenditures that grew at the fastest rate were: capital outlay for enterprise funds (173 percent), health (110 percent) and airports (54 percent). While these three categories grew substantially, together they accounted for just 6 percent of total expenditures. The categories showing the greatest decreases were: all other expenditures (17 percent), streets and highways (11 percent), and sanitation (11 percent).

In 2009, 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 2009.

Figure 12 below 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.

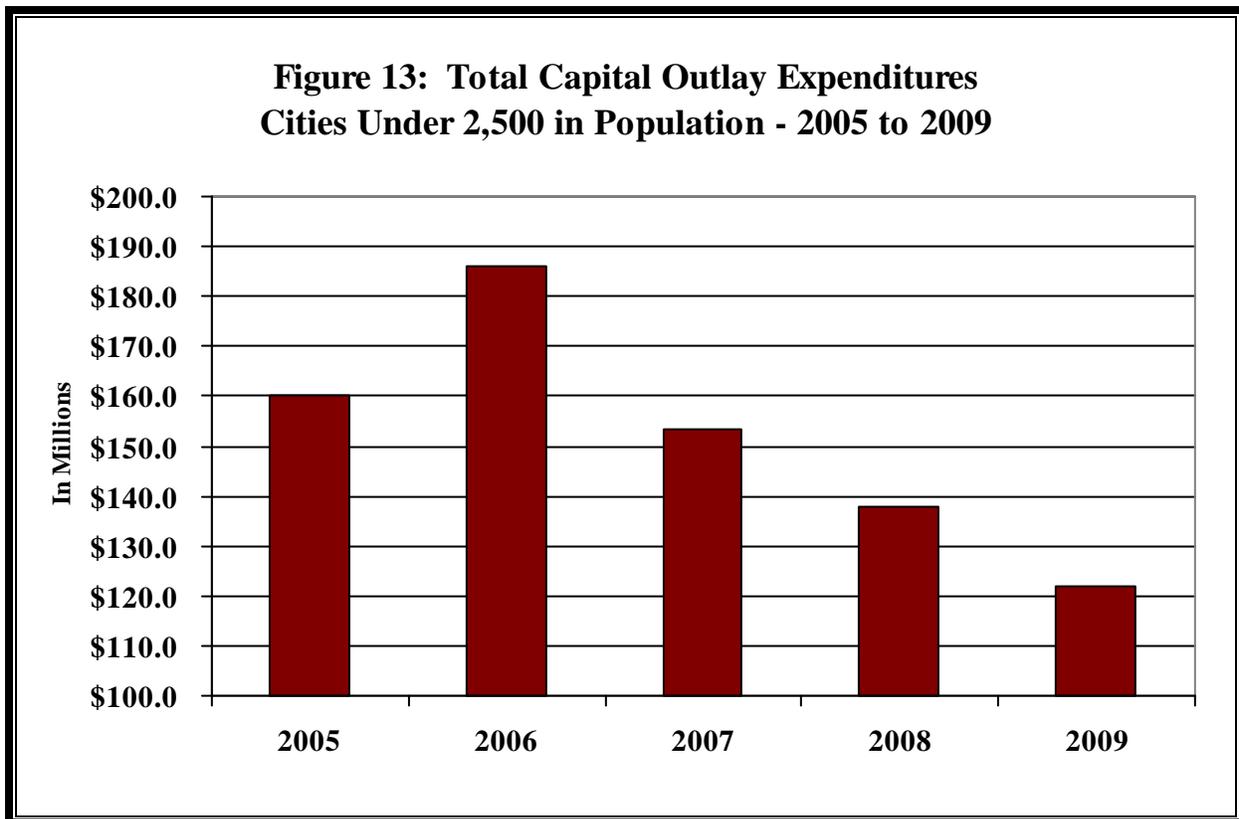


## Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$121.9 million on capital outlay in 2009. This represents a decrease of 12 percent from the level expended in 2008. This was the second consecutive year of double-digit decreases in capital outlay expenditures.

Capital outlay expenditures 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.

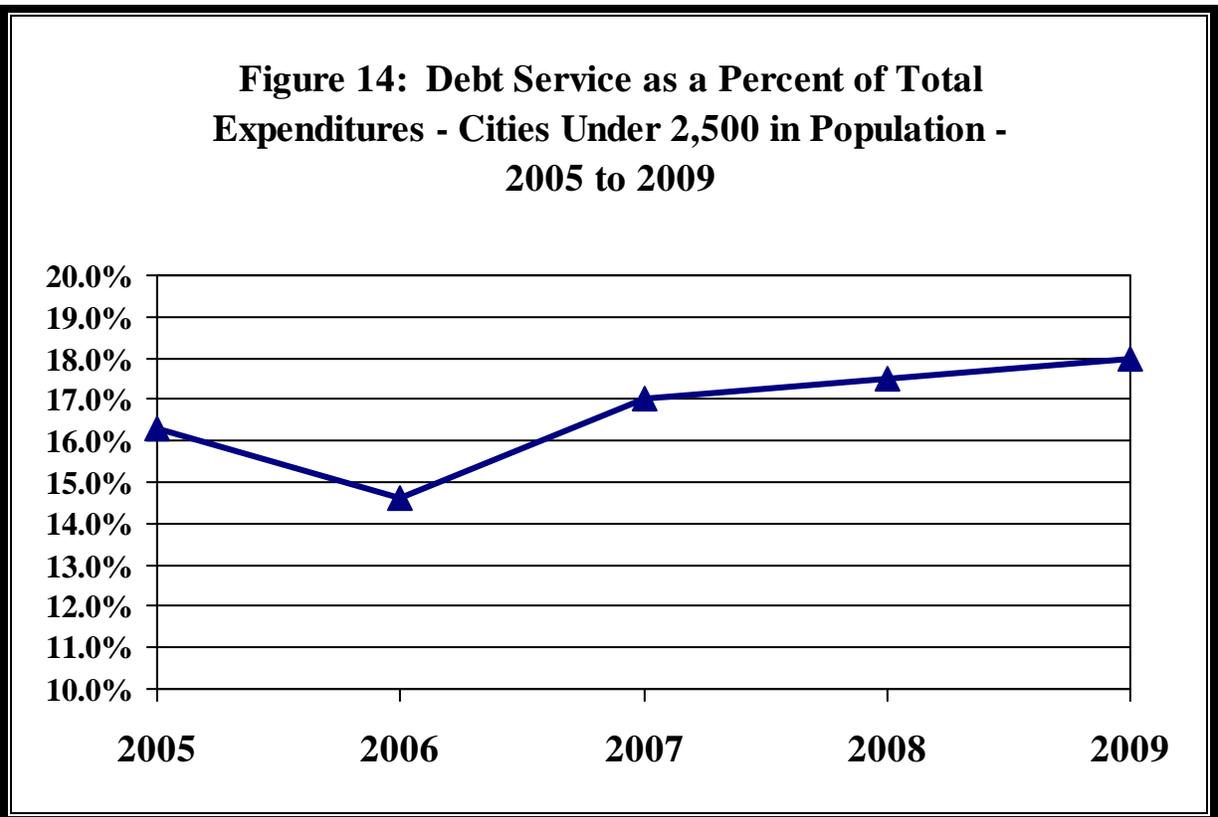
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2005 through 2009.



## Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2009, small cities expended a total of \$90.2 million on debt service. This represented a decrease of 3 percent from 2008. Overall, debt service expenditures accounted for 18 percent of total expenditures for small cities.

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

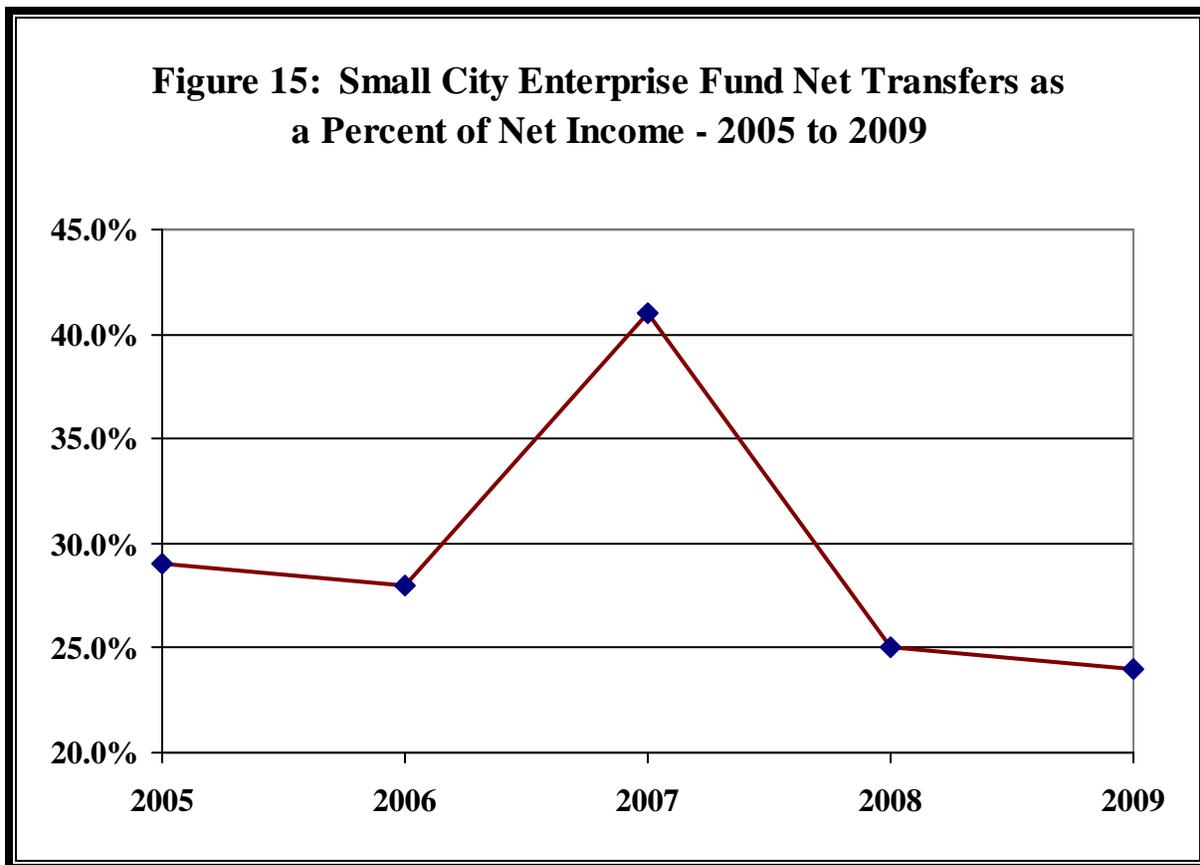


## Municipal Enterprises

The total net income of small city enterprises in 2009 was \$46.8 million, and the net amount transferred to other funds was \$11.2 million. This represents an increase in net income of 38 percent and a increase in net transfers (transfers out minus transfers in) of 31 percent between 2008 and 2009.

In 2009, the municipal enterprises of small cities transferred 24 percent of their net income to other funds, compared to 25 percent in 2008. There has been a general downward trend in this percentage over the last five years, except for a sharp spike in 2007 caused by the sale of a large enterprise asset and the subsequent transfer of the proceeds.

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



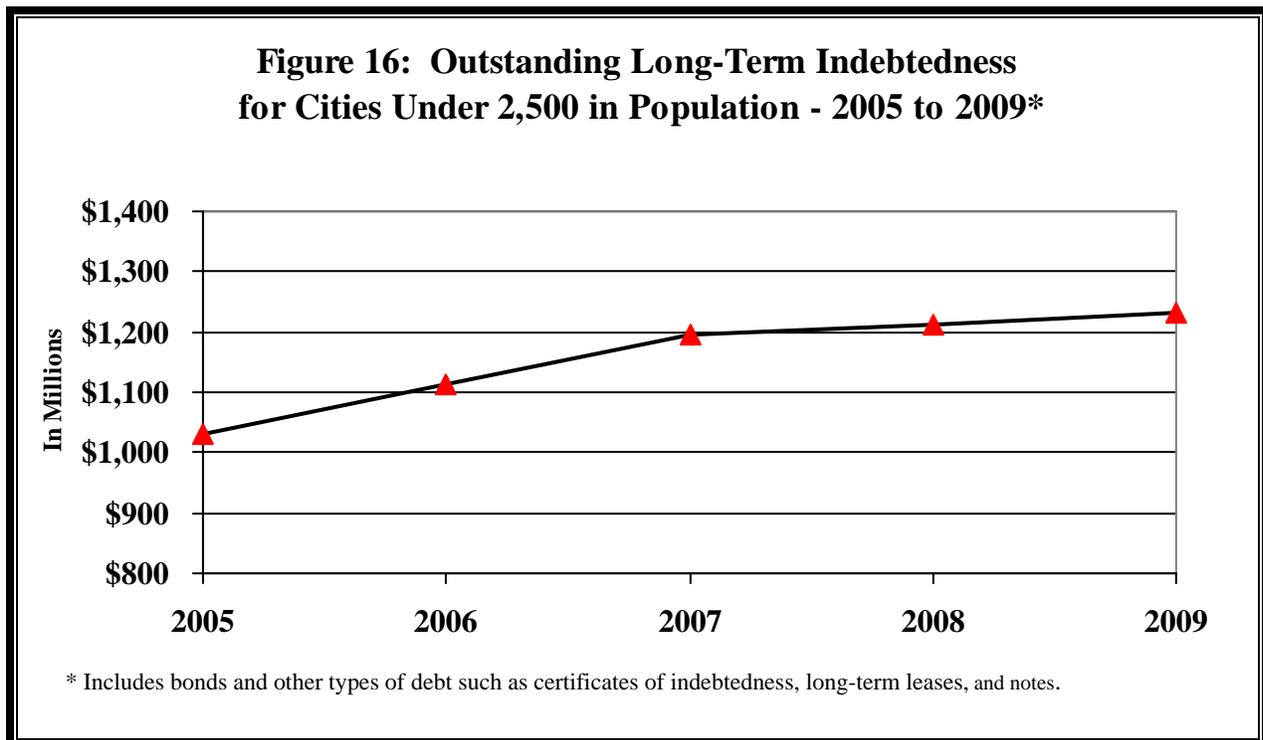
## Outstanding Long-Term Indebtedness

Cities under 2,500 in population carried long-term debt totaling \$1.23 billion at the close of 2009. This represents a 2 percent increase over the level in 2008. On a per capita basis, small cities carried \$3,020 in long-term debt, compared to \$2,121 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 below looks at outstanding bonded indebtedness for 2008 and 2009.

	<b>2008 Amount</b>	<b>2009 Amount</b>
General Obligation	\$102,536,429	\$109,540,314
General Obligation Tax Increment	31,216,377	28,926,582
Revenue Tax Increment	1,103,635	2,349,290
Special Assessment	333,908,419	329,502,777
General Obligation Revenue	360,041,534	361,263,861
Revenue	93,912,366	106,188,558
All Other	3,192,674	2,734,432
<b>Total Bonded Indebtedness</b>	<b>\$925,911,434</b>	<b>\$940,505,814</b>

Figure 16 below 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, 2005 Through 2009**

Governmental Fund Revenues	2005		2006		2007		2008		2009		5-Year Change
	Amount	%									
Property Taxes	\$1,249,049,022	29.7%	\$1,379,254,295	30.8%	\$1,514,871,253	32.3%	\$1,617,049,772	34.7%	\$1,703,969,965	36.6%	36.4%
Tax Increments	242,654,164	5.8%	250,617,033	5.6%	292,086,218	6.2%	312,922,827	6.7%	306,836,733	6.6%	26.5%
Franchise Taxes	93,452,473	2.2%	97,437,581	2.2%	74,014,849	1.6%	110,439,346	2.4%	108,014,892	2.3%	15.6%
Local Sales Tax	105,637,664	2.5%	110,795,341	2.5%	114,405,109	2.4%	91,207,380	2.0%	88,617,128	1.9%	-16.1%
Hotel/Motel Taxes	26,467,617	0.6%	29,595,206	0.7%	32,380,615	0.7%	56,869,394	1.2%	51,775,858	1.1%	95.6%
Gravel and Gambling Taxes	1,400,586	0.0%	1,194,604	0.0%	998,864	0.0%	1,014,495	0.0%	1,260,390	0.0%	-10.0%
Special Assessments	291,499,401	6.9%	289,286,901	6.5%	291,219,909	6.2%	274,603,054	5.9%	287,270,533	6.2%	-1.5%
Licenses and Permits	169,244,159	4.0%	168,543,003	3.8%	151,049,749	3.2%	138,255,548	3.0%	121,586,365	2.6%	-28.2%
<b>Intergovernmental Revenues</b>											
Federal Grants											
Community Development Block Grants	\$60,989,412	1.4%	\$56,376,107	1.3%	\$72,808,790	1.6%	\$57,700,140	1.2%	\$67,717,479	1.5%	11.0%
All Other	134,714,607	3.2%	130,142,433	2.9%	116,953,049	2.5%	179,371,050	3.8%	153,902,371	3.3%	14.2%
State Grants											
Local Government Aid	417,168,977	9.9%	463,902,480	10.4%	465,843,352	9.9%	430,205,844	9.2%	481,559,457	10.4%	15.4%
Market Value Credit	63,418,518	1.5%	63,159,535	1.4%	77,390,245	1.7%	66,176,958	1.4%	58,763,702	1.3%	-7.3%
Taconite Relief and Aids	11,418,412	0.3%	8,169,197	0.2%	14,298,682	0.3%	12,284,488	0.3%	11,940,016	0.3%	4.6%
PERA Aid	5,573,608	0.1%	5,304,083	0.1%	4,873,651	0.1%	4,955,540	0.1%	4,702,920	0.1%	-15.6%
Highways	128,657,843	3.1%	142,693,148	3.2%	119,336,830	2.5%	104,328,359	2.2%	127,787,143	2.7%	-0.7%
All Other	280,643,983	6.7%	279,734,078	6.2%	275,673,993	5.9%	233,595,112	5.0%	197,324,946	4.2%	-29.7%
County Grants	25,975,406	0.6%	36,932,847	0.8%	34,838,937	0.7%	38,219,179	0.8%	29,277,069	0.6%	12.7%
Local Unit Grants	40,757,086	1.0%	38,993,768	0.9%	54,036,731	1.2%	53,147,244	1.1%	51,001,807	1.1%	25.1%
<b>Total Intergovernmental Revenues</b>	<b>\$1,169,317,852</b>	<b>27.8%</b>	<b>\$1,225,407,676</b>	<b>27.4%</b>	<b>\$1,236,054,260</b>	<b>26.4%</b>	<b>\$1,179,983,914</b>	<b>25.3%</b>	<b>\$1,183,976,910</b>	<b>25.5%</b>	1.3%
<b>Departmental Fees and Service Charges</b>											
General Government	\$86,863,185	2.1%	\$86,900,110	1.9%	\$94,674,554	2.0%	\$99,777,480	2.1%	\$99,381,796	2.1%	14.4%
Public Safety	73,511,813	1.7%	78,958,187	1.8%	81,395,549	1.7%	91,401,294	2.0%	90,889,639	2.0%	23.6%
Streets and Highways	35,664,434	0.8%	43,590,142	1.0%	39,900,578	0.9%	28,517,375	0.6%	31,208,638	0.7%	-12.5%
Sanitation (Refuse Collection)	11,550,388	0.3%	12,633,093	0.3%	10,329,468	0.2%	7,949,204	0.2%	9,252,306	0.2%	-19.9%
Libraries	1,746,965	0.0%	3,104,255	0.1%	3,058,553	0.1%	1,760,358	0.0%	1,589,372	0.0%	-9.0%
Parks and Recreation	108,611,682	2.6%	100,649,725	2.2%	102,951,850	2.2%	103,814,058	2.2%	102,781,136	2.2%	-5.4%
Airport	7,600,809	0.2%	8,203,312	0.2%	8,861,268	0.2%	9,133,172	0.2%	8,442,451	0.2%	11.1%
Transit	2,636,475	0.1%	3,876,419	0.1%	3,489,383	0.1%	4,597,085	0.1%	4,881,812	0.1%	85.2%
Cemetery	1,320,467	0.0%	1,252,659	0.0%	1,240,596	0.0%	1,400,999	0.0%	1,218,054	0.0%	-7.8%
All Other	107,569,005	2.6%	90,795,051	2.0%	101,778,654	2.2%	91,092,631	2.0%	90,899,993	2.0%	-15.5%
<b>Total Departmental Fees and Service Charges</b>	<b>\$437,075,223</b>	<b>10.4%</b>	<b>\$429,962,953</b>	<b>9.6%</b>	<b>\$447,680,453</b>	<b>9.5%</b>	<b>\$439,443,656</b>	<b>9.4%</b>	<b>\$440,545,197</b>	<b>9.5%</b>	0.8%
Fines and Forfeits	\$42,452,540	1.0%	\$39,483,418	0.9%	\$43,567,333	0.9%	\$43,768,173	0.9%	\$43,394,751	0.9%	2.2%
Interest Earnings	119,643,710	2.8%	191,466,869	4.3%	246,775,432	5.3%	183,887,548	3.9%	97,650,926	2.1%	-18.4%
All Other Revenues	258,292,153	6.1%	263,916,551	5.9%	244,312,024	5.2%	214,110,977	4.6%	216,854,743	4.7%	-16.0%
<b>Total Revenues</b>	<b>\$4,206,186,564</b>	<b>100.0%</b>	<b>\$4,476,961,431</b>	<b>100.0%</b>	<b>\$4,689,416,068</b>	<b>100.0%</b>	<b>\$4,663,556,084</b>	<b>100.0%</b>	<b>\$4,651,754,391</b>	<b>100.0%</b>	10.6%
<b>Other Financing Sources</b>											
Borrowing											
Bonded Indebtedness [1]	\$918,118,609		\$823,469,450		\$781,833,188		\$780,708,586		\$891,175,493		
Other Long-term Indebtedness	39,395,757		38,821,395		34,561,937		26,294,368		39,959,614		
Short-term Indebtedness	1,400,672		15,625,354		2,001,424		1,781,151		360,859		
<b>Total Borrowing</b>	<b>\$958,915,038</b>		<b>\$877,916,199</b>		<b>\$818,396,549</b>		<b>\$808,784,105</b>		<b>\$931,495,966</b>		
Other Financing Sources	\$24,425,442		\$31,690,620		\$38,401,477		\$40,255,872		\$30,629,019		
Transfers from Enterprise Funds	170,777,277		191,684,783		202,747,992		188,042,235		228,837,550		
Transfers from Governmental Funds	708,394,930		681,768,694		726,565,137		721,487,072		754,845,691		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$6,068,699,251</b>		<b>\$6,260,021,727</b>		<b>\$6,475,527,223</b>		<b>\$6,422,125,368</b>		<b>\$6,597,562,617</b>		

[1] This table was revised on October 27, 2011, to reflect the amount of borrowing reported by the City of Prior Lake.

**Table 7**  
**Expenditures for all Cities**  
**5-Year Change**  
**For the Years Ended December 31, 2005 Through 2009**

Governmental Fund Expenditures	2005		2006		2007		2008		2009		5-Year Change
	Amount	%									
General Government											
Current Expenditures	\$450,446,249	8.7%	\$485,102,363	9.1%	\$474,371,424	8.9%	\$501,383,891	9.1%	\$497,485,930	9.2%	10.4%
Capital Outlay	55,502,927	0.9%	83,089,555	1.6%	45,749,340	0.9%	44,687,547	0.8%	58,096,326	1.1%	4.7%
Public Safety											
Current Expenditures	1,036,315,026	20.4%	1,097,773,753	20.5%	1,155,443,501	21.7%	1,278,900,222	23.1%	1,257,154,683	23.4%	21.3%
Capital Outlay	99,183,235	1.9%	100,875,714	1.9%	106,215,242	2.0%	128,565,552	2.3%	122,227,226	2.3%	23.2%
Streets and Highways											
Current Expenditures	376,601,247	7.6%	402,867,921	7.5%	438,759,965	8.3%	447,260,263	8.1%	422,348,029	7.8%	12.1%
Capital Outlay	730,141,342	15.0%	882,701,979	16.5%	808,384,769	15.2%	683,494,410	12.4%	704,334,013	13.1%	-3.5%
Sanitation											
Current Expenditures	26,925,322	0.5%	26,875,197	0.5%	22,646,915	0.4%	27,027,097	0.5%	24,423,731	0.5%	-9.3%
Capital Outlay	3,486,936	0.0%	10,246,780	0.2%	602,708	0.0%	626,961	0.0%	492,739	0.0%	-85.9%
Health											
Current Expenditures	23,463,711	0.5%	24,889,909	0.5%	24,936,487	0.5%	24,062,370	0.4%	25,133,718	0.5%	7.1%
Capital Outlay	215,335	0.0%	560,495	0.0%	205,733	0.0%	95,032	0.0%	238,364	0.0%	10.7%
Libraries											
Current Expenditures	70,031,072	1.4%	82,106,550	1.5%	84,252,519	1.6%	88,558,669	1.6%	71,195,707	1.3%	1.7%
Capital Outlay	60,892,282	2.1%	54,435,680	1.0%	29,189,049	0.5%	16,366,522	0.3%	5,356,572	0.1%	-91.2%
Parks and Recreation											
Current Expenditures	353,731,395	6.6%	368,175,109	6.9%	375,940,380	7.1%	415,853,933	7.5%	406,623,460	7.6%	15.0%
Capital Outlay	108,087,543	2.4%	144,410,381	2.7%	162,372,351	3.1%	173,596,269	3.1%	132,596,122	2.5%	22.7%
Housing/Economic Development											
Current Expenditures	351,671,473	6.5%	357,293,864	6.7%	358,393,498	6.7%	414,127,254	7.5%	392,647,187	7.3%	11.7%
Capital Outlay	101,676,583	2.3%	131,552,284	2.5%	100,987,941	1.9%	120,143,166	2.2%	83,850,120	1.6%	-17.5%
Conservation of Natural Resources											
Current Expenditures	2,030,111	0.0%	2,961,320	0.1%	3,257,599	0.1%	3,375,739	0.1%	3,084,088	0.1%	51.9%
Capital Outlay	100,482	0.0%	757,171	0.0%	215,309	0.0%	38,155	0.0%	873,268	0.0%	769.1%
Airport											
Current Expenditures	11,460,166	0.2%	17,463,093	0.3%	13,838,570	0.3%	14,886,827	0.3%	14,566,048	0.3%	27.1%
Capital Outlay	48,663,725	0.7%	22,960,587	0.4%	26,809,397	0.5%	25,348,770	0.5%	31,605,530	0.6%	-35.1%
Transit											
Current Expenditures	14,714,905	0.3%	15,017,487	0.3%	16,229,198	0.3%	18,102,232	0.3%	17,656,034	0.3%	20.0%
Capital Outlay	5,684,188	0.1%	5,060,064	0.1%	6,073,086	0.1%	6,488,216	0.1%	6,223,529	0.1%	9.5%
Unallocated Insurance	13,332,188	0.3%	13,947,937	0.3%	16,103,089	0.3%	18,208,270	0.3%	17,776,988	0.3%	33.3%
All Other Unallocated											
Current Expenditures	51,016,241	0.8%	35,374,043	0.7%	67,815,469	1.3%	68,815,712	1.2%	59,915,012	1.1%	17.4%
Capital Outlay	27,470,856	0.7%	17,191,806	0.3%	9,888,173	0.2%	49,027,022	0.9%	16,425,801	0.3%	-40.2%
Capital Outlay for Enterprise Funds	114,593,604	2.3%	150,722,095	2.8%	115,038,785	2.2%	73,316,182	1.3%	57,425,588	1.1%	-49.9%
Debt Service											
Principal Payments	584,714,483	12.7%	555,778,796	10.4%	573,817,507	10.8%	601,192,767	10.9%	674,141,028	12.5%	15.3%
Interest and Fiscal Charges	253,269,338	5.2%	261,219,410	4.9%	279,026,743	5.2%	282,259,612	5.1%	278,672,044	5.2%	10.0%
<i>Total Current Expenditures</i>	\$2,781,739,106	53.7%	\$2,929,848,546	54.7%	\$3,051,988,614	57.4%	\$3,320,562,479	60.1%	\$3,210,010,615	59.6%	15.4%
<i>Total Capital Outlay</i>	1,355,699,038	28.3%	1,604,564,591	30.0%	1,411,731,883	26.6%	1,321,793,804	23.9%	1,219,745,198	22.7%	-10.0%
<i>Total Debt Service</i>	837,983,821	17.9%	816,998,206	15.3%	852,844,250	16.0%	883,452,379	16.0%	952,813,072	17.7%	13.7%
<b>Total Expenditures</b>	<b>\$4,975,421,965</b>	<b>100.0%</b>	<b>\$5,351,411,343</b>	<b>100.0%</b>	<b>\$5,316,564,747</b>	<b>100.0%</b>	<b>\$5,525,808,662</b>	<b>100.0%</b>	<b>\$5,382,568,885</b>	<b>100.0%</b>	8.2%
<b>Other Financing Uses</b>											
Debt Redemption - Refunded Bonds	\$186,897,439		\$120,300,725		\$59,101,871		\$90,072,183		\$146,882,790		
Other Financing Uses	12,371,522		5,174,256		6,482,797		2,709,503		74,942,427		
Transfers to Enterprise Funds	98,231,352		96,551,537		88,123,192		82,759,275		107,435,320		
Transfers to Governmental Funds	708,394,930		681,771,998		726,559,137		721,487,072		754,445,031		
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$5,981,317,208</b>		<b>\$6,255,209,859</b>		<b>\$6,196,831,744</b>		<b>\$6,422,836,695</b>		<b>\$6,466,274,453</b>		

**Table 8**  
**Revenues for Cities Over 2,500 Population**  
**5-Year Change**  
**For the Years Ended December 31, 2005 Through 2009**

Governmental Fund Revenues	2005		2006		2007		2008		2009		5-Year Change
	Amount	%									
Property Taxes	\$1,144,204,839	30.0%	\$1,264,165,578	31.2%	\$1,393,593,868	32.7%	\$1,485,878,621	35.2%	\$1,565,406,812	37.1%	36.8%
Tax Increments	231,330,226	6.1%	240,361,632	5.9%	281,035,553	6.6%	302,530,025	7.2%	296,096,835	7.0%	28.0%
Franchise Taxes	92,196,213	2.4%	96,120,516	2.4%	72,594,416	1.7%	108,904,781	2.6%	106,374,120	2.5%	15.4%
Local Sales Tax	105,637,664	2.8%	110,781,766	2.7%	114,405,017	2.7%	91,207,380	2.2%	88,467,951	2.1%	-16.3%
Hotel/Motel Taxes	26,318,421	0.7%	29,452,105	0.7%	32,254,729	0.8%	56,745,906	1.3%	51,664,836	1.2%	96.3%
Gravel and Gambling Taxes	1,338,139	0.0%	1,127,342	0.0%	918,712	0.0%	954,138	0.0%	1,171,577	0.0%	-12.4%
Special Assessments	269,947,501	7.1%	268,035,846	6.6%	269,349,146	6.3%	253,918,413	6.0%	264,432,670	6.3%	-2.0%
Licenses and Permits	159,395,863	4.2%	158,827,360	3.9%	142,880,923	3.4%	132,027,476	3.1%	116,048,406	2.8%	-27.2%
<b>Intergovernmental Revenues</b>											
Federal Grants											
Community Development Block Grants	\$53,415,099	1.4%	\$48,941,642	1.2%	\$63,975,310	1.5%	\$51,602,062	1.2%	\$62,864,575	1.5%	17.7%
All Other	112,999,998	3.0%	111,827,045	2.8%	102,138,209	2.4%	160,308,270	3.8%	139,495,313	3.3%	23.4%
State Grants											
Local Government Aid	338,276,570	8.9%	375,836,436	9.3%	373,996,849	8.8%	343,680,761	8.1%	387,312,013	9.2%	14.5%
Market Value Credit	51,425,002	1.3%	50,733,772	1.3%	64,518,622	1.5%	52,998,426	1.3%	45,577,302	1.1%	-11.4%
Taconite Relief and Aids	7,391,546	0.2%	4,506,592	0.1%	9,779,073	0.2%	7,711,178	0.2%	7,486,184	0.2%	1.3%
PERA Aid	5,088,396	0.1%	4,808,647	0.1%	4,391,655	0.1%	4,459,795	0.1%	4,211,604	0.1%	-17.2%
Highways	128,244,168	3.4%	141,543,682	3.5%	118,142,313	2.8%	103,602,332	2.5%	127,474,149	3.0%	-0.6%
All Other	262,432,567	6.9%	249,955,240	6.2%	245,630,453	5.8%	193,352,656	4.6%	173,051,484	4.1%	-34.1%
County Grants	23,214,588	0.6%	33,084,577	0.8%	30,646,659	0.7%	32,101,095	0.8%	24,490,331	0.6%	5.5%
Local Unit Grants	39,392,537	1.0%	35,943,825	0.9%	48,654,938	1.1%	49,693,900	1.2%	43,634,798	1.0%	10.8%
<b>Total Intergovernmental Revenues</b>	<b>\$1,021,880,471</b>	<b>26.8%</b>	<b>\$1,057,181,458</b>	<b>26.1%</b>	<b>\$1,061,874,081</b>	<b>24.9%</b>	<b>\$999,510,475</b>	<b>23.7%</b>	<b>\$1,015,597,753</b>	<b>24.1%</b>	<b>-0.6%</b>
<b>Departmental Fees and Service Charges</b>											
General Government	\$83,617,651	2.2%	\$84,410,388	2.1%	\$92,380,369	2.2%	\$97,482,776	2.3%	\$96,391,580	2.3%	15.3%
Public Safety	54,666,499	1.4%	59,006,095	1.5%	61,309,011	1.4%	69,806,104	1.7%	69,002,656	1.6%	26.2%
Streets and Highways	34,765,974	0.9%	42,826,573	1.1%	38,787,243	0.9%	27,724,653	0.7%	30,362,027	0.7%	-12.7%
Sanitation (Refuse Collection)	8,339,913	0.2%	9,218,889	0.2%	6,969,376	0.2%	4,511,393	0.1%	5,968,614	0.1%	-28.4%
Libraries	1,527,221	0.0%	2,898,637	0.1%	2,863,922	0.1%	1,242,310	0.0%	1,312,736	0.0%	-14.0%
Parks and Recreation	101,763,368	2.7%	94,301,389	2.3%	96,534,038	2.3%	97,658,320	2.3%	96,229,816	2.3%	-5.4%
Airport	7,037,517	0.2%	7,504,824	0.2%	8,223,005	0.2%	8,271,944	0.2%	7,611,537	0.2%	8.2%
Transit	2,587,741	0.1%	3,842,632	0.1%	3,455,753	0.1%	4,551,461	0.1%	4,654,979	0.1%	79.9%
Cemetery	1,014,776	0.0%	830,775	0.0%	858,253	0.0%	1,035,898	0.0%	879,537	0.0%	-13.3%
All Other	101,672,950	2.7%	85,693,250	2.1%	96,411,662	2.3%	85,945,150	2.0%	84,225,076	2.0%	-17.2%
<b>Total Departmental Fees and Service Charges</b>	<b>\$396,993,610</b>	<b>10.4%</b>	<b>\$390,533,452</b>	<b>9.6%</b>	<b>\$407,792,632</b>	<b>9.6%</b>	<b>\$398,230,009</b>	<b>9.4%</b>	<b>\$396,638,558</b>	<b>9.4%</b>	<b>-0.1%</b>
Fines and Forfeits	\$40,078,726	1.0%	\$36,882,009	0.9%	\$40,861,566	1.0%	\$41,063,747	1.0%	\$41,022,813	1.0%	2.4%
Interest Earnings	110,578,263	2.9%	177,629,710	4.4%	230,640,062	5.4%	171,649,063	4.1%	89,504,234	2.1%	-19.1%
All Other Revenues	219,414,721	5.7%	226,356,156	5.6%	208,609,148	4.9%	180,161,296	4.3%	184,008,993	4.4%	-16.1%
<b>Total Revenues</b>	<b>\$3,819,314,657</b>	<b>100.0%</b>	<b>\$4,057,454,930</b>	<b>100.0%</b>	<b>\$4,256,809,853</b>	<b>100.0%</b>	<b>\$4,222,781,330</b>	<b>100.0%</b>	<b>\$4,216,435,558</b>	<b>100.0%</b>	<b>10.4%</b>
<b>Other Financing Sources</b>											
Borrowing											
Bonded Indebtedness [1]	\$810,053,692		\$725,553,876		\$691,264,181		\$708,428,155		\$826,928,354		
Other Long-term Indebtedness	31,814,194		30,494,734		19,224,277		18,520,973		28,864,497		
Short-term Indebtedness	65,371		13,242,212		1,544,963		959,767		---		
<b>Total Borrowing</b>	<b>\$841,933,257</b>		<b>\$769,290,822</b>		<b>\$712,033,421</b>		<b>\$727,908,895</b>		<b>\$855,792,851</b>		
Other Financing Sources	\$18,229,618		\$26,761,556		\$32,379,545		\$36,827,255		\$26,613,599		
Transfers from Enterprise Funds	150,819,032		166,809,022		171,717,572		169,795,327		208,951,304		
Transfers from Governmental Funds	667,138,356		638,499,312		671,186,656		678,231,872		710,683,388		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$5,497,434,920</b>		<b>\$5,658,815,642</b>		<b>\$5,844,127,047</b>		<b>\$5,835,544,679</b>		<b>\$6,018,476,700</b>		

[1] This table was revised on October 27, 2011, to reflect the amount of borrowing reported by the City of Prior Lake.

**Table 9**  
**Expenditures for Cities Over 2,500 Population**  
**5-Year Change**  
**For the Years Ended December 31, 2005 Through 2009**

Governmental Fund Expenditures	2005		2006		2007		2008		2009		5-Year Change
	Amount	%									
General Government											
Current Expenditures	\$383,049,803	8.6%	\$410,210,364	8.5%	\$401,225,186	8.4%	\$424,408,151	8.5%	\$421,718,929	8.6%	10.1%
Capital Outlay	46,319,077	1.0%	71,381,036	1.5%	37,521,948	0.8%	35,668,578	0.7%	50,826,294	1.0%	9.7%
Public Safety											
Current Expenditures	960,380,567	21.4%	1,017,469,882	21.1%	1,071,976,988	22.4%	1,192,742,723	23.9%	1,172,186,399	24.0%	22.1%
Capital Outlay	74,868,077	1.7%	77,560,005	1.6%	83,876,625	1.7%	104,844,574	2.1%	104,545,796	2.1%	39.6%
Streets and Highways											
Current Expenditures	328,096,863	7.3%	352,178,368	7.3%	386,321,345	8.1%	392,511,275	7.9%	367,923,709	7.5%	12.1%
Capital Outlay	666,567,782	14.9%	803,204,110	16.7%	726,105,529	15.1%	612,495,643	12.3%	647,057,344	13.3%	-2.9%
Sanitation											
Current Expenditures	22,737,619	0.5%	21,886,334	0.5%	18,353,174	0.4%	22,645,324	0.5%	20,126,500	0.4%	-11.5%
Capital Outlay	3,308,880	0.1%	710,888	0.0%	394,508	0.0%	137,699	0.0%	439,112	0.0%	-86.7%
Health											
Current Expenditures	23,317,228	0.5%	24,725,730	0.5%	24,748,228	0.5%	23,908,362	0.5%	25,003,519	0.5%	7.2%
Capital Outlay	114,705	0.0%	---	---	24,075	0.0%	77,813	0.0%	9,598	0.0%	-91.6%
Libraries											
Current Expenditures	64,675,112	1.4%	76,346,611	1.6%	78,238,851	1.6%	82,196,585	1.6%	64,800,193	1.3%	0.2%
Capital Outlay	60,282,585	1.3%	53,703,256	1.1%	28,035,470	0.6%	15,651,013	0.3%	4,636,936	0.1%	-92.3%
Parks and Recreation											
Current Expenditures	333,579,868	7.4%	346,814,464	7.2%	353,444,322	7.4%	392,325,443	7.9%	383,740,486	7.9%	15.0%
Capital Outlay	99,823,818	2.2%	130,151,919	2.7%	149,134,573	3.1%	162,872,198	3.3%	126,513,209	2.6%	26.7%
Housing/Economic Development											
Current Expenditures	330,324,432	7.4%	334,027,512	6.9%	332,776,953	6.9%	375,187,101	7.5%	364,493,031	7.5%	10.3%
Capital Outlay	79,366,239	1.8%	119,600,908	2.5%	91,179,617	1.9%	111,215,107	2.2%	78,329,251	1.6%	-1.3%
Conservation of Natural Resources											
Current Expenditures	1,952,326	0.0%	2,450,128	0.1%	3,154,880	0.1%	3,260,288	0.1%	2,986,340	0.1%	53.0%
Capital Outlay	81,012	0.0%	69,137	0.0%	161,393	0.0%	34,203	0.0%	869,609	0.0%	973.4%
Airport											
Current Expenditures	10,230,555	0.2%	15,906,385	0.3%	12,198,955	0.3%	12,979,579	0.3%	12,638,677	0.3%	23.5%
Capital Outlay	42,888,628	1.0%	18,994,453	0.4%	22,838,756	0.5%	22,662,408	0.5%	26,464,752	0.5%	-38.3%
Transit											
Current Expenditures	14,491,543	0.3%	14,769,985	0.3%	16,035,681	0.3%	17,902,987	0.4%	17,467,443	0.4%	20.5%
Capital Outlay	5,629,683	0.1%	5,060,064	0.1%	6,071,074	0.1%	6,486,789	0.1%	6,221,185	0.1%	10.5%
Unallocated Insurance	10,641,848	0.2%	11,124,179	0.2%	13,260,046	0.3%	15,298,588	0.3%	14,840,293	0.3%	39.5%
All Other Unallocated											
Current Expenditures	44,444,706	1.0%	29,342,396	0.6%	61,458,039	1.3%	61,730,699	1.2%	53,938,502	1.1%	21.4%
Capital Outlay	26,075,679	0.6%	13,813,780	0.3%	8,487,763	0.2%	45,908,829	0.9%	14,412,115	0.3%	-44.7%
Capital Outlay for Enterprise Funds	89,391,420	2.0%	124,245,699	2.6%	104,497,577	2.2%	66,010,979	1.3%	37,476,466	0.8%	-58.1%
Debt Service											
Principal Payments	525,626,668	11.7%	499,786,519	10.4%	508,696,643	10.6%	531,716,258	10.7%	607,442,960	12.4%	15.6%
Interest and Fiscal Charges	231,678,097	5.2%	238,498,016	5.0%	255,663,470	5.3%	258,376,716	5.2%	255,147,928	5.2%	10.1%
<i>Total Current Expenditures</i>	\$2,527,922,470	56.4%	\$2,657,252,338	55.2%	\$2,773,192,648	57.8%	\$3,017,097,105	60.4%	\$2,921,864,021	59.8%	15.6%
<i>Total Capital Outlay</i>	1,194,717,585	26.7%	1,418,495,255	29.5%	1,258,328,908	26.2%	1,184,065,833	23.7%	1,097,801,667	22.5%	-8.1%
<i>Total Debt Service</i>	757,304,765	16.9%	738,284,535	15.3%	764,360,113	15.9%	790,092,974	15.8%	862,590,888	17.7%	13.9%
<b>Total Expenditures</b>	<b>\$4,479,944,820</b>	<b>100.0%</b>	<b>\$4,814,032,128</b>	<b>100.0%</b>	<b>\$4,795,881,669</b>	<b>100.0%</b>	<b>\$4,991,255,912</b>	<b>100.0%</b>	<b>\$4,882,256,576</b>	<b>100.0%</b>	<b>9.0%</b>
<b>Other Financing Uses</b>											
Debt Redemption - Refunded Bonds	\$182,897,422		\$117,382,198		\$55,240,084		\$88,187,627		\$144,154,690		
Other Financing Uses	9,577,004		3,217,924		3,634,943		1,424,432		74,348,424		
Transfers to Enterprise Funds	88,866,848		86,529,214		76,114,334		73,913,782		98,805,018		
Transfers to Governmental Funds	667,138,356		638,499,312		671,186,656		678,231,872		710,363,268		
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$5,428,424,450</b>		<b>\$5,659,660,776</b>		<b>\$5,602,057,686</b>		<b>\$5,833,013,625</b>		<b>\$5,909,927,976</b>		

**Table 10**  
**Summary of Revenues for Cities Over 2,500 Population**  
**Governmental Funds by Population Group**  
**For the Years Ended December 31, 2005 Through 2009**

Population (2009 Demographer's Pop. Estimates)	Population Over 100,000		Population 20,000-100,000		Population 10,000-20,000		Population 2,500-10,000		Total Cities Over 2,500 Population		Percent Increase (Decrease)		
	First Class		Second Class		Third Class		Fourth Class		2009	2008			
	759,722		1,816,822		604,244		741,877		3,922,665 *	3,906,938 *			
<b>Revenues</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>			
Property Taxes	\$361,753,889	27.8%	\$711,090,424	44.4%	\$220,359,768	38.1%	\$272,202,731	37.1%	\$1,565,406,812	37.1%	\$1,485,878,621	35.2%	5.4%
Tax Increments	116,570,487	8.9%	107,649,987	6.7%	37,640,050	6.5%	34,236,311	4.7%	296,096,835	7.0%	302,530,025	7.2%	-2.1%
Franchise Taxes	54,300,775	4.2%	29,029,935	1.8%	12,911,839	2.2%	10,131,571	1.4%	106,374,120	2.5%	108,904,781	2.6%	-2.3%
Local Sales Tax	56,447,491	4.3%	20,072,550	1.3%	6,692,118	1.2%	5,255,792	0.7%	88,467,951	2.1%	91,207,380	2.2%	-3.0%
Hotel/Motel Taxes	34,427,669	2.6%	14,961,556	0.9%	1,120,661	0.2%	1,154,950	0.2%	51,664,836	1.2%	56,745,906	1.3%	-9.0%
Gravel and Gambling Taxes	322,455	0.0%	554,771	0.0%	120,803	0.0%	173,548	0.0%	1,171,577	0.0%	954,138	0.0%	22.8%
Special Assessments	59,239,615	4.5%	113,149,702	7.1%	28,306,203	4.9%	63,737,150	8.7%	264,432,670	6.3%	253,918,413	6.0%	4.1%
Licenses and Permits	40,201,839	3.1%	48,671,320	3.0%	11,698,778	2.0%	15,476,469	2.1%	116,048,406	2.8%	132,027,476	3.1%	-12.1%
<b>Intergovernmental Revenues</b>													
<b>Federal Grants</b>													
Community Development Block Grants	\$51,359,493	3.9%	\$7,416,829	0.5%	\$682,593	0.1%	\$3,405,660	0.5%	\$62,864,575	1.5%	\$51,602,062	1.2%	21.8%
All Other	18,611,885	1.4%	75,287,129	4.7%	20,060,333	3.5%	25,535,966	3.5%	139,495,313	3.3%	160,308,270	3.8%	-13.0%
<b>State Grants</b>													
Local Government Aid	167,020,443	12.8%	68,998,741	4.3%	62,135,302	10.8%	89,157,527	12.1%	387,312,013	9.2%	343,680,761	8.1%	12.7%
Market Value Credit	10,365,863	0.8%	13,472,224	0.8%	9,568,296	1.7%	12,170,919	1.7%	45,577,302	1.1%	52,998,426	1.3%	-14.0%
Taconite Relief and Aids	---	---	---	---	3,026,527	0.5%	4,459,657	0.6%	7,486,184	0.2%	7,711,178	0.2%	-2.9%
PERA Aid	1,389,022	0.1%	1,488,074	0.1%	699,555	0.1%	634,953	0.1%	4,211,604	0.1%	4,459,795	0.1%	-5.6%
Highways	12,387,978	1.0%	68,802,233	4.3%	28,858,954	5.0%	17,424,984	2.4%	127,474,149	3.0%	103,602,332	2.5%	23.0%
All Other	59,718,242	4.6%	46,411,769	2.9%	24,134,371	4.2%	42,787,102	5.8%	173,051,484	4.1%	193,352,656	4.6%	-10.5%
County Grants	2,836,554	0.2%	8,484,140	0.5%	5,591,993	1.0%	7,577,644	1.0%	24,490,331	0.6%	32,101,095	0.8%	-23.7%
Local Unit Grants	11,087,320	0.9%	15,017,735	0.9%	10,021,576	1.7%	7,508,167	1.0%	43,634,798	1.0%	49,693,900	1.2%	-12.2%
<b>Total Intergovernmental Revenues</b>	<b>\$334,776,800</b>	<b>25.7%</b>	<b>\$305,378,874</b>	<b>19.1%</b>	<b>\$164,779,500</b>	<b>28.5%</b>	<b>\$210,662,579</b>	<b>28.7%</b>	<b>\$1,015,597,753</b>	<b>24.1%</b>	<b>\$999,510,475</b>	<b>23.7%</b>	<b>1.6%</b>
<b>Departmental Fees and Service Charges</b>													
<b>General Government</b>													
General Government	\$52,769,576	4.0%	\$26,640,512	1.7%	\$8,649,272	1.5%	\$8,332,220	1.1%	\$96,391,580	2.3%	\$97,482,776	2.3%	-1.1%
Public Safety	28,199,117	2.2%	12,601,793	0.8%	9,684,340	1.7%	18,517,406	2.5%	69,002,656	1.6%	69,806,104	1.7%	-1.2%
Streets and Highways	4,358,405	0.3%	16,741,120	1.0%	5,583,878	1.0%	3,678,624	0.5%	30,362,027	0.7%	27,724,653	0.7%	9.5%
Sanitation (Refuse Collection)	---	---	1,925,648	0.1%	1,934,701	0.3%	2,108,265	0.3%	5,968,614	0.1%	4,511,393	0.1%	32.3%
Libraries	420,624	0.0%	375,310	0.0%	176,672	0.0%	340,130	0.0%	1,312,736	0.0%	1,242,310	0.0%	5.7%
Parks and Recreation	23,144,431	1.8%	47,217,945	2.9%	11,994,136	2.1%	13,873,304	1.9%	96,229,816	2.3%	97,658,320	2.3%	-1.5%
Airport	---	---	\$4,480,968	0.3%	1,176,819	0.2%	1,953,750	0.3%	7,611,537	0.2%	8,271,944	0.2%	-8.0%
Transit	---	---	4,081,881	0.3%	303,928	0.1%	269,170	0.0%	4,654,979	0.1%	4,551,461	0.1%	2.3%
Cemetery	---	---	144,277	0.0%	327,215	0.1%	408,045	0.1%	879,537	0.0%	1,035,898	0.0%	-15.1%
All Other	39,479,325	3.0%	24,846,205	1.6%	8,405,751	1.5%	11,493,795	1.6%	84,225,076	2.0%	85,945,150	2.0%	-2.0%
<b>Total Departmental Fees and Service Charges</b>	<b>\$148,371,478</b>	<b>11.4%</b>	<b>\$139,055,659</b>	<b>8.7%</b>	<b>\$48,236,712</b>	<b>8.3%</b>	<b>\$60,974,709</b>	<b>8.3%</b>	<b>\$396,638,558</b>	<b>9.4%</b>	<b>\$398,230,009</b>	<b>9.4%</b>	<b>-0.4%</b>
Fines and Forfeits	\$14,795,850	1.1%	\$16,112,977	1.0%	\$4,565,775	0.8%	\$5,548,211	0.8%	\$41,022,813	1.0%	\$41,063,747	1.0%	-0.1%
Interest Earnings	20,885,155	1.6%	37,158,727	2.3%	14,257,718	2.5%	17,202,634	2.3%	89,504,234	2.1%	171,649,063	4.1%	-47.9%
All Other Revenues	61,462,664	4.7%	57,930,837	3.6%	27,204,166	4.7%	37,411,326	5.1%	184,008,993	4.4%	180,161,296	4.3%	2.1%
<b>Total Revenues</b>	<b>\$1,303,556,167</b>	<b>100.0%</b>	<b>\$1,600,817,319</b>	<b>100.0%</b>	<b>\$577,894,091</b>	<b>100.0%</b>	<b>\$734,167,981</b>	<b>100.0%</b>	<b>\$4,216,435,558</b>	<b>100.0%</b>	<b>\$4,222,781,330</b>	<b>100.0%</b>	<b>-0.2%</b>
<i>Percent of Total Revenues</i>	30.9%		38.0%		13.7%		17.4%		100.0%		100.0%		
<b>Other Financing Sources</b>													
<b>Borrowing</b>													
Bonded Indebtedness	\$256,113,984		\$207,776,182		\$169,918,174		\$219,760,014		\$853,568,354		\$708,428,155		
Other Long-term Indebtedness	17,543,847		2,000,000		3,262,827		6,057,823		28,864,497		18,520,973		
Short-term Indebtedness	---		---		---		---		---		959,767		
<b>Total Borrowing</b>	<b>\$273,657,831</b>		<b>\$209,776,182</b>		<b>\$173,181,001</b>		<b>\$225,817,837</b>		<b>\$882,432,851</b>		<b>\$727,908,895</b>		
Other Financing Sources	\$432,098		\$7,159,458		\$11,857,552		\$7,164,491		\$26,613,599		\$36,827,255		
Transfers from Enterprise Funds	82,400,379		62,067,310		22,563,615		41,920,000		208,951,304		169,795,327		
Transfers from Governmental Funds	237,490,903		256,965,831		91,002,174		125,224,480		710,683,388		678,231,872		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$1,897,537,378</b>		<b>\$2,136,786,100</b>		<b>\$876,498,433</b>		<b>\$1,134,294,789</b>		<b>\$6,045,116,700</b>		<b>\$5,835,544,679</b>		

\* Population figures reflect only those cities that reported their financial information.

**Table 11**  
**Summary of Expenditures for Cities Over 2,500 Population**  
**Governmental Funds by Population Group**  
**For the Years Ended December 31, 2005 Through 2009**

Expenditures	Population Over 100,000		Population 20,000-100,000		Population 10,000-20,000		Population 2,500-10,000		Total Cities Over 2,500 Population				Percent Increase (Decrease)	
	First Class		Second Class		Third Class		Fourth Class		2009		2008			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
General Government	- Current Expenditures	\$123,645,636	8.4%	\$144,350,053	7.8%	\$64,458,838	9.5%	\$89,264,402	10.1%	\$421,718,929	8.6%	\$424,408,151	8.5%	-0.6%
	- Capital Outlay	19,829,884	1.3%	8,595,300	0.5%	3,450,564	0.5%	18,950,546	2.1%	50,826,294	1.0%	35,668,578	0.7%	42.5%
Public Safety	- Current Expenditures	242,393,587	16.5%	303,524,122	16.5%	103,742,981	15.3%	115,165,458	13.0%	764,826,148	15.7%	748,143,114	15.0%	2.2%
Police and Ambulance	- Capital Outlay	7,142,582	0.5%	30,896,334	1.7%	7,279,751	1.1%	7,006,475	0.8%	52,325,142	1.1%	52,544,427	1.1%	-0.4%
Fire	- Current Expenditures	117,602,347	8.0%	93,570,701	5.1%	27,694,956	4.1%	31,958,462	3.6%	270,826,466	5.5%	270,543,420	5.4%	0.1%
	- Capital Outlay	11,851,684	0.8%	7,772,220	0.4%	9,529,750	1.4%	9,975,143	1.1%	39,128,797	0.8%	29,931,631	0.6%	30.7%
Other Public Safety	- Current Expenditures	71,843,213	4.9%	41,261,694	2.2%	9,216,070	1.4%	14,212,808	1.6%	136,533,785	2.8%	174,056,189	3.5%	-21.6%
	- Capital Outlay	---	---	1,497,172	0.1%	386,803	0.1%	11,207,882	1.3%	13,091,857	0.3%	22,368,516	0.4%	-41.5%
Streets and Highways	- Maintenance	72,328,165	4.9%	138,088,064	7.5%	61,041,322	9.0%	76,520,286	8.6%	347,977,837	7.1%	372,191,114	7.5%	-6.5%
	- Lighting	334,008	0.0%	10,345,611	0.6%	3,005,662	0.4%	6,260,591	0.7%	19,945,872	0.4%	20,320,161	0.4%	-1.8%
	- Construction	83,830,111	5.7%	257,748,125	14.0%	94,307,777	13.9%	136,301,273	15.4%	572,187,286	11.7%	539,713,029	10.8%	6.0%
	- Other Capital Outlay	401,687	0.0%	44,158,693	2.4%	18,324,552	2.7%	11,985,126	1.4%	74,870,058	1.5%	72,782,614	1.5%	2.9%
Sanitation	- Refuse Collection & Disposal	190,443	0.0%	---	---	1,194,011	0.2%	2,455,483	0.3%	3,839,937	0.1%	3,835,958	0.1%	0.1%
	- Other Sanitation	10,869,636	0.7%	3,008,035	0.2%	687,496	0.1%	1,721,396	0.2%	16,286,563	0.3%	18,809,366	0.4%	-13.4%
	- Capital Outlay	---	---	---	---	436,966	0.1%	2,146	0.0%	439,112	0.0%	137,699	0.0%	218.9%
Health	- Current Expenditures	17,370,173	1.2%	7,118,761	0.4%	263,268	0.0%	251,317	0.0%	25,003,519	0.5%	23,908,362	0.5%	4.6%
	- Capital Outlay	7,000	0.0%	---	---	---	---	2,598	0.0%	9,598	0.0%	77,813	0.0%	-87.7%
Culture and Recreation	- Current Expenditures	33,014,510	2.2%	11,306,573	0.6%	10,184,054	1.5%	10,295,056	1.2%	64,800,193	1.3%	82,196,585	1.6%	-21.2%
Libraries	- Capital Outlay	492,110	0.0%	1,927,613	0.1%	1,503,173	0.2%	714,040	0.1%	4,636,936	0.1%	15,651,013	0.3%	-70.4%
Parks and Recreation	- Current Expenditures	133,130,425	9.0%	155,896,732	8.4%	49,113,785	7.3%	45,599,544	5.1%	383,740,486	7.9%	392,325,443	7.9%	-2.2%
	- Capital Outlay	33,457,952	2.3%	38,871,509	2.1%	37,775,494	5.6%	16,408,254	1.8%	126,513,209	2.6%	162,872,198	3.3%	-22.3%
Housing/Economic Dev.	- Current Expenditures	199,111,298	13.5%	110,233,410	6.0%	25,314,136	3.7%	29,834,187	3.4%	364,493,031	7.5%	375,187,101	7.5%	-2.9%
	- Capital Outlay	8,823,832	0.6%	40,666,315	2.2%	13,101,754	1.9%	15,737,350	1.8%	78,329,251	1.6%	111,215,107	2.2%	-29.6%
Conservation of Nat. Res.	- Current Expenditures	---	---	2,408,962	0.1%	364,067	0.1%	213,311	0.0%	2,986,340	0.1%	3,260,288	0.1%	-8.4%
	- Capital Outlay	---	---	42,062	0.0%	5,722	0.0%	821,825	0.1%	869,609	0.0%	34,203	0.0%	2442.5%
Airport	- Current Expenditures	---	---	5,712,797	0.3%	2,841,883	0.4%	4,083,997	0.5%	12,638,677	0.3%	12,979,579	0.3%	-2.6%
	- Capital Outlay	---	---	7,562,638	0.4%	8,640,613	1.3%	10,261,501	1.2%	26,464,752	0.5%	22,662,408	0.5%	16.8%
Transit	- Current Expenditures	---	---	14,569,969	0.8%	1,520,560	0.2%	1,376,914	0.2%	17,467,443	0.4%	17,902,987	0.4%	-2.4%
	- Capital Outlay	---	---	5,457,868	0.3%	227,153	0.0%	536,164	0.1%	6,221,185	0.1%	6,486,789	0.1%	-4.1%
Unallocated Insurance		8,648,517	0.6%	2,549,709	0.1%	936,368	0.1%	2,705,699	0.3%	14,840,293	0.3%	15,298,588	0.3%	-3.0%
All Other Unallocated	- Current Expenditures	24,312,363	1.7%	16,742,219	0.9%	5,843,800	0.9%	7,040,120	0.8%	53,938,502	1.1%	61,730,699	1.2%	-12.6%
	- Capital Outlay	1,606,000	0.1%	10,862,419	0.6%	550,731	0.1%	1,392,965	0.2%	14,412,115	0.3%	45,908,829	0.9%	-68.6%
Capital Outlay for Enterprise Funds		---	---	28,876,700	1.6%	816,956	0.1%	7,782,810	0.9%	37,476,466	0.8%	66,010,979	1.3%	-43.2%
Debt Service	- Principal Payments	151,573,867	10.3%	228,868,214	12.4%	81,850,953	12.1%	145,149,926	16.4%	607,442,960	12.4%	531,716,258	10.7%	14.2%
	- Interest and Fiscal Charges	99,437,854	6.7%	70,609,082	3.8%	30,948,513	4.6%	54,152,479	6.1%	255,147,928	5.2%	258,376,716	5.2%	-1.2%
<i>Total Current Expenditures</i>		\$1,054,794,321	71.6%	\$1,060,687,412	57.5%	\$367,423,257	54.3%	\$438,959,031	49.5%	\$2,921,864,021	59.8%	\$3,017,097,105	60.4%	-3.2%
<i>Total Capital Outlay</i>		167,442,842	11.4%	484,934,968	26.3%	196,337,759	29.0%	249,086,098	28.1%	1,097,801,667	22.5%	1,184,065,833	23.7%	-7.3%
<i>Total Debt Service</i>		251,011,721	17.0%	299,477,296	16.2%	112,799,466	16.7%	199,302,405	22.5%	862,590,888	17.7%	790,092,974	15.8%	9.2%
<b>Total Expenditures</b>		<b>\$1,473,248,884</b>	<b>100.0%</b>	<b>\$1,845,099,676</b>	<b>100.0%</b>	<b>\$676,560,482</b>	<b>100.0%</b>	<b>\$887,347,534</b>	<b>100.0%</b>	<b>\$4,882,256,576</b>	<b>100.0%</b>	<b>\$4,991,255,912</b>	<b>100.0%</b>	<b>-2.2%</b>
<i>Percent of Total Expenditures</i>		30.2%	37.8%	13.9%	18.2%	100.0%	100.0%							
<b>Other Financing Uses</b>														
Debt Redemption - Refunded Bonds		\$2,150,000		\$44,943,076		\$20,430,000		\$76,631,614		\$144,154,690		\$88,187,627		
Other Financing Uses		73,000,000		211,425		3,956		1,133,043		74,348,424		1,424,432		
Transfers to Enterprise Funds		50,975,665		18,549,355		13,592,563		15,687,435		98,805,018		73,913,782		
Transfers to Governmental Funds		237,490,903		256,670,121		91,002,174		125,200,070		710,363,268		678,231,872		
<b>Total Expenditures &amp; Other Financing Uses</b>		<b>\$1,836,865,452</b>		<b>\$2,165,473,653</b>		<b>\$801,589,175</b>		<b>\$1,105,999,696</b>		<b>\$5,909,927,976</b>		<b>\$5,833,013,625</b>		
<b>Unreserved Fund Balance</b>														
General Fund Unreserved Fund Balance		\$102,382,133		\$392,530,603		\$180,902,740		\$209,901,444		\$885,716,926		\$815,248,109		
Special Revenue Fund Unreserved Fund Balance		193,529,509		154,316,321		95,556,318		129,150,028		572,552,170		571,119,761		
<b>Total Unreserved Fund Balance</b>		<b>\$295,911,642</b>		<b>\$546,846,924</b>		<b>\$276,459,058</b>		<b>\$339,051,472</b>		<b>\$1,458,269,096</b>		<b>\$1,386,367,870</b>		
<i>As a Percent of Total Current Expenditures</i>		28.1%	51.6%	75.2%	77.2%	49.9%	46.0%							

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**Table 12**  
**Governmental Fund Revenues and Expenditures - 5-Year Change**  
**For Cities Under 2,500 Population**  
**For the Years Ended December 31, 2005 Through 2009**

Governmental Funds	2005		2006		2007		2008		2009		5-Year Change	2008/09 Change
	Amount	%										
<b>Revenues</b>												
Taxes	\$117,636,024	30.4%	\$126,885,121	30.2%	\$133,954,613	31.0%	\$143,282,363	32.5%	\$151,292,835	34.8%	28.6%	5.6%
Special Assessments	21,551,900	5.6%	21,251,055	5.1%	21,870,763	5.1%	20,684,641	4.7%	22,837,863	5.2%	6.0%	10.4%
Licenses and Permits	9,848,296	2.5%	9,715,643	2.3%	8,168,826	1.9%	6,228,072	1.4%	5,537,959	1.3%	-43.8%	-11.1%
Intergovernmental Revenues												
Federal Grants	\$29,288,922	7.6%	\$25,749,853	6.1%	\$23,648,320	5.5%	\$25,160,858	5.7%	\$19,259,962	4.4%	-34.2%	-23.5%
State Grants	114,023,092	29.5%	135,578,152	32.3%	140,957,788	32.6%	145,741,153	33.1%	136,965,448	31.5%	20.1%	-6.0%
County Grants	2,760,818	0.7%	3,848,270	0.9%	4,192,278	1.0%	6,118,084	1.4%	4,786,738	1.1%	73.4%	-21.8%
Local Units Grants	1,364,549	0.4%	3,049,943	0.7%	5,381,793	1.2%	3,453,344	0.8%	7,367,009	1.7%	439.9%	113.3%
<b>Total Intergovernmental Revenues</b>	<b>\$147,437,381</b>	<b>38.1%</b>	<b>\$168,226,218</b>	<b>40.1%</b>	<b>\$174,180,179</b>	<b>40.3%</b>	<b>\$180,473,439</b>	<b>40.9%</b>	<b>\$168,379,157</b>	<b>38.7%</b>	<b>14.2%</b>	<b>-6.7%</b>
Charges for Services	\$40,081,613	10.4%	\$39,429,501	9.4%	\$39,887,821	9.2%	\$41,213,647	9.4%	\$43,906,639	10.1%	9.5%	6.5%
Fines and Forfeits	2,373,814	0.6%	2,601,409	0.6%	2,705,767	0.6%	2,704,426	0.6%	2,371,938	0.5%	-0.1%	-12.3%
Interest Earnings	9,065,447	2.3%	13,837,159	3.3%	16,135,370	3.7%	12,238,485	2.8%	8,146,692	1.9%	-10.1%	-33.4%
All Other Revenues	38,877,432	10.0%	37,560,395	9.0%	35,702,876	8.3%	33,949,681	7.7%	32,845,750	7.5%	-15.5%	-3.3%
<b>Total Revenues</b>	<b>\$386,871,907</b>	<b>100.0%</b>	<b>\$419,506,501</b>	<b>100.0%</b>	<b>\$432,606,215</b>	<b>100.0%</b>	<b>\$440,774,754</b>	<b>100.0%</b>	<b>\$435,318,833</b>	<b>100.0%</b>	<b>12.5%</b>	<b>-1.2%</b>
<b>Other Financing Sources</b>												
Borrowing	\$116,981,781		\$108,625,377		\$106,363,128		\$80,875,210		\$75,703,115		-35.3%	-6.4%
Other Sources	6,195,824		4,929,064		6,021,932		3,428,617		4,015,420		-35.2%	17.1%
Transfers from Enterprise Funds	19,958,245		24,875,761		31,030,420		18,246,908		19,886,246		-0.4%	9.0%
Transfers from Governmental Funds	41,256,574		43,269,382		55,378,481		43,255,200		44,162,303		7.0%	2.1%
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$571,264,331</b>		<b>\$601,206,085</b>		<b>\$631,400,176</b>		<b>\$586,580,689</b>		<b>\$579,085,917</b>		<b>1.4%</b>	<b>-1.3%</b>
<b>Expenditures (Including Capital Outlay)</b>												
General Government	\$76,580,296	15.5%	\$86,600,518	16.1%	\$81,373,630	15.6%	\$85,994,709	16.1%	\$83,037,033	16.6%	8.4%	-3.4%
Public Safety	100,249,617	20.2%	103,619,580	19.3%	105,805,130	20.3%	109,878,477	20.6%	102,649,714	20.5%	2.4%	-6.6%
Streets and Highways	112,077,944	22.6%	130,187,422	24.2%	134,717,860	25.9%	125,747,755	23.5%	111,700,989	22.3%	-0.3%	-11.2%
Sanitation	4,365,759	0.9%	14,524,755	2.7%	4,501,941	0.9%	4,871,035	0.9%	4,350,858	0.9%	-0.3%	-10.7%
Health	247,113	0.0%	724,674	0.1%	369,917	0.1%	171,227	0.0%	358,965	0.1%	45.3%	109.6%
Libraries	5,965,657	1.2%	6,492,363	1.2%	7,167,247	1.4%	7,077,593	1.3%	7,115,150	1.4%	19.3%	0.5%
Parks and Recreation	28,415,252	5.7%	35,619,107	6.6%	35,733,836	6.9%	34,252,561	6.4%	28,965,887	5.8%	1.9%	-15.4%
Housing and Economic Development	43,657,385	8.8%	35,217,728	6.6%	35,424,869	6.8%	47,868,212	9.0%	33,675,025	6.7%	-22.9%	-29.7%
Airports	7,004,708	1.4%	5,522,842	1.0%	5,610,256	1.1%	4,593,610	0.9%	7,068,149	1.4%	0.9%	53.9%
All Other Expenditures	11,032,174	2.2%	13,680,159	2.5%	10,953,047	2.1%	13,432,963	2.5%	11,219,233	2.2%	1.7%	-16.5%
Capital Outlay for Enterprise Funds	25,202,184	5.1%	26,476,396	4.9%	10,541,208	2.0%	7,305,203	1.4%	19,949,122	4.0%	-20.8%	173.1%
Debt Service	80,679,056	16.3%	78,713,671	14.6%	88,484,137	17.0%	93,359,405	17.5%	90,222,184	18.0%	11.8%	-3.4%
<b>Total Expenditures</b>	<b>\$495,477,145</b>	<b>100.0%</b>	<b>\$537,379,215</b>	<b>100.0%</b>	<b>\$520,683,078</b>	<b>100.0%</b>	<b>\$534,552,750</b>	<b>100.0%</b>	<b>\$500,312,309</b>	<b>100.0%</b>	<b>1.0%</b>	<b>-6.4%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$4,000,017		\$2,918,527		\$3,861,787		\$1,884,556		\$2,728,100		-31.8%	
Other Financing Uses	2,794,518		1,956,332		2,847,854		1,285,071		594,003		-78.7%	
Transfers to Enterprise Funds	9,364,504		10,022,323		12,008,858		8,845,493		8,630,302		-7.8%	
Transfers to Governmental Funds	41,256,574		43,272,686		55,372,481		43,255,200		44,081,763		6.8%	
<b>Total Expenditures &amp; Other Financing Uses</b>	<b>\$552,892,758</b>		<b>\$595,549,083</b>		<b>\$594,774,058</b>		<b>\$589,823,070</b>		<b>\$556,346,477</b>		<b>0.6%</b>	

**Table 13**  
**Summary of Governmental Fund Revenues by Population Type**  
**Cities Under 2,500 Population**  
**For the Year Ended December 31, 2009**

Population - 2009 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		2009		2008		
	99,365		60,389		76,820		93,539		77,685		407,798		408,699		
<b>Revenues</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>	
Property Taxes	\$36,872,552	35.5%	\$21,527,197	31.2%	\$26,084,919	30.9%	\$32,734,637	31.3%	\$21,343,848	29.0%	\$138,563,153	31.8%	\$131,171,151	29.8%	5.6%
Tax Increment Taxes	3,684,135	3.6%	1,377,200	2.0%	2,803,080	3.3%	2,088,250	2.0%	787,233	1.1%	10,739,898	2.5%	10,392,802	2.4%	3.3%
Franchise Taxes	810,599	0.8%	212,192	0.3%	256,471	0.3%	315,754	0.3%	45,756	0.1%	1,640,772	0.4%	1,534,565	0.3%	6.9%
Local Sales and Hotel/Motel Taxes	584	0.0%	196,587	0.3%	27,980	0.0%	15,130	0.0%	19,918	0.0%	260,199	0.1%	123,488	0.0%	110.7%
Gravel and Gambling Taxes	---	---	4,295	0.0%	31,665	0.0%	18,023	0.0%	34,830	0.0%	88,813	0.0%	60,357	0.0%	47.1%
Special Assessments	7,312,128	7.0%	3,944,717	5.7%	5,633,575	6.7%	3,776,124	3.6%	2,171,319	2.9%	22,837,863	5.2%	20,684,641	4.7%	10.4%
Licenses and Permits	1,933,054	1.9%	674,360	1.0%	1,038,078	1.2%	1,039,901	1.0%	852,566	1.2%	5,537,959	1.3%	6,228,072	1.4%	-11.1%
<b>Intergovernmental Revenues</b>															
Federal - Comm. Dev. Block Grants	\$1,439,205	1.4%	\$637,810	0.9%	\$639,803	0.8%	\$1,367,239	1.3%	\$768,847	1.0%	\$4,852,904	1.1%	\$6,098,078	1.4%	-20.4%
- Other	2,114,411	2.0%	1,909,940	2.8%	2,991,453	3.5%	3,426,438	3.3%	3,964,816	5.4%	14,407,058	3.3%	19,062,780	4.3%	-24.4%
State - Local Government Aid	22,375,746	21.6%	16,018,209	23.2%	18,497,480	21.9%	22,559,941	21.6%	14,796,068	20.1%	94,247,444	21.7%	86,525,083	19.6%	8.9%
- Market Value Credit	2,481,661	2.4%	2,082,155	3.0%	2,631,345	3.1%	3,324,210	3.2%	2,667,029	3.6%	13,186,400	3.0%	13,178,532	3.0%	0.1%
- Taconite Aids	219,463	0.2%	2,936,883	4.3%	411,539	0.5%	686,222	0.7%	199,725	0.3%	4,453,832	1.0%	4,573,310	1.0%	-2.6%
- Highways	---	---	132,650	0.2%	2,100	0.0%	148,792	0.1%	29,452	0.0%	312,994	0.1%	726,027	0.2%	-56.9%
- Other	3,639,021	3.5%	2,092,960	3.0%	3,667,772	4.3%	9,053,500	8.7%	6,311,525	8.6%	24,764,778	5.7%	40,738,201	9.2%	-39.2%
County - Highways	166,653	0.2%	77,404	0.1%	1,000,805	1.2%	961,945	0.9%	187,949	0.3%	2,394,756	0.6%	2,845,615	0.6%	-15.8%
- Other	742,120	0.7%	836,275	1.2%	296,713	0.4%	311,721	0.3%	205,153	0.3%	2,391,982	0.5%	3,272,469	0.7%	-26.9%
Local - IRRRB	147,307	0.1%	1,937,268	2.8%	892,322	1.1%	1,147,108	1.1%	681,645	0.9%	4,805,650	1.1%	2,221,475	0.5%	116.3%
- Other	342,697	0.3%	480,573	0.7%	243,173	0.3%	947,906	0.9%	547,010	0.7%	2,561,359	0.6%	1,231,869	0.3%	107.9%
<b>Total Intergovernmental Revenues</b>	<b>\$33,668,284</b>	<b>32.4%</b>	<b>\$29,142,127</b>	<b>42.2%</b>	<b>\$31,274,505</b>	<b>37.1%</b>	<b>\$43,935,022</b>	<b>42.1%</b>	<b>\$30,359,219</b>	<b>41.2%</b>	<b>\$168,379,157</b>	<b>38.7%</b>	<b>\$180,473,439</b>	<b>40.9%</b>	<b>-6.7%</b>
<b>Charges for Services</b>															
General Government	\$877,167	0.8%	\$423,611	0.6%	\$393,934	0.5%	\$824,052	0.8%	\$471,452	0.6%	\$2,990,216	0.7%	\$2,294,704	0.5%	30.3%
Public Safety	3,856,761	3.7%	3,175,851	4.6%	3,981,628	4.7%	5,693,947	5.5%	5,178,796	7.0%	21,886,983	5.0%	21,595,190	4.9%	1.4%
Streets and Highways	148,326	0.1%	82,509	0.1%	110,104	0.1%	311,471	0.3%	194,201	0.3%	846,611	0.2%	792,722	0.2%	6.8%
Sanitation	776,161	0.7%	715,672	1.0%	469,003	0.6%	473,504	0.5%	849,352	1.2%	3,283,692	0.8%	3,437,811	0.8%	-4.5%
Libraries	78,827	0.1%	35,654	0.1%	84,906	0.1%	74,741	0.1%	2,508	0.0%	276,636	0.1%	518,048	0.1%	-46.6%
Parks and Recreation	1,584,296	1.5%	1,237,937	1.8%	1,758,362	2.1%	1,019,058	1.0%	951,667	1.3%	6,551,320	1.5%	6,155,738	1.4%	6.4%
Airports	237,380	0.2%	257,984	0.4%	102,221	0.1%	73,138	0.1%	160,191	0.2%	830,914	0.2%	861,228	0.2%	-3.5%
Transit	---	---	---	---	33,783	0.0%	193,050	0.2%	---	---	226,833	0.1%	45,624	0.0%	397.2%
Cemetery	106,026	0.1%	76,341	0.1%	44,011	0.1%	58,017	0.1%	54,122	0.1%	338,517	0.1%	365,101	0.1%	-7.3%
All Other	1,061,659	1.0%	566,617	0.8%	1,788,337	2.1%	1,829,159	1.8%	1,429,145	1.9%	6,674,917	1.5%	5,147,481	1.2%	29.7%
<b>Total Charges for Services</b>	<b>\$8,726,603</b>	<b>8.4%</b>	<b>\$6,572,176</b>	<b>9.5%</b>	<b>\$8,766,289</b>	<b>10.4%</b>	<b>\$10,550,137</b>	<b>10.1%</b>	<b>\$9,291,434</b>	<b>12.6%</b>	<b>\$43,906,639</b>	<b>10.1%</b>	<b>\$41,213,647</b>	<b>9.4%</b>	<b>6.5%</b>
Fines and Forfeits	\$835,599	0.8%	\$417,089	0.6%	\$418,516	0.5%	\$531,360	0.5%	\$169,374	0.2%	\$2,371,938	0.5%	\$2,704,426	0.6%	-12.3%
Interest Earnings	2,658,981	2.6%	1,397,538	2.0%	1,196,623	1.4%	1,619,114	1.6%	1,274,436	1.7%	8,146,692	1.9%	12,238,485	2.8%	-33.4%
All Other Revenues	7,253,085	7.0%	3,613,368	5.2%	6,844,325	8.1%	7,794,539	7.5%	7,340,433	10.0%	32,845,750	7.5%	33,949,681	7.7%	-3.3%
<b>Total Revenues</b>	<b>\$103,755,604</b>	<b>100.0%</b>	<b>\$69,078,846</b>	<b>100.0%</b>	<b>\$84,376,026</b>	<b>100.0%</b>	<b>\$104,417,991</b>	<b>100.0%</b>	<b>\$73,690,366</b>	<b>100.0%</b>	<b>\$435,318,833</b>	<b>100.0%</b>	<b>\$440,774,754</b>	<b>100.0%</b>	<b>-1.2%</b>
<b>Other Financing Sources</b>															
Borrowing - Bonds Issued	\$18,621,464		\$17,696,472		\$13,873,722		\$8,398,657		\$5,656,824		\$64,247,139		\$72,280,431		
- Other Long-term Debt Issued	780,239		65,675		124,069		7,456,972		2,668,162		11,095,117		7,773,395		
- Short-term Debt Issued	19,442		26,018		122,535		112,900		79,964		360,859		821,384		
Other Financing Sources	1,297,131		489,626		719,567		1,003,339		505,757		4,015,420		3,428,617		
Transfers from - Enterprise Funds	6,020,016		2,918,311		4,545,250		4,210,259		2,192,410		19,886,246		18,246,908		
- Governmental Funds	10,534,148		6,114,614		11,406,731		11,452,044		4,654,766		44,162,303		43,255,200		
<b>Total Revenues &amp; Other Financing Sources</b>	<b>\$141,028,044</b>		<b>\$96,389,562</b>		<b>\$115,167,900</b>		<b>\$137,052,162</b>		<b>\$89,448,249</b>		<b>\$579,085,917</b>		<b>\$586,580,689</b>		

**Table 14**  
**Summary of Governmental Fund Expenditures by Population Type**  
**Cities Under 2,500 Population**  
**For the Year Ended December 31, 2009**

Expenditures	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		2009		2008			
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
General Government	- Current Expenditures	\$16,834,813	13.8%	\$9,866,232	11.1%	\$13,265,244	14.4%	\$18,093,704	15.4%	\$17,707,008	22.4%	\$75,767,001	15.1%	\$76,975,740	14.4%	-1.6%
	- Capital Outlay	545,494	0.4%	976,283	1.1%	776,213	0.8%	2,659,261	2.3%	2,312,781	2.9%	7,270,032	1.5%	9,018,969	1.7%	-19.4%
Public Safety																
Police	- Current Expenditures	14,464,848	11.8%	10,592,598	11.9%	8,740,309	9.5%	10,447,936	8.9%	2,329,831	2.9%	46,575,522	9.3%	46,422,867	8.7%	0.3%
	- Capital Outlay	321,717	0.3%	276,788	0.3%	161,833	0.2%	232,195	0.2%	122,189	0.2%	1,114,722	0.2%	2,232,455	0.4%	-50.1%
Ambulance	- Current Expenditures	1,007,039	0.8%	1,206,149	1.4%	1,128,349	1.2%	1,895,204	1.6%	1,000,962	1.3%	6,237,703	1.2%	6,050,409	1.1%	3.1%
	- Capital Outlay	120,668	0.1%	73,527	0.1%	394,206	0.4%	278,830	0.2%	162,841	0.2%	1,030,072	0.2%	1,699,929	0.3%	-39.4%
Fire	- Current Expenditures	5,243,945	4.3%	3,429,852	3.9%	4,717,190	5.1%	7,010,470	5.9%	8,109,717	10.2%	28,511,174	5.7%	30,051,967	5.6%	-5.1%
	- Capital Outlay	2,209,837	1.8%	1,782,814	2.0%	2,343,175	2.5%	4,305,731	3.7%	4,702,851	5.9%	15,344,408	3.1%	17,622,612	3.3%	-12.9%
Other Protection	- Current Expenditures	1,000,414	0.8%	559,865	0.6%	430,275	0.5%	1,054,456	0.9%	598,875	0.8%	3,643,885	0.7%	3,632,256	0.7%	0.3%
	- Capital Outlay	11,464	0.0%	107,234	0.1%	10,495	0.0%	62,774	0.1%	261	0.0%	192,228	0.0%	2,165,982	0.4%	-91.1%
Streets and Highways	- Maintenance	9,983,351	8.2%	8,320,448	9.4%	9,062,635	9.9%	12,397,570	10.5%	9,254,637	11.7%	49,018,641	9.8%	49,328,522	9.2%	-0.6%
	- Street Lighting	826,374	0.7%	658,299	0.7%	900,756	1.0%	1,418,080	1.2%	1,602,170	2.0%	5,405,679	1.1%	5,420,466	1.0%	-0.3%
	- Construction	15,441,953	12.6%	6,442,721	7.2%	10,416,243	11.3%	15,402,277	13.1%	3,911,708	4.9%	51,614,902	10.3%	60,793,373	11.4%	-15.1%
	- Other Capital Outlay	1,103,076	0.9%	880,356	1.0%	712,812	0.8%	1,785,098	1.5%	1,180,425	1.5%	5,661,767	1.1%	10,205,394	1.9%	-44.5%
Sanitation	- Current Expenditures	768,585	0.6%	805,408	0.9%	651,189	0.7%	711,551	0.6%	1,360,498	1.7%	4,297,231	0.9%	4,381,773	0.8%	-1.9%
	- Capital Outlay	---	---	---	---	---	---	---	53,627	0.1%	53,627	0.0%	489,262	0.1%	---	-89.0%
Health	- Current Expenditures	258	0.0%	---	---	10,267	0.0%	98,151	0.1%	21,523	0.0%	130,199	0.0%	154,008	0.0%	-15.5%
	- Capital Outlay	207,844	0.2%	---	---	---	---	20,922	0.0%	---	---	228,766	0.0%	17,219	0.0%	1228.6%
Culture and Recreation																
Libraries	- Current Expenditures	1,488,331	1.2%	1,692,771	1.9%	1,764,853	1.9%	1,252,415	1.1%	197,144	0.2%	6,395,514	1.3%	6,362,084	1.2%	0.5%
	- Capital Outlay	330,907	0.3%	160,907	0.2%	108,097	0.1%	89,457	0.1%	30,268	0.0%	719,636	0.1%	715,509	0.1%	0.6%
Parks and Recreation	- Current Expenditures	5,899,310	4.8%	4,186,247	4.7%	4,751,881	5.2%	4,122,664	3.5%	3,922,872	5.0%	22,882,974	4.6%	23,528,490	4.4%	-2.7%
	- Capital Outlay	1,303,593	1.1%	1,761,170	2.0%	1,026,956	1.1%	1,345,343	1.1%	645,851	0.8%	6,082,913	1.2%	10,724,071	2.0%	-43.3%
Housing	- Current Expenditures	488,245	0.4%	446,014	0.5%	870,383	0.9%	759,079	0.6%	1,090,244	1.4%	3,653,965	0.7%	4,170,738	0.8%	-12.4%
	- Capital Outlay	5,524	0.0%	9,449	0.0%	---	---	1,128	0.0%	193,125	0.2%	209,226	0.0%	324,240	0.1%	-35.5%
Economic Development	- Current Expenditures	5,291,467	4.3%	8,852,487	10.0%	4,375,885	4.8%	4,036,441	3.4%	1,943,911	2.5%	24,500,191	4.9%	34,769,415	6.5%	-29.5%
	- Capital Outlay	939,648	0.8%	1,293,124	1.5%	1,417,807	1.5%	980,486	0.8%	680,578	0.9%	5,311,643	1.1%	8,603,819	1.6%	-38.3%
Airport	- Current Expenditures	714,325	0.6%	477,459	0.5%	278,949	0.3%	187,122	0.2%	269,516	0.3%	1,927,371	0.4%	1,907,248	0.4%	1.1%
	- Capital Outlay	1,549,038	1.3%	1,074,677	1.2%	667,365	0.7%	25,723	0.0%	1,823,975	2.3%	5,140,778	1.0%	2,686,362	0.5%	91.4%
Unallocated Pension Costs		---	---	---	---	80,833	0.1%	110,870	0.1%	51,323	0.1%	243,026	0.0%	175,275	0.0%	38.7%
Unallocated Insurance Costs		196,979	0.2%	380,894	0.4%	670,230	0.7%	905,557	0.8%	783,035	1.0%	2,936,695	0.6%	2,909,682	0.5%	0.9%
All Other	- Current Expenditures	1,428,029	1.2%	826,454	0.9%	1,418,581	1.5%	1,138,688	1.0%	1,208,071	1.5%	6,019,823	1.2%	7,224,434	1.4%	-16.7%
	- Capital Outlay	334,186	0.3%	65,732	0.1%	318,541	0.3%	618,414	0.5%	682,816	0.9%	2,019,689	0.4%	3,123,572	0.6%	-35.3%
Capital Outlay for Enterprise Funds		469,697	0.4%	11,117,026	12.5%	1,936,862	2.1%	2,448,473	2.1%	3,977,064	5.0%	19,949,122	4.0%	7,305,203	1.4%	173.1%
Debt Service	- Principal Payment on Bonds	22,975,185	18.8%	6,979,458	7.8%	12,025,085	13.1%	15,189,015	12.9%	3,604,567	4.6%	60,773,310	12.1%	61,081,434	11.4%	-0.5%
	- Other Long-term & Short-term	1,342,443	1.1%	469,585	0.5%	953,509	1.0%	1,847,707	1.6%	1,311,514	1.7%	5,924,758	1.2%	8,395,075	1.6%	-29.4%
	- Interest and Fiscal Charges	7,539,506	6.2%	3,178,281	3.6%	5,578,188	6.1%	4,925,164	4.2%	2,302,977	2.9%	23,524,116	4.7%	23,882,896	4.5%	-1.5%
<i>Total Current Expenditures</i>		\$65,636,313	53.6%	\$52,301,177	58.8%	\$53,117,809	57.8%	\$65,639,958	55.7%	\$51,451,337	65.0%	\$288,146,594	57.6%	\$303,465,374	56.8%	-5.0%
<i>Total Capital Outlay</i>		24,894,646	20.3%	26,021,808	29.3%	20,290,605	22.1%	30,256,112	25.7%	20,480,360	25.9%	121,943,531	24.4%	137,727,971	25.8%	-11.5%
<i>Total Debt Service</i>		31,857,134	26.0%	10,627,324	11.9%	18,556,682	20.2%	21,961,886	18.6%	7,219,058	9.1%	90,222,184	18.0%	93,359,405	17.5%	-3.4%
<b>Total Expenditures</b>		<b>\$122,388,093</b>	<b>100.0%</b>	<b>\$88,950,309</b>	<b>100.0%</b>	<b>\$91,965,196</b>	<b>100.0%</b>	<b>\$117,857,956</b>	<b>100.0%</b>	<b>\$79,150,755</b>	<b>100.0%</b>	<b>\$500,312,309</b>	<b>100.0%</b>	<b>\$534,552,750</b>	<b>100.0%</b>	<b>-6.4%</b>
<b>Other Financing Uses</b>																
Debt Redemption - Refunded Bonds		\$ - -		\$2,348,100		\$ - -		\$380,000		\$ - -		\$2,728,100		\$1,884,556		44.8%
Other Financing Uses		2,237		47,312		21,031		423,253		100,170		594,003		1,285,071		-53.8%
Transfers to - Enterprise Funds		2,144,543		596,560		1,715,999		1,925,638		2,247,562		8,630,302		8,845,493		-2.4%
- Governmental Funds		10,534,148		6,114,614		11,406,731		11,522,489		4,503,781		44,081,763		43,255,200		1.9%
<b>Total Expenditures &amp; Other Financing Uses</b>		<b>\$135,069,021</b>		<b>\$98,056,895</b>		<b>\$105,108,957</b>		<b>\$132,109,336</b>		<b>\$86,002,268</b>		<b>\$556,346,477</b>		<b>\$589,823,070</b>		<b>-5.7%</b>

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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, 2009**

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	307,301	71,518	9,684	125,763	771,974	12,040	909,777	287,788	6,398	68,028	30,783	1,691,277	---	---	334,610	43,001	2,068,888
Adams	172,984	6,952	703	---	276,525	---	276,525	108,906	2,018	15,100	6,051	589,239	---	---	3,547	46,500	639,286
Adrian	391,191	141,624	10,403	---	488,266	---	488,266	113,109	2,086	28,921	115,118	1,290,718	2,167,000	---	182,669	211,915	3,852,302
Afton	1,468,480	---	158,194	---	31,971	8,590	40,561	748	16,283	3,986	30,412	1,718,664	---	---	---	325,157	2,043,821
Aitkin	870,408	23,158	36,427	25,050	1,188,751	170,362	1,384,163	189,518	6,758	33,604	216,548	2,760,584	815,000	---	241,744	---	3,817,328
Akeley	95,202	40,022	240	4,557	109,151	63,630	177,338	61,417	10,360	385	8,794	393,758	---	---	22,946	254	416,958
Albany	922,216	596,020	82,252	---	764,898	5,985	770,883	72,106	21,716	93,302	67,819	2,626,314	780,239	60,075	169,930	178,914	3,815,472
Albert Lea	6,053,527	1,010,440	255,225	2,811,156	6,496,814	504,562	9,812,532	685,641	102,272	340,121	915,843	19,175,601	2,911,223	370,612	---	687,628	23,145,064
Alberta	50,655	655	1,900	---	34,069	---	34,069	12,796	---	545	3,900	104,520	---	---	---	---	104,520
Albertville	2,731,540	644,266	188,012	---	72,794	6,914	79,708	400,861	500	226,930	230,961	4,502,778	---	---	---	264,662	4,767,440
Alden	152,494	39,496	1,195	29,260	187,247	---	216,507	35,822	452	19,669	11,321	476,956	---	15,230	---	7,842	500,028
Aldrich	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Alexandria	5,222,301	2,705,918	389,123	1,285,881	3,053,796	---	4,339,677	1,523,067	138,111	174,808	1,140,267	15,633,272	4,887,920	2,025	400,000	5,544,612	26,467,829
Alpha	30,789	---	---	---	51,482	---	51,482	16,302	---	1,247	17,896	117,716	---	---	---	9,070	126,786
Altura	76,034	983	8,303	---	60,278	---	60,278	132,060	3,885	6,148	22,931	310,622	---	---	---	---	310,622
Alvarado	28,203	35,973	2,060	137,371	66,478	2,813	206,662	3,150	33	2,621	104,050	382,752	---	---	50,000	---	432,752
Amboy	175,266	---	1,753	---	169,124	600	169,724	32,991	---	12,438	6,614	398,786	---	---	---	202,901	601,687
Andover	12,119,486	1,421,591	291,903	---	1,510,159	144,455	1,654,614	2,366,210	110,779	1,029,683	324,237	19,318,503	1,358,781	31,045	556,930	2,749,541	24,014,800
Annandale	1,146,859	263,807	65,142	---	456,865	103,535	560,400	393,330	15,289	32,826	113,548	2,591,201	---	4,081	187,000	938,896	3,721,178
Anoka	9,426,850	436,729	299,718	---	3,420,582	27,883	3,448,465	978,884	197,953	231,174	74,545	15,094,318	---	---	559,996	1,535,500	17,189,814
Apple Valley	24,923,899	2,471,962	755,444	32,672	2,368,996	28,132	2,429,800	2,527,078	316,324	840,898	397,014	34,662,419	2,836,795	48,309	3,075,935	14,701,754	55,325,212
Appleton	690,505	152,108	6,293	---	1,154,334	---	1,154,334	253,306	11,162	20,277	77,243	2,365,228	2,100,000	25	528,697	---	4,993,950
Arco	17,997	517	1,095	---	27,165	---	27,165	2,144	---	1,068	11,732	61,718	---	---	---	---	61,718
Arden Hills	3,479,809	410,935	318,849	---	130,622	---	130,622	395,367	26,111	275,500	147,187	5,184,380	---	---	132,500	677,121	5,994,001

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	94,785	21,500	1,185	4,295	228,355	12,236	244,886	27,162	533	3,150	38,349	431,550	---	---	---	3,094	434,644
Arlington	683,941	100,499	25,924	227,697	816,085	---	1,043,782	260,903	3,473	51,496	198,046	2,368,064	850,000	---	15,000	384,540	3,617,604
Ashby	146,591	47,845	2,530	102,272	150,149	1,252	253,673	143,096	2,147	5,230	16,138	617,250	30,000	---	---	140	647,390
Askov	115,567	---	3,564	197,714	80,270	---	277,984	18,774	---	2,584	16,867	435,340	---	2,573	---	35,000	472,913
Atwater	289,588	78,362	17,423	---	306,555	---	306,555	124,695	22,770	25,227	7,030	871,650	---	---	46,500	---	918,150
Audubon	143,964	107,007	2,530	---	141,903	---	141,903	290,535	4,337	54,720	90,456	835,452	142,000	16,650	109,600	14,475	1,118,177
Aurora	665,617	16,331	4,964	75,000	1,052,620	114,327	1,241,947	15,590	11,809	21,613	48,970	2,026,841	---	---	50,000	247,915	2,324,756
Austin	5,459,032	803,215	436,908	295,524	10,581,661	297,082	11,174,267	674,900	244,251	621,222	1,244,883	20,658,678	1,269,475	2,670	1,566,622	419,300	23,916,745
Avoca	27,241	573	55	---	32,611	---	32,611	2,724	---	54	7,777	71,035	---	---	17,620	---	88,655
Avon	830,415	346,982	44,435	67,249	316,515	2,877	386,641	154,674	14,599	49,136	199,819	2,026,701	---	---	598,150	239,622	2,864,473
Babbitt	655,971	---	2,977	---	1,288,977	353,483	1,642,460	427,226	5,270	52,916	24,213	2,811,033	---	25,652	---	666,941	3,503,626
Backus	117,079	---	2,306	---	48,213	72,440	120,653	3,992	544	2,863	85,434	332,871	---	---	---	---	332,871
Badger	71,078	---	2,772	9,522	127,563	---	137,085	15,453	---	2,024	36,165	264,577	---	---	34,873	12,000	311,450
Bagley	397,009	157,394	5,768	---	489,084	---	489,084	85,953	3,685	12,729	77,055	1,228,677	---	---	39,726	---	1,268,403
Balaton	153,025	---	1,312	395,594	244,576	---	640,170	269,068	863	11,348	42,527	1,118,313	---	---	27,495	52,494	1,198,302
Barnesville	463,341	232,752	24,316	401,645	766,265	256,551	1,424,461	44,399	7,368	48,793	404,081	2,649,511	---	---	968,104	552,546	4,170,161
Barnum	130,388	941	180	92,493	150,861	---	243,354	52,255	---	3,293	15,420	445,831	66,779	---	28,000	17,304	557,914
Barrett	194,425	53,342	2,665	71,552	92,110	---	163,662	83,131	---	2,527	68,603	568,355	---	---	---	---	568,355
Barry	7,564	---	---	---	3,097	---	3,097	---	---	32	305	10,998	---	---	---	---	10,998
Battle Lake	439,001	26,790	6,040	---	132,871	1,990	134,861	8,575	3,328	21,718	42,652	682,965	23,992	---	80,000	33,700	820,657
Baudette	210,166	---	3,705	198,127	381,873	41,022	621,022	12,796	11,834	6,015	18,145	883,683	124,069	---	290,000	---	1,297,752
Baxter	7,697,227	2,979,835	231,576	240,016	265,032	32,300	537,348	642,538	130,195	265,196	153,787	12,637,702	5,010,058	---	886,730	1,629,287	20,163,777
Bayport	1,092,861	24,101	76,463	---	1,703,263	20,732	1,723,995	361,800	23,106	267,960	213,442	3,783,728	---	1,300	122,950	199,360	4,107,338
Beardsley	30,505	550	1,613	117,705	87,345	---	205,050	12,705	---	474	9,727	260,624	---	1,250	---	149,993	411,867

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	273,314	10,335	6,187	11,278	31,502	---	42,780	---	---	7,694	12,893	353,203	---	---	---	---	353,203
Beaver Creek	107,389	7,763	718	27,075	58,950	6,136	92,161	18,791	490	4,554	14,914	246,780	---	---	17,269	21,802	285,851
Becker	4,597,523	224,699	68,260	---	654,977	9,554	664,531	926,694	15,278	268,391	663,465	7,428,841	2,965,000	---	226,851	3,403,590	14,024,282
Bejou	5,020	3,107	3,545	9,860	20,664	---	30,524	---	---	1,414	163	43,773	---	---	---	---	43,773
Belgrade	287,505	26,434	4,458	67,687	226,559	---	294,246	62,244	2,556	17,648	47,682	742,773	320,000	123,003	---	106,532	1,292,308
Belle Plaine	3,447,170	705,502	124,746	---	531,346	---	531,346	328,014	78,786	128,551	222,858	5,566,973	1,535,000	---	---	1,007,404	8,109,377
Bellechester	19,548	1,205	3,551	---	23,331	---	23,331	13,607	---	138	3,641	65,021	---	---	---	7,500	72,521
Bellingham	21,377	---	945	---	75,694	---	75,694	31,339	---	3,520	30,582	163,457	---	---	20,391	---	183,848
Beltrami	18,643	---	35	---	30,500	---	30,500	8,302	---	1,347	612	59,439	---	---	---	---	59,439
Belview	74,485	5,042	2,782	---	132,166	---	132,166	19,910	---	12,970	22,370	269,725	---	---	27,000	33,235	329,960
Bemidji	5,422,489	726,363	519,439	2,141,794	14,171,489	129,497	16,442,780	1,385,042	205,954	838,702	1,848,816	27,389,585	46,538,819	3,792,460	643,384	22,950,488	101,314,736
Bena	5,036	---	1,525	---	25,455	---	25,455	7,317	81	63	181	39,658	---	---	---	---	39,658
Benson	1,027,127	7,582	19,770	---	1,406,442	8,204	1,414,646	691,165	23,924	67,442	121,783	3,373,439	---	---	154,400	290,885	3,818,724
Bertha	37,675	1,383	395	280,285	158,628	---	438,913	41,485	1,351	18,070	12,560	551,832	---	---	---	172,253	724,085
Bethel	257,947	3,945	9,895	---	50,287	7,845	58,132	2,114	2,082	769	5,900	340,784	---	---	808	11,224	352,816
Big Falls	64,413	---	434	77,009	88,758	11,123	176,890	149,427	---	9,244	76,458	476,866	---	8,654	6,000	38,168	529,688
Big Lake	3,855,461	797,922	266,436	501,466	1,291,698	110,886	1,904,050	389,043	44,271	226,197	144,641	7,628,021	614,730	100,855	180,186	555,168	9,078,960
Bigelow	27,140	2,442	60	2,000	63,954	---	65,954	27,820	---	427	8,666	132,509	---	---	---	13,313	145,822
Bigfork	117,116	683	1,885	---	1,579,356	158,381	1,737,737	130,586	1,242	4,138	29,923	2,023,310	---	---	3,862	---	2,027,172
Bingham Lake	63,148	---	1,902	---	33,497	---	33,497	1,533	---	9,524	18,934	128,538	---	24,427	---	---	152,965
Birchwood	363,941	---	36,546	---	238	6,963	7,201	8,554	2,474	3,762	3,047	425,525	---	---	---	---	425,525
Bird Island	274,660	31,834	13,031	---	470,941	---	470,941	25,114	8,342	19,310	103,115	946,347	148,801	---	5,752	291,311	1,392,211
Biscay	11,602	---	250	---	16,246	---	16,246	---	---	707	---	28,805	---	---	7,859	---	36,664
Biwabik	653,040	4,096	38,490	225,954	489,133	622,313	1,337,400	136,373	4,181	13,493	31,021	2,218,094	---	17,165	100,000	10,226	2,345,485

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	254,677	5,624	2,705	360,167	252,570	---	612,737	105,564	8,695	10,557	93,940	1,094,499	445,000	---	30,000	56,719	1,626,218
Blaine	22,903,739	795,730	1,274,114	14,535	2,176,887	429,653	2,621,075	4,074,411	331,235	1,222,800	346,132	33,569,236	---	176,514	2,484,609	2,478,842	38,709,201
Blomkest	33,462	1,117	1,364	---	30,458	---	30,458	16,314	---	2,686	3,084	88,485	---	---	---	18,066	106,551
Blooming Prairie	699,723	71,572	8,721	1,000	805,418	5,196	811,614	75,834	11,562	25,650	31,259	1,735,935	580,000	15,178	10,693	108,393	2,450,199
Bloomington	63,997,229	2,873,470	3,732,882	6,014,433	6,441,948	1,084,567	13,540,948	3,220,615	1,185,711	3,369,011	15,948,196	107,868,062	17,257,499	---	134,755	12,285,345	137,545,661
Blue Earth	1,312,992	114,126	26,191	318,705	1,855,042	87,935	2,261,682	287,335	18,036	82,630	851,479	4,954,471	1,810,000	26,671	89,060	310,000	7,190,202
Bluffton	28,755	---	2,145	25,487	43,637	---	69,124	6,600	---	862	37,328	144,814	---	---	---	---	144,814
Bock	16,288	816	6,263	---	18,930	---	18,930	300	---	149	1,032	43,778	---	---	---	---	43,778
Borup	4,895	---	1,412	3,135	20,944	---	24,079	150	---	---	9,135	39,671	---	---	---	---	39,671
Bovey	105,337	30,309	1,421	---	441,300	---	441,300	42,624	10,672	6,128	106,633	744,424	1,739,722	500	---	289,973	2,774,619
Bowlus	17,369	400	2,360	---	57,553	---	57,553	18,739	253	1,628	10,741	109,043	---	---	---	---	109,043
Boy River	4,614	---	3,000	---	5,515	---	5,515	---	---	---	375	13,504	---	---	---	4,000	17,504
Boyd	71,164	---	1,250	---	82,552	---	82,552	34,896	4,823	4,805	10,334	209,824	---	---	---	---	209,824
Braham	459,809	1,300	6,758	---	520,828	2,791	523,619	90,341	11,499	4,784	45,250	1,143,360	---	---	20,000	---	1,163,360
Brainerd	5,284,889	608,686	308,872	7,079,070	6,174,599	475,335	13,729,004	2,404,279	250,737	64,864	1,360,006	24,011,337	2,715,000	361,129	55,000	445,369	27,587,835
Brandon	184,173	118,901	2,540	2,875	122,239	---	125,114	33,487	853	5,053	114,548	584,669	---	---	---	50,751	635,420
Breckenridge	606,800	141,974	30,729	163,431	3,166,956	13,780	3,344,167	218,403	21,994	22,248	175,632	4,561,947	156,832	521,563	225,000	125,037	5,590,379
Breezy Point	1,714,969	234,450	52,967	---	93,522	---	93,522	48,334	26,915	32,503	5,925	2,209,585	---	---	36,466	53,350	2,299,401
Brewster	102,649	3,721	1,245	---	448,421	---	448,421	68,187	163	6,181	11,943	642,510	---	---	212,751	169,046	1,024,307
Bricelyn	114,655	---	688	17,500	143,764	---	161,264	38,419	30	15,495	33,237	363,788	---	---	---	9,033	372,821
Brook Park	10,495	---	9,895	341,095	123,628	---	464,723	10,080	---	1,963	4,533	501,689	---	---	10,000	---	511,689
Brooklyn Center	17,160,105	1,352,908	616,135	280,121	2,976,370	122,412	3,378,903	1,178,076	389,846	247,260	260,274	24,583,507	---	---	565,490	3,066,523	28,215,520
Brooklyn Park	38,813,813	2,039,681	1,999,943	2,191,810	4,316,430	72,147	6,580,387	4,137,235	398,259	4,255,625	1,395,553	59,620,496	1,375,000	373,874	571,313	6,873,851	68,814,534
Brooks	25,957	---	3,184	---	32,154	---	32,154	13,026	850	6,016	17,559	98,746	---	---	---	---	98,746

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	9,410	---	800	---	9,441	---	9,441	---	---	---	---	19,651	---	---	---	---	19,651
Brooten	163,464	29,250	7,420	10,000	189,641	---	199,641	41,992	3,251	4,364	63,406	512,788	---	3,600	---	---	516,388
Browerville	156,707	76,443	171	320,000	246,669	5,700	572,369	92,299	947	3,705	392,142	1,294,783	360,000	---	348,884	542,707	2,546,374
Browns Valley	186,997	7,971	3,004	105,418	3,268,084	---	3,373,502	78,885	4,163	9,709	48,093	3,712,324	97,000	45,209	73,561	277,545	4,205,639
Brownsdale	127,509	90,687	2,760	---	203,298	6,610	209,908	650	25	8,562	13,831	453,932	404,300	---	---	---	858,232
Brownsville	98,730	---	3,600	92,518	100,013	5,125	197,656	79,619	150	8	16,946	396,709	49,950	---	---	5,000	451,659
Brownton	241,616	73,673	7,422	---	284,838	---	284,838	126,769	13,588	15,587	42,870	806,363	176,600	---	20,000	47,772	1,050,735
Bruno	11,171	---	907	---	23,004	---	23,004	10,735	---	1,230	1,975	49,022	---	---	---	6,995	56,017
Buckman	21,647	2,870	3,210	---	20,596	---	20,596	33,434	---	---	6,631	88,388	---	30,000	---	---	118,388
Buffalo	4,377,051	345,491	175,762	583,072	1,364,983	---	1,948,055	2,845,451	39,977	242,443	210,132	10,184,362	6,966,010	38,301	1,628,099	1,004,149	19,820,921
Buffalo Lake	403,681	71,163	495	---	270,009	3,066	273,075	22,271	3,298	61,843	22,574	858,400	---	---	---	32,302	890,702
Buhl	132,875	32,330	3,061	146,772	677,869	492,322	1,316,963	6,160	1,399	19,279	179,840	1,691,907	403,700	---	---	509,195	2,604,802
Burnsville	30,837,096	2,005,413	1,356,250	433,413	3,111,955	328,490	3,873,858	5,542,606	636,719	279,333	216,752	44,748,027	---	54,616	1,563,281	3,675,648	50,041,572
Burtrum	12,037	---	1,970	---	31,059	---	31,059	545	---	108	2,563	48,282	---	---	---	---	48,282
Butterfield	56,490	11,319	2,206	---	179,376	---	179,376	85,756	---	11,891	7,531	354,569	300,000	---	---	2,650	657,219
Byron	1,921,972	184,331	75,160	53,116	369,179	---	422,295	235,765	8,942	42,789	13,281	2,904,535	---	---	460,000	511,321	3,875,856
Caledonia	527,053	14,591	13,820	---	978,108	21,734	999,842	396,651	7,965	8,724	72,034	2,040,680	144,000	---	---	---	2,184,680
Callaway	28,475	411	172	7,722	59,690	4,256	71,668	49,766	445	2,521	652,492	805,950	---	---	44,236	46,269	896,455
Calumet	107,921	---	1,275	350	185,962	90,559	276,871	29,451	233	4,490	28,032	448,273	---	---	47,000	42,793	538,066
Cambridge	4,534,563	1,031,786	270,661	338,368	1,435,558	131,016	1,904,942	410,748	25,992	14,315	244,708	8,437,715	1,526,598	---	357,161	---	10,321,474
Campbell	24,246	---	575	18,383	62,357	---	80,740	9,050	53	932	31,345	146,941	---	575	---	9,929	157,445
Canby	514,460	5,096	6,227	56,796	795,007	67,929	919,732	139,596	5,108	27,168	117,332	1,734,719	362,425	---	---	598,220	2,695,364
Cannon Falls	3,246,542	383,694	105,029	---	816,541	101,368	917,909	559,568	59,725	87,987	293,425	5,653,879	55,240	2,013,827	131,300	4,178,478	12,032,724
Canton	77,916	---	664	---	109,084	---	109,084	7,805	484	12,578	17,579	226,110	---	---	---	4,385	230,495

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	130,726	59,563	2,844	---	75,947	3,640	79,587	18,613	4,110	1,016	105,328	401,787	---	510	---	---	402,297
Carlton	184,436	---	11,228	6,105	263,910	12,765	282,780	118,651	4,150	4,014	77,027	682,286	197,000	---	---	---	879,286
Carver	1,795,208	111,742	202,606	---	241,845	15,606	257,451	128,369	14,315	115,511	23,864	2,649,066	---	---	---	150,663	2,799,729
Cass Lake	306,551	---	10,665	180,396	475,876	4,251	660,523	54,450	682	11,670	18,868	1,063,409	---	---	200,000	12,536	1,275,945
Cedar Mills	14,169	---	650	---	9,153	---	9,153	---	---	1,232	134	25,338	---	---	---	---	25,338
Center City	156,621	179,823	6,155	---	57,356	---	57,356	820,861	31,606	7,173	---	1,259,595	---	---	---	---	1,259,595
Centerville	1,974,663	701,070	138,121	---	155,908	26,550	182,458	3,607	28,836	80,549	48,293	3,157,597	6,145,000	---	469,113	968,484	10,740,194
Ceylon	64,762	---	1,090	---	144,400	963	145,363	60,317	432	340	3,143	275,447	110,000	---	47,643	---	433,090
Champlin	11,947,628	546,503	270,694	46,080	1,900,839	54,062	2,000,981	2,850,922	378,486	387,694	214,952	18,597,860	1,932,616	8,138	2,093,960	2,397,269	25,029,843
Chandler	77,721	---	25	---	83,472	---	83,472	23,183	---	10,432	17,899	212,732	---	---	25,944	4,500	243,176
Chanassan	10,536,937	540,151	1,085,754	---	384,161	13,277	397,438	868,195	122,496	357,953	133,292	14,042,216	6,246,991	16,274	1,324,015	813,653	22,443,149
Chaska	12,148,237	1,351,581	606,720	120,273	2,027,512	8,040,803	10,188,588	1,526,657	120,567	150,821	901,070	26,994,241	2,036,857	15,135	928,531	5,081,490	35,056,254
Chatfield	1,109,963	178,817	9,654	---	968,373	50,098	1,018,471	195,320	16,044	100,628	151,731	2,780,628	---	---	827,244	315,697	3,923,569
Chickamaw Beach	26,628	985	577	---	2,126	---	2,126	1,010	---	605	280	32,211	---	---	---	---	32,211
Chisago City	1,839,658	156,769	53,573	---	154,353	4,047	158,400	171,043	---	48,502	81,645	2,509,590	---	24,217	155,490	537,302	3,226,599
Chisholm	866,542	35,621	49,617	447,007	4,343,234	1,113,846	5,904,087	164,906	29,748	128,040	194,912	7,373,473	---	3,400	---	23,546	7,400,419
Chokio	53,388	910	1,345	---	153,159	---	153,159	13,832	53	1,517	11,999	236,203	---	---	---	11,627	247,830
Circle Pines	2,856,499	68,244	59,314	---	382,354	129,147	511,501	119,503	20,088	129,445	64,920	3,829,514	---	84,000	---	762,000	4,675,514
Clara City	462,971	850	9,284	294,904	469,441	---	764,345	39,713	16,023	43,836	521,028	1,858,050	---	---	25,000	50,257	1,933,307
Claremont	263,933	30,999	9,413	---	195,794	---	195,794	24,696	2,064	5,082	15,240	547,221	---	5,000	81,020	---	633,241
Clarissa	117,404	---	415	---	194,731	---	194,731	25,783	160	13,136	14,608	366,237	---	---	22,000	1,104	389,341
Clarkfield	179,686	7,454	5,585	5,160	393,316	49,207	447,683	87,616	15,052	10,169	28,630	781,875	---	3,655	10,655	---	796,185
Clarks Grove	73,509	16,960	2,208	---	184,848	---	184,848	58,831	---	12,827	537	349,720	---	5,000	---	---	354,720
Clear Lake	268,649	17,542	9,295	---	65,962	710	66,672	224,210	2,295	155	22,333	611,151	---	---	---	---	611,151

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	143,253	37,094	597	10,804	182,297	---	193,101	102,944	2,621	4,963	73,884	558,457	26,000	7,140	30,000	---	621,597
Clearwater	1,127,695	128,176	46,170	---	234,624	688	235,312	134,810	---	12,944	19,139	1,704,246	294,300	---	---	51,473	2,050,019
Clements	39,786	---	1,214	---	47,300	---	47,300	10,016	---	3,972	33,961	136,249	---	---	---	---	136,249
Cleveland	185,174	---	6,863	---	195,053	14,783	209,836	42,472	10,184	3,126	57,635	515,290	---	1,541	---	15,895	532,726
Climax	44,232	---	330	20,869	59,096	---	79,965	7,926	107	1,892	25,171	159,623	30,000	1,255	---	---	190,878
Clinton	34,359	---	613	---	167,557	---	167,557	29,505	---	5,987	19,291	257,312	---	---	---	10,293	267,605
Clitherall	4,081	---	3,975	---	18,679	---	18,679	50	316	507	724	28,332	---	---	---	---	28,332
Clontarf	29,992	---	---	---	31,865	---	31,865	1,176	---	---	1,986	65,019	29,344	---	---	---	94,363
Cloquet	3,406,961	62,896	127,009	93,473	2,773,140	16,055	2,882,668	417,313	68,951	223,545	92,653	7,281,996	1,500,000	---	120,657	65,493	8,968,146
Coates	31,177	112	5,277	---	627	2,000	2,627	2,464	2,950	133	---	44,740	---	---	---	---	44,740
Cobden	4,277	---	3,501	---	3,535	---	3,535	365	---	---	1,400	13,078	---	---	1,000	---	14,078
Cohasset	2,094,622	332	12,988	---	147,798	---	147,798	107,029	4,457	111,721	49,353	2,528,300	---	11,500	---	509,727	3,049,527
Cokato	1,010,107	---	14,676	1,200	547,368	58,875	607,443	224,081	75	33,029	60,101	1,949,512	---	---	---	268,720	2,218,232
Cold Spring	824,298	1,180,692	41,786	12,732	679,767	---	692,499	562,069	51,074	145,564	200,626	3,698,608	985,000	502	209,943	79,338	4,973,391
Coleraine	525,455	40,440	8,715	72,541	602,748	731,857	1,407,146	132,658	7,745	6,580	172,148	2,300,887	---	---	50,000	179,965	2,530,852
Cologne	679,598	628,241	27,756	---	158,725	3,990	162,715	325,484	2,714	65,730	---	1,892,238	---	---	---	1,381,372	3,273,610
Columbia Heights	9,385,389	879,092	435,618	388,758	3,281,593	107,004	3,777,355	1,359,180	139,955	456,145	90,037	16,522,771	4,190,000	95,781	458,231	2,088,657	23,355,440
Columbus	1,920,278	854,160	86,444	---	13,646	18,989	32,635	67,631	18,168	38,775	88,365	3,106,456	---	---	---	35,745	3,142,201
Comfrey	137,984	13,256	2,345	---	127,875	15,828	143,703	46,051	489	32,834	208,341	585,003	390,467	---	---	10,267	985,737
Comstock	12,758	575	---	---	27,577	615	28,192	---	---	---	382	41,907	---	---	---	---	41,907
Conger	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cook	268,734	---	4,540	---	205,285	490,959	696,244	101,707	1,695	15,390	80,881	1,169,191	---	---	---	124,386	1,293,577
Coon Rapids	26,241,532	2,628,637	1,250,448	518,248	3,532,664	556,959	4,607,871	2,389,705	453,689	1,049,593	662,753	39,284,228	1,579,245	---	216,830	4,849,774	45,930,077
Corcoran	2,815,302	33,187	66,523	---	624,684	27,105	651,789	186,999	104,001	94,905	70,196	4,022,902	---	34,597	---	219,817	4,277,316

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	7,658	---	---	---	10,597	---	10,597	190	---	13	1,591	20,049	---	---	6,500	---	26,549
Cosmos	165,141	6,320	5,529	---	174,300	---	174,300	40,340	946	5,662	5,710	403,948	---	---	---	---	403,948
Cottage Grove	13,406,049	4,372,581	683,204	29,319	879,813	317,686	1,226,818	2,963,545	192,169	1,403,160	669,324	24,916,850	4,294,799	49,694	---	2,942,924	32,204,267
Cottonwood	385,591	60,177	5,683	---	713,713	---	713,713	120,340	1,933	15,605	129,646	1,432,688	359,000	26,900	92,990	166,835	2,078,413
Courtland	128,356	44,729	13,430	---	87,577	---	87,577	4,107	---	3,197	14,209	295,605	---	---	---	76,991	372,596
Cromwell	104,307	---	30	---	32,690	12,085	44,775	94,466	---	232	11,018	254,828	---	---	92,200	---	347,028
Crookston	2,078,843	861,907	122,670	993,145	8,267,540	34,373	9,295,058	799,511	66,727	194,500	696,184	14,115,400	9,941,000	446,694	199,602	406,664	25,109,360
Crosby	1,176,116	335,347	22,449	---	1,245,430	---	1,245,430	719,070	20,672	78,437	216,868	3,814,389	873,160	---	20,000	74,985	4,782,534
Crosslake	2,485,336	144,906	56,372	---	68,622	30,000	98,622	337,070	28,869	17,063	171,274	3,339,512	---	---	261,877	18,697	3,620,086
Crystal	9,872,588	3,034,025	616,527	28,342	2,519,921	4,861	2,553,124	1,085,841	404,871	963,607	1,311,363	19,841,946	4,521,098	28,592	33,963	953,500	25,379,099
Currie	80,128	6,790	2,192	131,739	85,987	---	217,726	13,985	---	2,874	11,704	335,399	---	1,850	---	84,490	421,739
Cuyuna	101,243	---	4,445	---	25,292	3,500	28,792	22,195	4,484	599	7,564	169,322	---	---	---	13,217	182,539
Cyrus	28,189	---	1,385	---	88,323	---	88,323	12,519	227	8,679	13,145	152,467	---	---	1,400	6,489	160,356
Dakota	94,527	---	404	---	56,123	---	56,123	30,725	---	1,761	14,510	198,050	---	---	---	631	198,681
Dalton	37,171	---	325	---	64,805	---	64,805	22,990	---	549	7,629	133,469	---	---	1,500	2,929	137,898
Danube	111,260	1,330	2,695	---	172,827	---	172,827	102,632	4,064	25,664	14,835	435,307	---	---	---	---	435,307
Danvers	23,242	299	430	---	18,602	---	18,602	16,917	---	157	16,234	75,881	---	---	---	---	75,881
Darfur	22,841	---	876	---	46,394	---	46,394	9,409	---	3,569	11,887	94,976	---	---	1,000	---	95,976
Darwin	43,002	2,449	974	---	55,425	---	55,425	25,835	---	---	10,838	138,523	---	---	55,000	---	193,523
Dassel	575,080	18,644	6,396	---	404,658	---	404,658	109,187	1,982	27,028	128,508	1,271,483	---	---	22,000	224,400	1,517,883
Dawson	754,999	8,246	2,647	20,687	911,229	8,120	940,036	144,930	12,207	21,286	95,925	1,980,276	---	---	---	452,898	2,433,174
Dayton	2,832,197	3,272,408	60,155	---	268,124	12,989	281,113	136,937	99,645	100,344	68,205	6,851,004	3,488,580	19,500	---	13,152	10,372,236
De Graff	11,177	---	---	---	27,900	---	27,900	---	---	3,858	4,333	47,268	---	---	25,000	---	72,268
Deephaven	1,961,862	2,319	188,755	---	51,864	25,921	77,785	301,391	45,824	69,415	31,864	2,679,215	---	6,547	20,705	---	2,706,467

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	39,074	449	2,075	---	96,531	953	97,484	27,526	429	7,166	44,451	218,654	20,000	425	---	77	239,156
Deer River	364,607	65,689	12,265	263,516	425,785	---	689,301	176,583	15,790	192	64,258	1,388,685	757,609	---	---	---	2,146,294
Deerwood	419,280	---	20,626	11,520	72,439	---	83,959	305,129	7,446	7,394	---	843,834	---	---	7,315	---	851,149
Delano	2,326,290	32,816	233,383	656,285	426,521	18,325	1,101,131	528,979	750	87,554	397,949	4,708,852	1,681,612	---	82,400	1,112,857	7,585,721
Delavan	86,676	2,604	1,671	---	68,615	674	69,289	191,771	363	3,266	16,056	371,696	---	---	---	---	371,696
Delhi	13,204	---	118	---	26,786	---	26,786	673	---	10	3,897	44,688	---	---	---	---	44,688
Dellwood	314,014	---	14,204	---	154	---	154	1,075	4,494	12,758	15,938	362,637	---	---	---	---	362,637
Denham	7,040	---	1,850	---	1,098	---	1,098	---	---	20	---	10,008	---	---	---	---	10,008
Dennison	183,700	---	7,748	---	18,487	---	18,487	---	---	660	3,583	214,178	---	11,977	---	---	226,155
Dent	50,229	2,309	13,580	---	62,097	406	62,503	63,307	---	296	80,165	272,389	---	---	34,803	4,822	312,014
Detroit Lakes	3,304,349	1,755,247	72,770	24,364	1,856,439	5,800	1,886,603	1,140,438	87,385	348,942	161,367	8,757,101	5,707,510	29,533	1,221,537	556,611	16,272,292
Dexter	164,216	12,248	3,600	---	245,844	---	245,844	3,762	---	499	93,937	524,106	---	---	---	---	524,106
Dilworth	890,439	1,861,824	41,932	77,584	862,582	239,586	1,179,752	94,853	27,148	133,778	41,117	4,270,843	---	---	15,000	1,835,536	6,121,379
Dodge Center	1,175,703	326,780	22,788	348,670	871,383	34,046	1,254,099	155,962	12,100	30,831	120,997	3,099,260	954,240	---	231,317	388,804	4,673,621
Donaldson	14,794	---	---	---	2,841	---	2,841	3,270	---	1,096	---	22,001	---	796	---	---	22,797
Donnelly	39,974	44,256	800	---	65,421	---	65,421	14,962	196	4,854	6,419	176,882	---	---	11,126	---	188,008
Doran	9,318	---	---	---	30,212	---	30,212	3,641	---	1,500	633	45,304	---	---	---	---	45,304
Dover	135,952	17,533	16,668	---	111,835	---	111,835	21,059	681	18,362	61,065	383,155	---	---	98,823	30,849	512,827
Dovray	11,826	---	20	---	25,504	---	25,504	7,030	---	864	6,432	51,676	---	1,450	---	---	53,126
Duluth	38,443,376	2,948,975	1,149,265	8,274,070	40,179,453	1,593,698	50,047,221	6,462,763	1,770,427	3,691,734	5,821,998	110,335,759	24,288,200	384,998	9,238,675	28,352,798	172,600,430
Dumont	34,811	---	1,025	---	29,626	---	29,626	5,610	---	1,627	10,372	83,071	---	---	---	---	83,071
Dundas	1,241,495	57,324	124,950	---	133,300	---	133,300	38,975	19,200	11,634	50,096	1,676,974	---	---	---	110,066	1,787,040
Dundee	14,144	---	825	21,937	2,657	---	24,594	1,305	---	---	513	41,381	---	---	40,450	---	81,831
Dunnell	58,090	---	465	---	71,486	1,491	72,977	5,790	---	974	5,303	143,599	---	---	99,575	---	243,174

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	25,563,066	4,055,268	1,083,419	192,183	2,933,223	1,173,594	4,299,000	2,924,380	406,132	35,258	1,915,296	40,281,819	525,000	607,406	67,873	10,488,532	51,970,630
Eagle Bend	107,801	138,721	1,054	165,364	181,331	---	346,695	15,288	22,227	27,369	42,730	701,885	35,334	95	59,800	28,079	825,193
Eagle Lake	492,536	40,227	48,300	---	572,486	---	572,486	210,519	13,850	10,185	238,714	1,626,817	---	---	100,000	136,620	1,863,437
East Bethel	4,505,490	102,523	118,516	13,901	1,699,008	189,805	1,902,714	106,977	60,100	15,857	22,232	6,834,409	---	---	---	676,402	7,510,811
East Grand Forks	3,478,062	1,676,804	113,350	566,660	4,109,691	21,939	4,698,290	1,020,760	151,845	149,381	100,952	11,389,444	1,237,881	---	210,518	2,430,312	15,268,155
East Gull Lake	454,118	49,479	16,580	---	2,130	---	2,130	---	---	3,990	38,717	565,014	---	---	---	410,000	975,014
Easton	107,188	---	1,775	---	54,132	715	54,847	18,431	67	3,601	7,570	193,479	---	---	---	---	193,479
Echo	116,069	10,008	1,379	---	98,967	---	98,967	14,770	688	5,049	17,210	264,140	---	---	---	---	264,140
Eden Prairie	35,689,693	1,637,755	1,640,091	859,231	2,946,740	275,201	4,081,172	3,997,053	444,979	638,483	1,065,956	49,195,182	7,085,000	244,375	1,150,000	3,200,045	60,874,602
Eden Valley	407,718	70,206	4,942	37,449	284,424	---	321,873	79,550	2,225	2,592	158,127	1,047,233	1,151,325	---	19,500	34,919	2,252,977
Edgerton	258,264	---	2,923	---	365,840	8,158	373,998	109,399	977	20,113	36,620	802,294	---	7,500	---	---	809,794
Edina	32,089,451	2,703,833	2,104,967	451,298	1,055,872	---	1,507,170	3,292,587	1,224,983	387,177	116,474	43,426,642	22,939,144	34,592	1,015,100	10,332,673	77,748,151
Effie	5,249	---	1,750	6,879	321,187	---	328,066	120	---	639	23,601	359,425	---	1,562	2,368	---	363,355
Eitzen	80,420	---	2,305	7,376	54,035	---	61,411	6,121	275	5,778	38,449	194,759	---	---	---	---	194,759
Elba	29,394	15,764	3,155	---	31,859	21,100	52,959	---	---	---	1,021	102,293	---	---	5,000	---	107,293
Elbow Lake	680,066	219,136	6,357	787,039	493,939	5,250	1,286,228	240,505	9,290	41,484	213,187	2,696,253	455,000	7,581	175,897	30,000	3,364,731
Elgin	440,537	50,005	9,686	---	297,844	---	297,844	89,095	2,622	17,359	79,362	986,510	---	---	---	4,438	990,948
Elizabeth	24,177	1,686	2,424	---	42,198	2,915	45,113	10,294	---	3,472	42,040	129,206	---	46,488	---	---	175,694
Elk River	12,786,403	1,464,348	322,338	1,432,369	1,774,316	57,467	3,264,152	2,397,850	141,629	556,724	925,410	21,858,854	2,074,311	16,629	1,070,641	1,816,983	26,837,418
Elko New Market	1,610,044	235,634	83,843	---	381,803	---	381,803	256,502	10,755	(11,946)	42,864	2,609,499	60,500	8,970	---	27	2,678,996
Elkton	37,848	1,545	676	---	20,013	---	20,013	760	---	804	1,376	63,022	---	---	---	---	63,022
Ellendale	239,001	2,152	1,020	---	179,202	12,524	191,726	53,028	---	4,779	102,469	594,175	---	---	---	2,267	596,442
Ellsworth	105,231	842	245	38,694	192,751	9,018	240,463	900	920	20,610	25,376	394,587	---	---	---	---	394,587
Elmdale	13,999	---	1,600	---	8,526	1,429	9,955	7,060	---	1,364	2,000	35,978	---	---	---	---	35,978

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	169,599	11,335	1,051	---	256,309	7,837	264,146	47,393	1,752	5,335	43,336	543,947	---	9,305	3,000	---	556,252
Elrosa	28,947	124	3,093	---	38,621	---	38,621	77,910	613	1,737	350	151,395	---	---	---	---	151,395
Ely	1,359,454	5,281	42,261	626,978	2,234,268	435,389	3,296,635	731,181	34,704	16,367	60,573	5,546,456	251,250	25,333	---	308,896	6,131,935
Elysian	531,139	148,503	24,183	4,400	87,991	7,662	100,053	63,717	437	13,937	55,425	937,394	575,000	---	---	20,000	1,532,394
Emily	656,410	74,941	32,159	36,518	14,260	15,000	65,778	49,098	2,829	18,074	46,912	946,201	---	---	23,397	83,000	1,052,598
Emmons	111,837	14,484	963	---	112,803	---	112,803	29,845	---	2,664	12,369	284,965	---	---	---	20,779	305,744
Erhard	17,595	5,866	1,468	---	38,256	---	38,256	2,354	---	254	6,429	72,222	---	---	---	---	72,222
Erskine	144,193	1,485	2,460	874	114,250	---	115,124	47,152	84	4,374	68,167	383,039	---	3,202	---	9,800	396,041
Evan	12,176	---	750	---	8,830	---	8,830	---	---	1	1,020	22,777	---	---	7,381	---	30,158
Evansville	231,944	108,015	645	---	167,847	---	167,847	43,026	1,594	31,996	54,153	639,220	500	2,729	---	96,689	739,138
Eveleth	871,281	101,090	17,649	103,594	3,312,936	277,459	3,693,989	644,698	48,661	18,330	115,965	5,511,663	68,273	950	---	46,437	5,627,323
Excelsior	1,342,088	16,812	157,434	---	75,974	228,819	304,793	373,870	51,317	56,017	55,713	2,358,044	---	---	196,135	218,995	2,773,174
Eyota	547,876	49,429	13,645	---	516,775	---	516,775	40,328	764	17,268	43,138	1,229,223	---	---	24,489	248,800	1,502,512
Fairfax	352,520	11,782	18,168	---	515,373	---	515,373	226,455	2,694	17,546	7,696	1,152,234	---	72,800	117,731	27,479	1,370,244
Fairmont	3,139,877	961,413	259,405	121,418	4,465,783	---	4,587,201	410,808	90,530	162,841	245,719	9,857,794	1,755,000	2,617	885,601	314,889	12,815,901
Falcon Heights	1,267,192	96,239	52,082	---	608,319	285,497	893,816	135,438	78,486	111,946	30,953	2,666,152	---	1,279	142,000	304,800	3,114,231
Faribault	7,833,090	1,081,762	395,129	1,090,451	6,902,252	594,181	8,586,884	2,985,288	158,773	359,973	561,543	21,962,442	2,480,000	10,020	---	1,782,285	26,234,747
Farmington	9,164,687	753,541	376,183	56,595	1,015,784	843,973	1,916,352	1,923,773	67,155	336,096	163,762	14,701,549	---	4,626	2,746,150	3,084,628	20,536,953
Farwell	5,886	2	37	---	16,913	---	16,913	2,309	---	4,085	4,695	33,927	---	---	---	---	33,927
Federal Dam	37,097	350	4,110	---	7,127	---	7,127	1,145	---	1	1,440	51,270	---	---	---	2,931	54,201
Felton	12,675	---	1,715	---	37,532	---	37,532	2,532	---	10	6,116	60,580	---	---	---	---	60,580
Fergus Falls	4,478,405	899,701	123,300	1,125,471	5,701,522	255,581	7,082,574	1,916,792	98,318	859,167	406,580	15,864,837	1,739,507	26,260	929,688	2,246,271	20,806,563
Fertile	151,794	92	5,363	32,374	370,241	---	402,615	55,063	---	1,080	11,959	627,966	---	---	---	---	627,966
Fifty Lakes	522,344	15,292	11,350	159	5,547	650	6,356	19,022	328	13,130	32,416	620,238	---	13,462	---	---	633,700

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	93,746	3,782	35	---	58,520	---	58,520	62,061	---	5,203	24,637	247,984	---	---	---	---	247,984
Fisher	89,339	28,172	1,201	5,215	96,837	5,049	107,101	11,066	---	945	20,988	258,812	---	---	---	---	258,812
Flensburg	8,476	666	145	---	32,651	---	32,651	21,216	---	278	1,400	64,832	---	---	---	---	64,832
Floodwood	228,418	---	7,963	25,391	212,657	8,635	246,683	119,325	9,657	3,490	42,740	658,276	---	555	---	19,560	678,391
Florence	8,511	---	2	---	10,679	---	10,679	---	---	835	870	20,897	---	---	---	---	20,897
Foley	759,007	510,087	19,764	22,123	811,278	15,197	848,598	231,790	10,032	140,826	44,363	2,564,467	---	---	50,000	40,000	2,654,467
Forada	75,058	---	5,104	---	10,633	609	11,242	96,335	---	17,853	37,354	242,946	350,000	---	---	214,201	807,147
Forest Lake	7,760,467	352,812	314,436	20,633	647,651	533,486	1,201,770	783,063	170,244	331,862	104,377	11,019,031	---	211,120	51,008	814,919	12,096,078
Foreston	62,442	---	1,983	---	82,982	---	82,982	22,811	---	1,938	31,792	203,948	526,534	---	---	---	730,482
Fort Ripley	12,417	---	3,210	---	1,931	---	1,931	1,350	---	2,843	4,000	25,751	---	---	---	1,240	26,991
Fosston	413,701	42,478	827	291,308	644,887	---	936,195	348,497	290	8,488	233,232	1,983,708	122,535	---	259,315	1,128,490	3,494,048
Fountain	126,218	---	3,564	---	97,090	---	97,090	---	380	1,944	39,392	268,588	---	---	---	7,238	275,826
Foxhome	13,577	---	600	---	29,554	---	29,554	1,575	---	1,067	1,821	48,194	---	---	---	---	48,194
Franklin	124,925	47,523	3,960	---	165,030	---	165,030	75,866	1,038	23,861	28,439	470,642	---	12,970	61,500	---	545,112
Frazee	277,082	247,124	25,380	312,693	591,595	---	904,288	164,127	9,594	6,465	158,380	1,792,440	---	---	54,734	14,766	1,861,940
Freeborn	69,509	---	805	---	75,029	61,922	136,951	22,531	---	9,967	27,200	266,963	---	---	---	47,124	314,087
Freeport	459,419	52,316	16,088	---	121,159	266,272	387,431	95,619	2,575	32,548	162,598	1,208,594	---	---	61,000	386,632	1,656,226
Fridley	11,839,021	665,038	741,043	873,014	2,292,638	26,805	3,192,457	2,112,257	255,014	150,080	1,925,951	20,880,861	---	79,962	500,000	2,000,421	23,461,244
Frost	90,462	---	1,035	---	71,393	2,200	73,593	29,650	---	1,061	35,948	231,749	---	424	4,150	---	236,323
Fulda	246,756	8,758	2,753	---	538,198	17,451	555,649	109,857	4,094	8,155	79,711	1,015,733	---	---	94,520	179,330	1,289,583
Funkley	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	66,306	81	5,926	23,940	54,214	---	78,154	58,603	1,163	4,213	67,728	282,174	30,000	2,500	---	---	314,674
Garrison	131,445	---	8,425	63,374	35,180	1,245	99,799	142,691	18	2,008	31,529	415,915	221,625	---	---	1,588	639,128
Garvin	31,023	---	2,155	---	46,365	---	46,365	2,125	---	2,009	13,357	97,034	---	---	---	7,111	104,145

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	36,769	---	115	---	63,822	22,996	86,818	52,395	---	351	4,255	180,703	---	---	---	---	180,703
Gaylord	875,310	265,343	37,340	79,102	931,942	273,191	1,284,235	156,385	16,786	177,213	543,939	3,356,551	---	1,610	---	---	3,358,161
Gem Lake	450,740	137,954	17,570	---	3,892	71,017	74,909	25,625	1,773	9,375	1,609	719,555	---	---	---	27,098	746,653
Geneva	95,063	---	4,000	---	83,773	---	83,773	25,034	---	9,818	9,349	227,037	---	---	---	7,500	234,537
Genola	11,835	---	5,295	---	2,149	1,410	3,559	8,500	---	1,238	997	31,424	---	---	---	---	31,424
Georgetown	15,608	4,011	925	33,501	15,671	528	49,700	4,189	---	65	327	74,825	---	---	---	---	74,825
Ghent	164,443	6,165	8,731	---	105,679	---	105,679	7,850	525	2,259	4,853	300,505	---	---	---	70,002	370,507
Gibbon	328,750	362	5,022	---	287,140	13,562	300,702	75,306	4,111	2,760	26,428	743,441	---	---	---	25,000	768,441
Gilbert	557,802	11,778	8,565	784	1,307,522	419,761	1,728,067	446,801	32,838	6,099	73,044	2,864,994	---	17,924	65,000	---	2,947,918
Gilman	41,611	---	3,764	---	10,583	---	10,583	41,495	---	947	4,343	102,743	---	---	---	---	102,743
Glencoe	2,007,539	---	58,683	24,740	1,406,954	---	1,431,694	300,957	32,339	41,624	500,761	4,373,597	---	---	338,459	199,448	4,911,504
Glenville	130,592	---	5,479	---	222,359	---	222,359	32,795	---	4,228	29,114	424,567	---	---	---	72,581	497,148
Glenwood	920,402	15,186	49,112	76,685	886,026	63,110	1,025,821	293,985	17,034	47,075	27,712	2,396,327	---	3,500	25,000	321,984	2,746,811
Glyndon	433,135	136,805	25,684	22,213	327,485	46,907	396,605	156,733	33,131	17,540	---	1,199,633	---	267,389	---	---	1,467,022
Golden Valley	20,638,735	1,781,804	839,306	42,359	699,137	---	741,496	1,810,325	210,181	510,028	553,088	27,084,963	18,848,103	90,075	267,000	6,023,970	52,314,111
Gonvick	80,795	3,285	1,817	---	91,920	---	91,920	45,592	1,083	5,852	32,001	262,345	---	---	---	---	262,345
Good Thunder	225,069	66,046	1,963	---	192,961	600	193,561	45,921	1,285	13,298	49,908	597,051	---	---	---	---	597,051
Goodhue	461,032	10,666	17,238	---	277,088	3,520	280,608	53,279	4,511	7,898	4,537	839,769	---	26,980	---	332,874	1,199,623
Goodridge	7,503	6,310	---	3,779	28,922	---	32,701	---	---	73	16,736	63,323	---	---	---	582	63,905
Goodview	1,439,235	251,036	30,706	55,576	4,158,170	---	4,213,746	30,755	20,599	2,927	42,726	6,031,730	1,180,244	35,215	---	76,711	7,323,900
Graceville	186,023	---	2,923	---	219,671	---	219,671	247,910	756	2,484	60,081	719,848	---	2,500	---	78,700	801,048
Granada	10,878	12,185	1,070	---	103,224	7,776	111,000	---	---	9,411	20,227	164,771	---	---	---	---	164,771
Grand Marais	704,949	611,119	79,580	---	226,315	92,591	318,906	920,550	823	15,844	129,548	2,781,319	1,675,000	---	375,000	245,076	5,076,395
Grand Meadow	355,125	78,741	3,956	53,075	337,398	24,131	414,604	152,451	2,705	24,020	118,898	1,150,500	---	---	111,316	33,598	1,295,414

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	5,540,454	1,580,506	271,416	1,758,957	3,309,451	1,140,419	6,208,827	1,768,797	170,589	284,641	455,515	16,280,745	6,835,000	75,376	3,500	3,060,329	26,254,950
Granite Falls	1,308,702	121,115	25,646	83,218	3,151,779	2,090	3,237,087	151,218	11,513	30,145	470,064	5,355,490	---	---	514,468	332,003	6,201,961
Grant	973,427	50,012	105,546	---	163	6,382	6,545	53,797	16,601	9,133	4,362	1,219,423	---	135,000	---	---	1,354,423
Grasston	9,679	---	163	---	18,344	---	18,344	3,380	---	905	13,493	45,964	---	---	---	8,300	54,264
Green Isle	398,100	33,258	9,716	---	81,894	5,141	87,035	30,838	1,541	8,258	125,199	693,945	---	---	---	29,785	723,730
Greenbush	150,006	9,825	3,550	4,760	287,911	---	292,671	77,881	307	12,665	139,501	686,406	---	---	---	62,591	748,997
Greenfield	1,474,795	411,526	32,680	---	3,536	7,761	11,297	8,856	17,591	55,818	10,611	2,023,174	---	---	---	---	2,023,174
Greenwald	21,741	2,390	1,820	---	34,667	---	34,667	---	520	3,332	17,655	82,125	---	---	---	15,000	97,125
Greenwood	682,480	560	25,084	---	2,549	1,722	4,271	27,015	6,737	3,664	4,928	754,739	---	---	20,100	75,000	849,839
Grey Eagle	97,103	26,151	2,360	---	99,013	1,570	100,583	67,446	---	14,699	36,171	344,513	---	---	6,760	46,630	397,903
Grove City	191,313	1,931	5,827	---	191,784	---	191,784	33,052	1,013	966	25,483	451,369	---	---	---	11,000	462,369
Grygla	42,692	28,721	3,770	18,557	66,973	13,794	99,324	72,036	471	2,746	84,820	334,580	---	---	---	5,898	340,478
Gully	11,601	48	1,848	---	16,946	---	16,946	178	---	1,202	6,385	38,208	---	---	---	---	38,208
Hackensack	230,208	---	7,142	---	29,547	---	29,547	7,130	1,258	142	38,362	313,789	---	---	11,200	5,500	330,489
Hadley	24,719	---	---	---	18,314	---	18,314	---	---	1,221	4,754	49,008	303,600	---	---	2,000	354,608
Hallock	364,506	137,362	6,681	122,735	438,955	---	561,690	134,176	388	9,077	62,157	1,276,037	---	---	42,577	---	1,318,614
Halma	5,600	---	600	---	12,281	---	12,281	3,404	---	61	976	22,922	---	---	---	---	22,922
Halstad	147,424	16,313	2,376	24,096	305,161	---	329,257	12,905	2,051	5,576	28,831	544,733	---	---	---	---	544,733
Ham Lake	4,791,486	90,031	240,518	11,830	1,169,705	106,343	1,287,878	153,999	54,807	205,014	74,119	6,897,852	---	11,668	---	1,177,939	8,087,459
Hamburg	389,443	19,579	5,382	5,113	94,182	9,956	109,251	39,936	281	1,524	39,527	604,923	---	2,040	---	20,219	627,182
Hammond	21,288	261	2,285	---	45,874	---	45,874	---	317	931	1,416	72,372	---	3,658	---	---	76,030
Hampton	155,381	14,790	15,105	---	91,120	420,252	511,372	1,900	4,671	11,291	6,124	720,634	---	---	226,867	154,448	1,101,949
Hancock	161,992	5,228	8,195	---	264,930	2,000	266,930	95,129	916	6,644	41,361	586,395	---	---	---	23,663	610,058
Hanley Falls	65,676	11,675	160	1,500	88,598	---	90,098	8,699	---	3,313	56,455	236,076	24,300	---	---	---	260,376

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	1,338,296	235,919	56,367	---	228,004	5,276	233,280	148,021	4,835	72,714	45,851	2,135,283	231,000	---	---	798,512	3,164,795
Hanska	111,653	9,915	1,215	---	140,356	---	140,356	68,383	---	9,113	38,598	379,233	---	---	28,700	88,229	496,162
Harding	6,338	649	1,400	---	4,325	1,428	5,753	6,418	---	---	6,973	27,531	---	---	---	---	27,531
Hardwick	20,794	---	1,821	---	56,530	---	56,530	15,345	---	38	7,900	102,428	---	---	25,000	---	127,428
Harmony	640,889	44,732	6,965	---	430,475	85,730	516,205	213,904	2,395	23,518	181,454	1,630,062	246,000	---	---	404,314	2,280,376
Harris	376,181	---	10,566	---	175,853	---	175,853	42,172	1,330	3,018	14,959	624,079	---	---	---	---	624,079
Hartland	96,375	3,017	66	---	75,946	---	75,946	19,700	---	3,154	36,276	234,534	---	---	6,016	---	240,550
Hastings	11,497,717	1,511,966	270,891	---	2,557,035	96,260	2,653,295	2,900,874	103,759	455,522	358,911	19,752,935	5,891,370	15,190	973,439	1,744,816	28,377,750
Hatfield	6,015	---	2,400	---	5,108	338	5,446	4	---	2,483	2,215	18,563	---	4,484	---	---	23,047
Hawley	399,850	630,062	12,454	119,111	633,034	10,935	763,080	318,118	45,030	28,895	366,517	2,564,006	55,386	360,200	427,618	224,696	3,631,906
Hayfield	452,575	54,466	12,792	---	452,166	6,692	458,858	21,774	4,004	1,287	231,446	1,237,202	107,942	40,893	---	---	1,386,037
Hayward	118,377	---	1,506	---	52,608	---	52,608	34,552	---	5,655	20,286	232,984	---	---	---	---	232,984
Hazel Run	7,497	3,546	119	---	15,050	---	15,050	500	---	103	7,598	34,413	---	---	---	2,752	37,165
Hector	559,776	28,031	13,430	---	499,514	---	499,514	469,079	5,848	11,872	74,172	1,661,722	---	9,312	---	286,968	1,958,002
Heidelberg	25,934	---	2,370	---	1,541	---	1,541	---	---	27	130	30,002	---	---	---	---	30,002
Henderson	558,392	41,666	9,881	137,750	336,201	5,478	479,429	21,445	18,204	396	230,017	1,359,430	52,000	12,064	146,050	69,336	1,638,880
Hendricks	240,462	---	2,404	---	255,913	---	255,913	48,782	1,713	12,775	64,993	627,042	---	---	---	63,574	690,616
Hendrum	101,894	2,357	---	138,304	323,945	8,452	470,701	19,214	217	518	67,989	662,890	---	---	412	82,891	746,193
Henning	156,981	---	2,037	---	307,902	---	307,902	36,446	3,471	10,570	33,738	551,145	90,000	---	---	31,345	672,490
Henriette	13,860	---	1,724	---	15,613	---	15,613	4	711	48	8,109	40,069	---	---	---	---	40,069
Herman	227,199	110,438	112	---	185,937	---	185,937	23,779	729	3,468	31,467	583,129	---	---	---	182,103	765,232
Hermantown	3,695,271	643,957	139,447	49,547	1,789,240	---	1,838,787	297,367	74,816	232,594	58,188	6,980,427	5,515,000	121,507	102,199	2,474,176	15,193,309
Heron Lake	243,802	---	1,200	---	320,801	---	320,801	110,772	4,583	33,832	28,429	743,419	---	28,354	13,660	105,541	890,974
Hewitt	40,229	---	2,445	---	69,285	---	69,285	38,962	67	981	5,970	157,939	---	---	---	---	157,939

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	3,815,308	53,183	131,846	137,161	13,976,640	151,748	14,265,549	2,231,484	123,657	44,808	243,864	20,909,699	1,832,500	14,353	---	789,983	23,546,535
Hill City	241,806	---	11,828	---	95,807	1,500	97,307	58,993	16,674	17,835	45,050	489,493	---	---	95,834	82,722	668,049
Hillman	3,196	---	95	---	8,577	---	8,577	2,545	---	---	6	14,419	---	---	---	---	14,419
Hills	65,796	2,904	1,435	28,695	170,216	---	198,911	123,267	---	---	24,207	416,520	---	---	---	---	416,520
Hilltop	710,267	---	14,350	---	149,336	11,040	160,376	---	4,216	3,765	52,249	945,223	---	---	---	35,000	980,223
Hinckley	703,128	41,260	60,333	---	253,174	---	253,174	153,652	10,884	33,237	56,409	1,312,077	---	3,385	163,135	42,240	1,520,837
Hitterdal	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hoffman	152,623	24,812	2,890	561,916	287,173	63,767	912,856	73,102	4,464	1,484	88,753	1,260,984	568,301	---	92,695	416,725	2,338,705
Hokah	272,579	---	3,818	409,557	257,973	15,953	683,483	40,594	1,792	14,041	33,793	1,050,100	---	6,455	133,997	5,000	1,195,552
Holdingsford	250,774	8,727	9,855	---	200,539	52,070	252,609	59,793	2,021	5,634	63,357	652,770	---	5,700	105,000	73,026	836,496
Holland	24,240	1,208	1,400	---	66,421	---	66,421	4,271	---	8,336	2,893	108,769	---	---	---	2,099	110,868
Hollandale	102,843	---	1,504	---	65,104	---	65,104	34,802	---	3,528	2,569	210,350	---	---	---	---	210,350
Holloway	36,342	46,138	---	---	20,142	---	20,142	---	---	1,284	6,351	110,257	---	---	---	---	110,257
Holt	3,057	---	---	---	16,843	---	16,843	225	---	---	7	20,132	---	---	---	---	20,132
Hopkins	11,500,974	1,071,406	820,031	---	1,114,539	106,227	1,220,766	875,470	148,172	135,569	537,567	16,309,955	2,840,600	341	145,000	943,875	20,239,771
Houston	431,261	49,899	9,469	17,000	392,319	21,091	430,410	208,772	3,955	7,749	106,596	1,248,111	292,172	145,082	---	---	1,685,365
Howard Lake	917,529	21,341	13,064	4,579	593,555	---	598,134	313,299	7,084	119,696	59,490	2,049,637	---	---	146,500	413,425	2,609,562
Hoyt Lakes	939,945	225,873	22,120	39,017	1,439,359	439,390	1,917,766	582,119	17,618	29,514	151,786	3,886,741	---	24,000	172,057	269,362	4,352,160
Hugo	5,498,028	536,499	348,343	---	1,065,512	278,228	1,343,740	93,824	47,762	380,820	42,222	8,291,238	2,587,068	---	108,786	1,369,736	12,356,828
Humboldt	1,106	---	---	---	12,303	---	12,303	169	---	---	---	13,578	---	---	---	---	13,578
Hutchinson	6,246,813	1,068,018	296,876	430,589	3,439,550	176,793	4,046,932	2,022,470	43,789	114,011	1,456,206	15,295,115	2,228,883	207,434	2,713,545	980,384	21,425,361
Ihlen	12,729	---	1,012	---	20,667	---	20,667	---	---	739	3,011	38,158	---	---	---	---	38,158
Independence	2,824,091	34,232	81,386	---	1,193	19,971	21,164	75,839	36,057	24,331	49,747	3,146,847	---	---	---	---	3,146,847
International Falls	1,562,993	7,031	56,929	1,230,660	4,316,451	458,558	6,005,669	1,167,647	64,188	149,687	43,578	9,057,722	---	---	782,086	450,262	10,290,070

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	17,084,779	2,274,280	635,156	---	1,815,059	575,572	2,390,631	5,547,102	211,425	299,861	747,737	29,190,971	9,889,488	---	1,893,804	9,049,622	50,023,885
Iona	24,752	---	850	---	44,818	---	44,818	8,075	---	239	16,606	95,340	---	---	43,918	---	139,258
Iron Junction	6,598	---	---	---	15,459	34,716	50,175	58	---	676	466	57,973	---	---	---	---	57,973
Ironton	268,679	---	4,176	---	272,919	3,750	276,669	25,222	---	2,334	29,516	606,596	---	---	---	---	606,596
Isanti	2,175,527	705,311	61,161	299,347	713,074	5,243	1,017,664	66,348	67,057	135,778	77,040	4,305,886	610,000	---	377,240	516,422	5,809,548
Isle	503,018	13,292	4,244	---	240,987	---	240,987	157,307	20,105	8,644	54,107	1,001,704	208,859	---	---	202,402	1,412,965
Ivanhoe	211,746	---	1,656	77,668	249,084	11,975	338,727	91,234	2,312	6,910	64,464	717,049	---	44,414	---	94,077	855,540
Jackson	980,866	19,791	42,013	303,062	2,022,692	---	2,325,754	208,370	25,929	147,452	74,180	3,824,355	1,800,000	---	366,000	189,286	6,179,641
Janesville	684,156	441,668	25,205	51,838	886,746	99,476	1,038,060	118,747	7,113	33,228	21,173	2,369,350	2,818,268	---	136,737	131,453	5,455,808
Jasper	120,922	36,045	1,993	---	204,965	6,376	211,341	118,261	676	11,314	51,639	552,191	---	1,000	---	13,800	566,991
Jeffers	60,196	---	375	---	139,642	---	139,642	56,156	---	5,265	9,769	271,403	---	---	---	---	271,403
Jenkins	256,943	---	3,410	---	19,076	---	19,076	2,025	11,871	886	6,432	300,643	---	---	---	10,881	311,524
Johnson	3,200	---	50	---	8,104	3,165	11,269	---	---	1,019	---	15,538	---	---	---	---	15,538
Jordan	2,944,867	249,726	60,972	---	1,184,036	3,326	1,187,362	401,695	56,041	286,565	39,286	5,226,514	---	5,664	---	855,451	6,087,629
Kandiyohi	89,649	7,963	---	---	124,190	---	124,190	45,218	---	16,635	21,698	305,353	---	---	---	---	305,353
Karlstad	148,925	44,774	944	---	270,979	---	270,979	66,270	---	10,398	175,119	717,409	210,000	---	20,000	---	947,409
Kasota	62,787	1,786	8,018	---	170,494	14,415	184,909	49,463	1,362	18,183	99,902	426,410	---	---	---	---	426,410
Kasson	1,920,840	211,761	33,448	---	1,179,537	112,180	1,291,717	112,712	43,972	289,582	2,160,196	6,064,228	---	24,420	109,151	474,253	6,672,052
Keewatin	272,407	---	7,801	---	714,062	535,516	1,249,578	20,609	13,926	3,725	64,520	1,632,566	---	---	99,220	---	1,731,786
Kelliher	34,241	18,085	40	33,570	198,770	51,018	283,358	59,954	500	6,358	13,521	416,057	---	1,600	20,000	---	437,657
Kellogg	157,820	27,293	2,820	---	109,839	2,999	112,838	57,333	983	956	60,588	420,631	545,000	---	---	26,780	992,411
Kennedy	70,507	203	1,676	98,275	94,687	---	192,962	36,578	---	8,456	23,093	333,475	---	---	---	---	333,475
Kenneth	6,170	---	1,255	---	13,803	---	13,803	2,430	---	1,921	3,183	28,762	---	---	---	---	28,762
Kensington	47,299	---	2,690	---	78,574	---	78,574	33,774	353	1,995	18,005	182,690	---	---	---	---	182,690

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	8,298	---	---	---	23,253	---	23,253	50	---	1,117	1,223	33,941	---	---	---	---	33,941
Kenyon	618,138	34,993	4,251	1,272	596,222	49,725	647,219	131,846	8,944	9,882	67,488	1,522,761	---	6,250	106,347	128,139	1,763,497
Kerkhoven	221,091	12,301	2,137	---	224,311	---	224,311	122,033	27	19,793	14,449	616,142	---	---	5,000	---	621,142
Kerrick	11,742	---	---	---	8,581	---	8,581	18,200	---	202	47,590	86,315	---	---	---	2,233	88,548
Kettle River	70,735	---	3,705	---	41,588	5,000	46,588	39,256	---	26	6,946	167,256	---	4,553	22,422	---	194,231
Kiester	199,931	---	1,504	---	179,395	---	179,395	81,275	---	1,600	37,349	501,054	---	---	---	15,000	516,054
Kilkenny	22,482	---	1,300	---	80,313	---	80,313	55,223	170	182	78,271	237,941	---	---	---	6,000	243,941
Kimball	326,743	32,385	24,065	---	183,733	---	183,733	77,403	16,373	7,032	117,639	785,373	---	---	46,876	12,634	844,883
Kinbrae	3,399	---	500	---	663	---	663	---	---	---	---	4,562	---	---	---	---	4,562
Kingston	20,093	1,750	195	---	15,673	---	15,673	2,668	---	---	1,313	41,692	---	---	---	---	41,692
Kinney	129,718	---	177	---	156,837	11,000	167,837	9,500	---	8,038	10,937	326,207	---	---	---	164,857	491,064
La Crescent	1,884,844	72,942	38,241	7,161	1,749,454	108,173	1,864,788	97,654	30,657	55,785	58,703	4,103,614	2,180,000	---	24,962	207,065	6,515,641
La Prairie	178,352	15,970	9,112	---	120,836	---	120,836	265	1,652	19,020	49,624	394,831	---	18,719	---	---	413,550
La Salle	15,150	---	700	---	25,609	---	25,609	565	---	80	13,013	55,117	---	---	---	---	55,117
Lafayette	98,113	39,166	2,054	---	157,375	---	157,375	68,123	---	4,818	15,120	384,769	---	---	40,000	---	424,769
Lake Benton	129,210	---	1,754	---	233,514	---	233,514	133,560	3,185	15,632	78,211	595,066	---	---	---	12,853	607,919
Lake Bronson	52,319	---	2,889	19,918	88,183	---	108,101	5,328	---	2,628	24,079	195,344	---	---	---	8,941	204,285
Lake City	2,700,862	59,318	43,927	31,877	1,120,867	52,742	1,205,486	670,220	39,505	130,530	227,560	5,077,408	---	---	773,350	---	5,850,758
Lake Crystal	1,144,805	328,806	19,715	---	877,883	---	877,883	337,383	24,647	158,864	125,837	3,017,940	1,274,896	---	---	500,000	4,792,836
Lake Elmo	2,685,894	73,013	225,166	28,720	229,201	30,960	288,881	11,433	54,052	160,679	61,533	3,560,651	1,110,000	26,946	---	1,466,041	6,163,638
Lake Henry	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Lake Lillian	70,834	---	553	26,365	55,541	---	81,906	60,084	---	6,084	43,313	262,774	---	---	---	---	262,774
Lake Park	89,077	5,187	1,766	2,996	270,991	---	273,987	31,258	5,543	521	47,371	454,710	---	---	---	5,000	459,710
Lake Shore	780,207	---	17,381	16,821	20,257	---	37,078	141,689	13,356	23,362	8,416	1,021,489	---	---	---	64,484	1,085,973

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	527,389	7,987	---	85,069	55,008	3,458	143,535	24,626	2,133	695	9,848	716,213	---	---	---	188,801	905,014
Lake Wilson	30,349	9,889	155	---	96,735	---	96,735	61,900	---	7,028	33,768	239,824	219,046	---	25,000	238,749	722,619
Lakefield	402,297	79,847	3,935	---	960,697	---	960,697	72,097	4,904	272,264	101,844	1,897,885	---	7,001	---	385,998	2,290,884
Lakeland	899,517	90,220	3,612	---	122,122	8,153	130,275	156,658	8,812	6,813	42,203	1,338,110	---	---	---	90,115	1,428,225
Lakeland Shores	98,874	6,382	2,717	---	---	1,200	1,200	25	110	1,054	634	110,996	---	---	---	1,000	111,996
Lakeville	24,327,009	769,624	1,062,368	895,648	1,733,617	528,863	3,158,128	4,044,018	297,413	459,967	745,213	34,863,740	10,125,000	481,212	790,242	4,366,243	50,626,437
Lamberton	257,608	51,519	2,823	71,080	359,796	19,715	450,591	98,652	3,237	12,072	19,346	895,848	630,000	6,306	30,990	126,945	1,690,089
Lancaster	42,422	4,087	150	13,125	96,738	---	109,863	38,608	---	5,388	40,092	240,610	---	---	10,000	14,408	265,018
Landfall	576,007	---	3,185	---	126,017	---	126,017	8,832	3,003	32,933	157,922	907,899	---	---	10,511	100,000	1,018,410
Lanesboro	363,817	68,452	11,404	---	261,474	82,375	343,849	160,530	4,220	4,099	139,504	1,095,875	---	---	33,304	154,209	1,283,388
Laporte	20,293	---	6,650	---	14,168	---	14,168	610	---	545	7,576	49,842	---	---	---	---	49,842
Lastrup	13,492	---	2,400	---	6,249	1,425	7,674	15,962	---	---	3,964	43,492	---	---	---	---	43,492
Lauderdale	696,100	148,671	26,542	---	592,813	4,866	597,679	82,368	38,872	73,260	8,166	1,671,658	---	---	---	291,329	1,962,987
Le Center	390,799	244,488	38,275	---	840,311	---	840,311	---	43,376	13,034	125,291	1,695,574	---	29,751	55,000	41,618	1,821,943
Le Sueur	1,713,113	376,455	43,056	206,355	1,197,822	42,985	1,447,162	744,937	22,576	132,808	921,955	5,402,062	---	15,451	353,000	1,409,195	7,179,708
Lengby	6,430	---	2,395	---	23,991	---	23,991	4,532	---	456	5,051	42,855	---	---	---	---	42,855
Leonard	2,360	---	1,600	---	4,791	---	4,791	---	---	432	412	9,595	---	---	1,000	---	10,595
Leonidas	11,743	---	35	---	52,870	---	52,870	2,090	---	7,922	1,119	75,779	---	---	---	---	75,779
Leroy	293,346	44,082	3,049	---	346,378	17,102	363,480	14,705	---	6,938	72,492	798,092	---	---	---	38,860	836,952
Lester Prairie	565,134	3,747	28,110	---	511,004	5,384	516,388	125,896	12,543	30,710	75,054	1,357,582	---	3,965	---	---	1,361,547
Lewiston	517,297	99,084	5,861	---	509,319	---	509,319	205,264	3,772	15,951	50,182	1,406,730	665,000	---	---	81,351	2,153,081
Lewisville	36,324	---	400	---	76,111	---	76,111	24,946	---	1,869	21,507	161,157	---	---	2,100	---	163,257
Lexington	912,963	33,167	52,386	---	459,612	14,020	473,632	3,061	32,446	31,945	78,683	1,618,283	---	---	128,613	58,551	1,805,447
Lilydale	1,156,413	2,000	24,990	---	5,447	1,100	6,547	53,538	9,800	6,553	98,439	1,358,280	---	---	---	---	1,358,280

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	1,694,898	182,255	57,572	---	223,189	---	223,189	122,053	---	99,219	267,869	2,647,055	260,000	22,327	413,001	460,880	3,803,263
Lino Lakes	9,695,462	968,995	307,714	---	1,119,527	139,489	1,259,016	778,163	111,807	429,325	379,414	13,929,896	4,607,141	35,700	46,122	1,367,863	19,986,722
Lismore	88,019	---	125	---	85,499	---	85,499	24,025	383	575	23,691	222,317	---	---	7,047	4,069	233,433
Litchfield	2,069,158	107,151	98,540	188,045	2,358,511	---	2,546,556	859,804	26,586	27,880	103,705	5,839,380	845,000	13,556	559,949	737,308	7,995,193
Little Canada	3,436,550	3,113,255	239,957	---	907,070	20,111	927,181	577,036	48,566	447,414	265,950	9,055,909	2,220,000	19,181	100,000	---	11,395,090
Little Falls	3,175,325	831,566	146,328	1,123,844	2,834,287	22,819	3,980,950	281,432	51,086	135,819	860,570	9,463,076	8,873,884	680,200	224,000	2,643,359	21,884,519
Littlefork	191,022	12,483	1,966	---	284,635	25,686	310,321	142,698	---	12,783	11,659	682,932	---	40,067	---	---	722,999
Long Beach	80,723	---	15,300	---	2,008	---	2,008	2,110	---	414	6,093	106,648	30,014	---	3,283	---	139,945
Long Lake	1,170,478	133,660	48,303	---	210,400	5,320	215,720	378,266	14,409	137,863	165,982	2,264,681	540,000	---	---	154,843	2,959,524
Long Prairie	755,362	91,477	23,472	571,069	1,035,302	8,000	1,614,371	160,526	20,011	30,075	157,162	2,852,456	---	21,770	446,830	643,981	3,965,037
Longville	258,688	---	8,783	199,352	45,870	---	245,222	84,093	777	1,943	36,700	636,206	---	2,000	---	---	638,206
Lonsdale	1,396,161	193,805	280,498	---	534,144	---	534,144	190,588	25,658	33,808	158,072	2,812,734	---	---	---	---	2,812,734
Loretto	339,729	15,218	17,484	---	28,242	1,208	29,450	2,390	7,008	2,344	45,394	459,017	---	6,098	18,250	24,740	508,105
Louisburg	11,294	---	---	---	13,810	---	13,810	230	---	65	214	25,613	---	---	---	---	25,613
Lowry	74,938	67,497	3,100	---	72,001	2,817	74,818	41,095	147	8,975	47,770	318,340	217,128	---	132,315	30,200	697,983
Lucan	57,968	---	1,308	36,984	66,357	---	103,341	30,218	---	4,747	27,210	224,792	---	---	---	---	224,792
Luverne	1,373,140	90,642	74,615	1,224,400	1,663,155	8,945	2,896,500	519,666	---	186,006	827,415	5,967,984	136,552	---	287,000	550,407	6,941,943
Lyle	67,924	---	2,146	---	182,062	---	182,062	93,203	---	11,715	4,964	362,014	---	---	---	---	362,014
Lynd	105,318	14,101	2,546	---	72,369	---	72,369	22,309	1,762	1,785	---	220,190	---	---	---	20,344	240,534
Mabel	317,885	10,936	3,245	---	281,673	4,500	286,173	108,170	1,541	4,490	242,130	974,570	---	---	42,174	---	1,016,744
Madelia	518,599	123,297	8,674	---	990,724	14,704	1,005,428	438,706	6,731	12,499	91,346	2,205,280	---	---	217,210	54,464	2,476,954
Madison	455,742	900,003	2,915	68,115	890,621	268,937	1,227,673	183,156	3,367	60,537	142,614	2,976,007	10,107,655	850	547,054	152,673	13,784,239
Madison Lake	384,360	125,916	30,408	---	202,769	600	203,369	85,873	31,930	11,500	97,191	970,547	---	---	65,697	59,457	1,095,701
Magnolia	22,593	---	60	---	51,073	3,600	54,673	7,078	---	5,963	2,136	92,503	---	---	---	---	92,503

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	177,297	77,095	3,311	12,043	491,323	---	503,366	117,316	---	40,131	106,343	1,024,859	---	---	---	222,034	1,246,893
Mahtomedi	3,235,278	474,944	128,439	---	319,143	105,454	424,597	889,335	42,859	264,660	92,791	5,552,903	---	3,663	---	---	5,556,566
Manchester	8,979	1,628	1,125	---	17,575	2,041	19,616	67,680	---	147	---	99,175	49,052	---	---	---	148,227
Manhattan Beach	113,470	---	4,255	---	477	---	477	1,711	---	10	14,900	134,823	---	---	---	---	134,823
Mankato	14,262,811	6,703,543	1,071,494	154,845	10,149,144	281,837	10,585,826	1,141,034	347,219	382,549	1,829,283	36,323,759	15,341,406	---	2,748,405	12,112,469	66,526,039
Mantorville	372,056	104,243	16,113	65,139	275,553	2,974	343,666	68,968	3,223	5,901	53,619	967,789	176,000	10,000	22,700	263,294	1,439,783
Maple Grove	30,985,131	22,575,738	2,273,340	10,695,338	4,720,942	1,880,819	17,297,099	6,839,833	393,176	3,819,071	5,661,818	89,845,206	3,783,586	1,476,877	1,340,000	44,773,863	141,219,532
Maple Lake	662,077	288,296	20,124	---	520,693	4,173	524,866	349,811	170	58,632	151,675	2,055,651	---	---	10,000	30,705	2,096,356
Maple Plain	1,341,766	15,515	36,360	---	458,279	283,451	741,730	397,449	25,933	12,675	56,680	2,628,108	---	---	---	177,330	2,805,438
Mapleton	436,268	238,298	4,183	1,000	612,754	25,457	639,211	5,645	12,715	48,340	87,009	1,471,669	1,035,000	---	132,000	102,759	2,741,428
Mapleview	21,908	---	2,476	---	59,320	---	59,320	64,748	393	4,019	1,037	153,901	---	13,649	---	58,826	226,376
Maplewood	15,290,291	3,747,149	1,106,232	30,996	1,933,893	84,220	2,049,109	4,197,975	211,847	201,253	1,525,658	28,329,514	7,513,448	118,099	962,185	771,486	37,694,732
Marble	118,857	---	1,500	172	445,169	---	445,341	12,260	1,443	2,032	35,026	616,459	---	---	---	100,000	716,459
Marietta	12,848	10,353	870	---	63,071	1,000	64,071	34,227	---	7,483	---	129,852	---	---	---	---	129,852
Marine on St. Croix	590,992	12,769	2,700	---	9,599	---	9,599	343,972	1,565	15,487	19,335	996,419	30,000	---	---	---	1,026,419
Marshall	6,238,548	863,812	221,104	616,490	4,729,172	834,542	6,180,204	1,422,309	156,619	284,472	5,130,946	20,498,014	1,923,908	329,128	929,038	1,008,748	24,688,836
Mayer	655,904	142,148	57,539	24,700	320,556	10,173	355,429	135,190	1,268	29,880	63,403	1,440,761	---	---	---	147,500	1,588,261
Maynard	138,004	18,205	1,415	---	308,917	---	308,917	38,542	900	5,107	17,926	529,016	410,713	---	---	7,686	947,415
Mazeppa	253,391	16,131	9,783	---	442,862	3,470	446,332	67,047	1,439	14,092	240,791	1,049,006	---	---	56,788	---	1,105,794
Mc Grath	4,793	---	1,352	3,596	19,257	5,170	28,023	11,244	---	91	29,381	74,884	---	---	---	---	74,884
Mc Gregor	240,544	---	7,270	30,984	162,334	---	193,318	330,083	770	14,607	112,114	898,706	---	---	38,338	2,031	939,075
Mc Intosh	98,390	2,565	2,030	3,709	222,416	---	226,125	145,106	---	20,823	41,069	536,108	100,082	1,700	13,988	13,422	665,300
Mc Kinley	2,242	---	25	---	68,676	150,000	218,676	890	---	13,805	5,050	240,688	---	---	---	285,823	526,511
Meadowlands	42,406	---	1,830	---	30,260	---	30,260	11,450	---	317	33,818	120,081	---	---	---	---	120,081

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	463,014	166,808	3,689	---	228,996	4,400	233,396	43,236	48	29,962	108,434	1,048,587	85,526	---	25,500	---	1,159,613
Medicine Lake	341,478	---	14,646	---	4,921	3,640	8,561	1,247	---	1,013	5,031	371,976	---	1,000	---	---	372,976
Medina	3,106,340	697,375	146,450	15,190	119,831	53,562	188,583	204,508	150,713	197,439	241,588	4,932,996	---	34,846	268,668	145,348	5,381,858
Meire Grove	26,632	---	2,135	---	17,387	---	17,387	3,358	39	207	---	49,758	---	---	---	---	49,758
Melrose	1,620,046	120,320	66,591	---	850,439	442,931	1,293,370	217,518	24,153	150,972	74,545	3,567,515	---	100,460	106,695	1,719,693	5,494,363
Menahga	276,911	138,988	11,801	---	434,435	---	434,435	69,326	12,581	8,280	15,236	967,558	1,015,000	---	45,000	62,688	2,090,246
Mendota	144,538	---	12,422	---	24,440	---	24,440	23,607	3,549	1,058	23,205	232,819	---	---	---	17,000	249,819
Mendota Heights	6,021,904	643,247	241,790	---	311,887	24,565	336,452	720,253	106,716	215,793	167,048	8,453,203	745,000	---	29,000	1,182,672	10,409,875
Mentor	27,729	---	1,875	---	40,895	---	40,895	16,200	---	2,067	84,620	173,386	---	---	22,665	16,800	212,851
Middle River	53,821	---	2,450	137,569	198,973	7,403	343,945	25,716	686	2,886	58,665	488,169	---	---	---	6,500	494,669
Miesville	42,083	---	3,070	133	10,456	---	10,589	74,230	757	2,020	6,151	138,900	---	---	---	---	138,900
Milaca	790,373	38,668	12,940	32,171	747,533	---	779,704	189,941	16,932	62,533	132,025	2,023,116	430,100	103,413	25,000	122,933	2,704,562
Milan	104,972	---	395	---	115,679	1,146	116,825	12,406	---	13,059	9,073	256,730	---	---	---	---	256,730
Millerville	9,096	---	60	18,029	16,447	---	34,476	21,083	---	416	32,277	97,408	---	---	5,800	---	103,208
Millville	19,855	890	4,685	---	22,872	891	23,763	225	---	1,906	5,810	57,134	---	---	---	---	57,134
Milroy	120,660	---	2,965	108,425	74,188	---	182,613	15,460	---	88	26,964	348,750	---	---	4,000	23,350	376,100
Miltona	174,320	39,932	5,317	---	61,456	---	61,456	---	229	4,010	32,647	317,911	---	---	---	77,430	395,341
Minneapolis	414,111,000	20,897,000	29,348,000	40,145,000	103,221,000	2,534,000	145,900,000	88,859,000	9,621,000	7,037,000	35,542,000	751,315,000	121,623,000	---	48,866,000	115,979,000	1,037,783,000
Minneiska	9,648	---	2,500	---	8,458	---	8,458	219	---	320	12,556	33,701	---	---	---	---	33,701
Minneota	384,358	115,079	5,253	---	530,614	---	530,614	99,137	9,333	21,471	153,981	1,319,226	---	---	104,139	305,789	1,729,154
Minnesota City	25,584	---	1,765	---	116,387	18,825	135,212	---	---	2,932	350	165,843	---	---	---	---	165,843
Minnesota Lake	222,957	47,057	3,394	---	213,839	571,089	784,928	44,402	1,472	19,959	31,490	1,155,659	13,146	15,875	70,000	---	1,254,680
Minnetonka	31,565,400	454,492	1,876,184	381,861	3,006,562	689,003	4,077,426	1,633,475	665,907	1,162,580	733,117	42,168,581	---	131,546	1,260,000	1,901,800	45,461,927
Minnetonka Beach	741,286	516	49,562	---	540	1,891	2,431	46,879	7,233	9,228	6,544	863,679	---	---	36,386	---	900,065

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	4,561,767	82,628	330,125	6,422	255,439	---	261,861	376,146	55,688	178,768	26,250	5,873,233	5,626,438	7,365	---	---	11,507,036
Mizpah	1,818	---	1,230	---	6,649	---	6,649	1,855	---	763	5,720	18,035	---	---	---	---	18,035
Montevideo	1,512,914	245,240	12,934	610,914	2,187,627	28,013	2,826,554	407,605	43,991	200,008	146,675	5,395,921	335,000	10,059	200,000	521,154	6,462,134
Montgomery	1,262,600	391,939	41,611	---	1,071,206	21,137	1,092,343	190,594	17,319	13,061	134,212	3,143,679	---	5,375	---	4,000	3,153,054
Monticello	8,744,382	2,462,673	266,797	978,985	675,675	34,235	1,688,895	2,518,548	1,220	770,178	435,186	16,887,879	---	62,496	251,133	9,921,745	27,123,253
Montrose	950,215	263,253	73,540	73,712	582,999	819	657,530	90,443	1,000	12,487	56,383	2,104,851	---	---	254,083	595,777	2,954,711
Moorhead	7,394,159	8,165,825	892,918	13,286,881	21,929,686	1,815,691	37,032,258	3,183,425	411,580	212,032	1,728,338	59,020,535	16,395,000	133,226	8,469,372	1,192,289	85,210,422
Moose Lake	440,226	4,562	10,019	---	623,436	---	623,436	89,358	25,359	31,385	165,698	1,390,043	---	---	225,074	---	1,615,117
Mora	1,058,264	54,586	53,097	---	858,685	10,120	868,805	397,631	33,205	86,324	308,197	2,860,109	---	---	270,000	121,408	3,251,517
Morgan	281,470	---	5,032	---	364,989	13,971	378,960	143,174	942	19,622	44,377	873,577	---	---	75,980	11,590	961,147
Morris	1,427,288	423,773	42,579	143,982	2,636,488	---	2,780,470	263,681	39,171	113,947	48,051	5,138,960	2,100,000	715	279,515	1,249,527	8,768,717
Morristown	257,669	12,213	10,594	---	306,504	---	306,504	82,826	13,584	15,224	108,655	807,269	---	---	---	83,058	890,327
Morton	160,834	2,825	292	---	160,417	---	160,417	23,928	4,849	3,582	55,921	412,648	---	30,000	55,470	7,286	505,404
Motley	296,184	1,348	12,762	78,753	179,697	1,668	260,118	86,831	15,093	14,086	70,672	757,094	---	610	140,186	---	897,890
Mound	6,162,613	762,015	288,558	13,143	1,010,610	50,331	1,074,084	714,891	63,370	36,100	908,862	10,010,493	8,385,000	19,492	139,534	1,876,308	20,430,827
Mounds View	7,987,326	258,512	175,815	474,228	2,086,574	326,868	2,887,670	229,215	46,321	551,955	174,004	12,310,818	---	---	451,392	762,532	13,524,742
Mountain Iron	1,057,094	112,963	38,491	---	3,247,019	401,890	3,648,909	147,650	16,178	112,484	35,261	5,169,030	---	75,000	---	1,084,378	6,328,408
Mountain Lake	456,713	69,534	8,850	2,524	964,157	26,447	993,128	146,113	11,910	42,463	321,863	2,050,574	288,100	2,601	120,000	38,662	2,499,937
Murdock	66,415	---	130	---	122,444	---	122,444	12,069	---	750	20,195	222,003	---	---	---	---	222,003
Myrtle	13,146	---	1,300	---	30,945	---	30,945	---	---	1,798	695	47,884	---	---	---	---	47,884
Nashua	4,773	1,898	---	---	579	---	579	---	49	630	404	8,333	---	---	---	---	8,333
Nashwauk	481,865	16,301	8,395	9,975	3,135,717	194,795	3,340,487	55,596	5,285	21,193	301,483	4,230,605	30,957	774	425,707	97,122	4,785,165
Nassau	12,172	689	550	---	26,844	760	27,604	21,824	---	203	1,255	64,297	---	---	---	---	64,297
Nelson	28,700	---	7,775	---	30,535	---	30,535	392	---	131	24,900	92,433	---	---	6,145	---	98,578

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	29,494	---	1,424	---	27,526	---	27,526	41,406	292	137	26,669	126,948	---	---	---	---	126,948
Nevis	169,013	4,942	8,200	---	85,176	800	85,976	104,215	645	1,371	12,784	387,146	---	---	12,539	---	399,685
New Auburn	111,446	79,254	4,595	---	128,214	13,037	141,251	24,086	1,208	3,441	49,536	414,817	1,388,604	---	---	55,207	1,858,628
New Brighton	11,850,248	258,479	437,869	21,774	2,235,601	1,838,071	4,095,446	7,103,696	65,897	958,723	828,099	25,598,457	2,309,116	2,800	782,422	5,452,727	34,145,522
New Germany	173,245	2,280	11,935	2,500	35,880	14,396	52,776	104,922	1,935	9,889	35,843	392,825	1,935,000	---	---	10,000	2,337,825
New Hope	10,337,712	157,581	226,303	54,535	1,218,723	127,752	1,401,010	1,217,141	236,173	515,939	224,261	14,316,120	---	---	252,668	984,125	15,552,913
New London	341,579	127,544	24,084	---	356,415	---	356,415	254,300	3,421	12,245	84,944	1,204,532	---	---	---	48,408	1,252,940
New Munich	36,172	130	3,516	---	82,317	---	82,317	2,252	1,083	4,854	7,972	138,296	---	---	---	---	138,296
New Prague	3,611,261	771,626	145,285	649,600	1,734,633	3,786	2,388,019	169,580	59,312	232,814	141,642	7,519,539	519,568	600	40,000	1,346,316	9,426,023
New Richland	259,140	45,079	14,454	---	443,981	4,556	448,537	131,707	2,073	10,344	173,813	1,085,147	---	---	2,000	18,890	1,106,037
New Trier	27,213	---	4,876	---	4,108	---	4,108	---	1,483	588	748	39,016	---	---	---	---	39,016
New Ulm	6,377,374	1,348,955	156,852	70,563	6,482,941	25,431	6,578,935	1,852,573	89,019	502,096	198,986	17,104,790	10,645,522	600	1,851,080	5,349,500	34,951,492
New York Mills	481,761	165,040	4,623	---	448,768	1,336	450,104	135,249	11,443	36,468	163,948	1,448,636	1,345,000	7,282	332,622	159,223	3,292,763
Newfolden	40,454	34,695	1,770	403,034	88,771	1,000	492,805	72,739	995	1,851	90,198	735,507	---	---	38,434	9,323	783,264
Newport	2,141,475	281,882	58,189	63,934	1,189,213	---	1,253,147	8,829	44,362	27,257	30,572	3,845,713	---	312,756	---	930,426	5,088,895
Nicollet	184,912	182,722	17,577	---	214,802	---	214,802	1,277	---	33,184	7,941	642,415	---	---	100,000	867,043	1,609,458
Nielsville	20,931	---	1,239	---	21,584	---	21,584	2,342	---	1,391	1,444	48,931	---	1,535	9,951	---	60,417
Nimrod	12,673	---	1,995	---	4,983	---	4,983	---	---	480	1,100	21,231	---	---	---	---	21,231
Nisswa	1,666,268	8,882	15,830	6,160	66,977	---	73,137	213,941	33,228	66,836	84,788	2,162,910	---	---	140,000	377,175	2,680,085
Norcross	21,729	---	---	---	20,504	---	20,504	---	---	6,222	2,268	50,723	---	---	---	---	50,723
North Branch	4,425,853	1,296,431	86,546	1,867,649	873,877	98,859	2,840,385	210,627	29,266	44,863	43,004	8,976,975	11,942,536	188,181	1,085,329	1,583,156	23,776,177
North Mankato	5,242,387	1,779,206	347,939	---	4,389,210	---	4,389,210	160,217	38,850	34,623	1,139,308	13,131,740	7,468,138	270,725	305,067	393,782	21,569,452
North Oaks	1,125,340	2,067	136,040	---	15,312	7,992	23,304	178,392	7,168	6,198	6,556	1,485,065	---	---	---	---	1,485,065
North St. Paul	3,775,637	105,492	293,349	---	2,527,985	93,193	2,621,178	239,960	117,674	73,232	449,248	7,675,770	---	---	67,450	501,071	8,244,291

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	7,451,366	1,014,688	326,449	1,068,768	5,043,956	302,486	6,415,210	1,849,996	116,937	228,848	1,308,999	18,712,493	3,001,276	26,435	164,400	555,762	22,460,366
Northome	38,221	---	1,825	---	87,560	---	87,560	38,111	---	9,637	105,373	280,727	---	---	---	---	280,727
Northrop	39,769	1,214	3,795	---	57,790	322	58,112	3,303	---	1,218	16,978	124,389	---	---	---	---	124,389
Norwood Young America	1,582,350	113,827	87,903	---	303,934	112,930	416,864	127,876	6,548	45,608	103,270	2,484,246	3,525,000	---	169,679	632,325	6,811,250
Nowthen	953,090	34,390	52,656	---	20,213	66,930	87,143	42,496	2,080	21,944	105,964	1,299,763	106,000	---	---	96,886	1,502,649
Oak Grove	3,018,374	185,483	101,785	---	739,310	23,665	762,975	256,039	20,304	272,310	50,350	4,667,620	---	---	---	797,260	5,464,880
Oak Park Heights	3,470,670	43,810	100,074	20,335	250,784	5,653	276,772	107,392	74,588	456,934	749,947	5,280,187	1,195,000	12,200	351,247	792,994	7,631,628
Oakdale	9,868,616	2,213,265	596,836	104,029	820,890	527,455	1,452,374	1,317,935	174,358	227,944	406,535	16,257,863	2,132,498	17,878	662,500	3,075,147	22,145,886
Odessa	8,537	---	725	---	46,535	---	46,535	11,956	---	634	1,679	70,066	---	---	---	---	70,066
Odin	9,412	5,040	---	---	34,710	---	34,710	12,003	---	3,140	26,043	90,348	---	2,500	---	18,433	111,281
Ogema	23,520	19,462	340	---	43,375	3,303	46,678	9,558	390	5,117	6,198	111,263	---	---	30,411	---	141,674
Ogilvie	67,382	---	3,275	476,314	143,465	---	619,779	31,511	304	2,621	15,631	740,503	---	2,000	---	64,046	806,549
Okabena	64,327	---	335	---	66,217	---	66,217	17,749	---	1,283	1,683	151,594	---	---	---	---	151,594
Oklee	128,518	---	2,364	32,788	127,465	---	160,253	15,490	869	863	81,939	390,296	64,000	---	---	11,335	465,631
Olivia	986,061	146,047	24,662	---	916,691	---	916,691	73,785	14,297	167,235	87,465	2,416,243	1,250,000	76,003	690,235	46,242	4,478,723
Onamia	194,664	110,700	3,170	---	269,556	1,189	270,745	124,454	3,346	12,968	22,427	742,474	---	1,000	---	---	743,474
Ormsby	18,866	11,736	2,640	---	35,829	---	35,829	4,810	---	3,300	6,679	83,860	---	---	---	---	83,860
Orono	4,557,765	160,615	394,069	---	205,977	54,277	260,254	1,288,778	206,781	219,268	79,193	7,166,723	1,132,946	11,592	11,300	1,288,476	9,611,037
Oronoco	428,163	347	9,045	97,446	307,684	18,820	423,950	22,701	2,064	1,196	17,547	905,013	---	---	44,180	54,000	1,003,193
Orr	99,040	---	1,540	---	200,937	---	200,937	106,182	992	9,793	98,706	517,190	---	---	6,500	16,207	539,897
Ortonville	515,074	101,290	18,544	481,749	872,981	---	1,354,730	280,553	8,418	22,998	102,514	2,404,121	---	---	192,925	85,898	2,682,944
Osakis	548,453	238,101	50,302	---	516,927	---	516,927	119,064	12,459	25,474	91,932	1,602,712	---	---	184,909	69,160	1,856,781
Oslo	131,888	---	---	---	290,660	2,295	292,955	12,175	---	123	17,911	455,052	---	---	---	---	455,052
Osseo	2,104,729	373,711	83,502	---	807,386	33,525	840,911	84,946	56,137	82,636	156,352	3,782,924	5,462,246	---	---	428,240	9,673,410

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	87,194	---	2,121	---	67,367	---	67,367	786	354	1,184	5,952	164,958	---	---	---	---	164,958
Otsego	3,560,656	1,309,711	433,080	---	336,937	---	336,937	646,553	---	447,109	67,723	6,801,769	6,360,000	---	88,095	1,465,475	14,715,339
Ottertail	460,604	50,481	7,547	---	15,087	---	15,087	42,177	1,200	17,215	228,898	823,209	200,000	---	---	13,891	1,037,100
Owatonna	11,151,474	1,870,284	334,968	2,526,208	6,982,585	1,165,873	10,674,666	1,868,035	255,549	669,795	561,040	27,385,811	---	62,334	362,000	1,225,735	29,035,880
Palisade	31,880	---	---	20,000	34,487	3,078	57,565	43,382	120	2,690	36,502	172,139	---	860	24,000	---	196,999
Park Rapids	1,874,650	669,703	46,281	85,098	753,923	---	839,021	402,663	21,493	126,989	178,946	4,159,746	2,205,000	44,127	277,830	636,489	7,323,192
Parkers Prairie	409,051	9,665	1,994	---	476,978	---	476,978	49,953	3,757	6,144	17,356	974,898	---	116,238	---	79,146	1,170,282
Paynesville	546,519	207,177	157,886	574,652	862,780	---	1,437,432	226,854	23,277	123,733	332,956	3,055,834	---	1,066,575	---	820,939	4,943,348
Pease	36,021	24,063	1,543	---	20,136	---	20,136	283	---	416	5,615	88,077	---	---	---	57,312	145,389
Pelican Rapids	711,252	96,217	20,954	375,064	1,083,746	2,451	1,461,261	351,809	16,959	13,225	154,546	2,826,223	---	55,000	9,665	156,335	3,047,223
Pemberton	98,582	9,003	2,642	---	44,649	---	44,649	18,845	---	3,400	22,622	199,743	---	---	---	---	199,743
Pennock	85,654	---	585	---	137,425	---	137,425	13,355	239	8,305	22,945	268,508	---	---	---	---	268,508
Pequot Lakes	1,448,170	15,881	13,124	9,506	154,014	17,000	180,520	293,796	101,665	23,189	157,786	2,234,131	50,000	3,600	45,390	69	2,333,190
Perham	1,363,488	463,966	79,924	106,210	685,113	148,060	939,383	388,638	18,115	90,131	392,713	3,736,358	4,929,407	5,404	871,750	525,836	10,068,755
Perley	16,562	---	1,138	37,992	67,188	---	105,180	---	12	---	4,808	127,700	---	---	42,169	---	169,869
Peterson	53,752	---	2,284	---	61,443	---	61,443	15,827	---	4,038	2,493	139,837	---	---	---	---	139,837
Pierz	321,606	32,327	17,052	153,059	427,821	---	580,880	53,315	2,872	13,726	90,876	1,112,654	---	---	70,900	---	1,183,554
Pillager	151,211	65,940	27,692	---	162,649	---	162,649	21,318	3,791	26,846	7,773	467,220	---	---	32,020	328,232	827,472
Pine City	1,105,630	284,617	22,216	45,362	642,743	237,836	925,941	432,940	11,218	64,485	37,235	2,884,282	---	33	195,253	103,693	3,183,261
Pine Island	1,675,542	154,279	41,605	45,878	1,732,858	66,347	1,845,083	237,218	16,384	64,100	1,404,617	5,438,828	---	23,078	183,012	443,345	6,088,263
Pine River	299,396	---	3,520	24,949	665,262	698	690,909	225,961	12,803	4,393	59,215	1,296,197	---	---	60,096	---	1,356,293
Pine Springs	43,315	---	1,403	---	1,463	---	1,463	21,213	12,304	6,276	---	85,974	---	---	---	---	85,974
Pipestone	1,309,537	60,720	83,623	284,097	1,917,535	36,710	2,238,342	714,686	24,587	55,254	18,646	4,505,395	2,223,671	2,267	143,459	544,516	7,419,308
Plainview	1,250,992	---	30,067	---	790,451	74,950	865,401	359,385	23,221	50,688	260,739	2,840,493	1,695,000	3,200	---	---	4,538,693

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	88,096	---	14,466	---	45,182	977	46,159	72,642	---	6,794	9,647	237,804	---	---	---	10,000	247,804
Plummer	97,367	626	2,299	7,211	73,206	---	80,417	4,880	93	8,543	27,085	221,310	---	---	---	15,300	236,610
Plymouth	29,564,607	128,250	2,272,090	3,811,615	6,778,720	615,069	11,205,404	3,422,466	798,496	616,096	339,254	48,346,663	4,004,497	---	797,870	7,707,395	60,856,425
Porter	35,710	---	1,591	75,000	52,795	---	127,795	15,113	---	4,627	29,494	214,330	100,000	1,838	---	---	316,168
Preston	605,833	54,175	3,987	---	626,089	59,143	685,232	198,759	4,447	15,760	94,432	1,662,625	---	---	---	171,933	1,834,558
Princeton	2,382,370	353,427	119,570	49,076	1,151,832	---	1,200,908	274,564	43,340	189,603	269,184	4,832,966	1,505,000	57,790	2,500	399,595	6,797,851
Prinsburg	176,056	676	80	---	111,280	---	111,280	27,454	---	2,293	11,632	329,471	---	---	---	---	329,471
Prior Lake	10,655,985	475,390	363,397	---	544,051	783,567	1,327,618	1,353,760	161,065	375,504	339,843	15,052,562	2,965,783	38,414	1,357,413	1,762,703	21,176,875
Proctor	920,893	454,730	5,715	7,270	1,186,459	4,173	1,197,902	198,278	31,515	6,434	13,295	2,828,762	850,000	20,022	25,719	1,268,733	4,993,236
Quamba	22,554	---	---	---	20,106	---	20,106	450	---	95	444	43,649	---	---	---	---	43,649
Racine	166,494	---	650	---	75,265	---	75,265	---	---	1,666	6,416	250,491	---	---	---	65,000	315,491
Ramsey	13,238,885	446,452	373,462	296,333	874,850	562,146	1,733,329	947,307	113,661	1,102,245	1,422,878	19,378,219	1,314,875	5,879,741	91,800	5,529,198	32,193,833
Randall	201,457	41,965	650	---	177,979	---	177,979	9,958	10,426	4,179	7,835	454,449	484,900	---	60,000	---	999,349
Randolph	58,423	---	1,821	---	17,446	---	17,446	16,598	---	140	17,893	112,321	---	---	---	---	112,321
Ranier	32,526	---	430	---	32,183	18,834	51,017	8,283	---	35	7,809	100,100	---	---	48,182	---	148,282
Raymond	135,931	29,016	3,425	---	252,382	---	252,382	64,919	2,077	9,796	27,160	524,706	---	---	---	16,586	541,292
Red Lake Falls	463,909	---	11,250	320,517	646,056	---	966,573	161,425	11,445	5,449	108,525	1,728,576	1,271,449	---	139,000	267,000	3,406,025
Red Wing	13,848,841	903,363	203,838	273,411	3,615,174	100,386	3,988,971	2,309,593	224,585	729,990	1,645,751	23,854,932	---	---	---	5,675,237	29,530,169
Redwood Falls	2,066,312	1,377	170,302	1,348,800	2,235,450	---	3,584,250	827,882	68,762	56,516	287,122	7,062,523	---	11,820	804,484	324,228	8,203,055
Regal	5,267	---	1,400	---	3,196	915	4,111	---	---	---	426	11,204	---	---	---	---	11,204
Remer	163,294	---	---	---	98,428	---	98,428	35,589	---	27,320	17,335	341,966	---	---	51,627	11,714	405,307
Renville	477,644	28,824	6,595	---	511,065	1,158	512,223	58,041	20,917	36,703	36,233	1,177,180	---	---	398,309	67,198	1,642,687
Revere	24,576	171	1,589	---	24,410	---	24,410	---	---	627	7,885	59,258	---	---	---	---	59,258
Rice	391,006	8,378	38,088	---	162,454	---	162,454	132,910	9,395	12,478	30,014	784,723	---	---	---	---	784,723

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	21,552,081	386,977	733,326	20,945,568	9,802,528	2,470,189	33,218,285	1,144,284	389,819	343,735	996,514	58,765,021	4,527,661	---	757,831	5,821,497	69,872,010
Richmond	555,839	393,504	22,943	566,837	351,063	---	917,900	152,701	575	14,818	23,683	2,081,963	1,570,000	---	36,756	252,828	3,941,547
Richville	13,892	---	300	---	17,326	---	17,326	600	---	42	1,788	33,948	---	---	---	---	33,948
Riverton	32,275	---	82	---	26,103	---	26,103	255	---	5,360	568	64,643	---	---	---	7,253	71,896
Robbinsdale	6,363,801	763,799	277,740	113,183	1,733,750	54,125	1,901,058	1,251,399	215,239	331,110	906,314	12,010,460	750,000	2,218	418,951	237,041	13,418,670
Rochester	54,594,265	1,859,052	2,279,973	6,970,217	21,411,547	1,278,180	29,659,944	14,275,299	544,259	1,640,706	2,996,450	107,849,948	8,035,000	---	12,958,255	1,763,923	130,607,126
Rock Creek	186,343	21,215	15,602	---	150,921	---	150,921	11,563	---	4,550	18,401	408,595	---	---	---	---	408,595
Rockford	1,739,947	290,440	75,641	---	463,494	7,769	471,263	299,694	9,649	75,808	282,841	3,245,283	1,255,000	---	---	470,894	4,971,177
Rockville	969,245	73,694	28,430	---	71,280	---	71,280	116,701	5,621	71,276	17,843	1,354,090	---	---	88,558	62,820	1,505,468
Rogers	9,327,674	1,348,873	265,172	---	402,419	32,326	434,745	1,430,660	113,323	181,473	764,784	13,866,704	1,940,000	877,390	278,265	3,425,421	20,387,780
Rollingstone	123,074	41,023	7,666	4,554	161,746	46,032	212,332	36,300	---	82,953	40,202	543,550	---	---	17,500	119,501	680,551
Roosevelt	11,068	---	2,003	---	19,583	---	19,583	1,700	---	1,931	624	36,909	---	---	---	---	36,909
Roscoe	10,526	---	3,425	---	27,240	---	27,240	---	---	1,809	1,075	44,075	---	---	446	---	44,521
Rose Creek	90,848	---	1,663	---	160,147	---	160,147	12,640	---	822	38,076	304,196	5,695	---	8,000	4,500	322,391
Roseau	1,080,626	238,365	18,480	176,963	3,567,659	---	3,744,622	241,501	14,289	57,931	225,002	5,620,816	---	---	1,011,811	365,601	6,998,228
Rosemount	11,429,120	757,223	430,551	---	818,377	129,177	947,554	1,439,041	157,856	297,970	880,644	16,339,959	---	3,000	957,158	682,053	17,982,170
Roseville	16,546,183	1,542,127	1,335,049	193,984	2,873,339	---	3,067,323	5,875,059	197,556	634,035	456,891	29,654,223	2,240,355	105,174	25,000	119,374	32,144,126
Rothsay	59,224	23,035	4,490	---	161,523	518	162,041	70,346	332	635	48,813	368,916	---	---	---	6,181	375,097
Round Lake	64,866	---	900	---	140,629	---	140,629	54,505	312	1,407	8,033	270,652	---	---	50,000	---	320,652
Royalton	246,770	24,394	19,107	---	468,796	---	468,796	40,541	---	14,850	162,746	977,204	---	689	13,000	65,000	1,055,893
Rush City	397,533	53,989	6,548	---	898,932	---	898,932	283,646	5,919	26,750	67,426	1,740,743	215,000	13,442	---	124,695	2,093,880
Rushford	565,806	25,105	19,801	607,029	862,218	34,268	1,503,515	250,311	10,542	46,808	393,943	2,815,831	2,726,320	---	---	460,958	6,003,109
Rushford Village	241,530	20,548	3,755	---	152,177	---	152,177	25,191	---	8,128	2,945	454,274	---	---	---	13,500	467,774
Rushmore	91,146	3,134	2,639	---	128,857	---	128,857	86,019	---	6,390	4,958	323,143	---	---	---	16,200	339,343

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	
Russell	60,372	---	1,010	35,385	105,103	---	140,488	22,925	1,060	4,048	16,536	246,439	---	---	---	57,000	303,439
Ruthton	75,551	2,898	1,000	---	96,822	---	96,822	21,155	723	2,701	4,649	205,499	---	1,000	---	31,000	237,499
Rutledge	30,592	---	2,100	---	8,223	5,000	13,223	4,229	---	75	4,866	55,085	---	---	---	2,000	57,085
Sabin	68,321	189,708	5,900	4,337	92,157	3,195	99,689	10,777	---	1,412	48,258	424,065	---	---	---	58,875	482,940
Sacred Heart	164,273	9,791	1,265	---	232,514	---	232,514	63,643	6,248	3,228	26,031	506,993	---	---	---	29,523	536,516
Sanborn	49,687	2,378	16,996	---	142,306	---	142,306	25,624	---	13,045	29,997	280,033	---	---	---	1,500	281,533
Sandstone	477,252	46,111	26,518	---	924,693	---	924,693	278,527	1,864	64,523	68,336	1,887,824	1,085,000	---	113,474	672,207	3,758,505
Sargeant	17,045	---	---	---	14,605	---	14,605	810	450	2,288	2,779	37,977	---	---	---	---	37,977
Sartell	4,779,502	3,776,780	1,030,088	1,515	967,978	---	969,493	3,569,414	53,892	102,309	3,996,658	18,278,136	24,114,915	58,867	9,654,450	5,332,404	57,438,772
Sauk Centre	2,057,805	472,299	185,314	326,744	1,337,968	---	1,664,712	811,111	39,720	49,213	234,878	5,515,052	2,526,720	---	---	1,087,146	9,128,918
Sauk Rapids	5,903,441	604,768	248,178	2,581	2,287,629	53,270	2,343,480	445,767	83,035	701,399	220,013	10,550,081	---	62,572	85,000	1,108,508	11,806,161
Savage	15,403,468	2,124,181	572,914	14,010	534,459	69,110	617,579	1,677,677	212,125	483,637	---	21,091,581	3,375,000	71,702	800,332	7,401,758	32,740,373
Scandia	1,797,605	74,233	57,543	3,600	39,752	14,723	58,075	79,625	12,392	19,164	36,644	2,135,281	---	---	3,600	40,000	2,178,881
Scanlon	288,780	14,336	25,646	---	217,307	10,600	227,907	21,264	3,400	2,704	38,189	622,226	334,797	---	---	63,000	1,020,023
Seaforth	6,622	---	550	---	22,358	---	22,358	---	---	---	55	29,585	359,000	---	10,110	---	398,695
Sebeka	181,371	143,046	1,520	---	219,322	---	219,322	105,761	3,192	3,586	32,923	690,721	---	---	103,500	2,371	796,592
Sedan	10,525	---	2,000	239,559	16,916	---	256,475	---	---	754	7,796	277,550	---	---	---	48,727	326,277
Shafer	254,860	3,918	40,201	---	179,219	---	179,219	2,795	1,512	13,881	9,978	506,364	---	---	---	19,086	525,450
Shakopee	15,324,376	1,810,511	1,143,979	1,975	1,784,881	41,254	1,828,110	1,808,865	428,662	950,740	552,982	23,848,225	---	---	3,041,021	2,367,112	29,256,358
Shelly	17,734	---	2,320	6,438	80,890	1,979	89,307	13,443	---	1,773	5,937	130,514	---	---	10,000	---	140,514
Sherburn	428,628	44,872	6,490	---	378,075	5,342	383,417	106,711	2,408	19,832	39,990	1,032,348	---	---	15,000	---	1,047,348
Shevlin	22,989	---	3,730	---	37,499	---	37,499	13,433	---	533	4,998	83,182	---	---	---	65,915	149,097
Shoreview	10,578,254	260,209	368,878	---	343,969	60,029	403,998	4,958,736	55,582	179,965	178,972	16,984,594	241,150	8,431	273,000	2,114,290	19,621,465
Shorewood	4,703,368	---	127,883	---	66,411	---	66,411	76,379	52,968	333,626	1,025,184	6,385,819	---	---	1,040,000	1,019,773	8,445,592

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	
Silver Bay	626,366	29,698	30,548	382,149	1,375,078	366,453	2,123,680	331,003	6,902	41,692	118,949	3,308,838	65,675	940	7,650	352,386	3,735,489
Silver Lake	409,954	12,238	24,026	---	239,448	---	239,448	151,161	6,145	7,307	79,395	929,674	---	---	14,400	58,900	1,002,974
Skyline	39,256	---	---	---	11,508	---	11,508	123	---	8,855	3,207	62,949	---	---	---	---	62,949
Slayton	603,895	57,779	8,486	26,438	1,028,651	27,088	1,082,177	135,843	13,659	8,913	77,909	1,988,661	214,655	---	1,500	383,503	2,588,319
Sleepy Eye	949,863	199,228	83,737	---	1,568,367	55,236	1,623,603	422,134	20,794	159,626	204,473	3,663,458	625,499	---	1,981,971	2,150,450	8,421,378
Sobieski	27,427	---	5,075	---	19,391	---	19,391	2,494	---	56	424	54,867	---	---	---	---	54,867
Solway	11,571	---	1,500	---	8,232	---	8,232	2,390	---	650	3,737	28,080	---	---	---	---	28,080
South Haven	80,459	304	4,536	31,225	54,692	2,662	88,579	121,268	---	4,103	13,098	312,347	---	---	2,023	6,173	320,543
South St. Paul	9,645,560	645,146	334,996	199,969	4,236,594	166,505	4,603,068	3,340,316	114,821	256,661	429,966	19,370,534	---	---	1,793,488	2,849,175	24,013,197
Spicer	946,486	205,862	26,408	---	143,747	956,850	1,100,597	696,304	8,543	60,827	111,561	3,156,588	1,679,753	---	---	737,717	5,574,058
Spring Grove	414,611	44,598	2,304	---	488,893	---	488,893	213,058	3,542	18,667	120,232	1,305,905	---	50	120,479	112,978	1,539,412
Spring Hill	12,750	---	2,000	2,170	5,781	---	7,951	21,700	183	---	---	44,584	---	---	---	---	44,584
Spring Lake Park	3,322,812	415,748	91,392	---	467,378	23,461	490,839	612,100	148,530	131,113	54,222	5,266,756	2,400,006	---	150,000	117,079	7,933,841
Spring Park	1,060,256	---	31,987	---	55,197	7,840	63,037	18,300	21,139	47,823	31,460	1,274,002	---	---	---	---	1,274,002
Spring Valley	968,270	124,405	17,316	---	1,172,139	47,564	1,219,703	52,055	12,312	74,320	159,132	2,627,513	---	---	---	563,457	3,190,970
Springfield	735,053	126,983	9,848	545,853	1,080,478	15,828	1,642,159	307,589	11,444	76,789	667,522	3,577,387	940,114	5,950	35,000	192,094	4,750,545
Squaw Lake	18,270	---	1,400	20,924	98,815	---	119,739	22,077	150	---	4,571	166,207	---	---	---	20,064	186,271
St. Anthony	6,403,370	506,262	358,381	35,237	541,503	853,626	1,430,366	1,519,427	122,870	184,053	56,804	10,581,533	6,960,492	12,056	478,000	829,574	18,861,655
St. Anthony [Stearns]	1,608	---	842	---	8,408	---	8,408	---	---	1,465	---	12,323	---	---	---	---	12,323
St. Augusta	855,144	142,916	60,739	740	123,614	---	124,354	---	7,755	24,619	17,171	1,232,698	---	---	---	11,000	1,243,698
St. Bonifacius	687,061	89,525	67,827	---	337,235	---	337,235	224,460	15,178	28,221	32,523	1,482,030	1,420,000	---	176,506	---	3,078,536
St. Charles	880,724	2,017	29,558	169,136	989,428	37,099	1,195,663	225,360	9,887	36,388	94,288	2,473,885	---	---	96,500	86,987	2,657,372
St. Clair	220,878	---	3,447	2,500	301,799	---	304,299	55,905	---	14,762	27,135	626,426	---	---	---	32,995	659,421
St. Cloud	34,826,013	5,480,312	1,978,772	7,419,696	17,253,569	1,800,056	26,473,321	2,515,640	1,112,166	1,399,485	5,141,176	78,926,885	16,263,099	2,615,741	150,000	33,524,454	131,480,179

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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. Francis	2,672,844	94,319	66,207	---	889,927	327,080	1,217,007	348,803	38,560	81,567	34,917	4,554,224	---	49,403	725,732	753,161	6,082,520
St. Hilaire	31,085	4,058	7,342	---	75,762	---	75,762	44,013	---	1,436	4,860	168,556	---	---	---	---	168,556
St. James	825,518	293,081	41,382	534,805	2,181,930	1,169	2,717,904	377,988	11,056	76,640	191,012	4,534,581	1,198,500	1,001	606,858	1,489,603	7,830,543
St. Joseph	2,110,325	2,205,205	186,058	21,442	1,007,156	8,685	1,037,283	730,092	68,059	400,548	65,898	6,803,468	3,093,983	---	185,694	907,589	10,990,734
St. Leo	9,339	---	6	---	26,496	---	26,496	5,131	---	365	3,954	45,291	---	---	---	300	45,591
St. Louis Park	31,049,608	800,054	2,786,032	1,110,677	2,140,366	616,752	3,867,795	5,212,738	332,694	1,358,170	1,630,503	47,037,594	2,010,202	---	2,019,698	7,919,601	58,987,095
St. Martin	114,913	---	2,750	---	64,601	7,500	72,101	43,629	---	954	41,030	275,377	---	---	12,500	22,000	309,877
St. Mary's Point	166,510	---	7,891	---	590	7,578	8,168	239	370	486	---	183,664	---	---	---	35,000	218,664
St. Michael	5,600,149	1,936,051	302,699	4,465,782	638,946	2,224,004	7,328,732	374,024	300	436,644	4,230,065	20,208,664	9,883,637	400	375,000	4,458,535	34,926,236
St. Paul	171,268,390	35,393,640	9,704,574	21,552,308	107,481,095	9,796,176	138,829,579	53,049,715	3,404,423	10,156,421	20,098,666	441,905,408	127,746,631	47,100	24,295,704	93,159,105	687,153,948
St. Paul Park	2,113,593	607,364	83,756	27,880	753,791	5,000	786,671	532,066	50,320	106,602	437,071	4,717,443	3,045,035	---	---	1,535,779	9,298,257
St. Peter	2,660,047	108,695	161,525	---	3,319,032	37,096	3,356,128	370,389	81,235	116,657	1,389,122	8,243,798	6,579,100	20,158	1,173,374	653,128	16,669,558
St. Rosa	7,871	---	2,064	---	2,965	---	2,965	2,416	---	628	44,096	60,040	---	---	---	---	60,040
St. Stephen	192,435	---	5,045	---	202,234	---	202,234	91,952	2,151	2,133	29,678	525,628	---	---	---	1,000	526,628
St. Vincent	7,425	---	---	---	106,589	---	106,589	200	---	501	---	114,715	---	---	---	---	114,715
Stacy	279,888	---	10,605	---	279,519	---	279,519	10,483	2,287	14,914	56,626	654,322	---	---	20,000	15,000	689,322
Staples	668,728	192,934	74,033	324,755	1,514,159	---	1,838,914	294,258	42,300	96,033	126,302	3,333,502	2,557,017	32,911	---	804,034	6,727,464
Starbuck	583,208	25,637	24,702	182,400	506,902	---	689,302	63,124	15,915	1,850	122,163	1,525,901	---	15,957	---	43,453	1,585,311
Steen	14,337	4,564	---	---	38,076	---	38,076	14,877	---	961	9,616	82,431	---	---	---	---	82,431
Stephen	107,249	28,046	1,618	199,700	263,593	17,279	480,572	189,833	1,167	8,927	113,176	930,588	230,000	---	140,000	46,942	1,347,530
Stewart	315,605	38,667	14,664	---	177,838	1,677	179,515	72,247	695	11,172	50,283	682,848	---	156,317	131,778	74,084	1,045,027
Stewartville	1,913,901	240,722	21,825	---	944,791	52,130	996,921	314,651	14,902	136,776	278,366	3,918,064	171,000	---	481,230	608,170	5,178,464
Stillwater	13,257,362	882,732	435,128	133,577	1,248,024	68,838	1,450,439	2,787,660	226,852	460,295	531,834	20,032,302	8,240,955	122,533	87,372	3,951,815	32,434,977
Stockton	109,659	19,045	4,952	32,760	159,704	34,690	227,154	2,575	---	9,461	27,234	400,080	---	---	---	---	400,080

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	
Storden	85,486	8,824	986	---	92,115	---	92,115	39,586	---	15,775	8,254	251,026	---	---	---	108,969	359,995
Strandquist	5,106	---	1,743	---	19,060	1,500	20,560	7,926	500	---	658	36,493	---	---	---	---	36,493
Strathcona	2,177	---	12	---	4,274	---	4,274	---	---	---	86	6,549	---	---	---	---	6,549
Sturgeon Lake	121,351	---	7,286	37,824	51,608	---	89,432	23,098	---	1,322	9,930	252,419	---	---	---	---	252,419
Sunburg	31,638	---	10	2,700	37,936	---	40,636	94,241	---	5,518	27,547	199,590	---	---	---	34,350	233,940
Sunfish Lake	361,574	130,984	23,852	---	---	1,100	1,100	3,898	2,064	6,533	---	530,005	350,000	---	---	---	880,005
Swanville	79,110	---	2,565	---	100,164	18,186	118,350	36,570	108	1,928	32,870	271,501	750,412	182,500	---	---	1,204,413
Taconite	109,501	---	950	---	146,217	---	146,217	41,615	10	42,089	7,344	347,726	---	---	---	---	347,726
Tamarack	13,324	---	600	---	567,636	1,482	569,118	11,027	---	746	3,325	598,140	---	---	---	---	598,140
Taopi	3,667	26,872	---	---	10,236	---	10,236	---	---	---	---	40,775	---	---	---	---	40,775
Taunton	27,649	---	1,535	22,000	49,907	---	71,907	624	439	2,997	25,469	130,620	---	---	---	3,000	133,620
Taylors Falls	631,080	14,041	23,568	---	220,044	---	220,044	35,881	4,755	6,644	16,984	952,997	---	---	122,388	13,872	1,089,257
Tenney	10,489	---	---	---	1,200	---	1,200	---	---	4	---	11,693	---	---	---	---	11,693
Tenstrike	22,022	---	---	---	19,539	---	19,539	---	65	---	---	41,626	---	---	---	---	41,626
Thief River Falls	1,687,453	432,672	101,073	32,576	4,431,362	---	4,463,938	1,119,086	44,363	121,175	267,906	8,237,666	---	---	887,585	363,794	9,489,045
Thomson	75,850	1,895	275	---	20,161	---	20,161	---	113	137	1,405	99,836	---	---	1,840	11,011	112,687
Tintah	12,473	---	400	43,608	16,581	---	60,189	24,065	---	11	30,393	127,531	---	---	---	---	127,531
Tonka Bay	963,177	12,356	55,790	---	1,269	3,301	4,570	6,082	7,508	49,641	52,238	1,151,362	---	---	95,993	87,482	1,334,837
Tower	269,085	---	14,881	170,870	184,870	412,846	768,586	487,549	9,263	35,564	85,909	1,670,837	---	5,999	3,804	72,126	1,752,766
Tracy	839,528	99,300	7,397	105,362	1,056,954	---	1,162,316	71,970	8,149	153,912	271,254	2,613,826	1,041,982	14,768	430,128	588,907	4,689,611
Trail	7,585	---	1,500	---	3,611	---	3,611	---	---	6	5,361	18,063	---	---	---	---	18,063
Trimont	177,622	3,288	2,102	---	270,188	---	270,188	82,945	2,247	17,719	41,025	597,136	47,175	17,600	15,048	---	676,959
Trommald	17,748	---	645	---	14,501	---	14,501	---	---	66	---	32,960	---	---	---	---	32,960
Trosky	22,702	---	2,525	---	11,276	---	11,276	25	---	628	1,196	38,352	---	---	---	---	38,352

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	
Truman	199,077	16,974	5,697	---	506,172	3,170	509,342	133,581	6,314	16,849	23,630	911,464	---	---	---	37,939	949,403
Turtle River	16,134	---	3,780	---	1,678	---	1,678	810	---	3,790	---	26,192	---	---	---	---	26,192
Twin Lakes	14,942	---	850	---	31,928	390	32,318	1,084	---	19,856	1,239	70,289	---	4,800	---	---	75,089
Twin Valley	147,398	25,230	3,295	3,007	322,798	---	325,805	42,112	2,375	5,462	47,116	598,793	---	---	10,000	5,000	613,793
Two Harbors	1,307,226	28,266	47,719	328,950	1,687,176	132,750	2,148,876	823,724	18,203	32,324	90,741	4,497,079	272,865	11,935	333,474	474,973	5,590,326
Tyler	195,377	---	5,328	---	462,372	---	462,372	110,386	8,332	15,888	58,501	856,184	---	---	120,000	114,265	1,090,449
Ulen	52,578	17,376	1,760	---	166,360	2,895	169,255	27,760	---	8,630	16,620	293,979	---	---	---	---	293,979
Underwood	64,594	244	3,088	---	99,003	552	99,555	25,028	200	3,266	6,288	202,263	---	---	---	17,525	219,788
Upsala	135,821	---	805	---	76,971	1,587	78,558	84,301	27	12,844	17,371	329,727	---	---	---	---	329,727
Urbank	2,786	---	21	74,346	7,439	---	81,785	376	---	1	2,764	87,733	100,000	1,183	---	---	188,916
Utica	42,550	1,794	3,826	---	38,153	---	38,153	440	---	1,889	5,547	94,199	---	---	---	---	94,199
Vadnais Heights	4,912,532	462,481	438,013	86,891	208,438	374,992	670,321	1,355,053	45,671	381,592	77,244	8,342,907	7,500,000	12,698	152,378	2,240,239	18,248,222
Vergas	102,625	22,572	6,460	3,500	60,743	1,123	65,366	12,312	100	3,889	26,555	239,879	---	---	28,000	76,851	344,730
Vermillion	126,691	---	4,123	---	18,536	---	18,536	---	1,834	3,593	6,990	161,767	---	---	---	---	161,767
Verndale	124,176	---	4,201	370,183	206,793	---	576,976	13,993	33,586	10,739	31,227	794,898	236,195	---	---	12,909	1,044,002
Vernon Center	165,356	10,065	690	31,241	88,605	600	120,446	17,325	3,871	2,234	22,647	342,634	---	---	---	---	342,634
Vesta	100,619	4,507	365	---	100,960	---	100,960	11,055	---	4,338	839	222,683	---	---	---	---	222,683
Victoria	4,578,069	434,811	220,559	---	249,994	174,487	424,481	895,253	18,194	22,197	225,477	6,819,041	3,449,062	42,878	247,043	1,694,731	12,252,755
Viking	12,193	---	---	---	23,095	---	23,095	28,961	---	977	22,627	87,853	---	---	---	---	87,853
Villard	55,435	24,794	1,985	7,664	54,072	---	61,736	9,220	---	1,939	37,593	192,702	---	---	---	3,000	195,702
Vining	9,158	---	1,685	---	18,413	---	18,413	13,542	---	974	1,279	45,051	---	---	---	---	45,051
Virginia	2,499,175	500,166	63,655	332,547	7,287,942	1,407,604	9,028,093	1,365,844	169,946	289,772	136,421	14,053,072	---	71,111	---	468,959	14,593,142
Wabasha	1,199,050	118,299	39,088	504	841,042	37,263	878,809	509,452	34,228	30,161	235,320	3,044,407	---	---	46,935	1,333,847	4,425,189
Wabasso	321,711	22,253	1,430	---	223,316	---	223,316	121,969	1,018	69,123	130,376	891,196	---	171,635	60,700	119,440	1,242,971

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	
Waconia	3,973,245	620,220	444,070	---	2,037,791	588,083	2,625,874	1,575,358	26,325	340,574	82,736	9,688,402	---	---	180,000	1,465,070	11,333,472
Wadena	913,797	239,946	25,688	436,179	2,295,226	---	2,731,405	234,499	44,939	147,726	224,374	4,562,374	800,000	---	382,164	113,285	5,857,823
Wahkon	179,844	7,441	6,112	---	11,283	---	11,283	4,933	167	383	27,114	237,277	---	---	---	---	237,277
Waite Park	7,768,017	1,037,401	61,111	355,033	991,157	---	1,346,190	549,530	84,793	105,372	471,174	11,423,588	8,856,960	295	---	8,500,513	28,781,356
Waldorf	52,870	---	325	65,958	63,807	---	129,765	18,296	---	70	1,634	202,960	---	40,200	---	---	243,160
Walker	1,094,788	63,073	20,738	188,715	294,737	---	483,452	346,805	10,302	71,799	172,202	2,263,159	---	---	248,758	251,363	2,763,280
Walnut Grove	170,148	109,500	1,205	37,759	259,326	4,130	301,215	165,849	3,069	23,236	14,908	789,130	15,650	500	231,910	22,873	1,060,063
Walters	14,542	---	269	---	29,791	---	29,791	13,382	---	338	1,610	59,932	---	---	---	---	59,932
Waltham	17,050	---	1,644	---	42,116	88	42,204	---	---	391	800	62,089	---	---	7,500	45	69,634
Wanamingo	393,463	58,310	17,948	---	262,797	---	262,797	75,724	1,631	8,997	100,392	919,262	740,000	---	---	202,037	1,861,299
Wanda	28,838	381	3,433	---	31,112	---	31,112	7,311	---	2,318	150	73,543	---	---	---	---	73,543
Warba	37,549	---	1,110	---	27,740	2,500	30,240	10,960	---	2,709	5,275	87,843	---	---	---	---	87,843
Warren	289,334	165,628	17,172	---	645,381	---	645,381	113,707	3,182	23,924	150,066	1,408,394	247,200	7,131	---	---	1,662,725
Warroad	855,039	23,574	14,790	142,245	931,621	30,546	1,104,412	656,665	18,440	121,458	181,191	2,975,569	---	17,934	200,000	50,000	3,243,503
Waseca	3,725,312	263,546	131,797	91,676	3,126,992	192,100	3,410,768	294,244	40,415	120,696	134,023	8,120,801	---	4,576	595,209	847,048	9,567,634
Watertown	1,439,702	229,330	96,612	---	175,225	---	175,225	192,914	6,532	46,101	178,723	2,365,139	---	23,000	129,424	381,761	2,899,324
Waterville	707,732	97,196	13,665	---	618,258	20,580	638,838	27,364	16,034	17,969	50,997	1,569,795	---	---	---	288,092	1,857,887
Watkins	399,768	257,984	10,079	148,154	291,725	10,484	450,363	193,649	1,353	32,616	156,457	1,502,269	4,771,000	25,300	---	5,261,298	11,559,867
Watson	48,993	---	1,155	18,868	74,836	---	93,704	3,929	---	5,764	19,949	173,494	---	---	---	---	173,494
Waubun	88,807	---	3,377	---	105,028	6,000	111,028	11,260	---	364	20,638	235,474	---	---	---	9,207	244,681
Waverly	792,867	120,788	16,012	---	108,209	2,354	110,563	18,243	30	3,443	29,234	1,091,180	---	---	---	---	1,091,180
Wayzata	5,299,117	9,400	413,652	---	156,667	---	156,667	658,860	132,929	91,903	154,791	6,917,319	375,899	22,081	392,800	545,550	8,253,649
Welcome	382,293	37,655	5,800	55,237	276,981	1,772	333,990	37,751	605	49,195	135,960	983,249	370,600	---	---	---	1,353,849
Wells	535,652	101,305	8,312	---	1,055,010	31,040	1,086,050	374,136	17,280	70,073	69,114	2,261,922	---	11,782	124,996	---	2,398,700

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	
Wendell	50,907	---	476	---	57,862	---	57,862	62,281	50	1,682	2,724	175,982	---	---	---	---	175,982
West Concord	447,278	27,182	8,169	---	320,157	15,360	335,517	125,367	3,598	18,377	21,593	987,081	---	16,946	---	---	1,004,027
West St. Paul	10,003,736	557,691	515,595	25,000	2,757,699	220,829	3,003,528	681,621	132,957	493,389	155,561	15,544,078	9,427,915	5,774	542,768	1,376,759	26,897,294
West Union	4,633	---	1,000	---	7,091	---	7,091	685	---	298	---	13,707	---	---	---	---	13,707
Westbrook	124,610	813	4,202	---	287,047	9,262	296,309	28,925	3,398	3,024	70,417	531,698	---	1,387	67,000	5,262	605,347
Westport	8,127	---	1,791	---	6,324	---	6,324	7,828	---	636	9	24,715	---	---	---	---	24,715
Whalan	16,767	---	337	---	12,316	---	12,316	---	---	298	3,841	33,559	---	---	---	---	33,559
Wheaton	573,807	---	5,345	---	726,978	---	726,978	72,970	1,700	8,465	1,318,555	2,707,820	---	---	25,000	178,200	2,911,020
White Bear Lake	5,072,622	1,310,671	514,734	56,315	3,465,475	672,169	4,193,959	1,787,115	121,005	636,830	474,053	14,110,989	---	3,325	839,200	2,977,055	17,930,569
Wilder	22,685	---	20	---	18,507	---	18,507	---	---	1,260	346	42,818	---	---	---	---	42,818
Willernie	127,229	---	17,379	---	119,267	---	119,267	10,714	1,467	1,892	6,644	284,592	---	---	---	---	284,592
Williams	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar	5,709,992	1,636,893	447,306	424,284	6,505,621	212,482	7,142,387	919,809	188,957	1,022,763	634,435	17,702,542	---	80,578	292,000	3,572,420	21,647,540
Willow River	50,741	587	2,425	---	65,469	---	65,469	17,610	---	9,498	105,471	251,801	---	---	---	---	251,801
Wilmont	76,862	---	745	10,596	109,728	---	120,324	28,840	433	2,769	12,869	242,842	---	---	---	---	242,842
Wilton	6,873	---	4,220	---	8,274	---	8,274	6,143	---	3,107	4,741	33,358	---	14,000	---	---	47,358
Windom	1,186,491	350,323	45,948	1,488,654	1,567,288	13,534	3,069,476	594,449	22,034	64,348	173,209	5,506,278	1,510,000	---	185,904	518,170	7,720,352
Winger	48,105	15,979	5,935	---	40,174	750	40,924	4,614	---	2,176	9,567	127,300	---	---	---	---	127,300
Winnebago	363,005	93,859	12,890	---	643,613	23,938	667,551	148,532	8,986	37,618	106,124	1,438,565	270,000	130	---	---	1,708,695
Winona	6,168,027	427,672	163,149	312,714	10,375,954	72,786	10,761,454	1,209,218	219,823	102,081	55,978	19,107,402	---	59,150	991,056	764,834	20,922,442
Winsted	1,070,063	23,362	29,519	357,378	739,704	4,154	1,101,236	367,268	16,010	12,037	117,850	2,737,345	---	---	130,037	327,698	3,195,080
Winthrop	465,942	5,576	33,843	---	1,009,759	12,388	1,022,147	262,039	5,226	8,329	47,368	1,850,470	765,000	141,650	21,603	303,205	3,081,928
Winton	42,265	34,599	1,036	---	33,734	---	33,734	5,215	---	---	13,862	130,711	---	---	700	7,000	138,411
Wolf Lake	9,435	---	42	---	23,450	3,057	26,507	54,319	---	413	43,967	134,683	---	2,642	37,200	7,400	181,925

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	
Wolverton	28,848	---	220	---	44,323	---	44,323	33,647	---	154	9,811	117,003	---	---	---	---	117,003
Wood Lake	94,661	744	2,910	88,018	127,962	---	215,980	48,840	450	4,866	11,134	379,585	---	756	---	17,873	398,214
Woodbury	27,044,340	10,372,953	2,499,599	122,070	2,093,272	601,056	2,816,398	2,733,348	450,528	1,538,034	423,966	47,879,166	7,040,130	15,807	909,285	4,694,007	60,538,395
Woodland	291,081	10,739	---	---	---	5,807	5,807	3,375	1,490	1,229	1,842	315,563	---	---	---	50,000	365,563
Woodstock	20,850	---	560	---	37,081	---	37,081	5,776	---	139	585	64,991	---	---	---	---	64,991
Worthington	3,298,987	435,096	206,291	610,687	4,513,546	21,847	5,146,080	950,072	173,672	607,693	1,514,224	12,332,115	2,730,408	14,900	877,264	6,109,327	22,064,014
Wrenshall	69,752	---	1,560	---	64,260	88,000	152,260	44,739	---	1,707	6,046	276,064	---	---	---	106,000	382,064
Wright	18,528	---	2,050	---	14,486	668	15,154	32,355	---	586	1,859	70,532	---	---	---	---	70,532
Wykoff	121,566	7,652	1,459	---	158,714	---	158,714	36,469	1,018	3,664	36,096	366,638	---	---	---	28,286	394,924
Wyoming	3,146,648	321,305	108,661	1,601	604,333	326,350	932,284	215,071	54,354	105,332	84,057	4,967,712	3,971,749	---	---	2,842,048	11,781,509
Zemple	10,754	---	45	---	2,278	---	2,278	---	---	14	---	13,091	---	---	---	---	13,091
Zimmerman	1,238,905	17,632	39,774	61,988	431,700	2,990	496,678	187,372	19,798	67,327	51,169	2,118,655	---	---	1,520,102	333,209	3,971,966
Zumbro Falls	43,426	---	10,658	---	51,733	---	51,733	63,055	991	3,744	---	173,607	---	---	---	40,938	214,545
Zumbrota	1,510,642	86,896	48,309	---	694,869	147,557	842,426	234,617	20,764	42,478	168,168	2,954,300	---	448	---	411,761	3,366,509
<b>State Total</b>	<b>\$2,260,499,718</b>		<b>\$121,587,215</b>		<b>\$882,123,002</b>		<b>\$1,184,021,728</b>		<b>\$43,394,751</b>		<b>\$216,871,349</b>		<b>\$931,495,966</b>		<b>\$228,881,468</b>		<b>\$6,597,701,875</b>
		<b>\$287,270,533</b>		<b>\$221,619,850</b>		<b>\$80,278,876</b>		<b>\$440,553,272</b>		<b>\$97,651,165</b>		<b>\$4,651,849,731</b>		<b>\$30,629,019</b>		<b>\$754,845,691</b>	

\*This table was revised on October 27, 2011, to reflect the amount of borrowing reported by the City of Prior Lake.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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												
Ada	1,598	247,212	484,784	276,644	141,952	317,325	29,315	41,944	1,539,176	208,230	157,155	67,348	1,971,909	---	40,000	43,001	2,054,910
Adams	753	128,198	157,816	59,978	36,049	15,885	100	33,359	431,385	32,619	75,000	21,121	560,125	---	12,000	46,500	618,625
Adrian	1,217	126,137	229,137	209,577	1,912	172,869	130,736	---	870,368	65,796	96,385	169,901	1,202,450	---	8,500	211,915	1,422,865
Afton	2,926	556,077	462,221	210,476	1,620	6,763	17,612	1,143	1,255,912	207,102	80,000	151,642	1,694,656	---	---	325,157	2,019,813
Aitkin	2,069	292,594	637,080	349,023	---	69,764	318,595	245,349	1,912,405	372,447	1,161,457	256,249	3,702,558	---	---	---	3,702,558
Akeley	399	104,232	112,070	58,678	---	48,189	---	750	323,919	---	35,000	14,775	373,694	---	---	254	373,948
Albany	2,246	241,071	722,617	212,779	---	70,023	---	---	1,246,490	796,267	853,144	390,621	3,286,522	---	---	178,914	3,465,436
Albert Lea	18,061	1,458,339	5,303,574	2,164,712	---	2,915,306	478,159	676,220	12,996,310	6,254,947	1,823,342	335,405	21,410,004	---	15,000	687,628	22,112,632
Alberta	125	34,117	3,061	16,367	11,337	---	---	---	64,882	2,465	---	---	67,347	---	---	---	67,347
Albertville	6,218	957,447	990,350	500,593	54,000	210,255	116,253	---	2,828,898	1,169,374	760,000	413,181	5,171,453	---	91,830	264,662	5,527,945
Alden	619	127,144	89,311	59,988	---	34,709	---	4,424	315,576	112,517	62,000	14,599	504,692	---	---	7,842	512,534
Aldrich	40	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Alexandria	12,441	1,716,426	2,886,653	1,444,044	7,932	1,189,386	564,745	781,656	8,590,842	5,042,324	1,560,428	558,749	15,752,343	---	1,817,468	5,544,612	23,114,423
Alpha	120	27,524	31,166	15,824	10,076	3,105	---	13	87,708	---	---	---	87,708	---	4,878	9,070	101,656
Altura	413	91,022	113,173	41,194	2,600	6,481	---	15,134	269,604	9,978	20,000	6,208	305,790	---	---	---	305,790
Alvarado	358	105,111	7,978	20,628	---	7,102	217,638	733	359,190	12,000	---	---	371,190	---	---	---	371,190
Amboy	543	85,938	123,251	65,733	---	2,310	---	2,462	279,694	16,692	---	---	296,386	---	32,350	202,901	531,637
Andover	31,298	1,832,194	4,015,410	1,930,330	85,527	1,925,796	477,648	19,540	10,286,445	3,510,543	3,865,000	2,217,498	19,879,486	---	165,643	2,749,541	22,794,670
Annandale	3,017	310,595	652,576	295,436	---	93,794	---	27,405	1,379,806	477,304	480,000	324,578	2,661,688	---	151,742	938,896	3,752,326
Anoka	17,966	1,366,570	4,572,761	1,413,311	---	1,661,242	462,438	158,388	9,634,710	5,459,170	235,000	765,219	16,094,099	---	250,000	1,535,500	17,879,599
Apple Valley	49,376	3,961,003	9,634,446	3,485,162	6,259	4,692,052	1,567,051	540,887	23,886,860	11,829,581	5,060,000	1,880,399	42,656,840	2,400,000	---	14,701,754	59,758,594
Appleton	2,319	328,000	556,172	348,833	15,471	354,617	26,241	194,979	1,824,313	1,350,971	970,000	183,168	4,328,452	---	---	---	4,328,452
Arco	89	18,898	5,495	18,038	---	---	---	6,604	49,035	1,400	---	---	50,435	---	---	---	50,435
Arden Hills	10,137	1,216,355	1,526,819	282,019	---	673,734	48,322	---	3,747,249	1,658,194	225,000	53,425	5,683,868	---	---	677,121	6,360,989
Argyle	645	115,044	36,451	136,106	---	20,177	34,891	---	342,669	---	7,683	1,142	351,494	---	66,134	3,094	420,722
Arlington	2,066	341,085	586,276	240,736	---	188,283	332,795	5,801	1,694,976	1,285,843	165,700	103,512	3,250,031	---	36,209	384,540	3,670,780
Ashby	467	56,521	215,084	25,942	26	7,990	88,962	171	394,696	88,685	44,056	73,470	600,907	---	---	140	601,047
Askov	363	108,198	34,817	25,343	---	32,462	---	---	200,820	---	---	---	200,820	---	181,202	35,000	417,022
Atwater	1,026	114,469	193,222	120,403	2,405	51,552	---	40,143	522,194	35,426	125,000	64,959	747,579	---	---	---	747,579
Audubon	480	296,380	133,513	11,097	34,766	3,010	117,291	15,706	611,763	124,163	707,020	145,969	1,588,915	---	20,000	14,475	1,623,390
Aurora	1,711	256,358	493,368	460,336	---	147,232	50,834	6,385	1,414,513	328,769	236,728	35,035	2,015,045	---	10,000	247,915	2,272,960
Austin	23,743	1,754,641	5,271,664	3,248,596	---	3,476,923	206,451	103,938	14,062,213	8,724,064	909,203	380,235	24,075,715	655,000	---	419,300	25,150,015
Avoca	115	19,078	9,104	13,501	---	3,981	1,244	4,946	51,854	95,880	11,000	7,813	166,547	---	9,000	---	175,547
Avon	1,342	314,854	407,552	137,748	---	80,911	63,147	---	1,004,212	203,449	464,444	225,425	1,897,530	---	---	239,622	2,137,152
Babbitt	1,590	533,333	523,456	300,847	---	342,956	62,620	1,968	1,765,180	846,934	90,000	91,090	2,793,204	---	---	666,941	3,460,145
Backus	316	91,172	97,903	21,305	4,087	9,010	15,243	10,928	249,648	11,504	---	---	261,152	---	3,062	---	264,214
Badger	444	122,750	58,289	34,182	---	1,495	---	---	216,716	1,000	3,294	12,062	233,072	---	37,372	12,000	282,444
Bagley	1,234	201,395	310,041	218,683	---	39,105	61,036	20,452	850,712	44,490	175,645	99,540	1,170,387	---	31,215	---	1,201,602
Balaton	602	92,100	149,260	82,530	---	145,229	418,741	37,782	925,642	126,891	143,776	136,191	1,332,500	---	---	52,494	1,384,994

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	2,318	1,040,262	474,028	225,150	---	263,564	419,820	220,325	2,643,149	153,315	262,351	124,087	3,182,902	---	94,749	552,546	3,830,197
Barnum	586	180,809	47,840	72,562	5,625	12,912	92,493	5,493	417,734	68,081	15,000	1,886	502,701	---	2,000	17,304	522,005
Barrett	320	136,026	90,458	45,658	47,447	24,080	---	---	343,669	139,079	75,543	18,115	576,406	---	8,500	---	584,906
Barry	16	3,354	1,179	1,655	---	150	---	---	6,338	---	---	---	6,338	---	---	---	6,338
Battle Lake	736	147,342	177,567	94,697	1,043	41,591	48,211	30,637	541,088	203,450	47,296	18,438	810,272	---	70,000	33,700	913,972
Baudette	1,100	194,422	243,008	166,112	---	145,938	195,371	20,000	964,851	267,679	30,000	---	1,262,530	---	---	---	1,262,530
Baxter	7,921	1,363,443	1,925,811	583,939	36,090	508,600	592,660	5,546	5,016,089	5,324,000	5,138,184	1,057,541	16,535,814	---	157,516	1,629,287	18,322,617
Bayport	3,379	592,958	1,007,712	336,641	5,332	356,347	---	2,887	2,301,877	1,748,919	100,000	41,965	4,192,761	---	---	199,360	4,392,121
Beardsley	223	68,965	27,162	18,589	---	1,296	---	---	116,012	130,325	---	---	246,337	---	---	149,993	396,330
Beaver Bay	170	184,918	9,686	29,703	---	---	---	---	224,307	---	13,784	2,552	240,643	---	---	---	240,643
Beaver Creek	290	46,214	81,841	111,972	---	4,468	---	---	244,495	---	22,665	10,100	277,260	---	---	21,802	299,062
Becker	4,289	682,392	988,917	557,431	---	1,027,868	127,199	7,625	3,391,432	3,466,046	1,485,000	1,365,053	9,707,531	3,870,000	199,225	3,403,590	17,180,346
Bejou	83	23,031	1,078	5,984	1,426	1,007	---	---	32,526	---	---	---	32,526	---	---	---	32,526
Belgrade	707	99,570	235,215	120,530	901	14,573	5,555	48,172	524,516	150,000	188,000	123,577	986,093	380,000	---	106,532	1,472,625
Belle Plaine	7,191	661,182	1,434,833	516,414	933	195,617	122,332	---	2,931,311	2,099,612	1,612,665	338,196	6,981,784	---	---	1,007,404	7,989,188
Bellechester	163	20,229	9,937	7,386	15,653	1,113	---	510	54,828	384	6,000	7,320	68,532	---	---	7,500	76,032
Bellingham	162	39,472	15,088	53,194	41,694	429	---	---	149,877	10,461	---	---	160,338	---	6,552	---	166,890
Beltrami	86	22,601	7,995	6,356	4,853	200	---	2,085	44,090	3,960	14,000	700	62,750	---	---	---	62,750
Belview	349	77,925	54,342	96,404	---	6,072	---	---	234,743	11,959	35,000	8,228	289,930	---	11,017	33,235	334,182
Bemidji	13,541	1,530,734	4,639,117	1,955,286	---	1,030,152	173,698	696,824	10,025,811	30,331,987	2,070,000	2,775,894	45,203,692	---	3,178,285	22,950,488	71,332,465
Bena	92	14,544	3,867	8,675	863	1,194	---	6,163	35,306	1,000	---	---	36,306	---	---	---	36,306
Benson	3,316	587,839	874,208	571,243	---	392,794	130,882	202,872	2,759,838	494,697	116,761	40,216	3,411,512	42,846	---	290,885	3,745,243
Bertha	454	144,928	74,080	43,677	---	12,560	281,939	---	557,184	317,372	---	---	874,556	---	---	172,253	1,046,809
Bethel	534	114,104	70,030	40,028	3,538	2,161	---	---	229,861	23,490	20,000	21,975	295,326	---	---	11,224	306,550
Big Falls	254	81,690	22,078	72,873	---	27,992	185,273	3,934	393,840	104,480	---	---	498,320	---	---	38,168	536,488
Big Lake	9,521	657,590	1,874,911	453,794	---	409,606	286,845	---	3,682,746	1,854,091	2,169,635	1,162,498	8,868,970	595,000	2,090	555,168	10,021,228
Bigelow	228	34,378	32,341	25,890	20,807	149	---	33,730	147,295	13,313	---	---	160,608	---	---	13,313	173,921
Bigfork	456	87,346	174,699	69,349	565	15,946	4,860	23,826	376,591	1,609,696	32,674	9,091	2,028,052	---	---	---	2,028,052
Bingham Lake	145	32,107	1,714	32,923	1,520	14,556	---	6,782	89,602	10,741	---	---	100,343	---	12,976	---	113,319
Birchwood	933	88,176	137,450	42,086	13,773	16,831	---	144	298,460	---	---	---	298,460	---	---	---	298,460
Bird Island	1,091	168,105	231,467	125,740	745	65,586	25,046	22,872	639,561	166,958	76,263	15,196	897,978	---	---	291,311	1,189,289
Biscay	106	16,001	727	4,100	---	1,242	---	323	22,393	---	---	---	22,393	---	17,063	---	39,456
Biwabik	866	446,731	389,414	307,108	---	53,527	4,531	---	1,201,311	957,543	101,854	69,380	2,330,088	---	32,926	10,226	2,373,240
Blackduck	718	106,951	214,727	90,754	---	61,621	10,495	4,393	488,941	357,052	76,803	79,394	1,002,190	---	1,105	56,719	1,060,014
Blaine	58,020	4,616,730	9,959,361	3,414,531	---	2,474,877	2,415,469	1,597,296	24,478,264	12,917,581	2,730,000	1,396,425	41,522,270	---	---	2,478,842	44,001,112
Blomkest	168	21,811	23,256	7,942	9,408	10,601	---	---	73,018	10,852	---	---	83,870	---	---	18,066	101,936
Blooming Prairie	1,974	345,639	404,227	221,115	2,759	201,284	7,389	12,537	1,194,950	75,658	268,182	112,285	1,651,075	690,000	34,100	108,393	2,483,568
Bloomington	84,701	6,004,363	24,912,533	9,025,527	---	9,886,852	21,127,837	5,609,205	76,566,317	14,729,819	39,500,000	4,150,685	134,946,821	---	3,078,747	12,285,345	150,310,913
Blue Earth	3,345	368,150	702,256	701,833	68,080	348,902	199,713	307,339	2,696,273	1,672,601	1,005,287	506,929	5,881,090	---	---	310,000	6,191,090

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	198	18,683	12,679	12,944	1,995	6,690	---	3,397	56,388	27,556	6,641	3,079	93,664	---	---	---	93,664
Bock	100	30,455	720	6,432	330	550	---	---	38,487	---	---	---	38,487	---	---	---	38,487
Borup	77	8,744	7,174	6,400	390	1,207	3,040	323	27,278	---	---	---	27,278	---	---	---	27,278
Bovey	718	145,845	151,621	97,280	---	50,815	---	203,145	648,706	1,563,495	555,698	39,542	2,807,441	---	---	289,973	3,097,414
Bowlus	255	25,751	30,097	11,404	---	7,828	---	---	75,080	28,395	2,264	1,575	107,314	---	9,099	---	116,413
Boy River	34	3,142	---	4,070	254	985	---	---	8,451	---	---	---	8,451	---	---	4,000	12,451
Boyd	168	53,754	49,939	13,930	20,466	1,382	---	25,666	165,137	26,469	---	---	191,606	---	---	---	191,606
Braham	1,660	227,277	379,227	231,329	---	1,510	18,015	33,176	890,534	34,990	80,247	57,970	1,063,741	---	---	---	1,063,741
Brainerd	13,956	2,300,382	4,323,401	1,290,966	284,861	1,190,135	1,736,219	1,428,104	12,554,068	11,748,213	1,783,529	682,225	26,768,035	---	193,666	445,369	27,407,070
Brandon	452	175,833	51,349	52,848	4,693	3,000	---	---	287,723	41,605	100,000	70,511	499,839	---	---	50,751	550,590
Breckenridge	3,466	342,206	795,460	595,846	29,429	301,308	227,371	44,904	2,336,524	3,042,752	343,696	108,367	5,831,339	---	---	125,037	5,956,376
Breezy Point	1,823	629,828	670,572	356,339	---	14,707	30,859	13,603	1,715,908	75,241	286,973	229,436	2,307,558	---	---	53,350	2,360,908
Brewster	475	22,946	60,283	42,839	45,111	1,634	793	44,536	218,142	315,116	---	12,601	545,859	---	1,284	169,046	716,189
Bricelyn	319	67,111	93,107	109,863	4,374	1,286	---	---	275,741	42,645	13,503	11,593	343,482	---	25,500	9,033	378,015
Brook Park	143	45,299	27,762	3,604	---	130	---	3,203	79,998	449,156	---	---	529,154	---	---	---	529,154
Brooklyn Center	29,810	3,513,264	8,452,348	1,678,715	---	2,496,890	2,531,062	308,352	18,980,631	2,820,761	4,445,471	1,198,730	27,445,593	---	15,288	3,066,523	30,527,404
Brooklyn Park	75,306	3,478,753	20,054,281	4,682,078	---	6,408,760	9,276,608	---	43,900,480	3,322,391	8,350,854	2,538,067	58,111,792	---	123,557	6,873,851	65,109,200
Brooks	137	18,683	3,434	5,356	7,339	12,447	7,216	---	54,475	---	---	---	54,475	---	---	---	54,475
Brookston	89	6,760	3,500	5,622	---	---	---	442	16,324	---	---	---	16,324	---	---	---	16,324
Brooten	646	87,477	99,545	127,657	---	39,476	---	41,848	396,003	33,137	35,000	14,502	478,642	---	---	---	478,642
Browerville	696	92,510	113,968	146,484	---	52,645	---	1,550	407,157	561,001	105,000	63,080	1,136,238	---	---	542,707	1,678,945
Browns Valley	606	170,555	196,433	69,007	---	114,325	719,315	---	1,269,635	2,933,554	70,000	14,528	4,287,717	---	---	277,545	4,565,262
Brownsdale	691	92,267	72,910	52,665	---	30,408	---	1,066	249,316	436,731	156,000	63,400	905,447	---	---	---	905,447
Brownsville	471	45,590	46,485	42,897	807	39,121	27,406	1,765	204,071	75,964	45,000	59,795	384,830	---	45,184	5,000	435,014
Brownton	802	100,046	270,110	90,263	44,987	41,816	---	1,840	549,062	204,501	114,828	61,371	929,762	3,600	---	47,772	981,134
Bruno	106	11,735	26,407	7,414	2,853	945	---	4,697	54,051	36,007	---	---	90,058	---	---	---	90,058
Buckman	247	16,285	1,575	13,297	20,107	6,450	---	13,884	71,598	15,250	10,000	4,718	101,566	---	---	---	101,566
Buffalo	14,193	962,481	2,578,949	1,139,631	704,105	1,457,379	411,226	478,275	7,732,046	3,253,818	2,079,507	1,201,287	14,266,658	2,475,000	---	1,004,149	17,745,807
Buffalo Lake	719	129,339	169,784	121,354	---	11,330	3,308	29,051	464,166	119,267	45,544	72,234	701,211	---	426,105	32,302	1,159,618
Buhl	1,000	172,332	135,584	239,518	---	119,060	27,440	23,076	717,010	761,341	86,998	45,712	1,611,061	---	74,239	509,195	2,194,495
Burnsville	61,042	4,407,442	17,965,593	3,811,725	216,103	4,410,563	1,011,877	1,391,454	33,214,757	10,407,522	5,033,910	2,240,815	50,897,004	---	595,000	3,675,648	55,167,652
Burtrum	113	6,777	8,319	12,504	202	4,725	---	1,845	34,372	3,159	---	---	37,531	---	---	---	37,531
Butterfield	491	103,072	39,023	89,391	28,675	13,645	---	---	273,806	418,935	5,000	18,003	715,744	---	---	2,650	718,394
Byron	5,045	215,701	515,894	411,515	---	126,850	214,369	2,500	1,486,829	839,491	765,601	437,348	3,529,269	2,459,242	---	511,321	6,499,832
Caledonia	2,883	271,971	787,991	276,912	---	215,162	36,688	43,045	1,631,769	93,937	130,036	46,607	1,902,349	---	21,672	---	1,924,021
Callaway	202	47,306	49,833	46,886	14,237	508,846	3,099	159	670,366	12,750	3,435	461	687,012	---	43,594	46,269	776,875
Calumet	368	180,565	61,284	161,961	43,479	38,831	---	15,636	501,756	81,506	27,208	---	610,470	---	---	42,793	653,263
Cambridge	7,644	1,054,812	1,762,092	1,703,166	---	309,396	898,461	60,498	5,788,425	2,389,178	2,091,428	574,387	10,843,418	---	---	---	10,843,418
Campbell	186	17,938	18,991	19,467	9,252	18,680	---	7,568	91,896	12,220	---	---	104,116	---	---	9,929	114,045

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

Name of City	Population	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	1,779	297,037	318,344	249,194	---	188,963	12,633	110,422	1,176,593	321,466	586,795	69,246	2,154,100	---	23,457	598,220	2,775,777		
Cannon Falls	4,052	606,661	1,112,048	570,495	59,153	785,299	128,630	116,204	3,378,490	2,175,507	1,899,317	340,846	7,794,160	12,500	---	4,178,478	11,985,138		
Canton	317	74,009	31,539	93,588	---	12,236	---	---	211,372	3,323	---	---	214,695	---	---	4,385	219,080		
Carlos	411	99,129	49,524	52,692	---	3,930	---	---	205,275	26,727	40,000	60,550	332,552	---	---	---	332,552		
Carlton	779	156,374	152,995	124,910	7,245	66,581	---	53,165	561,270	573,270	---	3,600	1,138,140	---	---	---	1,138,140		
Carver	3,024	571,929	524,018	244,656	---	260,729	---	5,878	1,607,210	546,512	250,000	188,205	2,591,927	---	---	150,663	2,742,590		
Cass Lake	816	145,845	324,802	147,045	2,587	86,268	263,433	4,999	974,979	40,000	38,709	11,413	1,065,101	---	36,972	12,536	1,114,609		
Cedar Mills	46	14,603	494	3,623	---	---	---	---	18,720	---	---	---	18,720	---	7,343	---	26,063		
Center City	633	53,965	98,575	107,587	---	16,536	---	---	276,663	856,318	11,936	2,203	1,147,120	---	8,185	---	1,155,305		
Centerville	3,881	500,119	1,060,001	359,353	15,683	126,809	19,203	---	2,081,168	3,158,036	305,354	388,205	5,932,763	---	---	968,484	6,901,247		
Ceylon	331	94,056	64,692	77,967	2,666	6,173	---	23,281	268,835	60,697	30,800	60	360,392	---	---	---	360,392		
Champlin	23,934	1,337,394	3,901,336	2,747,407	---	972,647	1,172,875	309,551	10,441,210	2,324,811	1,445,000	524,294	14,735,315	---	15,576	2,397,269	17,148,160		
Chandler	235	68,697	38,974	69,749	---	4,197	43,299	6,538	231,454	---	9,500	1,444	242,398	---	---	4,500	246,898		
Chanhassen	23,629	2,306,122	2,979,570	2,090,027	---	2,601,920	90,354	426,916	10,494,909	11,985,326	2,553,002	993,711	26,026,948	8,387,123	---	813,653	35,227,724		
Chaska	24,177	2,931,312	3,576,040	3,490,207	---	1,359,449	1,907,468	8,700	13,273,176	3,245,835	9,260,000	2,048,942	27,827,953	1,995,000	670,461	5,081,490	35,574,904		
Chatfield	2,586	432,432	679,929	189,964	---	311,779	---	168,171	1,782,275	363,787	332,053	332,118	2,810,233	---	770,509	315,697	3,896,439		
Chickamaw Beach	142	5,818	15,611	7,613	---	150	---	800	29,992	---	---	---	29,992	---	4,000	---	33,992		
Chisago City	4,718	364,377	732,510	280,461	6,303	251,621	69,231	2,644	1,707,147	715,183	402,045	319,629	3,144,004	---	---	537,302	3,681,306		
Chisholm	4,592	682,651	1,810,169	774,408	---	483,293	45,941	326,736	4,123,198	866,104	66,675	62,600	5,118,577	---	910,772	23,546	6,052,895		
Chokio	416	34,710	40,992	83,083	---	3,634	14,796	---	177,215	15,658	10,370	1,257	204,500	---	760	11,627	216,887		
Circle Pines	5,279	366,654	1,081,633	339,522	---	365,911	---	97,398	2,251,118	842,254	395,000	375,489	3,863,861	84,000	---	762,000	4,709,861		
Clara City	1,292	287,350	208,705	206,457	---	104,286	917,907	---	1,724,705	121,575	56,909	39,682	1,942,871	---	81,635	50,257	2,074,763		
Claremont	599	144,086	118,962	67,423	---	21,122	25	---	351,618	20,883	37,211	77,377	487,089	---	---	---	487,089		
Clarissa	604	177,078	66,926	81,328	---	17,488	9,937	3,846	356,603	8,853	14,671	2,979	383,106	---	---	1,104	384,210		
Clarkfield	861	143,722	167,749	201,257	---	54,617	82,533	---	649,878	53,208	85,464	15,911	804,461	5,000	242	---	809,703		
Clarks Grove	692	120,250	26,418	47,350	---	20,391	---	---	214,409	82,364	---	---	296,773	---	---	---	296,773		
Clear Lake	455	95,056	171,990	55,830	---	30,588	---	19,632	373,096	986	64,763	19,972	458,817	---	---	---	458,817		
Clearbrook	537	132,291	111,462	69,267	---	95,023	1,611	---	409,654	28,646	147,224	43,007	628,531	---	---	---	628,531		
Clearwater	1,573	259,726	410,212	169,457	---	61,667	16,042	78,159	995,263	517,089	230,000	86,732	1,829,084	---	34,828	51,473	1,915,385		
Clements	151	29,997	23,685	9,244	7,153	4,321	---	1,963	76,363	39,134	---	---	115,497	---	---	---	115,497		
Cleveland	714	83,915	166,569	95,105	---	---	---	---	345,589	---	13,522	6,280	365,391	---	42,000	15,895	423,286		
Climax	210	34,762	56,041	27,164	146	8,091	23,750	---	149,954	66,982	---	---	216,936	---	---	---	216,936		
Clinton	412	70,311	49,119	92,098	---	5,827	---	17,470	234,825	1,143	21,769	13,249	270,986	---	---	10,293	281,279		
Clitherall	111	15,897	362	4,453	---	483	---	65	21,260	27,075	---	---	48,335	---	---	---	48,335		
Clontarf	158	23,127	5,500	14,106	---	---	---	9,160	51,893	---	---	---	51,893	---	49,446	---	101,339		
Cloquet	11,855	778,323	3,213,304	1,108,575	17,213	1,045,821	266,080	---	6,429,316	1,382,120	98,758	142,682	8,052,876	---	61,000	65,493	8,179,369		
Coates	179	37,340	9,053	4,798	---	2,043	---	---	53,234	---	---	---	53,234	---	---	---	53,234		
Cobden	45	2,927	840	3,638	---	1,902	---	1,780	11,087	1,524	---	---	12,611	---	---	---	12,611		
Cohasset	2,624	454,253	279,812	253,057	---	136,597	---	23,894	1,147,613	693,161	---	---	1,840,774	---	---	509,727	2,350,501		

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	2,760	260,390	488,916	329,644	---	304,206	16,804	3,097	1,403,057	275,413	95,000	72,768	1,846,238	---	---	268,720	2,114,958
Cold Spring	3,825	285,602	906,940	311,934	3,395	137,354	109,395	---	1,754,620	1,406,758	1,521,045	380,941	5,063,364	---	---	79,338	5,142,702
Coleraine	1,832	205,109	272,932	256,711	---	128,106	332,308	286,523	1,481,689	582,311	178,096	163,603	2,405,699	---	5,212	179,965	2,590,876
Cologne	1,408	284,476	192,120	229,630	---	88,889	---	170,058	965,173	995,032	---	325,327	2,285,532	---	70,000	1,381,372	3,736,904
Columbia Heights	18,361	1,598,888	4,714,137	1,661,463	75,536	2,051,721	1,945,784	---	12,047,529	12,390,424	783,974	891,356	26,113,283	---	99,224	2,088,657	28,301,164
Columbus	4,104	625,603	460,489	464,797	14,256	70,107	15,158	28,827	1,679,237	182,112	442,760	439,221	2,743,330	---	---	35,745	2,779,075
Comfrey	354	102,426	92,948	90,478	15,405	36,088	41,189	11,920	390,454	378,507	39,569	22,093	830,623	---	---	10,267	840,890
Comstock	110	16,143	3,640	6,468	1,125	655	---	400	28,431	897	12,527	7,762	49,617	---	---	---	49,617
Conger	137	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Cook	575	114,643	213,207	155,440	---	73,775	280,000	3,732	840,797	1,286	12,000	31,790	885,873	---	7,064	124,386	1,017,323
Coon Rapids	63,162	3,118,169	12,797,291	4,292,891	129,589	3,350,882	6,993,540	2,174,109	32,856,471	5,022,239	2,665,000	441,706	40,985,416	---	154,544	4,849,774	45,989,734
Corcoran	5,842	567,361	1,181,295	983,198	64,651	39,868	---	---	2,836,373	745,569	181,000	67,369	3,830,311	---	---	219,817	4,050,128
Correll	33	10,828	7,528	2,417	---	---	---	3,151	23,924	---	---	---	23,924	---	---	---	23,924
Cosmos	520	88,286	111,999	78,601	37,563	28,269	---	---	344,718	50,163	---	---	394,881	---	---	---	394,881
Cottage Grove	34,502	2,115,173	5,683,192	3,171,939	60,865	1,910,171	326,456	546,143	13,813,939	2,990,009	4,068,900	2,022,250	22,895,098	590,000	---	2,942,924	26,428,022
Cottonwood	1,158	180,295	168,214	231,851	2,674	43,310	437,860	142,398	1,206,602	89,249	430,000	68,079	1,793,930	---	47,650	166,835	2,008,415
Courtland	609	75,647	37,489	65,357	272	4,431	9,966	7,682	200,844	176,032	49,955	16,091	442,922	---	---	76,991	519,913
Cromwell	214	102,455	62,691	21,504	---	40,056	5,379	7,796	239,881	8,160	56,970	9,775	314,786	---	---	---	314,786
Crookston	8,093	923,098	2,379,469	673,080	178,295	1,241,579	184,238	222,632	5,802,391	6,433,537	322,999	187,459	12,746,386	8,091,400	1,808,826	406,664	23,053,276
Crosby	2,315	254,594	868,579	354,109	---	801,370	44,088	153,059	2,475,799	1,191,694	375,926	129,639	4,173,058	---	---	74,985	4,248,043
Crosslake	2,094	759,688	582,419	431,005	32,660	340,233	37,684	4,008	2,187,697	358,788	802,902	237,326	3,586,713	---	---	18,697	3,605,410
Crystal	22,014	2,062,105	5,639,202	1,169,753	---	1,779,262	275,084	746,563	11,671,969	9,247,869	1,118,889	507,246	22,545,973	---	---	953,500	23,499,473
Currie	200	52,876	26,376	50,601	1,944	3,600	---	10,316	145,713	192,217	---	---	337,930	---	10,000	84,490	432,420
Cuyuna	284	36,412	70,823	49,432	---	---	---	500	157,167	---	25,000	5,130	187,297	---	---	13,217	200,514
Cyrus	273	58,413	18,320	46,311	---	2,326	---	---	125,370	8,410	---	---	133,780	---	---	6,489	140,269
Dakota	324	28,602	22,418	61,323	921	21,386	---	858	135,508	13,588	26,036	---	175,132	---	---	631	175,763
Dalton	235	50,229	19,834	28,244	---	17,225	---	2,121	117,653	3,872	---	---	121,525	---	---	2,929	124,454
Danube	471	49,619	100,643	79,705	---	412	---	116,775	347,154	22,034	10,000	6,000	385,188	---	---	---	385,188
Danvers	94	33,074	27,463	26,978	---	---	---	---	87,515	10,791	---	---	98,306	---	---	---	98,306
Darfur	114	44,225	27,903	12,348	---	3,273	---	---	87,749	33,095	---	---	120,844	---	4,000	---	124,844
Darwin	298	59,483	6,552	20,789	25,273	18,725	---	502	131,324	565	---	---	131,889	---	---	---	131,889
Dassel	1,320	234,552	249,557	264,153	6,627	59,531	53,624	---	868,044	386,379	216,944	99,009	1,570,376	---	---	224,400	1,794,776
Dawson	1,379	308,865	339,589	414,037	---	227,080	42,002	118,471	1,450,044	187,673	284,389	107,312	2,029,418	---	---	452,898	2,482,316
Dayton	5,072	870,096	838,511	502,177	54,472	144,615	6,932	---	2,416,803	3,316,788	1,979,000	1,641,300	9,353,891	---	---	13,152	9,367,043
De Graff	122	41,605	333	3,650	---	---	---	10,269	55,857	---	---	---	55,857	---	6,591	---	62,448
Deephaven	3,814	388,888	1,362,159	467,420	---	75,836	---	59,999	2,354,302	385,196	---	---	2,739,498	---	---	---	2,739,498
Deer Creek	314	37,830	42,197	25,048	720	24,580	---	471	130,846	180,299	---	---	311,145	---	---	77	311,222
Deer River	924	142,641	456,243	134,390	---	31,015	11,109	1,000	776,398	312,464	486,706	46,794	1,622,362	---	217,226	---	1,839,588
Deerwood	585	133,624	228,362	108,577	---	59,674	---	16,790	547,027	464,917	35,372	431	1,047,747	---	---	---	1,047,747

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

Name of City	Current Expenditures																
	Popu- lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
				Sanitation	Highways						Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Delano	5,386	588,666	715,550	415,427	---	679,377	509,513	4,809	2,913,342	1,953,086	420,000	441,964	5,728,392	---	81,891	1,112,857	6,923,140
Delavan	171	44,647	39,972	49,480	3,517	6,816	---	---	144,432	208,006	---	---	352,438	---	327,000	---	679,438
Delhi	69	10,873	5,316	5,248	4,237	---	---	---	25,674	1,967	5,210	61	32,912	7,043	4,563	---	44,518
Dellwood	1,144	125,563	201,324	106,110	25,909	---	---	7,710	466,616	---	---	---	466,616	---	---	---	466,616
Denham	33	4,653	1,848	2,326	---	300	---	---	9,127	9,907	---	---	19,034	---	---	---	19,034
Dennison	170	40,228	15,775	15,455	---	226	---	8,946	80,630	---	65,000	46,848	192,478	---	---	---	192,478
Dent	180	55,761	64,204	11,097	446	11,792	---	237	143,537	42,685	41,841	---	228,063	---	10,000	4,822	242,885
Detroit Lakes	8,631	952,722	1,882,247	1,725,346	32,820	1,130,501	545,903	204,590	6,474,129	3,892,581	1,177,606	923,556	12,467,872	---	---	556,611	13,024,483
Dexter	319	53,856	36,213	36,552	---	8,569	---	10,114	145,304	214,137	114,972	27,361	501,774	---	---	---	501,774
Dilworth	3,698	838,199	643,434	558,662	---	115,902	---	4,167	2,160,364	84,517	1,108,711	726,637	4,080,229	---	---	1,835,536	5,915,765
Dodge Center	2,561	380,189	350,502	306,375	4,601	388,541	81,479	128,241	1,639,928	404,047	1,584,660	228,432	3,857,067	---	---	388,804	4,245,871
Donaldson	28	3,224	1,560	4,867	2,907	1,391	---	7,114	21,063	---	1,731	282	23,076	---	---	---	23,076
Donnelly	230	50,138	21,167	15,059	---	10,352	---	---	96,716	22,940	---	21,884	141,540	---	54,696	---	196,236
Doran	39	7,994	2,179	4,874	4,993	1,066	---	1,837	22,943	14,383	---	---	37,326	---	---	---	37,326
Dover	633	50,555	61,217	68,451	---	14,765	---	14,252	209,240	482,800	---	16,683	708,723	---	---	30,849	739,572
Dovray	62	9,004	17,414	5,834	---	1,087	1,067	6,579	40,985	8,622	---	---	49,607	---	5,500	---	55,107
Duluth	85,530	23,223,749	36,718,739	1,872,986	---	5,666,528	10,969,505	11,817,339	90,268,846	37,496,143	12,354,000	5,706,387	145,825,376	2,150,000	1,434,737	28,352,798	177,762,911
Dumont	110	29,754	14,908	34,949	---	163	---	---	79,774	---	---	---	79,774	---	---	---	79,774
Dundas	1,038	253,877	367,226	114,926	---	61,638	158,051	---	955,718	80,432	185,000	58,659	1,279,809	---	260,410	110,066	1,650,285
Dundee	72	29,625	2,159	3,548	---	3,660	---	5,122	44,114	875	---	---	44,989	---	3,000	---	47,989
Dunnell	176	66,262	34,151	27,864	---	537	12,218	2,145	143,177	112,375	---	---	255,552	---	---	---	255,552
Eagan	65,933	7,233,674	13,643,597	3,432,466	---	4,056,184	354,577	121,798	28,842,296	10,690,856	2,665,000	439,436	42,637,588	---	80,767	10,488,532	53,206,887
Eagle Bend	584	103,700	93,512	93,061	---	17,869	110,137	10,379	428,658	171,409	85,000	38,024	723,091	---	---	28,079	751,170
Eagle Lake	2,315	322,741	242,471	131,257	113,469	47,887	250,628	---	1,108,453	913,112	70,790	97,020	2,189,375	---	---	136,620	2,325,995
East Bethel	12,090	1,349,503	1,778,773	882,034	34,803	385,269	---	---	4,430,382	892,901	115,000	161,923	5,600,206	---	---	676,402	6,276,608
East Grand Forks	7,908	877,117	3,313,254	1,213,751	8,839	1,706,580	181,623	555,867	7,857,031	6,120,134	885,000	504,413	15,366,578	---	21,900	2,430,312	17,818,790
East Gull Lake	1,003	193,088	77,513	74,781	---	3,906	---	5,487	354,775	570,606	146,100	117,603	1,189,084	---	395,505	410,000	1,994,589
Easton	183	26,264	43,247	25,142	---	6,867	---	---	101,520	40,581	---	---	142,101	---	---	---	142,101
Echo	233	77,673	72,299	121,349	---	974	---	33,727	306,022	3,772	20,000	13,353	343,147	---	---	---	343,147
Eden Prairie	62,536	5,695,020	16,175,724	5,391,066	150,773	8,651,029	3,457,876	20,326	39,541,814	8,188,289	4,308,577	1,837,970	53,876,650	4,905,000	---	3,200,045	61,981,695
Eden Valley	912	195,575	231,623	177,059	3,707	50,892	65,355	11,193	735,404	814,696	593,116	67,129	2,210,345	13,750	---	34,919	2,259,014
Edgerton	989	167,311	146,123	183,908	---	100,721	---	---	598,063	108,534	---	---	706,597	---	---	---	706,597
Edina	49,491	4,985,293	13,210,240	5,911,758	---	3,688,063	1,910,036	482,446	30,187,836	22,997,065	7,415,000	1,841,342	62,441,243	---	272,075	10,332,673	73,045,991
Effie	95	33,404	580	4,042	---	6,154	221,829	51,363	317,372	93,533	---	---	410,905	---	---	---	410,905
Eitzen	221	43,337	34,945	48,246	3,823	14,501	---	---	144,852	11,785	---	---	156,637	---	---	---	156,637
Elba	197	14,040	27,940	13,056	300	---	---	19,874	75,210	---	21,700	1,500	98,410	---	---	---	98,410
Elbow Lake	1,201	256,223	174,498	119,952	169,221	124,173	182,805	142,504	1,169,376	956,770	799,227	253,210	3,178,583	---	8,500	30,000	3,217,083
Elgin	962	136,100	211,523	168,466	---	19,086	57,286	6,484	598,945	238,918	86,000	32,880	956,743	---	---	4,438	961,181
Elizabeth	167	45,374	23,164	24,198	---	12,040	---	731	105,507	23,982	12,266	4,807	146,562	---	---	---	146,562

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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		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														
Elk River	23,633	2,458,879	5,377,208	1,840,347	135,086	2,666,146	1,702,556	---	14,180,222	5,307,986	3,259,640	1,309,732	24,057,580	---	25,639	1,816,983	25,900,202	
Elko New Market	3,943	694,779	512,048	244,399	---	94,768	---	---	1,545,994	431,285	442,335	222,852	2,642,466	---	---	27	2,642,493	
Elkton	143	19,450	5,732	4,585	576	4,841	---	7,280	42,464	1,605	---	---	44,069	---	---	---	44,069	
Ellendale	651	165,104	99,523	51,599	35,832	8,480	29,891	12,151	402,580	140,624	32,195	14,940	590,339	---	---	2,267	592,606	
Ellsworth	514	126,615	29,519	127,174	---	2,750	---	---	286,058	40,278	---	---	326,336	---	9,049	---	335,385	
Elmdale	101	2,787	4,108	9,869	5,880	5,010	---	175	27,829	---	---	---	27,829	---	---	---	27,829	
Elmore	633	163,285	127,184	123,234	4,646	29,615	---	---	447,964	166,097	10,000	5,480	629,541	---	---	---	629,541	
Elrosa	165	13,953	80,245	6,171	183	13,625	13,098	1,372	128,647	6,735	---	---	135,382	---	---	---	135,382	
Ely	3,464	730,849	1,112,871	1,281,626	---	314,754	272,747	335,370	4,048,217	1,156,343	163,189	125,916	5,493,665	---	236,965	308,896	6,039,526	
Elysian	586	199,191	163,705	161,608	---	38,250	7,939	---	570,693	46,126	908,034	91,103	1,615,956	---	---	20,000	1,635,956	
Emily	931	202,759	130,907	123,685	14,479	36,355	14,183	112,176	634,544	---	98,626	52,078	785,248	---	---	83,000	868,248	
Emmons	405	184,334	17,350	35,961	---	---	---	---	237,645	5,000	9,189	225	252,059	---	6,100	20,779	278,938	
Erhard	128	32,701	4,628	8,708	1,989	3,695	---	4,684	56,405	6,348	16,667	3,075	82,495	---	---	---	82,495	
Erskine	421	112,750	56,899	95,966	---	27,680	19,494	---	312,789	23,201	16,889	2,460	355,339	---	---	9,800	365,139	
Evan	82	4,633	1,880	8,326	---	300	---	2,757	17,896	---	---	---	17,896	---	---	---	17,896	
Evansville	565	52,654	40,568	102,143	1,757	8,504	18,108	---	223,734	34,526	93,736	136,743	488,739	---	---	96,689	585,428	
Eveleth	3,527	482,196	1,321,641	841,733	---	622,982	287,974	577,551	4,134,077	600,254	134,229	42,142	4,910,702	---	46,437	22,027	4,979,166	
Excelsior	2,360	530,860	767,368	194,608	---	386,961	54	71,691	1,951,542	179,141	---	---	2,130,683	---	---	218,995	2,349,678	
Eyota	1,875	186,134	171,994	228,395	600	72,201	21,109	---	680,433	21,885	229,286	49,384	980,988	---	---	248,800	1,229,788	
Fairfax	1,226	227,364	283,130	172,728	78,878	173,703	13,154	---	948,957	156,364	85,000	10,210	1,200,531	---	---	27,479	1,228,010	
Fairmont	10,619	923,523	2,816,119	1,465,207	6,870	1,207,360	352,577	183,804	6,955,460	2,726,544	1,945,759	629,690	12,257,453	---	---	314,889	12,572,342	
Falcon Heights	5,762	486,226	743,437	278,839	---	124,707	---	9,448	1,642,657	684,640	345,000	44,403	2,716,700	---	---	304,800	3,021,500	
Faribault	23,312	1,907,099	5,411,509	2,008,143	---	3,648,477	3,475,748	730,007	17,180,983	7,705,800	4,760,191	974,839	30,621,813	---	---	1,782,285	32,404,098	
Farmington	18,959	2,061,106	4,511,652	1,092,357	---	1,525,303	102,769	78,912	9,372,099	9,246,585	2,796,155	1,681,127	23,095,966	---	---	3,084,628	26,180,594	
Farwell	45	15,633	1,784	5,863	494	2,648	---	11,521	37,943	---	---	---	37,943	---	---	---	37,943	
Federal Dam	93	28,743	2,700	17,219	8,520	50	---	4,225	61,457	4,340	---	---	65,797	---	6,000	2,931	74,728	
Felton	192	11,432	---	14,781	2,844	13,466	---	13,439	55,962	1,377	---	---	57,339	---	---	---	57,339	
Fergus Falls	13,733	1,638,855	3,070,821	2,131,158	74,638	2,104,824	752,896	257,541	10,030,733	4,045,273	2,215,436	704,121	16,995,563	1,540,000	---	2,246,271	20,781,834	
Fertile	848	83,894	133,631	86,052	1,413	40,151	15,129	99,009	459,279	902	20,000	3,150	483,331	---	---	---	483,331	
Fifty Lakes	412	154,015	43,915	107,916	---	---	---	---	305,846	127,110	48,325	22,139	503,420	---	---	---	503,420	
Finlayson	326	62,704	89,198	17,609	---	10,219	---	---	179,730	3,080	30,096	13,177	226,083	---	---	---	226,083	
Fisher	369	73,217	38,525	30,216	11	928	5,650	11,951	160,498	15,171	17,000	7,995	200,664	---	---	---	200,664	
Flensburg	234	13,800	5,965	23,156	17,958	290	---	9,739	70,908	---	---	---	70,908	---	---	---	70,908	
Floodwood	530	99,263	263,591	54,144	---	7,007	100,920	24,964	549,889	80,095	75,441	3,356	708,781	20,292	---	19,560	748,633	
Florence	44	7,682	247	3,933	---	---	---	4,278	16,140	---	---	---	16,140	---	---	---	16,140	
Foley	2,651	359,346	453,071	600,830	---	114,497	12,960	67,664	1,608,368	419,089	278,446	220,405	2,526,308	---	---	40,000	2,566,308	
Forada	194	40,712	162,154	18,854	---	1,407	---	16,952	240,079	224,570	---	---	464,649	---	---	214,201	678,850	
Forest Lake	17,496	1,189,074	4,585,479	1,858,371	101,124	336,765	1,365,228	---	9,436,041	838,485	698,774	191,550	11,164,850	---	---	814,919	11,979,769	
Foreston	510	143,661	37,839	54,058	5,959	2,053	---	---	243,570	469,007	---	---	712,577	---	---	---	712,577	

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Principal Payments		Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
				Sanitation	Highways												
Fort Ripley	69	6,933	724	5,787	---	1,270	---	2,950	17,664	---	---	---	17,664	---	---	1,240	18,904
Fosston	1,489	117,046	265,046	127,604	95,374	359,999	147,980	62,557	1,175,606	534,999	315,921	250,813	2,277,339	---	---	1,128,490	3,405,829
Fountain	374	44,163	33,543	87,692	1,047	3,488	15,347	11,870	197,150	2,120	---	---	199,270	6,021	60,846	7,238	273,375
Foxhome	96	11,895	5,075	12,286	20	1,390	---	5,576	36,242	1,408	---	---	37,650	---	---	---	37,650
Franklin	479	118,434	125,648	50,022	23,504	15,854	---	---	333,462	44,004	45,000	73,277	495,743	---	---	---	495,743
Frazee	1,351	213,903	298,264	88,731	84,167	41,873	401,872	2,737	1,131,547	401,213	163,000	110,072	1,805,832	---	---	14,766	1,820,598
Freeborn	273	85,321	53,322	16,864	---	---	---	16,137	171,644	57,840	115,266	8,579	353,329	---	---	47,124	400,453
Freeport	528	172,323	104,931	157,268	72	9,043	64,508	---	508,145	104,951	204,000	150,774	967,870	---	---	386,632	1,354,502
Fridley	26,347	2,473,607	6,781,752	3,394,789	422,777	1,491,898	3,818,610	---	18,383,433	2,782,658	2,215,000	368,301	23,749,392	---	---	2,000,421	25,749,813
Frost	214	43,068	36,064	58,809	3,786	42,612	---	---	184,339	21,454	10,000	12,883	228,676	---	---	---	228,676
Fulda	1,251	143,249	300,421	249,906	---	59,388	25,921	14,423	793,308	173,964	155,000	67,770	1,190,042	---	---	179,330	1,369,372
Funkley	6	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garfield	306	39,280	88,845	17,970	1,308	4,062	---	13,373	164,838	91,624	---	---	256,462	---	---	---	256,462
Garrison	227	74,610	194,259	225,455	---	29,385	---	16,510	540,219	69,670	---	11,078	620,967	---	---	1,588	622,555
Garvin	137	37,784	15,427	15,498	---	8,075	7,652	---	84,436	1,277	---	---	85,713	---	---	7,111	92,824
Gary	188	34,036	34,600	5,833	---	2,829	---	10,269	87,567	55,284	---	---	142,851	---	---	---	142,851
Gaylord	2,230	349,947	509,526	211,505	---	309,063	477,747	6,751	1,864,539	479,092	589,000	432,653	3,365,284	---	---	---	3,365,284
Gem Lake	387	130,209	110,608	43,126	---	---	19,344	4,245	307,532	141,705	89,156	62,238	600,631	---	125,000	27,098	752,729
Geneva	450	109,440	21,098	11,406	---	17,363	---	18,413	177,720	10,000	---	---	187,720	---	---	7,500	195,220
Genola	63	8,907	830	5,492	8,201	---	---	6,421	29,851	---	---	---	29,851	---	---	---	29,851
Georgetown	117	29,665	38,246	6,047	4,109	5,789	996	---	84,852	10,726	---	---	95,578	---	---	---	95,578
Ghent	355	54,356	24,493	39,903	---	3,609	1,963	---	124,324	29,350	44,238	33,604	231,516	---	---	70,002	301,518
Gibbon	757	73,228	196,145	125,349	54,078	78,168	5,889	14,041	546,898	25,156	90,000	38,580	700,634	---	---	25,000	725,634
Gilbert	1,758	357,195	652,301	433,835	197,832	238,574	12,915	194,814	2,087,466	467,658	60,000	37,115	2,652,239	---	---	---	2,652,239
Gilman	228	58,533	4,906	11,223	---	16,965	---	29,346	120,973	6,961	---	---	127,934	---	---	---	127,934
Glencoe	5,743	845,299	1,277,914	520,999	---	359,737	9,393	368,628	3,381,970	326,223	700,000	349,051	4,757,244	---	428,359	199,448	5,385,051
Glenville	653	72,430	53,317	63,252	---	57,816	---	---	246,815	72,100	15,000	16,571	350,486	---	---	72,581	423,067
Glenwood	2,606	334,033	608,595	290,477	---	332,019	119,240	97,649	1,782,013	379,908	75,000	13,148	2,250,069	---	---	321,984	2,572,053
Glyndon	1,182	151,324	270,692	192,711	106,653	24,669	128,816	45,641	920,506	220,063	326,453	---	1,467,022	---	---	---	1,467,022
Golden Valley	20,312	3,480,614	5,824,971	2,141,998	---	1,886,371	185,131	223,209	13,742,294	8,757,380	7,085,000	3,520,776	33,105,450	---	---	6,023,970	39,129,420
Goodnick	269	66,783	66,727	48,079	---	11,318	41,738	---	234,645	6,024	---	---	240,669	---	---	---	240,669
Good Thunder	568	112,716	155,841	71,472	---	40,134	---	---	380,163	14,490	75,000	31,878	501,531	---	---	---	501,531
Goodhue	925	63,801	188,115	119,296	---	4,716	119,624	---	495,552	61,331	100,000	35,177	692,060	---	---	332,874	1,024,934
Goodridge	123	37,299	4,373	5,618	---	1,244	3,281	---	51,815	---	8,000	1,100	60,915	---	---	582	61,497
Goodview	3,662	386,524	592,711	346,587	---	31,898	---	3,882	1,361,602	4,425,101	250,000	153,513	6,190,216	400,000	---	76,711	6,666,927
Graceville	568	48,100	134,940	74,645	---	28,618	---	24,303	310,606	82,079	94,000	100,377	587,062	---	9,700	78,700	675,462
Granada	279	37,177	20,467	19,537	---	2,317	288	---	79,786	52,094	---	---	131,880	---	---	---	131,880
Grand Marais	1,426	326,254	228,857	159,988	---	963,133	27,505	---	1,705,737	816,463	159,000	269,247	2,950,447	---	57,345	245,076	3,252,868
Grand Meadow	910	104,292	244,135	74,350	2,420	97,846	251,746	---	774,789	43,557	170,929	128,209	1,117,484	---	---	33,598	1,151,082

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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		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														
Grand Rapids	10,576	1,686,578	2,783,986	2,060,388	---	1,745,838	116,913	1,569,093	9,962,796	8,592,228	2,930,000	1,051,719	22,536,743	---	22,781	3,060,329	25,619,853	
Granite Falls	2,947	376,150	606,267	380,148	8,420	203,355	286,841	242,236	2,103,417	2,460,141	451,000	191,484	5,206,042	---	213,275	332,003	5,751,320	
Grant	4,219	266,982	373,669	319,501	49,462	---	---	10,804	1,020,418	91,985	56,494	7,567	1,176,464	---	---	---	1,176,464	
Grasston	155	31,305	7,722	8,397	3,098	323	---	2,146	52,991	---	---	---	52,991	---	---	8,300	61,291	
Green Isle	502	139,977	88,217	67,134	---	20,591	10,513	---	326,432	155,792	427,116	154,725	1,064,065	---	---	29,785	1,093,850	
Greenbush	706	101,541	157,981	115,641	---	152,391	55,315	4,573	587,442	147,395	36,330	12,028	783,195	---	---	62,591	845,786	
Greenfield	2,940	450,787	251,293	327,616	29,458	2,828	---	---	1,061,982	139,315	570,000	233,888	2,005,185	---	36,672	---	2,041,857	
Greenwald	185	13,567	5,010	26,488	---	3,000	---	---	48,065	40,454	16,907	---	105,426	---	---	15,000	120,426	
Greenwood	806	202,464	331,314	64,299	26,937	494	---	---	625,508	62,030	---	---	687,538	---	---	75,000	762,538	
Grey Eagle	329	53,339	41,290	34,501	---	14,390	---	4,384	147,904	241,642	29,004	30,754	449,304	---	31,352	46,630	527,286	
Grove City	604	89,677	146,132	80,479	2,454	21,392	---	---	340,134	13,033	6,419	2,678	362,264	---	---	11,000	373,264	
Grygla	230	118,442	68,724	20,615	24,777	51,936	---	1,046	285,540	5,500	18,000	11,590	320,630	---	---	5,898	326,528	
Gully	91	13,203	988	9,943	---	2,326	---	3,814	30,274	892	---	---	31,166	---	---	---	31,166	
Hackensack	305	47,311	59,644	90,504	---	21,934	19,526	871	239,790	12,183	19,000	7,535	278,508	---	---	5,500	284,008	
Hadley	62	12,844	---	9,728	---	407	---	4,240	27,219	167,170	2,366	---	196,755	---	---	2,000	198,755	
Hallock	1,094	255,520	69,842	109,932	---	83,700	8,297	142,494	669,785	99,290	200,299	195,330	1,164,704	---	71,077	---	1,235,781	
Halma	58	3,562	1,392	5,055	4,699	5,259	---	3,124	23,091	---	---	---	23,091	---	---	---	23,091	
Halstad	569	32,226	177,189	131,596	---	10,289	6,000	18,247	375,547	80,794	50,000	14,800	521,141	---	123,000	---	644,141	
Ham Lake	15,324	1,060,084	1,636,554	1,383,936	35,726	382,670	48,524	3,948	4,551,442	3,334,991	284,768	16,845	8,188,046	---	---	1,177,939	9,365,985	
Hamburg	553	187,859	112,025	51,259	2,427	62,057	---	---	415,627	27,461	72,400	19,757	535,245	---	25,000	20,219	580,464	
Hammond	223	22,599	3,507	13,430	---	8,541	---	---	48,077	---	---	---	48,077	---	---	---	48,077	
Hampton	777	331,144	16,471	35,926	1,393	6,459	---	7,698	399,091	1,501,690	50,000	21,445	1,972,226	---	---	154,448	2,126,674	
Hancock	704	115,417	107,999	93,611	72,243	26,399	---	---	415,669	55,754	19,051	15,593	506,067	---	35,855	23,663	565,585	
Hanley Falls	293	50,726	37,089	49,893	---	12,126	---	16,619	166,453	34,774	41,779	28,892	271,898	---	---	---	271,898	
Hanover	2,727	566,645	271,432	165,702	---	27,281	29,428	---	1,060,488	243,112	615,600	151,872	2,071,072	---	---	798,512	2,869,584	
Hanska	396	41,082	14,963	75,012	---	71,672	14,118	27,734	244,581	19,288	69,070	45,940	378,879	---	28,700	88,229	495,808	
Harding	110	7,997	---	3,202	---	579	---	1,295	13,073	6,000	---	---	19,073	---	---	---	19,073	
Hardwick	200	34,016	27,872	14,685	---	7,372	---	10,000	93,945	18,495	---	---	112,440	---	---	---	112,440	
Harmony	1,103	107,538	292,616	135,187	---	281,339	241,920	28,789	1,087,389	7,518	232,279	4,998	1,332,184	---	5,256	404,314	1,741,754	
Harris	1,253	96,876	77,841	67,857	---	8,123	37	1,500	252,234	6,353	36,000	22,010	316,597	---	---	---	316,597	
Hartland	258	47,740	29,086	50,745	---	6,364	---	---	133,935	11,966	27,723	3,138	176,762	---	---	---	176,762	
Hastings	22,491	1,767,798	6,940,188	2,027,247	---	2,232,625	610,903	115,836	13,694,597	2,954,645	4,150,000	1,195,773	21,995,015	---	75,001	1,744,816	23,814,832	
Hatfield	40	9,139	2,176	4,183	54	525	---	---	16,077	7,188	---	---	23,265	5,500	90	---	28,855	
Hawley	1,917	246,438	397,017	188,186	204,295	89,813	57,859	66,791	1,250,399	979,281	610,000	226,865	3,066,545	21,294	---	224,696	3,312,535	
Hayfield	1,330	177,821	189,582	197,025	4,170	53,884	81,031	---	703,513	172,733	252,825	155,949	1,285,020	---	---	---	1,285,020	
Hayward	229	65,167	30,279	13,270	---	7,864	---	31,786	148,366	7,444	28,878	9,127	193,815	---	---	---	193,815	
Hazel Run	52	5,477	7,278	7,605	---	1,050	---	24	21,434	138	---	---	21,572	---	3,000	2,752	27,324	
Hector	1,122	136,873	226,396	185,369	---	98,727	73,246	128,978	849,589	251,116	350,945	174,135	1,625,785	---	---	286,968	1,912,753	
Heidelberg	106	7,044	3,719	4,232	1,172	---	---	515	16,682	---	---	---	16,682	---	---	---	16,682	

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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												
Henderson	925	134,138	225,566	101,709	---	51,633	14,620	---	527,666	366,088	492,393	226,616	1,612,763	---	19,190	69,336	1,701,289
Hendricks	678	105,645	118,108	184,725	---	39,290	21,017	12,876	481,661	126,937	6,647	16,131	631,376	---	---	63,574	694,950
Hendrum	288	102,182	134,827	62,848	---	17,571	14,700	16,216	348,344	294,642	11,010	33,062	687,058	---	162	82,891	770,111
Henning	792	160,139	167,893	98,203	1,173	16,885	21,389	12,555	478,237	154,861	7,517	1,893	642,508	---	---	31,345	673,853
Henriette	99	29,661	---	9,043	2,811	---	---	---	41,515	---	---	---	41,515	---	---	---	41,515
Herman	406	83,678	68,260	151,059	---	2,232	---	44,055	349,284	122,752	44,409	48,479	564,924	---	40,000	182,103	787,027
Hermantown	9,526	866,409	2,226,749	554,986	---	297,837	55,792	1,996	4,003,769	685,646	1,136,343	1,122,536	6,948,294	33,141	---	2,474,176	9,455,611
Heron Lake	744	156,728	196,662	66,067	---	21,468	---	611	441,536	104,359	20,000	46,624	612,519	---	60,000	105,541	778,060
Hewitt	259	56,713	16,867	36,116	---	9,441	---	---	119,137	12,351	20,500	---	151,988	41,667	---	---	193,655
Hibbing	16,106	1,801,068	6,085,436	2,734,265	---	2,620,400	498,482	2,192,863	15,932,514	2,556,293	892,720	271,722	19,653,249	---	46,238	789,983	20,489,470
Hill City	447	89,647	177,475	42,951	---	38,802	5,099	41,962	395,936	30,241	25,000	52,969	504,146	---	---	82,722	586,868
Hillman	22	6,370	---	1,855	2,348	831	---	1,228	12,632	---	---	---	12,632	---	---	---	12,632
Hills	536	71,749	54,067	45,514	---	45,551	5,014	---	221,895	254,340	---	---	476,235	---	---	---	476,235
Hilltop	792	262,085	262,432	127,872	12,769	6,351	5,408	---	676,917	27,131	35,000	5,648	744,696	---	40,000	35,000	819,696
Hinckley	1,419	433,150	246,500	217,355	---	68,818	16,458	---	982,281	309,600	200,563	---	1,492,444	---	---	42,240	1,534,684
Hitterdal	216	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hoffman	626	61,189	85,492	54,851	---	43,178	158,828	---	403,538	1,245,871	257,363	57,390	1,964,162	---	---	416,725	2,380,887
Hokah	539	174,853	113,187	80,207	---	77,979	---	---	446,226	410,683	30,000	96,363	983,272	---	342,753	5,000	1,331,025
Holdingford	779	151,979	88,476	79,521	---	19,867	---	---	339,843	134,875	200,000	49,457	724,175	---	1,800	73,026	799,001
Holland	194	21,005	16,602	44,240	---	5,185	---	14,363	101,395	274	---	---	101,669	---	9,000	2,099	112,768
Hollandale	266	61,756	14,170	15,079	---	2,235	---	34,242	127,482	25,130	---	---	152,612	---	45,500	---	198,112
Holloway	99	77,612	3,616	20,072	---	---	---	---	101,300	---	---	---	101,300	---	---	---	101,300
Holt	92	2,022	1,763	2,757	6,307	1,927	---	858	15,634	349	---	---	15,983	---	---	---	15,983
Hopkins	17,290	1,587,684	5,888,481	2,139,351	---	1,278,108	1,586,083	273,760	12,753,467	1,556,121	1,805,000	1,037,372	17,151,960	---	---	943,875	18,095,835
Houston	979	125,442	348,477	159,174	4,580	180,747	49,665	7,027	875,112	30,366	204,391	50,461	1,160,330	163,432	---	---	1,323,762
Howard Lake	2,021	303,928	448,112	156,381	106,733	65,882	62,376	98,222	1,241,634	324,595	185,000	201,561	1,952,790	---	669,901	413,425	3,036,116
Hoyt Lakes	1,844	651,800	686,928	570,440	---	660,889	49,031	997	2,620,085	619,734	277,690	78,667	3,596,176	---	---	269,362	3,865,538
Hugo	13,140	957,589	1,324,597	1,531,716	---	182,051	175,409	61,933	4,233,295	2,163,418	785,000	637,724	7,819,437	---	4,078	1,369,736	9,193,251
Humboldt	44	2,778	600	3,752	3,151	430	---	1,198	11,909	---	---	---	11,909	---	---	---	11,909
Hutchinson	14,073	2,028,821	3,722,815	2,466,984	---	2,281,405	680,357	528,114	11,708,496	5,489,548	2,830,000	665,048	20,693,092	---	11,700	980,384	21,685,176
Ihlen	84	14,425	5,527	4,811	1,629	3,060	---	---	29,452	---	---	---	29,452	---	---	---	29,452
Independence	3,739	526,759	1,217,207	329,919	44,853	13,300	---	---	2,132,038	245,969	305,000	72,668	2,755,675	---	---	---	2,755,675
International Falls	6,139	757,657	2,719,040	1,455,287	8,881	606,979	300,610	1,361,978	7,210,432	3,935,513	---	---	11,145,945	---	---	450,262	11,596,207
Inver Grove Heights	34,461	2,626,914	7,622,650	3,307,482	---	4,976,319	---	---	18,533,365	18,716,817	4,121,035	1,581,586	42,952,803	---	---	9,049,622	52,002,425
Iona	142	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Iron Junction	80	38,716	2,020	2,570	---	---	---	---	43,306	11,177	---	---	54,483	---	---	---	54,483
Ironton	535	117,445	143,019	149,341	280	6,300	100	86,872	503,357	25,925	56,139	---	585,421	---	---	2,809	588,230
Isanti	5,569	522,240	1,229,204	455,821	5,753	182,199	454,759	---	2,849,976	561,895	980,000	281,825	4,673,696	---	---	516,422	5,190,118
Isle	830	82,184	328,246	155,221	---	16,888	5,928	85,868	674,335	141,517	40,879	17,321	874,052	---	---	202,402	1,076,454

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

Name of City	Current Expenditures													Total Capital Outlay	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	Principal Payments	Interest Payments	Total Expenditures	Enterprise Funds		Governmental Funds						
				Sanitation	Highways																
Ivanhoe	596	79,877	153,238	133,893	---	117,719	106,014	18,076	608,817	38,124	---	---	646,941	---	---	94,077	741,018				
Jackson	3,413	677,444	741,564	494,827	216,028	173,348	380,899	5,162	2,689,272	1,680,949	95,000	37,903	4,503,124	---	134,121	189,286	4,826,531				
Janesville	2,213	334,378	438,879	224,523	---	41,249	64,581	21,676	1,125,286	250,039	2,322,026	458,381	4,155,732	---	---	131,453	4,287,185				
Jasper	565	145,373	142,127	41,587	4,672	7,328	5,737	40,920	387,744	143,989	35,000	16,150	582,883	---	---	13,800	596,683				
Jeffers	337	85,448	38,744	108,945	17,169	600	---	---	250,906	2,767	---	---	253,673	---	---	---	253,673				
Jenkins	370	64,886	65,290	24,190	304	40,317	4,592	25,628	225,207	6,465	5,730	2,302	239,704	---	---	10,881	250,585				
Johnson	27	4,939	533	5,286	---	---	---	1,536	12,294	---	---	---	12,294	---	---	---	12,294				
Jordan	5,402	693,007	1,220,070	464,745	---	161,118	44,389	130,594	2,713,923	3,150,105	3,793,999	496,965	10,154,992	---	783,024	855,451	11,793,467				
Kandiyohi	513	87,392	53,432	38,524	---	7,794	---	---	187,142	2,969	39,000	11,695	240,806	---	---	---	240,806				
Karlstad	700	176,987	49,110	105,495	2,766	29,033	50,243	38,413	452,047	14,000	339,383	53,841	859,271	---	---	---	859,271				
Kasota	693	91,625	89,610	59,303	---	18,385	---	---	258,923	77,438	---	---	336,361	---	62,620	---	398,981				
Kasson	5,553	378,656	982,676	281,570	4,365	577,848	2,294,975	41,878	4,561,968	889,449	235,000	280,211	5,966,628	---	---	474,253	6,440,881				
Keewatin	1,156	133,183	344,684	421,254	---	90,409	354,761	---	1,344,291	508,600	---	---	1,852,891	---	45,774	---	1,898,665				
Kelliher	312	136,666	36,363	28,968	---	12,285	120,050	---	334,332	26,717	18,000	8,898	387,947	---	17,000	---	404,947				
Kellogg	460	107,027	101,392	29,017	---	27,175	---	---	264,611	568,980	---	---	833,591	---	---	26,780	860,371				
Kennedy	204	62,322	48,084	60,397	1,286	39,517	106,254	11,084	328,944	18,952	18,729	723	367,348	---	---	---	367,348				
Kenneth	51	16,954	3,612	2,677	---	980	---	---	24,223	3,703	---	---	27,926	---	---	---	27,926				
Kensington	285	28,846	40,437	61,306	1,628	17,177	3,312	3,944	156,650	3,125	---	---	159,775	---	---	---	159,775				
Kent	107	9,897	2,744	17,003	---	3,514	---	2,217	35,375	---	---	---	35,375	---	45,815	---	81,190				
Kenyon	1,736	314,942	375,386	225,054	34,704	197,636	27,387	---	1,175,109	110,308	160,000	48,589	1,494,006	---	---	128,139	1,622,145				
Kerkhoven	719	126,979	119,237	130,881	---	66,333	2,881	---	446,311	17,624	63,142	40,209	567,286	---	---	---	567,286				
Kerrick	65	7,221	19,505	5,389	---	890	---	6,260	39,265	46,500	---	---	85,765	---	---	748	86,513				
Kettle River	172	65,128	46,500	20,774	---	10,092	---	18,481	160,975	7,576	12,100	27,519	208,170	---	---	---	208,170				
Kiester	478	85,606	65,067	76,822	9,826	8,325	26,635	---	272,281	19,236	60,000	36,185	387,702	---	---	15,000	402,702				
Kilkenny	158	40,257	75,315	6,433	---	5,335	---	---	127,340	100,999	---	---	228,339	---	---	6,000	234,339				
Kimball	707	172,476	323,274	164,850	---	12,359	29,952	---	702,911	173,564	50,044	95,015	1,021,534	---	---	12,634	1,034,168				
Kinbrae	15	1,360	155	1,942	452	---	---	---	3,909	---	---	---	3,909	---	---	---	3,909				
Kingston	147	6,337	3,962	4,619	1,372	4,670	---	1,543	22,503	---	---	---	22,503	---	---	---	22,503				
Kinney	169	89,776	51,251	115,284	3,726	1,327	---	7,091	268,455	28,006	---	---	296,461	4,646	---	323,637	624,744				
La Crescent	5,109	349,870	852,308	1,183,728	---	386,738	---	238,541	3,011,185	339,825	2,640,000	80,598	6,071,608	---	100,000	207,065	6,378,673				
La Prairie	723	114,323	18,804	22,137	---	8,628	1,332	101,603	266,827	301,382	---	---	568,209	---	---	---	568,209				
La Salle	86	20,552	19,043	7,548	1,855	4,098	---	---	53,096	5,382	---	---	58,478	---	---	---	58,478				
Lafayette	485	82,156	63,830	47,985	---	28,755	---	3,803	226,529	207,888	---	817	435,234	---	---	---	435,234				
Lake Benton	655	109,018	110,330	140,338	---	37,555	36,458	39,458	473,157	179,339	59,746	15,594	727,836	---	31,816	12,853	772,505				
Lake Bronson	227	104,263	41,204	10,881	1,055	10,111	25,208	6,071	198,793	5,631	---	---	204,424	---	5,000	8,941	218,365				
Lake City	5,250	1,043,079	1,820,289	437,656	---	625,847	412,652	38,535	4,378,058	679,677	392,044	122,395	5,572,174	---	---	---	5,572,174				
Lake Crystal	2,602	443,378	564,742	393,589	165,587	164,534	---	206,701	1,938,531	325,660	1,393,320	205,532	3,863,043	---	---	500,000	4,363,043				
Lake Elmo	8,326	929,960	988,082	449,330	10,373	180,965	---	---	2,558,710	998,031	361,000	274,231	4,191,972	525,000	160,000	1,466,041	6,343,013				
Lake Henry	78	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---				

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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		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														
Lake Lillian	221	41,124	51,176	37,803	---	18,248	---	3,512	151,863	34,929	---	---	186,792	---	---	---	186,792	
Lake Park	814	108,411	159,281	75,051	4,193	34,962	12,089	7,038	401,025	82,724	---	---	483,749	---	---	5,000	488,749	
Lake Shore	1,030	248,735	253,457	133,600	---	5,464	---	2,186	643,442	127,315	---	---	770,757	---	---	64,484	835,241	
Lake St. Croix Beach	1,174	232,012	129,421	59,225	54,838	26,178	33,731	---	535,405	22,022	22,000	13,629	593,056	---	---	188,801	781,857	
Lake Wilson	244	29,293	31,047	46,788	458	2,905	32,051	2,855	145,397	301,493	50,779	40,118	537,787	---	28,432	238,749	804,968	
Lakefield	1,657	186,896	272,455	233,443	---	103,004	32,831	---	828,629	713,111	135,000	98,150	1,774,890	---	246,826	385,998	2,407,714	
Lakeland	1,896	267,161	272,249	448,305	29,281	34,372	270	25,263	1,076,901	525,355	145,000	106,114	1,853,370	---	---	90,115	1,943,485	
Lakeland Shores	364	46,503	43,997	21,921	6,285	1,000	---	4,683	124,389	---	---	---	124,389	---	---	1,000	125,389	
Lakeville	55,772	2,896,270	9,764,309	3,906,485	62,290	3,248,169	316,622	280,031	20,474,176	7,140,715	6,436,971	4,283,746	38,335,608	---	20,484	4,366,243	42,722,335	
Lamberton	787	123,115	338,247	108,383	615	128,617	8,526	25,866	733,369	443,371	101,530	78,246	1,356,516	---	10,016	126,945	1,493,477	
Lancaster	320	74,948	38,086	24,539	---	15,155	576	---	153,304	500	6,624	221	160,649	---	---	14,408	175,057	
Landfall	673	168,910	132,788	110,539	3,737	63,895	106,358	50,324	636,551	2,773	22,936	---	662,260	---	---	100,000	762,260	
Lanesboro	716	209,401	229,189	144,846	---	246,853	---	---	830,289	215,684	83,000	52,641	1,181,614	---	16,136	154,209	1,351,959	
Laporte	139	33,986	2,584	7,380	---	---	---	---	43,950	---	---	---	43,950	---	---	---	43,950	
Lastrup	86	15,253	2,288	6,146	7,354	12,813	---	---	43,854	---	---	---	43,854	---	---	---	43,854	
Lauderdale	2,310	221,049	629,640	105,067	32,079	92,198	---	---	1,080,033	20,244	640,000	77,629	1,817,906	---	---	291,329	2,109,235	
Le Center	2,389	286,445	416,487	365,992	---	36,455	123,276	---	1,228,655	54,678	477,903	275,526	2,036,762	---	---	41,618	2,078,380	
Le Sueur	4,332	338,240	976,173	491,470	---	773,347	313,018	328,269	3,220,517	510,964	3,476,930	791,467	7,999,878	---	---	1,409,195	9,409,073	
Lengby	66	19,335	2,655	4,200	5,479	10,044	---	4,577	46,290	11,434	---	---	57,724	---	---	---	57,724	
Leonard	24	1,266	199	5,596	750	1,607	---	3,906	13,324	---	---	---	13,324	---	---	---	13,324	
Leonidas	49	44,946	7,504	19,585	1,859	24,342	---	---	98,236	1,628	---	---	99,864	---	---	---	99,864	
Leroy	887	100,510	107,066	125,330	---	83,408	59,502	12,445	488,261	98,412	157,048	52,394	796,115	---	---	38,860	834,975	
Lester Prairie	1,761	171,678	330,520	167,412	74,510	104,803	24,664	3,306	876,893	176,869	25,000	1,500	1,080,262	---	---	---	1,080,262	
Lewiston	1,481	162,555	338,884	176,137	---	105,070	9,944	---	792,590	1,185,343	129,899	116,288	2,224,120	---	100,000	81,351	2,405,471	
Lewisville	227	77,080	26,130	50,153	---	100	---	---	153,463	6,880	---	---	160,343	---	---	---	160,343	
Lexington	2,017	324,400	843,541	80,488	17,974	70,247	---	---	1,336,650	38,984	94,000	54,822	1,524,456	---	---	58,551	1,583,007	
Lilydale	783	426,230	247,782	6,770	1,100	---	---	---	681,882	---	385,000	61,671	1,128,553	---	---	---	1,128,553	
Lindstrom	4,021	339,481	728,222	208,178	5,901	166,678	33,984	31,041	1,513,485	823,195	274,424	210,940	2,822,044	---	18,646	460,880	3,301,570	
Lino Lakes	20,305	1,918,246	4,122,352	1,904,969	39,261	1,106,006	1,005,095	170,205	10,266,134	562,477	1,908,000	994,809	13,731,420	---	---	1,367,863	15,099,283	
Lismore	225	61,066	33,404	37,096	---	3,204	---	9,239	144,009	11,479	---	---	155,488	---	---	4,069	159,557	
Litchfield	6,813	876,468	1,594,472	765,793	---	915,172	190,449	139,960	4,482,314	1,118,783	524,992	441,714	6,567,803	1,328,629	822,696	737,308	9,456,436	
Little Canada	10,036	980,819	1,600,806	1,047,863	457,784	541,174	2,609,895	---	7,238,341	2,276,450	395,000	485,719	10,395,510	---	---	---	10,395,510	
Little Falls	8,411	660,969	1,791,652	1,303,165	---	553,591	1,340,864	306,293	5,956,534	2,550,335	7,378,765	1,134,442	17,020,076	---	113,850	2,643,359	19,777,285	
Littlefork	678	141,878	166,582	186,779	---	55,297	4,066	19,151	573,753	20,000	20,662	16,618	631,033	---	5,067	---	636,100	
Long Beach	303	25,199	14,004	19,773	---	4,316	9,219	---	72,511	26,434	30,022	30,441	159,408	---	---	---	159,408	
Long Lake	1,745	294,893	801,253	185,731	---	77,289	14,913	1,030	1,375,109	550,595	740,000	109,449	2,775,153	540,000	---	154,843	3,469,996	
Long Prairie	2,946	339,758	576,290	324,404	---	65,631	36,000	69,967	1,412,050	1,789,853	675,000	126,881	4,003,784	---	---	643,981	4,647,765	
Longville	171	80,815	79,355	57,362	---	18,526	---	84,456	320,514	140,266	---	---	460,780	---	---	---	460,780	
Lonsdale	2,879	588,701	577,902	298,668	5	185,626	884,001	---	2,534,903	259,603	805,000	244,436	3,843,942	---	---	---	3,843,942	

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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		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														
Loretto	609	86,632	110,002	59,221	---	57,071	---	6,433	319,359	32,837	35,000	21,404	408,600	---	---	24,740	433,340	
Louisburg	44	8,780	73	3,245	2,791	1,785	---	2,012	18,686	6,175	---	---	24,861	---	---	---	24,861	
Lowry	276	53,799	44,196	33,419	---	---	13,642	9,302	154,358	234,650	49,000	48,618	486,626	---	---	30,200	516,826	
Lucan	199	32,580	68,254	33,653	9,291	28,372	1,174	15,687	189,011	6,199	---	---	195,210	---	---	---	195,210	
Luverne	4,573	506,956	999,236	598,063	---	755,843	10,935	303,280	3,174,313	1,719,849	643,208	208,482	5,745,852	---	---	550,407	6,296,259	
Lyle	557	45,870	56,769	49,216	---	14,574	1,948	---	168,377	52,854	12,000	11,340	244,571	---	---	---	244,571	
Lynd	393	21,966	26,526	57,524	---	---	---	18,516	124,532	23,132	---	14,701	162,365	---	14,897	20,344	197,606	
Mabel	714	103,899	446,048	153,158	19,640	58,926	28,266	19,383	829,320	114,543	70,304	12,771	1,026,938	---	40,613	---	1,067,551	
Madelia	2,201	349,089	568,162	289,861	54,550	324,397	61,610	199,230	1,846,899	25,874	269,476	162,230	2,304,479	---	---	54,464	2,358,943	
Madison	1,641	339,558	444,284	217,896	---	156,656	113,288	238,553	1,510,235	11,151,931	45,000	73,476	12,780,642	---	---	152,673	12,933,315	
Madison Lake	939	168,649	229,537	111,714	---	9,517	11,218	3,018	533,653	139,197	117,000	36,521	826,371	---	---	59,457	885,828	
Magnolia	204	31,794	16,871	5,203	2,124	---	---	4,686	60,678	---	---	---	60,678	---	17,215	---	77,893	
Mahnomen	1,153	326,356	149,597	144,828	---	8,497	1,400	---	630,678	69,816	128,818	35,580	864,892	---	83,947	222,034	1,170,873	
Mahtomedi	8,143	982,367	1,017,083	389,637	79,432	234,617	100,647	---	2,803,783	2,346,680	445,000	428,529	6,023,992	---	425,000	---	6,448,992	
Manchester	71	11,139	767	4,021	18,276	914	---	761	35,878	4,331	---	---	40,209	---	---	---	40,209	
Manhattan Beach	69	52,305	12,565	1,561	---	---	---	3,141	69,572	23,336	---	---	92,908	---	---	---	92,908	
Mankato	37,032	1,053,055	11,360,990	4,776,340	---	3,511,272	2,166,539	---	22,868,196	16,076,602	14,652,834	2,625,306	56,222,938	---	---	12,112,469	68,335,407	
Mantorville	1,180	186,514	334,115	95,922	---	99,459	4,744	---	720,754	56,165	169,103	---	946,022	---	---	263,294	1,209,316	
Maple Grove	62,660	5,510,925	12,275,958	4,709,010	1,113,323	4,508,195	1,017,940	5,282,556	34,417,907	40,126,655	7,437,545	4,374,190	86,356,297	---	645,000	44,773,863	131,775,160	
Maple Lake	2,016	325,640	411,232	137,880	85,090	38,336	53,528	---	1,051,706	299,442	1,125,000	171,705	2,647,853	---	10,000	30,705	2,688,558	
Maple Plain	1,932	399,733	860,681	283,996	19,569	46,683	344,588	---	1,955,250	327,366	34,550	14,556	2,331,722	---	---	177,330	2,509,052	
Mapleton	1,658	108,681	295,235	195,345	---	35,916	14,242	---	649,419	999,280	419,850	270,349	2,338,898	---	---	102,759	2,441,657	
Mapleview	166	67,172	77,437	10,236	1,713	7,110	---	27,375	191,043	4,974	---	---	196,017	---	27,111	58,826	281,954	
Maplewood	37,755	3,354,610	9,223,412	2,244,755	46,890	1,986,562	638,317	209,288	17,703,834	10,008,690	10,306,053	3,255,702	41,274,279	---	---	771,486	42,045,765	
Marble	699	210,201	41,416	148,763	10,140	8,953	---	---	419,473	32,536	---	---	452,009	217,179	27,321	100,000	796,509	
Marietta	159	47,194	36,341	17,397	2,191	5,909	---	6,063	115,095	29,712	---	---	144,807	---	---	---	144,807	
Marine on St. Croix	693	275,341	136,554	48,186	94,956	34,470	---	6,321	595,828	231,340	---	---	827,168	---	---	---	827,168	
Marshall	13,156	1,865,534	2,987,549	2,463,176	---	2,767,580	445,765	348,230	10,877,834	7,252,759	1,844,208	437,647	20,412,448	---	---	1,008,748	21,421,196	
Mayer	1,952	274,737	179,007	128,858	42,741	18,038	5,696	---	649,077	138,002	203,779	143,749	1,134,607	---	15,000	147,500	1,297,107	
Maynard	353	102,048	35,479	117,316	---	22,510	29,569	11,806	318,728	673,886	31,703	7,551	1,031,868	---	9,662	7,686	1,049,216	
Mazeppa	772	209,109	101,222	104,142	4,103	55,723	---	---	474,299	682,913	90,958	53,879	1,302,049	---	---	---	1,302,049	
Mc Grath	75	25,140	6,185	6,624	9,335	325	---	6,715	54,324	5,847	---	---	60,171	---	---	4,348	64,519	
Mc Gregor	380	123,801	239,413	112,635	---	32,144	29,563	72,939	610,495	96,165	12,353	2,029	721,042	---	---	2,031	723,073	
Mc Intosh	575	163,663	29,135	90,493	---	25,136	3,592	---	312,019	107,847	73,457	11,860	505,183	---	14,568	13,422	533,173	
Mc Kinley	85	33,349	3,363	15,569	---	3,147	---	---	55,428	6,797	---	---	62,225	---	192,419	---	254,644	
Meadowlands	124	55,127	9,248	2,624	444	1,870	890	8,597	78,800	---	2,893	---	81,693	---	1,000	---	82,693	
Medford	1,170	210,747	120,467	161,477	---	62,778	34,630	---	590,099	183,324	383,668	101,379	1,258,470	---	---	---	1,258,470	
Medicine Lake	382	46,110	61,475	23,706	67,395	13,255	---	---	211,941	3,424	---	---	215,365	---	---	---	215,365	
Medina	5,026	1,026,406	1,829,694	1,172,691	12,002	472,559	317,635	---	4,830,987	824,582	470,000	151,962	6,277,531	---	165,528	145,348	6,588,407	

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

Name of City	Current Expenditures													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	Debt Service		Total Expenditures		Other Financing Uses	Transfers Out	
				Sanitation	Highways						Principal Payments	Interest Payments				Enterprise Funds	Governmental Funds
Meire Grove	145	14,237	3,034	22,965	781	---	---	285	41,302	5,718	---	---	47,020	8,365	---	---	55,385
Melrose	3,401	501,650	664,966	412,401	3,818	72,450	187,404	388,875	2,231,564	485,640	265,900	291,050	3,274,154	---	---	1,719,693	4,993,847
Menahga	1,212	197,672	260,627	137,947	---	17,367	1,183	41,154	655,950	990,907	267,712	65,206	1,979,775	---	---	62,688	2,042,463
Mendota	196	70,958	59,098	53,171	---	1,386	---	7,897	192,510	---	13,000	3,311	208,821	---	---	17,000	225,821
Mendota Heights	11,766	1,365,494	3,291,852	804,697	---	684,702	---	---	6,146,745	1,802,320	935,000	541,219	9,425,284	---	20,000	1,182,672	10,627,956
Mentor	123	98,595	36,951	31,105	---	---	---	---	166,651	---	---	---	166,651	---	---	16,800	183,451
Middle River	316	76,976	41,206	28,789	1,640	89,732	197,825	90	436,258	6,400	---	---	442,658	---	---	6,500	449,158
Miesville	171	26,987	66,769	5,908	---	11,959	---	---	111,623	36,119	17,377	1,392	166,511	---	---	---	166,511
Milaca	2,835	333,836	582,572	153,108	---	157,626	76,715	49,970	1,353,827	163,174	316,000	210,940	2,043,941	385,000	---	122,933	2,551,874
Milan	280	100,813	56,758	17,289	---	23,652	7,509	---	206,021	8,167	---	---	214,188	---	81,713	---	295,901
Millerville	115	11,188	35,004	4,752	---	3,200	---	---	54,144	14,925	---	---	69,069	---	---	---	69,069
Millville	161	11,533	4,064	18,011	---	3,635	---	---	37,243	---	---	---	37,243	---	---	---	37,243
Milroy	242	116,660	23,363	39,940	---	4,303	3,049	---	187,315	175,088	---	---	362,403	---	---	23,350	385,753
Miltona	351	105,892	28,568	28,085	1,279	12,907	---	112	176,843	---	80,744	47,708	305,295	---	---	77,430	382,725
Minneapolis	386,691	65,357,000	241,663,000	43,495,000	---	107,579,000	115,684,000	31,767,000	605,545,000	84,061,000	102,518,000	56,924,000	849,048,000	---	38,211,000	115,979,000	1,003,238,000
Minneiska	99	7,671	4,560	9,937	597	3,024	---	2,427	28,216	---	---	---	28,216	---	---	---	28,216
Minneota	1,386	185,618	212,087	198,512	4,377	130,184	20,132	42,163	793,073	415,437	285,000	96,688	1,590,198	---	---	305,789	1,895,987
Minnesota City	214	15,483	9,478	15,317	13	18,703	---	4,666	63,660	160,486	---	---	224,146	---	---	---	224,146
Minnesota Lake	634	92,318	175,040	119,452	---	18,865	---	---	405,675	664,806	47,934	40,093	1,158,508	---	---	---	1,158,508
Minnetonka	51,451	4,387,125	11,056,126	5,284,175	---	4,606,566	4,764,668	1,154,160	31,252,820	11,945,616	595,000	475,020	44,268,456	---	---	1,901,800	46,170,256
Minnetonka Beach	614	374,873	209,949	120,963	61,793	22,705	---	---	790,283	17,613	90,000	46,155	944,051	---	---	---	944,051
Minnetrista	6,296	1,094,775	2,100,094	915,744	---	109,562	---	57,221	4,277,396	5,961,152	580,460	241,786	11,060,794	---	---	---	11,060,794
Mizpah	63	4,606	1,492	1,550	87	388	---	3,902	12,025	---	---	---	12,025	---	---	---	12,025
Montevideo	5,416	535,029	1,149,226	649,594	3,579	617,041	562,496	372,905	3,889,870	888,556	2,109,112	287,099	7,174,637	4,286	25,400	521,154	7,725,477
Montgomery	3,272	346,073	813,231	426,657	95,701	104,365	222,668	77,078	2,085,773	536,806	440,356	278,320	3,341,255	---	---	4,000	3,345,255
Monticello	11,501	1,634,395	2,738,768	2,074,811	547,160	2,355,669	842,819	---	10,193,622	1,946,153	6,749,293	1,801,392	20,690,460	---	---	9,921,745	30,612,205
Montrose	2,556	305,302	310,615	138,045	---	92,111	71,719	---	917,792	341,841	351,974	250,363	1,861,970	---	---	595,777	2,457,747
Moorhead	36,962	2,546,988	15,559,196	6,288,689	---	2,926,389	1,083,742	1,703,840	30,108,844	25,534,303	13,706,141	1,000,739	70,350,027	---	2,353,549	1,192,289	73,895,865
Moose Lake	2,448	602,791	369,859	101,604	4,393	181,291	5,379	---	1,265,317	22,898	110,864	34,614	1,433,693	---	90,954	---	1,524,647
Mora	3,635	527,591	838,228	475,172	---	360,987	211,153	153,780	2,566,911	899,024	195,500	202,760	3,864,195	---	---	121,408	3,985,603
Morgan	839	167,349	225,251	129,541	38,722	151,477	---	4,029	716,369	---	121,454	61,872	899,695	---	---	11,590	911,285
Morris	5,183	589,517	1,130,752	732,816	---	538,941	53,414	504,854	3,550,294	2,224,883	477,528	472,029	6,724,734	25,185	---	1,249,527	7,999,446
Morristown	1,027	84,045	149,255	118,136	300	30,244	---	24,756	406,736	27,550	40,000	43,058	517,344	---	---	83,058	600,402
Morton	407	111,104	134,577	45,022	15,734	75,162	13,317	6,636	401,552	43,979	16,000	14,535	476,066	---	---	7,286	483,352
Motley	668	137,370	232,562	145,800	1,729	1,740	350	---	519,551	300,832	72,325	19,125	911,833	---	---	---	911,833
Mound	9,787	1,145,306	3,339,707	896,043	---	616,758	282,111	8,759	6,288,684	3,879,048	1,381,000	1,409,050	12,957,782	4,010,000	---	1,876,308	18,844,090
Mounds View	12,733	865,020	2,530,407	662,647	24,192	956,686	2,464,400	---	7,503,352	4,600,604	405,089	140,076	12,649,121	---	---	762,532	13,411,653
Mountain Iron	2,825	1,013,764	614,375	700,314	---	337,654	464,330	---	3,130,437	1,619,092	308,128	136,620	5,194,277	---	1,277	1,084,378	6,279,932
Mountain Lake	1,990	229,198	524,562	218,004	4,000	196,183	255,905	98,481	1,526,333	211,079	159,000	144,598	2,041,010	288,100	---	38,662	2,367,772

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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		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														
Murdock	281	138,835	37,639	8,736	---	---	---	15,188	200,398	20,046	---	---	220,444	---	---	---	220,444	
Myrtle	53	11,564	8,265	8,475	---	2,415	---	---	30,719	10,000	---	---	40,719	---	---	---	40,719	
Nashua	44	2,081	3,320	2,361	---	100	---	162	8,024	1,500	---	---	9,524	100	---	---	9,624	
Nashwauk	983	215,738	285,812	310,524	---	94,209	---	383,707	1,289,990	2,961,404	117,043	53,147	4,421,584	---	---	97,122	4,518,706	
Nassau	68	17,684	10,082	7,338	13,371	1,771	---	2,941	53,187	10,000	2,000	6,930	72,117	---	---	---	72,117	
Nelson	158	21,650	3,431	31,997	2,347	3,112	---	3,589	66,126	35,782	3,310	649	105,867	6,145	---	---	112,012	
Nerstrand	253	63,331	27,207	27,041	18,886	6,411	---	---	142,876	31,670	5,304	9,108	188,958	---	---	---	188,958	
Nevis	382	111,096	177,942	52,591	---	26,463	---	289	368,381	6,421	24,487	4,212	403,501	---	---	---	403,501	
New Auburn	493	109,838	53,797	236,729	5,450	14,773	488	7,149	428,224	946,847	9,935	3,516	1,388,522	---	---	55,207	1,443,729	
New Brighton	22,321	1,579,060	4,850,850	801,851	162,938	2,514,504	1,986,668	5,242,911	17,138,782	6,542,705	3,945,000	2,764,390	30,390,877	1,890,000	455,115	5,452,727	38,188,719	
New Germany	370	90,726	70,438	95,694	24,442	13,896	---	23	295,219	1,426,022	147,151	10,992	1,879,384	---	---	10,000	1,889,384	
New Hope	20,718	1,442,865	5,933,364	740,014	---	1,698,807	283,701	---	10,098,751	1,137,776	885,000	273,100	12,394,627	---	---	984,125	13,378,752	
New London	1,190	161,294	321,679	159,211	---	37,520	---	---	718,876	164,296	301,527	186,679	1,371,378	---	---	48,408	1,419,786	
New Munich	376	39,416	32,017	59,352	578	9,697	---	1,889	142,949	14,992	---	---	157,941	---	---	---	157,941	
New Prague	7,081	812,118	1,326,735	1,258,163	---	225,334	301,155	81,005	4,004,510	2,042,433	1,566,210	767,245	8,380,398	---	176,224	1,346,316	9,902,938	
New Richland	1,142	155,446	322,941	156,346	463	53,043	3,185	---	691,424	257,454	35,000	80,708	1,064,586	2,000	---	18,890	1,085,476	
New Trier	124	18,938	444	3,098	---	280	---	4,797	27,557	---	---	---	27,557	---	---	---	27,557	
New Ulm	13,396	1,802,594	2,690,157	2,003,948	---	3,307,657	17,554	1,452,495	11,274,405	4,725,528	3,823,420	979,318	20,802,671	7,990,000	---	5,349,500	34,142,171	
New York Mills	1,174	203,897	304,488	148,861	---	176,793	129,420	5,596	969,055	392,283	1,278,505	207,900	2,847,743	19,031	61,122	159,223	3,087,119	
Newfolden	353	83,674	23,599	36,776	35,931	17,830	433,941	7,268	639,019	---	50,635	9,117	698,771	---	33,434	9,323	741,528	
Newport	3,534	913,496	974,078	400,331	---	294,437	---	---	2,582,342	594,466	768,000	143,943	4,088,751	---	---	930,426	5,019,177	
Nicollet	1,012	133,558	32,416	114,066	3,482	7,541	3,600	---	294,663	101,331	593,000	229,965	1,218,959	---	---	867,043	2,086,002	
Nielsville	82	29,305	7,910	3,159	---	1,390	---	---	41,764	2,599	3,150	---	47,513	---	---	---	47,513	
Nimrod	63	4,646	1,556	2,311	6,502	188	---	---	15,203	---	---	---	15,203	---	---	---	15,203	
Nisswa	2,061	349,806	664,213	374,556	---	185,524	262,350	4,782	1,841,231	173,828	35,575	7,035	2,057,669	---	---	377,175	2,434,844	
Norcross	56	21,184	2,401	4,146	---	11,375	---	960	40,066	15,825	---	---	55,891	---	19,500	---	75,391	
North Branch	10,354	1,725,774	1,662,300	770,071	---	220,465	557,492	---	4,936,102	3,646,695	8,967,690	1,737,066	19,287,553	1,860,000	---	1,583,156	22,730,709	
North Mankato	13,045	866,921	1,978,722	1,540,916	---	1,277,069	471,847	139,897	6,275,372	4,236,929	6,782,000	1,125,430	18,419,731	---	---	393,782	18,813,513	
North Oaks	4,720	374,781	878,220	21,796	248,161	32,892	---	62,911	1,618,761	---	---	---	1,618,761	---	---	---	1,618,761	
North St. Paul	11,569	599,459	2,761,828	827,372	30,530	729,220	37,710	35,000	5,021,119	4,343,795	539,644	496,439	10,400,997	1,125,000	501,072	501,071	12,528,140	
Northfield	19,786	2,445,232	3,617,035	2,105,459	---	2,130,925	840,621	503,332	11,642,604	5,223,468	3,089,646	1,235,268	21,190,986	---	731,479	555,762	22,478,227	
Northome	227	167,072	50,986	35,873	---	21,073	6,455	7,658	289,117	398,275	---	---	687,392	---	---	---	687,392	
Northrop	233	25,530	31,032	22,827	2,808	2,688	---	---	84,885	4,557	---	---	89,442	---	37,459	---	126,901	
Norwood Young Ame	3,637	578,805	433,014	359,469	---	252,764	59,166	4,239	1,687,457	1,110,673	165,000	550,701	3,513,831	---	18,200	632,325	4,164,356	
Nowthen	4,418	340,882	168,763	296,786	30,942	64,733	---	---	902,106	243,950	100,000	37,528	1,283,584	---	---	96,886	1,380,470	
Oak Grove	8,579	1,159,463	895,776	881,674	29,310	71,219	8,999	9,955	3,056,396	1,357,601	209,420	131,908	4,755,325	---	---	797,260	5,552,585	
Oak Park Heights	4,653	1,117,822	1,277,600	344,099	206,978	139,188	---	35,795	3,121,482	4,957,653	135,000	288,750	8,502,885	---	---	792,994	9,295,879	
Oakdale	27,344	2,579,211	5,472,048	1,601,266	---	1,510,414	1,265,011	1,772	12,429,722	3,938,587	3,555,000	964,209	20,887,518	---	---	3,075,147	23,962,665	
Odessa	95	41,658	8,910	9,249	9,828	2,360	---	3,565	75,570	5,614	---	---	81,184	---	---	---	81,184	

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	103	24,513	22,382	6,876	7,668	2,590	---	98	64,127	20,182	---	---	84,309	---	---	18,433	102,742
Ogema	125	40,537	8,651	15,261	2,371	3,223	5,754	---	75,797	---	51,575	431	127,803	---	94,914	---	222,717
Ogilvie	461	106,890	85,490	33,502	---	3,532	---	11,659	241,073	500,979	30,000	15,684	787,736	---	12,182	64,046	863,964
Okabena	175	36,461	28,486	19,546	---	1,716	---	33,547	119,756	83,766	4,000	14,195	221,717	19,500	---	---	241,217
Oklee	385	133,619	54,613	61,911	---	58,513	13,348	---	322,004	92,628	2,818	2,673	420,123	---	---	11,335	431,458
Olivia	2,528	442,806	518,161	536,424	---	124,464	168,286	29,305	1,819,446	285,512	576,297	368,271	3,049,526	---	---	46,242	3,095,768
Onamia	870	112,193	220,615	15,976	---	5,826	39,349	36,401	430,360	8,203	117,000	2,087	557,650	---	---	---	557,650
Ormsby	138	20,816	28,264	14,266	---	6,474	---	---	69,820	2,640	---	---	72,460	---	7,500	---	79,960
Orono	7,980	1,393,364	3,369,065	496,787	97,920	65,991	---	---	5,423,127	2,468,047	801,953	413,303	9,106,430	1,095,000	---	1,288,476	11,489,906
Oronoco	1,147	122,050	121,265	79,325	1,095	91,773	---	---	415,508	135,914	61,035	32,404	644,861	---	---	54,000	698,861
Orr	231	125,522	104,592	22,616	---	187,858	17,824	---	458,412	5,745	---	---	464,157	---	---	16,207	480,364
Ortonville	1,900	209,766	502,830	407,623	9,293	314,788	124,856	100,091	1,669,247	651,020	350,000	64,599	2,734,866	---	---	85,898	2,820,764
Osakis	1,598	255,458	358,401	173,227	---	53,456	25,452	5,686	871,680	383,454	276,111	140,703	1,671,948	---	---	69,160	1,741,108
Oslo	315	99,644	17,954	214,722	---	15,108	---	---	347,428	---	16,188	1,892	365,508	---	136,795	---	502,303
Osseo	2,499	631,958	734,584	146,407	---	30,034	45,964	31,143	1,620,090	5,030,526	652,195	338,305	7,641,116	---	45,500	428,240	8,114,856
Ostrander	242	115,116	33,262	9,276	---	1,568	---	---	159,222	---	---	---	159,222	---	---	---	159,222
Otsego	13,562	872,067	1,759,415	1,255,099	---	240,047	58,293	---	4,184,921	561,037	2,780,000	2,105,277	9,631,235	4,195,000	---	1,465,475	15,291,710
Ottertail	473	125,524	68,233	36,036	17,791	12,193	163,841	---	423,618	245,000	60,000	18,131	746,749	---	5,201	13,891	765,841
Owatonna	25,433	2,380,507	5,630,424	2,747,184	---	4,142,220	1,091,114	257,405	16,248,854	7,068,675	3,360,337	873,063	27,550,929	12,000	---	1,225,735	28,788,664
Palisade	148	29,473	48,038	9,324	---	---	---	7,476	94,311	63,772	9,735	2,265	170,083	---	---	---	170,083
Park Rapids	3,493	713,937	1,082,211	389,876	---	140,430	64,337	230,652	2,621,443	532,954	792,971	501,704	4,449,072	510,000	---	636,489	5,595,561
Parkers Prairie	1,007	239,331	230,562	137,652	---	79,822	173,726	70	861,163	13,000	45,000	26,425	945,588	---	---	79,146	1,024,734
Paynesville	2,313	388,456	564,934	214,684	---	170,665	556,566	86,545	1,981,850	1,188,924	730,000	130,540	4,031,314	---	200,000	820,939	5,052,253
Pease	207	33,709	1,690	10,944	---	5,930	---	126	52,399	532	29,000	19,611	101,542	---	---	57,312	158,854
Pelican Rapids	2,374	232,576	600,985	185,768	368	377,783	471,805	55,882	1,925,167	169,855	417,218	179,437	2,691,677	2,237	---	156,335	2,850,249
Pemberton	261	101,004	30,940	15,443	---	1,866	---	---	149,253	---	50,547	45,319	245,119	---	---	---	245,119
Pennock	482	100,556	29,750	15,656	---	21,846	---	---	167,808	2,660	55,000	39,453	264,921	---	---	---	264,921
Pequot Lakes	2,008	411,028	746,931	323,770	12,711	48,074	74,386	901	1,617,801	699,855	322,892	31,282	2,671,830	---	---	69	2,671,899
Perham	2,767	352,053	673,699	293,174	---	387,059	302,994	53,123	2,062,102	2,689,010	823,205	470,033	6,044,350	---	---	525,836	6,570,186
Perley	105	32,546	73,244	13,915	1,637	13,471	---	7,012	141,825	6,196	---	---	148,021	---	---	---	148,021
Peterson	237	57,200	2,661	30,436	---	7,673	---	---	97,970	6,239	---	---	104,209	---	---	---	104,209
Pierz	1,402	256,727	267,311	73,369	2,364	13,138	37,357	714	650,980	176,271	65,000	32,449	924,700	---	---	---	924,700
Pillager	493	113,135	86,565	82,844	508	---	238	75,272	358,562	12,458	170,882	98,632	640,534	---	---	328,232	968,766
Pine City	3,296	492,693	479,162	357,401	2,393	175,815	108,053	125,611	1,741,128	163,720	431,463	290,247	2,626,558	---	---	103,693	2,730,251
Pine Island	3,387	504,018	611,243	452,604	1,684	238,742	84,971	---	1,893,262	2,371,967	645,953	348,019	5,259,201	---	10,000	443,345	5,712,546
Pine River	907	198,775	354,193	189,492	---	30,726	235,463	155,612	1,164,261	20,401	---	---	1,184,662	---	---	---	1,184,662
Pine Springs	384	21,057	6,600	39,544	4,388	1,850	---	2,407	75,846	---	---	---	75,846	---	---	---	75,846
Pipestone	4,324	648,156	847,269	670,114	---	850,161	205,563	289,380	3,510,643	1,942,625	2,610,966	402,233	8,466,467	---	217,478	544,516	9,228,461
Plainview	3,376	334,616	957,698	354,695	---	368,882	153,544	29,244	2,198,679	1,453,528	206,000	52,647	3,910,854	195,000	---	---	4,105,854

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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		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														
Plato	313	41,810	71,964	48,224	---	30,948	---	---	192,946	53,659	---	---	246,605	---	---	10,000	256,605	
Plummer	250	101,200	29,793	26,179	---	10,479	15,000	---	182,651	---	19,444	---	202,095	---	---	15,300	217,395	
Plymouth	71,930	4,099,046	13,496,938	4,155,323	---	6,299,574	4,616,059	3,936,600	36,603,540	7,654,258	1,690,000	847,949	46,795,747	---	742,084	7,707,395	55,245,226	
Porter	151	16,833	36,172	14,678	5,375	4,872	854	7,708	86,492	325,744	---	---	412,236	---	---	---	412,236	
Preston	1,375	399,423	318,413	138,005	906	197,355	59,977	41,421	1,155,500	56,247	118,507	53,979	1,384,233	---	9,982	171,933	1,566,148	
Princeton	4,518	568,157	1,259,113	561,154	---	261,911	322,677	51,575	3,024,587	507,726	567,000	163,703	4,263,016	---	22,000	399,595	4,684,611	
Prinsburg	447	45,020	41,774	114,455	---	12,033	---	---	213,282	3,251	---	---	216,533	---	4,900	---	221,433	
Prior Lake	23,335	2,117,468	3,844,824	1,905,852	---	1,665,672	30,506	7,346	9,571,668	4,614,875	3,835,000	1,624,474	19,646,017	---	---	1,762,703	21,408,720	
Proctor	2,866	438,615	907,940	333,038	---	56,545	28,860	---	1,764,998	551,755	1,099,947	251,351	3,668,051	---	---	1,268,733	4,936,784	
Quamba	115	8,151	1,578	4,370	---	2,354	---	3,805	20,258	10,070	---	---	30,328	---	---	---	30,328	
Racine	418	52,960	12,106	34,639	---	12,197	7,521	---	119,423	6,914	18,629	9,109	154,075	---	---	65,000	219,075	
Ramsey	23,272	3,307,199	3,945,154	2,282,505	---	861,406	626,453	---	11,022,717	4,429,123	3,430,000	1,331,563	20,213,403	---	---	5,529,198	25,742,601	
Randall	582	110,069	137,507	54,095	---	6,392	14,053	27,073	349,189	447,855	37,993	17,761	852,798	---	---	---	852,798	
Randolph	396	69,342	450	14,511	---	3,295	---	---	87,598	6,605	---	---	94,203	---	---	---	94,203	
Ranier	161	88,542	8,800	10,035	---	22,822	18,457	4,975	153,631	32,701	---	---	186,332	---	---	---	186,332	
Raymond	765	95,227	77,269	84,867	---	22,745	---	---	280,108	68,129	90,000	56,654	494,891	---	---	16,586	511,477	
Red Lake Falls	1,593	311,331	245,475	213,435	---	186,866	124,387	10,919	1,092,413	592,650	228,646	213,199	2,126,908	856,018	100,000	267,000	3,349,926	
Red Wing	16,294	2,995,979	5,529,460	3,398,471	35,681	2,933,934	1,269,300	967,405	17,130,230	3,210,844	1,622,459	304,570	22,268,103	3,956	200,000	5,675,237	28,147,296	
Redwood Falls	5,198	702,047	1,420,954	644,458	---	1,696,230	371,858	128,359	4,963,906	4,464,302	93,564	69,740	9,591,512	---	---	324,228	9,915,740	
Regal	29	4,375	75	1,541	306	---	---	6	6,303	---	---	---	6,303	---	---	---	6,303	
Remer	354	70,550	59,619	72,922	---	---	---	37,077	240,168	44,211	25,094	14,397	323,870	---	---	11,714	335,584	
Renville	1,235	227,587	301,732	136,728	---	100,297	38,577	55,713	860,634	291,685	35,000	29,501	1,216,820	---	---	67,198	1,284,018	
Revere	96	32,022	2,154	17,694	---	1,561	---	---	53,431	5,448	1,000	3,744	63,623	---	---	---	63,623	
Rice	1,373	238,806	280,760	64,016	---	31,707	27,388	48,116	690,793	67,416	57,500	16,835	832,544	---	---	---	832,544	
Richfield	33,859	1,612,826	11,207,403	2,303,459	82,523	3,361,286	8,777,215	829,303	28,174,015	28,111,400	1,285,000	1,424,744	58,995,159	---	656,800	5,821,497	65,473,456	
Richmond	1,345	245,464	309,725	178,160	---	97,624	18,615	---	849,588	2,346,369	93,000	126,216	3,415,173	---	10,000	252,828	3,678,001	
Richville	102	3,819	570	7,624	1,053	4,420	---	---	17,486	7,053	---	---	24,539	---	---	---	24,539	
Riverton	104	29,083	2,367	8,349	---	2,417	---	---	42,216	---	---	---	42,216	---	1,000	7,253	50,469	
Robbinsdale	13,775	973,627	3,865,654	1,651,848	---	1,398,198	2,017,263	---	9,906,590	1,970,584	650,000	458,920	12,986,094	---	1,010,991	237,041	14,234,126	
Rochester	104,578	6,547,750	34,887,975	9,069,178	---	18,435,859	2,283,405	7,402,171	78,626,338	47,569,823	958,504	1,284,803	128,439,468	---	2,911,851	1,763,923	133,115,242	
Rock Creek	1,275	147,001	24,895	114,152	---	34,703	---	14,658	335,409	59,829	---	---	395,238	---	---	---	395,238	
Rockford	4,193	435,732	635,841	313,610	43,011	154,274	308,972	---	1,891,440	454,163	588,303	292,263	3,226,169	720,000	196,728	470,894	4,613,791	
Rockville	2,632	345,593	123,458	190,813	---	44,910	7,519	---	712,293	54,081	222,777	160,682	1,149,833	75,000	---	62,820	1,287,653	
Rogers	7,497	1,390,663	2,092,407	554,552	100,567	813,181	---	---	4,951,370	2,386,753	5,028,561	1,112,348	13,479,032	1,905,000	---	3,425,421	18,809,453	
Rollingstone	636	77,517	59,405	176,144	1,306	36,194	---	---	350,566	130,559	140,000	88,994	710,119	---	---	119,501	829,620	
Roosevelt	135	11,898	918	9,373	150	4,215	---	1,556	28,110	4,945	---	---	33,055	---	---	---	33,055	
Roscoe	112	18,943	2,718	23,763	---	---	---	---	45,424	---	---	---	45,424	---	505	---	45,929	
Rose Creek	377	49,627	19,152	26,654	373	53,274	---	33,643	182,723	36,127	55,241	18,020	292,111	---	---	4,500	296,611	
Roseau	2,832	398,222	948,924	372,809	---	367,944	344,925	81,005	2,513,829	3,465,109	757,852	61,821	6,798,611	---	---	365,601	7,164,212	

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

Name of City	Current Expenditures																
	Popu- lation	General Government	Public Safety	Streets and Highways		Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
				Sanitation	Highways						Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Rosemount	21,521	2,827,696	3,268,042	1,759,050	---	1,806,047	160,445	---	9,821,280	3,835,826	3,645,000	826,350	18,128,456	---	115,000	682,053	18,925,509
Roseville	34,178	4,193,710	7,512,723	2,082,023	---	3,505,680	1,834,596	---	19,128,732	11,899,357	1,423,837	47,813	32,499,739	1,045,000	---	119,374	33,664,113
Rothsay	492	60,426	55,171	66,923	36,670	19,379	4,628	26,609	269,806	119,857	20,000	10,881	420,544	---	---	6,181	426,725
Round Lake	410	66,896	34,074	44,574	51,651	195	---	1,607	198,997	87,347	33,976	6,286	326,606	---	---	---	326,606
Royalton	907	102,566	241,185	28,609	---	7,982	252,394	---	632,736	197,221	56,194	47,738	933,889	---	---	65,000	998,889
Rush City	3,063	358,424	370,895	169,414	---	74,205	79,568	97,258	1,149,764	277,960	149,000	49,769	1,626,493	---	151,081	124,695	1,902,269
Rushford	1,786	126,167	630,205	90,908	3,414	179,101	6,869,809	42,688	7,942,292	1,277,898	331,279	78,929	9,630,398	---	---	460,958	10,091,356
Rushford Village	783	85,723	18,473	66,413	39,074	2,949	3,990	8,629	225,251	250,913	19,970	3,239	499,373	---	---	13,500	512,873
Rushmore	363	91,201	34,602	56,630	31,932	1,114	---	---	215,479	18,460	45,000	15,151	294,090	---	---	16,200	310,290
Russell	333	31,357	70,265	40,519	---	1,865	8,502	37,705	190,213	46,482	---	---	236,695	---	---	57,000	293,695
Ruthton	247	34,950	42,127	58,472	---	1,122	---	7,729	144,400	---	24,530	3,650	172,580	---	---	31,000	203,580
Rutledge	181	7,851	---	7,169	582	12,298	---	12,105	40,005	2,516	21,074	---	63,595	---	---	2,000	65,595
Sabin	453	92,443	92,393	113,281	---	39,961	---	17,284	355,362	26,355	46,791	49,371	477,879	---	19,700	58,875	556,454
Sacred Heart	491	118,456	124,153	159,841	---	12,240	6,062	403	421,155	17,042	104,213	38,303	580,713	---	---	29,523	610,236
Sanborn	394	55,334	37,287	70,514	---	13,003	49,884	18,938	244,960	---	32,678	13,560	291,198	---	---	1,500	292,698
Sandstone	2,871	453,989	240,165	193,573	---	26,130	110,356	92,299	1,116,512	546,258	1,241,000	144,252	3,048,022	---	---	672,207	3,720,229
Sargeant	71	12,636	1,055	6,185	---	---	---	---	19,876	5,518	---	---	25,394	---	---	---	25,394
Sartell	15,062	639,309	2,143,817	1,183,954	12,127	251,476	235,017	---	4,465,700	14,280,045	8,118,972	1,271,490	28,136,207	13,103,110	2,594,935	5,332,404	49,166,656
Sauk Centre	4,316	666,186	1,077,706	682,311	---	341,211	123,718	64,225	2,955,357	746,124	1,149,978	382,370	5,233,829	---	---	1,087,146	6,320,975
Sauk Rapids	13,133	772,417	2,055,827	1,041,819	190,146	463,572	222,369	---	4,746,150	2,059,610	2,830,860	631,613	10,268,233	---	---	1,108,508	11,376,741
Savage	27,567	2,172,553	5,353,501	2,159,917	---	1,188,726	216,616	90,261	11,181,574	5,510,127	6,755,000	2,734,946	26,181,647	---	295,710	7,106,048	33,583,405
Scandia	4,195	476,012	395,511	370,212	---	127,695	---	---	1,369,430	80,553	460,000	80,523	1,990,506	---	---	40,000	2,030,506
Scanlon	864	204,385	137,726	66,147	---	28,691	69,457	---	506,406	349,541	33,265	25,742	914,954	---	---	63,000	977,954
Seaforth	60	19,472	7,253	3,925	107	1,804	---	---	32,561	5,861	---	---	38,422	---	---	---	38,422
Sebeka	665	127,432	147,886	111,732	---	44,200	2,257	40,710	474,217	105,494	92,743	163,236	835,690	---	---	2,371	838,061
Sedan	49	9,288	11,885	5,359	---	950	---	6,758	34,240	262,831	332	1,668	299,071	---	---	48,727	347,798
Shafer	857	175,774	70,543	114,323	---	24,525	---	---	385,165	14,272	81,909	15,680	497,026	---	---	19,086	516,112
Shakopee	34,691	3,331,193	8,604,704	2,477,591	---	3,858,386	316,566	1,153,916	19,742,356	1,797,299	2,660,000	1,077,325	25,276,980	---	1,094,988	2,367,112	28,739,080
Shelly	232	74,032	13,188	14,040	357	4,737	40	14,980	121,374	6,439	---	---	127,813	---	---	---	127,813
Sherburn	991	199,178	275,500	142,851	---	13,174	1,575	16,577	648,855	189,572	127,742	72,084	1,038,253	---	---	---	1,038,253
Shelvin	160	31,594	21,800	10,624	450	3,115	---	2,433	70,016	4,221	---	---	74,237	---	---	65,915	140,152
Shoreview	25,882	1,701,435	2,765,271	1,383,881	413,980	5,992,104	1,200,663	111,946	13,569,280	1,932,761	1,115,000	535,526	17,152,567	---	---	2,114,290	19,266,857
Shorewood	7,618	1,386,614	1,392,139	668,169	2,785	326,502	---	---	3,776,209	1,953,756	520,000	818,063	7,068,028	8,100,000	---	1,019,773	16,187,801
Silver Bay	1,962	396,565	564,161	521,582	---	766,272	79,440	42,553	2,370,573	1,136,932	60,628	9,550	3,577,683	---	---	352,386	3,930,069
Silver Lake	806	153,244	273,075	141,744	912	112,432	---	---	681,407	40,239	95,000	28,711	845,357	---	---	58,900	904,257
Skyline	297	19,077	19,869	37,590	---	8,772	---	---	85,308	---	---	---	85,308	---	---	---	85,308
Slayton	1,998	254,346	430,791	266,198	3,520	304,440	89,993	59,619	1,408,907	271,125	252,535	96,634	2,029,201	---	---	383,503	2,412,704
Sleepy Eye	3,521	470,188	569,629	396,379	339,536	489,609	108,627	71,072	2,445,040	2,210,497	685,000	294,085	5,634,622	---	---	2,150,450	7,785,072
Sobieski	174	12,818	2,750	5,703	609	610	---	99	22,589	67,753	---	---	90,342	---	---	---	90,342

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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												
Solway	73	6,428	2,000	10,688	---	---	---	2,190	21,306	---	---	---	21,306	---	---	---	21,306
South Haven	213	64,422	129,785	11,640	13,003	5,117	26,680	11,278	261,925	42,201	---	---	304,126	---	---	6,173	310,299
South St. Paul	20,180	1,911,675	5,905,562	2,165,858	---	2,590,665	806,499	2,189,770	15,570,029	3,038,369	2,833,612	607,482	22,049,492	---	---	2,849,175	24,898,667
Spicer	1,129	306,947	215,411	186,576	---	151,201	46,194	420,058	1,326,387	1,705,181	320,791	168,366	3,520,725	---	30,000	737,717	4,288,442
Spring Grove	1,276	167,179	235,484	111,700	---	290,065	177,134	---	981,562	55,429	103,421	116,800	1,257,212	---	8,784	112,978	1,378,974
Spring Hill	61	3,986	870	12,868	7,244	6,713	---	4,079	35,760	9,510	---	---	45,270	---	---	---	45,270
Spring Lake Park	6,768	784,108	1,740,787	290,863	111,169	732,496	137,881	78,257	3,875,561	448,931	1,076,875	214,049	5,615,416	2,382,862	---	117,079	8,115,357
Spring Park	1,868	302,471	658,079	117,292	36,938	19,692	112,753	---	1,247,225	220,301	---	---	1,467,526	---	---	---	1,467,526
Spring Valley	2,526	207,694	336,361	307,059	---	316,865	297,346	40,466	1,505,791	1,101,344	875,000	142,390	3,624,525	---	237,215	563,457	4,425,197
Springfield	2,185	368,933	468,435	323,946	---	455,910	701	132,161	1,750,086	887,371	1,337,203	227,473	4,202,133	---	---	192,094	4,394,227
Squaw Lake	98	38,871	19,338	4,584	---	53,677	---	486	116,956	27,144	1,351	5,233	150,684	---	---	254	150,938
St. Anthony	8,514	1,017,405	3,681,550	489,525	33,670	401,787	634,700	245,133	6,503,770	5,060,639	1,970,000	1,433,296	14,967,705	1,210,000	---	829,574	17,007,279
St. Anthony [Stearns]	83	4,440	1,248	2,247	---	---	---	862	8,797	---	---	---	8,797	---	---	---	8,797
St. Augusta	3,289	288,778	155,386	176,155	---	44,895	---	5,043	670,257	82,833	401,000	47,924	1,202,014	---	150,600	11,000	1,363,614
St. Bonifacius	2,363	288,552	444,381	256,127	6,447	---	---	---	995,507	306,325	1,835,000	173,430	3,310,262	---	---	---	3,310,262
St. Charles	3,579	335,059	515,055	235,909	---	479,040	31,036	16,874	1,612,973	469,682	187,211	90,221	2,360,087	---	---	86,987	2,447,074
St. Clair	793	186,906	98,029	159,776	---	4,869	---	---	449,580	8,508	20,000	10,495	488,583	---	---	32,995	521,578
St. Cloud	65,741	7,275,198	23,428,070	6,830,307	---	3,905,959	3,968,263	1,503,564	46,911,361	39,347,621	15,861,544	6,061,089	108,181,615	12,865,000	1,006,792	33,524,454	155,577,861
St. Francis	7,455	627,997	1,382,589	591,581	39,619	273,802	100,845	12,705	3,029,138	1,115,191	417,911	353,970	4,916,210	2,150,000	---	753,161	7,819,371
St. Hilaire	274	127,588	6,021	1,451	24,174	9,429	---	---	168,663	---	6,300	2,095	177,058	---	---	---	177,058
St. James	4,473	646,759	1,039,753	752,637	---	250,567	125,386	207,847	3,022,949	2,338,804	527,500	249,945	6,139,198	---	86,933	1,489,603	7,715,734
St. Joseph	6,174	497,099	1,266,332	365,649	---	206,667	148,406	---	2,484,153	223,983	2,418,866	655,265	5,782,267	2,980,000	484,197	907,589	10,154,053
St. Leo	92	17,975	13,394	5,810	---	3,058	---	---	40,237	534	---	---	40,771	---	---	300	41,071
St. Louis Park	46,293	6,479,684	11,949,612	4,637,289	---	6,472,205	7,919,486	---	37,458,276	10,314,002	4,709,000	1,322,477	53,803,755	6,244,425	2,659,480	7,919,601	70,627,261
St. Martin	348	87,187	69,779	34,219	---	---	---	---	191,185	10,661	33,000	18,671	253,517	---	---	22,000	275,517
St. Mary's Point	369	47,428	66,756	51,525	4,570	1,753	---	2,642	174,674	---	---	---	174,674	---	---	35,000	209,674
St. Michael	15,277	1,100,285	1,404,787	2,047,063	133,340	587,720	94,194	---	5,367,389	9,693,486	6,707,922	1,528,851	23,297,648	945,000	---	4,458,535	28,701,183
St. Paul	287,501	35,064,887	153,457,408	27,294,187	11,060,07	52,899,407	72,457,793	6,746,714	358,980,475	45,885,699	36,701,867	36,807,467	478,375,508	73,000,000	11,329,928	93,159,105	655,864,541
St. Paul Park	5,221	463,345	1,204,524	441,006	7,067	185,169	45,611	---	2,346,722	2,687,200	1,275,000	202,253	6,511,175	915,000	---	1,535,779	8,961,954
St. Peter	10,917	716,347	2,293,375	1,105,417	---	1,414,615	1,288,395	185,856	7,004,005	2,551,829	1,134,615	584,187	11,274,636	4,005,000	---	653,128	15,932,764
St. Rosa	34	9,232	2,281	5,056	425	22,301	---	271	39,566	16,358	---	---	55,924	---	---	---	55,924
St. Stephen	851	87,262	111,777	72,273	---	12,307	---	---	283,619	52,269	---	---	335,888	---	---	68,636	404,524
St. Vincent	70	3,103	99,711	12,781	96	---	---	2,885	118,576	---	---	---	118,576	---	---	---	118,576
Stacy	1,439	172,477	98,630	48,951	---	41,029	---	37,436	398,523	22,449	25,000	79,643	525,615	---	---	15,000	540,615
Staples	3,099	405,971	703,140	365,915	---	98,302	203,014	68,753	1,845,095	3,225,038	280,598	256,853	5,607,584	---	---	804,034	6,411,618
Starbuck	1,321	221,801	352,234	134,307	---	24,960	6,986	109,796	850,084	225,556	66,395	72,228	1,214,263	---	---	43,453	1,257,716
Steen	163	22,941	9,779	5,838	15,385	2,048	---	42	56,033	10,148	---	---	66,181	---	---	---	66,181
Stephen	688	156,916	131,889	65,078	---	116,474	150,399	58,312	679,068	353,425	30,515	20,272	1,083,280	---	91,825	46,942	1,222,047
Stewart	525	188,154	162,052	120,849	---	2,078	---	---	473,133	---	68,052	32,382	573,567	---	---	74,084	647,651

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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												
Stewartville	5,955	366,408	625,597	329,029	4,948	643,993	54,057	77,193	2,101,225	1,203,997	449,646	288,425	4,043,293	---	229,499	608,170	4,880,962
Stillwater	18,235	2,022,990	3,964,424	1,267,523	30,036	3,193,529	456,996	445,784	11,381,282	8,417,419	3,385,000	1,475,047	24,658,748	1,050,000	---	3,951,815	29,660,563
Stockton	764	73,388	14,464	49,513	2,399	26,328	---	7,207	173,299	60,186	50,000	19,156	302,641	---	---	---	302,641
Storden	235	34,631	49,268	45,025	---	13,816	10,383	11,101	164,224	17,960	48,500	27,312	257,996	---	---	108,969	366,965
Strandquist	73	14,424	1,708	5,068	3,978	6,672	---	2,333	34,183	---	---	---	34,183	---	1,500	---	35,683
Strathcona	27	3,312	1,242	3,033	---	3,045	---	2,077	12,709	---	---	---	12,709	---	---	---	12,709
Sturgeon Lake	394	72,440	36,139	14,598	1,169	198	37,824	33,465	195,833	2,300	---	---	198,133	---	---	---	198,133
Sunburg	90	25,575	73,802	9,760	360	12,101	31,977	920	154,495	37,775	5,192	3,998	201,460	---	---	34,350	235,810
Sunfish Lake	548	93,682	147,511	80,655	---	---	---	23,527	345,375	284,300	15,000	5,407	650,082	---	---	---	650,082
Swanville	351	49,799	12,174	41,959	25,156	22,866	13,322	27,774	193,050	998,633	15,000	787	1,207,470	---	---	---	1,207,470
Taconite	334	79,085	37,250	40,483	44,810	71,090	---	342	273,060	3,559	---	---	276,619	---	23,882	---	300,501
Tamarack	53	17,832	285	5,116	---	4,958	---	40,770	68,961	526,735	---	---	595,696	---	---	---	595,696
Taopi	77	2,134	2,436	10,584	---	905	---	1,091	17,150	---	38,374	---	55,524	---	---	---	55,524
Taunton	181	39,421	13,850	3,451	---	690	---	5,946	63,358	62,452	---	---	125,810	---	---	3,000	128,810
Taylor Falls	1,031	256,713	170,542	189,459	---	34,467	1,310	1,029	653,520	178,646	82,277	70,637	985,080	---	---	13,872	998,952
Tenney	4	3,798	---	1,260	2,621	---	---	---	7,679	7,574	---	---	15,253	---	---	---	15,253
Tenstrike	187	9,174	2,880	22,021	---	---	---	---	34,075	---	---	---	34,075	---	---	---	34,075
Thief River Falls	8,522	829,981	2,187,310	827,819	---	1,664,276	388,569	223,317	6,121,272	2,707,327	523,264	119,261	9,471,124	---	335,964	363,794	10,170,882
Thomson	166	38,907	9,443	10,136	---	1,370	---	---	59,856	2,430	16,785	11,658	90,729	---	---	11,011	101,740
Tintah	60	10,207	37,078	8,011	4,980	3,000	---	271	63,547	67,782	---	---	131,329	---	7,010	---	138,339
Tonka Bay	1,549	199,607	619,399	210,206	---	67,961	---	58,638	1,155,811	41,337	---	---	1,197,148	---	---	87,482	1,284,630
Tower	498	178,750	250,752	80,437	---	185,334	8,397	92,550	796,220	763,595	74,344	40,131	1,674,290	---	---	72,126	1,746,416
Tracy	2,103	570,735	468,850	494,516	---	112,791	154,199	145,926	1,947,017	1,506,672	360,000	253,253	4,066,942	---	65,640	588,907	4,721,489
Trail	60	7,576	688	2,924	4,536	442	---	---	16,166	---	---	---	16,166	---	---	---	16,166
Trimont	668	110,498	176,628	153,154	---	39,577	25,756	2,693	508,306	57,698	11,020	930	577,954	---	---	---	577,954
Trommald	117	12,848	2,126	9,285	510	550	---	262	25,581	---	---	---	25,581	---	---	---	25,581
Trosky	107	15,552	4,345	4,176	---	3,004	---	700	27,777	---	---	---	27,777	---	---	---	27,777
Truman	1,161	119,840	199,052	160,903	---	77,082	28,127	152,612	737,616	82,758	45,000	12,037	877,411	---	36,000	37,939	951,350
Turtle River	77	3,337	2,868	6,084	---	---	---	3,133	15,422	---	---	---	15,422	---	---	---	15,422
Twin Lakes	148	26,004	9,998	6,199	238	3,271	---	---	45,710	---	---	---	45,710	---	---	---	45,710
Twin Valley	773	160,159	165,510	92,853	696	40,040	3,542	---	462,800	33,434	35,000	22,919	554,153	---	---	5,000	559,153
Two Harbors	3,578	589,297	896,701	771,343	54,509	775,046	501,686	391,769	3,980,351	998,240	258,463	41,467	5,278,521	---	224,000	474,973	5,977,494
Tyler	1,174	225,670	188,161	57,275	---	174,681	92,703	7,288	745,778	159,147	163,825	70,498	1,139,248	---	---	114,265	1,253,513
Ulen	538	57,113	46,853	38,083	---	22,280	---	17,121	181,450	182,775	---	---	364,225	---	---	---	364,225
Underwood	322	50,421	29,698	82,609	---	13,597	7,658	---	183,983	---	5,969	11,556	201,508	---	---	17,525	219,033
Upsala	417	48,985	33,709	88,727	39,772	30,038	---	---	241,231	203,282	13,369	3,767	461,649	---	---	---	461,649
Urbank	54	19,227	---	980	---	1,990	20,817	---	43,014	39,730	100,000	7,522	190,266	1,183	---	---	191,449
Utica	237	23,507	5,842	17,433	1,233	7,533	---	---	55,548	14,421	16,000	6,096	92,065	---	---	---	92,065
Vadnais Heights	13,071	1,238,221	1,685,424	615,168	31,485	562,946	295,866	---	4,429,110	8,494,697	800,000	264,140	13,987,947	515,000	---	2,240,239	16,743,186

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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													
Vergas	318	33,882	34,314	67,114	---	68,724	---	---	204,034	45,259	40,474	21,755	311,522	---	---	76,851	388,373
Vermillion	450	65,661	13,166	32,953	---	11,104	---	---	122,884	10,724	---	---	133,608	---	---	---	133,608
Verndale	540	63,881	167,938	68,240	---	23,520	51,184	8,908	383,671	579,251	8,908	2,760	974,590	---	5,000	12,909	992,499
Vernon Center	332	97,461	87,915	64,559	---	398	---	---	250,333	37,811	18,314	8,613	315,071	---	---	---	315,071
Vesta	306	107,374	23,663	67,520	---	12,501	---	---	211,058	4,013	15,000	9,075	239,146	---	---	---	239,146
Victoria	6,727	1,165,982	751,936	637,476	7,674	667,829	87,357	---	3,318,254	3,367,408	954,545	1,148,007	8,788,214	---	---	1,694,731	10,482,945
Viking	78	41,393	22,255	4,784	618	17,993	---	---	87,043	21,879	---	---	108,922	---	10,000	---	118,922
Villard	228	74,561	20,068	29,118	---	12,397	---	---	136,144	11,106	29,590	7,810	184,650	---	---	3,000	187,650
Vining	56	6,117	16,530	9,468	296	8,367	---	---	40,778	---	---	---	40,778	---	---	---	40,778
Virginia	8,609	1,047,802	4,177,780	1,866,939	---	1,904,231	13,577	820,599	9,830,928	3,599,812	542,000	193,467	14,166,207	---	378,865	468,959	15,014,031
Wabasha	2,631	415,819	962,183	372,076	4,608	393,004	41,669	47,243	2,236,602	256,538	185,000	50,051	2,728,191	---	---	1,333,847	4,062,038
Wabasso	634	94,171	114,869	116,576	---	86,904	27,825	65,701	506,046	39,470	684,367	177,237	1,407,120	---	---	119,440	1,526,560
Waconia	10,183	1,590,742	1,140,838	760,670	---	1,503,876	18,974	---	5,015,100	2,180,436	2,045,556	1,207,852	10,448,944	---	342,910	1,465,070	12,256,924
Wadena	4,161	439,452	852,084	444,837	11,044	351,241	610,937	107,620	2,817,215	1,792,631	680,627	169,276	5,459,749	---	---	113,285	5,573,034
Wahkon	343	100,719	9,375	62,695	---	29,451	---	---	202,240	---	---	---	202,240	---	---	---	202,240
Waite Park	6,747	998,942	1,968,073	765,619	314,561	211,590	71,378	---	4,330,163	5,051,043	3,734,879	1,066,090	14,182,175	6,420,000	---	8,500,513	29,102,688
Waldorf	218	68,024	28,892	12,551	---	10,963	---	---	120,430	75,279	30,550	1,959	228,218	---	---	---	228,218
Walker	1,178	506,852	370,925	152,299	---	66,671	139,574	73,490	1,309,811	234,821	150,100	50,858	1,745,590	---	---	251,363	1,996,953
Walnut Grove	675	90,240	120,113	125,373	1,877	22,056	634	56,063	416,356	74,839	169,909	145,909	807,013	---	---	22,873	829,886
Walters	73	19,909	22,798	7,558	2,576	5,119	---	845	58,805	---	---	---	58,805	---	---	---	58,805
Waltham	187	28,317	3,686	7,531	---	2,276	---	---	41,810	---	---	---	41,810	---	22,388	45	64,243
Wanamingo	1,037	100,214	220,540	143,269	---	109,811	22,239	11,215	607,288	21,951	1,049,059	245,340	1,923,638	---	198,818	202,037	2,324,493
Wanda	83	16,834	12,932	14,013	---	2,348	---	1,201	47,328	9,678	---	---	57,006	---	10,000	---	67,006
Warba	178	30,310	19,351	12,497	---	15,819	---	620	78,597	1,359	---	---	79,956	---	---	---	79,956
Warren	1,648	309,087	123,512	250,246	---	159,703	152,422	20,465	1,015,435	823,083	42,701	59,518	1,940,737	---	24,137	---	1,964,874
Warroad	1,706	306,432	967,411	286,252	---	356,726	112,737	130,196	2,159,754	413,258	313,812	82,804	2,969,628	---	63,000	50,000	3,082,628
Waseca	9,328	1,180,094	2,200,145	1,379,572	---	935,255	373,285	262,875	6,331,226	721,016	925,000	250,957	8,228,199	---	609,125	847,048	9,684,372
Watertown	4,129	344,147	646,681	395,568	---	138,845	93,635	---	1,618,876	908,307	687,000	174,268	3,388,451	---	---	381,761	3,770,212
Waterville	1,879	164,439	467,206	194,906	---	34,206	71,939	---	932,696	227,608	235,000	117,039	1,512,343	---	---	288,092	1,800,435
Watkins	929	278,829	220,562	139,078	---	99,484	164,842	---	902,795	215,605	5,135,000	181,248	6,434,648	---	---	5,261,298	11,695,946
Watson	200	77,667	11,606	59,220	---	1,334	---	---	149,827	19,453	---	---	169,280	---	---	---	169,280
Waubun	386	54,806	44,774	60,418	156	12,863	---	297	173,314	---	13,665	4,309	191,288	---	159	9,207	200,654
Waverly	1,117	181,398	262,610	196,721	---	17,393	54,340	39,337	751,799	38,900	9,000	22,794	822,493	---	20,240	---	842,733
Wayzata	4,115	1,009,854	1,669,236	729,856	---	475,171	430,530	164,145	4,478,792	1,287,148	1,200,000	311,664	7,277,604	875,000	---	545,550	8,698,154
Welcome	658	98,827	204,728	139,581	857	15,741	40,052	4,282	504,068	403,521	57,299	25,613	990,501	---	---	---	990,501
Wells	2,434	357,031	435,705	514,057	5,268	394,975	132,007	21,131	1,860,174	267,755	205,000	105,769	2,438,698	---	---	---	2,438,698
Wendell	170	44,776	46,433	17,732	14,975	21,158	---	5,049	150,123	---	---	---	150,123	---	---	---	150,123
West Concord	804	178,690	167,810	135,167	---	98,115	33,450	20,515	633,747	5,000	133,000	48,831	820,578	---	---	---	820,578
West St. Paul	18,947	2,190,556	5,980,685	1,512,683	---	744,114	527,191	113,079	11,068,308	3,355,188	1,314,428	688,522	16,426,446	3,740,000	---	1,376,759	21,543,205

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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												
West Union	73	5,053	993	3,677	---	1,507	---	658	11,888	---	---	---	11,888	---	---	---	11,888
Westbrook	664	116,845	129,242	152,698	678	101,295	---	3,000	503,758	30,282	---	---	534,040	---	---	5,262	539,302
Westport	65	1,300	1,602	2,733	5,405	---	---	1,426	12,466	---	---	---	12,466	---	---	---	12,466
Whalan	53	16,289	125	6,960	---	4,985	---	---	28,359	---	---	---	28,359	---	---	---	28,359
Wheaton	1,449	247,700	351,640	211,495	4,629	206,236	187,786	26,118	1,235,604	131,795	1,065,353	149,228	2,581,980	---	---	178,200	2,760,180
White Bear Lake	24,734	1,223,471	4,679,304	1,204,488	---	667,583	640,424	794,093	9,209,363	6,522,253	505,000	188,762	16,425,378	---	---	2,977,055	19,402,433
Wilder	60	8,393	696	17,223	1,544	---	---	3,597	31,453	37,874	---	---	69,327	---	---	---	69,327
Willernie	545	104,899	59,501	119,409	---	64	---	---	283,873	---	7,896	1,540	293,309	---	---	---	293,309
Williams	186	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Willmar	19,072	3,190,772	4,276,561	2,788,443	---	2,194,848	161,947	152,193	12,764,764	3,360,537	1,777,611	577,248	18,480,160	---	6,387,807	3,572,420	28,440,387
Willow River	394	60,583	31,559	20,548	---	7,855	---	19,978	140,523	114,268	---	---	254,791	---	32,167	---	286,958
Wilmont	311	66,564	44,362	53,383	---	8,917	---	7,046	180,272	70,551	---	3,045	253,868	---	---	---	253,868
Wilton	201	16,294	2,296	12,157	6,900	7,354	---	826	45,827	---	---	---	45,827	---	---	---	45,827
Windom	4,323	350,109	1,107,699	472,908	---	427,138	253,227	70,097	2,681,178	3,096,808	773,412	488,347	7,039,745	---	220,000	518,170	7,777,915
Winger	175	85,624	12,684	9,845	1,669	1,200	---	---	111,022	---	16,000	5,433	132,455	---	---	---	132,455
Winnebago	1,371	199,821	365,076	167,837	---	142,747	4,109	64,774	944,364	482,055	94,389	73,033	1,593,841	---	---	---	1,593,841
Winona	27,474	2,895,987	6,512,464	2,865,359	54,198	1,778,571	1,447,474	114,974	15,669,027	721,341	1,710,000	224,533	18,324,901	---	930,566	764,834	20,020,301
Winsted	2,297	414,330	607,422	301,628	119,213	81,711	20,332	44,902	1,589,538	542,190	290,000	240,179	2,661,907	---	---	327,698	2,989,605
Winthrop	1,292	257,690	379,093	171,599	---	78,235	32,962	98,870	1,018,449	1,220,812	44,121	1,689	2,285,071	---	---	303,205	2,588,276
Winton	166	45,836	4,969	13,616	190	2,601	---	28,033	95,245	25,099	20,000	12,574	152,918	---	---	7,000	159,918
Wolf Lake	46	27,576	52,424	5,136	6,072	28,787	---	6,645	126,640	11,547	14,299	614	153,100	---	4,500	7,400	165,000
Wolverton	119	34,331	40,172	13,551	---	4,533	---	---	92,587	---	10,382	2,697	105,666	---	---	---	105,666
Wood Lake	391	124,609	42,779	77,786	---	36,179	---	19,223	300,576	2,987	11,000	4,300	318,863	---	---	17,873	336,736
Woodbury	59,338	4,265,335	10,989,643	3,662,850	---	3,707,673	917,532	1,492,116	25,035,149	11,324,652	8,166,804	2,305,857	46,832,462	6,160,953	275,739	4,694,007	57,963,161
Woodland	503	74,693	134,516	45,951	13,384	---	---	10,013	278,557	70,032	---	---	348,589	---	---	50,000	398,589
Woodstock	100	38,236	5,719	11,528	---	4,807	---	---	60,290	9,131	4,629	4,028	78,078	---	---	---	78,078
Worthington	11,405	1,489,063	3,508,720	1,123,401	131,338	1,118,413	546,589	353,691	8,271,215	7,663,775	805,000	299,497	17,039,487	---	---	6,109,327	23,148,814
Wrenshall	373	46,107	60,670	22,799	---	569	---	---	130,145	211,160	---	---	341,305	---	---	106,000	447,305
Wright	85	41,764	29,492	10,555	---	8,409	---	6,088	96,308	10,984	---	---	107,292	---	---	---	107,292
Wykoff	401	60,378	81,337	38,322	28,851	9,669	---	2,119	220,676	255,785	52,638	18,477	547,576	---	18,670	28,286	594,532
Wyoming	7,013	478,319	1,333,189	834,891	---	55,727	46,980	---	2,749,106	4,593,587	538,139	211,327	8,092,159	2,257,456	100,000	2,842,048	13,291,663
Zemle	72	5,077	2,561	4,694	---	---	---	832	13,164	---	---	---	13,164	---	---	---	13,164
Zimmerman	5,001	384,405	749,378	325,181	5,845	184,362	161,727	19,671	1,830,569	114,945	---	16,167	1,961,681	---	---	333,209	2,294,890
Zumbro Falls	158	96,312	60,277	21,777	572	7,389	---	4,300	190,627	---	---	---	190,627	---	25,000	40,938	256,565
Zumbrota	3,166	327,376	412,113	308,714	---	480,518	317,867	81,540	1,928,128	61,050	252,532	137,461	2,379,171	---	59,521	411,761	2,850,453
<b>State Total</b>		<b>\$497,485,930</b>		<b>\$422,348,029</b>		<b>\$477,819,167</b>		<b>\$138,131,888</b>	<b>\$1,219,745,198</b>		<b>\$278,672,044</b>		<b>\$221,825,217</b>		<b>\$754,445,031</b>		<b>\$6,466,274,453</b>
	<b>4,331,268</b>	<b>\$1,257,154,683</b>	<b>\$24,423,731</b>	<b>\$392,647,187</b>	<b>\$3,210,010,615</b>	<b>\$674,141,028</b>	<b>\$5,382,568,885</b>	<b>\$107,435,320</b>									

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	1,598	---	66,007	125,548	---	16,675	---	---	---	---	208,230
Adams	753	---	5,337	27,282	---	---	---	---	---	---	32,619
Adrian	1,217	---	4,839	11,330	---	8,340	41,287	---	---	---	65,796
Afton	2,926	---	---	199,785	---	7,317	---	---	---	---	207,102
Aitkin	2,069	---	191,099	34,620	---	---	---	---	146,728	---	372,447
Akeley	399	---	---	---	---	---	---	---	---	---	---
Albany	2,246	19,715	---	765,658	---	10,894	---	---	---	---	796,267
Albert Lea	18,061	6,705	292,071	5,231,142	---	725,029	---	---	---	---	6,254,947
Alberta	125	2,465	---	---	---	---	---	---	---	---	2,465
Albertville	6,218	5,807	31,020	643,979	---	87,411	401,157	---	---	---	1,169,374
Alden	619	34,590	48,954	28,973	---	---	---	---	---	---	112,517
Aldrich	40	---	---	---	---	---	---	---	---	---	---
Alexandria	12,441	36,512	81,887	2,653,553	---	2,096,888	---	173,484	---	---	5,042,324
Alpha	120	---	---	---	---	---	---	---	---	---	---
Altura	413	9,978	---	---	---	---	---	---	---	---	9,978
Alvarado	358	---	---	12,000	---	---	---	---	---	---	12,000
Amboy	543	---	3,291	2,293	---	11,108	---	---	---	---	16,692
Andover	31,298	---	299,319	2,074,813	---	1,136,411	---	---	---	---	3,510,543
Annandale	3,017	923	35,264	76,902	---	199,828	125,385	---	39,002	---	477,304
Anoka	17,966	32,832	---	4,577,337	---	55,091	717,714	---	---	76,196	5,459,170
Apple Valley	49,376	143,236	382,920	5,792,642	---	5,510,783	---	---	---	---	11,829,581
Appleton	2,319	3,181	152,305	1,175,209	---	20,276	---	---	---	---	1,350,971
Arco	89	1,400	---	---	---	---	---	---	---	---	1,400
Arden Hills	10,137	285,028	156,543	1,088,586	---	128,037	---	---	---	---	1,658,194
Argyle	645	---	---	---	---	---	---	---	---	---	---
Arlington	2,066	2,057	16,763	1,260,383	---	6,640	---	---	---	---	1,285,843
Ashby	467	161	86,135	---	---	2,389	---	---	---	---	88,685
Askov	363	---	---	---	---	---	---	---	---	---	---
Atwater	1,026	---	31,380	---	---	4,046	---	---	---	---	35,426
Audubon	480	21,821	21,342	---	---	---	81,000	---	---	---	124,163
Aurora	1,711	167,174	1,993	85,488	---	74,114	---	---	---	---	328,769
Austin	23,743	---	1,885,168	3,690,654	---	1,761,764	1,258,334	128,144	---	---	8,724,064
Avoca	115	7,018	1,000	---	---	---	---	---	87,862	---	95,880
Avon	1,342	857	144,337	54,540	---	3,715	---	---	---	---	203,449
Babbitt	1,590	709,603	123,331	---	---	---	14,000	---	---	---	846,934

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Backus	316	---	5,006	6,498	---	---	---	---	---	---	11,504
Badger	444	---	---	---	---	1,000	---	---	---	---	1,000
Bagley	1,234	---	35,384	2,723	---	6,383	---	---	---	---	44,490
Balaton	602	---	4,394	109,760	---	12,737	---	---	---	---	126,891
Barnesville	2,318	88,382	4,619	23,052	---	37,262	---	---	---	---	153,315
Bamum	586	68,081	---	---	---	---	---	---	---	---	68,081
Barrett	320	---	74,940	24,105	---	40,034	---	---	---	---	139,079
Barry	16	---	---	---	---	---	---	---	---	---	---
Battle Lake	736	2,985	37,175	81,009	---	82,281	---	---	---	---	203,450
Baudette	1,100	---	9,085	133,080	---	125,514	---	---	---	---	267,679
Baxter	7,921	825	76,402	5,198,758	---	48,015	---	---	---	---	5,324,000
Bayport	3,379	---	68,103	1,032,794	---	648,022	---	---	---	---	1,748,919
Beardsley	223	10,325	120,000	---	---	---	---	---	---	---	130,325
Beaver Bay	170	---	---	---	---	---	---	---	---	---	---
Beaver Creek	290	---	---	---	---	---	---	---	---	---	---
Becker	4,289	1,865,557	9,361	424,951	---	130,684	---	---	1,035,493	---	3,466,046
Bejou	83	---	---	---	---	---	---	---	---	---	---
Belgrade	707	---	---	---	---	---	---	---	---	150,000	150,000
Belle Plaine	7,191	38,721	58,387	1,954,273	---	38,810	9,421	---	---	---	2,099,612
Bellechester	163	384	---	---	---	---	---	---	---	---	384
Bellingham	162	---	9,170	1,291	---	---	---	---	---	---	10,461
Beltrami	86	---	3,960	---	---	---	---	---	---	---	3,960
Belview	349	---	---	3,589	---	8,370	---	---	---	---	11,959
Bemidji	13,541	116,811	106,827	3,356,399	---	26,751,693	---	---	---	257	30,331,987
Bena	92	---	---	---	---	1,000	---	---	---	---	1,000
Benson	3,316	---	20,649	273,043	---	51,445	---	94,813	---	54,747	494,697
Bertha	454	---	19,262	298,110	---	---	---	---	---	---	317,372
Bethel	534	---	23,490	---	---	---	---	---	---	---	23,490
Big Falls	254	---	104,480	---	---	---	---	---	---	---	104,480
Big Lake	9,521	116,029	43,671	1,078,830	---	8,667	606,894	---	---	---	1,854,091
Bigelow	228	---	13,313	---	---	---	---	---	---	---	13,313
Bigfork	456	---	---	---	---	---	---	1,609,696	---	---	1,609,696
Bingham Lake	145	---	783	---	---	9,958	---	---	---	---	10,741
Birchwood	933	---	---	---	---	---	---	---	---	---	---
Bird Island	1,091	17,549	51,891	19,827	---	42,130	---	---	---	35,561	166,958

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Biscay	106	---	---	---	---	---	---	---	---	---	---
Biwabik	866	43,530	20,846	522,879	---	---	370,288	---	---	---	957,543
Blackduck	718	319	38,649	500	---	317,584	---	---	---	---	357,052
Blaine	58,020	494,857	391,500	5,615,555	---	3,082,131	3,320,016	---	---	13,522	12,917,581
Blomkest	168	---	10,852	---	---	---	---	---	---	---	10,852
Blooming Prairie	1,974	8,881	9,899	46,220	---	10,658	---	---	---	---	75,658
Bloomington	84,701	---	125,671	9,773,020	---	927,068	3,904,060	---	---	---	14,729,819
Blue Earth	3,345	22,548	332,320	931,922	---	30,068	176	355,567	---	---	1,672,601
Bluffton	198	---	27,556	---	---	---	---	---	---	---	27,556
Bock	100	---	---	---	---	---	---	---	---	---	---
Borup	77	---	---	---	---	---	---	---	---	---	---
Bovey	718	1,999	253	1,473,534	---	80,225	---	---	---	7,484	1,563,495
Bowlus	255	20,650	1,783	---	---	5,962	---	---	---	---	28,395
Boy River	34	---	---	---	---	---	---	---	---	---	---
Boyd	168	---	8,595	17,874	---	---	---	---	---	---	26,469
Braham	1,660	---	23,053	11,937	---	---	---	---	---	---	34,990
Brainerd	13,956	---	79,588	4,179,618	8,650	23,906	---	7,260,359	---	196,092	11,748,213
Brandon	452	27,931	11,992	1,682	---	---	---	---	---	---	41,605
Breckenridge	3,466	13,225	2,684,151	334,214	---	11,162	---	---	---	---	3,042,752
Breezy Point	1,823	---	31,970	43,271	---	---	---	---	---	---	75,241
Brewster	475	206,388	3,430	105,298	---	---	---	---	---	---	315,116
Bricelyn	319	---	7,012	23,963	---	11,670	---	---	---	---	42,645
Brook Park	143	---	---	---	---	---	---	---	449,156	---	449,156
Brooklyn Center	29,810	113,516	---	1,865,876	---	34,750	806,619	---	---	---	2,820,761
Brooklyn Park	75,306	---	177,839	2,880,606	---	49,568	214,378	---	---	---	3,322,391
Brooks	137	---	---	---	---	---	---	---	---	---	---
Brookston	89	---	---	---	---	---	---	---	---	---	---
Brooten	646	945	8,504	23,688	---	---	---	---	---	---	33,137
Browerville	696	---	13,428	335,749	---	13,880	197,944	---	---	---	561,001
Browns Valley	606	---	254,561	2,647,536	---	4,334	27,123	---	---	---	2,933,554
Brownsdale	691	---	---	436,731	---	---	---	---	---	---	436,731
Brownsville	471	6,003	69,961	---	---	---	---	---	---	---	75,964
Brownton	802	5,507	9,069	169,191	---	20,734	---	---	---	---	204,501
Bruno	106	---	36,007	---	---	---	---	---	---	---	36,007
Buckman	247	---	---	15,250	---	---	---	---	---	---	15,250

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Buffalo	14,193	166,287	271,982	2,682,720	---	33,585	---	99,244	---	---	3,253,818
Buffalo Lake	719	---	---	119,267	---	---	---	---	---	---	119,267
Buhl	1,000	11,656	83,695	660,990	---	5,000	---	---	---	---	761,341
Burnsville	61,042	---	---	7,446,332	---	2,961,190	---	---	---	---	10,407,522
Burtrum	113	---	1,161	1,998	---	---	---	---	---	---	3,159
Butterfield	491	76,452	---	76,266	---	---	---	---	266,217	---	418,935
Byron	5,045	240	64,269	773,614	---	1,368	---	---	---	---	839,491
Caledonia	2,883	2,669	55,618	28,050	---	7,600	---	---	---	---	93,937
Callaway	202	---	12,750	---	---	---	---	---	---	---	12,750
Calumet	368	881	52,601	27,762	---	262	---	---	---	---	81,506
Cambridge	7,644	6,401	41,103	1,792,630	---	313,661	225,863	9,520	---	---	2,389,178
Campbell	186	---	2,000	2,474	---	7,746	---	---	---	---	12,220
Canby	1,779	---	47,251	230,920	---	---	---	43,295	---	---	321,466
Cannon Falls	4,052	22,301	899,289	1,191,690	---	62,227	---	---	---	---	2,175,507
Canton	317	---	---	3,323	---	---	---	---	---	---	3,323
Carlos	411	21,715	4,272	740	---	---	---	---	---	---	26,727
Carlton	779	41,579	495,670	1,645	---	34,376	---	---	---	---	573,270
Carver	3,024	9,821	9,012	519,491	---	7,218	970	---	---	---	546,512
Cass Lake	816	---	10,000	30,000	---	---	---	---	---	---	40,000
Cedar Mills	46	---	---	---	---	---	---	---	---	---	---
Center City	633	24,500	---	---	---	---	---	---	831,818	---	856,318
Centerville	3,881	---	---	2,791,460	---	211,381	155,195	---	---	---	3,158,036
Ceylon	331	18,789	---	11,060	---	30,848	---	---	---	---	60,697
Champlin	23,934	---	115,984	1,934,843	---	273,984	---	---	---	---	2,324,811
Chandler	235	---	---	---	---	---	---	---	---	---	---
Chanhassen	23,629	143,663	55,152	11,551,219	---	235,292	---	---	---	---	11,985,326
Chaska	24,177	30,550	219,057	2,648,150	---	261,019	---	---	80,059	7,000	3,245,835
Chatfield	2,586	---	2,267	346,278	---	15,242	---	---	---	---	363,787
Chickamaw Beach	142	---	---	---	---	---	---	---	---	---	---
Chisago City	4,718	26,820	37,782	509,261	---	130,954	10,366	---	---	---	715,183
Chisholm	4,592	---	33,987	784,128	---	38,693	---	---	---	9,296	866,104
Chokio	416	6,220	---	9,438	---	---	---	---	---	---	15,658
Circle Pines	5,279	18,201	---	724,686	---	99,367	---	---	---	---	842,254
Clara City	1,292	6,056	---	80,508	---	35,011	---	---	---	---	121,575
Claremont	599	---	1,000	113	---	337	19,433	---	---	---	20,883

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Clarissa	604	2,876	5,753	---	---	224	---	---	---	---	8,853
Clarkfield	861	---	43,024	10,184	---	---	---	---	---	---	53,208
Clarks Grove	692	---	2,377	79,987	---	---	---	---	---	---	82,364
Clear Lake	455	---	986	---	---	---	---	---	---	---	986
Clearbrook	537	1,605	27,041	---	---	---	---	---	---	---	28,646
Clearwater	1,573	2,035	500,848	5,630	---	6,926	1,650	---	---	---	517,089
Clements	151	---	17,045	1,663	---	20,426	---	---	---	---	39,134
Cleveland	714	---	---	---	---	---	---	---	---	---	---
Climax	210	---	29,495	37,487	---	---	---	---	---	---	66,982
Clinton	412	---	---	1,143	---	---	---	---	---	---	1,143
Clitherall	111	---	125	26,950	---	---	---	---	---	---	27,075
Clontarf	158	---	---	---	---	---	---	---	---	---	---
Cloquet	11,855	120,584	139,690	90,638	---	1,028,477	2,731	---	---	---	1,382,120
Coates	179	---	---	---	---	---	---	---	---	---	---
Cobden	45	---	---	---	---	1,524	---	---	---	---	1,524
Cohasset	2,624	39,280	352,964	288,917	---	---	---	---	---	12,000	693,161
Cokato	2,760	---	88,217	106,305	---	---	---	---	---	80,891	275,413
Cold Spring	3,825	9,295	71,318	1,321,431	---	4,714	---	---	---	---	1,406,758
Coleraine	1,832	1,197	75,657	503,167	---	---	---	---	---	2,290	582,311
Cologne	1,408	---	37,215	945,948	---	11,869	---	---	---	---	995,032
Columbia Heights	18,361	45,708	8,997,400	951,240	---	2,256,958	139,118	---	---	---	12,390,424
Columbus	4,104	---	---	128,933	---	53,179	---	---	---	---	182,112
Comfrey	354	---	10,367	2,876	---	3,321	361,943	---	---	---	378,507
Comstock	110	552	---	---	345	---	---	---	---	---	897
Conger	137	---	---	---	---	---	---	---	---	---	---
Cook	575	---	---	1,286	---	---	---	---	---	---	1,286
Coon Rapids	63,162	218,727	1,411,016	2,412,637	---	474,406	339,150	---	57,569	108,734	5,022,239
Corcoran	5,842	251,519	76,865	348,246	---	68,939	---	---	---	---	745,569
Correll	33	---	---	---	---	---	---	---	---	---	---
Cosmos	520	---	25,226	21,450	---	3,487	---	---	---	---	50,163
Cottage Grove	34,502	67,552	284,854	1,013,087	---	219,045	---	---	1,322,022	83,449	2,990,009
Cottonwood	1,158	5,710	11,714	48,016	---	8,057	15,752	---	---	---	89,249
Courtland	609	5,188	---	170,844	---	---	---	---	---	---	176,032
Cromwell	214	---	6,041	---	---	2,119	---	---	---	---	8,160
Crookston	8,093	13,200	4,480,571	1,147,046	---	293,005	---	495,732	---	3,983	6,433,537

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	2,315	4,958	72,614	873,351	---	63,446	---	---	---	177,325	1,191,694
Crosslake	2,094	17,797	50,686	269,477	---	20,828	---	---	---	---	358,788
Crystal	22,014	226,884	204,247	7,376,408	---	117,103	1,296,699	---	---	26,528	9,247,869
Currie	200	13,194	149,303	29,720	---	---	---	---	---	---	192,217
Cuyuna	284	---	---	---	---	---	---	---	---	---	---
Cyrus	273	3,781	4,629	---	---	---	---	---	---	---	8,410
Dakota	324	2,209	8,186	---	---	3,193	---	---	---	---	13,588
Dalton	235	---	3,872	---	---	---	---	---	---	---	3,872
Danube	471	---	1,919	20,115	---	---	---	---	---	---	22,034
Danvers	94	---	10,791	---	---	---	---	---	---	---	10,791
Darfur	114	15,192	17,903	---	---	---	---	---	---	---	33,095
Darwin	298	565	---	---	---	---	---	---	---	---	565
Dassel	1,320	54,924	150,000	23,770	---	157,685	---	---	---	---	386,379
Dawson	1,379	903	24,987	1,534	---	475	---	---	---	159,774	187,673
Dayton	5,072	79,323	1,670	3,209,830	---	---	25,965	---	---	---	3,316,788
De Graff	122	---	---	---	---	---	---	---	---	---	---
Deephaven	3,814	5,177	38,364	244,344	---	97,311	---	---	---	---	385,196
Deer Creek	314	---	148,277	24,248	---	7,774	---	---	---	---	180,299
Deer River	924	---	300,701	3,747	---	8,016	---	---	---	---	312,464
Deerwood	585	107	209,867	---	---	172	---	---	254,771	---	464,917
Delano	5,386	4,725	834,289	1,018,333	---	95,739	---	---	---	---	1,953,086
Delavan	171	---	208,006	---	---	---	---	---	---	---	208,006
Delhi	69	---	---	1,967	---	---	---	---	---	---	1,967
Dellwood	1,144	---	---	---	---	---	---	---	---	---	---
Denham	33	---	---	9,807	---	100	---	---	---	---	9,907
Dennison	170	---	---	---	---	---	---	---	---	---	---
Dent	180	---	18,314	18,538	---	5,833	---	---	---	---	42,685
Detroit Lakes	8,631	---	211,498	1,539,929	---	262,722	674,372	556,982	647,078	---	3,892,581
Dexter	319	---	175,795	38,342	---	---	---	---	---	---	214,137
Dilworth	3,698	---	49,876	14,712	---	19,929	---	---	---	---	84,517
Dodge Center	2,561	---	269,448	---	---	10,477	---	109,474	---	14,648	404,047
Donaldson	28	---	---	---	---	---	---	---	---	---	---
Donnelly	230	---	607	22,333	---	---	---	---	---	---	22,940
Doran	39	---	---	---	14,383	---	---	---	---	---	14,383
Dover	633	120	6,875	469,955	---	1,850	---	---	4,000	---	482,800

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	62	---	8,622	---	---	---	---	---	---	---	8,622
Duluth	85,530	2,349,005	1,319,667	11,378,093	---	19,456,126	2,993,252	---	---	---	37,496,143
Dumont	110	---	---	---	---	---	---	---	---	---	---
Dundas	1,038	2,298	3,060	33,898	---	41,176	---	---	---	---	80,432
Dundee	72	875	---	---	---	---	---	---	---	---	875
Dunnell	176	700	---	99,575	---	---	12,100	---	---	---	112,375
Eagan	65,933	712,330	1,883,344	4,806,368	---	658,548	---	---	2,630,266	---	10,690,856
Eagle Bend	584	---	23,996	147,413	---	---	---	---	---	---	171,409
Eagle Lake	2,315	11,313	25,409	874,880	---	1,510	---	---	---	---	913,112
East Bethel	12,090	---	10,000	554,592	12,501	114,909	---	---	200,899	---	892,901
East Grand Forks	7,908	---	139,950	4,050,031	---	50,818	---	---	1,793,024	86,311	6,120,134
East Gull Lake	1,003	---	---	558,168	---	12,438	---	---	---	---	570,606
Easton	183	---	4,891	35,690	---	---	---	---	---	---	40,581
Echo	233	---	3,772	---	---	---	---	---	---	---	3,772
Eden Prairie	62,536	630,958	1,475,760	4,779,712	---	1,301,859	---	---	---	---	8,188,289
Eden Valley	912	---	32,479	782,217	---	---	---	---	---	---	814,696
Edgerton	989	---	23,938	47,920	---	36,676	---	---	---	---	108,534
Edina	49,491	422,145	554,903	19,286,824	---	517,560	2,215,633	---	---	---	22,997,065
Effie	95	150	---	---	---	1,200	65,464	---	26,719	---	93,533
Eitzen	221	1,151	10,000	469	---	165	---	---	---	---	11,785
Elba	197	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,201	5,061	483,208	2,074	---	32,432	18,282	415,713	---	---	956,770
Elgin	962	6,692	---	202,723	---	20,134	9,369	---	---	---	238,918
Elizabeth	167	---	23,982	---	---	---	---	---	---	---	23,982
Elk River	23,633	123,025	177,601	4,595,632	---	411,728	---	---	---	---	5,307,986
Elko New Market	3,943	16,312	67,374	317,234	---	30,365	---	---	---	---	431,285
Elkton	143	---	---	---	---	1,605	---	---	---	---	1,605
Ellendale	651	11,604	103,221	24,883	---	916	---	---	---	---	140,624
Ellsworth	514	4,399	35,364	515	---	---	---	---	---	---	40,278
Elmdale	101	---	---	---	---	---	---	---	---	---	---
Elmore	633	1,596	11,309	96,904	---	---	---	---	39,132	17,156	166,097
Elrosa	165	---	---	6,735	---	---	---	---	---	---	6,735
Ely	3,464	470,433	75,052	200,740	---	410,118	---	---	---	---	1,156,343
Elysian	586	---	13,515	32,611	---	---	---	---	---	---	46,126
Emily	931	---	---	---	---	---	---	---	---	---	---

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	405	5,000	---	---	---	---	---	---	---	---	5,000
Erhard	128	---	---	---	---	6,348	---	---	---	---	6,348
Erskine	421	837	16,770	---	---	5,594	---	---	---	---	23,201
Evan	82	---	---	---	---	---	---	---	---	---	---
Evansville	565	1,315	20,390	12,821	---	---	---	---	---	---	34,526
Eveleth	3,527	73,471	---	386,188	821	31,282	---	---	108,492	---	600,254
Excelsior	2,360	18,985	---	1,376	---	71,275	87,505	---	---	---	179,141
Eyota	1,875	---	12,565	5,065	---	4,255	---	---	---	---	21,885
Fairfax	1,226	72,800	18,641	48,668	---	16,255	---	---	---	---	156,364
Fairmont	10,619	30,043	277,688	2,009,082	---	---	142,678	267,053	---	---	2,726,544
Falcon Heights	5,762	2,848	12,003	458,046	---	211,743	---	---	---	---	684,640
Faribault	23,312	60,089	3,813,323	2,479,603	---	668,683	280,563	340,424	---	63,115	7,705,800
Farmington	18,959	295,194	53,677	8,606,104	---	246,635	44,975	---	---	---	9,246,585
Farwell	45	---	---	---	---	---	---	---	---	---	---
Federal Dam	93	---	3,900	440	---	---	---	---	---	---	4,340
Felton	192	---	---	1,377	---	---	---	---	---	---	1,377
Fergus Falls	13,733	189,106	222,683	2,120,975	---	344,030	5,654	315,894	521,612	325,319	4,045,273
Fertile	848	---	---	---	---	---	---	902	---	---	902
Fifty Lakes	412	12,559	18,691	95,860	---	---	---	---	---	---	127,110
Finlayson	326	3,080	---	---	---	---	---	---	---	---	3,080
Fisher	369	---	15,171	---	---	---	---	---	---	---	15,171
Flensburg	234	---	---	---	---	---	---	---	---	---	---
Floodwood	530	24,766	48,589	---	---	---	6,740	---	---	---	80,095
Florence	44	---	---	---	---	---	---	---	---	---	---
Foley	2,651	---	21,123	378,242	---	19,724	---	---	---	---	419,089
Forada	194	984	222,975	---	---	611	---	---	---	---	224,570
Forest Lake	17,496	---	90,485	708,559	---	39,441	---	---	---	---	838,485
Foreston	510	13,625	---	455,210	---	172	---	---	---	---	469,007
Fort Ripley	69	---	---	---	---	---	---	---	---	---	---
Fosston	1,489	---	18,483	399,663	---	36,653	---	80,200	---	---	534,999
Fountain	374	---	---	---	---	2,120	---	---	---	---	2,120
Foxhome	96	1,408	---	---	---	---	---	---	---	---	1,408
Franklin	479	5,939	26,393	2,950	---	8,722	---	---	---	---	44,004
Frazee	1,351	---	103,149	275,745	---	22,319	---	---	---	---	401,213
Freeborn	273	---	57,840	---	---	---	---	---	---	---	57,840

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Freeport	528	---	37,298	28,197	---	35,176	4,280	---	---	---	104,951
Fridley	26,347	---	116,362	1,920,527	---	107,760	638,009	---	---	---	2,782,658
Frost	214	---	---	---	---	21,454	---	---	---	---	21,454
Fulda	1,251	15,164	140,874	3,833	---	12,724	---	---	1,369	---	173,964
Funkley	6	---	---	---	---	---	---	---	---	---	---
Garfield	306	---	91,624	---	---	---	---	---	---	---	91,624
Garrison	227	1,697	67,973	---	---	---	---	---	---	---	69,670
Garvin	137	---	1,277	---	---	---	---	---	---	---	1,277
Gary	188	---	10,100	45,184	---	---	---	---	---	---	55,284
Gaylord	2,230	21,164	89,923	325,458	---	36,736	5,811	---	---	---	479,092
Gem Lake	387	---	---	141,705	---	---	---	---	---	---	141,705
Geneva	450	---	---	10,000	---	---	---	---	---	---	10,000
Genola	63	---	---	---	---	---	---	---	---	---	---
Georgetown	117	---	---	---	---	10,726	---	---	---	---	10,726
Ghent	355	---	---	5,785	---	23,565	---	---	---	---	29,350
Gibbon	757	---	14,808	10,152	---	186	---	---	---	10	25,156
Gilbert	1,758	---	23,262	66,020	---	3,338	375,038	---	---	---	467,658
Gilman	228	214	---	---	---	6,747	---	---	---	---	6,961
Glencoe	5,743	6,798	40,338	60,681	---	47,131	107,774	---	---	63,501	326,223
Glenville	653	---	18,698	24,692	---	28,710	---	---	---	---	72,100
Glenwood	2,606	13,507	187,461	155,761	---	19,817	---	3,362	---	---	379,908
Glyndon	1,182	---	14,546	205,517	---	---	---	---	---	---	220,063
Golden Valley	20,312	310,399	784,237	7,399,285	---	256,210	7,249	---	---	---	8,757,380
Gonvick	269	---	6,024	---	---	---	---	---	---	---	6,024
Good Thunder	568	---	8,927	5,563	---	---	---	---	---	---	14,490
Goodhue	925	---	9,263	---	---	52,068	---	---	---	---	61,331
Goodridge	123	---	---	---	---	---	---	---	---	---	---
Goodview	3,662	3,490	55,507	4,307,937	---	58,167	---	---	---	---	4,425,101
Graceville	568	26,593	---	55,486	---	---	---	---	---	---	82,079
Granada	279	5,739	12,415	33,580	---	360	---	---	---	---	52,094
Grand Marais	1,426	14,246	13,285	689,723	---	99,209	---	---	---	---	816,463
Grand Meadow	910	3,748	27,384	11,180	---	1,245	---	---	---	---	43,557
Grand Rapids	10,576	33,962	1,187,025	7,302,373	---	68,868	---	---	---	---	8,592,228
Granite Falls	2,947	1,840	2,270,052	56,186	---	1,159	---	130,404	---	500	2,460,141
Grant	4,219	33,443	---	58,542	---	---	---	---	---	---	91,985

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	155	---	---	---	---	---	---	---	---	---	---
Green Isle	502	---	11,186	144,606	---	---	---	---	---	---	155,792
Greenbush	706	---	124,739	---	---	22,656	---	---	---	---	147,395
Greenfield	2,940	---	---	38,842	---	---	100,473	---	---	---	139,315
Greenwald	185	7,656	---	16,565	---	16,233	---	---	---	---	40,454
Greenwood	806	---	---	62,030	---	---	---	---	---	---	62,030
Grey Eagle	329	---	212,718	---	---	15,073	---	---	---	13,851	241,642
Grove City	604	3,037	9,812	---	---	184	---	---	---	---	13,033
Grygla	230	---	5,500	---	---	---	---	---	---	---	5,500
Gully	91	133	---	---	---	759	---	---	---	---	892
Hackensack	305	5,763	---	6,420	---	---	---	---	---	---	12,183
Hadley	62	---	---	---	---	1,250	---	---	165,920	---	167,170
Hallock	1,094	84,379	---	---	---	14,911	---	---	---	---	99,290
Halma	58	---	---	---	---	---	---	---	---	---	---
Halstad	569	---	73,192	7,602	---	---	---	---	---	---	80,794
Ham Lake	15,324	7,469	371,881	2,934,689	---	20,952	---	---	---	---	3,334,991
Hamburg	553	2,346	23,063	982	---	1,070	---	---	---	---	27,461
Hammond	223	---	---	---	---	---	---	---	---	---	---
Hampton	777	1,118,227	---	333,592	---	49,871	---	---	---	---	1,501,690
Hancock	704	7,038	939	18,649	---	29,128	---	---	---	---	55,754
Hanley Falls	293	5,007	27,017	---	---	2,750	---	---	---	---	34,774
Hanover	2,727	28,727	989	119,081	---	94,315	---	---	---	---	243,112
Hanska	396	---	---	19,288	---	---	---	---	---	---	19,288
Harding	110	---	---	---	---	6,000	---	---	---	---	6,000
Hardwick	200	---	---	---	---	18,495	---	---	---	---	18,495
Harmony	1,103	---	7,518	---	---	---	---	---	---	---	7,518
Harris	1,253	---	6,353	---	---	---	---	---	---	---	6,353
Hartland	258	5,987	1,002	1,233	---	3,744	---	---	---	---	11,966
Hastings	22,491	41,957	96,473	2,670,965	---	136,559	8,691	---	---	---	2,954,645
Hatfield	40	549	---	6,639	---	---	---	---	---	---	7,188
Hawley	1,917	15,759	23,805	673,590	---	33,958	---	232,169	---	---	979,281
Hayfield	1,330	10,658	147,942	---	---	14,133	---	---	---	---	172,733
Hayward	229	7,444	---	---	---	---	---	---	---	---	7,444
Hazel Run	52	---	138	---	---	---	---	---	---	---	138
Hector	1,122	---	36,562	126,914	---	5,135	47,310	35,195	---	---	251,116

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	---	---	---	---	---	---	---	---	---	---
Henderson	925	---	356,318	9,770	---	---	---	---	---	---	366,088
Hendricks	678	---	74,260	25,632	---	27,045	---	---	---	---	126,937
Hendrum	288	1,871	270,405	6,536	---	---	15,830	---	---	---	294,642
Henning	792	2,653	8,258	49,530	---	---	90,000	4,420	---	---	154,861
Henriette	99	---	---	---	---	---	---	---	---	---	---
Herman	406	---	2,484	120,268	---	---	---	---	---	---	122,752
Hermantown	9,526	13,463	---	530,350	---	---	---	---	141,833	---	685,646
Heron Lake	744	7,643	96,716	---	---	---	---	---	---	---	104,359
Hewitt	259	324	6,932	---	---	5,095	---	---	---	---	12,351
Hibbing	16,106	28,926	386,811	1,719,508	---	247,932	140,129	---	---	32,987	2,556,293
Hill City	447	1,455	28,484	---	---	---	---	---	---	302	30,241
Hillman	22	---	---	---	---	---	---	---	---	---	---
Hills	536	---	169,688	34,730	---	49,922	---	---	---	---	254,340
Hilltop	792	743	512	25,876	---	---	---	---	---	---	27,131
Hinckley	1,419	19,318	565	288,323	---	1,394	---	---	---	---	309,600
Hitterdal	216	---	---	---	---	---	---	---	---	---	---
Hoffman	626	2,896	164,356	574,291	---	5,600	105,427	---	393,301	---	1,245,871
Hokah	539	214,243	74,236	25,698	---	25,002	489	---	71,015	---	410,683
Holdingford	779	50,341	2,825	77,673	---	4,036	---	---	---	---	134,875
Holland	194	---	274	---	---	---	---	---	---	---	274
Hollandale	266	---	25,130	---	---	---	---	---	---	---	25,130
Holloway	99	---	---	---	---	---	---	---	---	---	---
Holt	92	349	---	---	---	---	---	---	---	---	349
Hopkins	17,290	82,168	17,973	1,207,340	---	173,640	75,000	---	---	---	1,556,121
Houston	979	11,411	10,173	2,024	---	1,781	1,510	---	---	3,467	30,366
Howard Lake	2,021	---	269,357	14,500	---	1,397	---	---	39,341	---	324,595
Hoyt Lakes	1,844	---	53,623	419,118	---	146,993	---	---	---	---	619,734
Hugo	13,140	8,730	13,961	918,311	---	1,014,075	208,341	---	---	---	2,163,418
Humboldt	44	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,073	268,181	16,913	4,809,182	---	15,577	51,328	301,154	---	27,213	5,489,548
Ihlen	84	---	---	---	---	---	---	---	---	---	---
Independence	3,739	49,875	---	196,094	---	---	---	---	---	---	245,969
International Falls	6,139	8,849	91,332	787,546	---	399,394	---	1,347,297	1,301,095	---	3,935,513
Inver Grove Heights	34,461	---	71,383	13,219,401	---	157,772	---	---	5,268,261	---	18,716,817

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	142	---	---	---	---	---	---	---	---	---	---
Iron Junction	80	1,177	---	---	---	---	---	---	10,000	---	11,177
Ironton	535	4,768	14,242	6,815	---	---	---	---	---	100	25,925
Isanti	5,569	9,124	11,349	458,441	---	82,981	---	---	---	---	561,895
Isle	830	---	80,166	61,351	---	---	---	---	---	---	141,517
Ivanhoe	596	---	2,046	---	---	2,413	33,665	---	---	---	38,124
Jackson	3,413	10,231	16,687	207,830	---	---	624,376	---	---	821,825	1,680,949
Janesville	2,213	15,554	60,783	137,514	---	36,188	---	---	---	---	250,039
Jasper	565	---	18,794	117,285	---	716	---	---	---	7,194	143,989
Jeffers	337	---	2,767	---	---	---	---	---	---	---	2,767
Jenkins	370	427	---	2,581	---	3,457	---	---	---	---	6,465
Johnson	27	---	---	---	---	---	---	---	---	---	---
Jordan	5,402	944	405,005	2,420,009	---	302,663	18,361	---	---	3,123	3,150,105
Kandiyohi	513	---	2,969	---	---	---	---	---	---	---	2,969
Karlstad	700	---	---	14,000	---	---	---	---	---	---	14,000
Kasota	693	24,487	52,951	---	---	---	---	---	---	---	77,438
Kasson	5,553	---	237,216	553,662	---	58,571	40,000	---	---	---	889,449
Keewatin	1,156	---	22,748	485,852	---	---	---	---	---	---	508,600
Kelliher	312	3,298	9,524	5,431	---	8,464	---	---	---	---	26,717
Kellogg	460	---	15,256	16,834	---	2,450	---	---	---	534,440	568,980
Kennedy	204	---	---	18,952	---	---	---	---	---	---	18,952
Kenneth	51	3,703	---	---	---	---	---	---	---	---	3,703
Kensington	285	---	---	---	---	3,125	---	---	---	---	3,125
Kent	107	---	---	---	---	---	---	---	---	---	---
Kenyon	1,736	7,953	17,844	---	---	46,322	38,189	---	---	---	110,308
Kerkhoven	719	4,774	5,178	---	---	4,578	3,094	---	---	---	17,624
Kerrick	65	---	46,500	---	---	---	---	---	---	---	46,500
Kettle River	172	700	6,876	---	---	---	---	---	---	---	7,576
Kiester	478	600	4,106	14,530	---	---	---	---	---	---	19,236
Kilkenny	158	2,587	98,412	---	---	---	---	---	---	---	100,999
Kimball	707	73,305	44,665	55,594	---	---	---	---	---	---	173,564
Kinbrae	15	---	---	---	---	---	---	---	---	---	---
Kingston	147	---	---	---	---	---	---	---	---	---	---
Kinney	169	---	---	26,925	---	---	---	---	---	1,081	28,006
La Crescent	5,109	106,611	29,062	204,152	---	---	---	---	---	---	339,825

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	723	1,361	---	83,929	---	6,012	---	---	---	210,080	301,382
La Salle	86	---	5,382	---	---	---	---	---	---	---	5,382
Lafayette	485	---	111,000	63,891	---	---	---	---	32,997	---	207,888
Lake Benton	655	2,456	164,666	1,550	---	7,500	3,167	---	---	---	179,339
Lake Bronson	227	---	---	5,631	---	---	---	---	---	---	5,631
Lake City	5,250	---	74,465	351,342	---	216,017	---	---	---	37,853	679,677
Lake Crystal	2,602	---	46,761	---	---	6,325	---	---	272,574	---	325,660
Lake Elmo	8,326	49,132	57,262	808,098	---	83,539	---	---	---	---	998,031
Lake Henry	78	---	---	---	---	---	---	---	---	---	---
Lake Lillian	221	---	24,923	1,457	---	8,549	---	---	---	---	34,929
Lake Park	814	139	13,354	62,396	---	6,835	---	---	---	---	82,724
Lake Shore	1,030	---	27,384	99,931	---	---	---	---	---	---	127,315
Lake St. Croix Beach	1,174	---	---	---	---	---	22,022	---	---	---	22,022
Lake Wilson	244	972	1,838	296,507	---	843	---	---	---	1,333	301,493
Lakefield	1,657	---	13,672	693,427	---	6,012	---	---	---	---	713,111
Lakeland	1,896	---	---	525,355	---	---	---	---	---	---	525,355
Lakeland Shores	364	---	---	---	---	---	---	---	---	---	---
Lakeville	55,772	338,257	502,693	4,343,412	---	784,152	349,162	---	823,039	---	7,140,715
Lamberton	787	---	73,449	366,753	---	3,169	---	---	---	---	443,371
Lancaster	320	---	---	---	---	---	500	---	---	---	500
Landfall	673	---	---	---	---	2,773	---	---	---	---	2,773
Lanesboro	716	---	11,180	14,261	---	---	---	---	---	190,243	215,684
Laporte	139	---	---	---	---	---	---	---	---	---	---
Lastrup	86	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,310	1,098	---	---	---	19,146	---	---	---	---	20,244
Le Center	2,389	1,212	52,905	---	---	561	---	---	---	---	54,678
Le Sueur	4,332	---	191,893	157,455	---	1,525	11,000	86,573	---	62,518	510,964
Lengby	66	599	---	10,835	---	---	---	---	---	---	11,434
Leonard	24	---	---	---	---	---	---	---	---	---	---
Leonidas	49	795	207	---	---	626	---	---	---	---	1,628
Leroy	887	---	64,344	22,525	---	11,543	---	---	---	---	98,412
Lester Prairie	1,761	4,339	39,272	98,318	---	34,676	---	---	---	264	176,869
Lewiston	1,481	---	32,302	566,438	---	---	---	---	586,603	---	1,185,343
Lewisville	227	---	6,880	---	---	---	---	---	---	---	6,880
Lexington	2,017	3,313	34,246	830	---	595	---	---	---	---	38,984

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	783	---	---	---	---	---	---	---	---	---	---
Lindstrom	4,021	24,688	73,780	612,270	---	26,553	85,904	---	---	---	823,195
Lino Lakes	20,305	12,832	176,596	327,550	---	25,391	---	---	14,386	5,722	562,477
Lismore	225	---	4,713	4,128	---	2,638	---	---	---	---	11,479
Litchfield	6,813	---	58,933	365,025	---	107,379	380,994	206,452	---	---	1,118,783
Little Canada	10,036	---	32,200	2,174,106	---	7,967	---	---	62,177	---	2,276,450
Little Falls	8,411	---	159,307	2,124,024	---	96,899	24,950	145,155	---	---	2,550,335
Littlefork	678	---	---	---	---	---	---	---	---	20,000	20,000
Long Beach	303	---	---	26,434	---	---	---	---	---	---	26,434
Long Lake	1,745	---	177,256	40,798	---	12,259	320,282	---	---	---	550,595
Long Prairie	2,946	---	114,039	181,509	---	---	1,223,163	271,142	---	---	1,789,853
Longville	171	3,748	9,266	---	---	---	---	127,252	---	---	140,266
Lonsdale	2,879	20,310	90,642	66,030	---	82,621	---	---	---	---	259,603
Loretto	609	1,559	---	9,437	---	21,841	---	---	---	---	32,837
Louisburg	44	---	---	---	---	---	---	---	---	6,175	6,175
Lowry	276	---	6,239	1,650	---	---	---	---	226,761	---	234,650
Lucan	199	---	---	6,199	---	---	---	---	---	---	6,199
Luverne	4,573	38,653	30,264	35,762	---	---	---	1,615,170	---	---	1,719,849
Lyle	557	---	45,015	4,506	---	3,333	---	---	---	---	52,854
Lynd	393	---	2,392	20,740	---	---	---	---	---	---	23,132
Mabel	714	---	94,159	16,721	---	3,663	---	---	---	---	114,543
Madelia	2,201	---	25,874	---	---	---	---	---	---	---	25,874
Madison	1,641	908	29,186	---	---	4,811	---	---	11,117,026	---	11,151,931
Madison Lake	939	9,609	60,622	37,079	---	---	31,887	---	---	---	139,197
Magnolia	204	---	---	---	---	---	---	---	---	---	---
Mahnomen	1,153	69,816	---	---	---	---	---	---	---	---	69,816
Mahtomedi	8,143	1,497,135	171,355	549,455	---	128,735	---	---	---	---	2,346,680
Manchester	71	168	---	---	4,163	---	---	---	---	---	4,331
Manhattan Beach	69	13,065	---	10,000	---	---	---	---	---	271	23,336
Mankato	37,032	---	115,487	12,846,999	---	2,514,199	599,917	---	---	---	16,076,602
Mantorville	1,180	9,684	4,231	11,059	---	1,294	---	---	---	29,897	56,165
Maple Grove	62,660	189,499	944,709	23,483,460	---	799,437	951,303	---	2,314,184	11,444,063	40,126,655
Maple Lake	2,016	---	113,567	164,074	---	21,801	---	---	---	---	299,442
Maple Plain	1,932	13,678	37,364	---	---	18,468	257,856	---	---	---	327,366
Mapleton	1,658	224	119,944	875,613	---	3,499	---	---	---	---	999,280

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	166	2,886	---	---	---	2,088	---	---	---	---	4,974
Maplewood	37,755	---	298,072	9,353,491	---	357,127	---	---	---	---	10,008,690
Marble	699	657	24,568	7,311	---	---	---	---	---	---	32,536
Marietta	159	17,609	1,077	3,149	---	7,877	---	---	---	---	29,712
Marine on St. Croix	693	5,718	18,230	106,279	---	96,861	---	---	---	4,252	231,340
Marshall	13,156	94,285	620,935	6,371,311	---	145,849	---	20,379	---	---	7,252,759
Mayer	1,952	---	25,927	85,397	---	26,498	180	---	---	---	138,002
Maynard	353	645,223	---	27,031	---	---	---	---	---	1,632	673,886
Mazeppa	772	10,917	12,586	264,872	---	---	---	---	394,538	---	682,913
Mc Grath	75	146	5,476	---	---	---	---	---	---	225	5,847
Mc Gregor	380	3,296	39,524	---	---	24,394	---	28,951	---	---	96,165
Mc Intosh	575	89,325	5,785	2,876	---	9,861	---	---	---	---	107,847
Mc Kinley	85	5,325	1,472	---	---	---	---	---	---	---	6,797
Meadowlands	124	---	---	---	---	---	---	---	---	---	---
Medford	1,170	146,498	20,682	16,144	---	---	---	---	---	---	183,324
Medicine Lake	382	---	3,424	---	---	---	---	---	---	---	3,424
Medina	5,026	48,777	88,381	615,584	---	45,505	26,335	---	---	---	824,582
Meire Grove	145	---	---	---	5,718	---	---	---	---	---	5,718
Melrose	3,401	166,066	33,816	255,221	---	30,537	---	---	---	---	485,640
Menahga	1,212	---	---	---	---	---	---	---	898,194	92,713	990,907
Mendota	196	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,766	175,968	470,378	1,068,007	---	87,967	---	---	---	---	1,802,320
Mentor	123	---	---	---	---	---	---	---	---	---	---
Middle River	316	---	---	6,400	---	---	---	---	---	---	6,400
Miesville	171	---	36,119	---	---	---	---	---	---	---	36,119
Milaca	2,835	---	24,567	5,934	---	6,346	78,500	47,827	---	---	163,174
Milan	280	1,767	1,039	5,250	---	111	---	---	---	---	8,167
Millerville	115	---	14,925	---	---	---	---	---	---	---	14,925
Millville	161	---	---	---	---	---	---	---	---	---	---
Milroy	242	7,169	148,709	19,210	---	---	---	---	---	---	175,088
Miltona	351	---	---	---	---	---	---	---	---	---	---
Minneapolis	386,691	17,287,000	398,000	58,997,000	---	---	5,766,000	---	---	1,613,000	84,061,000
Minneiska	99	---	---	---	---	---	---	---	---	---	---
Minneota	1,386	---	178,069	112,338	---	61,642	---	---	63,388	---	415,437
Minnesota City	214	---	---	83,871	---	---	---	---	76,615	---	160,486

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	634	31,415	---	605,263	---	28,128	---	---	---	---	664,806
Minnetonka	51,451	313,248	969,884	9,134,079	---	771,036	757,369	---	---	---	11,945,616
Minnetonka Beach	614	---	---	17,613	---	---	---	---	---	---	17,613
Minnetrista	6,296	---	3,370,876	1,817,083	---	773,193	---	---	---	---	5,961,152
Mizpah	63	---	---	---	---	---	---	---	---	---	---
Montevideo	5,416	1,457	34,440	582,410	---	35,640	8,545	163,682	---	62,382	888,556
Montgomery	3,272	7,725	32,477	159,462	---	1,247	335,895	---	---	---	536,806
Monticello	11,501	782,753	527,370	601,301	---	33,686	1,043	---	---	---	1,946,153
Montrose	2,556	51,014	80,055	110,976	---	20,540	79,256	---	---	---	341,841
Moorhead	36,962	63,168	173,373	17,389,697	---	635,380	---	---	6,931,753	340,932	25,534,303
Moose Lake	2,448	225	---	3,918	---	18,755	---	---	---	---	22,898
Mora	3,635	4,470	15,072	793,247	---	9,210	---	18,467	58,436	122	899,024
Morgan	839	---	---	---	---	---	---	---	---	---	---
Morris	5,183	17,005	33,352	1,961,634	---	119,303	---	37,213	---	56,376	2,224,883
Morristown	1,027	5,436	16,362	5,752	---	---	---	---	---	---	27,550
Morton	407	6,773	29,237	3,557	---	3,558	---	---	---	854	43,979
Motley	668	---	292,017	7,206	---	1,609	---	---	---	---	300,832
Mound	9,787	47,680	324,594	2,985,072	---	164,537	5,886	---	---	351,279	3,879,048
Mounds View	12,733	6,617	171,384	4,405,784	---	15,753	1,066	---	---	---	4,600,604
Mountain Iron	2,825	1,003,765	126,596	443,367	---	45,364	---	---	---	---	1,619,092
Mountain Lake	1,990	---	201,458	1,997	---	7,624	---	---	---	---	211,079
Murdock	281	20,046	---	---	---	---	---	---	---	---	20,046
Myrtle	53	---	---	---	---	---	---	---	10,000	---	10,000
Nashua	44	---	---	---	---	---	---	---	1,500	---	1,500
Nashwauk	983	---	---	2,800,951	---	83,894	76,559	---	---	---	2,961,404
Nassau	68	---	10,000	---	---	---	---	---	---	---	10,000
Nelson	158	---	---	35,782	---	---	---	---	---	---	35,782
Nerstrand	253	---	31,670	---	---	---	---	---	---	---	31,670
Nevis	382	---	4,600	---	---	1,821	---	---	---	---	6,421
New Auburn	493	12,070	54,454	868,424	---	11,899	---	---	---	---	946,847
New Brighton	22,321	---	---	84,223	---	95,068	5,144,929	---	1,218,485	---	6,542,705
New Germany	370	---	325,467	---	---	56,768	---	---	1,043,787	---	1,426,022
New Hope	20,718	62,943	---	439,552	---	273,913	361,368	---	---	---	1,137,776
New London	1,190	30,766	7,130	95,416	---	30,984	---	---	---	---	164,296
New Munich	376	---	11,492	---	---	---	---	---	---	3,500	14,992

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	7,081	70,665	512,407	1,311,458	---	147,903	---	---	---	---	2,042,433
New Richland	1,142	2,309	136,158	28,716	---	5,791	84,480	---	---	---	257,454
New Trier	124	---	---	---	---	---	---	---	---	---	---
New Ulm	13,396	20,020	69,894	4,273,978	---	279,877	---	---	---	81,759	4,725,528
New York Mills	1,174	1,142	---	12,752	---	3,326	---	---	375,063	---	392,283
Newfolden	353	---	---	---	---	---	---	---	---	---	---
Newport	3,534	215,215	---	379,251	---	---	---	---	---	---	594,466
Nicollet	1,012	---	---	101,331	---	---	---	---	---	---	101,331
Nielsville	82	2,599	---	---	---	---	---	---	---	---	2,599
Nimrod	63	---	---	---	---	---	---	---	---	---	---
Nisswa	2,061	---	26,178	147,650	---	---	---	---	---	---	173,828
Norcross	56	---	---	---	---	15,825	---	---	---	---	15,825
North Branch	10,354	697,685	181,214	2,767,796	---	---	---	---	---	---	3,646,695
North Mankato	13,045	15,869	127,296	2,421,421	---	969,148	703,195	---	---	---	4,236,929
North Oaks	4,720	---	---	---	---	---	---	---	---	---	---
North St. Paul	11,569	---	20,569	3,798,301	---	53,787	471,138	---	---	---	4,343,795
Northfield	19,786	5,477	13,547	4,676,691	---	116,579	380,113	---	---	31,061	5,223,468
Northome	227	368,269	---	---	---	30,006	---	---	---	---	398,275
Northrop	233	---	4,557	---	---	---	---	---	---	---	4,557
Norwood Young America	3,637	755,821	177,469	138,983	---	15,260	23,140	---	---	---	1,110,673
Nowthen	4,418	11,852	30,453	198,293	---	3,352	---	---	---	---	243,950
Oak Grove	8,579	5,732	46,363	1,220,591	---	84,915	---	---	---	---	1,357,601
Oak Park Heights	4,653	3,663,659	37,073	308,817	---	26,681	---	---	897,800	23,623	4,957,653
Oakdale	27,344	5,092	7,500	3,916,095	---	9,900	---	---	---	---	3,938,587
Odessa	95	5,614	---	---	---	---	---	---	---	---	5,614
Odin	103	4,867	14,215	---	1,100	---	---	---	---	---	20,182
Ogema	125	---	---	---	---	---	---	---	---	---	---
Ogilvie	461	15,500	9,134	---	---	---	---	---	476,345	---	500,979
Okabena	175	---	---	83,766	---	---	---	---	---	---	83,766
Oklee	385	---	28,214	64,414	---	---	---	---	---	---	92,628
Olivia	2,528	---	5,733	262,460	---	15,319	2,000	---	---	---	285,512
Onamia	870	2,603	3,897	---	---	1,703	---	---	---	---	8,203
Ormsby	138	---	2,640	---	---	---	---	---	---	---	2,640
Orono	7,980	102,759	326,916	1,750,027	---	---	---	---	---	288,345	2,468,047
Oronoco	1,147	---	117,167	---	---	12,422	---	---	6,325	---	135,914

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Orr	231	---	---	---	---	---	5,745	---	---	---	5,745
Ortonville	1,900	---	32,831	98,589	---	11,905	---	504,314	---	3,381	651,020
Osakis	1,598	---	86,822	294,618	---	2,014	---	---	---	---	383,454
Oslo	315	---	---	---	---	---	---	---	---	---	---
Osseo	2,499	29,843	16,055	4,781,144	---	5,038	198,446	---	---	---	5,030,526
Ostrander	242	---	---	---	---	---	---	---	---	---	---
Otsego	13,562	13,447	846	258,204	---	288,540	---	---	---	---	561,037
Ottertail	473	205,000	40,000	---	---	---	---	---	---	---	245,000
Owatonna	25,433	495,083	166,764	4,889,485	---	5,728	---	1,511,615	---	---	7,068,675
Palisade	148	---	57,985	---	---	---	---	---	5,787	---	63,772
Park Rapids	3,493	131	620	467,961	---	16,522	47,720	---	---	---	532,954
Parkers Prairie	1,007	---	---	10,000	---	3,000	---	---	---	---	13,000
Paynesville	2,313	83,877	6,621	448,817	---	191,126	---	458,483	---	---	1,188,924
Pease	207	532	---	---	---	---	---	---	---	---	532
Pelican Rapids	2,374	---	11,775	153,587	---	4,493	---	---	---	---	169,855
Pemberton	261	---	---	---	---	---	---	---	---	---	---
Pennock	482	2,084	---	428	---	148	---	---	---	---	2,660
Pequot Lakes	2,008	---	30,772	476,435	---	192,648	---	---	---	---	699,855
Perham	2,767	56,969	373,994	2,229,137	---	22,312	---	6,598	---	---	2,689,010
Perley	105	982	---	1,200	---	4,014	---	---	---	---	6,196
Peterson	237	---	---	---	---	6,239	---	---	---	---	6,239
Pierz	1,402	1,995	153,091	17,984	---	3,201	---	---	---	---	176,271
Pillager	493	1,165	---	11,293	---	---	---	---	---	---	12,458
Pine City	3,296	6,981	29,151	122,640	---	4,948	---	---	---	---	163,720
Pine Island	3,387	5,237	35,447	2,145,756	---	41,596	143,931	---	---	---	2,371,967
Pine River	907	---	---	---	---	---	---	20,401	---	---	20,401
Pine Springs	384	---	---	---	---	---	---	---	---	---	---
Pipestone	4,324	46,840	432,115	376,675	---	7,580	1,071,710	---	---	7,705	1,942,625
Plainview	3,376	20,306	369,570	377	---	1,061,086	2,189	---	---	---	1,453,528
Plato	313	---	8,984	3,691	---	40,984	---	---	---	---	53,659
Plummer	250	---	---	---	---	---	---	---	---	---	---
Plymouth	71,930	4,268	14,091	---	---	2,394,387	---	---	---	5,241,512	7,654,258
Porter	151	---	313,471	---	---	12,273	---	---	---	---	325,744
Preston	1,375	2,803	19,051	26,987	---	6,810	---	---	---	596	56,247
Princeton	4,518	29,395	65,765	95,862	---	38,785	277,919	---	---	---	507,726

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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	447	---	3,251	---	---	---	---	---	---	---	3,251
Prior Lake	23,335	51,686	589,640	3,225,088	---	261,409	487,052	---	---	---	4,614,875
Proctor	2,866	7,659	77,786	442,992	---	23,318	---	---	---	---	551,755
Quamba	115	10,070	---	---	---	---	---	---	---	---	10,070
Racine	418	---	---	6,914	---	---	---	---	---	---	6,914
Ramsey	23,272	586,144	114,984	3,269,261	---	458,734	---	---	---	---	4,429,123
Randall	582	101,553	18,001	328,301	---	---	---	---	---	---	447,855
Randolph	396	6,605	---	---	---	---	---	---	---	---	6,605
Ranier	161	---	---	32,701	---	---	---	---	---	---	32,701
Raymond	765	37,436	30,409	284	---	---	---	---	---	---	68,129
Red Lake Falls	1,593	503	---	569,380	---	4,950	---	17,817	---	---	592,650
Red Wing	16,294	90,010	634,966	1,150,163	---	1,129,554	---	206,151	---	---	3,210,844
Redwood Falls	5,198	22,687	---	539,282	---	2,974,356	---	927,977	---	---	4,464,302
Regal	29	---	---	---	---	---	---	---	---	---	---
Remer	354	24,631	7,218	3,195	---	---	---	6,305	---	2,862	44,211
Renville	1,235	---	---	240,337	---	8,493	42,855	---	---	---	291,685
Revere	96	5,448	---	---	---	---	---	---	---	---	5,448
Rice	1,373	10,769	21,176	---	---	35,471	---	---	---	---	67,416
Richfield	33,859	---	100,377	26,827,519	---	1,183,504	---	---	---	---	28,111,400
Richmond	1,345	---	---	2,346,369	---	---	---	---	---	---	2,346,369
Richville	102	---	---	7,053	---	---	---	---	---	---	7,053
Riverton	104	---	---	---	---	---	---	---	---	---	---
Robbinsdale	13,775	144,186	10,382	1,809,394	---	6,622	---	---	---	---	1,970,584
Rochester	104,578	515,669	1,244,526	24,234,278	---	5,159,163	9,048,510	3,143,517	5,211,919	(987,759)	47,569,823
Rock Creek	1,275	---	---	59,829	---	---	---	---	---	---	59,829
Rockford	4,193	13,706	403,438	3,143	---	26,064	7,812	---	---	---	454,163
Rockville	2,632	3,796	6,000	37,475	---	2,929	3,881	---	---	---	54,081
Rogers	7,497	52,948	158,050	119,555	---	148,101	1,908,099	---	---	---	2,386,753
Rollingstone	636	---	37,539	20,877	---	---	---	---	72,143	---	130,559
Roosevelt	135	4,945	---	---	---	---	---	---	---	---	4,945
Roscoe	112	---	---	---	---	---	---	---	---	---	---
Rose Creek	377	10,167	500	25,460	---	---	---	---	---	---	36,127
Roseau	2,832	63,670	93,309	3,196,442	---	111,688	---	---	---	---	3,465,109
Rosemount	21,521	12,375	---	3,721,504	---	---	101,947	---	---	---	3,835,826
Roseville	34,178	1,714,439	124,758	2,064,764	---	778,344	7,217,052	---	---	---	11,899,357

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Rothsay	492	196	10,000	28,570	---	---	81,091	---	---	---	119,857
Round Lake	410	---	6,285	81,062	---	---	---	---	---	---	87,347
Royalton	907	7,302	98,228	91,691	---	---	---	---	---	---	197,221
Rush City	3,063	12,589	1,934	11,116	---	---	144,279	108,042	---	---	277,960
Rushford	1,786	15,343	16,881	643,777	---	510,446	68,428	13,456	---	9,567	1,277,898
Rushford Village	783	---	---	247,254	---	---	---	---	---	3,659	250,913
Rushmore	363	3,000	2,608	---	---	12,852	---	---	---	---	18,460
Russell	333	---	11,430	35,052	---	---	---	---	---	---	46,482
Ruthton	247	---	---	---	---	---	---	---	---	---	---
Rutledge	181	---	---	---	---	2,516	---	---	---	---	2,516
Sabin	453	867	18,046	6,913	---	529	---	---	---	---	26,355
Sacred Heart	491	12,982	4,060	---	---	---	---	---	---	---	17,042
Sanborn	394	---	---	---	---	---	---	---	---	---	---
Sandstone	2,871	---	26,888	58,375	---	104,582	280,314	---	11,054	65,045	546,258
Sargeant	71	5,286	---	232	---	---	---	---	---	---	5,518
Sartell	15,062	148,616	38,555	14,050,615	---	34,668	7,591	---	---	---	14,280,045
Sauk Centre	4,316	12,388	207,925	133,923	---	17,707	---	374,181	---	---	746,124
Sauk Rapids	13,133	22,374	34,815	273,392	415,815	695,781	617,433	---	---	---	2,059,610
Savage	27,567	527,470	1,990,021	2,673,043	---	250,411	69,182	---	---	---	5,510,127
Scandia	4,195	---	---	61,699	---	18,854	---	---	---	---	80,553
Scanlon	864	188,050	12,985	147,940	---	566	---	---	---	---	349,541
Seaforth	60	857	3,619	---	1,385	---	---	---	---	---	5,861
Sebeka	665	---	---	86,981	---	18,513	---	---	---	---	105,494
Sedan	49	194,305	30,966	---	---	---	---	---	---	37,560	262,831
Shafer	857	8,806	---	550	---	4,916	---	---	---	---	14,272
Shakopee	34,691	66,853	16,466	1,658,186	---	55,794	---	---	---	---	1,797,299
Shelly	232	---	---	6,439	---	---	---	---	---	---	6,439
Sherburn	991	1,572	8,505	171,967	---	7,528	---	---	---	---	189,572
Shevlin	160	1,037	3,184	---	---	---	---	---	---	---	4,221
Shoreview	25,882	158,688	---	736,968	---	870,697	---	---	166,408	---	1,932,761
Shorewood	7,618	671,978	511,519	730,849	---	39,410	---	---	---	---	1,953,756
Silver Bay	1,962	15,603	22,649	6,792	---	828,906	---	262,982	---	---	1,136,932
Silver Lake	806	---	17,274	17,842	---	5,123	---	---	---	---	40,239
Skyline	297	---	---	---	---	---	---	---	---	---	---
Slayton	1,998	---	16,316	191,007	---	13,365	207	---	---	50,230	271,125

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Sleepy Eye	3,521	3,472	10,902	469,698	1,325	40,486	1,671,842	12,772	---	---	2,210,497
Sobieski	174	---	---	67,753	---	---	---	---	---	---	67,753
Solway	73	---	---	---	---	---	---	---	---	---	---
South Haven	213	---	31,581	---	---	10,620	---	---	---	---	42,201
South St. Paul	20,180	68,853	38,930	2,811,993	---	115,684	---	2,909	---	---	3,038,369
Spicer	1,129	---	4,575	1,700,606	---	---	---	---	---	---	1,705,181
Spring Grove	1,276	---	5,835	32,773	---	8,411	8,410	---	---	---	55,429
Spring Hill	61	---	---	---	---	7,395	---	---	2,115	---	9,510
Spring Lake Park	6,768	---	60,596	348,537	---	39,798	---	---	---	---	448,931
Spring Park	1,868	---	---	220,301	---	---	---	---	---	---	220,301
Spring Valley	2,526	---	21,661	640,203	---	330,074	109,406	---	---	---	1,101,344
Springfield	2,185	---	31,599	---	---	364,666	1,425	489,681	---	---	887,371
Squaw Lake	98	8,784	18,360	---	---	---	---	---	---	---	27,144
St. Anthony	8,514	---	---	5,060,639	---	---	---	---	---	---	5,060,639
St. Anthony [Stearns]	83	---	---	---	---	---	---	---	---	---	---
St. Augusta	3,289	6,421	9,945	---	---	66,467	---	---	---	---	82,833
St. Bonifacius	2,363	---	28,037	278,288	---	---	---	---	---	---	306,325
St. Charles	3,579	131,249	204,256	44,038	---	90,139	---	---	---	---	469,682
St. Clair	793	---	---	---	---	8,508	---	---	---	---	8,508
St. Cloud	65,741	210,714	18,850,89	13,912,208	---	792,385	402,536	2,436,029	2,742,858	---	39,347,621
St. Francis	7,455	---	46,768	661,224	---	76,376	330,823	---	---	---	1,115,191
St. Hilaire	274	---	---	---	---	---	---	---	---	---	---
St. James	4,473	---	325,251	1,061,669	---	3,105	91,229	734,529	---	123,021	2,338,804
St. Joseph	6,174	15,024	7,752	147,951	---	6,269	---	---	46,987	---	223,983
St. Leo	92	534	---	---	---	---	---	---	---	---	534
St. Louis Park	46,293	---	1,294	7,568,969	---	1,771,374	972,365	---	---	---	10,314,002
St. Martin	348	---	---	---	---	10,661	---	---	---	---	10,661
St. Mary's Point	369	---	---	---	---	---	---	---	---	---	---
St. Michael	15,277	1,517,623	87,896	6,151,541	---	285,033	---	---	1,651,393	---	9,693,486
St. Paul	287,501	193,879	17,276,59	13,856,705	---	14,493,936	64,580	---	---	---	45,885,699
St. Paul Park	5,221	7,204	38,326	2,268,613	---	46,657	326,400	---	---	---	2,687,200
St. Peter	10,917	85,709	203,510	---	---	153,219	1,504,031	---	---	605,360	2,551,829
St. Rosa	34	---	---	---	---	16,358	---	---	---	---	16,358
St. Stephen	851	623	39,826	5,417	---	6,403	---	---	---	---	52,269
St. Vincent	70	---	---	---	---	---	---	---	---	---	---

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Stacy	1,439	---	---	---	---	22,449	---	---	---	---	22,449
Staples	3,099	2,566,517	251,607	187,086	---	---	41,356	178,472	---	---	3,225,038
Starbuck	1,321	9,576	210,060	---	---	---	---	---	5,920	---	225,556
Steen	163	2,682	---	5,100	---	2,366	---	---	---	---	10,148
Stephen	688	288,644	15,161	28,322	---	21,298	---	---	---	---	353,425
Stewart	525	---	---	---	---	---	---	---	---	---	---
Stewartville	5,955	84,456	179,936	697,185	---	162,002	80,418	---	---	---	1,203,997
Stillwater	18,235	64,931	400,733	2,110,871	---	237,117	5,603,767	---	---	---	8,417,419
Stockton	764	1,306	---	31,000	---	19,103	---	---	---	8,777	60,186
Storden	235	17,960	---	---	---	---	---	---	---	---	17,960
Strandquist	73	---	---	---	---	---	---	---	---	---	---
Strathcona	27	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	394	---	---	---	---	2,300	---	---	---	---	2,300
Sunburg	90	---	2,800	505	---	---	34,470	---	---	---	37,775
Sunfish Lake	548	---	---	284,300	---	---	---	---	---	---	284,300
Swanville	351	---	---	683,633	---	---	---	---	315,000	---	998,633
Taconite	334	450	3,109	---	---	---	---	---	---	---	3,559
Tamarack	53	---	---	---	---	---	---	---	526,735	---	526,735
Taopi	77	---	---	---	---	---	---	---	---	---	---
Taunton	181	---	32,527	29,925	---	---	---	---	---	---	62,452
Taylors Falls	1,031	1,015	15,470	118,919	---	20,836	22,406	---	---	---	178,646
Tenney	4	4,699	---	2,875	---	---	---	---	---	---	7,574
Tenstrike	187	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,522	10,847	---	2,687,705	---	8,775	---	---	---	---	2,707,327
Thomson	166	1,213	---	---	---	1,217	---	---	---	---	2,430
Tintah	60	---	67,782	---	---	---	---	---	---	---	67,782
Tonka Bay	1,549	---	---	30,138	---	11,199	---	---	---	---	41,337
Tower	498	---	---	506,117	---	---	205,707	51,771	---	---	763,595
Tracy	2,103	10,168	390,644	829,739	---	2,109	1,000	---	---	273,012	1,506,672
Trail	60	---	---	---	---	---	---	---	---	---	---
Trimont	668	---	10,341	47,357	---	---	---	---	---	---	57,698
Trommald	117	---	---	---	---	---	---	---	---	---	---
Trosky	107	---	---	---	---	---	---	---	---	---	---
Truman	1,161	20,617	20,277	40,979	---	885	---	---	---	---	82,758
Turtle River	77	---	---	---	---	---	---	---	---	---	---

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Twin Lakes	148	---	---	---	---	---	---	---	---	---	---
Twin Valley	773	---	25,334	8,100	---	---	---	---	---	---	33,434
Two Harbors	3,578	66,508	275,054	201,958	---	81,049	2,289	363,189	---	8,193	998,240
Tyler	1,174	95,658	37,763	943	---	24,783	---	---	---	---	159,147
Ulen	538	---	102,800	76,045	---	532	---	---	---	3,398	182,775
Underwood	322	---	---	---	---	---	---	---	---	---	---
Upsala	417	879	49,551	143,715	---	9,137	---	---	---	---	203,282
Urbank	54	---	---	---	---	---	---	---	39,730	---	39,730
Utica	237	---	---	14,421	---	---	---	---	---	---	14,421
Vadnais Heights	13,071	469,288	1,213,628	2,601,239	---	1,659,033	2,551,509	---	---	---	8,494,697
Vergas	318	---	---	13,316	26,533	5,410	---	---	---	---	45,259
Vermillion	450	---	---	---	---	10,724	---	---	---	---	10,724
Verndale	540	2,239	---	187,725	---	766	---	---	387,755	766	579,251
Vernon Center	332	---	37,811	---	---	---	---	---	---	---	37,811
Vesta	306	---	---	2,063	---	1,950	---	---	---	---	4,013
Victoria	6,727	370	40,839	3,182,699	---	110,449	33,051	---	---	---	3,367,408
Viking	78	---	---	12,026	---	---	9,853	---	---	---	21,879
Villard	228	---	11,106	---	---	---	---	---	---	---	11,106
Vining	56	---	---	---	---	---	---	---	---	---	---
Virginia	8,609	43,777	13,835	1,050,184	---	116,654	2,375,362	---	---	---	3,599,812
Wabasha	2,631	---	32,273	93,805	---	49,838	80,622	---	---	---	256,538
Wabasso	634	8,117	16,116	13,419	---	1,179	639	---	---	---	39,470
Waconia	10,183	22,285	---	1,993,877	---	164,274	---	---	---	---	2,180,436
Wadena	4,161	132,116	14,715	1,257,166	---	5,163	---	383,471	---	---	1,792,631
Wahkon	343	---	---	---	---	---	---	---	---	---	---
Waite Park	6,747	---	65,340	4,866,991	---	---	118,712	---	---	---	5,051,043
Waldorf	218	---	75,279	---	---	---	---	---	---	---	75,279
Walker	1,178	---	---	129,955	---	---	---	104,866	---	---	234,821
Walnut Grove	675	1,673	42,225	17,711	---	12,308	---	---	---	922	74,839
Walters	73	---	---	---	---	---	---	---	---	---	---
Waltham	187	---	---	---	---	---	---	---	---	---	---
Wanamingo	1,037	8,228	---	---	---	5,633	8,090	---	---	---	21,951
Wanda	83	159	3,870	5,649	---	---	---	---	---	---	9,678
Warba	178	---	---	---	---	---	---	---	---	1,359	1,359
Warren	1,648	---	86,250	608,872	---	14,664	113,297	---	---	---	823,083

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

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
Warroad	1,706	13,083	320,273	27,510	---	51,748	---	644	---	---	413,258
Waseca	9,328	---	---	673,159	---	---	47,857	---	---	---	721,016
Watertown	4,129	46,246	418,598	385,154	---	58,309	---	---	---	---	908,307
Waterville	1,879	---	3,154	95,214	---	15,794	113,446	---	---	---	227,608
Watkins	929	---	6,880	178,364	---	30,361	---	---	---	---	215,605
Watson	200	193	---	19,260	---	---	---	---	---	---	19,453
Waubun	386	---	---	---	---	---	---	---	---	---	---
Waverly	1,117	35,576	---	214	---	3,110	---	---	---	---	38,900
Wayzata	4,115	38,422	235,318	990,814	---	22,594	---	---	---	---	1,287,148
Welcome	658	---	56,145	340,548	---	---	---	---	---	6,828	403,521
Wells	2,434	3,738	165,281	86,621	---	9,880	2,235	---	---	---	267,755
Wendell	170	---	---	---	---	---	---	---	---	---	---
West Concord	804	---	---	---	---	---	---	---	---	5,000	5,000
West St. Paul	18,947	29,989	96,613	3,097,520	---	131,066	---	---	---	---	3,355,188
West Union	73	---	---	---	---	---	---	---	---	---	---
Westbrook	664	---	11,941	---	---	18,341	---	---	---	---	30,282
Westport	65	---	---	---	---	---	---	---	---	---	---
Whalan	53	---	---	---	---	---	---	---	---	---	---
Wheaton	1,449	1,038	386	---	---	98,980	---	31,391	---	---	131,795
White Bear Lake	24,734	74,449	163,221	5,281,793	---	300,942	511,912	---	189,936	---	6,522,253
Wilder	60	35,416	---	2,458	---	---	---	---	---	---	37,874
Willernie	545	---	---	---	---	---	---	---	---	---	---
Williams	186	---	---	---	---	---	---	---	---	---	---
Willmar	19,072	62,967	569,429	2,435,080	---	97,651	25,031	170,379	---	---	3,360,537
Willow River	394	38,687	---	---	---	---	---	---	---	75,581	114,268
Wilmont	311	---	11,165	59,386	---	---	---	---	---	---	70,551
Wilton	201	---	---	---	---	---	---	---	---	---	---
Windom	4,323	20,795	8,108	1,517,217	---	26,620	---	1,521,470	---	2,598	3,096,808
Winger	175	---	---	---	---	---	---	---	---	---	---
Winnepago	1,371	431	238,400	231,458	---	3,499	8,267	---	---	---	482,055
Winona	27,474	33,471	247,632	262,615	---	177,623	---	---	---	---	721,341
Winsted	2,297	35,993	---	90,954	---	31,885	---	383,358	---	---	542,190
Winthrop	1,292	1,277	42,679	21,181	---	57,029	1,098,646	---	---	---	1,220,812
Winton	166	6,585	---	4,696	---	---	---	---	13,818	---	25,099
Wolf Lake	46	---	5,736	---	---	5,811	---	---	---	---	11,547

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2009**

<b>Name of City</b>	<b>Popu- lation</b>	<b>General Government</b>	<b>Public Safety</b>	<b>Streets and Highways</b>	<b>Sanitation</b>	<b>Culture and Recreation</b>	<b>Housing and Economic Development</b>	<b>Airport</b>	<b>Capital Outlay for Enterprise Funds</b>	<b>All Other</b>	<b>Total Capital Outlay</b>
Wolverton	119	---	---	---	---	---	---	---	---	---	---
Wood Lake	391	---	1,631	---	---	1,356	---	---	---	---	2,987
Woodbury	59,338	208,780	162,055	10,674,577	---	250,987	---	---	---	28,253	11,324,652
Woodland	503	---	---	70,032	---	---	---	---	---	---	70,032
Woodstock	100	---	4,516	---	---	4,615	---	---	---	---	9,131
Worthington	11,405	---	122,200	6,650,461	---	59,629	831,485	---	---	---	7,663,775
Wrenshall	373	405	9,511	1,244	---	---	---	---	200,000	---	211,160
Wright	85	2,033	8,951	---	---	---	---	---	---	---	10,984
Wykoff	401	---	253,995	---	---	---	---	---	---	1,790	255,785
Wyoming	7,013	22,097	305,238	4,202,662	---	8,033	55,557	---	---	---	4,593,587
Zemple	72	---	---	---	---	---	---	---	---	---	---
Zimmerman	5,001	17,664	626	255	---	96,400	---	---	---	---	114,945
Zumbro Falls	158	---	---	---	---	---	---	---	---	---	---
Zumbrota	3,166	44,499	16,551	---	---	---	---	---	---	---	61,050
<b>State Total</b>	<b>4,331,268</b>	<b>\$58,096,326</b>	<b>\$122,227,226</b>	<b>\$704,334,013</b>	<b>\$492,739</b>	<b>\$137,952,694</b>	<b>\$83,850,120</b>	<b>\$31,605,530</b>	<b>\$57,425,588</b>	<b>\$23,760,962</b>	<b>\$1,219,745,198</b>

**ANALYSIS OF  
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	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	
Ada	1,598	---	---	---	650,000	3,893,000	---	---	4,543,000	1,870,000	667,923
Adams	753	190,000	---	---	105,000	635,000	520,000	---	1,450,000	1,120,000	1,341
Adrian	1,217	---	---	---	1,525,000	3,637,000	515,655	---	5,677,655	265,000	1,302,834
Afton	2,926	---	---	---	---	---	---	3,845,000	3,845,000	---	---
Aitkin	2,069	1,200,000	170,000	---	---	1,875,000	610,000	---	3,855,000	1,200,000	1,698,574
Akeley	399	---	---	---	268,000	425,000	---	---	693,000	45,000	65,400
Albany	2,246	---	1,562,700	---	6,750,000	---	---	---	8,312,700	2,785,000	6,074,464
Albert Lea	18,061	---	---	---	9,700,000	2,295,000	---	---	11,995,000	350,000	1,726,753
Alberta	125	---	---	---	---	378,000	---	---	378,000	---	---
Albertville	6,218	---	---	---	5,505,000	4,145,000	5,010,000	---	14,660,000	1,235,000	456,624
Alden	619	---	---	---	256,000	---	---	---	256,000	---	270,000
Alexandria	12,441	490,000	1,190,000	---	14,185,000	7,815,675	---	---	23,680,675	6,935,000	918,092
Altura	413	125,000	---	---	---	---	---	---	125,000	---	---
Alvarado	358	---	---	---	---	---	159,000	---	159,000	---	372,693
Andover	31,298	2,775,000	2,515,000	---	5,085,000	50,825,000	---	2,555,000	63,755,000	26,905,000	1,420,000
Annandale	3,017	1,640,000	---	---	5,805,000	---	---	---	7,445,000	150,000	18,110,000
Anoka	17,966	4,495,000	7,835,000	---	---	---	3,855,000	---	16,185,000	1,625,000	196,731
Apple Valley	49,376	20,090,000	1,050,000	---	17,325,000	4,150,000	575,000	2,775,000	45,965,000	20,385,000	670,918
Appleton	2,319	---	---	---	3,475,000	625,000	---	---	4,100,000	625,000	1,865,860
Arco	89	---	---	---	---	66,000	---	---	66,000	---	---
Arden Hills	10,137	---	1,545,000	---	---	---	---	---	1,545,000	1,545,000	---
Argyle	645	---	---	---	435,000	24,927	---	---	459,927	435,000	216,000
Arlington	2,066	3,540,000	---	---	1,425,000	490,000	2,476,000	---	7,931,000	1,960,000	771,997
Ashby	467	---	---	---	1,475,000	688,000	---	---	2,163,000	235,000	102,000
Askov	363	---	---	---	---	303,569	---	---	303,569	---	248,000
Atwater	1,026	---	---	---	1,240,000	---	---	---	1,240,000	1,240,000	---
Audubon	480	2,570,000	---	---	93,000	1,317,000	---	---	3,980,000	1,795,000	456,063
Aurora	1,711	---	---	---	710,000	370,000	2,085,000	---	3,165,000	710,000	2,690,040
Austin	23,743	2,675,000	2,930,000	---	3,490,000	8,570,000	16,255,000	---	33,920,000	7,400,000	108,351
Avoca	115	---	---	---	---	434,200	---	---	434,200	---	139,000
Avon	1,342	290,000	20,000	---	5,801,000	8,434,004	---	---	14,545,004	290,000	21,212
Babbitt	1,590	---	---	---	200,000	1,720,000	---	---	1,920,000	1,720,000	1,188,847
Backus	316	---	---	---	---	222,083	---	---	222,083	---	128,994
Badger	444	---	---	---	---	230,000	---	---	230,000	---	376,515
Bagley	1,234	---	---	---	1,978,000	2,686,926	---	---	4,664,926	1,705,000	1,136,829
Balaton	602	---	---	---	1,595,000	1,315,084	---	---	2,910,084	275,000	991,944
Barnesville	2,318	1,190,000	---	---	2,832,045	1,045,000	719,459	---	5,786,504	1,530,000	3,757,746
Barnum	586	---	---	---	15,000	408,274	---	---	423,274	---	66,779
Barrett	320	---	---	---	109,935	86,000	---	---	195,935	---	1,687,142
Battle Lake	736	---	---	---	355,000	---	2,414,000	---	2,769,000	---	17,307
Baudette	1,100	---	---	---	---	856,000	---	---	856,000	---	1,556,796

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	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						
Baxter	7,921	---	---	---	27,742,000	5,250,000	---	---	32,992,000	1,045,000	5,181,031	
Bayport	3,379	---	895,000	---	---	---	---	---	895,000	895,000	---	
Beardsley	223	---	---	---	14,152	---	---	---	14,152	---	5,201	
Beaver Bay	170	---	---	---	---	---	---	---	---	---	1,176,075	
Beaver Creek	290	---	---	---	---	7,299	---	---	7,299	---	38,705	
Becker	4,289	16,380,000	10,000,000	---	300,000	1,240,000	---	---	27,920,000	12,965,000	174,645	
Belgrade	707	---	490,000	---	602,000	635,000	1,000,000	---	2,727,000	2,105,000	---	
Belle Plaine	7,191	---	525,000	---	8,877,315	7,982,685	---	---	17,385,000	2,155,000	8,971,230	
Bellechester	163	---	---	---	---	141,000	---	---	141,000	---	---	
Belview	349	---	---	---	---	905,000	425,118	---	1,330,118	1,045,000	74,579	
Bemidji	13,541	20,835,000	44,000,000	---	6,120,000	13,495,000	---	---	84,450,000	10,100,000	---	
Benson	3,316	770,000	---	---	---	1,000,000	9,190,000	---	10,960,000	---	3,683,951	
Bethel	534	---	---	---	460,000	1,133,000	---	---	1,593,000	---	---	
Big Falls	254	---	---	---	---	694,500	---	---	694,500	---	---	
Big Lake	9,521	---	775,000	---	21,610,000	12,904,081	2,307,384	---	37,596,465	3,225,000	9,823,540	
Bigelow	228	---	---	---	---	---	---	---	---	---	771,907	
Bigfork	456	---	---	---	128,000	53,000	---	---	181,000	---	18,000	
Birchwood	933	---	---	---	---	418,295	---	---	418,295	---	---	
Bird Island	1,091	---	---	---	350,000	9,936,000	---	---	10,286,000	---	4,774,582	
Biscay	106	---	---	---	---	---	615,000	---	615,000	---	---	
Biwabik	866	---	155,000	---	520,000	---	---	---	675,000	155,000	424,828	
Blackduck	718	445,000	---	---	529,972	1,407,000	---	---	2,381,972	645,000	97,064	
Blaine	58,020	19,800,000	4,825,000	---	10,630,000	5,850,000	---	---	41,105,000	705,000	1,737,046	
Blooming Prairie	1,974	---	---	---	1,580,838	514,163	810,000	---	2,905,001	915,001	918,081	
Bloomington	84,701	5,285,000	5,340,000	9,385,000	41,580,000	---	6,900,000	---	68,490,000	6,175,000	1,574,720	
Blue Earth	3,345	15,000	1,765,000	---	8,135,000	1,748,000	2,200,000	---	13,863,000	4,690,000	3,069,547	
Bluffton	198	---	---	---	73,359	507,626	---	---	580,985	21,000	---	
Bock	100	---	---	---	---	233,800	---	---	233,800	---	---	
Bovey	718	---	---	---	390,000	1,815,000	---	---	2,205,000	---	85,998	
Bowlus	255	---	---	---	---	---	---	---	---	---	32,736	
Boyd	168	---	---	---	---	936,100	---	---	936,100	---	---	
Braham	1,660	---	750,000	---	---	193,000	20,000	60,792	1,023,792	---	1,413,595	
Brainerd	13,956	922,500	---	---	12,690,000	2,520,000	14,599,274	---	30,731,774	---	15,752,518	
Brandon	452	---	---	---	1,414,000	727,000	---	---	2,141,000	---	45,776	
Breckenridge	3,466	1,085,000	99,970	---	1,215,000	409,109	---	---	2,809,079	1,069,109	1,582,304	
Breezy Point	1,823	---	---	---	4,680,000	---	---	---	4,680,000	---	1,300,556	
Brewster	475	---	---	---	370,000	---	---	---	370,000	---	225,819	
Bricelyn	319	---	---	---	---	20,000	---	172,000	192,000	---	17,204	
Brook Park	143	---	---	---	---	---	---	---	---	---	37,000	
Brooklyn Center	29,810	2,665,000	17,795,000	---	4,925,000	---	---	---	25,385,000	3,485,000	---	
Brooklyn Park	75,306	15,035,000	7,810,000	12,645,000	10,265,000	23,885,000	---	2,160,000	71,800,000	19,725,000	1,796,400	

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	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		
Brooten	646	315,000	---	---	---	---	---	---	---	315,000	---	2,454,833
Browerville	696	---	---	---	510,000	---	185,000	---	---	695,000	185,000	1,479,570
Browns Valley	606	---	---	---	45,000	250,000	---	---	---	295,000	295,000	97,000
Brownsdale	691	---	---	---	1,579,478	---	---	---	---	1,579,478	---	---
Brownsville	471	125,000	---	---	---	1,190,000	---	---	---	1,315,000	420,000	---
Brownton	802	---	---	---	1,420,000	---	---	---	---	1,420,000	1,420,000	683,957
Buckman	247	---	---	---	---	---	---	---	---	---	---	60,000
Buffalo	14,193	18,420,000	---	---	3,270,000	61,537,849	9,400,000	---	---	92,627,849	44,316,200	2,697,933
Buffalo Lake	719	---	---	---	1,625,000	---	---	---	---	1,625,000	---	944,599
Buhl	1,000	415,000	185,000	---	320,000	---	---	---	---	920,000	415,000	---
Burnsville	61,042	2,525,000	11,425,000	---	17,620,000	3,875,000	---	16,545,000	---	51,990,000	---	715,624
Butterfield	491	---	---	---	---	690,000	350,000	---	---	1,040,000	165,000	161,000
Byron	5,045	---	---	---	5,615,000	5,580,000	---	---	---	11,195,000	---	2,708,337
Caledonia	2,883	---	---	---	662,000	900,000	---	---	---	1,562,000	1,562,000	710,337
Callaway	202	---	---	---	---	337,000	---	---	---	337,000	---	324,651
Calumet	368	---	---	---	---	---	---	---	---	---	---	263,056
Cambridge	7,644	---	---	---	8,607,357	16,782,643	---	120,000	---	25,510,000	120,000	5,180,249
Canby	1,779	49,000	265,000	---	470,000	1,403,000	---	---	---	2,187,000	680,000	1,607,394
Cannon Falls	4,052	---	---	---	7,275,000	---	---	---	---	7,275,000	3,430,000	12,942,315
Canton	317	---	---	---	---	421,500	---	---	---	421,500	---	---
Carlos	411	170,000	---	---	1,065,000	---	---	---	---	1,235,000	---	---
Carlton	779	197,000	---	---	---	1,637,000	---	---	---	1,834,000	---	1,539,041
Carver	3,024	---	---	---	3,505,000	8,805,000	---	---	---	12,310,000	275,000	2,588,000
Cass Lake	816	---	---	---	---	311,000	---	---	---	311,000	---	753,938
Cedar Mills	46	---	---	---	---	202,000	---	---	---	202,000	---	---
Center City	633	---	---	---	227,817	---	---	---	---	227,817	---	---
Centerville	3,881	---	---	---	13,691,543	---	---	---	---	13,691,543	2,430,000	---
Ceylon	331	---	---	---	---	385,000	---	---	---	385,000	385,000	79,200
Champlin	23,934	5,700,000	4,405,000	---	1,940,000	5,315,000	---	---	---	17,360,000	8,685,000	---
Chandler	235	---	---	---	---	12,000	---	---	---	12,000	---	980,490
Chanhassen	23,629	5,495,000	960,000	---	14,175,000	11,695,000	335,000	---	---	32,660,000	1,855,000	---
Chaska	24,177	---	19,325,000	---	14,580,000	13,425,000	63,900,000	---	---	111,230,000	53,320,000	1,580,000
Chatfield	2,586	270,000	---	402,739	3,702,141	7,195,000	1,610,000	---	---	13,179,880	270,000	---
Chisago City	4,718	---	---	---	6,030,000	---	---	1,550,000	---	7,580,000	---	177,286
Chisholm	4,592	1,385,000	130,000	---	435,000	---	---	---	---	1,950,000	130,000	1,686,225
Chokio	416	---	---	---	---	1,255,000	---	---	---	1,255,000	839,658	605,638
Circle Pines	5,279	---	3,345,000	---	4,300,000	415,000	500,000	---	---	8,560,000	4,405,000	---
Clara City	1,292	---	---	---	711,000	---	755,000	---	---	1,466,000	755,000	2,858,971
Claremont	599	---	450,000	---	---	1,345,000	---	---	---	1,795,000	1,345,000	1,481,000
Clarissa	604	---	---	---	---	2,521,100	---	---	---	2,521,100	920,000	48,164
Clarkfield	861	---	---	---	305,000	3,015,000	199,795	---	---	3,519,795	1,595,000	39,028

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

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
Clarks Grove	692	---	---	---	---	---	---	---	---	70,000	
Clear Lake	455	---	---	---	145,000	129,000	---	---	274,000	2,343,339	
Clearbrook	537	820,000	---	---	78,000	185,000	---	---	1,083,000	820,000	170,943
Clearwater	1,573	---	---	---	1,270,000	---	---	410,000	1,680,000	1,270,000	9,618,043
Clements	151	---	---	---	---	---	---	---	---	---	115,838
Cleveland	714	---	---	---	---	1,197,500	---	---	1,197,500	---	202,069
Climax	210	---	---	---	---	---	---	---	---	---	67,000
Clinton	412	---	---	---	---	1,150,300	---	---	1,150,300	---	240,274
Clontarf	158	---	---	---	---	---	---	---	---	---	679,282
Cloquet	11,855	---	---	---	2,135,000	1,625,000	---	1,500,000	5,260,000	---	1,690,712
Cobden	45	---	---	---	---	---	---	---	---	---	92,100
Cohasset	2,624	---	---	---	---	1,200,000	1,555,000	---	2,755,000	2,755,000	---
Cokato	2,760	1,615,000	---	---	---	---	---	---	1,615,000	---	4,877,480
Cold Spring	3,825	---	985,000	---	7,480,000	280,000	---	---	8,745,000	280,000	5,232,000
Coleraine	1,832	---	2,665,000	92,789	---	375,000	---	---	3,132,789	1,945,000	1,803,127
Cologne	1,408	7,730,000	---	---	---	1,875,000	---	---	9,605,000	---	760,627
Columbia Heights	18,361	14,870,000	1,555,000	2,881,000	3,749,998	1,500,000	5,040,000	---	29,595,998	---	---
Columbus	4,104	---	---	---	10,855,166	---	---	---	10,855,166	---	---
Comfrey	354	---	---	---	20,000	496,000	626,002	---	1,142,002	---	48,959
Comstock	110	---	---	---	---	---	---	---	---	---	121,899
Cook	575	---	---	---	---	2,568,700	---	---	2,568,700	25,000	---
Coon Rapids	63,162	2,215,000	2,385,000	---	4,780,000	15,145,000	---	---	24,525,000	4,465,000	---
Corcoran	5,842	---	---	---	---	---	199,000	---	199,000	---	1,002,000
Cosmos	520	---	---	---	---	---	---	---	---	---	1,458,741
Cottage Grove	34,502	---	2,925,000	---	15,375,000	1,610,000	7,095,000	---	27,005,000	3,505,000	913,274
Cottonwood	1,158	---	---	---	1,204,000	---	---	---	1,204,000	359,000	737,000
Courtland	609	---	32,382	---	246,200	479,032	---	---	757,614	105,000	30,000
Cromwell	214	---	---	---	---	135,100	---	---	135,100	---	207,931
Crookston	8,093	---	---	---	365,000	1,524,200	---	---	1,889,200	215,000	21,599,878
Crosby	2,315	---	---	---	3,135,000	---	---	---	3,135,000	---	188,915
Crosslake	2,094	2,406,000	---	---	2,375,000	4,050,000	2,720,000	---	11,551,000	160,000	2,861,374
Crystal	22,014	3,039,778	260,000	---	9,525,000	---	---	---	12,824,778	1,305,000	---
Currie	200	---	---	---	---	496,500	---	---	496,500	---	---
Cuyuna	284	---	---	---	90,000	---	---	---	90,000	---	---
Dakota	324	---	---	---	---	---	---	---	---	---	43,749
Dalton	235	---	---	---	41,000	---	---	---	41,000	---	571,000
Danube	471	110,000	---	---	---	---	---	---	110,000	---	198,986
Darfur	114	---	---	---	---	172,000	---	---	172,000	---	---
Dassel	1,320	175,000	---	---	1,390,000	55,000	555,000	---	2,175,000	230,000	3,951,364
Dawson	1,379	395,000	---	---	312,000	1,168,000	365,000	564,216	2,804,216	---	2,682,918
Dayton	5,072	---	---	---	37,735,000	---	45,000	---	37,780,000	1,255,000	2,831,000

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

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			
De Graff	122	---	---	---	---	---	---	---	---	---	146,485
Deer Creek	314	92,500	---	---	---	301,000	---	---	393,500	---	20,000
Deer River	924	13,000	---	---	895,100	245,780	---	---	1,153,880	395,000	1,040,193
Deerwood	585	465,500	---	---	---	---	---	---	465,500	---	---
Delano	5,386	1,335,000	505,000	---	3,780,000	2,135,000	2,540,000	775,000	11,070,000	885,000	20,316,021
Delavan	171	---	---	---	---	168,000	---	---	168,000	---	---
Delhi	69	---	---	---	---	72,600	---	---	72,600	---	42,548
Dennison	170	---	---	---	810,000	75,000	---	---	885,000	---	---
Dent	180	---	---	---	---	531,176	---	---	531,176	38,176	42,113
Detroit Lakes	8,631	4,619,999	490,000	---	23,300,000	---	3,985,000	---	32,394,999	---	3,021,353
Dexter	319	---	---	49,123	385,800	---	95,000	---	529,923	---	---
Dilworth	3,698	---	---	---	16,429,000	---	---	---	16,429,000	---	1,331,177
Dodge Center	2,561	---	15,000	---	5,290,000	100,000	771,330	---	6,176,330	1,710,000	---
Donaldson	28	---	---	---	---	---	---	---	---	---	5,379
Donnelly	230	---	---	---	460,000	---	---	---	460,000	---	---
Dover	633	---	---	---	460,000	240,000	296,000	---	996,000	---	---
Dovray	62	---	---	---	---	216,000	---	---	216,000	---	5,112
Duluth	85,530	78,215,000	---	135,000	41,105,000	54,505,000	1,415,000	310,000	175,685,000	30,475,000	33,432,040
Dumont	110	---	---	---	---	266,000	---	---	266,000	---	150,035
Dundas	1,038	---	1,340,000	---	---	5,065,000	---	---	6,405,000	---	991,680
Dundee	72	---	---	---	---	180,000	---	---	180,000	---	---
Dunnell	176	---	---	---	---	---	---	---	---	---	225,637
Eagan	65,933	18,280,000	---	---	5,160,000	1,725,000	---	4,105,000	29,270,000	10,050,000	525,000
Eagle Bend	584	---	---	---	2,685,000	760,000	---	---	3,445,000	800,000	35,334
Eagle Lake	2,315	---	---	---	2,795,000	365,000	---	---	3,160,000	175,000	---
East Bethel	12,090	1,730,000	---	---	370,000	1,715,000	---	---	3,815,000	---	---
East Grand Forks	7,908	---	---	---	12,160,000	1,200,000	---	---	13,360,000	260,000	5,237,195
East Gull Lake	1,003	---	---	---	2,645,000	355,000	---	---	3,000,000	355,000	5,781,430
Echo	233	---	---	---	290,000	416,000	---	---	706,000	---	---
Eden Prairie	62,536	20,040,000	---	---	6,400,000	---	4,845,000	---	31,285,000	6,600,000	5,344,000
Eden Valley	912	---	---	---	665,000	645,000	---	---	1,310,000	645,000	3,021,325
Edgerton	989	---	---	---	---	56,251	---	---	56,251	---	286,000
Edina	49,491	24,020,000	4,125,000	---	14,620,000	25,975,000	22,650,000	---	91,390,000	6,215,000	---
Effie	95	---	---	---	---	303,000	---	---	303,000	---	---
Elba	197	---	---	---	74,000	---	---	---	74,000	---	10,000
Elbow Lake	1,201	---	---	---	4,690,000	125,000	---	---	4,815,000	4,490,000	1,043,145
Elgin	962	51,000	370,000	---	288,000	820,000	---	---	1,529,000	820,000	---
Elizabeth	167	---	---	---	59,000	578,000	---	---	637,000	---	24,834
Elk River	23,633	14,800,000	440,000	---	3,970,000	6,875,000	16,910,000	---	42,995,000	4,245,000	6,470,611
Elko New Market	3,943	2,160,000	---	---	4,450,000	4,350,000	---	---	10,960,000	330,000	60,500
Ellendale	651	---	---	---	122,000	---	---	---	122,000	---	2,995,888

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

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			
Ellsworth	514	---	---	---	---	485,000	---	---	485,000	---	29,200
Elmore	633	---	---	---	125,000	470,000	---	---	595,000	---	31,924
Ely	3,464	402,500	925,000	---	---	5,827,406	---	---	7,154,906	1,075,000	3,964,811
Elysian	586	---	---	---	1,225,000	597,000	---	---	1,822,000	1,000,000	941,815
Emily	931	---	---	---	1,180,000	1,603,000	---	---	2,783,000	---	12,954
Emmons	405	---	---	---	---	---	---	---	---	---	79,000
Erhard	128	32,000	---	---	---	---	---	---	32,000	---	---
Erskine	421	38,000	---	---	---	677,207	---	---	715,207	---	---
Evan	82	---	---	---	---	---	---	---	---	---	326,500
Evansville	565	---	---	---	2,140,000	---	---	---	2,140,000	---	1,446,612
Eveleth	3,527	---	---	---	572,385	945,852	---	---	1,518,237	---	6,961,075
Excelsior	2,360	---	---	---	---	920,000	---	---	920,000	---	---
Eyota	1,875	---	---	---	1,075,000	3,675,000	---	---	4,750,000	3,390,000	154,285
Fairfax	1,226	---	---	---	105,000	4,068,660	---	---	4,173,660	2,655,000	119,088
Fairmont	10,619	---	245,000	---	15,145,000	3,980,000	---	---	19,370,000	9,450,000	10,999,000
Falcon Heights	5,762	---	390,000	---	175,000	---	---	---	565,000	---	---
Faribault	23,312	17,715,000	215,000	---	4,765,000	5,806,501	---	---	28,501,501	3,710,000	885,000
Farmington	18,959	875,000	370,000	---	33,200,000	6,242,256	---	---	40,687,256	1,065,000	310,000
Federal Dam	93	---	---	---	45,439	47,800	---	---	93,239	---	61,959
Fergus Falls	13,733	2,840,000	630,000	---	10,495,000	3,695,000	940,000	---	18,600,000	---	923,470
Fertile	848	43,000	---	---	---	---	---	---	43,000	---	759,390
Fifty Lakes	412	---	---	---	40,000	---	---	---	40,000	---	331,398
Finlayson	326	---	---	---	81,000	410,000	---	---	491,000	445,000	270,111
Fisher	369	---	---	---	147,000	1,177,000	---	---	1,324,000	---	1,595,000
Floodwood	530	---	---	---	---	159,700	---	---	159,700	---	---
Foley	2,651	---	---	---	5,241,000	441,297	---	---	5,682,297	40,000	37,502
Forada	194	350,000	---	---	---	1,597,000	---	---	1,947,000	---	328,332
Forest Lake	17,496	---	2,990,000	---	1,215,000	7,195,000	---	---	11,400,000	4,585,000	1,814,646
Foreston	510	---	---	---	936,134	---	---	---	936,134	---	---
Fosston	1,489	705,000	550,000	---	3,675,000	2,440,000	560,000	---	7,930,000	2,225,000	1,788,646
Fountain	374	---	---	---	---	---	---	---	---	---	800,626
Franklin	479	375,000	---	---	---	1,253,000	---	---	1,628,000	---	182,517
Frazee	1,351	---	---	---	1,924,000	485,000	259,775	---	2,668,775	485,000	---
Freeborn	273	---	---	---	---	---	---	---	---	---	174,261
Freeport	528	---	---	---	3,398,911	345,000	---	---	3,743,911	345,000	---
Fridley	26,347	---	1,720,000	---	7,080,000	5,865,000	---	---	14,665,000	1,720,000	---
Frost	214	---	---	---	---	1,072,000	---	---	1,072,000	---	310,000
Fulda	1,251	---	555,000	---	65,000	659,000	---	---	1,279,000	490,000	254,000
Garfield	306	---	---	---	---	---	64,000	---	64,000	---	312,927
Garrison	227	225,000	---	---	---	---	---	---	225,000	---	---
Garvin	137	---	---	---	---	276,000	---	---	276,000	---	36,513

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	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		
Gary	188	862,000	---	---	---	---	---	---	---	862,000	---	---
Gaylord	2,230	---	1,705,000	---	5,940,000	5,465,000	---	---	---	13,110,000	6,555,000	---
Gem Lake	387	---	---	---	609,830	835,000	---	---	---	1,444,830	---	---
Ghent	355	---	380,000	---	185,000	---	---	---	---	565,000	---	178,117
Gibbon	757	790,000	---	---	---	---	---	---	---	790,000	---	---
Gilbert	1,758	---	---	---	1,385,000	---	---	135,000	---	1,520,000	720,000	120,000
Glencoe	5,743	3,570,000	1,125,000	---	5,620,000	910,000	40,000	---	---	11,265,000	10,040,000	1,354,750
Glenville	653	---	---	---	352,500	---	---	---	---	352,500	---	---
Glenwood	2,606	---	---	---	105,000	513,081	55,000	---	---	673,081	---	1,226,000
Glyndon	1,182	1,870,000	---	---	645,809	---	---	---	---	2,515,809	---	1,007,659
Golden Valley	20,312	3,405,000	18,580,000	---	62,125,000	3,750,000	---	2,385,000	---	90,245,000	10,345,000	2,235,000
Good Thunder	568	---	---	---	405,000	589,000	---	---	---	994,000	---	105,000
Goodhue	925	---	233,061	---	710,000	790,000	---	---	---	1,733,061	790,000	---
Goodridge	123	---	---	---	18,000	2,000	---	---	---	20,000	18,000	---
Goodview	3,662	---	---	---	4,370,000	---	---	---	---	4,370,000	---	4,225,547
Graceville	568	---	---	---	30,000	260,000	3,572,000	---	---	3,862,000	260,000	77,775
Grand Marais	1,426	---	---	---	8,270,000	359,000	3,755,000	---	---	12,384,000	2,500,000	1,380,000
Grand Meadow	910	---	980,000	---	1,582,000	385,000	---	---	---	2,947,000	385,000	---
Grand Rapids	10,576	---	850,000	---	22,165,000	5,796,000	950,000	1,010,000	---	30,771,000	---	6,080,414
Granite Falls	2,947	1,005,000	---	---	4,077,000	9,740,000	4,420,912	---	---	19,242,912	3,890,000	52,602
Grant	4,219	---	---	---	157,824	---	---	---	---	157,824	---	---
Green Isle	502	---	---	---	2,295,000	908,979	1,668,465	---	---	4,872,444	1,365,000	---
Greenbush	706	---	---	---	60,000	1,301,731	130,756	---	---	1,492,487	---	349,676
Greenfield	2,940	155,000	---	---	4,250,000	---	1,160,000	---	---	5,565,000	3,355,000	---
Greenwald	185	212,141	---	---	---	---	---	---	---	212,141	---	---
Grey Eagle	329	490,000	---	---	70,000	---	---	---	---	560,000	---	293,092
Grove City	604	---	---	---	---	1,223,512	810,000	---	---	2,033,512	810,000	53,581
Grygla	230	---	---	---	258,000	---	---	---	---	258,000	258,000	---
Hackensack	305	133,000	---	---	164,000	271,000	455,000	---	---	1,023,000	133,000	208,062
Hadley	62	---	---	---	---	---	---	---	---	---	---	308,333
Hallock	1,094	---	---	---	3,570,000	1,060,000	---	---	---	4,630,000	---	41,310
Halstad	569	---	---	---	270,000	---	---	---	---	270,000	---	---
Ham Lake	15,324	195,000	---	---	---	---	---	---	---	195,000	---	25,194
Hamburg	553	---	---	---	223,000	---	---	---	---	223,000	3,000	1,039,600
Hammond	223	---	---	---	---	331,000	---	---	---	331,000	---	---
Hampton	777	490,000	---	---	---	---	1,405,000	---	---	1,895,000	---	---
Hancock	704	295,000	---	---	---	3,860,851	---	---	---	4,155,851	1,135,000	29,934
Hanley Falls	293	110,000	---	---	---	1,079,901	---	---	---	1,189,901	---	1,394,592
Hanover	2,727	---	---	---	2,556,000	---	1,020,000	---	---	3,576,000	826,000	385,090
Hanska	396	---	---	---	420,000	470,000	---	---	---	890,000	---	28,457
Hardwick	200	---	---	---	---	---	---	---	---	---	---	80,230

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

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			
Harmony	1,103	283,000	60,000	---	---	2,660,000	---	---	3,003,000	2,763,000	1,229,092
Harris	1,253	---	---	---	---	---	---	---	---	---	6,604,239
Hartland	258	---	---	---	45,000	---	---	---	45,000	---	26,822
Hastings	22,491	5,425,000	---	---	26,665,000	---	4,340,000	---	36,430,000	8,640,000	1,350,000
Hatfield	40	---	---	---	---	39,600	---	---	39,600	---	---
Hawley	1,917	320,000	---	---	3,749,000	4,633,964	435,000	---	9,137,964	770,000	---
Hayfield	1,330	---	140,000	---	1,185,000	610,000	1,730,000	---	3,665,000	610,000	1,478,110
Hayward	229	---	---	---	172,000	80,000	---	---	252,000	---	---
Hazel Run	52	---	---	---	---	75,500	---	---	75,500	---	---
Hector	1,122	140,000	---	---	730,000	215,000	2,637,672	---	3,722,672	140,000	999,562
Henderson	925	84,000	403,000	---	2,775,000	5,103,922	---	---	8,365,922	2,395,000	147,685
Hendricks	678	243,162	---	---	---	---	2,037,930	---	2,281,092	---	---
Hendrum	288	---	569,591	---	70,000	445,755	---	---	1,085,346	---	3,561
Henning	792	---	---	---	---	7,104,000	257,745	---	7,361,745	3,340,000	687,919
Henriette	99	---	---	---	---	43,557	---	---	43,557	---	---
Herman	406	---	---	---	730,250	1,345,719	---	---	2,075,969	---	66,001
Hermantown	9,526	---	---	---	14,560,000	6,915,000	9,130,000	---	30,605,000	2,170,000	78,032
Heron Lake	744	---	590,000	---	---	2,652,000	78,000	---	3,320,000	---	157,456
Hewitt	259	---	---	---	---	---	---	---	---	---	19,426
Hibbing	16,106	1,745,000	330,000	---	---	2,457,500	2,300,000	---	6,832,500	---	16,946,416
Hill City	447	---	---	---	---	1,136,000	---	---	1,136,000	---	---
Hilltop	792	---	120,000	---	---	---	---	---	120,000	---	---
Hinckley	1,419	75,000	1,035,000	---	---	165,000	1,030,000	---	2,305,000	---	3,239,360
Hoffman	626	---	---	---	1,025,000	2,104,301	---	145,000	3,274,301	---	984,683
Hokah	539	---	---	---	---	1,116,000	---	---	1,116,000	---	---
Holdingsford	779	565,000	---	---	---	---	---	---	565,000	565,000	---
Hollandale	266	---	---	---	---	65,000	---	---	65,000	---	---
Holloway	99	346,000	---	---	---	---	---	---	346,000	---	---
Hopkins	17,290	9,245,000	10,290,000	---	2,330,000	2,440,000	6,200,000	---	30,505,000	7,135,000	391,115
Houston	979	840,000	---	155,000	180,000	60,000	---	---	1,235,000	240,000	331,651
Howard Lake	2,021	5,160,000	575,000	---	---	6,395,000	245,000	---	12,375,000	5,240,000	2,981,696
Hoyt Lakes	1,844	475,000	69,392	---	575,000	---	---	---	1,119,392	475,000	1,580,832
Hugo	13,140	11,265,000	1,360,000	---	2,040,000	1,925,000	1,720,000	---	18,310,000	---	---
Hutchinson	14,073	280,000	515,000	---	17,520,000	54,342,373	24,730,000	---	97,387,373	10,105,000	6,891,924
Ihlen	84	---	---	---	---	---	---	---	---	---	85,587
Independence	3,739	---	---	---	1,156,000	200,000	80,000	---	1,436,000	---	315,000
Inver Grove Heights	34,461	25,205,170	12,343,913	---	12,440,000	---	1,990,000	---	51,979,083	14,165,000	1,370,000
Ironton	535	---	---	---	---	---	2,300	---	2,300	---	---
Isanti	5,569	---	---	---	9,565,000	1,060,000	---	---	10,625,000	1,120,000	9,249,086
Isle	830	---	111,000	---	181,000	3,661,000	---	---	3,953,000	---	220,614
Ivanhoe	596	139,000	---	---	---	365,000	769,008	---	1,273,008	365,000	---

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Jackson	3,413	---	---	---	1,785,000	50,000	4,320,000	750,000	6,905,000	50,000	169,780
Janesville	2,213	---	---	---	8,615,000	857,000	170,000	---	9,642,000	3,092,000	347,921
Jasper	565	---	---	---	385,000	303,000	625,584	---	1,313,584	---	529,477
Jenkins	370	---	---	---	---	---	---	---	---	---	41,011
Jordan	5,402	945,000	---	---	10,850,000	9,285,000	---	---	21,080,000	4,115,000	5,753,000
Kandiyohi	513	262,000	---	---	---	---	240,000	---	502,000	262,000	50,000
Karlstad	700	---	---	---	---	340,000	370,548	---	710,548	340,000	156,154
Kasson	5,553	---	---	---	2,215,000	1,240,000	1,860,000	---	5,315,000	3,680,000	8,195,000
Keewatin	1,156	---	---	---	---	---	---	---	---	---	526,032
Kelliher	312	---	---	---	152,000	---	---	---	152,000	---	---
Kellogg	460	---	---	---	545,000	---	---	---	545,000	---	---
Kennedy	204	---	---	---	---	---	---	---	---	---	5,937
Kenneth	51	---	---	---	---	214,000	---	---	214,000	---	---
Kent	107	156,000	---	---	---	---	---	---	156,000	---	---
Kenyon	1,736	---	---	---	1,020,000	90,000	695,000	---	1,805,000	1,770,000	78,000
Kerkhoven	719	---	---	---	515,000	1,005,000	319,925	---	1,839,925	---	---
Kettle River	172	38,000	---	---	---	691,200	---	---	729,200	---	90,000
Kiester	478	---	695,000	---	---	---	---	---	695,000	695,000	277,000
Kilkenny	158	---	---	---	---	125,000	---	---	125,000	---	6,677
Kimball	707	---	---	---	2,172,000	495,000	---	---	2,667,000	495,000	22,318
La Crescent	5,109	---	---	---	2,295,000	8,280,000	---	---	10,575,000	810,000	65,000
La Salle	86	---	---	---	---	---	310,000	---	310,000	---	---
Lake Benton	655	---	---	---	---	2,651,356	---	---	2,651,356	---	388,677
Lake Bronson	227	---	---	---	---	708,000	---	---	708,000	---	---
Lake City	5,250	---	---	---	2,045,000	400,000	1,254,917	---	3,699,917	---	5,571,308
Lake Crystal	2,602	3,846,000	---	---	1,725,000	6,485,000	870,000	---	12,926,000	6,231,000	563,905
Lake Elmo	8,326	---	---	---	4,660,000	4,715,000	---	---	9,375,000	980,000	283,000
Lake Lillian	221	---	---	---	---	---	---	---	---	---	745,972
Lake Park	814	---	---	---	---	275,000	---	---	275,000	275,000	610,520
Lake Shore	1,030	---	---	---	---	295,000	---	---	295,000	---	82,292
Lake St. Croix Beach	1,174	---	---	---	---	---	303,000	---	303,000	---	---
Lake Wilson	244	---	---	---	203,600	418,703	266,512	---	888,815	---	153,181
Lakefield	1,657	1,755,000	---	---	295,000	---	---	---	2,050,000	295,000	2,733,645
Lakeland	1,896	650,000	---	---	---	1,605,000	---	---	2,255,000	---	---
Lakeville	55,772	55,095,000	4,905,000	---	12,785,000	6,735,000	16,565,000	7,075,000	103,160,000	19,690,000	4,588,390
Lamberton	787	---	---	---	2,554,000	418,000	150,140	---	3,122,140	---	95,298
Landfall	673	---	---	---	---	---	---	---	---	---	421,172
Lanesboro	716	1,118,000	20,000	---	140,000	1,345,000	---	---	2,623,000	135,000	268,099
Laporte	139	---	---	---	---	816,000	---	---	816,000	---	---
Lauderdale	2,310	---	---	---	1,240,000	---	---	---	1,240,000	---	---
Le Center	2,389	---	154,000	---	5,865,000	1,358,397	---	---	7,377,397	154,000	6,734,849

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	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	
Le Sueur	4,332	1,930,000	390,000	---	6,115,000	4,565,000	4,092,845	---	17,092,845	5,470,000	16,894,830
Leroy	887	---	---	---	1,045,400	2,761,400	---	---	3,806,800	2,510,000	151,192
Lester Prairie	1,761	---	---	---	---	4,018,000	45,000	---	4,063,000	---	---
Lewiston	1,481	1,630,000	---	---	1,405,000	2,052,000	---	---	5,087,000	665,000	1,632,308
Lewisville	227	460,000	---	---	---	---	---	---	460,000	---	---
Lexington	2,017	---	---	---	1,169,500	---	---	---	1,169,500	---	562,481
Lilydale	783	---	1,165,000	---	---	---	515,000	---	1,680,000	---	---
Lindstrom	4,021	---	---	---	1,530,000	2,835,000	---	---	4,365,000	860,000	398,788
Lino Lakes	20,305	2,990,000	6,510,000	---	10,265,000	1,640,000	205,000	---	21,610,000	6,275,000	4,797,000
Lismore	225	204,115	---	---	---	436,000	---	---	640,115	---	117,000
Litchfield	6,813	555,000	---	---	1,835,000	4,965,000	16,480,000	---	23,835,000	845,000	15,264,552
Little Canada	10,036	---	4,745,000	---	5,110,000	---	---	---	9,855,000	---	---
Little Falls	8,411	445,000	649,235	---	23,670,000	1,787,000	---	---	26,551,235	10,680,000	6,403,000
Littlefork	678	341,000	---	---	---	951,000	---	---	1,292,000	---	102,000
Long Beach	303	---	---	---	---	---	---	---	---	---	469,992
Long Lake	1,745	---	---	---	1,455,000	140,000	---	---	1,595,000	540,000	---
Long Prairie	2,946	---	---	---	2,335,000	3,958,000	290,000	---	6,583,000	1,845,000	---
Longville	171	---	---	---	---	1,354,000	---	---	1,354,000	---	259,660
Lonsdale	2,879	---	---	---	5,860,000	455,000	---	---	6,315,000	80,000	5,309,120
Loretto	609	---	---	---	112,000	---	---	---	112,000	---	678,000
Lowry	276	---	---	---	695,000	398,000	---	---	1,093,000	---	376,077
Lucan	199	---	---	---	---	349,000	---	---	349,000	---	---
Luverne	4,573	1,635,000	942,500	---	1,475,000	3,060,000	206,000	74,000	7,392,500	925,000	341,258
Lyle	557	215,900	246,000	---	---	96,000	---	---	557,900	---	---
Lynd	393	325,000	---	---	---	169,579	---	---	494,579	---	---
Mabel	714	---	115,000	---	35,000	1,531,220	25,000	---	1,706,220	25,000	---
Madelia	2,201	---	---	---	1,590,000	980,000	600,000	304,386	3,474,386	600,000	5,318,158
Madison	1,641	2,275,000	---	---	---	2,646,000	1,145,000	---	6,066,000	---	---
Madison Lake	939	26,000	---	---	850,000	454,546	---	---	1,330,546	640,000	---
Magnolia	204	502,500	---	---	---	---	---	---	502,500	---	52,186
Mahnomen	1,153	700,000	---	---	---	108,000	---	---	808,000	---	1,362,630
Mahtomedi	8,143	4,370,000	---	---	5,440,000	3,100,000	---	---	12,910,000	---	775,000
Mankato	37,032	4,355,000	1,110,000	---	70,550,000	68,739,140	---	---	144,754,140	15,630,000	428,605
Mantorville	1,180	---	---	---	540,000	930,000	---	---	1,470,000	---	176,000
Maple Grove	62,660	48,860,000	---	---	49,605,000	9,285,000	---	---	107,750,000	33,150,000	6,788,200
Maple Lake	2,016	---	320,000	---	2,485,000	1,735,000	---	---	4,540,000	---	7,818,000
Maple Plain	1,932	335,000	---	---	---	220,500	---	---	555,500	---	3,357,086
Mapleton	1,658	---	---	---	4,975,000	---	---	---	4,975,000	1,370,000	---
Maplewood	37,755	9,220,000	3,267,297	---	47,890,000	3,040,000	---	9,075,000	72,492,297	12,728,184	1,136,689
Marble	699	---	---	---	---	31,000	---	---	31,000	---	105,036
Marine on St. Croix	693	---	---	---	184,000	---	---	---	184,000	---	30,000

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

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			
Marshall	13,156	---	3,900,000	---	8,185,000	19,690,000	40,030,000	---	71,805,000	16,870,000	2,024,665
Mayer	1,952	---	---	---	2,920,000	9,360,000	---	---	12,280,000	4,785,000	3,148,122
Maynard	353	145,000	8,000	---	---	1,049,200	---	---	1,202,200	---	383,682
Mazeppa	772	---	---	---	1,140,000	---	---	---	1,140,000	---	214,321
Mc Grath	75	29,800	---	---	---	---	---	---	29,800	---	---
Mc Gregor	380	329,000	---	1,367,000	---	---	---	---	1,696,000	---	19,923
Mc Intosh	575	---	---	---	225,000	4,233,000	---	---	4,458,000	---	540,768
Meadowlands	124	---	---	---	---	---	---	---	---	---	6,064
Medford	1,170	---	---	---	2,335,000	1,315,198	---	---	3,650,198	2,335,000	160,567
Medina	5,026	275,000	920,000	---	2,565,000	7,875,000	---	---	11,635,000	---	---
Melrose	3,401	---	---	---	3,580,000	8,189,700	---	---	11,769,700	1,235,000	---
Menahga	1,212	2,176,671	---	---	1,840,000	36,373	1,015,000	---	5,068,044	105,000	58,159
Mendota	196	52,000	---	---	---	---	---	---	52,000	---	---
Mendota Heights	11,766	3,800,000	---	---	8,770,000	---	---	---	12,570,000	400,000	---
Middle River	316	---	---	---	---	276,900	---	---	276,900	---	---
Miesville	171	---	---	---	---	---	---	---	---	---	25,156
Milaca	2,835	---	---	---	1,655,000	3,886,086	2,440,000	---	7,981,086	---	245,100
Miltona	351	---	80,000	---	573,700	---	270,000	---	923,700	---	---
Minneapolis	386,691	241,155,000	200,865,000	---	50,531,000	519,267,000	35,980,000	---	1,047,798,000	346,801,000	171,571,000
Minneota	1,386	---	485,000	---	1,795,000	---	---	---	2,280,000	---	378,657
Minnesota Lake	634	790,000	---	---	---	---	---	---	790,000	---	10,222
Minnetonka	51,451	12,070,000	---	---	---	7,635,000	---	---	19,705,000	4,215,000	---
Minnetonka Beach	614	980,000	---	---	---	---	---	---	980,000	---	40,000
Minnetrissa	6,296	---	---	---	1,165,000	990,000	5,520,000	---	7,675,000	990,000	335,304
Montevideo	5,416	749,850	---	---	4,955,775	2,799,375	---	---	8,505,000	4,201,000	5,655,742
Montgomery	3,272	---	---	---	3,475,000	14,068,252	1,285,000	695,000	19,523,252	5,875,000	7,047,459
Monticello	11,501	13,660,000	470,000	---	21,535,000	---	32,000,000	---	67,665,000	---	---
Montrose	2,556	3,045,000	---	---	970,000	2,551,526	---	---	6,566,526	---	4,309,220
Moorhead	36,962	2,275,000	13,585,000	---	131,890,000	2,205,000	32,355,000	---	182,310,000	7,585,000	22,242,390
Moose Lake	2,448	---	270,000	---	---	1,666,000	1,860,000	---	3,796,000	---	3,599,180
Mora	3,635	2,270,000	---	---	1,320,000	2,383,000	---	---	5,973,000	500,000	---
Morgan	839	---	---	---	---	1,015,000	---	---	1,015,000	1,015,000	566,052
Morris	5,183	600,000	---	---	8,375,000	---	---	---	8,975,000	600,000	2,508,625
Morristown	1,027	---	---	---	---	55,000	775,000	---	830,000	55,000	700,525
Morton	407	---	---	---	---	307,000	---	---	307,000	---	---
Motley	668	290,000	---	---	45,000	555,000	---	---	890,000	290,000	18,452
Mound	9,787	15,370,000	8,912,000	---	20,504,001	5,610,000	800,000	---	51,196,001	7,047,000	44,174
Mounds View	12,733	1,117,399	---	394,000	1,375,000	860,000	---	---	3,746,399	860,000	---
Mountain Iron	2,825	285,000	---	650,000	1,390,000	---	650,000	1,450,000	4,425,000	1,450,000	97,616
Mountain Lake	1,990	---	---	---	1,804,100	3,522,900	4,292,093	---	9,619,093	---	505,000
Murdock	281	---	---	---	242,000	---	---	---	242,000	---	---

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

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			
Nashwauk	983	---	---	---	875,000	---	---	---	875,000	---	661,545
Nassau	68	152,000	---	---	---	---	---	---	152,000	---	---
Nelson	158	---	---	---	---	---	---	---	---	---	---
Nerstrand	253	---	---	---	---	969,000	---	---	969,000	---	186,445
Nevis	382	---	---	---	17,050	512,000	---	---	529,050	---	47,860
New Auburn	493	---	---	---	1,435,000	997,514	---	---	2,432,514	---	46,346
New Brighton	22,321	---	47,165,000	---	4,010,000	580,000	---	6,405,000	58,160,000	---	---
New Germany	370	490,000	---	---	1,685,000	1,505,000	---	---	3,680,000	---	263,348
New Hope	20,718	225,000	4,795,000	---	910,000	---	2,265,000	---	8,195,000	155,000	---
New London	1,190	---	---	---	4,235,000	---	---	---	4,235,000	680,000	177,455
New Prague	7,081	5,295,000	201,000	---	10,696,960	9,701,240	678,174	---	26,572,374	1,326,000	33,549,427
New Richland	1,142	---	675,000	---	524,000	546,000	---	---	1,745,000	---	1,388,917
New Ulm	13,396	8,924,000	425,000	---	5,425,000	18,721,000	---	1,519,779	35,014,779	10,565,000	5,176,645
New York Mills	1,174	1,780,000	765,000	---	330,000	5,499,194	---	---	8,374,194	2,025,000	748,908
Newfolden	353	190,000	---	---	---	239,000	---	---	429,000	190,000	18,667
Newport	3,534	130,000	895,000	---	1,157,000	---	750,000	---	2,932,000	855,000	---
Nicollet	1,012	---	535,000	---	3,233,000	840,000	---	---	4,608,000	1,420,000	1,206,697
Nielsville	82	---	---	---	---	171,300	---	---	171,300	---	22,000
Nisswa	2,061	---	---	---	---	245,000	2,571,009	---	2,816,009	80,000	554,160
North Branch	10,354	1,452,394	6,660,000	---	18,015,000	3,910,000	22,555,000	---	52,592,394	3,860,000	10,095,094
North Mankato	13,045	---	685,000	---	20,350,000	13,273,592	---	---	34,308,592	3,045,000	961,000
North St. Paul	11,569	9,735,000	2,090,000	---	75,000	9,065,000	---	660,000	21,625,000	2,470,000	1,490,682
Northfield	19,786	1,505,000	1,925,000	---	9,910,000	22,993,000	30,020,000	---	66,353,000	4,530,000	8,026,449
Northome	227	---	---	---	---	---	---	---	---	---	199,333
Norwood Young America	3,637	---	---	---	13,130,000	10,665,000	3,435,000	---	27,230,000	315,000	---
Nowthen	4,418	---	---	---	1,061,000	---	---	---	1,061,000	---	---
Oak Grove	8,579	---	1,660,000	---	759,060	---	---	---	2,419,060	---	---
Oak Park Heights	4,653	---	---	---	7,360,000	---	---	---	7,360,000	---	---
Oakdale	27,344	---	80,000	---	21,815,000	570,000	---	---	22,465,000	865,000	2,180,000
Odessa	95	---	---	---	---	216,000	---	---	216,000	---	223,000
Odin	103	57,982	---	---	---	---	---	---	57,982	---	66,358
Ogema	125	140,000	---	---	---	---	351,925	---	491,925	---	---
Ogilvie	461	---	190,000	---	---	60,000	---	---	250,000	190,000	---
Okabena	175	---	---	---	---	330,000	---	---	330,000	330,000	---
Oklee	385	67,100	---	---	---	820,000	---	---	887,100	820,000	60,236
Olivia	2,528	800,000	---	---	7,620,941	4,367,621	---	---	12,788,562	4,940,000	88,092
Onamia	870	30,000	---	---	---	---	326,000	---	356,000	30,000	265,000
Ormsby	138	87,673	---	---	---	185,000	---	---	272,673	---	109,956
Orono	7,980	---	---	---	6,015,000	---	3,660,000	---	9,675,000	1,605,000	---
Oronoco	1,147	475,000	---	---	---	---	---	280,038	755,038	---	50,056
Orr	231	---	---	---	---	---	---	---	---	---	280,000

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Ortonville	1,900	2,885,000	---	---	1,380,000	1,875,000	20,651,429	---	26,791,429	3,375,000	903,634
Osakis	1,598	---	---	---	3,215,000	---	---	---	3,215,000	415,000	537,222
Oslo	315	---	---	---	---	---	---	---	---	---	88,685
Osseo	2,499	---	2,285,000	---	6,550,000	---	1,970,000	---	10,805,000	1,455,000	78,838
Ostrander	242	---	---	---	---	361,000	---	---	361,000	---	---
Otsego	13,562	---	---	---	11,265,000	27,740,000	3,230,000	---	42,235,000	6,360,000	---
Ottertail	473	---	---	---	200,000	958,000	---	---	1,158,000	---	1,193,000
Owatonna	25,433	---	---	---	15,710,000	3,670,000	8,800,000	---	28,180,000	5,745,000	1,121,024
Palisade	148	---	---	---	---	---	---	---	---	---	108,123
Park Rapids	3,493	---	---	---	11,300,000	---	---	---	11,300,000	2,855,000	6,610,024
Parkers Prairie	1,007	---	---	---	1,065,000	---	765,000	---	1,830,000	---	304,500
Paynesville	2,313	---	---	---	3,035,000	155,000	---	---	3,190,000	155,000	---
Pease	207	---	---	---	434,000	75,000	---	---	509,000	---	---
Pelican Rapids	2,374	---	425,000	---	1,885,000	1,650,000	925,000	---	4,885,000	770,000	5,979,508
Pemberton	261	---	---	---	62,309	---	---	---	62,309	---	1,430,401
Pennock	482	1,319,000	---	---	535,000	---	---	---	1,854,000	---	---
Pequot Lakes	2,008	---	---	---	1,474,775	25,000	45,330	---	1,545,105	25,000	458,815
Perham	2,767	11,370,000	---	---	1,484,100	12,973,326	6,320,000	---	32,147,426	9,385,000	2,962,465
Perley	105	---	---	---	---	---	---	---	---	---	94,259
Pierz	1,402	---	372,000	---	240,000	405,000	---	---	1,017,000	---	---
Pillager	493	---	---	---	2,035,000	1,220,000	---	---	3,255,000	125,000	332,483
Pine City	3,296	1,840,000	810,000	---	1,925,000	9,485,000	565,000	---	14,625,000	1,640,000	---
Pine Island	3,387	---	---	---	7,520,000	1,830,000	---	---	9,350,000	915,000	683,610
Pine River	907	---	---	---	---	335,000	---	---	335,000	---	115,000
Pipestone	4,324	---	1,395,000	---	6,118,103	6,403,300	---	---	13,916,403	2,545,000	988,452
Plainview	3,376	---	---	---	1,684,000	380,000	---	---	2,064,000	184,000	679,000
Plato	313	---	---	---	---	---	---	---	---	---	607,000
Plummer	250	88,000	---	---	---	---	---	---	88,000	---	38,890
Plymouth	71,930	21,660,000	6,370,000	---	7,275,000	---	9,145,000	---	44,450,000	8,125,000	---
Porter	151	---	---	---	---	---	---	---	---	---	144,341
Preston	1,375	1,040,304	---	282,639	470,000	1,249,695	500,000	---	3,542,638	---	---
Princeton	4,518	---	---	---	5,082,000	3,655,000	11,314,156	---	20,051,156	3,025,000	3,077,678
Prinsburg	447	---	---	---	---	2,376,000	376,502	---	2,752,502	---	103,600
Prior Lake	23,335	10,335,000	325,000	---	8,295,000	9,100,000	9,465,000	---	37,520,000	6,435,000	---
Proctor	2,866	---	---	---	3,100,000	1,630,000	215,000	---	4,945,000	1,845,000	440,000
Quamba	115	---	---	---	---	---	---	---	---	---	---
Racine	418	139,241	---	---	---	288,847	---	---	428,088	---	95,096
Ramsey	23,272	---	1,915,000	---	6,155,000	---	18,500,000	---	26,570,000	2,170,000	695,000
Randall	582	---	234,456	---	---	1,582,000	455,000	---	2,271,456	600,000	---
Raymond	765	---	---	---	815,000	285,000	---	---	1,100,000	285,000	---
Red Lake Falls	1,593	2,700,431	---	---	1,495,000	1,360,000	---	---	5,555,431	2,720,000	292,777

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	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	
Red Wing	16,294	---	490,000	---	2,770,000	24,665,315	1,189,090	---	29,114,405	90,000	339,185
Redwood Falls	5,198	3,214,999	---	---	---	20,576,847	120,000	---	23,911,846	8,470,000	---
Remer	354	239,689	---	---	117,267	321,000	---	---	677,956	---	97,573
Renville	1,235	---	---	---	485,000	2,888,953	180,000	---	3,553,953	2,725,000	210,000
Revere	96	---	---	---	---	87,100	---	---	87,100	---	46,000
Rice	1,373	100,000	---	---	205,000	137,500	---	---	442,500	100,000	933,000
Richfield	33,859	---	12,120,000	---	22,975,000	8,010,000	1,110,000	---	44,215,000	1,580,000	515,000
Richmond	1,345	---	---	---	1,656,000	2,544,000	306,000	---	4,506,000	306,000	7,771,091
Robbinsdale	13,775	4,460,000	5,465,000	---	2,505,000	4,785,000	---	---	17,215,000	5,150,000	1,069,000
Rochester	104,578	---	10,036,806	---	---	131,200,000	100,125,000	---	241,361,806	1,895,000	20,484,233
Rockford	4,193	525,000	---	---	4,475,000	---	2,475,000	---	7,475,000	1,410,000	1,143,987
Rockville	2,632	---	---	---	860,000	8,777,187	2,380,000	---	12,017,187	---	358,613
Rogers	7,497	---	3,610,000	---	5,680,000	1,391,761	9,130,000	---	19,811,761	6,965,000	1,215,279
Rollingstone	636	---	---	---	1,995,000	341,000	---	---	2,336,000	---	---
Roscoe	112	---	---	---	---	367,400	---	---	367,400	---	---
Rose Creek	377	---	---	---	90,000	---	---	---	90,000	---	231,348
Roseau	2,832	547,364	---	---	590,000	305,000	---	---	1,442,364	950,000	3,039,976
Rosemount	21,521	3,475,000	6,040,000	---	5,185,000	6,160,000	---	1,555,000	22,415,000	1,145,000	1,310,000
Roseville	34,178	8,465,000	---	---	1,750,000	---	---	---	10,215,000	---	2,550,000
Rothsay	492	---	---	---	175,000	230,000	---	---	405,000	230,000	283,000
Round Lake	410	---	---	---	---	40,000	---	---	40,000	40,000	48,005
Royalton	907	---	---	---	185,000	1,707,000	584,000	---	2,476,000	---	431,806
Rush City	3,063	177,000	---	---	634,000	---	---	---	811,000	177,000	4,348,347
Rushford	1,786	---	360,000	---	3,080,000	---	1,048,000	---	4,488,000	1,040,000	2,994,352
Rushford Village	783	425,000	---	---	---	---	---	---	425,000	---	177,134
Rushmore	363	205,000	---	---	---	85,000	---	---	290,000	205,000	631,876
Russell	333	---	---	---	---	---	---	---	---	---	24,650
Ruthon	247	---	---	---	55,000	180,000	---	---	235,000	235,000	71,955
Sabin	453	---	---	---	1,118,053	---	1,117,757	---	2,235,810	---	---
Sacred Heart	491	---	---	---	681,000	518,463	---	---	1,199,463	135,000	849,207
Sanborn	394	---	---	---	95,000	1,173,000	---	---	1,268,000	---	144,344
Sandstone	2,871	1,085,000	---	---	656,000	4,935,000	---	---	6,676,000	1,495,000	293,000
Sargeant	71	---	---	---	---	85,000	---	---	85,000	---	---
Sartell	15,062	42,327,050	---	---	---	23,610,628	---	---	65,937,678	41,442,050	---
Sauk Centre	4,316	20,795,000	1,640,000	---	6,470,000	2,040,489	215,000	---	31,160,489	14,925,000	165,704
Sauk Rapids	13,133	---	1,170,000	---	7,420,000	8,150,000	4,460,000	---	21,200,000	1,910,000	9,398
Savage	27,567	18,870,000	825,000	---	39,000,000	21,130,000	360,000	2,705,000	82,890,000	13,375,000	7,755,395
Scandia	4,195	---	---	---	1,645,000	---	---	---	1,645,000	600,000	---
Scanlon	864	---	---	---	455,000	370,000	---	---	825,000	370,000	64,263
Seaforth	60	---	---	---	---	359,000	---	---	359,000	---	---
Sebeka	665	---	---	---	3,730,000	710,942	---	---	4,440,942	225,000	67,032

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	Type of Bond									
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other	Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
Sedan	49	---	---	---	---	---	---	---	---	---	51,668
Shafer	857	---	---	---	57,000	1,327,000	---	---	1,384,000	---	1,149,584
Shakopee	34,691	1,605,000	---	---	19,350,000	---	22,235,000	---	43,190,000	23,840,000	---
Shelly	232	---	---	---	---	69,700	---	---	69,700	---	508,000
Sherburn	991	5,794,013	---	---	885,000	---	30,000	---	6,709,013	3,045,000	79,956
Shoreview	25,882	---	2,510,000	---	5,335,000	8,765,000	---	---	16,610,000	2,510,000	10,940,000
Shorewood	7,618	---	---	---	---	3,165,000	13,295,000	---	16,460,000	10,000,000	---
Silver Bay	1,962	---	---	---	212,298	---	407,095	---	619,393	---	1,659,888
Silver Lake	806	240,000	---	---	350,000	355,000	---	---	945,000	355,000	30,669
Skyline	297	---	---	---	---	385,000	---	---	385,000	385,000	872,241
Slayton	1,998	---	465,000	---	743,155	---	683,446	---	1,891,601	145,000	142,150
Sleepy Eye	3,521	---	---	---	8,555,000	5,866,000	---	---	14,421,000	3,110,000	1,158,799
South Haven	213	---	---	---	---	---	472,000	---	472,000	---	---
South St. Paul	20,180	5,365,000	---	---	5,751,994	---	2,925,000	---	14,041,994	---	3,066,325
Spicer	1,129	2,050,000	---	---	3,645,000	---	---	---	5,695,000	2,050,000	426,651
Spring Grove	1,276	---	576,000	---	---	---	1,675,000	---	2,251,000	---	3,763
Spring Lake Park	6,768	---	---	---	3,285,000	---	---	727,000	4,012,000	3,321,000	3,420,000
Spring Valley	2,526	195,000	395,000	---	1,755,000	865,000	1,000,000	---	4,210,000	195,000	---
Springfield	2,185	---	---	---	3,115,116	454,886	2,632,979	---	6,202,981	435,000	189,510
Squaw Lake	98	---	---	---	---	---	---	---	---	---	114,928
St. Anthony	8,514	2,005,000	710,000	9,345,000	16,220,000	5,375,000	2,000,000	385,000	36,040,000	3,565,000	2,050,000
St. Augusta	3,289	1,514,999	---	---	---	67,000	---	---	1,581,999	---	4,821,000
St. Bonifacius	2,363	---	---	---	2,935,000	1,230,000	---	---	4,165,000	2,365,000	---
St. Charles	3,579	78,000	305,000	---	1,495,000	4,115,000	---	---	5,993,000	---	173,661
St. Clair	793	395,000	---	---	299,000	1,519,820	---	---	2,213,820	405,000	1,820,776
St. Cloud	65,741	35,390,000	3,370,000	---	69,380,000	32,170,000	7,505,000	27,845,000	175,660,000	20,825,000	26,769,145
St. Francis	7,455	---	---	---	1,065,000	14,543,660	---	---	15,608,660	2,785,000	221,834
St. Hilaire	274	32,000	---	---	---	---	---	---	32,000	---	779,302
St. James	4,473	5,277,000	---	---	115,000	535,000	3,588,666	---	9,515,666	115,000	1,743,500
St. Joseph	6,174	1,040,000	---	---	9,355,000	7,910,000	500,000	---	18,805,000	5,815,000	344,000
St. Louis Park	46,293	---	8,405,000	---	9,590,000	9,185,000	---	---	27,180,000	2,915,000	---
St. Martin	348	---	50,000	---	209,000	214,332	---	---	473,332	---	---
St. Michael	15,277	1,985,000	---	---	35,715,000	4,135,000	3,052,000	---	44,887,000	11,945,000	466,223
St. Paul	287,501	162,803,582	40,580,000	43,674,669	23,896,418	---	303,670,000	---	574,624,669	158,552,669	155,166,605
St. Paul Park	5,221	---	---	---	4,110,000	---	---	---	4,110,000	1,860,000	1,080,500
St. Peter	10,917	14,495,000	7,418,685	---	405,000	4,969,000	14,860,000	---	42,147,685	11,880,000	32,097,753
St. Stephen	851	---	---	---	---	---	---	---	---	---	316,970
Stacy	1,439	65,000	---	---	2,020,000	125,000	1,820,000	585,000	4,615,000	65,000	4,058,683
Staples	3,099	1,975,000	---	---	5,388,000	---	630,000	---	7,993,000	---	1,748,280
Starbuck	1,321	2,255,000	---	---	1,876,996	1,123,699	---	---	5,255,695	1,315,000	50,766
Steen	163	---	---	---	---	---	---	---	---	---	12,760

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

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			
Stephen	688	2,795,000	---	---	346,390	611,258	---	---	3,752,648	558,000	---
Stewart	525	1,453,981	---	---	535,000	504,000	---	---	2,492,981	---	---
Stewartville	5,955	1,690,000	---	---	2,151,000	2,740,000	210,000	---	6,791,000	345,000	131,632
Stillwater	18,235	22,755,000	6,585,000	---	3,120,000	5,355,000	---	---	37,815,000	12,510,000	513,824
Stockton	764	---	---	---	340,000	---	---	---	340,000	---	---
Storden	235	160,000	---	---	1,019,500	---	---	---	1,179,500	585,000	15,837
Strandquist	73	---	---	---	---	---	---	---	---	---	126,800
Sturgeon Lake	394	---	---	---	---	205,681	---	---	205,681	205,681	9,645,407
Sunburg	90	---	---	---	---	---	---	---	---	---	235,808
Sunfish Lake	548	480,000	---	---	---	---	---	---	480,000	---	---
Swanville	351	---	---	---	---	---	---	---	---	---	750,412
Tamarack	53	---	---	---	---	---	---	---	---	---	14,329
Taopi	77	---	---	---	---	---	---	---	---	---	139,030
Taylors Falls	1,031	---	---	---	255,000	---	---	---	255,000	255,000	2,141,722
Thief River Falls	8,522	---	---	---	630,000	5,985,815	---	---	6,615,815	3,985,000	611,261
Thomson	166	---	---	---	---	---	---	---	---	---	262,696
Tintah	60	---	---	---	---	---	---	---	---	---	51,691
Tower	498	---	345,000	---	---	135,000	---	---	480,000	---	776,784
Tracy	2,103	7,520,808	---	---	1,290,000	---	---	---	8,810,808	2,205,000	962,000
Trimont	668	---	---	---	75,000	---	143,171	---	218,171	---	1,370,000
Trosky	107	---	---	---	---	---	---	78,000	78,000	---	---
Truman	1,161	90,000	---	---	165,000	---	2,500,000	---	2,755,000	2,235,000	---
Twin Valley	773	480,000	---	---	---	2,567,352	---	---	3,047,352	480,000	---
Two Harbors	3,578	---	---	---	---	---	595,000	---	595,000	595,000	1,914,258
Tyler	1,174	1,350,000	---	---	75,000	1,700,000	125,000	---	3,250,000	2,380,000	47,309
Ulen	538	---	---	---	---	1,927,800	---	---	1,927,800	---	455,000
Underwood	322	---	---	---	---	194,000	656,296	---	850,296	---	1,300,000
Upsala	417	---	---	---	---	762,174	---	---	762,174	---	---
Urbank	54	---	---	---	---	100,000	---	---	100,000	---	---
Utica	237	---	---	---	81,000	---	---	---	81,000	---	114,000
Vadnais Heights	13,071	6,975,000	2,955,000	---	815,000	---	---	---	10,745,000	1,425,000	400,000
Vergas	318	---	---	---	415,000	450,000	---	---	865,000	450,000	31,409
Vermillion	450	---	---	---	---	475,000	---	---	475,000	---	---
Verndale	540	---	---	---	---	284,600	---	---	284,600	---	423,614
Vernon Center	332	---	---	---	148,154	---	---	---	148,154	---	---
Vesta	306	---	---	---	195,000	---	---	---	195,000	---	74,000
Victoria	6,727	---	2,655,000	---	11,625,000	8,670,000	13,370,000	---	36,320,000	7,050,000	42,455
Viking	78	---	---	---	---	391,000	---	---	391,000	---	---
Villard	228	91,000	---	---	---	1,000,000	---	---	1,091,000	---	23,179
Virginia	8,609	3,295,000	131,000	---	455,000	15,960,000	---	---	19,841,000	7,425,000	26,265,424
Wabasha	2,631	---	840,000	---	290,000	885,000	---	---	2,015,000	1,365,000	4,396,000

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

Name of City	Popu- lation	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	
Wabasso	634	---	560,000	---	1,520,000	881,750	---	---	2,961,750	1,315,000	451,733
Waconia	10,183	---	---	---	16,910,000	14,090,000	7,348,957	---	38,348,957	---	9,365,208
Wadena	4,161	2,930,000	---	---	1,925,000	---	---	---	4,855,000	1,730,000	1,882,000
Wahkon	343	---	---	---	---	1,340,000	---	---	1,340,000	---	---
Waite Park	6,747	1,830,000	7,556,606	---	13,475,000	12,440,000	---	---	35,301,606	11,950,000	1,817,027
Waldorf	218	---	---	---	---	---	---	---	---	---	62,319
Walker	1,178	570,000	---	---	815,000	---	---	---	1,385,000	815,000	2,025,713
Walnut Grove	675	---	---	---	3,106,000	2,720,000	---	---	5,826,000	50,000	210,859
Walters	73	---	---	---	---	120,479	---	---	120,479	---	---
Waltham	187	---	---	---	---	240,000	---	---	240,000	---	---
Wanamingo	1,037	---	740,000	---	4,175,000	899,000	709,500	---	6,523,500	3,690,000	1,404,887
Warren	1,648	1,833,254	---	---	44,000	16,000	445,000	---	2,338,254	---	310,163
Warroad	1,706	1,280,000	---	---	---	1,298,000	---	---	2,578,000	1,140,000	249,563
Waseca	9,328	2,715,000	1,045,000	---	1,885,000	3,675,000	---	---	9,320,000	1,395,000	381,163
Watertown	4,129	---	---	---	3,633,000	2,175,000	---	---	5,808,000	1,438,000	2,957,441
Waterville	1,879	---	---	---	2,378,000	3,150,000	---	---	5,528,000	625,000	130,000
Watkins	929	---	245,000	---	5,941,000	---	---	---	6,186,000	---	2,289,531
Watson	200	---	---	---	---	---	---	---	---	---	---
Waubun	386	10,549	---	---	---	171,000	---	---	181,549	---	26,087
Waverly	1,117	---	---	---	745,000	3,635,000	110,746	---	4,490,746	745,000	369,964
Wayzata	4,115	2,740,000	3,495,000	---	---	3,870,000	---	---	10,105,000	1,980,000	---
Welcome	658	545,000	---	---	180,000	---	258,622	---	983,622	---	518,756
Wells	2,434	40,000	---	---	1,565,000	2,912,198	---	---	4,517,198	740,000	1,535
West Concord	804	---	---	---	1,071,000	1,802,000	---	---	2,873,000	---	753,034
West St. Paul	18,947	6,550,000	1,555,000	---	9,910,000	2,755,000	560,000	---	21,330,000	4,475,000	610,500
Westbrook	664	---	---	---	---	---	100,000	---	100,000	---	---
Wheaton	1,449	90,000	---	---	67,000	7,690,279	---	---	7,847,279	1,180,000	3,005,140
White Bear Lake	24,734	---	3,845,000	---	445,000	130,000	---	---	4,420,000	3,975,000	64,618
Wilder	60	---	---	---	---	---	---	---	---	---	51,000
Willernie	545	---	---	---	---	---	---	---	---	---	15,727
Willmar	19,072	---	---	---	12,615,000	50,255,000	9,700,000	---	72,570,000	---	62,409,368
Willow River	394	---	---	---	---	277,000	---	---	277,000	---	---
Wilmont	311	---	---	---	---	---	---	---	---	---	121,097
Windom	4,323	---	---	---	5,997,320	3,073,406	9,420,000	---	18,490,726	890,000	7,233,616
Winger	175	---	---	---	90,000	---	---	---	90,000	---	---
Winnebago	1,371	---	---	---	2,300,000	1,642,000	---	---	3,942,000	285,000	214,790
Winona	27,474	3,010,000	---	---	5,075,000	6,115,000	---	---	14,200,000	---	760,000
Winsted	2,297	3,710,000	---	---	365,000	1,745,000	950,000	---	6,770,000	365,000	701,000
Winthrop	1,292	265,000	---	---	779,121	1,145,879	---	---	2,190,000	139,121	---
Winton	166	280,000	---	---	---	---	---	---	280,000	---	38,673
Wolf Lake	46	---	---	---	---	---	58,939	---	58,939	---	50,435

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2009**

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			
Wolverton	119	---	---	---	---	28,000	---	---	28,000	---	33,624
Wood Lake	391	75,000	---	---	---	845,500	---	---	920,500	---	---
Woodbury	59,338	27,050,000	2,910,000	---	16,260,000	1,750,000	---	---	47,970,000	15,060,000	12,281,670
Woodland	503	---	---	---	112,500	313,223	---	---	425,723	---	---
Woodstock	100	---	---	---	305,100	---	---	---	305,100	---	47,449
Worthington	11,405	---	70,000	---	8,880,000	2,460,000	2,250,000	---	13,660,000	---	2,978,827
Wrenshall	373	---	---	---	710,000	---	---	---	710,000	---	---
Wykoff	401	---	---	---	330,983	650,000	---	---	980,983	---	82,357
Wyoming	7,013	---	735,000	---	4,762,000	35,000	150,000	---	5,682,000	60,000	621,346
Zimmerman	5,001	---	---	---	---	---	---	---	---	---	5,168,118
Zumbro Falls	158	---	---	---	---	1,534,000	---	---	1,534,000	---	166,960
Zumbrota	3,166	---	---	---	3,190,000	1,600,000	---	---	4,790,000	135,000	---
<b>State Total</b>	<b>4,288,710</b>	<b>\$1,443,536,898</b>	<b>\$713,995,594</b>	<b>\$81,458,959</b>	<b>\$2,309,904,037</b>	<b>\$2,292,716,812</b>	<b>\$1,231,674,933</b>	<b>\$103,290,211</b>	<b>\$8,176,577,444</b>	<b>\$1,636,951,849</b>	<b>\$1,376,438,077</b>

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

**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Ada	1,598	1,140,605	940,819	2,081,424	1,129,223	938,624	2,067,847	-0.7%	1,539,176	134.3%
Adrian	1,217	---	280,983	280,983	---	398,916	398,916	42.0%	870,368	45.8%
Afton	2,926	445,193	---	445,193	454,420	---	454,420	2.1%	1,255,912	36.2%
Aitkin	2,069	---	1,143,411	1,143,411	---	1,206,728	1,206,728	5.5%	1,912,405	63.1%
Albany	2,246	---	1,300,326	1,300,326	---	1,257,183	1,257,183	-3.3%	1,246,490	100.9%
Albert Lea	18,061	3,760,913	(874,483)	2,886,430	3,818,758	163,419	3,982,177	38.0%	12,996,310	30.6%
Alberta	125	87,000	102,457	189,457	87,000	139,630	226,630	19.6%	64,882	349.3%
Albertville	6,218	859,636	172,837	1,032,473	1,117,002	176,692	1,293,694	25.3%	2,828,898	45.7%
Alexandria	12,441	3,752,561	2,373,512	6,126,073	2,901,197	2,592,313	5,493,510	-10.3%	8,590,842	63.9%
Alpha	120	---	145,990	145,990	---	171,120	171,120	17.2%	87,708	195.1%
Alvarado	358	7,609	90,488	98,097	7,222	137,259	144,481	47.3%	359,190	40.2%
Amboy	543	620,131	26,469	646,600	670,552	45,986	716,538	10.8%	279,694	256.2%
Andover	31,298	5,521,950	(599,461)	4,922,489	5,812,522	(458,423)	5,354,099	8.8%	10,286,445	52.1%
Annandale	3,017	1,520	394,163	395,683	---	460,127	460,127	16.3%	1,379,806	33.3%
Anoka	17,966	4,865,720	2,172,374	7,038,094	3,691,641	2,677,602	6,369,243	-9.5%	9,634,710	66.1%
Apple Valley	49,376	---	11,464,948	11,464,948	453,464	12,070,208	12,523,672	9.2%	23,886,860	52.4%
Appleton	2,319	550,755	229,649	780,404	551,103	421,856	972,959	24.7%	1,824,313	53.3%
Arco	89	83,528	32,051	115,579	89,829	37,033	126,862	9.8%	49,035	258.7%
Arden Hills	10,137	---	2,599,950	2,599,950	---	2,531,582	2,531,582	-2.6%	3,747,249	67.6%
Arlington	2,066	---	1,136,035	1,136,035	---	1,531,415	1,531,415	34.8%	1,694,976	90.4%
Askov	363	67,219	152,316	219,535	73,193	236,803	309,996	41.2%	200,820	154.4%
Atwater	1,026	1,184,571	315,724	1,500,295	1,320,580	352,325	1,672,905	11.5%	522,194	320.4%
Aurora	1,711	431,766	---	431,766	510,996	---	510,996	18.4%	1,414,513	36.1%
Austin	23,743	4,365,000	1,335,293	5,700,293	4,756,033	1,417,110	6,173,143	8.3%	14,062,213	43.9%
Avon	1,342	488,646	2,370,493	2,859,139	395,941	2,885,628	3,281,569	14.8%	1,004,212	326.8%
Babbitt	1,590	485,476	787,041	1,272,517	346,087	1,178,282	1,524,369	19.8%	1,765,180	86.4%
Badger	444	---	130,850	130,850	---	159,856	159,856	22.2%	216,716	73.8%
Bagley	1,234	---	961,279	961,279	1,067,182	---	1,067,182	11.0%	850,712	125.4%
Balaton	602	295,002	878,350	1,173,352	267,966	718,695	986,661	-15.9%	925,642	106.6%
Barnesville	2,318	1,411,212	6,536	1,417,748	1,120,699	257,597	1,378,296	-2.8%	2,643,149	52.1%
Barrett	320	---	369,824	369,824	---	374,252	374,252	1.2%	343,669	108.9%
Battle Lake	736	621,398	286,836	908,234	504,598	315,169	819,767	-9.7%	541,088	151.5%
Baudette	1,100	---	204,595	204,595	---	296,700	296,700	45.0%	964,851	30.8%
Baxter	7,921	---	7,647,436	7,647,436	---	9,639,851	9,639,851	26.1%	5,016,089	192.2%
Bayport	3,379	959,652	4,139,579	5,099,231	1,270,937	3,232,600	4,503,537	-11.7%	2,301,877	195.6%
Beaver Bay	170	---	320,336	320,336	---	432,896	432,896	35.1%	224,307	193.0%
Becker	4,289	389,389	1,657,944	2,047,333	644,398	1,562,529	2,206,927	7.8%	3,391,432	65.1%
Belgrade	707	89,075	177,725	266,800	96,923	321,150	418,073	56.7%	524,516	79.7%
Belle Plaine	7,191	---	3,244,655	3,244,655	---	3,331,186	3,331,186	2.7%	2,931,311	113.6%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Belview	349	215,000	191,613	406,613	215,000	228,413	443,413	9.1%	234,743	188.9%
Bemidji	13,541	---	7,095,563	7,095,563	---	10,157,587	10,157,587	43.2%	10,025,811	101.3%
Benson	3,316	647,663	1,187,259	1,834,922	875,129	1,078,937	1,954,066	6.5%	2,759,838	70.8%
Bertha	454	---	700,995	700,995	---	420,517	420,517	-40.0%	557,184	75.5%
Bethel	534	112,550	164,430	276,980	---	235,784	235,784	-14.9%	229,861	102.6%
Big Lake	9,521	226,593	1,890,507	2,117,100	268,538	1,774,232	2,042,770	-3.5%	3,682,746	55.5%
Bigelow	228	---	(134,454)	(134,454)	---	(163,960)	(163,960)	-21.9%	147,295	-111.3%
Biwabik	866	276,368	329,545	605,913	276,368	236,649	513,017	-15.3%	1,201,311	42.7%
Blackduck	718	---	627,099	627,099	---	576,729	576,729	-8.0%	488,941	118.0%
Blaine	58,020	11,206,629	184,956	11,391,585	10,005,708	902,360	10,908,068	-4.2%	24,478,264	44.6%
Blooming Prairie	1,974	720,025	287,713	1,007,738	708,077	452,188	1,160,265	15.1%	1,194,950	97.1%
Bloomington	84,701	24,378,415	---	24,378,415	24,266,094	---	24,266,094	-0.5%	76,566,317	31.7%
Blue Earth	3,345	778,442	1,872,423	2,650,865	638,809	2,291,724	2,930,533	10.6%	2,696,273	108.7%
Bluffton	198	46,266	207,238	253,504	67,656	236,998	304,654	20.2%	56,388	540.3%
Boyd	168	9,891	336,735	346,626	---	348,768	348,768	0.6%	165,137	211.2%
Braham	1,660	343,266	433,678	776,944	679,239	226,069	905,308	16.5%	890,534	101.7%
Brainerd	13,956	2,446,485	1,919,355	4,365,840	---	2,582,776	2,582,776	-40.8%	12,554,068	20.6%
Breckenridge	3,466	154,000	2,345,932	2,499,932	---	2,510,943	2,510,943	0.4%	2,336,524	107.5%
Bricelyn	319	479,667	343,887	823,554	464,956	361,857	826,813	0.4%	275,741	299.9%
Brooklyn Center	29,810	18,113,432	131,754	18,245,186	17,739,697	161,871	17,901,568	-1.9%	18,980,631	94.3%
Brooklyn Park	75,306	---	15,243,029	15,243,029	11,294,346	5,379,974	16,674,320	9.4%	43,900,480	38.0%
Brooten	646	294,661	142,627	437,288	330,848	158,833	489,681	12.0%	396,003	123.7%
Browerville	696	---	338,207	338,207	---	117,485	117,485	-65.3%	407,157	28.9%
Brownton	802	---	428,600	428,600	---	497,085	497,085	16.0%	549,062	90.5%
Buffalo	14,193	---	(1,191,764)	(1,191,764)	---	(573,217)	(573,217)	51.9%	7,732,046	-7.4%
Buffalo Lake	719	475,000	3,251,252	3,726,252	475,000	2,949,127	3,424,127	-8.1%	464,166	737.7%
Buhl	1,000	13,149	829,659	842,808	14,845	1,393,301	1,408,146	67.1%	717,010	196.4%
Burnsville	61,042	16,439,749	---	16,439,749	16,743,761	---	16,743,761	1.8%	33,214,757	50.4%
Butterfield	491	---	377,473	377,473	407,254	20,221	427,475	13.2%	273,806	156.1%
Byron	5,045	915,495	(140,222)	775,273	988,904	309,298	1,298,202	67.5%	1,486,829	87.3%
Caledonia	2,883	---	(600,049)	(600,049)	---	(321,559)	(321,559)	46.4%	1,631,769	-19.7%
Callaway	202	13,404	169,433	182,837	266,013	36,404	302,417	65.4%	670,366	45.1%
Cambridge	7,644	3,343,262	---	3,343,262	3,617,685	---	3,617,685	8.2%	5,788,425	62.5%
Canby	1,779	1,167,031	(254,214)	912,817	955,232	(73,221)	882,011	-3.4%	1,176,593	75.0%
Cannon Falls	4,052	909,573	2,584,366	3,493,939	1,300,000	4,431,163	5,731,163	64.0%	3,378,490	169.6%
Carver	3,024	---	606,471	606,471	---	954,589	954,589	57.4%	1,607,210	59.4%
Cass Lake	816	41,103	39,421	80,524	265,119	9,852	274,971	241.5%	974,979	28.2%
Centerville	3,881	1,157,516	19,222	1,176,738	1,224,448	20,856	1,245,304	5.8%	2,081,168	59.8%
Ceylon	331	16,947	165,805	182,752	36,947	218,503	255,450	39.8%	268,835	95.0%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 19**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Champlin	23,934	2,777,515	793,192	3,570,707	4,366,908	---	4,366,908	22.3%	10,441,210	41.8%
Chandler	235	133,433	35,689	169,122	132,113	27,559	159,672	-5.6%	231,454	69.0%
Chanhassen	23,629	4,112,442	1,273,796	5,386,238	4,358,992	1,137,109	5,496,101	2.0%	10,494,909	52.4%
Chaska	24,177	4,651,811	(133,416)	4,518,395	4,387,257	(516,663)	3,870,594	-14.3%	13,273,176	29.2%
Chatfield	2,586	350,822	1,623,114	1,973,936	349,717	1,847,746	2,197,463	11.3%	1,782,275	123.3%
Chisago City	4,718	9,490	1,162,824	1,172,314	704,031	466,219	1,170,250	-0.2%	1,707,147	68.6%
Chisholm	4,592	2,938,829	716,245	3,655,074	2,630,429	2,210,915	4,841,344	32.5%	4,123,198	117.4%
Circle Pines	5,279	2,057,701	603,689	2,661,390	1,956,926	997,752	2,954,678	11.0%	2,251,118	131.3%
Clara City	1,292	884,098	1,047,986	1,932,084	942,194	867,278	1,809,472	-6.3%	1,724,705	104.9%
Clarissa	604	328,473	203,325	531,798	324,226	165,626	489,852	-7.9%	356,603	137.4%
Clarkfield	861	361,223	311,495	672,718	285,488	402,491	687,979	2.3%	649,878	105.9%
Cleveland	714	311,794	47,718	359,512	---	468,956	468,956	30.4%	345,589	135.7%
Climax	210	---	57,731	57,731	---	38,208	38,208	-33.8%	149,954	25.5%
Cloquet	11,855	5,871,161	2,609,846	8,481,007	2,674,716	3,182,004	5,856,720	-30.9%	6,429,316	91.1%
Cohasset	2,624	---	2,303,191	2,303,191	---	2,879,318	2,879,318	25.0%	1,147,613	250.9%
Cokato	2,760	---	1,599,818	1,599,818	---	1,797,090	1,797,090	12.3%	1,403,057	128.1%
Cold Spring	3,825	1,067,638	758,716	1,826,354	508,840	1,204,400	1,713,240	-6.2%	1,754,620	97.6%
Cologne	1,408	1,784,744	12,712	1,797,456	1,930,887	---	1,930,887	7.4%	965,173	200.1%
Columbia Heights	18,361	5,287,834	324,304	5,612,138	6,412,209	644,654	7,056,863	25.7%	12,047,529	58.6%
Columbus	4,104	2,624,684	---	2,624,684	3,006,849	---	3,006,849	14.6%	1,679,237	179.1%
Cook	575	188,453	541,372	729,825	275,804	570,586	846,390	16.0%	840,797	100.7%
Coon Rapids	63,162	17,931,375	(1,081)	17,930,294	18,001,560	---	18,001,560	0.4%	32,856,471	54.8%
Corcoran	5,842	---	643,891	643,891	---	725,538	725,538	12.7%	2,836,373	25.6%
Cosmos	520	---	342,850	342,850	---	351,917	351,917	2.6%	344,718	102.1%
Cottage Grove	34,502	14,312,058	---	14,312,058	15,154,806	---	15,154,806	5.9%	13,813,939	109.7%
Cottonwood	1,158	---	808,176	808,176	---	901,497	901,497	11.5%	1,206,602	74.7%
Courtland	609	150,931	54,118	205,049	160,024	38,760	198,784	-3.1%	200,844	99.0%
Crookston	8,093	---	2,820,234	2,820,234	---	3,489,471	3,489,471	23.7%	5,802,391	60.1%
Crosslake	2,094	225,986	1,469,021	1,695,007	289,304	1,430,597	1,719,901	1.5%	2,187,697	78.6%
Crystal	22,014	11,840,979	---	11,840,979	11,654,397	453,365	12,107,762	2.3%	11,671,969	103.7%
Currie	200	82,904	---	82,904	70,202	---	70,202	-15.3%	145,713	48.2%
Dalton	235	---	72,591	72,591	---	80,182	80,182	10.5%	117,653	68.2%
Danvers	94	26,260	---	26,260	11,819	---	11,819	-55.0%	87,515	13.5%
Darfur	114	71,392	117,297	188,689	---	159,822	159,822	-15.3%	87,749	182.1%
Dassel	1,320	91,117	175,009	266,126	77,173	155,302	232,475	-12.6%	868,044	26.8%
Dawson	1,379	---	1,345,232	1,345,232	---	1,421,719	1,421,719	5.7%	1,450,044	98.0%
Dayton	5,072	---	1,171,820	1,171,820	2,232,509	---	2,232,509	90.5%	2,416,803	92.4%
Deephaven	3,814	2,383,853	---	2,383,853	2,455,051	---	2,455,051	3.0%	2,354,302	104.3%
Deer River	924	97,635	(13,703)	83,932	96,202	132,396	228,598	172.4%	776,398	29.4%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Delano	5,386	293,090	968,041	1,261,131	321,648	1,602,196	1,923,844	52.5%	2,913,342	66.0%
Delavan	171	246,455	273,668	520,123	210,034	2,349	212,383	-59.2%	144,432	147.0%
Detroit Lakes	8,631	1,023,451	2,479,543	3,502,994	1,107,392	1,386,181	2,493,573	-28.8%	6,474,129	38.5%
Dilworth	3,698	---	933,718	933,718	1,052,253	---	1,052,253	12.7%	2,160,364	48.7%
Dodge Center	2,561	964,225	160,192	1,124,417	1,078,658	185,641	1,264,299	12.4%	1,639,928	77.1%
Dover	633	377,274	87,016	464,290	506,789	93,406	600,195	29.3%	209,240	286.8%
Dovray	62	---	93,120	93,120	---	91,138	91,138	-2.1%	40,985	222.4%
Duluth	85,530	1,287,848	64,442,828	65,730,676	1,576,327	55,679,528	57,255,855	-12.9%	90,268,846	63.4%
Dundas	1,038	---	626,441	626,441	---	396,872	396,872	-36.6%	955,718	41.5%
Dundee	72	27,087	---	27,087	60,928	---	60,928	124.9%	44,114	138.1%
Dunnell	176	69,590	57,253	126,843	70,684	43,781	114,465	-9.8%	143,177	79.9%
Eagan	65,933	4,659,031	10,402,629	15,061,660	4,817,638	11,564,243	16,381,881	8.8%	28,842,296	56.8%
Eagle Bend	584	405,000	144,065	549,065	434,481	118,027	552,508	0.6%	428,658	128.9%
Eagle Lake	2,315	620,118	177,390	797,508	1,056,505	74,134	1,130,639	41.8%	1,108,453	102.0%
East Bethel	12,090	---	1,719,036	1,719,036	---	1,844,509	1,844,509	7.3%	4,430,382	41.6%
East Grand Forks	7,908	1,202,008	3,145,553	4,347,561	955,028	3,283,776	4,238,804	-2.5%	7,857,031	53.9%
East Gull Lake	1,003	---	937,007	937,007	---	139,032	139,032	-85.2%	354,775	39.2%
Easton	183	203,939	183,994	387,933	191,335	247,973	439,308	13.2%	101,520	432.7%
Echo	233	49,078	356,973	406,051	---	301,781	301,781	-25.7%	306,022	98.6%
Eden Prairie	62,536	20,292,813	516,296	20,809,109	20,535,345	556,462	21,091,807	1.4%	39,541,814	53.3%
Edgerton	989	298,500	1,277,316	1,575,816	368,000	1,289,791	1,657,791	5.2%	598,063	277.2%
Edina	49,491	13,672,185	15,643,374	29,315,559	11,094,859	13,749,938	24,844,797	-15.3%	30,187,836	82.3%
Elk River	23,633	13,219,642	(277,694)	12,941,948	14,010,406	(466,294)	13,544,112	4.7%	14,180,222	95.5%
Elko New Market	3,943	---	737,697	737,697	---	1,139,005	1,139,005	54.4%	1,545,994	73.7%
Elmore	633	209,490	---	209,490	161,370	---	161,370	-23.0%	447,964	36.0%
Ely	3,464	548,532	1,222,566	1,771,098	589,094	1,708,658	2,297,752	29.7%	4,048,217	56.8%
Elysian	586	281,986	388,561	670,547	688,860	213,127	901,987	34.5%	570,693	158.1%
Emily	931	---	925,041	925,041	---	696,054	696,054	-24.8%	634,544	109.7%
Eveleth	3,527	34,413	2,981,821	3,016,234	34,972	3,655,910	3,690,882	22.4%	4,134,077	89.3%
Excelsior	2,360	965,192	591,492	1,556,684	1,036,931	802,425	1,839,356	18.2%	1,951,542	94.3%
Eyota	1,875	---	832,102	832,102	3,250	994,309	997,559	19.9%	680,433	146.6%
Fairfax	1,226	236,170	549,985	786,155	283,770	555,634	839,404	6.8%	948,957	88.5%
Fairmont	10,619	4,374,018	1,011,694	5,385,712	4,640,450	1,069,270	5,709,720	6.0%	6,955,460	82.1%
Falcon Heights	5,762	959,401	311,149	1,270,550	962,804	404,457	1,367,261	7.6%	1,642,657	83.2%
Faribault	23,312	7,444,989	3,248,856	10,693,845	7,978,432	3,371,263	11,349,695	6.1%	17,180,983	66.1%
Farmington	18,959	2,008,315	343,559	2,351,874	2,125,884	52,771	2,178,655	-7.4%	9,372,099	23.2%
Fergus Falls	13,733	4,178,318	4,371,164	8,549,482	4,934,260	4,234,374	9,168,634	7.2%	10,030,733	91.4%
Fertile	848	---	277,927	277,927	---	422,562	422,562	52.0%	459,279	92.0%
Finlayson	326	---	225,012	225,012	---	238,619	238,619	6.0%	179,730	132.8%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Fisher	369	---	(59,455)	(59,455)	---	1,359	1,359	102.3%	160,498	0.8%
Foley	2,651	---	1,935,790	1,935,790	---	2,167,044	2,167,044	11.9%	1,608,368	134.7%
Forest Lake	17,496	9,958,731	(1,642,180)	8,316,551	9,622,037	(1,664,131)	7,957,906	-4.3%	9,436,041	84.3%
Fosston	1,489	---	361,430	361,430	---	278,784	278,784	-22.9%	1,175,606	23.7%
Fountain	374	54,072	194,286	248,358	---	311,654	311,654	25.5%	197,150	158.1%
Franklin	479	377,685	311,153	688,838	378,058	302,313	680,371	-1.2%	333,462	204.0%
Frazee	1,351	370,512	590,354	960,866	660,267	353,578	1,013,845	5.5%	1,131,547	89.6%
Fridley	26,347	5,797,150	---	5,797,150	5,958,877	(28,242)	5,930,635	2.3%	18,383,433	32.3%
Frost	214	11,216	63,274	74,490	---	68,669	68,669	-7.8%	184,339	37.3%
Fulda	1,251	705,136	---	705,136	612,023	---	612,023	-13.2%	793,308	77.1%
Garvin	137	---	210,262	210,262	---	221,583	221,583	5.4%	84,436	262.4%
Gaylord	2,230	1,100,158	1,085,588	2,185,746	1,338,734	1,781,680	3,120,414	42.8%	1,864,539	167.4%
Gem Lake	387	---	308,691	308,691	---	329,813	329,813	6.8%	307,532	107.2%
Gilbert	1,758	---	407,903	407,903	---	677,119	677,119	66.0%	2,087,466	32.4%
Glencoe	5,743	1,500,000	745,310	2,245,310	1,500,000	683,895	2,183,895	-2.7%	3,381,970	64.6%
Glenwood	2,606	1,667,839	336,810	2,004,649	1,772,794	209,537	1,982,331	-1.1%	1,782,013	111.2%
Golden Valley	20,312	8,894,990	145,519	9,040,509	8,985,030	159,243	9,144,273	1.1%	13,742,294	66.5%
Good Thunder	568	213,293	584,425	797,718	324,372	471,435	795,807	-0.2%	380,163	209.3%
Goodridge	123	---	7,537	7,537	---	12,735	12,735	69.0%	51,815	24.6%
Goodview	3,662	---	429,983	429,983	---	541,143	541,143	25.9%	1,361,602	39.7%
Granada	279	116,037	178,245	294,282	128,333	175,874	304,207	3.4%	79,786	381.3%
Grand Marais	1,426	466,756	847,995	1,314,751	468,756	1,235,671	1,704,427	29.6%	1,705,737	99.9%
Grand Meadow	910	254,641	909,606	1,164,247	181,841	1,063,651	1,245,492	7.0%	774,789	160.8%
Grand Rapids	10,576	5,350,081	302,058	5,652,139	4,996,173	405,596	5,401,769	-4.4%	9,962,796	54.2%
Granite Falls	2,947	556,298	553,070	1,109,368	644,223	562,503	1,206,726	8.8%	2,103,417	57.4%
Grant	4,219	---	637,696	637,696	---	889,663	889,663	39.5%	1,020,418	87.2%
Greenbush	706	190,930	341,450	532,380	190,930	241,486	432,416	-18.8%	587,442	73.6%
Greenfield	2,940	608,197	81,734	689,931	572,745	37,669	610,414	-11.5%	1,061,982	57.5%
Greenwood	806	---	130,336	130,336	31,155	227,922	259,077	98.8%	625,508	41.4%
Grove City	604	---	318,978	318,978	---	408,083	408,083	27.9%	340,134	120.0%
Grygla	230	186,572	110,205	296,777	205,113	106,383	311,496	5.0%	285,540	109.1%
Hadley	62	---	84,278	84,278	---	100,451	100,451	19.2%	27,219	369.0%
Hallock	1,094	---	812,276	812,276	---	851,065	851,065	4.8%	669,785	127.1%
Halstad	569	---	402,776	402,776	---	303,367	303,367	-24.7%	375,547	80.8%
Ham Lake	15,324	3,263,284	---	3,263,284	3,630,235	(4,649)	3,625,586	11.1%	4,551,442	79.7%
Hamburg	553	67,018	247,547	314,565	87,842	289,376	377,218	19.9%	415,627	90.8%
Hancock	704	268,295	119,912	388,207	254,000	210,713	464,713	19.7%	415,669	111.8%
Hanley Falls	293	85,179	63,862	149,041	88,720	58,536	147,256	-1.2%	166,453	88.5%
Hanover	2,727	172,611	905,750	1,078,361	206,963	707,982	914,945	-15.2%	1,060,488	86.3%

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**Table 19**  
**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hanska	396	214,265	1,004	215,269	214,265	4,460	218,725	1.6%	244,581	89.4%
Harmony	1,103	300,000	446,529	746,529	300,000	759,524	1,059,524	41.9%	1,087,389	97.4%
Harris	1,253	7,247	288,684	295,931	11,649	591,764	603,413	103.9%	252,234	239.2%
Hastings	22,491	3,296,979	1,132,677	4,429,656	4,772,534	1,049,933	5,822,467	31.4%	13,694,597	42.5%
Hayfield	1,330	418,416	36,697	455,113	464,238	93,594	557,832	22.6%	703,513	79.3%
Hector	1,122	319,061	---	319,061	---	618,148	618,148	93.7%	849,589	72.8%
Henderson	925	---	(89,689)	(89,689)	---	(36,137)	(36,137)	59.7%	527,666	-6.8%
Hendricks	678	146,432	459,984	606,416	116,912	487,901	604,813	-0.3%	481,661	125.6%
Henning	792	94,808	211,482	306,290	91,146	111,975	203,121	-33.7%	478,237	42.5%
Herman	406	---	273,128	273,128	---	327,210	327,210	19.8%	349,284	93.7%
Hermantown	9,526	1,523,285	157,245	1,680,530	1,651,346	263,031	1,914,377	13.9%	4,003,769	47.8%
Heron Lake	744	---	1,032,048	1,032,048	---	1,166,726	1,166,726	13.0%	441,536	264.2%
Hibbing	16,106	8,566,549	1,112,985	9,679,534	9,134,964	1,264,293	10,399,257	7.4%	15,932,514	65.3%
Hills	536	1,025,054	(407,047)	618,007	400,536	182,353	582,889	-5.7%	221,895	262.7%
Hilltop	792	1,084,116	22,810	1,106,926	1,243,650	(756)	1,242,894	12.3%	676,917	183.6%
Hinckley	1,419	---	715,533	715,533	---	1,148,573	1,148,573	60.5%	982,281	116.9%
Hitterdal [99]	216	---	127,016	127,016	---	---	---	-100.0%	---	---
Hoffman	626	103,683	158,040	261,723	54,305	207,359	261,664	-0.0%	403,538	64.8%
Holdingsford	779	---	537,457	537,457	---	616,849	616,849	14.8%	339,843	181.5%
Hopkins	17,290	85,000	4,755,081	4,840,081	88,578	3,760,974	3,849,552	-20.5%	12,753,467	30.2%
Houston	979	---	280,401	280,401	---	240,362	240,362	-14.3%	875,112	27.5%
Howard Lake	2,021	807,940	776,060	1,584,000	---	1,574,780	1,574,780	-0.6%	1,241,634	126.8%
Hoyt Lakes	1,844	650,411	1,013,868	1,664,279	1,017,481	1,147,695	2,165,176	30.1%	2,620,085	82.6%
Hugo	13,140	2,677,399	---	2,677,399	3,917,528	---	3,917,528	46.3%	4,233,295	92.5%
Hutchinson	14,073	5,272,550	546,356	5,818,906	5,204,788	1,437,910	6,642,698	14.2%	11,708,496	56.7%
Independence	3,739	---	1,355,314	1,355,314	---	1,745,323	1,745,323	28.8%	2,132,038	81.9%
International Falls	6,139	---	5,120,106	5,120,106	---	5,046,547	5,046,547	-1.4%	7,210,432	70.0%
Inver Grove Heights	34,461	6,148,827	---	6,148,827	6,468,807	---	6,468,807	5.2%	18,533,365	34.9%
Isanti	5,569	17,705	2,148,027	2,165,732	17,705	2,252,709	2,270,414	4.8%	2,849,976	79.7%
Ivanhoe	596	166,304	243,761	410,065	175,913	348,674	524,587	27.9%	608,817	86.2%
Jackson	3,413	2,706,062	1,239,021	3,945,083	2,990,895	1,445,455	4,436,350	12.5%	2,689,272	165.0%
Janesville	2,213	429,947	194,611	624,558	429,128	197,381	626,509	0.3%	1,125,286	55.7%
Jasper	565	444,891	90,191	535,082	499,296	21,100	520,396	-2.7%	387,744	134.2%
Jeffers	337	257,154	21,260	278,414	---	296,146	296,146	6.4%	250,906	118.0%
Jordan	5,402	1,149,916	216,016	1,365,932	1,573,234	223,085	1,796,319	31.5%	2,713,923	66.2%
Karlstad	700	589,309	102,346	691,655	778,799	---	778,799	12.6%	452,047	172.3%
Kasota	693	---	160,989	160,989	---	204,393	204,393	27.0%	258,923	78.9%
Kasson	5,553	1,000,000	834,525	1,834,525	1,000,000	1,304,419	2,304,419	25.6%	4,561,968	50.5%
Kellogg	460	93,798	127,347	221,145	115,624	177,963	293,587	32.8%	264,611	111.0%

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**Table 19**  
**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Kennedy	204	167,199	---	167,199	115,360	---	115,360	-31.0%	328,944	35.1%
Kenyon	1,736	10,953	563,832	574,785	11,332	718,710	730,042	27.0%	1,175,109	62.1%
Kimball	707	154,675	479,222	633,897	55,792	236,841	292,633	-53.8%	702,911	41.6%
La Crescent	5,109	1,005,250	(36,617)	968,633	1,180,445	(2,788)	1,177,657	21.6%	3,011,185	39.1%
Lake Benton	655	17,394	882,401	899,795	17,394	696,129	713,523	-20.7%	473,157	150.8%
Lake City	5,250	1,423,142	992,052	2,415,194	1,835,347	1,059,200	2,894,547	19.8%	4,378,058	66.1%
Lake Crystal	2,602	1,553,326	1,385,038	2,938,364	442,542	2,450,861	2,893,403	-1.5%	1,938,531	149.3%
Lake Elmo	8,326	---	1,504,310	1,504,310	---	1,453,685	1,453,685	-3.4%	2,558,710	56.8%
Lake Wilson	244	302,960	---	302,960	306,818	---	306,818	1.3%	145,397	211.0%
Lakefield	1,657	987,492	1,065,764	2,053,256	926,547	875,793	1,802,340	-12.2%	828,629	217.5%
Lakeville	55,772	12,345,295	---	12,345,295	12,522,557	---	12,522,557	1.4%	20,474,176	61.2%
Lamberton	787	485,260	346,734	831,994	398,752	381,417	780,169	-6.2%	733,369	106.4%
Lancaster	320	103,876	149,990	253,866	112,959	208,382	321,341	26.6%	153,304	209.6%
Lanesboro	716	369,536	128,181	497,717	362,429	91,284	453,713	-8.8%	830,289	54.6%
Lauderdale	2,310	---	617,636	617,636	---	794,950	794,950	28.7%	1,080,033	73.6%
Le Center	2,389	279,894	---	279,894	83,555	251,605	335,160	19.7%	1,228,655	27.3%
Le Sueur	4,332	329,682	1,368,999	1,698,681	421,074	1,832,751	2,253,825	32.7%	3,220,517	70.0%
Leroy	887	217,048	377,150	594,198	223,075	408,393	631,468	6.3%	488,261	129.3%
Lewiston	1,481	110,018	848,608	958,626	110,857	1,008,151	1,119,008	16.7%	792,590	141.2%
Lewisville	227	---	127,140	127,140	---	112,347	112,347	-11.6%	153,463	73.2%
Lexington	2,017	---	585,237	585,237	---	667,732	667,732	14.1%	1,336,650	50.0%
Lindstrom	4,021	820,592	162,091	982,683	927,420	64,455	991,875	0.9%	1,513,485	65.5%
Lino Lakes	20,305	5,499,889	---	5,499,889	5,285,352	---	5,285,352	-3.9%	10,266,134	51.5%
Litchfield	6,813	30,491	1,873,737	1,904,228	10,499	1,360,696	1,371,195	-28.0%	4,482,314	30.6%
Little Canada	10,036	1,735,788	(19,880)	1,715,908	2,274,897	(18,954)	2,255,943	31.5%	7,238,341	31.2%
Little Falls	8,411	1,207,383	1,509,073	2,716,456	1,123,235	1,400,738	2,523,973	-7.1%	5,956,534	42.4%
Littlefork	678	---	415,551	415,551	---	461,779	461,779	11.1%	573,753	80.5%
Long Lake	1,745	5,703	1,178,919	1,184,622	5	1,175,255	1,175,260	-0.8%	1,375,109	85.5%
Long Prairie	2,946	513,000	172,806	685,806	509,000	200,316	709,316	3.4%	1,412,050	50.2%
Lonsdale	2,879	2,720,695	318,723	3,039,418	2,840,020	427,518	3,267,538	7.5%	2,534,903	128.9%
Luverne	4,573	1,387,648	254,517	1,642,165	1,387,647	408,201	1,795,848	9.4%	3,174,313	56.6%
Lynd	393	---	195,286	195,286	---	232,836	232,836	19.2%	124,532	187.0%
Madelia	2,201	649,392	323,230	972,622	850,896	279,563	1,130,459	16.2%	1,846,899	61.2%
Madison	1,641	777,154	636,157	1,413,311	777,154	968,668	1,745,822	23.5%	1,510,235	115.6%
Madison Lake	939	1,082,052	333,154	1,415,206	1,109,887	446,813	1,556,700	10.0%	533,653	291.7%
Mahnomen	1,153	116,000	752,217	868,217	116,000	854,314	970,314	11.8%	630,678	153.9%
Mahtomedi	8,143	4,889,920	---	4,889,920	5,459,733	---	5,459,733	11.7%	2,803,783	194.7%
Mankato	37,032	14,638,564	17,606	14,656,170	14,653,660	454,422	15,108,082	3.1%	22,868,196	66.1%
Mantorville	1,180	3,505	442,350	445,855	67,816	456,681	524,497	17.6%	720,754	72.8%

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**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Maple Grove	62,660	---	28,836,105	28,836,105	---	29,241,006	29,241,006	1.4%	34,417,907	85.0%
Maple Lake	2,016	830,055	650,037	1,480,092	934,183	862,695	1,796,878	21.4%	1,051,706	170.9%
Maple Plain	1,932	53,396	1,068,063	1,121,459	200,611	1,110,864	1,311,475	16.9%	1,955,250	67.1%
Mapleton	1,658	675,995	89,939	765,934	714,849	235,501	950,350	24.1%	649,419	146.3%
Maplewood	37,755	6,709,528	130,944	6,840,472	6,465,790	40,610	6,506,400	-4.9%	17,703,834	36.8%
Marshall	13,156	10,535,233	2,545,907	13,081,140	11,786,940	4,943,459	16,730,399	27.9%	10,877,834	153.8%
Mayer	1,952	30,279	911,216	941,495	57,816	1,156,298	1,214,114	29.0%	649,077	187.1%
Maynard	353	277,310	131,164	408,474	282,907	124,734	407,641	-0.2%	318,728	127.9%
Mazeppa	772	---	367,890	367,890	165,934	204,000	369,934	0.6%	474,299	78.0%
Medford	1,170	---	(129,279)	(129,279)	---	(249,907)	(249,907)	-93.3%	590,099	-42.4%
Medina	5,026	2,622,489	384,011	3,006,500	2,366,527	499,758	2,866,285	-4.7%	4,830,987	59.3%
Melrose	3,401	234,469	512,943	747,412	866,708	638,197	1,504,905	101.3%	2,231,564	67.4%
Menahga	1,212	---	607,818	607,818	765,945	---	765,945	26.0%	655,950	116.8%
Mendota Heights	11,766	3,354,528	2,778,709	6,133,237	3,292,811	2,891,413	6,184,224	0.8%	6,146,745	100.6%
Mentor	123	42,699	72,447	115,146	43,509	109,038	152,547	32.5%	166,651	91.5%
Middle River	316	125,740	56,451	182,191	168,200	59,502	227,702	25.0%	436,258	52.2%
Milaca	2,835	310,122	418,806	728,928	305,492	666,817	972,309	33.4%	1,353,827	71.8%
Milan	280	194,793	372,565	567,358	198,697	326,295	524,992	-7.5%	206,021	254.8%
Milroy	242	79,397	72,466	151,863	96,105	47,594	143,699	-5.4%	187,315	76.7%
Miltona	351	---	114,144	114,144	---	85,185	85,185	-25.4%	176,843	48.2%
Minneapolis	386,691	---	133,106,000	133,106,000	---	174,021,000	174,021,000	30.7%	605,545,000	28.7%
Minneota	1,386	554,076	---	554,076	530,506	---	530,506	-4.3%	793,073	66.9%
Minnesota Lake	634	212,485	---	212,485	---	235,947	235,947	11.0%	405,675	58.2%
Minnetonka	51,451	990,782	12,456,567	13,447,349	997,158	13,816,117	14,813,275	10.2%	31,252,820	47.4%
Minnetrissa	6,296	---	4,744,021	4,744,021	---	3,294,535	3,294,535	-30.6%	4,277,396	77.0%
Montevideo	5,416	1,043,715	518,291	1,562,006	1,084,947	537,769	1,622,716	3.9%	3,889,870	41.7%
Montgomery	3,272	289,265	(361,301)	(72,036)	335,955	(389,312)	(53,357)	25.9%	2,085,773	-2.6%
Monticello	11,501	6,258,764	13,751,958	20,010,722	4,979,953	18,176,967	23,156,920	15.7%	10,193,622	227.2%
Montrose	2,556	63,984	564,407	628,391	108,099	885,745	993,844	58.2%	917,792	108.3%
Moorhead	36,962	9,071,216	7,828,942	16,900,158	9,097,281	7,505,893	16,603,174	-1.8%	30,108,844	55.1%
Moose Lake	2,448	567,049	---	567,049	690,414	---	690,414	21.8%	1,265,317	54.6%
Mora	3,635	---	1,037,599	1,037,599	---	1,129,469	1,129,469	8.9%	2,566,911	44.0%
Morgan	839	680,936	245,365	926,301	692,995	338,128	1,031,123	11.3%	716,369	143.9%
Morris	5,183	2,174,792	286,114	2,460,906	2,446,315	686,960	3,133,275	27.3%	3,550,294	88.3%
Morton	407	585,000	97,903	682,903	123,953	585,000	708,953	3.8%	401,552	176.6%
Mound	9,787	485,999	1,672,325	2,158,324	457,522	1,579,410	2,036,932	-5.6%	6,288,684	32.4%
Mounds View	12,733	---	11,874,269	11,874,269	---	12,117,603	12,117,603	2.0%	7,503,352	161.5%
Mountain Iron	2,825	1,407,674	(277,347)	1,130,327	1,126,994	38,730	1,165,724	3.1%	3,130,437	37.2%
Mountain Lake	1,990	705,158	1,271,230	1,976,388	647,805	1,470,180	2,117,985	7.2%	1,526,333	138.8%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Murdock	281	---	(28,914)	(28,914)	---	55,631	55,631	292.4%	200,398	27.8%
New Brighton	22,321	5,656,083	---	5,656,083	5,901,102	---	5,901,102	4.3%	17,138,782	34.4%
New Hope	20,718	4,348,696	2,597,767	6,946,463	4,578,334	3,042,416	7,620,750	9.7%	10,098,751	75.5%
New London	1,190	506,505	328,567	835,072	511,461	401,853	913,314	9.4%	718,876	127.0%
New Prague	7,081	2,294,755	2,089,315	4,384,070	3,004,736	2,017,845	5,022,581	14.6%	4,004,510	125.4%
New Richland	1,142	601,559	144,840	746,399	646,050	108,332	754,382	1.1%	691,424	109.1%
New Ulm	13,396	5,788,533	3,826,506	9,615,039	6,134,405	3,961,831	10,096,236	5.0%	11,274,405	89.6%
Newfolden	353	23,338	131,714	155,052	22,115	187,260	209,375	35.0%	639,019	32.8%
Newport	3,534	907,589	108,274	1,015,863	862,453	95,717	958,170	-5.7%	2,582,342	37.1%
Nicollet	1,012	---	389,576	389,576	---	392,056	392,056	0.6%	294,663	133.1%
North Branch	10,354	2,200,838	(449,943)	1,750,895	2,167,925	(447,952)	1,719,973	-1.8%	4,936,102	34.8%
North Mankato	13,045	2,128,919	69,718	2,198,637	3,706,836	109,904	3,816,740	73.6%	6,275,372	60.8%
North Oaks	4,720	510,557	1,236,910	1,747,467	427,946	1,178,238	1,606,184	-8.1%	1,618,761	99.2%
North St. Paul	11,569	2,120,874	(1,403,823)	717,051	2,352,539	(1,418,190)	934,349	30.3%	5,021,119	18.6%
Northfield	19,786	4,813,349	3,602,755	8,416,104	5,049,125	3,655,026	8,704,151	3.4%	11,642,604	74.8%
Northome [32]	227	69,027	388,254	457,281	---	---	---	-100.0%	289,117	---
Norwood Young America	3,637	---	489,578	489,578	---	3,115,661	3,115,661	536.4%	1,687,457	184.6%
Nowthen	4,418	22,233	738,338	760,571	28,336	768,815	797,151	4.8%	902,106	88.4%
Oak Grove	8,579	---	4,365,401	4,365,401	---	4,505,298	4,505,298	3.2%	3,056,396	147.4%
Oak Park Heights	4,653	2,373,181	345,370	2,718,551	2,597,372	223,377	2,820,749	3.8%	3,121,482	90.4%
Oakdale	27,344	10,488,985	862,424	11,351,409	10,064,998	1,489,741	11,554,739	1.8%	12,429,722	93.0%
Ogilvie	461	---	153,168	153,168	---	153,491	153,491	0.2%	241,073	63.7%
Olivia	2,528	1,647,029	142,065	1,789,094	1,844,314	165,055	2,009,369	12.3%	1,819,446	110.4%
Ormsby	138	---	152,994	152,994	---	156,491	156,491	2.3%	69,820	224.1%
Orono	7,980	2,423,003	4,122,913	6,545,916	2,514,029	4,218,476	6,732,505	2.9%	5,423,127	124.1%
Oronoco	1,147	22,361	241,762	264,123	13,706	461,872	475,578	80.1%	415,508	114.5%
Orr	231	---	302,649	302,649	---	252,210	252,210	-16.7%	458,412	55.0%
Oslo	315	10,255	304,382	314,637	10,255	257,131	267,386	-15.0%	347,428	77.0%
Osseo	2,499	2,108,000	---	2,108,000	2,448,902	---	2,448,902	16.2%	1,620,090	151.2%
Otsego	13,562	4,287,068	607,902	4,894,970	3,534,388	835,427	4,369,815	-10.7%	4,184,921	104.4%
Ottertail	473	---	678,941	678,941	---	822,589	822,589	21.2%	423,618	194.2%
Owatonna	25,433	5,405,100	(121,136)	5,283,964	5,718,264	(132,268)	5,585,996	5.7%	16,248,854	34.4%
Park Rapids	3,493	655,987	1,171,071	1,827,058	868,300	1,286,529	2,154,829	17.9%	2,621,443	82.2%
Parkers Prairie	1,007	223,485	310,776	534,261	321,487	357,181	678,668	27.0%	861,163	78.8%
Paynesville	2,313	553,162	549,773	1,102,935	1,174,808	621,500	1,796,308	62.9%	1,981,850	90.6%
Pelican Rapids	2,374	---	904,595	904,595	---	1,425,418	1,425,418	57.6%	1,925,167	74.0%
Pennock	482	40,000	240,760	280,760	40,000	322,251	362,251	29.0%	167,808	215.9%
Pequot Lakes	2,008	1,220,997	511,401	1,732,398	1,066,726	246,996	1,313,722	-24.2%	1,617,801	81.2%
Perham	2,767	234,021	793,115	1,027,136	25,779	718,900	744,679	-27.5%	2,062,102	36.1%

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**Table 19**  
**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Pillager	493	14,955	315,573	330,528	---	371,483	371,483	12.4%	358,562	103.6%
Pine City	3,296	140,866	1,224,156	1,365,022	---	1,148,301	1,148,301	-15.9%	1,741,128	66.0%
Pine Island	3,387	406,127	320,733	726,860	576,722	358,872	935,594	28.7%	1,893,262	49.4%
Pipestone	4,324	---	909,447	909,447	---	968,369	968,369	6.5%	3,510,643	27.6%
Plainview	3,376	691,160	528,946	1,220,106	885,952	258,521	1,144,473	-6.2%	2,198,679	52.1%
Plato	313	81,932	567,392	649,324	51,161	589,362	640,523	-1.4%	192,946	332.0%
Plummer	250	96,938	273,950	370,888	76,890	328,213	405,103	9.2%	182,651	221.8%
Plymouth	71,930	9,927,130	4,299,921	14,227,051	11,477,496	5,265,277	16,742,773	17.7%	36,603,540	45.7%
Preston	1,375	---	735,487	735,487	---	916,633	916,633	24.6%	1,155,500	79.3%
Princeton	4,518	1,462,925	445,832	1,908,757	1,446,300	597,304	2,043,604	7.1%	3,024,587	67.6%
Prinsburg	447	250,000	49,305	299,305	250,000	157,343	407,343	36.1%	213,282	191.0%
Prior Lake	23,335	6,655,945	---	6,655,945	7,681,225	---	7,681,225	15.4%	9,571,668	80.2%
Proctor	2,866	342,234	341,969	684,203	328,444	499,074	827,518	20.9%	1,764,998	46.9%
Racine	418	---	186,040	186,040	---	139,977	139,977	-24.8%	119,423	117.2%
Ramsey	23,272	10,840,223	5,264,732	16,104,955	16,066,423	(3,083,141)	12,983,282	-19.4%	11,022,717	117.8%
Ranier	161	---	92,038	92,038	---	53,988	53,988	-41.3%	153,631	35.1%
Red Wing	16,294	20,296,981	(270,793)	20,026,188	20,302,842	(426,490)	19,876,352	-0.7%	17,130,230	116.0%
Redwood Falls	5,198	1,629,795	1,407,652	3,037,447	1,617,982	2,121,119	3,739,101	23.1%	4,963,906	75.3%
Renville	1,235	855,401	154,399	1,009,800	822,876	183,627	1,006,503	-0.3%	860,634	116.9%
Revere	96	---	33,288	33,288	---	28,923	28,923	-13.1%	53,431	54.1%
Richfield	33,859	6,657,999	10,529,219	17,187,218	6,683,584	10,603,383	17,286,967	0.6%	28,174,015	61.4%
Richmond	1,345	---	493,695	493,695	---	827,103	827,103	67.5%	849,588	97.4%
Robbinsdale	13,775	6,031,999	(2,328,714)	3,703,285	6,289,199	(1,966,342)	4,322,857	16.7%	9,906,590	43.6%
Rochester	104,578	9,131,756	19,291,797	28,423,553	9,693,543	22,675,736	32,369,279	13.9%	78,626,338	41.2%
Rockford	4,193	51,117	1,333,173	1,384,290	74,758	1,593,662	1,668,420	20.5%	1,891,440	88.2%
Rockville	2,632	889,947	361,160	1,251,107	1,156,483	347,963	1,504,446	20.2%	712,293	211.2%
Rogers	7,497	5,135	(258,898)	(253,763)	1,407	85,260	86,667	134.2%	4,951,370	1.8%
Rollingstone	636	157,432	17,585	175,017	---	166,465	166,465	-4.9%	350,566	47.5%
Roseau	2,832	---	832,408	832,408	---	1,025,536	1,025,536	23.2%	2,513,829	40.8%
Rosemount	21,521	6,495,794	302,408	6,798,202	6,546,303	403,258	6,949,561	2.2%	9,821,280	70.8%
Roseville	34,178	199,940	4,051,273	4,251,213	140,974	4,251,074	4,392,048	3.3%	19,128,732	23.0%
Rush City	3,063	---	1,065,312	1,065,312	---	1,123,856	1,123,856	5.5%	1,149,764	97.7%
Rushford	1,786	40,823	733,975	774,798	658,342	862,012	1,520,354	96.2%	7,942,292	19.1%
Rushmore	363	180,412	99,226	279,638	181,613	133,703	315,316	12.8%	215,479	146.3%
Russell	333	52,911	165,645	218,556	56,154	172,146	228,300	4.5%	190,213	120.0%
Ruthton	247	---	398,282	398,282	---	432,191	432,191	8.5%	144,400	299.3%
Sacred Heart	491	---	199,818	199,818	---	171,952	171,952	-13.9%	421,155	40.8%
Sanborn	394	691,641	168,717	860,358	665,929	202,543	868,472	0.9%	244,960	354.5%
Sandstone	2,871	422,608	422,609	845,217	---	488,851	488,851	-42.2%	1,116,512	43.8%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Sartell	15,062	---	4,510,644	4,510,644	---	5,229,111	5,229,111	15.9%	4,465,700	117.1%
Sauk Centre	4,316	460,896	1,578,036	2,038,932	450,282	1,755,715	2,205,997	8.2%	2,955,357	74.6%
Sauk Rapids	13,133	4,902,941	---	4,902,941	5,172,844	---	5,172,844	5.5%	4,746,150	109.0%
Savage	27,567	4,244,038	567,236	4,811,274	4,797,233	1,124,062	5,921,295	23.1%	11,181,574	53.0%
Scandia	4,195	---	523,449	523,449	24,082	781,309	805,391	53.9%	1,369,430	58.8%
Scanlon	864	118,230	123,646	241,876	60,932	318,806	379,738	57.0%	506,406	75.0%
Sebeka	665	---	459,769	459,769	---	295,147	295,147	-35.8%	474,217	62.2%
Shakopee	34,691	---	9,863,980	9,863,980	---	10,703,004	10,703,004	8.5%	19,742,356	54.2%
Sherburn	991	791,402	220,522	1,011,924	829,762	231,181	1,060,943	4.8%	648,855	163.5%
Shoreview	25,882	4,455,708	---	4,455,708	4,898,003	---	4,898,003	9.9%	13,569,280	36.1%
Shorewood	7,618	3,660,359	---	3,660,359	3,555,224	---	3,555,224	-2.9%	3,776,209	94.1%
Silver Bay	1,962	720,114	951,248	1,671,362	739,853	1,222,034	1,961,887	17.4%	2,370,573	82.8%
Silver Lake	806	87,763	244,186	331,949	251,266	322,986	574,252	73.0%	681,407	84.3%
Skyline	297	---	462,229	462,229	---	441,090	441,090	-4.6%	85,308	517.1%
Sleepy Eye	3,521	2,045,398	263,484	2,308,882	2,199,240	297,584	2,496,824	8.1%	2,445,040	102.1%
South Haven	213	103,008	64,762	167,770	62,366	140,724	203,090	21.1%	261,925	77.5%
South St. Paul	20,180	184,185	525,424	709,609	220,340	2,710,550	2,930,890	313.0%	15,570,029	18.8%
Spicer	1,129	210,131	573,136	783,267	250,364	438,244	688,608	-12.1%	1,326,387	51.9%
Spring Grove	1,276	---	799,474	799,474	---	873,300	873,300	9.2%	981,562	89.0%
Spring Lake Park	6,768	1,348,459	164,489	1,512,948	1,378,571	157,485	1,536,056	1.5%	3,875,561	39.6%
Spring Park	1,868	1,799,786	---	1,799,786	1,579,877	251,545	1,831,422	1.8%	1,247,225	146.8%
Spring Valley	2,526	246,073	1,878,892	2,124,965	311,204	1,601,933	1,913,137	-10.0%	1,505,791	127.1%
Springfield	2,185	843,500	927,890	1,771,390	1,237,184	868,651	2,105,835	18.9%	1,750,086	120.3%
St. Anthony	8,514	1,525,674	5,439,782	6,965,456	1,632,411	5,168,464	6,800,875	-2.4%	6,503,770	104.6%
St. Augusta	3,289	---	774,353	774,353	---	673,682	673,682	-13.0%	670,257	100.5%
St. Bonifacius	2,363	519,720	428,173	947,893	789,640	604,717	1,394,357	47.1%	995,507	140.1%
St. Charles	3,579	89,564	535,699	625,263	103,519	684,823	788,342	26.1%	1,612,973	48.9%
St. Clair	793	450,875	523,536	974,411	478,744	633,508	1,112,252	14.1%	449,580	247.4%
St. Cloud	65,741	8,271,351	12,125,655	20,397,006	6,727,439	15,690,823	22,418,262	9.9%	46,911,361	47.8%
St. Francis	7,455	---	2,049,509	2,049,509	---	2,378,912	2,378,912	16.1%	3,029,138	78.5%
St. Hilaire	274	20,885	67,572	88,457	26,765	56,506	83,271	-5.9%	168,663	49.4%
St. James	4,473	1,699,261	380,159	2,079,420	1,885,078	102,514	1,987,592	-4.4%	3,022,949	65.8%
St. Joseph	6,174	981,711	928,199	1,909,910	1,385,719	1,358,786	2,744,505	43.7%	2,484,153	110.5%
St. Louis Park	46,293	14,695,822	4,135,694	18,831,516	14,895,582	2,247,020	17,142,602	-9.0%	37,458,276	45.8%
St. Michael	15,277	2,534,846	(407,509)	2,127,337	2,559,353	(366,525)	2,192,828	3.1%	5,367,389	40.9%
St. Paul	287,501	36,782,647	25,373,744	62,156,391	45,565,500	19,069,287	64,634,787	4.0%	358,980,475	18.0%
St. Paul Park	5,221	---	809,615	809,615	29,952	1,483,883	1,513,835	87.0%	2,346,722	64.5%
St. Peter	10,917	---	3,228,201	3,228,201	---	2,034,008	2,034,008	-37.0%	7,004,005	29.0%
Stacy	1,439	55,368	442,149	497,517	60,327	536,026	596,353	19.9%	398,523	149.6%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Staples	3,099	193,000	1,365,335	1,558,335	45,000	1,106,078	1,151,078	-26.1%	1,845,095	62.4%
Stephen	688	43,700	233,683	277,383	185,547	74,296	259,843	-6.3%	679,068	38.3%
Stewart	525	---	661,594	661,594	---	1,037,314	1,037,314	56.8%	473,133	219.2%
Stewartville	5,955	611,755	713,071	1,324,826	499,410	741,694	1,241,104	-6.3%	2,101,225	59.1%
Stillwater	18,235	857,873	4,849,558	5,707,431	849,863	5,631,571	6,481,434	13.6%	11,381,282	56.9%
Stockton	764	184,205	323,631	507,836	178,667	402,215	580,882	14.4%	173,299	335.2%
Storden	235	3,949	24,949	28,898	3,949	66,695	70,644	144.5%	164,224	43.0%
Sturgeon Lake	394	---	167,955	167,955	---	222,241	222,241	32.3%	195,833	113.5%
Swanville [31]	351	---	---	---	---	38,940	38,940	---	193,050	20.2%
Thief River Falls	8,522	701,935	2,665,956	3,367,891	701,935	2,849,161	3,551,096	5.4%	6,121,272	58.0%
Thomson	166	---	126,914	126,914	---	130,080	130,080	2.5%	59,856	217.3%
Tower	498	325,388	361,172	686,560	360,074	566,934	927,008	35.0%	796,220	116.4%
Tracy	2,103	---	2,333,689	2,333,689	---	2,159,252	2,159,252	-7.5%	1,947,017	110.9%
Trimont	668	341,948	615,425	957,373	458,568	588,273	1,046,841	9.3%	508,306	205.9%
Truman	1,161	440,286	290,283	730,569	480,358	240,342	720,700	-1.4%	737,616	97.7%
Twin Valley	773	608,957	---	608,957	673,439	---	673,439	10.6%	462,800	145.5%
Two Harbors	3,578	---	1,324,096	1,324,096	---	1,945,833	1,945,833	47.0%	3,980,351	48.9%
Tyler	1,174	47,149	750,119	797,268	113,520	546,247	659,767	-17.2%	745,778	88.5%
Ulen	538	8,264	445,323	453,587	9,940	244,741	254,681	-43.9%	181,450	140.4%
Underwood	322	103,015	78,137	181,152	109,677	72,231	181,908	0.4%	183,983	98.9%
Upsala	417	230,921	418,855	649,776	228,818	289,881	518,699	-20.2%	241,231	215.0%
Vadnais Heights	13,071	2,764,541	---	2,764,541	2,470,762	2,098	2,472,860	-10.6%	4,429,110	55.8%
Vergas	318	133,085	---	133,085	104,366	---	104,366	-21.6%	204,034	51.2%
Verndale	540	380,075	261,022	641,097	270,600	377,736	648,336	1.1%	383,671	169.0%
Vernon Center	332	209,349	---	209,349	130,970	151,242	282,212	34.8%	250,333	112.7%
Vesta	306	171,279	35,650	206,929	171,279	22,610	193,889	-6.3%	211,058	91.9%
Victoria	6,727	108,929	2,214,945	2,323,874	266,374	3,321,282	3,587,656	54.4%	3,318,254	108.1%
Viking	78	85,916	7,258	93,174	49,745	12,360	62,105	-33.3%	87,043	71.3%
Villard	228	---	44,422	44,422	---	50,738	50,738	14.2%	136,144	37.3%
Virginia	8,609	---	9,890,593	9,890,593	748,343	5,072,195	5,820,538	-41.2%	9,830,928	59.2%
Wabasha	2,631	1,886,636	(118,167)	1,768,469	2,246,776	41,390	2,288,166	29.4%	2,236,602	102.3%
Wabasso	634	1,255,448	280,899	1,536,347	1,447,310	384,952	1,832,262	19.3%	506,046	362.1%
Waconia	10,183	---	4,185,465	4,185,465	---	3,151,185	3,151,185	-24.7%	5,015,100	62.8%
Wadena	4,161	246,684	711,385	958,069	128,479	997,908	1,126,387	17.6%	2,817,215	40.0%
Waite Park	6,747	9,093,363	---	9,093,363	10,670,136	---	10,670,136	17.3%	4,330,163	246.4%
Walnut Grove	675	74,219	439,748	513,967	80,200	619,615	699,815	36.2%	416,356	168.1%
Wanamingo	1,037	---	205,275	205,275	---	(14,128)	(14,128)	-106.9%	607,288	-2.3%
Warren	1,648	7,297	142,335	149,632	7,303	578,041	585,344	291.2%	1,015,435	57.6%
Warroad	1,706	---	2,316,106	2,316,106	---	2,670,143	2,670,143	15.3%	2,159,754	123.6%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 19**

**Percent Change of Unreserved 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]	Population	December 31, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Waseca	9,328	2,321,883	661,021	2,982,904	2,577,264	650,562	3,227,826	8.2%	6,331,226	51.0%
Watertown	4,129	162,046	910,624	1,072,670	150,549	734,765	885,314	-17.5%	1,618,876	54.7%
Waterville	1,879	547,058	906,804	1,453,862	687,369	1,033,013	1,720,382	18.3%	932,696	184.5%
Waubun [31]	386	---	---	---	---	115,869	115,869	---	173,314	66.9%
Wayzata	4,115	1,228,689	---	1,228,689	1,093,247	195,472	1,288,719	4.9%	4,478,792	28.8%
Welcome	658	492,229	694,778	1,187,007	501,740	1,039,869	1,541,609	29.9%	504,068	305.8%
Wells	2,434	876,682	385,202	1,261,884	971,607	433,656	1,405,263	11.4%	1,860,174	75.5%
West St. Paul	18,947	6,098,493	2,775,257	8,873,750	7,484,961	1,721,846	9,206,807	3.8%	11,068,308	83.2%
Westbrook	664	159,315	38,833	198,148	222,480	26,146	248,626	25.5%	503,758	49.4%
White Bear Lake	24,734	2,725,000	1,166,856	3,891,856	2,725,000	1,548,240	4,273,240	9.8%	9,209,363	46.4%
Willernie	545	---	350,078	350,078	---	341,361	341,361	-2.5%	283,873	120.3%
Willmar	19,072	25,261,502	---	25,261,502	24,533,105	---	24,533,105	-2.9%	12,764,764	192.2%
Willow River	394	---	208,516	208,516	---	173,359	173,359	-16.9%	140,523	123.4%
Wilmont	311	294,502	(45,292)	249,210	305,992	(67,808)	238,184	-4.4%	180,272	132.1%
Windom	4,323	885,940	2,477,216	3,363,156	1,415,666	2,712,125	4,127,791	22.7%	2,681,178	154.0%
Winger	175	---	(24,518)	(24,518)	---	(41,833)	(41,833)	-70.6%	111,022	-37.7%
Winnebago	1,371	795,758	18,606	814,364	859,213	114,148	973,361	19.5%	944,364	103.1%
Winona	27,474	6,726,060	(11,870)	6,714,190	5,597,485	(18,662)	5,578,823	-16.9%	15,669,027	35.6%
Winsted	2,297	---	1,532,935	1,532,935	579,761	1,291,247	1,871,008	22.1%	1,589,538	117.7%
Wood Lake	391	49,281	234,573	283,854	55,830	289,624	345,454	21.7%	300,576	114.9%
Woodbury	59,338	10,795,653	3,902,443	14,698,096	12,308,342	3,540,558	15,848,900	7.8%	25,035,149	63.3%
Worthington	11,405	27,194,284	---	27,194,284	---	10,821,744	10,821,744	-60.2%	8,271,215	130.8%
Wrenshall	373	---	339,177	339,177	---	273,919	273,919	-19.2%	130,145	210.5%
Wykoff	401	211,141	111,152	322,293	63,416	172,445	235,861	-26.8%	220,676	106.9%
Wyoming	7,013	412,258	661,862	1,074,120	620,270	837,610	1,457,880	35.7%	2,749,106	53.0%
Zimmerman	5,001	1,312,273	751,497	2,063,770	1,054,185	1,017,806	2,071,991	0.4%	1,830,569	113.2%
Zumbrota	3,166	1,343,666	---	1,343,666	1,250,394	500,346	1,750,740	30.3%	1,928,128	90.8%
<b>State Total</b>	<b>4,196,157</b>	<b>\$822,727,604</b>	<b>\$748,384,254</b>	<b>\$1,571,111,858</b>	<b>\$844,026,911</b>	<b>\$816,970,887</b>	<b>\$1,660,997,798</b>	<b>5.7%</b>	<b>\$3,120,033,559</b>	<b>53.2%</b>

[31] Reported on a cash basis in 2008.

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[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Hitterdal [99]	216	---	127,016	127,016	---	---	---	-100.0%	---	---
Bigelow	228	---	(134,454)	(134,454)	---	(163,960)	(163,960)	-21.9%	147,295	-111.3%
Medford	1,170	---	(129,279)	(129,279)	---	(249,907)	(249,907)	-93.3%	590,099	-42.4%
Winger	175	---	(24,518)	(24,518)	---	(41,833)	(41,833)	-70.6%	111,022	-37.7%
Caledonia	2,883	---	(600,049)	(600,049)	---	(321,559)	(321,559)	46.4%	1,631,769	-19.7%
Buffalo	14,193	---	(1,191,764)	(1,191,764)	---	(573,217)	(573,217)	51.9%	7,732,046	-7.4%
Henderson	925	---	(89,689)	(89,689)	---	(36,137)	(36,137)	59.7%	527,666	-6.8%
Montgomery	3,272	289,265	(361,301)	(72,036)	335,955	(389,312)	(53,357)	25.9%	2,085,773	-2.6%
Wanamingo	1,037	---	205,275	205,275	---	(14,128)	(14,128)	-106.9%	607,288	-2.3%
Northome [32]	227	69,027	388,254	457,281	---	---	---	-100.0%	289,117	---
Fisher	369	---	(59,455)	(59,455)	---	1,359	1,359	102.3%	160,498	0.8%
Rogers	7,497	5,135	(258,898)	(253,763)	1,407	85,260	86,667	134.2%	4,951,370	1.8%
Danvers	94	26,260	---	26,260	11,819	---	11,819	-55.0%	87,515	13.5%
St. Paul	287,501	36,782,647	25,373,744	62,156,391	45,565,500	19,069,287	64,634,787	4.0%	358,980,475	18.0%
North St. Paul	11,569	2,120,874	(1,403,823)	717,051	2,352,539	(1,418,190)	934,349	30.3%	5,021,119	18.6%
South St. Paul	20,180	184,185	525,424	709,609	220,340	2,710,550	2,930,890	313.0%	15,570,029	18.8%
Rushford	1,786	40,823	733,975	774,798	658,342	862,012	1,520,354	96.2%	7,942,292	19.1%
Swanville [31]	351	---	---	---	---	38,940	38,940	---	193,050	20.2%
Brainerd	13,956	2,446,485	1,919,355	4,365,840	---	2,582,776	2,582,776	-40.8%	12,554,068	20.6%
Roseville	34,178	199,940	4,051,273	4,251,213	140,974	4,251,074	4,392,048	3.3%	19,128,732	23.0%
Farmington	18,959	2,008,315	343,559	2,351,874	2,125,884	52,771	2,178,655	-7.4%	9,372,099	23.2%
Fosston	1,489	---	361,430	361,430	---	278,784	278,784	-22.9%	1,175,606	23.7%
Goodridge	123	---	7,537	7,537	---	12,735	12,735	69.0%	51,815	24.6%
Climax	210	---	57,731	57,731	---	38,208	38,208	-33.8%	149,954	25.5%
Corcoran	5,842	---	643,891	643,891	---	725,538	725,538	12.7%	2,836,373	25.6%
Dassel	1,320	91,117	175,009	266,126	77,173	155,302	232,475	-12.6%	868,044	26.8%
Le Center	2,389	279,894	---	279,894	83,555	251,605	335,160	19.7%	1,228,655	27.3%
Houston	979	---	280,401	280,401	---	240,362	240,362	-14.3%	875,112	27.5%
Pipestone	4,324	---	909,447	909,447	---	968,369	968,369	6.5%	3,510,643	27.6%
Murdock	281	---	(28,914)	(28,914)	---	55,631	55,631	292.4%	200,398	27.8%
Cass Lake	816	41,103	39,421	80,524	265,119	9,852	274,971	241.5%	974,979	28.2%

[31] Reported on a cash basis in 2008.

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[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Minneapolis	386,691	---	133,106,000	133,106,000	---	174,021,000	174,021,000	30.7%	605,545,000	28.7%
Wayzata	4,115	1,228,689	---	1,228,689	1,093,247	195,472	1,288,719	4.9%	4,478,792	28.8%
Browerville	696	---	338,207	338,207	---	117,485	117,485	-65.3%	407,157	28.9%
St. Peter	10,917	---	3,228,201	3,228,201	---	2,034,008	2,034,008	-37.0%	7,004,005	29.0%
Chaska	24,177	4,651,811	(133,416)	4,518,395	4,387,257	(516,663)	3,870,594	-14.3%	13,273,176	29.2%
Deer River	924	97,635	(13,703)	83,932	96,202	132,396	228,598	172.4%	776,398	29.4%
Hopkins	17,290	85,000	4,755,081	4,840,081	88,578	3,760,974	3,849,552	-20.5%	12,753,467	30.2%
Litchfield	6,813	30,491	1,873,737	1,904,228	10,499	1,360,696	1,371,195	-28.0%	4,482,314	30.6%
Albert Lea	18,061	3,760,913	(874,483)	2,886,430	3,818,758	163,419	3,982,177	38.0%	12,996,310	30.6%
Baudette	1,100	---	204,595	204,595	---	296,700	296,700	45.0%	964,851	30.8%
Little Canada	10,036	1,735,788	(19,880)	1,715,908	2,274,897	(18,954)	2,255,943	31.5%	7,238,341	31.2%
Bloomington	84,701	24,378,415	---	24,378,415	24,266,094	---	24,266,094	-0.5%	76,566,317	31.7%
Fridley	26,347	5,797,150	---	5,797,150	5,958,877	(28,242)	5,930,635	2.3%	18,383,433	32.3%
Mound	9,787	485,999	1,672,325	2,158,324	457,522	1,579,410	2,036,932	-5.6%	6,288,684	32.4%
Gilbert	1,758	---	407,903	407,903	---	677,119	677,119	66.0%	2,087,466	32.4%
Newfolden	353	23,338	131,714	155,052	22,115	187,260	209,375	35.0%	639,019	32.8%
Annandale	3,017	1,520	394,163	395,683	---	460,127	460,127	16.3%	1,379,806	33.3%
Owatonna	25,433	5,405,100	(121,136)	5,283,964	5,718,264	(132,268)	5,585,996	5.7%	16,248,854	34.4%
New Brighton	22,321	5,656,083	---	5,656,083	5,901,102	---	5,901,102	4.3%	17,138,782	34.4%
North Branch	10,354	2,200,838	(449,943)	1,750,895	2,167,925	(447,952)	1,719,973	-1.8%	4,936,102	34.8%
Inver Grove Heights	34,461	6,148,827	---	6,148,827	6,468,807	---	6,468,807	5.2%	18,533,365	34.9%
Kennedy	204	167,199	---	167,199	115,360	---	115,360	-31.0%	328,944	35.1%
Ranier	161	---	92,038	92,038	---	53,988	53,988	-41.3%	153,631	35.1%
Winona	27,474	6,726,060	(11,870)	6,714,190	5,597,485	(18,662)	5,578,823	-16.9%	15,669,027	35.6%
Elmore	633	209,490	---	209,490	161,370	---	161,370	-23.0%	447,964	36.0%
Shoreview	25,882	4,455,708	---	4,455,708	4,898,003	---	4,898,003	9.9%	13,569,280	36.1%
Perham	2,767	234,021	793,115	1,027,136	25,779	718,900	744,679	-27.5%	2,062,102	36.1%
Aurora	1,711	431,766	---	431,766	510,996	---	510,996	18.4%	1,414,513	36.1%
Afton	2,926	445,193	---	445,193	454,420	---	454,420	2.1%	1,255,912	36.2%
Maplewood	37,755	6,709,528	130,944	6,840,472	6,465,790	40,610	6,506,400	-4.9%	17,703,834	36.8%
Newport	3,534	907,589	108,274	1,015,863	862,453	95,717	958,170	-5.7%	2,582,342	37.1%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Mountain Iron	2,825	1,407,674	(277,347)	1,130,327	1,126,994	38,730	1,165,724	3.1%	3,130,437	37.2%
Frost	214	11,216	63,274	74,490	---	68,669	68,669	-7.8%	184,339	37.3%
Villard	228	---	44,422	44,422	---	50,738	50,738	14.2%	136,144	37.3%
Brooklyn Park	75,306	---	15,243,029	15,243,029	11,294,346	5,379,974	16,674,320	9.4%	43,900,480	38.0%
Stephen	688	43,700	233,683	277,383	185,547	74,296	259,843	-6.3%	679,068	38.3%
Detroit Lakes	8,631	1,023,451	2,479,543	3,502,994	1,107,392	1,386,181	2,493,573	-28.8%	6,474,129	38.5%
La Crescent	5,109	1,005,250	(36,617)	968,633	1,180,445	(2,788)	1,177,657	21.6%	3,011,185	39.1%
East Gull Lake	1,003	---	937,007	937,007	---	139,032	139,032	-85.2%	354,775	39.2%
Spring Lake Park	6,768	1,348,459	164,489	1,512,948	1,378,571	157,485	1,536,056	1.5%	3,875,561	39.6%
Goodview	3,662	---	429,983	429,983	---	541,143	541,143	25.9%	1,361,602	39.7%
Wadena	4,161	246,684	711,385	958,069	128,479	997,908	1,126,387	17.6%	2,817,215	40.0%
Alvarado	358	7,609	90,488	98,097	7,222	137,259	144,481	47.3%	359,190	40.2%
Roseau	2,832	---	832,408	832,408	---	1,025,536	1,025,536	23.2%	2,513,829	40.8%
Sacred Heart	491	---	199,818	199,818	---	171,952	171,952	-13.9%	421,155	40.8%
St. Michael	15,277	2,534,846	(407,509)	2,127,337	2,559,353	(366,525)	2,192,828	3.1%	5,367,389	40.9%
Rochester	104,578	9,131,756	19,291,797	28,423,553	9,693,543	22,675,736	32,369,279	13.9%	78,626,338	41.2%
Greenwood	806	---	130,336	130,336	31,155	227,922	259,077	98.8%	625,508	41.4%
Dundas	1,038	---	626,441	626,441	---	396,872	396,872	-36.6%	955,718	41.5%
Kimball	707	154,675	479,222	633,897	55,792	236,841	292,633	-53.8%	702,911	41.6%
East Bethel	12,090	---	1,719,036	1,719,036	---	1,844,509	1,844,509	7.3%	4,430,382	41.6%
Montevideo	5,416	1,043,715	518,291	1,562,006	1,084,947	537,769	1,622,716	3.9%	3,889,870	41.7%
Champlin	23,934	2,777,515	793,192	3,570,707	4,366,908	---	4,366,908	22.3%	10,441,210	41.8%
Little Falls	8,411	1,207,383	1,509,073	2,716,456	1,123,235	1,400,738	2,523,973	-7.1%	5,956,534	42.4%
Henning	792	94,808	211,482	306,290	91,146	111,975	203,121	-33.7%	478,237	42.5%
Hastings	22,491	3,296,979	1,132,677	4,429,656	4,772,534	1,049,933	5,822,467	31.4%	13,694,597	42.5%
Biwabik	866	276,368	329,545	605,913	276,368	236,649	513,017	-15.3%	1,201,311	42.7%
Storden	235	3,949	24,949	28,898	3,949	66,695	70,644	144.5%	164,224	43.0%
Robbinsdale	13,775	6,031,999	(2,328,714)	3,703,285	6,289,199	(1,966,342)	4,322,857	16.7%	9,906,590	43.6%
Sandstone	2,871	422,608	422,609	845,217	---	488,851	488,851	-42.2%	1,116,512	43.8%
Austin	23,743	4,365,000	1,335,293	5,700,293	4,756,033	1,417,110	6,173,143	8.3%	14,062,213	43.9%
Mora	3,635	---	1,037,599	1,037,599	---	1,129,469	1,129,469	8.9%	2,566,911	44.0%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Blaine	58,020	11,206,629	184,956	11,391,585	10,005,708	902,360	10,908,068	-4.2%	24,478,264	44.6%
Callaway	202	13,404	169,433	182,837	266,013	36,404	302,417	65.4%	670,366	45.1%
Albertville	6,218	859,636	172,837	1,032,473	1,117,002	176,692	1,293,694	25.3%	2,828,898	45.7%
Plymouth	71,930	9,927,130	4,299,921	14,227,051	11,477,496	5,265,277	16,742,773	17.7%	36,603,540	45.7%
St. Louis Park	46,293	14,695,822	4,135,694	18,831,516	14,895,582	2,247,020	17,142,602	-9.0%	37,458,276	45.8%
Adrian	1,217	---	280,983	280,983	---	398,916	398,916	42.0%	870,368	45.8%
White Bear Lake	24,734	2,725,000	1,166,856	3,891,856	2,725,000	1,548,240	4,273,240	9.8%	9,209,363	46.4%
Proctor	2,866	342,234	341,969	684,203	328,444	499,074	827,518	20.9%	1,764,998	46.9%
Minnetonka	51,451	990,782	12,456,567	13,447,349	997,158	13,816,117	14,813,275	10.2%	31,252,820	47.4%
Rollingstone	636	157,432	17,585	175,017	---	166,465	166,465	-4.9%	350,566	47.5%
St. Cloud	65,741	8,271,351	12,125,655	20,397,006	6,727,439	15,690,823	22,418,262	9.9%	46,911,361	47.8%
Hermantown	9,526	1,523,285	157,245	1,680,530	1,651,346	263,031	1,914,377	13.9%	4,003,769	47.8%
Miltona	351	---	114,144	114,144	---	85,185	85,185	-25.4%	176,843	48.2%
Currie	200	82,904	---	82,904	70,202	---	70,202	-15.3%	145,713	48.2%
Dilworth	3,698	---	933,718	933,718	1,052,253	---	1,052,253	12.7%	2,160,364	48.7%
St. Charles	3,579	89,564	535,699	625,263	103,519	684,823	788,342	26.1%	1,612,973	48.9%
Two Harbors	3,578	---	1,324,096	1,324,096	---	1,945,833	1,945,833	47.0%	3,980,351	48.9%
Westbrook	664	159,315	38,833	198,148	222,480	26,146	248,626	25.5%	503,758	49.4%
St. Hilaire	274	20,885	67,572	88,457	26,765	56,506	83,271	-5.9%	168,663	49.4%
Pine Island	3,387	406,127	320,733	726,860	576,722	358,872	935,594	28.7%	1,893,262	49.4%
Lexington	2,017	---	585,237	585,237	---	667,732	667,732	14.1%	1,336,650	50.0%
Long Prairie	2,946	513,000	172,806	685,806	509,000	200,316	709,316	3.4%	1,412,050	50.2%
Burnsville	61,042	16,439,749	---	16,439,749	16,743,761	---	16,743,761	1.8%	33,214,757	50.4%
Kasson	5,553	1,000,000	834,525	1,834,525	1,000,000	1,304,419	2,304,419	25.6%	4,561,968	50.5%
Waseca	9,328	2,321,883	661,021	2,982,904	2,577,264	650,562	3,227,826	8.2%	6,331,226	51.0%
Vergas	318	133,085	---	133,085	104,366	---	104,366	-21.6%	204,034	51.2%
Lino Lakes	20,305	5,499,889	---	5,499,889	5,285,352	---	5,285,352	-3.9%	10,266,134	51.5%
Spicer	1,129	210,131	573,136	783,267	250,364	438,244	688,608	-12.1%	1,326,387	51.9%
Andover	31,298	5,521,950	(599,461)	4,922,489	5,812,522	(458,423)	5,354,099	8.8%	10,286,445	52.1%
Plainview	3,376	691,160	528,946	1,220,106	885,952	258,521	1,144,473	-6.2%	2,198,679	52.1%
Barnesville	2,318	1,411,212	6,536	1,417,748	1,120,699	257,597	1,378,296	-2.8%	2,643,149	52.1%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Middle River	316	125,740	56,451	182,191	168,200	59,502	227,702	25.0%	436,258	52.2%
Chanhasen	23,629	4,112,442	1,273,796	5,386,238	4,358,992	1,137,109	5,496,101	2.0%	10,494,909	52.4%
Apple Valley	49,376	---	11,464,948	11,464,948	453,464	12,070,208	12,523,672	9.2%	23,886,860	52.4%
Savage	27,567	4,244,038	567,236	4,811,274	4,797,233	1,124,062	5,921,295	23.1%	11,181,574	53.0%
Wyoming	7,013	412,258	661,862	1,074,120	620,270	837,610	1,457,880	35.7%	2,749,106	53.0%
Appleton	2,319	550,755	229,649	780,404	551,103	421,856	972,959	24.7%	1,824,313	53.3%
Eden Prairie	62,536	20,292,813	516,296	20,809,109	20,535,345	556,462	21,091,807	1.4%	39,541,814	53.3%
East Grand Forks	7,908	1,202,008	3,145,553	4,347,561	955,028	3,283,776	4,238,804	-2.5%	7,857,031	53.9%
Revere	96	---	33,288	33,288	---	28,923	28,923	-13.1%	53,431	54.1%
Shakopee	34,691	---	9,863,980	9,863,980	---	10,703,004	10,703,004	8.5%	19,742,356	54.2%
Grand Rapids	10,576	5,350,081	302,058	5,652,139	4,996,173	405,596	5,401,769	-4.4%	9,962,796	54.2%
Moose Lake	2,448	567,049	---	567,049	690,414	---	690,414	21.8%	1,265,317	54.6%
Lanesboro	716	369,536	128,181	497,717	362,429	91,284	453,713	-8.8%	830,289	54.6%
Watertown	4,129	162,046	910,624	1,072,670	150,549	734,765	885,314	-17.5%	1,618,876	54.7%
Coon Rapids	63,162	17,931,375	(1,081)	17,930,294	18,001,560	---	18,001,560	0.4%	32,856,471	54.8%
Orr	231	---	302,649	302,649	---	252,210	252,210	-16.7%	458,412	55.0%
Moorhead	36,962	9,071,216	7,828,942	16,900,158	9,097,281	7,505,893	16,603,174	-1.8%	30,108,844	55.1%
Big Lake	9,521	226,593	1,890,507	2,117,100	268,538	1,774,232	2,042,770	-3.5%	3,682,746	55.5%
Janesville	2,213	429,947	194,611	624,558	429,128	197,381	626,509	0.3%	1,125,286	55.7%
Vadnais Heights	13,071	2,764,541	---	2,764,541	2,470,762	2,098	2,472,860	-10.6%	4,429,110	55.8%
Luveme	4,573	1,387,648	254,517	1,642,165	1,387,647	408,201	1,795,848	9.4%	3,174,313	56.6%
Hutchinson	14,073	5,272,550	546,356	5,818,906	5,204,788	1,437,910	6,642,698	14.2%	11,708,496	56.7%
Ely	3,464	548,532	1,222,566	1,771,098	589,094	1,708,658	2,297,752	29.7%	4,048,217	56.8%
Eagan	65,933	4,659,031	10,402,629	15,061,660	4,817,638	11,564,243	16,381,881	8.8%	28,842,296	56.8%
Lake Elmo	8,326	---	1,504,310	1,504,310	---	1,453,685	1,453,685	-3.4%	2,558,710	56.8%
Stillwater	18,235	857,873	4,849,558	5,707,431	849,863	5,631,571	6,481,434	13.6%	11,381,282	56.9%
Granite Falls	2,947	556,298	553,070	1,109,368	644,223	562,503	1,206,726	8.8%	2,103,417	57.4%
Greenfield	2,940	608,197	81,734	689,931	572,745	37,669	610,414	-11.5%	1,061,982	57.5%
Warren	1,648	7,297	142,335	149,632	7,303	578,041	585,344	291.2%	1,015,435	57.6%
Thief River Falls	8,522	701,935	2,665,956	3,367,891	701,935	2,849,161	3,551,096	5.4%	6,121,272	58.0%
Minnesota Lake	634	212,485	---	212,485	---	235,947	235,947	11.0%	405,675	58.2%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Columbia Heights	18,361	5,287,834	324,304	5,612,138	6,412,209	644,654	7,056,863	25.7%	12,047,529	58.6%
Scandia	4,195	---	523,449	523,449	24,082	781,309	805,391	53.9%	1,369,430	58.8%
Stewartville	5,955	611,755	713,071	1,324,826	499,410	741,694	1,241,104	-6.3%	2,101,225	59.1%
Virginia	8,609	---	9,890,593	9,890,593	748,343	5,072,195	5,820,538	-41.2%	9,830,928	59.2%
Medina	5,026	2,622,489	384,011	3,006,500	2,366,527	499,758	2,866,285	-4.7%	4,830,987	59.3%
Carver	3,024	---	606,471	606,471	---	954,589	954,589	57.4%	1,607,210	59.4%
Centerville	3,881	1,157,516	19,222	1,176,738	1,224,448	20,856	1,245,304	5.8%	2,081,168	59.8%
Crookston	8,093	---	2,820,234	2,820,234	---	3,489,471	3,489,471	23.7%	5,802,391	60.1%
North Mankato	13,045	2,128,919	69,718	2,198,637	3,706,836	109,904	3,816,740	73.6%	6,275,372	60.8%
Lakeville	55,772	12,345,295	---	12,345,295	12,522,557	---	12,522,557	1.4%	20,474,176	61.2%
Madelia	2,201	649,392	323,230	972,622	850,896	279,563	1,130,459	16.2%	1,846,899	61.2%
Richfield	33,859	6,657,999	10,529,219	17,187,218	6,683,584	10,603,383	17,286,967	0.6%	28,174,015	61.4%
Kenyon	1,736	10,953	563,832	574,785	11,332	718,710	730,042	27.0%	1,175,109	62.1%
Sebekka	665	---	459,769	459,769	---	295,147	295,147	-35.8%	474,217	62.2%
Staples	3,099	193,000	1,365,335	1,558,335	45,000	1,106,078	1,151,078	-26.1%	1,845,095	62.4%
Cambridge	7,644	3,343,262	---	3,343,262	3,617,685	---	3,617,685	8.2%	5,788,425	62.5%
Waconia	10,183	---	4,185,465	4,185,465	---	3,151,185	3,151,185	-24.7%	5,015,100	62.8%
Aitkin	2,069	---	1,143,411	1,143,411	---	1,206,728	1,206,728	5.5%	1,912,405	63.1%
Woodbury	59,338	10,795,653	3,902,443	14,698,096	12,308,342	3,540,558	15,848,900	7.8%	25,035,149	63.3%
Duluth	85,530	1,287,848	64,442,828	65,730,676	1,576,327	55,679,528	57,255,855	-12.9%	90,268,846	63.4%
Ogilvie	461	---	153,168	153,168	---	153,491	153,491	0.2%	241,073	63.7%
Alexandria	12,441	3,752,561	2,373,512	6,126,073	2,901,197	2,592,313	5,493,510	-10.3%	8,590,842	63.9%
St. Paul Park	5,221	---	809,615	809,615	29,952	1,483,883	1,513,835	87.0%	2,346,722	64.5%
Glencoe	5,743	1,500,000	745,310	2,245,310	1,500,000	683,895	2,183,895	-2.7%	3,381,970	64.6%
Hoffman	626	103,683	158,040	261,723	54,305	207,359	261,664	-0.0%	403,538	64.8%
Becker	4,289	389,389	1,657,944	2,047,333	644,398	1,562,529	2,206,927	7.8%	3,391,432	65.1%
Hibbing	16,106	8,566,549	1,112,985	9,679,534	9,134,964	1,264,293	10,399,257	7.4%	15,932,514	65.3%
Lindstrom	4,021	820,592	162,091	982,683	927,420	64,455	991,875	0.9%	1,513,485	65.5%
St. James	4,473	1,699,261	380,159	2,079,420	1,885,078	102,514	1,987,592	-4.4%	3,022,949	65.8%
Pine City	3,296	140,866	1,224,156	1,365,022	---	1,148,301	1,148,301	-15.9%	1,741,128	66.0%
Delano	5,386	293,090	968,041	1,261,131	321,648	1,602,196	1,923,844	52.5%	2,913,342	66.0%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Faribault	23,312	7,444,989	3,248,856	10,693,845	7,978,432	3,371,263	11,349,695	6.1%	17,180,983	66.1%
Mankato	37,032	14,638,564	17,606	14,656,170	14,653,660	454,422	15,108,082	3.1%	22,868,196	66.1%
Anoka	17,966	4,865,720	2,172,374	7,038,094	3,691,641	2,677,602	6,369,243	-9.5%	9,634,710	66.1%
Lake City	5,250	1,423,142	992,052	2,415,194	1,835,347	1,059,200	2,894,547	19.8%	4,378,058	66.1%
Jordan	5,402	1,149,916	216,016	1,365,932	1,573,234	223,085	1,796,319	31.5%	2,713,923	66.2%
Golden Valley	20,312	8,894,990	145,519	9,040,509	8,985,030	159,243	9,144,273	1.1%	13,742,294	66.5%
Waubun [31]	386	---	---	---	---	115,869	115,869	---	173,314	66.9%
Minneota	1,386	554,076	---	554,076	530,506	---	530,506	-4.3%	793,073	66.9%
Maple Plain	1,932	53,396	1,068,063	1,121,459	200,611	1,110,864	1,311,475	16.9%	1,955,250	67.1%
Melrose	3,401	234,469	512,943	747,412	866,708	638,197	1,504,905	101.3%	2,231,564	67.4%
Arden Hills	10,137	---	2,599,950	2,599,950	---	2,531,582	2,531,582	-2.6%	3,747,249	67.6%
Princeton	4,518	1,462,925	445,832	1,908,757	1,446,300	597,304	2,043,604	7.1%	3,024,587	67.6%
Dalton	235	---	72,591	72,591	---	80,182	80,182	10.5%	117,653	68.2%
Chisago City	4,718	9,490	1,162,824	1,172,314	704,031	466,219	1,170,250	-0.2%	1,707,147	68.6%
Chandler	235	133,433	35,689	169,122	132,113	27,559	159,672	-5.6%	231,454	69.0%
Le Sueur	4,332	329,682	1,368,999	1,698,681	421,074	1,832,751	2,253,825	32.7%	3,220,517	70.0%
International Falls	6,139	---	5,120,106	5,120,106	---	5,046,547	5,046,547	-1.4%	7,210,432	70.0%
Rosemount	21,521	6,495,794	302,408	6,798,202	6,546,303	403,258	6,949,561	2.2%	9,821,280	70.8%
Benson	3,316	647,663	1,187,259	1,834,922	875,129	1,078,937	1,954,066	6.5%	2,759,838	70.8%
Viking	78	85,916	7,258	93,174	49,745	12,360	62,105	-33.3%	87,043	71.3%
Milaca	2,835	310,122	418,806	728,928	305,492	666,817	972,309	33.4%	1,353,827	71.8%
Hector	1,122	319,061	---	319,061	---	618,148	618,148	93.7%	849,589	72.8%
Mantorville	1,180	3,505	442,350	445,855	67,816	456,681	524,497	17.6%	720,754	72.8%
Lewisville	227	---	127,140	127,140	---	112,347	112,347	-11.6%	153,463	73.2%
Lauderdale	2,310	---	617,636	617,636	---	794,950	794,950	28.7%	1,080,033	73.6%
Greenbush	706	190,930	341,450	532,380	190,930	241,486	432,416	-18.8%	587,442	73.6%
Elko New Market	3,943	---	737,697	737,697	---	1,139,005	1,139,005	54.4%	1,545,994	73.7%
Badger	444	---	130,850	130,850	---	159,856	159,856	22.2%	216,716	73.8%
Pelican Rapids	2,374	---	904,595	904,595	---	1,425,418	1,425,418	57.6%	1,925,167	74.0%
Sauk Centre	4,316	460,896	1,578,036	2,038,932	450,282	1,755,715	2,205,997	8.2%	2,955,357	74.6%
Cottonwood	1,158	---	808,176	808,176	---	901,497	901,497	11.5%	1,206,602	74.7%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Northfield	19,786	4,813,349	3,602,755	8,416,104	5,049,125	3,655,026	8,704,151	3.4%	11,642,604	74.8%
Canby	1,779	1,167,031	(254,214)	912,817	955,232	(73,221)	882,011	-3.4%	1,176,593	75.0%
Scanlon	864	118,230	123,646	241,876	60,932	318,806	379,738	57.0%	506,406	75.0%
Redwood Falls	5,198	1,629,795	1,407,652	3,037,447	1,617,982	2,121,119	3,739,101	23.1%	4,963,906	75.3%
New Hope	20,718	4,348,696	2,597,767	6,946,463	4,578,334	3,042,416	7,620,750	9.7%	10,098,751	75.5%
Bertha	454	---	700,995	700,995	---	420,517	420,517	-40.0%	557,184	75.5%
Wells	2,434	876,682	385,202	1,261,884	971,607	433,656	1,405,263	11.4%	1,860,174	75.5%
Milroy	242	79,397	72,466	151,863	96,105	47,594	143,699	-5.4%	187,315	76.7%
Oslo	315	10,255	304,382	314,637	10,255	257,131	267,386	-15.0%	347,428	77.0%
Minnetrissa	6,296	---	4,744,021	4,744,021	---	3,294,535	3,294,535	-30.6%	4,277,396	77.0%
Dodge Center	2,561	964,225	160,192	1,124,417	1,078,658	185,641	1,264,299	12.4%	1,639,928	77.1%
Fulda	1,251	705,136	---	705,136	612,023	---	612,023	-13.2%	793,308	77.1%
South Haven	213	103,008	64,762	167,770	62,366	140,724	203,090	21.1%	261,925	77.5%
Mazeppa	772	---	367,890	367,890	165,934	204,000	369,934	0.6%	474,299	78.0%
St. Francis	7,455	---	2,049,509	2,049,509	---	2,378,912	2,378,912	16.1%	3,029,138	78.5%
Crosslake	2,094	225,986	1,469,021	1,695,007	289,304	1,430,597	1,719,901	1.5%	2,187,697	78.6%
Parkers Prairie	1,007	223,485	310,776	534,261	321,487	357,181	678,668	27.0%	861,163	78.8%
Kasota	693	---	160,989	160,989	---	204,393	204,393	27.0%	258,923	78.9%
Hayfield	1,330	418,416	36,697	455,113	464,238	93,594	557,832	22.6%	703,513	79.3%
Preston	1,375	---	735,487	735,487	---	916,633	916,633	24.6%	1,155,500	79.3%
Ham Lake	15,324	3,263,284	---	3,263,284	3,630,235	(4,649)	3,625,586	11.1%	4,551,442	79.7%
Isanti	5,569	17,705	2,148,027	2,165,732	17,705	2,252,709	2,270,414	4.8%	2,849,976	79.7%
Belgrade	707	89,075	177,725	266,800	96,923	321,150	418,073	56.7%	524,516	79.7%
Dunnell	176	69,590	57,253	126,843	70,684	43,781	114,465	-9.8%	143,177	79.9%
Prior Lake	23,335	6,655,945	---	6,655,945	7,681,225	---	7,681,225	15.4%	9,571,668	80.2%
Littlefork	678	---	415,551	415,551	---	461,779	461,779	11.1%	573,753	80.5%
Halstad	569	---	402,776	402,776	---	303,367	303,367	-24.7%	375,547	80.8%
Pequot Lakes	2,008	1,220,997	511,401	1,732,398	1,066,726	246,996	1,313,722	-24.2%	1,617,801	81.2%
Independence	3,739	---	1,355,314	1,355,314	---	1,745,323	1,745,323	28.8%	2,132,038	81.9%
Fairmont	10,619	4,374,018	1,011,694	5,385,712	4,640,450	1,069,270	5,709,720	6.0%	6,955,460	82.1%
Park Rapids	3,493	655,987	1,171,071	1,827,058	868,300	1,286,529	2,154,829	17.9%	2,621,443	82.2%

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**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Edina	49,491	13,672,185	15,643,374	29,315,559	11,094,859	13,749,938	24,844,797	-15.3%	30,187,836	82.3%
Hoyt Lakes	1,844	650,411	1,013,868	1,664,279	1,017,481	1,147,695	2,165,176	30.1%	2,620,085	82.6%
Silver Bay	1,962	720,114	951,248	1,671,362	739,853	1,222,034	1,961,887	17.4%	2,370,573	82.8%
West St. Paul	18,947	6,098,493	2,775,257	8,873,750	7,484,961	1,721,846	9,206,807	3.8%	11,068,308	83.2%
Falcon Heights	5,762	959,401	311,149	1,270,550	962,804	404,457	1,367,261	7.6%	1,642,657	83.2%
Silver Lake	806	87,763	244,186	331,949	251,266	322,986	574,252	73.0%	681,407	84.3%
Forest Lake	17,496	9,958,731	(1,642,180)	8,316,551	9,622,037	(1,664,131)	7,957,906	-4.3%	9,436,041	84.3%
Maple Grove	62,660	---	28,836,105	28,836,105	---	29,241,006	29,241,006	1.4%	34,417,907	85.0%
Long Lake	1,745	5,703	1,178,919	1,184,622	5	1,175,255	1,175,260	-0.8%	1,375,109	85.5%
Ivanhoe	596	166,304	243,761	410,065	175,913	348,674	524,587	27.9%	608,817	86.2%
Hanover	2,727	172,611	905,750	1,078,361	206,963	707,982	914,945	-15.2%	1,060,488	86.3%
Babbitt	1,590	485,476	787,041	1,272,517	346,087	1,178,282	1,524,369	19.8%	1,765,180	86.4%
Grant	4,219	---	637,696	637,696	---	889,663	889,663	39.5%	1,020,418	87.2%
Byron	5,045	915,495	(140,222)	775,273	988,904	309,298	1,298,202	67.5%	1,486,829	87.3%
Rockford	4,193	51,117	1,333,173	1,384,290	74,758	1,593,662	1,668,420	20.5%	1,891,440	88.2%
Morris	5,183	2,174,792	286,114	2,460,906	2,446,315	686,960	3,133,275	27.3%	3,550,294	88.3%
Nowthen	4,418	22,233	738,338	760,571	28,336	768,815	797,151	4.8%	902,106	88.4%
Fairfax	1,226	236,170	549,985	786,155	283,770	555,634	839,404	6.8%	948,957	88.5%
Tyler	1,174	47,149	750,119	797,268	113,520	546,247	659,767	-17.2%	745,778	88.5%
Hanley Falls	293	85,179	63,862	149,041	88,720	58,536	147,256	-1.2%	166,453	88.5%
Spring Grove	1,276	---	799,474	799,474	---	873,300	873,300	9.2%	981,562	89.0%
Eveleth	3,527	34,413	2,981,821	3,016,234	34,972	3,655,910	3,690,882	22.4%	4,134,077	89.3%
Hanska	396	214,265	1,004	215,269	214,265	4,460	218,725	1.6%	244,581	89.4%
New Ulm	13,396	5,788,533	3,826,506	9,615,039	6,134,405	3,961,831	10,096,236	5.0%	11,274,405	89.6%
Frazee	1,351	370,512	590,354	960,866	660,267	353,578	1,013,845	5.5%	1,131,547	89.6%
Arlington	2,066	---	1,136,035	1,136,035	---	1,531,415	1,531,415	34.8%	1,694,976	90.4%
Oak Park Heights	4,653	2,373,181	345,370	2,718,551	2,597,372	223,377	2,820,749	3.8%	3,121,482	90.4%
Brownnton	802	---	428,600	428,600	---	497,085	497,085	16.0%	549,062	90.5%
Paynesville	2,313	553,162	549,773	1,102,935	1,174,808	621,500	1,796,308	62.9%	1,981,850	90.6%
Hamburg	553	67,018	247,547	314,565	87,842	289,376	377,218	19.9%	415,627	90.8%
Zumbrota	3,166	1,343,666	---	1,343,666	1,250,394	500,346	1,750,740	30.3%	1,928,128	90.8%

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[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Cloquet	11,855	5,871,161	2,609,846	8,481,007	2,674,716	3,182,004	5,856,720	-30.9%	6,429,316	91.1%
Fergus Falls	13,733	4,178,318	4,371,164	8,549,482	4,934,260	4,234,374	9,168,634	7.2%	10,030,733	91.4%
Mentor	123	42,699	72,447	115,146	43,509	109,038	152,547	32.5%	166,651	91.5%
Vesta	306	171,279	35,650	206,929	171,279	22,610	193,889	-6.3%	211,058	91.9%
Fertile	848	---	277,927	277,927	---	422,562	422,562	52.0%	459,279	92.0%
Dayton	5,072	---	1,171,820	1,171,820	2,232,509	---	2,232,509	90.5%	2,416,803	92.4%
Hugo	13,140	2,677,399	---	2,677,399	3,917,528	---	3,917,528	46.3%	4,233,295	92.5%
Oakdale	27,344	10,488,985	862,424	11,351,409	10,064,998	1,489,741	11,554,739	1.8%	12,429,722	93.0%
Herman	406	---	273,128	273,128	---	327,210	327,210	19.8%	349,284	93.7%
Shorewood	7,618	3,660,359	---	3,660,359	3,555,224	---	3,555,224	-2.9%	3,776,209	94.1%
Excelsior	2,360	965,192	591,492	1,556,684	1,036,931	802,425	1,839,356	18.2%	1,951,542	94.3%
Brooklyn Center	29,810	18,113,432	131,754	18,245,186	17,739,697	161,871	17,901,568	-1.9%	18,980,631	94.3%
Ceylon	331	16,947	165,805	182,752	36,947	218,503	255,450	39.8%	268,835	95.0%
Elk River	23,633	13,219,642	(277,694)	12,941,948	14,010,406	(466,294)	13,544,112	4.7%	14,180,222	95.5%
Blooming Prairie	1,974	720,025	287,713	1,007,738	708,077	452,188	1,160,265	15.1%	1,194,950	97.1%
Richmond	1,345	---	493,695	493,695	---	827,103	827,103	67.5%	849,588	97.4%
Harmony	1,103	300,000	446,529	746,529	300,000	759,524	1,059,524	41.9%	1,087,389	97.4%
Cold Spring	3,825	1,067,638	758,716	1,826,354	508,840	1,204,400	1,713,240	-6.2%	1,754,620	97.6%
Truman	1,161	440,286	290,283	730,569	480,358	240,342	720,700	-1.4%	737,616	97.7%
Rush City	3,063	---	1,065,312	1,065,312	---	1,123,856	1,123,856	5.5%	1,149,764	97.7%
Dawson	1,379	---	1,345,232	1,345,232	---	1,421,719	1,421,719	5.7%	1,450,044	98.0%
Echo	233	49,078	356,973	406,051	---	301,781	301,781	-25.7%	306,022	98.6%
Underwood	322	103,015	78,137	181,152	109,677	72,231	181,908	0.4%	183,983	98.9%
Courtland	609	150,931	54,118	205,049	160,024	38,760	198,784	-3.1%	200,844	99.0%
North Oaks	4,720	510,557	1,236,910	1,747,467	427,946	1,178,238	1,606,184	-8.1%	1,618,761	99.2%
Grand Marais	1,426	466,756	847,995	1,314,751	468,756	1,235,671	1,704,427	29.6%	1,705,737	99.9%
St. Augusta	3,289	---	774,353	774,353	---	673,682	673,682	-13.0%	670,257	100.5%
Mendota Heights	11,766	3,354,528	2,778,709	6,133,237	3,292,811	2,891,413	6,184,224	0.8%	6,146,745	100.6%
Cook	575	188,453	541,372	729,825	275,804	570,586	846,390	16.0%	840,797	100.7%
Albany	2,246	---	1,300,326	1,300,326	---	1,257,183	1,257,183	-3.3%	1,246,490	100.9%
Bemidji	13,541	---	7,095,563	7,095,563	---	10,157,587	10,157,587	43.2%	10,025,811	101.3%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 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	343,266	433,678	776,944	679,239	226,069	905,308	16.5%	890,534	101.7%
Eagle Lake	2,315	620,118	177,390	797,508	1,056,505	74,134	1,130,639	41.8%	1,108,453	102.0%
Cosmos	520	---	342,850	342,850	---	351,917	351,917	2.6%	344,718	102.1%
Sleepy Eye	3,521	2,045,398	263,484	2,308,882	2,199,240	297,584	2,496,824	8.1%	2,445,040	102.1%
Wabasha	2,631	1,886,636	(118,167)	1,768,469	2,246,776	41,390	2,288,166	29.4%	2,236,602	102.3%
Bethel	534	112,550	164,430	276,980	---	235,784	235,784	-14.9%	229,861	102.6%
Winnnebago	1,371	795,758	18,606	814,364	859,213	114,148	973,361	19.5%	944,364	103.1%
Pillager	493	14,955	315,573	330,528	---	371,483	371,483	12.4%	358,562	103.6%
Crystal	22,014	11,840,979	---	11,840,979	11,654,397	453,365	12,107,762	2.3%	11,671,969	103.7%
Deephaven	3,814	2,383,853	---	2,383,853	2,455,051	---	2,455,051	3.0%	2,354,302	104.3%
Otsego	13,562	4,287,068	607,902	4,894,970	3,534,388	835,427	4,369,815	-10.7%	4,184,921	104.4%
St. Anthony	8,514	1,525,674	5,439,782	6,965,456	1,632,411	5,168,464	6,800,875	-2.4%	6,503,770	104.6%
Clara City	1,292	884,098	1,047,986	1,932,084	942,194	867,278	1,809,472	-6.3%	1,724,705	104.9%
Clarkfield	861	361,223	311,495	672,718	285,488	402,491	687,979	2.3%	649,878	105.9%
Lamberton	787	485,260	346,734	831,994	398,752	381,417	780,169	-6.2%	733,369	106.4%
Balaton	602	295,002	878,350	1,173,352	267,966	718,695	986,661	-15.9%	925,642	106.6%
Wykoff	401	211,141	111,152	322,293	63,416	172,445	235,861	-26.8%	220,676	106.9%
Gem Lake	387	---	308,691	308,691	---	329,813	329,813	6.8%	307,532	107.2%
Breckenridge	3,466	154,000	2,345,932	2,499,932	---	2,510,943	2,510,943	0.4%	2,336,524	107.5%
Victoria	6,727	108,929	2,214,945	2,323,874	266,374	3,321,282	3,587,656	54.4%	3,318,254	108.1%
Montrose	2,556	63,984	564,407	628,391	108,099	885,745	993,844	58.2%	917,792	108.3%
Blue Earth	3,345	778,442	1,872,423	2,650,865	638,809	2,291,724	2,930,533	10.6%	2,696,273	108.7%
Barrett	320	---	369,824	369,824	---	374,252	374,252	1.2%	343,669	108.9%
Sauk Rapids	13,133	4,902,941	---	4,902,941	5,172,844	---	5,172,844	5.5%	4,746,150	109.0%
Grygla	230	186,572	110,205	296,777	205,113	106,383	311,496	5.0%	285,540	109.1%
New Richland	1,142	601,559	144,840	746,399	646,050	108,332	754,382	1.1%	691,424	109.1%
Emily	931	---	925,041	925,041	---	696,054	696,054	-24.8%	634,544	109.7%
Cottage Grove	34,502	14,312,058	---	14,312,058	15,154,806	---	15,154,806	5.9%	13,813,939	109.7%
Olivia	2,528	1,647,029	142,065	1,789,094	1,844,314	165,055	2,009,369	12.3%	1,819,446	110.4%
St. Joseph	6,174	981,711	928,199	1,909,910	1,385,719	1,358,786	2,744,505	43.7%	2,484,153	110.5%
Tracy	2,103	---	2,333,689	2,333,689	---	2,159,252	2,159,252	-7.5%	1,947,017	110.9%

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

**Table 20**  
**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Kellogg	460	93,798	127,347	221,145	115,624	177,963	293,587	32.8%	264,611	111.0%
Glenwood	2,606	1,667,839	336,810	2,004,649	1,772,794	209,537	1,982,331	-1.1%	1,782,013	111.2%
Hancock	704	268,295	119,912	388,207	254,000	210,713	464,713	19.7%	415,669	111.8%
Vernon Center	332	209,349	---	209,349	130,970	151,242	282,212	34.8%	250,333	112.7%
Zimmerman	5,001	1,312,273	751,497	2,063,770	1,054,185	1,017,806	2,071,991	0.4%	1,830,569	113.2%
Sturgeon Lake	394	---	167,955	167,955	---	222,241	222,241	32.3%	195,833	113.5%
Belle Plaine	7,191	---	3,244,655	3,244,655	---	3,331,186	3,331,186	2.7%	2,931,311	113.6%
Oronoco	1,147	22,361	241,762	264,123	13,706	461,872	475,578	80.1%	415,508	114.5%
Wood Lake	391	49,281	234,573	283,854	55,830	289,624	345,454	21.7%	300,576	114.9%
Madison	1,641	777,154	636,157	1,413,311	777,154	968,668	1,745,822	23.5%	1,510,235	115.6%
Red Wing	16,294	20,296,981	(270,793)	20,026,188	20,302,842	(426,490)	19,876,352	-0.7%	17,130,230	116.0%
Tower	498	325,388	361,172	686,560	360,074	566,934	927,008	35.0%	796,220	116.4%
Menahga	1,212	---	607,818	607,818	765,945	---	765,945	26.0%	655,950	116.8%
Hinckley	1,419	---	715,533	715,533	---	1,148,573	1,148,573	60.5%	982,281	116.9%
Renville	1,235	855,401	154,399	1,009,800	822,876	183,627	1,006,503	-0.3%	860,634	116.9%
Sartell	15,062	---	4,510,644	4,510,644	---	5,229,111	5,229,111	15.9%	4,465,700	117.1%
Racine	418	---	186,040	186,040	---	139,977	139,977	-24.8%	119,423	117.2%
Chisholm	4,592	2,938,829	716,245	3,655,074	2,630,429	2,210,915	4,841,344	32.5%	4,123,198	117.4%
Winsted	2,297	---	1,532,935	1,532,935	579,761	1,291,247	1,871,008	22.1%	1,589,538	117.7%
Ramsey	23,272	10,840,223	5,264,732	16,104,955	16,066,423	(3,083,141)	12,983,282	-19.4%	11,022,717	117.8%
Blackduck	718	---	627,099	627,099	---	576,729	576,729	-8.0%	488,941	118.0%
Jeffers	337	257,154	21,260	278,414	---	296,146	296,146	6.4%	250,906	118.0%
Grove City	604	---	318,978	318,978	---	408,083	408,083	27.9%	340,134	120.0%
Russell	333	52,911	165,645	218,556	56,154	172,146	228,300	4.5%	190,213	120.0%
Willernie	545	---	350,078	350,078	---	341,361	341,361	-2.5%	283,873	120.3%
Springfield	2,185	843,500	927,890	1,771,390	1,237,184	868,651	2,105,835	18.9%	1,750,086	120.3%
Chatfield	2,586	350,822	1,623,114	1,973,936	349,717	1,847,746	2,197,463	11.3%	1,782,275	123.3%
Willow River	394	---	208,516	208,516	---	173,359	173,359	-16.9%	140,523	123.4%
Warroad	1,706	---	2,316,106	2,316,106	---	2,670,143	2,670,143	15.3%	2,159,754	123.6%
Brooton	646	294,661	142,627	437,288	330,848	158,833	489,681	12.0%	396,003	123.7%
Orono	7,980	2,423,003	4,122,913	6,545,916	2,514,029	4,218,476	6,732,505	2.9%	5,423,127	124.1%

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**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
New Prague	7,081	2,294,755	2,089,315	4,384,070	3,004,736	2,017,845	5,022,581	14.6%	4,004,510	125.4%
Bagley	1,234	---	961,279	961,279	1,067,182	---	1,067,182	11.0%	850,712	125.4%
Hendricks	678	146,432	459,984	606,416	116,912	487,901	604,813	-0.3%	481,661	125.6%
Howard Lake	2,021	807,940	776,060	1,584,000	---	1,574,780	1,574,780	-0.6%	1,241,634	126.8%
New London	1,190	506,505	328,567	835,072	511,461	401,853	913,314	9.4%	718,876	127.0%
Spring Valley	2,526	246,073	1,878,892	2,124,965	311,204	1,601,933	1,913,137	-10.0%	1,505,791	127.1%
Hallock	1,094	---	812,276	812,276	---	851,065	851,065	4.8%	669,785	127.1%
Maynard	353	277,310	131,164	408,474	282,907	124,734	407,641	-0.2%	318,728	127.9%
Cokato	2,760	---	1,599,818	1,599,818	---	1,797,090	1,797,090	12.3%	1,403,057	128.1%
Eagle Bend	584	405,000	144,065	549,065	434,481	118,027	552,508	0.6%	428,658	128.9%
Lonsdale	2,879	2,720,695	318,723	3,039,418	2,840,020	427,518	3,267,538	7.5%	2,534,903	128.9%
Leroy	887	217,048	377,150	594,198	223,075	408,393	631,468	6.3%	488,261	129.3%
Worthington	11,405	27,194,284	---	27,194,284	---	10,821,744	10,821,744	-60.2%	8,271,215	130.8%
Circle Pines	5,279	2,057,701	603,689	2,661,390	1,956,926	997,752	2,954,678	11.0%	2,251,118	131.3%
Wilmont	311	294,502	(45,292)	249,210	305,992	(67,808)	238,184	-4.4%	180,272	132.1%
Finlayson	326	---	225,012	225,012	---	238,619	238,619	6.0%	179,730	132.8%
Nicollet	1,012	---	389,576	389,576	---	392,056	392,056	0.6%	294,663	133.1%
Jasper	565	444,891	90,191	535,082	499,296	21,100	520,396	-2.7%	387,744	134.2%
Ada	1,598	1,140,605	940,819	2,081,424	1,129,223	938,624	2,067,847	-0.7%	1,539,176	134.3%
Foley	2,651	---	1,935,790	1,935,790	---	2,167,044	2,167,044	11.9%	1,608,368	134.7%
Cleveland	714	311,794	47,718	359,512	---	468,956	468,956	30.4%	345,589	135.7%
Clarissa	604	328,473	203,325	531,798	324,226	165,626	489,852	-7.9%	356,603	137.4%
Dundee	72	27,087	---	27,087	60,928	---	60,928	124.9%	44,114	138.1%
Mountain Lake	1,990	705,158	1,271,230	1,976,388	647,805	1,470,180	2,117,985	7.2%	1,526,333	138.8%
St. Bonifacius	2,363	519,720	428,173	947,893	789,640	604,717	1,394,357	47.1%	995,507	140.1%
Ulen	538	8,264	445,323	453,587	9,940	244,741	254,681	-43.9%	181,450	140.4%
Lewiston	1,481	110,018	848,608	958,626	110,857	1,008,151	1,119,008	16.7%	792,590	141.2%
Morgan	839	680,936	245,365	926,301	692,995	338,128	1,031,123	11.3%	716,369	143.9%
Twin Valley	773	608,957	---	608,957	673,439	---	673,439	10.6%	462,800	145.5%
Rushmore	363	180,412	99,226	279,638	181,613	133,703	315,316	12.8%	215,479	146.3%
Mapleton	1,658	675,995	89,939	765,934	714,849	235,501	950,350	24.1%	649,419	146.3%

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**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Eyota	1,875	---	832,102	832,102	3,250	994,309	997,559	19.9%	680,433	146.6%
Spring Park	1,868	1,799,786	---	1,799,786	1,579,877	251,545	1,831,422	1.8%	1,247,225	146.8%
Delavan	171	246,455	273,668	520,123	210,034	2,349	212,383	-59.2%	144,432	147.0%
Oak Grove	8,579	---	4,365,401	4,365,401	---	4,505,298	4,505,298	3.2%	3,056,396	147.4%
Lake Crystal	2,602	1,553,326	1,385,038	2,938,364	442,542	2,450,861	2,893,403	-1.5%	1,938,531	149.3%
Stacy	1,439	55,368	442,149	497,517	60,327	536,026	596,353	19.9%	398,523	149.6%
Lake Benton	655	17,394	882,401	899,795	17,394	696,129	713,523	-20.7%	473,157	150.8%
Osseo	2,499	2,108,000	---	2,108,000	2,448,902	---	2,448,902	16.2%	1,620,090	151.2%
Battle Lake	736	621,398	286,836	908,234	504,598	315,169	819,767	-9.7%	541,088	151.5%
Marshall	13,156	10,535,233	2,545,907	13,081,140	11,786,940	4,943,459	16,730,399	27.9%	10,877,834	153.8%
Mahnomen	1,153	116,000	752,217	868,217	116,000	854,314	970,314	11.8%	630,678	153.9%
Windom	4,323	885,940	2,477,216	3,363,156	1,415,666	2,712,125	4,127,791	22.7%	2,681,178	154.0%
Askov	363	67,219	152,316	219,535	73,193	236,803	309,996	41.2%	200,820	154.4%
Butterfield	491	---	377,473	377,473	407,254	20,221	427,475	13.2%	273,806	156.1%
Elysian	586	281,986	388,561	670,547	688,860	213,127	901,987	34.5%	570,693	158.1%
Fountain	374	54,072	194,286	248,358	---	311,654	311,654	25.5%	197,150	158.1%
Grand Meadow	910	254,641	909,606	1,164,247	181,841	1,063,651	1,245,492	7.0%	774,789	160.8%
Mounds View	12,733	---	11,874,269	11,874,269	---	12,117,603	12,117,603	2.0%	7,503,352	161.5%
Sherburn	991	791,402	220,522	1,011,924	829,762	231,181	1,060,943	4.8%	648,855	163.5%
Jackson	3,413	2,706,062	1,239,021	3,945,083	2,990,895	1,445,455	4,436,350	12.5%	2,689,272	165.0%
Gaylord	2,230	1,100,158	1,085,588	2,185,746	1,338,734	1,781,680	3,120,414	42.8%	1,864,539	167.4%
Walnut Grove	675	74,219	439,748	513,967	80,200	619,615	699,815	36.2%	416,356	168.1%
Verndale	540	380,075	261,022	641,097	270,600	377,736	648,336	1.1%	383,671	169.0%
Cannon Falls	4,052	909,573	2,584,366	3,493,939	1,300,000	4,431,163	5,731,163	64.0%	3,378,490	169.6%
Maple Lake	2,016	830,055	650,037	1,480,092	934,183	862,695	1,796,878	21.4%	1,051,706	170.9%
Karlstad	700	589,309	102,346	691,655	778,799	---	778,799	12.6%	452,047	172.3%
Morton	407	585,000	97,903	682,903	123,953	585,000	708,953	3.8%	401,552	176.6%
Columbus	4,104	2,624,684	---	2,624,684	3,006,849	---	3,006,849	14.6%	1,679,237	179.1%
Holdingford	779	---	537,457	537,457	---	616,849	616,849	14.8%	339,843	181.5%
Darfur	114	71,392	117,297	188,689	---	159,822	159,822	-15.3%	87,749	182.1%
Hilltop	792	1,084,116	22,810	1,106,926	1,243,650	(756)	1,242,894	12.3%	676,917	183.6%

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**Table 20**

**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Waterville	1,879	547,058	906,804	1,453,862	687,369	1,033,013	1,720,382	18.3%	932,696	184.5%
Norwood Young America	3,637	---	489,578	489,578	---	3,115,661	3,115,661	536.4%	1,687,457	184.6%
Lynd	393	---	195,286	195,286	---	232,836	232,836	19.2%	124,532	187.0%
Mayer	1,952	30,279	911,216	941,495	57,816	1,156,298	1,214,114	29.0%	649,077	187.1%
Belview	349	215,000	191,613	406,613	215,000	228,413	443,413	9.1%	234,743	188.9%
Prinsburg	447	250,000	49,305	299,305	250,000	157,343	407,343	36.1%	213,282	191.0%
Baxter	7,921	---	7,647,436	7,647,436	---	9,639,851	9,639,851	26.1%	5,016,089	192.2%
Willmar	19,072	25,261,502	---	25,261,502	24,533,105	---	24,533,105	-2.9%	12,764,764	192.2%
Beaver Bay	170	---	320,336	320,336	---	432,896	432,896	35.1%	224,307	193.0%
Ottertail	473	---	678,941	678,941	---	822,589	822,589	21.2%	423,618	194.2%
Mahtomedi	8,143	4,889,920	---	4,889,920	5,459,733	---	5,459,733	11.7%	2,803,783	194.7%
Alpha	120	---	145,990	145,990	---	171,120	171,120	17.2%	87,708	195.1%
Bayport	3,379	959,652	4,139,579	5,099,231	1,270,937	3,232,600	4,503,537	-11.7%	2,301,877	195.6%
Buhl	1,000	13,149	829,659	842,808	14,845	1,393,301	1,408,146	67.1%	717,010	196.4%
Cologne	1,408	1,784,744	12,712	1,797,456	1,930,887	---	1,930,887	7.4%	965,173	200.1%
Franklin	479	377,685	311,153	688,838	378,058	302,313	680,371	-1.2%	333,462	204.0%
Trimont	668	341,948	615,425	957,373	458,568	588,273	1,046,841	9.3%	508,306	205.9%
Good Thunder	568	213,293	584,425	797,718	324,372	471,435	795,807	-0.2%	380,163	209.3%
Lancaster	320	103,876	149,990	253,866	112,959	208,382	321,341	26.6%	153,304	209.6%
Wrenshall	373	---	339,177	339,177	---	273,919	273,919	-19.2%	130,145	210.5%
Lake Wilson	244	302,960	---	302,960	306,818	---	306,818	1.3%	145,397	211.0%
Boyd	168	9,891	336,735	346,626	---	348,768	348,768	0.6%	165,137	211.2%
Rockville	2,632	889,947	361,160	1,251,107	1,156,483	347,963	1,504,446	20.2%	712,293	211.2%
Upsala	417	230,921	418,855	649,776	228,818	289,881	518,699	-20.2%	241,231	215.0%
Pennock	482	40,000	240,760	280,760	40,000	322,251	362,251	29.0%	167,808	215.9%
Thomson	166	---	126,914	126,914	---	130,080	130,080	2.5%	59,856	217.3%
Lakefield	1,657	987,492	1,065,764	2,053,256	926,547	875,793	1,802,340	-12.2%	828,629	217.5%
Stewart	525	---	661,594	661,594	---	1,037,314	1,037,314	56.8%	473,133	219.2%
Plummer	250	96,938	273,950	370,888	76,890	328,213	405,103	9.2%	182,651	221.8%
Dovray	62	---	93,120	93,120	---	91,138	91,138	-2.1%	40,985	222.4%
Ormsby	138	---	152,994	152,994	---	156,491	156,491	2.3%	69,820	224.1%

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**Table 20**  
**Percent Change of Unreserved 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, 2008			December 31, 2009			2008/2009 Percent Change	2009 Total Current Expenditures	Unreserved as a Percent of Current Expenditures
		Unreserved Designated	Unreserved Undesignated	Total Unreserved	Unreserved Designated	Unreserved Undesignated	Total Unreserved			
Monticello	11,501	6,258,764	13,751,958	20,010,722	4,979,953	18,176,967	23,156,920	15.7%	10,193,622	227.2%
Harris	1,253	7,247	288,684	295,931	11,649	591,764	603,413	103.9%	252,234	239.2%
Waite Park	6,747	9,093,363	---	9,093,363	10,670,136	---	10,670,136	17.3%	4,330,163	246.4%
St. Clair	793	450,875	523,536	974,411	478,744	633,508	1,112,252	14.1%	449,580	247.4%
Cohasset	2,624	---	2,303,191	2,303,191	---	2,879,318	2,879,318	25.0%	1,147,613	250.9%
Milan	280	194,793	372,565	567,358	198,697	326,295	524,992	-7.5%	206,021	254.8%
Amboy	543	620,131	26,469	646,600	670,552	45,986	716,538	10.8%	279,694	256.2%
Arco	89	83,528	32,051	115,579	89,829	37,033	126,862	9.8%	49,035	258.7%
Garvin	137	---	210,262	210,262	---	221,583	221,583	5.4%	84,436	262.4%
Hills	536	1,025,054	(407,047)	618,007	400,536	182,353	582,889	-5.7%	221,895	262.7%
Heron Lake	744	---	1,032,048	1,032,048	---	1,166,726	1,166,726	13.0%	441,536	264.2%
Edgerton	989	298,500	1,277,316	1,575,816	368,000	1,289,791	1,657,791	5.2%	598,063	277.2%
Dover	633	377,274	87,016	464,290	506,789	93,406	600,195	29.3%	209,240	286.8%
Madison Lake	939	1,082,052	333,154	1,415,206	1,109,887	446,813	1,556,700	10.0%	533,653	291.7%
Ruthton	247	---	398,282	398,282	---	432,191	432,191	8.5%	144,400	299.3%
Bricelyn	319	479,667	343,887	823,554	464,956	361,857	826,813	0.4%	275,741	299.9%
Welcome	658	492,229	694,778	1,187,007	501,740	1,039,869	1,541,609	29.9%	504,068	305.8%
Atwater	1,026	1,184,571	315,724	1,500,295	1,320,580	352,325	1,672,905	11.5%	522,194	320.4%
Avon	1,342	488,646	2,370,493	2,859,139	395,941	2,885,628	3,281,569	14.8%	1,004,212	326.8%
Plato	313	81,932	567,392	649,324	51,161	589,362	640,523	-1.4%	192,946	332.0%
Stockton	764	184,205	323,631	507,836	178,667	402,215	580,882	14.4%	173,299	335.2%
Alberta	125	87,000	102,457	189,457	87,000	139,630	226,630	19.6%	64,882	349.3%
Sanborn	394	691,641	168,717	860,358	665,929	202,543	868,472	0.9%	244,960	354.5%
Wabasso	634	1,255,448	280,899	1,536,347	1,447,310	384,952	1,832,262	19.3%	506,046	362.1%
Hadley	62	---	84,278	84,278	---	100,451	100,451	19.2%	27,219	369.0%
Granada	279	116,037	178,245	294,282	128,333	175,874	304,207	3.4%	79,786	381.3%
Easton	183	203,939	183,994	387,933	191,335	247,973	439,308	13.2%	101,520	432.7%
Skyline	297	---	462,229	462,229	---	441,090	441,090	-4.6%	85,308	517.1%
Bluffton	198	46,266	207,238	253,504	67,656	236,998	304,654	20.2%	56,388	540.3%
Buffalo Lake	719	475,000	3,251,252	3,726,252	475,000	2,949,127	3,424,127	-8.1%	464,166	737.7%
<b>State Total</b>	<b>4,196,157</b>	<b>\$822,727,604</b>	<b>\$748,384,254</b>	<b>\$1,571,111,858</b>	<b>\$844,026,911</b>	<b>\$816,970,887</b>	<b>\$1,660,997,798</b>	<b>5.7%</b>	<b>\$3,120,033,559</b>	<b>53.2%</b>

[31] Reported on a cash basis in 2008.

[32] Reported on a cash basis in 2009.

[99] Failed to report in 2009.

## **ENTERPRISE FUNDS**

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Ada</b>														
Light	1,440,465	1,162,483	277,982	---	---	277,982	---	---	---	334,610	---	---	---	---
Liquor	556,966	554,531	2,435	1	---	2,436	1	---	---	10,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	532,563	454,902	77,661	3,004	123,001	(42,336)	---	---	---	(50,000)	---	1,995,000	123,001	2,190,000
<b>Total</b>	<b>2,529,994</b>	<b>2,171,916</b>	<b>358,078</b>	<b>3,005</b>	<b>123,001</b>	<b>238,082</b>	<b>1</b>	<b>---</b>	<b>---</b>	<b>294,610</b>	<b>---</b>	<b>1,995,000</b>	<b>123,001</b>	<b>2,190,000</b>
<b>Adams</b>														
Nursing Home [14]	4,673,240	4,624,902	48,338	18,929	59,655	7,612	---	---	---	---	33,180	---	60,626	192,135
Sewer	87,994	121,033	(33,039)	194	---	(32,845)	---	---	---	(13,631)	---	---	---	---
Water	84,584	81,211	3,373	464	---	3,837	---	---	---	5,178	4,102	---	---	---
<b>Total</b>	<b>4,845,818</b>	<b>4,827,146</b>	<b>18,672</b>	<b>19,587</b>	<b>59,655</b>	<b>(21,396)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(8,453)</b>	<b>37,282</b>	<b>---</b>	<b>60,626</b>	<b>192,135</b>
<b>Adrian</b>														
Ambulance	105,903	95,641	10,262	6,424	---	16,686	---	---	---	(8,500)	212	---	---	---
Arnold Memorial Health Care Center	274,821	173,309	101,512	64,533	9,078	156,967	---	---	---	26,891	28,282	---	9,078	31,242
Electric	1,288,588	1,128,255	160,333	20,902	---	181,235	---	---	416	123,923	103,630	---	---	---
Refuse	113,260	110,534	2,726	242	---	2,968	---	---	---	---	---	---	---	---
Sewer	89,024	74,082	14,942	6,086	---	21,028	---	---	207	5,906	---	---	---	---
Slade Apartments	43,048	43,026	22	235	---	257	---	---	---	---	3,797	---	---	---
Tennessee Avenue Townhouse	52,297	43,796	8,501	5,629	26,111	(11,981)	---	---	---	---	3,155	---	26,111	12,032
Water	185,908	160,578	25,330	4,530	---	29,860	---	---	207	25,949	49,390	---	---	---
<b>Total</b>	<b>2,152,849</b>	<b>1,829,221</b>	<b>323,628</b>	<b>108,581</b>	<b>35,189</b>	<b>397,020</b>	<b>---</b>	<b>---</b>	<b>830</b>	<b>174,169</b>	<b>188,466</b>	<b>---</b>	<b>35,189</b>	<b>43,274</b>
<b>Aitkin</b>														
Airport	22,316	149,941	(127,625)	33,084	---	(94,541)	10,625	59,390	22,449	---	104,620	---	---	---
Electric	3,027,795	2,683,899	343,896	40,925	---	384,821	---	---	---	170,000	---	---	---	---
Liquor	938,299	910,481	27,818	20,785	---	48,603	---	---	---	---	81,003	---	---	---
Sewer	396,307	358,072	38,235	68	---	38,303	---	---	---	148,743	---	---	---	---
Water	223,889	154,191	69,698	3,626	---	73,324	---	---	---	30,000	---	---	---	---
<b>Total</b>	<b>4,608,606</b>	<b>4,256,584</b>	<b>352,022</b>	<b>98,488</b>	<b>---</b>	<b>450,510</b>	<b>10,625</b>	<b>59,390</b>	<b>22,449</b>	<b>348,743</b>	<b>185,623</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Akeley</b>														
Liquor	398,305	391,378	6,927	1	---	6,928	---	---	---	16,000	---	---	---	---
Sewer	70,547	94,798	(24,251)	586	1,729	(25,394)	---	---	---	4,546	---	---	1,729	16,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	86,391	92,531	(6,140)	16,788	19,451	(8,803)	---	---	---	2,400	---	---	19,451	19,000
<b>Total</b>	<b>555,243</b>	<b>578,707</b>	<b>(23,464)</b>	<b>17,375</b>	<b>21,180</b>	<b>(27,269)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,946</b>	<b>---</b>	<b>---</b>	<b>21,180</b>	<b>35,000</b>
<b>Albany</b>														
Golf Course	470,770	468,557	2,213	5,802	627	7,388	---	---	---	---	62,127	---	627	18,800
Sewer	311,518	364,264	(52,746)	116,880	34,136	29,998	---	---	---	115,830	76,178	---	35,336	59,000
Water	503,635	375,781	127,854	42,318	84,427	85,745	---	---	---	54,100	22,609	---	85,580	255,000
<b>Total</b>	<b>1,285,923</b>	<b>1,208,602</b>	<b>77,321</b>	<b>165,000</b>	<b>119,190</b>	<b>123,131</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>169,930</b>	<b>160,914</b>	<b>---</b>	<b>121,543</b>	<b>332,800</b>
<b>Albert Lea</b>														
Parking	35,767	37,673	(1,906)	7,091	---	5,185	---	---	---	---	---	---	---	---
Port Authority - Real Estate	546,835	450,449	96,386	10,651	19,603	87,434	---	---	---	---	562,253	---	15,365	44,000
Sewage Disposal	3,609,210	3,692,281	(83,071)	4,049	289,332	(368,354)	---	---	---	---	345,669	---	12,900	170,000
Solid Waste Management	119,185	141,850	(22,665)	240,644	247,948	(29,969)	---	---	239,665	(15,000)	1,400	---	---	---
Water Fund	1,712,050	1,743,400	(31,350)	2,567	111,856	(140,639)	---	---	---	---	105,183	---	100,695	120,000
<b>Total</b>	<b>6,023,047</b>	<b>6,065,653</b>	<b>(42,606)</b>	<b>265,002</b>	<b>668,739</b>	<b>(446,343)</b>	<b>---</b>	<b>---</b>	<b>239,665</b>	<b>(15,000)</b>	<b>1,014,505</b>	<b>---</b>	<b>128,960</b>	<b>334,000</b>
<b>Alberta</b>														
Sewer	13,932	24,619	(10,687)	---	---	(10,687)	---	---	84	---	---	---	---	---
Water	40,189	57,217	(17,028)	57	16,020	(32,991)	---	---	84	---	---	---	16,020	8,000
<b>Total</b>	<b>54,121</b>	<b>81,836</b>	<b>(27,715)</b>	<b>57</b>	<b>16,020</b>	<b>(43,678)</b>	<b>---</b>	<b>---</b>	<b>168</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,020</b>	<b>8,000</b>
<b>Albertville</b>														
Sewer	590,290	593,144	(2,854)	43,017	193,293	(153,130)	---	---	---	(91,830)	15,443	---	178,549	307,706
Storm Water	206,376	60,425	145,951	231,200	27,307	349,844	---	---	---	---	23,744	---	26,410	---
Water	904,003	1,046,282	(142,279)	31,324	---	(110,955)	---	---	---	---	27,099	---	---	---
<b>Total</b>	<b>1,700,669</b>	<b>1,699,851</b>	<b>818</b>	<b>305,541</b>	<b>220,600</b>	<b>85,759</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(91,830)</b>	<b>66,286</b>	<b>---</b>	<b>204,959</b>	<b>307,706</b>
<b>Alden</b>														
Garbage	48,624	45,241	3,383	83	---	3,466	---	---	---	---	---	---	---	---
Sewer	39,111	35,921	3,190	4,415	---	7,605	---	---	---	---	10,132	---	---	---
Water	47,432	48,575	(1,143)	3,965	---	2,822	---	---	---	---	---	---	---	---
<b>Total</b>	<b>135,167</b>	<b>129,737</b>	<b>5,430</b>	<b>8,463</b>	<b>---</b>	<b>13,893</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,132</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Alexandria</b>														
Board of Public Works - Electric	20,486,887	19,150,253	1,336,634	537,363	1,158,156	715,841	---	---	---	---	3,855,753	---	246,497	405,000
Board of Public Works - Water	1,782,577	1,432,071	350,506	1,883,072	99,728	2,133,850	---	---	---	---	2,026,439	1,026,675	56,936	131,680

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
Liquor	5,438,407	4,941,839	496,568	12,084	10,124	498,528	---	---	---	400,000	469,640	---	9,184	---
<b>Total</b>	<b>27,707,871</b>	<b>25,524,163</b>	<b>2,183,708</b>	<b>2,432,519</b>	<b>1,268,008</b>	<b>3,348,219</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>400,000</b>	<b>6,351,832</b>	<b>1,026,675</b>	<b>312,617</b>	<b>536,680</b>
<b>Alpha</b>														
Electric	116,923	122,718	(5,795)	---	---	(5,795)	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer [3]	18,961	57,158	(38,197)	---	---	(38,197)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>135,884</b>	<b>179,876</b>	<b>(43,992)</b>	<b>---</b>	<b>---</b>	<b>(43,992)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Altura</b>														
Liquor Store Building Lease	8,490	11,147	(2,657)	---	---	(2,657)	---	---	---	---	---	---	---	---
Sewer	174,847	73,791	101,056	506	26	101,536	---	---	---	---	---	---	---	---
Water	70,937	49,371	21,566	---	37	21,529	---	---	---	---	---	---	---	---
<b>Total</b>	<b>254,274</b>	<b>134,309</b>	<b>119,965</b>	<b>506</b>	<b>63</b>	<b>120,408</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Alvarado</b>														
Electric	129,066	22,790	106,276	411	---	106,687	---	---	---	50,000	---	---	---	---
Refuse	19,869	29,458	(9,589)	1,303	---	(8,286)	---	---	---	---	---	---	---	---
Sewer	48,160	51,876	(3,716)	2,403	3,857	(5,170)	---	---	---	---	---	---	3,978	33,508
Water	18,247	30,507	(12,260)	---	8,188	(20,448)	---	---	---	---	---	---	7,790	5,000
<b>Total</b>	<b>215,342</b>	<b>134,631</b>	<b>80,711</b>	<b>4,117</b>	<b>12,045</b>	<b>72,783</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>---</b>	<b>---</b>	<b>11,768</b>	<b>38,508</b>
<b>Amboy</b>														
Refuse Collection	37,067	35,734	1,333	324	---	1,657	---	---	---	---	---	---	---	---
Sewer Utility	110,079	171,404	(61,325)	7,472	---	(53,853)	---	---	---	(5,500)	---	---	---	---
Water Utility	37,865	57,111	(19,246)	3,631	---	(15,615)	---	---	---	(26,850)	---	---	---	---
<b>Total</b>	<b>185,011</b>	<b>264,249</b>	<b>(79,238)</b>	<b>11,427</b>	<b>---</b>	<b>(67,811)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(32,350)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Andover</b>														
Sewer	1,967,997	1,852,322	115,675	44,283	---	159,958	---	---	---	396,680	7,322	---	---	---
Storm Sewer	325,392	543,551	(218,159)	1,974	---	(216,185)	---	---	---	10,000	17,093	---	---	---
Water	2,127,676	1,970,737	156,939	329,611	659,974	(173,424)	---	---	---	(15,393)	776,911	1,026,975	652,132	375,000
<b>Total</b>	<b>4,421,065</b>	<b>4,366,610</b>	<b>54,455</b>	<b>375,868</b>	<b>659,974</b>	<b>(229,651)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>391,287</b>	<b>801,326</b>	<b>1,026,975</b>	<b>652,132</b>	<b>375,000</b>
<b>Annandale</b>														
Refuse/Recycling	206,294	226,603	(20,309)	89	---	(20,220)	---	---	---	---	---	---	---	---
Sewer	603,295	576,052	27,243	545,588	330,341	242,490	---	---	---	115,000	2,160,390	---	299,135	400,613
Storm Utility	23,018	65,233	(42,215)	3,125	---	(39,090)	---	---	---	22,000	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	458,953	348,249	110,704	15,759	72,097	54,366	---	---	---	(101,742)	---	---	73,773	143,000
<b>Total</b>	<b>1,291,560</b>	<b>1,216,137</b>	<b>75,423</b>	<b>564,561</b>	<b>402,438</b>	<b>237,546</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>35,258</b>	<b>2,160,390</b>	<b>---</b>	<b>372,908</b>	<b>543,613</b>
<b>Anoka</b>														
Electric	22,944,335	19,729,760	3,214,575	387,118	11,073	3,590,620	---	---	---	400,000	1,231,779	---	---	---
Golf	998,057	1,372,763	(374,706)	2,677	84,230	(456,259)	---	---	---	---	64,195	---	85,230	106,781
Liquor	3,855,281	3,669,135	186,146	30,563	---	216,709	---	---	---	159,996	---	---	---	---
Recycling	290,426	299,333	(8,907)	2,102	---	(6,805)	---	---	---	---	---	---	---	---
Refuse	255,741	267,873	(12,132)	3,619	---	(8,513)	---	---	---	---	---	---	---	---
Sewer	1,950,490	1,946,558	3,932	4,392	---	8,324	---	---	---	(187,500)	338,996	---	---	---
Storm Drainage	398,762	135,671	263,091	3,629	---	266,720	---	---	---	---	286,919	---	---	---
Water	1,615,116	1,372,374	242,742	136,097	81,887	296,952	---	---	---	(62,500)	451,715	1,610,000	92,923	1,770,000
<b>Total</b>	<b>32,308,208</b>	<b>28,793,467</b>	<b>3,514,741</b>	<b>570,197</b>	<b>177,190</b>	<b>3,907,748</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>309,996</b>	<b>2,373,604</b>	<b>1,610,000</b>	<b>178,153</b>	<b>1,876,781</b>
<b>Apple Valley</b>														
Cemetery	95,320	56,518	38,802	14,583	---	53,385	---	---	---	16,187	33,800	---	---	---
Golf	1,085,429	1,011,443	73,986	2,028	---	76,014	---	---	---	---	---	---	---	9,587
Liquor	8,772,571	7,927,700	844,871	38,028	135,176	747,723	---	---	---	440,000	292,988	---	133,210	115,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sport Arena	627,595	741,908	(114,313)	120,041	29,290	(23,562)	120,000	---	---	---	84,928	---	26,963	95,000
Storm Drainage	1,233,346	818,151	415,195	48,748	51,225	412,718	---	---	---	110,769	297,191	---	48,416	300,000
Water and Sewer [3]	9,250,812	7,207,077	2,043,735	642,785	19,316	2,667,204	---	---	---	2,508,979	1,341,495	---	18,275	170,000
<b>Total</b>	<b>21,065,073</b>	<b>17,762,797</b>	<b>3,302,276</b>	<b>866,213</b>	<b>235,007</b>	<b>3,933,482</b>	<b>120,000</b>	<b>---</b>	<b>---</b>	<b>3,075,935</b>	<b>2,050,402</b>	<b>---</b>	<b>226,864</b>	<b>689,587</b>
<b>Appleton</b>														
Appleton Area Health Services	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Clinic	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Garbage [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	507,756	472,725	35,031	---	---	35,031	---	---	---	---	---	---	---	---
Nursing Home	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Garbage [1]	836,762	769,799	66,963	108,842	13,618	162,187	84,996	---	4,907	528,697	224,319	---	11,696	170,574
<b>Total</b>	<b>1,344,518</b>	<b>1,242,524</b>	<b>101,994</b>	<b>108,842</b>	<b>13,618</b>	<b>197,218</b>	<b>84,996</b>	<b>---</b>	<b>4,907</b>	<b>528,697</b>	<b>224,319</b>	<b>---</b>	<b>11,696</b>	<b>170,574</b>
<b>Arco</b>														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

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**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	15,810	16,019	(209)	95	3,600	(3,714)	---	---	---	---	---	---	7,450	11,000
Water Utility [2]	12,765	13,167	(402)	187	---	(215)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>28,575</b>	<b>29,186</b>	<b>(611)</b>	<b>282</b>	<b>3,600</b>	<b>(3,929)</b>	---	---	---	---	---	---	<b>7,450</b>	<b>11,000</b>
<b>Arden Hills</b>														
Recycling	87,700	118,197	(30,497)	20,831	---	(9,666)	---	---	---	---	---	---	---	---
Sewer	1,313,897	1,268,018	45,879	11,915	---	57,794	---	---	---	58,500	72,973	---	---	---
Surface Water Management	503,070	269,562	233,508	20,868	---	254,376	---	---	---	34,500	291,871	---	---	---
Water	1,709,639	1,648,815	60,824	21,358	---	82,182	---	---	---	39,500	8,336	---	---	---
<b>Total</b>	<b>3,614,306</b>	<b>3,304,592</b>	<b>309,714</b>	<b>74,972</b>	---	<b>384,686</b>	---	---	---	<b>132,500</b>	<b>373,180</b>	---	---	---
<b>Argyle</b>														
Gas	394,249	278,534	115,715	---	---	115,715	---	---	---	---	---	---	---	---
Refuse	65,739	67,756	(2,017)	---	---	(2,017)	---	---	---	---	---	---	---	---
Wastewater	64,242	108,128	(43,886)	---	14,395	(58,281)	---	---	---	(60,650)	---	---	14,395	33,750
Water	131,236	107,300	23,936	---	8,473	15,463	---	---	---	(5,484)	---	---	8,473	22,250
<b>Total</b>	<b>655,466</b>	<b>561,718</b>	<b>93,748</b>	---	<b>22,868</b>	<b>70,880</b>	---	---	---	<b>(66,134)</b>	---	---	<b>22,868</b>	<b>56,000</b>
<b>Arlington</b>														
Electric	1,441,995	1,814,650	(372,655)	67,475	---	(305,180)	---	---	205	---	27,500	---	---	---
Sewer	365,407	291,720	73,687	15,991	33,785	55,893	---	---	---	7,625	269,040	430,733	26,286	65,800
Sibley Medical Center	11,397,714	10,856,790	540,924	455,763	191,722	804,965	---	---	---	---	1,747,189	---	191,722	149,537
Water	384,368	270,888	113,480	4,289	52,092	65,677	---	---	---	(28,834)	---	---	52,434	150,500
<b>Total</b>	<b>13,589,484</b>	<b>13,234,048</b>	<b>355,436</b>	<b>543,518</b>	<b>277,599</b>	<b>621,355</b>	---	---	<b>205</b>	<b>(21,209)</b>	<b>2,043,729</b>	<b>430,733</b>	<b>270,442</b>	<b>365,837</b>
<b>Ashby</b>														
Garbage	73,576	61,247	12,329	41	---	12,370	---	---	---	---	---	---	---	---
Sewer	73,514	64,118	9,396	4,223	---	13,619	---	1,541	---	---	1,659	---	---	---
Storm Sewer	11,188	5,952	5,236	54	---	5,290	---	---	---	---	---	---	---	---
Water	141,247	76,438	64,809	3,173	31,995	35,987	---	---	---	---	7,763	---	31,995	23,000
<b>Total</b>	<b>299,525</b>	<b>207,755</b>	<b>91,770</b>	<b>7,491</b>	<b>31,995</b>	<b>67,266</b>	---	<b>1,541</b>	---	---	<b>9,422</b>	---	<b>31,995</b>	<b>23,000</b>
<b>Askov</b>														
Sewer	59,395	202,168	(142,773)	1,758,732	15,791	1,600,168	---	591,065	1,167,574	19,279	1,632,767	---	15,698	10,241
Water	70,636	234,070	(163,434)	110	1,165	(164,489)	---	---	---	(165,481)	---	---	1,165	24,000
<b>Total</b>	<b>130,031</b>	<b>436,238</b>	<b>(306,207)</b>	<b>1,758,842</b>	<b>16,956</b>	<b>1,435,679</b>	---	<b>591,065</b>	<b>1,167,574</b>	<b>(146,202)</b>	<b>1,632,767</b>	---	<b>16,863</b>	<b>34,241</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Atwater</b>														
Economic Development Authority	5,000	9,463	(4,463)	3,679	---	(784)	---	---	---	---	---	---	---	---
Sewer	61,914	23,756	38,158	8,677	---	46,835	---	---	---	20,925	---	---	---	---
Water	88,311	39,273	49,038	14,904	---	63,942	---	---	---	25,575	---	---	---	---
<b>Total</b>	<b>155,225</b>	<b>72,492</b>	<b>82,733</b>	<b>27,260</b>	<b>---</b>	<b>109,993</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>46,500</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Audubon</b>														
Liquor	557,830	561,788	(3,958)	10,768	12,367	(5,557)	---	---	---	5,000	---	---	12,367	12,586
Sewer	98,794	10,933	87,861	5,058	59,263	33,656	---	---	---	55,300	10,923	---	38,340	10,000
Water	63,304	20,335	42,969	5,900	19,980	28,889	---	---	---	29,300	3,680	---	2,300	14,000
<b>Total</b>	<b>719,928</b>	<b>593,056</b>	<b>126,872</b>	<b>21,726</b>	<b>91,610</b>	<b>56,988</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>89,600</b>	<b>14,603</b>	<b>---</b>	<b>53,007</b>	<b>36,586</b>
<b>Aurora</b>														
Cina Center	751	62,253	(61,502)	---	---	(61,502)	---	---	---	---	---	---	---	---
Irongate Apartments & Townhomes	548,620	395,356	153,264	15,863	133,697	35,430	---	---	---	(10,000)	13,650	---	134,381	130,000
Sanitation	228,452	233,422	(4,970)	4,390	---	(580)	---	---	---	---	---	---	---	---
Wastewater	458,384	226,804	231,580	21,517	---	253,097	---	97,285	---	50,000	1,973,098	---	31,583	199,612
Water	174,151	206,582	(32,431)	1,359	---	(31,072)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,410,358</b>	<b>1,124,417</b>	<b>285,941</b>	<b>43,129</b>	<b>133,697</b>	<b>195,373</b>	<b>---</b>	<b>97,285</b>	<b>---</b>	<b>40,000</b>	<b>1,986,748</b>	<b>---</b>	<b>165,964</b>	<b>329,612</b>
<b>Austin</b>														
Electric	32,123,619	30,598,318	1,525,301	127,043	24,255	1,628,089	---	---	---	1,228,155	3,123,351	---	19,075	150,000
Gas	20,194,101	19,096,679	1,097,422	100,900	2,936	1,195,386	---	---	---	300,028	---	---	---	---
Housing and Redevelopment Authority - Component Unit	5,028,122	3,839,076	1,189,046	374,534	695,419	868,161	212,238	2,116,538	24,621	---	998,959	---	709,358	330,000
Port Authority - Component Unit	619,818	265,597	354,221	393,170	426,174	321,217	29,712	---	5,389	---	---	---	567,564	1,660,000
Sewer	3,844,333	4,295,163	(450,830)	396,337	387,948	(442,441)	---	---	---	---	1,854,186	---	398,250	980,000
Storm Water Utility District	422,541	265,832	156,709	1,294	---	158,003	---	---	---	---	274,855	---	---	---
Waste Transfer Station	72,735	36,818	35,917	1,760	---	37,677	---	---	---	---	---	---	---	---
Water	2,592,950	2,678,979	(86,029)	46,359	25	(39,695)	---	---	---	38,439	---	---	---	---
<b>Total</b>	<b>64,898,219</b>	<b>61,076,462</b>	<b>3,821,757</b>	<b>1,441,397</b>	<b>1,536,757</b>	<b>3,726,397</b>	<b>241,950</b>	<b>2,116,538</b>	<b>30,010</b>	<b>1,566,622</b>	<b>6,251,351</b>	<b>---</b>	<b>1,694,247</b>	<b>3,120,000</b>
<b>Avoca</b>														
A & I Fund	35,192	33,641	1,551	---	---	1,551	---	---	---	---	---	---	---	---
Liquor	275,095	270,805	4,290	2,084	639	5,735	---	---	---	14,620	5,832	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 [3]	43,374	67,902	(24,528)	3,902	19,743	(40,369)	---	---	---	(6,000)	2,170	---	18,645	4,500
<b>Total</b>	<b>353,661</b>	<b>372,348</b>	<b>(18,687)</b>	<b>5,986</b>	<b>20,382</b>	<b>(33,083)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,620</b>	<b>8,002</b>	<b>---</b>	<b>18,645</b>	<b>4,500</b>
<b>Avon</b>														
Sewer	202,060	504,759	(302,699)	274,956	210,288	(238,031)	28,908	---	---	598,150	7,785	---	212,778	497,221
Water	128,285	201,354	(73,069)	132,016	90,380	(31,433)	11,350	---	---	---	---	---	90,479	135,329
<b>Total</b>	<b>330,345</b>	<b>706,113</b>	<b>(375,768)</b>	<b>406,972</b>	<b>300,668</b>	<b>(269,464)</b>	<b>40,258</b>	<b>---</b>	<b>---</b>	<b>598,150</b>	<b>7,785</b>	<b>---</b>	<b>303,257</b>	<b>632,550</b>
<b>Babbitt</b>														
Public Utility [3]	437,678	453,297	(15,619)	2,483	26,263	(39,399)	---	---	---	---	---	---	26,846	62,000
Sanitation	98,190	99,217	(1,027)	---	---	(1,027)	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>535,868</b>	<b>552,514</b>	<b>(16,646)</b>	<b>2,483</b>	<b>26,263</b>	<b>(40,426)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>26,846</b>	<b>62,000</b>
<b>Backus</b>														
Senior Townhomes	41,715	29,853	11,862	6	11,988	(120)	---	---	---	(1,043)	---	---	11,988	8,298
Sewer	73,015	31,811	41,204	1,242	---	42,446	---	---	---	(659)	12,324	---	---	---
Water	64,156	38,611	25,545	2,082	1,342	26,285	---	---	---	(1,360)	17,863	---	1,342	6,195
<b>Total</b>	<b>178,886</b>	<b>100,275</b>	<b>78,611</b>	<b>3,330</b>	<b>13,330</b>	<b>68,611</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,062)</b>	<b>30,187</b>	<b>---</b>	<b>13,330</b>	<b>14,493</b>
<b>Badger</b>														
Refuse	44,770	41,619	3,151	---	---	3,151	---	---	---	---	---	---	---	---
Sewer	39,887	28,697	11,190	2,417	1,942	11,665	---	1,976	---	17,678	---	---	1,942	2,250
Water	35,632	135,632	(100,000)	2,603	10,738	(108,135)	---	---	---	(20,177)	---	---	7,738	12,750
<b>Total</b>	<b>120,289</b>	<b>205,948</b>	<b>(85,659)</b>	<b>5,020</b>	<b>12,680</b>	<b>(93,319)</b>	<b>---</b>	<b>1,976</b>	<b>---</b>	<b>(2,499)</b>	<b>---</b>	<b>---</b>	<b>9,680</b>	<b>15,000</b>
<b>Bagley</b>														
Cable T.V. [9]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Gas [10]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	862,827	849,608	13,219	662	---	13,881	---	---	---	15,000	---	---	---	---
Public Utilities Commission [4][6][9][10]	3,300,001	3,094,271	205,730	42,139	152,330	95,539	---	---	---	(6,489)	40,808	---	101,924	273,221
Sewer [6]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>4,162,828</b>	<b>3,943,879</b>	<b>218,949</b>	<b>42,801</b>	<b>152,330</b>	<b>109,420</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,511</b>	<b>40,808</b>	<b>---</b>	<b>101,924</b>	<b>273,221</b>
<b>Balaton</b>														
Garbage	39,266	39,408	(142)	63	---	(79)	---	---	---	---	---	---	---	---
Lakeview Senior Housing	279,453	249,505	29,948	559	---	30,507	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	415,866	397,309	18,557	3,414	---	21,971	---	---	---	27,495	8,728	---	---	---	
Nursing Home	1,908,777	1,926,616	(17,839)	32,550	19,519	(4,808)	---	---	---	---	24,917	11,224	19,519	8,105	
Sewer	91,375	68,176	23,199	5,741	---	28,940	---	---	---	---	---	---	---	---	
Water	102,644	93,244	9,400	---	11,835	(2,435)	---	---	---	---	40,093	---	11,836	20,000	
<b>Total</b>	<b>2,837,381</b>	<b>2,774,258</b>	<b>63,123</b>	<b>42,327</b>	<b>31,354</b>	<b>74,096</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>27,495</b>	<b>73,738</b>	<b>11,224</b>	<b>31,355</b>	<b>28,105</b>	
<b>Barnesville</b>															
Ambulance	263,214	348,146	(84,932)	75,965	---	(8,967)	---	---	---	(60,000)	---	---	---	---	
Broadband Internet	199,097	64,635	134,462	109	---	134,571	---	---	---	107,723	---	---	---	---	
Cable T.V.	392,098	334,338	57,760	1,151	30,349	28,562	---	---	---	(22,749)	37,800	---	37,712	30,000	
Electric	1,874,615	1,743,718	130,897	26,994	74,637	83,254	---	---	---	206,626	84,900	---	13,302	26,000	
Golf Course	121,006	146,935	(25,929)	7,694	---	(18,235)	---	---	150	(8,000)	---	---	---	---	
Liquor	396,287	390,587	5,700	1,157	---	6,857	---	---	---	6,000	---	---	---	---	
Sanitation	172,857	177,230	(4,373)	24,399	---	20,026	---	---	---	8,000	---	---	---	---	
Sewer	607,298	215,362	391,936	3,655	79,522	316,069	---	---	---	100,110	---	---	80,852	276,325	
Storm Sewer	27,555	22,849	4,706	104	---	4,810	---	---	---	---	---	---	---	---	
Telephone	971,259	622,362	348,897	27,378	80,349	295,926	---	---	---	439,277	75,232	---	19,953	39,000	
Water	419,580	207,478	212,102	4,780	54,332	162,550	---	---	---	96,368	---	---	54,585	132,071	
<b>Total</b>	<b>5,444,866</b>	<b>4,273,640</b>	<b>1,171,226</b>	<b>173,386</b>	<b>319,189</b>	<b>1,025,423</b>	<b>---</b>	<b>---</b>	<b>150</b>	<b>873,355</b>	<b>197,932</b>	<b>---</b>	<b>206,404</b>	<b>503,396</b>	
<b>Barnum</b>															
Liquor	464,792	468,955	(4,163)	30,021	427	25,431	---	---	---	24,000	2,305	---	427	---	
Sewer	88,112	48,170	39,942	3,038	47,073	(4,093)	2,296	---	---	2,000	---	---	21,073	26,000	
Water	73,977	104,693	(30,716)	14,826	---	(15,890)	2,294	---	---	---	---	---	---	---	
<b>Total</b>	<b>626,881</b>	<b>621,818</b>	<b>5,063</b>	<b>47,885</b>	<b>47,500</b>	<b>5,448</b>	<b>4,590</b>	<b>---</b>	<b>---</b>	<b>26,000</b>	<b>2,305</b>	<b>---</b>	<b>21,500</b>	<b>26,000</b>	
<b>Barrett</b>															
Sewer	61,669	56,622	5,047	266	---	5,313	---	---	---	20,500	---	---	---	---	
Water	122,560	73,938	48,622	268,248	34,214	282,656	---	---	267,425	(29,000)	987,031	729,397	4,282	4,100	
<b>Total</b>	<b>184,229</b>	<b>130,560</b>	<b>53,669</b>	<b>268,514</b>	<b>34,214</b>	<b>287,969</b>	<b>---</b>	<b>---</b>	<b>267,425</b>	<b>(8,500)</b>	<b>987,031</b>	<b>729,397</b>	<b>4,282</b>	<b>4,100</b>	
<b>Barry</b>															
Water and Sewer	2,112	15,852	(13,740)	14,942	---	1,202	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>2,112</b>	<b>15,852</b>	<b>(13,740)</b>	<b>14,942</b>	<b>---</b>	<b>1,202</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Battle Lake</b>															
Liquor	1,052,545	972,102	80,443	6,322	---	86,765	---	---	---	80,000	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	187,559	139,074	48,485	17,690	20,901	45,274	---	---	---	(75,000)	---	---	20,447	99,000
Water	172,149	121,296	50,853	7,362	15,134	43,081	---	---	---	5,000	21,806	---	15,883	69,000
<b>Total</b>	<b>1,412,253</b>	<b>1,232,472</b>	<b>179,781</b>	<b>31,374</b>	<b>36,035</b>	<b>175,120</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>21,806</b>	<b>---</b>	<b>36,330</b>	<b>168,000</b>
<b>Baudette</b>														
Liquor	1,120,233	978,587	141,646	1,060	---	142,706	---	---	---	140,000	1,702	---	---	---
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Light [30]	2,156,998	1,790,319	366,679	27,252	100,057	293,874	---	---	---	150,000	127,157	---	102,129	121,161
<b>Total</b>	<b>3,277,231</b>	<b>2,768,906</b>	<b>508,325</b>	<b>28,312</b>	<b>100,057</b>	<b>436,580</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>290,000</b>	<b>128,859</b>	<b>---</b>	<b>102,129</b>	<b>121,161</b>
<b>Baxter</b>														
Sewer	1,079,773	1,319,966	(240,193)	167,529	---	(72,664)	---	---	---	83,234	116,886	---	---	---
Storm Water	304,492	236,948	67,544	3,350	---	70,894	---	---	---	5,262	7,463	---	---	---
Water	1,249,743	1,384,802	(135,059)	241,088	358,969	(252,940)	---	---	---	640,718	80,888	---	357,752	401,781
<b>Total</b>	<b>2,634,008</b>	<b>2,941,716</b>	<b>(307,708)</b>	<b>411,967</b>	<b>358,969</b>	<b>(254,710)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>729,214</b>	<b>205,237</b>	<b>---</b>	<b>357,752</b>	<b>401,781</b>
<b>Bayport</b>														
Sewer	548,121	631,978	(83,857)	35,949	---	(47,908)	---	---	---	116,475	---	---	---	---
Water	241,420	440,877	(199,457)	57,072	---	(142,385)	---	---	---	6,475	---	---	---	---
<b>Total</b>	<b>789,541</b>	<b>1,072,855</b>	<b>(283,314)</b>	<b>93,021</b>	<b>---</b>	<b>(190,293)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>122,950</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Beardsley</b>														
Garbage	25,214	19,556	5,658	---	452	5,206	---	---	---	---	---	---	452	4,188
Sewer	14,038	17,072	(3,034)	7,166	2,452	1,680	---	---	---	---	938	---	2,452	29,848
Water	22,286	27,549	(5,263)	---	---	(5,263)	---	---	---	---	11,494	---	---	---
<b>Total</b>	<b>61,538</b>	<b>64,177</b>	<b>(2,639)</b>	<b>7,166</b>	<b>2,904</b>	<b>1,623</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,432</b>	<b>---</b>	<b>2,904</b>	<b>34,036</b>
<b>Beaver Bay</b>														
Economic Development Authority	42,939	26,524	16,415	---	---	16,415	---	---	---	---	---	---	---	12,500
Liquor	361,601	365,326	(3,725)	1,605	---	(2,120)	---	---	---	---	17,189	---	---	---
Sewer	55,807	71,470	(15,663)	---	1,771	(17,434)	---	---	---	---	34,827	250,000	---	---
Water	71,539	69,452	2,087	---	7,543	(5,456)	---	157,061	---	---	624,595	482,594	5,469	43,425
<b>Total</b>	<b>531,886</b>	<b>532,772</b>	<b>(886)</b>	<b>1,605</b>	<b>9,314</b>	<b>(8,595)</b>	<b>---</b>	<b>157,061</b>	<b>---</b>	<b>---</b>	<b>676,611</b>	<b>732,594</b>	<b>5,469</b>	<b>55,925</b>
<b>Beaver Creek</b>														
Refuse	19,159	20,080	(921)	---	---	(921)	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	49,379	8,256	41,123	---	7,238	33,885	---	---	---	---	---	---	1,547	5,691
Water	23,566	21,866	1,700	7,957	23,885	(14,228)	---	---	---	17,269	---	---	1,341	8,000
<b>Total</b>	<b>92,104</b>	<b>50,202</b>	<b>41,902</b>	<b>7,957</b>	<b>31,123</b>	<b>18,736</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,269</b>	<b>---</b>	<b>---</b>	<b>2,888</b>	<b>13,691</b>
<b>Becker</b>														
Golf	955,798	1,291,303	(335,505)	919	78,129	(412,715)	(1,238)	---	---	(158,051)	94,741	---	8,304	24,624
Sewer	1,239,766	1,776,085	(536,319)	6,903	---	(529,416)	---	---	2,044	202,758	16,619	---	---	---
Water	509,465	544,358	(34,893)	24,136	52,931	(63,688)	---	---	271	(17,081)	800	---	53,915	70,000
<b>Total</b>	<b>2,705,029</b>	<b>3,611,746</b>	<b>(906,717)</b>	<b>31,958</b>	<b>131,060</b>	<b>(1,005,819)</b>	<b>(1,238)</b>	<b>---</b>	<b>2,315</b>	<b>27,626</b>	<b>112,160</b>	<b>---</b>	<b>62,219</b>	<b>94,624</b>
<b>Bejou</b>														
Wastewater	7,840	6,409	1,431	---	---	1,431	---	---	---	---	---	---	---	---
Water	7,502	7,645	(143)	---	---	(143)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>15,342</b>	<b>14,054</b>	<b>1,288</b>	<b>---</b>	<b>---</b>	<b>1,288</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Belgrade</b>														
Economic Development Authority - Housing	93,700	92,139	1,561	1,202	35,389	(32,626)	---	---	---	---	---	635,000	35,389	630,000
Sewer	76,230	141,525	(65,295)	3,477	---	(61,818)	---	---	---	---	---	---	---	---
Water	70,837	98,274	(27,437)	---	---	(27,437)	---	---	---	---	42,866	---	---	---
<b>Total</b>	<b>240,767</b>	<b>331,938</b>	<b>(91,171)</b>	<b>4,679</b>	<b>35,389</b>	<b>(121,881)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,866</b>	<b>635,000</b>	<b>35,389</b>	<b>630,000</b>
<b>Belle Plaine</b>														
Ambulance	5,321	6,646	(1,325)	1,264	---	(61)	---	---	---	---	---	---	---	---
Sewer	862,068	986,285	(124,217)	238,840	241,719	(127,096)	---	---	---	---	13,887	619,005	244,894	1,246,103
Water	648,347	775,898	(127,551)	180,318	254,917	(202,150)	---	---	---	---	---	619,005	230,801	508,226
<b>Total</b>	<b>1,515,736</b>	<b>1,768,829</b>	<b>(253,093)</b>	<b>420,422</b>	<b>496,636</b>	<b>(329,307)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,887</b>	<b>1,238,010</b>	<b>475,695</b>	<b>1,754,329</b>
<b>Bellechester</b>														
Sewer	15,686	17,239	(1,553)	---	---	(1,553)	---	---	---	---	---	---	---	---
Water	28,192	44,647	(16,455)	---	---	(16,455)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>43,878</b>	<b>61,886</b>	<b>(18,008)</b>	<b>---</b>	<b>---</b>	<b>(18,008)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Bellingham</b>														
Sewer	28,582	24,614	3,968	---	---	3,968	---	---	---	---	---	---	---	---
Water	33,224	39,775	(6,551)	---	---	(6,551)	---	---	---	(6,552)	---	---	---	---
<b>Total</b>	<b>61,806</b>	<b>64,389</b>	<b>(2,583)</b>	<b>---</b>	<b>---</b>	<b>(2,583)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,552)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Beltrami</b>														
Garbage [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Garbage [2]	12,043	13,435	(1,392)	7,087	---	5,695	7,011	---	---	---	---	---	---	---
<b>Total</b>	<b>12,043</b>	<b>13,435</b>	<b>(1,392)</b>	<b>7,087</b>	<b>---</b>	<b>5,695</b>	<b>7,011</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Belview</b>														
Garbage [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Parkview Home and Parkwood Apartments	2,412,081	2,293,202	118,879	18,755	59,388	78,246	---	---	---	---	212,970	---	40,298	155,000
Sewer and Garbage [18]	68,037	40,297	27,740	5,080	---	32,820	---	---	15,983	---	---	---	---	---
Village Park Townhomes	28,000	16,326	11,674	356	12,301	(271)	---	---	---	---	---	---	12,301	7,083
Water	20,399	20,768	(369)	96	---	(273)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,528,517</b>	<b>2,370,593</b>	<b>157,924</b>	<b>24,287</b>	<b>71,689</b>	<b>110,522</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,983</b>	<b>212,970</b>	<b>---</b>	<b>52,599</b>	<b>162,083</b>
<b>Bemidji</b>														
Liquor	4,904,824	4,423,972	480,852	13,816	---	494,668	---	---	1,985	799,971	---	---	---	---
Refuse	298,722	275,608	23,114	8,505	---	31,619	---	---	230	4,000	---	---	---	---
Sewer	2,160,604	2,132,698	27,906	157,551	134,375	51,082	---	---	1,549	301,438	3,408,677	---	144,680	1,680,000
Storm Water	965,369	357,632	607,737	73,629	---	681,366	---	---	---	1,292,645	---	---	---	---
Water	1,716,396	1,097,165	619,231	125,038	134,375	609,894	---	---	1,229	278,367	3,368,732	---	144,680	1,680,000
<b>Total</b>	<b>10,045,915</b>	<b>8,287,075</b>	<b>1,758,840</b>	<b>378,539</b>	<b>268,750</b>	<b>1,868,629</b>	<b>---</b>	<b>---</b>	<b>4,993</b>	<b>2,676,421</b>	<b>6,777,409</b>	<b>---</b>	<b>289,360</b>	<b>3,360,000</b>
<b>Benson</b>														
Electric	4,101,769	3,715,853	385,916	203,693	449,326	140,283	---	---	---	95,288	946,647	---	450,193	370,000
Garbage Collection	167,512	160,965	6,547	2,460	---	9,007	---	---	---	---	---	---	---	---
Liquor	981,905	976,789	5,116	4,294	---	9,410	---	---	---	30,000	---	---	---	---
Sewer	682,370	752,685	(70,315)	26,188	77,322	(121,449)	---	---	---	26,289	200,668	410,000	73,636	200,000
Water	315,094	340,371	(25,277)	22,909	18,063	(20,431)	---	---	---	2,823	293,607	590,000	17,721	355,000
<b>Total</b>	<b>6,248,650</b>	<b>5,946,663</b>	<b>301,987</b>	<b>259,544</b>	<b>544,711</b>	<b>16,820</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>154,400</b>	<b>1,440,922</b>	<b>1,000,000</b>	<b>541,550</b>	<b>925,000</b>
<b>Bertha</b>														
Ambulance	80,257	71,490	8,767	14,519	---	23,286	792	---	1,159	---	125,000	---	---	---
Liquor	226,038	236,252	(10,214)	1,700	---	(8,514)	---	---	---	---	3,288	---	---	---
Sewer	65,705	62,765	2,940	4,544	---	7,484	---	---	---	---	---	---	---	---
Water	30,666	26,430	4,236	3,501	---	7,737	---	---	---	---	---	---	---	---
<b>Total</b>	<b>402,666</b>	<b>396,937</b>	<b>5,729</b>	<b>24,264</b>	<b>---</b>	<b>29,993</b>	<b>792</b>	<b>---</b>	<b>1,159</b>	<b>---</b>	<b>128,288</b>	<b>---</b>	<b>---</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Bethel</b>														
Sewer	121,398	92,394	29,004	207	52,603	(23,392)	---	---	---	808	---	---	52,603	32,000
<b>Total</b>	<b>121,398</b>	<b>92,394</b>	<b>29,004</b>	<b>207</b>	<b>52,603</b>	<b>(23,392)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>808</b>	<b>---</b>	<b>---</b>	<b>52,603</b>	<b>32,000</b>
<b>Big Falls</b>														
Liquor	279,315	282,536	(3,221)	6,972	---	3,751	---	---	---	6,000	2,114	---	---	---
Sewer	48,445	43,140	5,305	2,974	31,252	(22,973)	---	---	---	---	---	---	31,360	9,500
Water	18,602	14,566	4,036	1,471	---	5,507	---	---	---	---	4,165	---	---	---
<b>Total</b>	<b>346,362</b>	<b>340,242</b>	<b>6,120</b>	<b>11,417</b>	<b>31,252</b>	<b>(13,715)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,000</b>	<b>6,279</b>	<b>---</b>	<b>31,360</b>	<b>9,500</b>
<b>Big Lake</b>														
Liquor	3,009,510	2,712,439	297,071	1,694	74,634	224,131	---	---	---	225	---	---	60,397	43,602
Sanitary Sewer	887,322	1,079,495	(192,173)	560,366	371,242	(3,049)	---	306,036	---	36,780	1,360,448	1,911,544	354,508	355,000
Storm Sewer	137,651	334,971	(197,320)	---	15,367	(212,687)	---	---	---	56,949	---	---	8,293	47,864
Water	1,090,260	1,200,107	(109,847)	59,449	323,766	(374,164)	---	---	---	84,142	454,692	68,446	321,165	540,000
<b>Total</b>	<b>5,124,743</b>	<b>5,327,012</b>	<b>(202,269)</b>	<b>621,509</b>	<b>785,009</b>	<b>(365,769)</b>	<b>---</b>	<b>306,036</b>	<b>---</b>	<b>178,096</b>	<b>1,815,140</b>	<b>1,979,990</b>	<b>744,363</b>	<b>986,466</b>
<b>Bigelow</b>														
Electric	199,955	201,005	(1,050)	1,293	---	243	---	---	---	---	---	---	---	---
Sewer	60,256	106,512	(46,256)	---	67,101	(113,357)	1,681	---	---	---	11,136	---	67,101	688,093
Water	33,997	50,770	(16,773)	117	---	(16,656)	11,709	---	---	---	---	---	---	---
<b>Total</b>	<b>294,208</b>	<b>358,287</b>	<b>(64,079)</b>	<b>1,410</b>	<b>67,101</b>	<b>(129,770)</b>	<b>13,390</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,136</b>	<b>---</b>	<b>67,101</b>	<b>688,093</b>
<b>Bigfork</b>														
Sewer	93,421	79,451	13,970	5,769	1,462	18,277	---	---	---	1,931	---	---	1,402	3,000
Water	101,331	75,317	26,014	387	---	26,401	---	---	---	1,931	---	---	---	---
<b>Total</b>	<b>194,752</b>	<b>154,768</b>	<b>39,984</b>	<b>6,156</b>	<b>1,462</b>	<b>44,678</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,862</b>	<b>---</b>	<b>---</b>	<b>1,402</b>	<b>3,000</b>
<b>Bingham Lake</b>														
Sewer	22,810	50,120	(27,310)	112	---	(27,198)	---	---	---	(3,212)	---	---	---	---
Water	41,582	49,996	(8,414)	---	---	(8,414)	---	---	---	(9,764)	---	---	---	---
<b>Total</b>	<b>64,392</b>	<b>100,116</b>	<b>(35,724)</b>	<b>112</b>	<b>---</b>	<b>(35,612)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(12,976)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Birchwood</b>														
Sewer [0]	215,161	273,969	(58,808)	876	29,095	(87,027)	---	---	---	---	---	---	29,095	91,205
Water [0]	69,758	61,571	8,187	---	---	8,187	---	---	---	---	---	---	---	---
<b>Total</b>	<b>284,919</b>	<b>335,540</b>	<b>(50,621)</b>	<b>876</b>	<b>29,095</b>	<b>(78,840)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>29,095</b>	<b>91,205</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Bird Island</b>														
Sewer	179,413	223,693	(44,280)	458,214	70,161	343,773	3,869	195,481	---	9,251	163,311	542,874	84,656	543,147
Storm Sewer	30,743	27,183	3,560	4,103	46,575	(38,912)	---	---	---	---	20,777	1,046,433	77,517	1,046,433
Water	269,656	247,517	22,139	474,767	165,937	330,969	4,891	449,642	---	(3,498)	542,144	4,180,403	351,489	3,718,092
<b>Total</b>	<b>479,812</b>	<b>498,393</b>	<b>(18,581)</b>	<b>937,084</b>	<b>282,673</b>	<b>635,830</b>	<b>8,760</b>	<b>645,123</b>	<b>---</b>	<b>5,753</b>	<b>726,232</b>	<b>5,769,710</b>	<b>513,662</b>	<b>5,307,672</b>
<b>Biscay</b>														
Liquor	514,308	639,532	(125,224)	49,786	36,526	(111,964)	---	---	---	(7,218)	380	---	18,470	33,494
Water	7,858	6,563	1,295	---	---	1,295	---	---	---	(6,563)	---	---	---	---
<b>Total</b>	<b>522,166</b>	<b>646,095</b>	<b>(123,929)</b>	<b>49,786</b>	<b>36,526</b>	<b>(110,669)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(13,781)</b>	<b>380</b>	<b>---</b>	<b>18,470</b>	<b>33,494</b>
<b>Biwabik</b>														
Ambulance	123,184	76,085	47,099	---	---	47,099	---	---	---	---	---	---	---	---
Electric Utilities	604,745	481,880	122,865	10,679	---	133,544	---	---	---	(23,450)	108,238	---	---	---
Solid Waste Management	128,285	136,214	(7,929)	---	---	(7,929)	---	---	---	---	---	---	---	---
Wastewater Operations	168,284	225,236	(56,952)	443	---	(56,509)	---	---	---	---	---	---	---	---
Water Utilities	213,869	457,163	(243,294)	4,996	---	(238,298)	---	---	---	90,524	9,476	---	---	---
<b>Total</b>	<b>1,238,367</b>	<b>1,376,578</b>	<b>(138,211)</b>	<b>16,118</b>	<b>---</b>	<b>(122,093)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>67,074</b>	<b>117,714</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Blackduck</b>														
Golf Course	125,238	121,608	3,630	39	6,266	(2,597)	---	---	---	---	---	---	6,410	9,097
Liquor	860,213	831,314	28,899	7,461	---	36,360	---	---	---	20,000	31,300	---	---	---
Sewer	94,001	146,150	(52,149)	4,292	274	(48,131)	---	---	---	3,895	---	---	273	17,330
Water	127,288	73,814	53,474	127,976	43,860	137,590	---	---	---	5,000	127,976	---	43,860	---
<b>Total</b>	<b>1,206,740</b>	<b>1,172,886</b>	<b>33,854</b>	<b>139,768</b>	<b>50,400</b>	<b>123,222</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,895</b>	<b>159,276</b>	<b>---</b>	<b>50,543</b>	<b>26,427</b>
<b>Blaine</b>														
Blaine Courts - Senior Housing	419,358	465,171	(45,813)	21,489	---	(24,324)	---	---	---	---	---	---	---	---
Cloverleaf Courts - Senior Housing	889,329	872,494	16,835	17,936	---	34,771	---	---	---	312,331	---	---	---	---
Refuse	2,475,211	2,362,096	113,115	55,429	---	168,544	---	---	---	---	---	---	---	---
Sewer	4,366,857	4,952,049	(585,192)	239,253	---	(345,939)	---	---	---	985,571	2,041,457	---	---	---
Storm Drainage	852,746	1,017,943	(165,197)	14,521	---	(150,676)	---	---	---	---	331,882	---	---	---
Water	4,744,847	3,910,209	834,638	57,786	---	892,424	---	---	---	1,186,708	3,551,073	---	5,102	405,000
<b>Total</b>	<b>13,748,348</b>	<b>13,579,962</b>	<b>168,386</b>	<b>406,414</b>	<b>---</b>	<b>574,800</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,484,610</b>	<b>5,924,412</b>	<b>---</b>	<b>5,102</b>	<b>405,000</b>
<b>Blomkest</b>														
Sewer	35,302	1,506	33,796	239	11,489	22,546	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	15,408	11,678	3,730	1,601	---	5,331	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>50,710</b>	<b>13,184</b>	<b>37,526</b>	<b>1,840</b>	<b>11,489</b>	<b>27,877</b>	---	---	---	---	---	---	---	---	
<b>Blooming Prairie</b>															
Ambulance	110,827	85,326	25,501	8,236	---	33,737	---	---	---	---	---	---	---	---	
Cemetery	1,435	3,686	(2,251)	473	---	(1,778)	---	---	---	---	---	---	---	---	
Economic Development Authority	107,996	69,479	38,517	13,074	15,235	36,356	---	---	---	(34,100)	---	---	10,695	100,000	
Light and Power Utility	2,415,569	2,268,234	147,335	97,228	92,908	151,655	---	---	---	---	205,514	---	85,327	277,558	
Sewer Utility	447,922	405,402	42,520	9,963	17,843	34,640	---	---	---	10,693	---	---	15,349	269,984	
Storm Sewer	22,224	25,394	(3,170)	338	156	(2,988)	---	---	---	---	---	---	164	3,767	
Water Utility	170,147	149,098	21,049	10,591	7,875	23,765	---	---	---	---	309,428	282,763	3,330	7,817	
<b>Total</b>	<b>3,276,120</b>	<b>3,006,619</b>	<b>269,501</b>	<b>139,903</b>	<b>134,017</b>	<b>275,387</b>	---	---	---	<b>(23,407)</b>	<b>514,942</b>	<b>282,763</b>	<b>114,865</b>	<b>659,126</b>	
<b>Bloomington</b>															
Housing and Redevelopment Authority	246,921	507,473	(260,552)	130,960	2,957	(132,549)	77,483	48,902	---	---	---	---	---	---	
Motor Vehicle	428,998	562,688	(133,690)	132	312	(133,870)	---	---	---	(100,000)	---	---	---	---	
Police Contractual	521,247	508,584	12,663	---	---	12,663	---	---	---	12,663	---	---	---	---	
Recreation Facilities	3,654,046	5,101,778	(1,447,732)	983,028	41,196	(505,900)	857,876	---	---	---	88,317	---	27,125	160,000	
Recycling	827,414	1,112,343	(284,929)	228,382	3,882	(60,429)	---	---	---	(131,340)	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Storm Water	4,463,832	2,930,630	1,533,202	120,182	43,751	1,609,633	---	---	---	(47,250)	1,429,752	---	565	90,000	
Water/Sewer [3]	21,262,140	21,037,458	224,682	246,660	78,184	393,158	14,511	---	---	---	2,910,058	---	---	---	
<b>Total</b>	<b>31,404,598</b>	<b>31,760,954</b>	<b>(356,356)</b>	<b>1,709,344</b>	<b>170,282</b>	<b>1,182,706</b>	<b>949,870</b>	<b>48,902</b>	---	<b>(265,927)</b>	<b>4,428,127</b>	---	<b>27,690</b>	<b>250,000</b>	
<b>Blue Earth</b>															
Fitness Center	98,009	93,996	4,013	976	705	4,284	---	---	---	---	---	---	705	---	
Liquor	1,358,848	1,270,853	87,995	8,451	25,393	71,053	---	---	---	89,060	---	---	25,393	35,000	
Public Utilities Commission [4][29]	5,778,594	5,313,859	464,735	126,790	376,477	215,048	---	---	3,547	---	633,401	---	118,784	586,961	
Sewer	959,162	640,906	318,256	817,753	50,679	1,085,330	---	741,895	---	---	1,239,009	384,394	50,679	263,752	
Storm Sewer	52,668	---	52,668	94	---	52,762	---	---	---	---	---	---	---	---	
Water [4][29]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>8,247,281</b>	<b>7,319,614</b>	<b>927,667</b>	<b>954,064</b>	<b>453,254</b>	<b>1,428,477</b>	---	<b>741,895</b>	<b>3,547</b>	<b>89,060</b>	<b>1,872,410</b>	<b>384,394</b>	<b>195,561</b>	<b>885,713</b>	
<b>Bluffton</b>															
Economic Development Authority	51,959	27,234	24,725	45	24,369	401	---	---	---	---	---	---	24,196	17,078	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	14,596	26,359	(11,763)	3,802	1,407	(9,368)	991	---	259	---	---	---	1,250	4,000	
<b>Total</b>	<b>66,555</b>	<b>53,593</b>	<b>12,962</b>	<b>3,847</b>	<b>25,776</b>	<b>(8,967)</b>	<b>991</b>	<b>---</b>	<b>259</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,446</b>	<b>21,078</b>	
<b>Bock</b>															
Sewer	25,084	14,324	10,760	9	1,116	9,653	---	---	---	---	---	---	1,116	400	
Water	17,114	7,029	10,085	14	9,563	536	---	---	---	---	---	---	9,563	3,100	
<b>Total</b>	<b>42,198</b>	<b>21,353</b>	<b>20,845</b>	<b>23</b>	<b>10,679</b>	<b>10,189</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,679</b>	<b>3,500</b>	
<b>Borup</b>															
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water/Sewer/Refuse [1]	16,694	16,381	313	---	203	110	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>16,694</b>	<b>16,381</b>	<b>313</b>	<b>---</b>	<b>203</b>	<b>110</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Bovey</b>															
Refuse	84,509	77,626	6,883	3,185	---	10,068	---	---	---	---	---	---	---	---	
Sewer	141,522	93,787	47,735	5,454	---	53,189	---	---	---	---	---	---	---	---	
Water	106,310	36,550	69,760	1,110	---	70,870	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>332,341</b>	<b>207,963</b>	<b>124,378</b>	<b>9,749</b>	<b>---</b>	<b>134,127</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Bowlus</b>															
Garbage	33,085	22,149	10,936	1,480	---	12,416	---	---	---	---	---	---	---	---	
Sewer	10,819	14,555	(3,736)	263	---	(3,473)	---	---	---	---	---	---	---	---	
Water	19,684	12,743	6,941	3,327	---	10,268	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>63,588</b>	<b>49,447</b>	<b>14,141</b>	<b>5,070</b>	<b>---</b>	<b>19,211</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Boyd</b>															
Cable T.V.	21,937	24,727	(2,790)	332	---	(2,458)	---	---	---	---	---	---	---	---	
Liquor	272,619	294,825	(22,206)	1,311	---	(20,895)	---	---	---	---	1,375	---	---	---	
Sewer	36,401	51,942	(15,541)	72	5,575	(21,044)	---	---	---	---	---	---	5,575	1,700	
Water	53,288	45,135	8,153	1,243	34,765	(25,369)	---	---	---	---	---	---	34,765	8,000	
<b>Total</b>	<b>384,245</b>	<b>416,629</b>	<b>(32,384)</b>	<b>2,958</b>	<b>40,340</b>	<b>(69,766)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,375</b>	<b>---</b>	<b>40,340</b>	<b>9,700</b>	
<b>Braham</b>															
Liquor	1,182,562	1,146,117	36,445	1,321	---	37,766	---	---	---	20,000	---	---	---	---	
Sewer	276,328	280,337	(4,009)	4,316	9,225	(8,918)	---	---	---	---	151,719	---	9,225	11,000	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	245,389	152,597	92,792	3,187	18,969	77,010	---	---	---	---	50,977	---	18,969	71,000	
<b>Total</b>	<b>1,704,279</b>	<b>1,579,051</b>	<b>125,228</b>	<b>8,824</b>	<b>28,194</b>	<b>105,858</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>202,696</b>	<b>---</b>	<b>28,194</b>	<b>82,000</b>	
<b>Brainerd</b>															
Arena	283,190	327,995	(44,805)	27,160	5,000	(22,645)	---	---	---	989,074	---	---	5,000	---	
H.R.A. - Brainerd Oaks Fund	145,179	174,041	(28,862)	144	234,822	(263,540)	---	---	---	---	---	---	234,822	174,977	
H.R.A. - Housing Choice Vouchers Fund	1,356,188	1,395,607	(39,419)	5	---	(39,414)	---	1,338,461	---	---	---	---	---	---	
H.R.A. - Public Housing Fund	969,314	1,243,628	(274,314)	366,641	11,593	80,734	---	676,112	---	---	294,498	---	10,738	18,353	
Public Utilities Commission [29][30]	20,036,674	19,477,092	559,582	1,183,139	576,372	1,166,349	---	23,091	---	---	18,729,280	13,065,075	480,132	777,000	
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>22,790,545</b>	<b>22,618,363</b>	<b>172,182</b>	<b>1,577,089</b>	<b>827,787</b>	<b>921,484</b>	<b>---</b>	<b>2,037,664</b>	<b>---</b>	<b>989,074</b>	<b>19,023,778</b>	<b>13,065,075</b>	<b>730,692</b>	<b>970,330</b>	
<b>Brandon</b>															
Economic Development Authority	---	1,491	(1,491)	168	---	(1,323)	---	---	---	---	---	---	---	---	
Liquor	423,986	413,202	10,784	4,142	24	14,902	---	---	358	1,000	18,275	---	---	---	
Sewer	90,783	169,263	(78,480)	117,119	70,675	(32,036)	---	117,119	---	(1,000)	1,204	---	35,675	35,000	
Water	61,171	97,065	(35,894)	377	---	(35,517)	---	---	---	---	1,953	---	---	---	
<b>Total</b>	<b>575,940</b>	<b>681,021</b>	<b>(105,081)</b>	<b>121,806</b>	<b>70,699</b>	<b>(53,974)</b>	<b>---</b>	<b>117,119</b>	<b>358</b>	<b>---</b>	<b>21,432</b>	<b>---</b>	<b>35,675</b>	<b>35,000</b>	
<b>Breckenridge</b>															
Electric	2,975,676	2,768,229	207,447	98,339	---	305,786	---	---	---	225,000	---	---	---	---	
Sewer	384,947	194,067	190,880	2,005	41,435	151,450	---	---	---	---	---	---	38,640	127,293	
Storm Sewer	91,472	20,121	71,351	67,845	---	139,196	---	---	---	---	---	---	---	---	
Water	574,782	694,951	(120,169)	9,883	---	(110,286)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>4,026,877</b>	<b>3,677,368</b>	<b>349,509</b>	<b>178,072</b>	<b>41,435</b>	<b>486,146</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>225,000</b>	<b>---</b>	<b>---</b>	<b>38,640</b>	<b>127,293</b>	
<b>Breezy Point</b>															
Sewer	344,224	195,141	149,083	135,303	---	284,386	---	---	---	36,466	46,159	---	---	---	
<b>Total</b>	<b>344,224</b>	<b>195,141</b>	<b>149,083</b>	<b>135,303</b>	<b>---</b>	<b>284,386</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>36,466</b>	<b>46,159</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Brewster</b>															
Electric	321,762	395,305	(73,543)	2,579	9,213	(80,177)	---	---	---	---	---	---	7,476	20,000	
Housing and Redevelopment Authority	12,240	8,406	3,834	157	4,146	(155)	---	---	---	(1,284)	---	---	---	3,261	
Sewer	154,059	79,445	74,614	4,603	1,177	78,040	---	---	---	210,551	3,510	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	60,677	83,050	(22,373)	3,041	1,125	(20,457)	---	---	---	2,200	---	---	---	---	
<b>Total</b>	<b>548,738</b>	<b>566,206</b>	<b>(17,468)</b>	<b>10,380</b>	<b>15,661</b>	<b>(22,749)</b>	---	---	---	<b>211,467</b>	<b>3,510</b>	---	<b>7,476</b>	<b>23,261</b>	
<b>Bricelyn</b>															
Sewer	63,293	36,709	26,584	53	2,260	24,377	---	---	---	(17,500)	70,726	---	2,260	20,000	
Swimming Pool	39,991	37,863	2,128	---	---	2,128	---	---	---	(10,000)	5,484	---	---	---	
Water	36,829	30,606	6,223	---	---	6,223	---	---	---	2,000	---	---	---	---	
<b>Total</b>	<b>140,113</b>	<b>105,178</b>	<b>34,935</b>	<b>53</b>	<b>2,260</b>	<b>32,728</b>	---	---	---	<b>(25,500)</b>	<b>76,210</b>	---	<b>2,260</b>	<b>20,000</b>	
<b>Brook Park</b>															
Water	24,225	13,502	10,723	---	1,948	8,775	---	---	---	10,000	---	---	1,948	1,000	
<b>Total</b>	<b>24,225</b>	<b>13,502</b>	<b>10,723</b>	---	<b>1,948</b>	<b>8,775</b>	---	---	---	<b>10,000</b>	---	---	<b>1,948</b>	<b>1,000</b>	
<b>Brooklyn Center</b>															
Earle Brown Heritage Center	1,725,212	2,352,140	(626,928)	11,606	---	(615,322)	---	---	---	300,000	---	---	---	---	
Golf Course	249,310	318,847	(69,537)	173	---	(69,364)	---	---	---	---	---	---	---	---	
Liquor	5,610,108	5,332,397	277,711	23,727	---	301,438	---	---	---	265,490	---	---	---	---	
Recycling and Refuse	267,316	276,058	(8,742)	25	---	(8,717)	---	---	---	---	---	---	---	---	
Sanitary Sewer Utility	3,315,597	3,725,703	(410,106)	26,045	---	(384,061)	---	---	---	---	428,649	---	---	---	
Storm Drainage Utility	1,577,679	1,278,100	299,579	26,455	---	326,034	---	---	---	---	1,015,062	---	---	---	
Street Light Utility	253,754	220,020	33,734	1,067	---	34,801	---	---	---	---	---	---	---	---	
Water Utility	1,974,100	3,438,546	(1,464,446)	53,038	---	(1,411,408)	---	---	---	---	437,423	---	---	---	
<b>Total</b>	<b>14,973,076</b>	<b>16,941,811</b>	<b>(1,968,735)</b>	<b>142,136</b>	---	<b>(1,826,599)</b>	---	---	---	<b>565,490</b>	<b>1,881,134</b>	---	---	---	
<b>Brooklyn Park</b>															
Public Utilities [3][27]	13,207,630	12,878,889	328,741	991,075	9,373,484	(8,053,668)	---	---	---	71,313	4,565,587	1,800,000	235,521	445,000	
Recreation	2,055,204	2,197,888	(142,684)	21,407	928,613	(1,049,890)	---	---	---	---	153,508	---	77,287	---	
Recycling [27]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Storm Sewer Utility	892,849	1,764,974	(872,125)	18,111	486,962	(1,340,976)	---	---	---	---	3,774	---	---	---	
Street/Signal Light Utility	896,068	1,139,620	(243,552)	2,727	374,628	(615,453)	---	---	---	(123,557)	---	---	---	---	
<b>Total</b>	<b>17,051,751</b>	<b>17,981,371</b>	<b>(929,620)</b>	<b>1,033,320</b>	<b>11,163,687</b>	<b>(11,059,987)</b>	---	---	---	<b>(52,244)</b>	<b>4,722,869</b>	<b>1,800,000</b>	<b>312,808</b>	<b>445,000</b>	
<b>Brooten</b>															
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Utility [1]	279,711	206,906	72,805	731	26,709	46,827	---	---	---	---	365,591	---	26,709	108,712
<b>Total</b>	<b>279,711</b>	<b>206,906</b>	<b>72,805</b>	<b>731</b>	<b>26,709</b>	<b>46,827</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>365,591</b>	<b>---</b>	<b>26,709</b>	<b>108,712</b>
<b>Browerville</b>														
Ambulance	106,362	76,990	29,372	5,645	490	34,527	---	---	---	4,000	---	---	---	---
Liquor	459,221	453,412	5,809	8,476	1,445	12,840	---	---	---	8,000	7,312	---	---	---
Refuse	36,696	36,047	649	1,359	450	1,558	---	---	---	---	---	---	---	---
Sewer	318,765	269,383	49,382	36,397	5,922	79,857	---	---	---	71,614	381,640	---	5,922	65,491
Storm Water Utility	20,072	6,871	13,201	947	---	14,148	---	---	---	24,690	64,455	---	---	1,140
Water	224,294	151,776	72,518	50,902	2,408	121,012	---	---	---	240,580	532,163	---	2,489	18,110
<b>Total</b>	<b>1,165,410</b>	<b>994,479</b>	<b>170,931</b>	<b>103,726</b>	<b>10,715</b>	<b>263,942</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>348,884</b>	<b>985,570</b>	<b>---</b>	<b>8,411</b>	<b>84,741</b>
<b>Browns Valley</b>														
Demolition [0]	177	7,847	(7,670)	6	---	(7,664)	---	---	---	615	60,065	---	---	---
Liquor	295,056	307,302	(12,246)	3,492	975	(9,729)	---	---	---	3,000	---	---	---	---
Refuse [0]	80,140	60,235	19,905	683	---	20,588	---	---	---	3,865	---	---	---	---
Wastewater [0]	110,947	42,638	68,309	24,939	3,447	89,801	---	---	---	53,261	---	---	---	---
Water [0]	65,707	45,208	20,499	2,869	---	23,368	---	---	---	12,820	---	---	---	---
<b>Total</b>	<b>552,027</b>	<b>463,230</b>	<b>88,797</b>	<b>31,989</b>	<b>4,422</b>	<b>116,364</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>73,561</b>	<b>60,065</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Brownsdale</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	113,820	53,922	59,898	---	13,532	46,366	---	---	---	---	---	---	3,532	10,000
<b>Total</b>	<b>113,820</b>	<b>53,922</b>	<b>59,898</b>	<b>---</b>	<b>13,532</b>	<b>46,366</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,532</b>	<b>10,000</b>
<b>Brownsville</b>														
Recycling	29,206	28,686	520	---	---	520	---	---	---	---	---	---	---	---
Sewer and Sewer Capital	43,718	47,604	(3,886)	59,283	39,490	15,907	---	---	---	(45,184)	2,741	---	39,490	25,000
<b>Total</b>	<b>72,924</b>	<b>76,290</b>	<b>(3,366)</b>	<b>59,283</b>	<b>39,490</b>	<b>16,427</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(45,184)</b>	<b>2,741</b>	<b>---</b>	<b>39,490</b>	<b>25,000</b>
<b>Brownton</b>														
Electric	458,509	409,973	48,536	25,213	17,448	56,301	---	---	---	4,000	5,222	---	16,267	24,000
Sewer	109,377	142,701	(33,324)	2,128	---	(31,196)	---	---	---	7,000	150,335	---	---	---
Water	67,930	65,125	2,805	5,631	3,509	4,927	---	---	---	9,000	---	---	3,606	9,000
<b>Total</b>	<b>635,816</b>	<b>617,799</b>	<b>18,017</b>	<b>32,972</b>	<b>20,957</b>	<b>30,032</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>155,557</b>	<b>---</b>	<b>19,873</b>	<b>33,000</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Buckman</b>														
Water	13,365	10,952	2,413	---	---	2,413	---	---	---	---	---	---	---	---
<b>Total</b>	<b>13,365</b>	<b>10,952</b>	<b>2,413</b>	<b>---</b>	<b>---</b>	<b>2,413</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Buffalo</b>														
Electric	10,760,745	9,043,427	1,717,318	978,313	317,705	2,377,926	22,514	---	---	1,072,537	163,712	3,025,000	335,242	4,038,513
Liquor	4,070,267	3,532,198	538,069	157,352	68,196	627,225	147,560	---	---	550,000	18,319	---	68,939	112,159
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Wastewater [3]	3,716,797	3,859,680	(142,883)	1,397,929	2,077,867	(822,821)	---	---	---	1,009,711	1,467,463	8,586,754	1,835,380	12,152,447
Wild Marsh Golf Course	696,383	1,004,110	(307,727)	---	215,147	(522,874)	---	---	---	---	7,055	1,003	245,643	37,244
<b>Total</b>	<b>19,244,192</b>	<b>17,439,415</b>	<b>1,804,777</b>	<b>2,533,594</b>	<b>2,678,915</b>	<b>1,659,456</b>	<b>170,074</b>	<b>---</b>	<b>---</b>	<b>2,632,248</b>	<b>1,656,549</b>	<b>11,612,757</b>	<b>2,485,204</b>	<b>16,340,363</b>
<b>Buffalo Lake</b>														
Ambulance	25,196	87,355	(62,159)	27,619	---	(34,540)	---	---	---	(426,105)	174,022	---	---	---
Economic Development Authority	86,665	53,750	32,915	4,281	---	37,196	---	---	---	---	---	---	---	45,000
Liquor	362,574	399,902	(37,328)	12,248	---	(25,080)	---	---	---	---	---	---	---	---
Sewer	86,206	143,687	(57,481)	802	10,244	(66,923)	---	---	---	---	---	---	9,762	30,470
Water	108,116	180,455	(72,339)	256	12,514	(84,597)	---	---	---	---	173,924	---	11,912	37,000
<b>Total</b>	<b>668,757</b>	<b>865,149</b>	<b>(196,392)</b>	<b>45,206</b>	<b>22,758</b>	<b>(173,944)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(426,105)</b>	<b>347,946</b>	<b>---</b>	<b>21,674</b>	<b>112,470</b>
<b>Buhl</b>														
Ambulance	72,673	58,104	14,569	16,701	---	31,270	---	---	14,895	57,348	12,239	---	---	---
Electric	533,663	503,837	29,826	8,776	---	38,602	---	---	---	(10,381)	157,572	---	---	---
Refuse	62,396	59,153	3,243	---	---	3,243	---	---	---	---	---	---	---	---
Sewer	189,533	224,518	(34,985)	1,725	---	(33,260)	---	---	---	(121,206)	2,556	---	---	---
Water	81,079	64,523	16,556	520	3,641	13,435	---	---	---	---	7,694	---	3,632	6,482
<b>Total</b>	<b>939,344</b>	<b>910,135</b>	<b>29,209</b>	<b>27,722</b>	<b>3,641</b>	<b>53,290</b>	<b>---</b>	<b>---</b>	<b>14,895</b>	<b>(74,239)</b>	<b>180,061</b>	<b>---</b>	<b>3,632</b>	<b>6,482</b>
<b>Burnsville</b>														
Golf Course	319,363	331,233	(11,870)	8,885	536	(3,521)	---	---	---	(10,000)	29,793	---	---	---
Ice Arena	1,088,521	1,131,844	(43,323)	12,451	---	(30,872)	---	---	---	(115,000)	296,947	---	---	---
Performing Arts Center	506,291	1,530,095	(1,023,804)	322,199	---	(701,605)	---	---	---	575,709	52,402	---	---	---
Sewer	4,488,332	6,276,442	(1,788,110)	575,322	16,354	(1,229,142)	---	---	---	214,699	344,821	---	19,718	119,584
Storm Drainage	3,834,435	2,678,629	1,155,806	1,119,125	159,506	2,115,425	---	---	73,811	40,825	378,070	---	172,057	513,869
Street Lighting	409,394	384,312	25,082	2,113	---	27,195	---	---	---	(60,000)	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	7,666,221	7,069,167	597,054	3,809,372	74,051	4,332,375	---	---	2,349,452	322,048	5,559,911	---	29,578	529,376
<b>Total</b>	<b>18,312,557</b>	<b>19,401,722</b>	<b>(1,089,165)</b>	<b>5,849,467</b>	<b>250,447</b>	<b>4,509,855</b>	<b>---</b>	<b>---</b>	<b>2,423,263</b>	<b>968,281</b>	<b>6,661,944</b>	<b>---</b>	<b>221,353</b>	<b>1,162,829</b>
<b>Butterfield</b>														
Liquor	223,942	216,529	7,413	4,128	---	11,541	---	---	---	---	---	---	---	---
Sewer	220,921	167,661	53,260	57,280	9,250	101,290	---	---	---	---	207,522	150,000	7,708	60,000
Water	125,303	100,620	24,683	---	13,841	10,842	---	---	---	---	150,000	150,000	13,841	15,000
<b>Total</b>	<b>570,166</b>	<b>484,810</b>	<b>85,356</b>	<b>61,408</b>	<b>23,091</b>	<b>123,673</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>357,522</b>	<b>300,000</b>	<b>21,549</b>	<b>75,000</b>
<b>Byron</b>														
Sewer	867,545	776,547	90,998	33,765	193,133	(68,370)	---	---	---	351,000	---	---	187,100	263,600
Water	601,100	372,098	229,002	57,066	54,406	231,662	---	---	---	109,000	---	---	54,738	109,400
<b>Total</b>	<b>1,468,645</b>	<b>1,148,645</b>	<b>320,000</b>	<b>90,831</b>	<b>247,539</b>	<b>163,292</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>460,000</b>	<b>---</b>	<b>---</b>	<b>241,838</b>	<b>373,000</b>
<b>Caledonia</b>														
Dump Site	39,733	39,998	(265)	---	---	(265)	---	---	---	---	---	---	---	---
Economic Development	500	8	492	16,273	4,996	11,769	---	---	---	(21,672)	---	---	4,996	24,381
Light	2,392,650	2,154,925	237,725	83,037	1,338	319,424	---	---	---	---	27,610	---	---	---
Liquor	585,573	574,716	10,857	---	---	10,857	---	---	---	---	3,463	---	---	---
Sewer	393,337	376,208	17,129	651	31,544	(13,764)	---	---	---	---	17,927	495,000	31,933	558,892
Water	339,918	252,546	87,372	392	15,675	72,089	---	---	---	---	3,281	---	16,613	75,000
<b>Total</b>	<b>3,751,711</b>	<b>3,398,401</b>	<b>353,310</b>	<b>100,353</b>	<b>53,553</b>	<b>400,110</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(21,672)</b>	<b>52,281</b>	<b>495,000</b>	<b>53,542</b>	<b>658,273</b>
<b>Callaway</b>														
Liquor	481,391	454,584	26,807	1,464	---	28,271	---	---	---	31,160	57,030	---	---	---
Sewer	21,497	31,695	(10,198)	365	---	(9,833)	---	---	---	97	---	---	---	---
Water	57,154	92,532	(35,378)	23,763	40,978	(52,593)	---	22,115	---	(30,615)	---	---	40,978	355,000
<b>Total</b>	<b>560,042</b>	<b>578,811</b>	<b>(18,769)</b>	<b>25,592</b>	<b>40,978</b>	<b>(34,155)</b>	<b>---</b>	<b>22,115</b>	<b>---</b>	<b>642</b>	<b>57,030</b>	<b>---</b>	<b>40,978</b>	<b>355,000</b>
<b>Calumet</b>														
Cable	---	9	(9)	---	---	(9)	---	---	---	---	---	---	---	---
Radio Tower	52,251	10,496	41,755	---	1,479	40,276	---	---	---	32,000	---	---	---	---
Refuse	180	---	180	2	---	182	2	---	---	---	---	---	---	---
Sewer	56,928	67,078	(10,150)	8,470	---	(1,680)	2,590	---	6,553	---	2,568	---	---	---
Water	16,754	20,830	(4,076)	178	---	(3,898)	18	---	---	15,000	22,778	---	---	---
<b>Total</b>	<b>126,113</b>	<b>98,413</b>	<b>27,700</b>	<b>8,650</b>	<b>1,479</b>	<b>34,871</b>	<b>2,610</b>	<b>---</b>	<b>6,553</b>	<b>47,000</b>	<b>25,346</b>	<b>---</b>	<b>---</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Cambridge</b>														
Housing	244,848	271,842	(26,994)	1,436	---	(25,558)	---	---	---	---	78,866	---	---	---
Liquor	4,236,418	3,861,966	374,452	2,518	16,673	360,297	---	---	---	285,000	---	---	17,910	104,920
Storm Sewer	259,471	350,063	(90,592)	287	77,081	(167,386)	---	---	---	---	135,000	135,000	79,838	211,540
Wastewater	1,859,168	1,852,365	6,803	97,188	153,309	(49,318)	---	---	---	58,161	1,027,987	---	161,675	749,041
Water	1,531,669	1,351,957	179,712	7,214	384,230	(197,304)	---	---	---	14,000	481,615	---	393,887	577,958
<b>Total</b>	<b>8,131,574</b>	<b>7,688,193</b>	<b>443,381</b>	<b>108,643</b>	<b>631,293</b>	<b>(79,269)</b>	---	---	---	<b>357,161</b>	<b>1,723,468</b>	<b>135,000</b>	<b>653,310</b>	<b>1,643,459</b>
<b>Campbell</b>														
Garbage	14,798	13,998	800	1,209	1,150	859	---	---	---	---	---	---	---	---
Sewer	8,273	14,347	(6,074)	4,328	---	(1,746)	2,118	---	---	---	---	---	---	---
Water	11,562	11,398	164	3,365	---	3,529	3,164	---	---	---	---	---	---	---
<b>Total</b>	<b>34,633</b>	<b>39,743</b>	<b>(5,110)</b>	<b>8,902</b>	<b>1,150</b>	<b>2,642</b>	<b>5,282</b>	---	---	---	---	---	---	---
<b>Canby</b>														
Sanitation	126,996	139,267	(12,271)	289	7,951	(19,933)	---	---	---	---	25,116	---	---	---
Sewer	202,710	193,148	9,562	1,340	16,328	(5,426)	---	---	---	(23,458)	11,976	---	16,328	25,000
Water	336,143	240,603	95,540	13,901	23,244	86,197	---	---	---	---	3,901	---	20,460	105,000
<b>Total</b>	<b>665,849</b>	<b>573,018</b>	<b>92,831</b>	<b>15,530</b>	<b>47,523</b>	<b>60,838</b>	---	---	---	<b>(23,458)</b>	<b>40,993</b>	---	<b>36,788</b>	<b>130,000</b>
<b>Cannon Falls</b>														
Ambulance	353,970	383,642	(29,672)	12,407	---	(17,265)	---	---	---	50,000	113,054	---	---	---
Deputy Registrar	89,114	64,520	24,594	---	---	24,594	---	---	---	---	---	---	---	---
Disposal	888,246	973,643	(85,397)	110,636	284,865	(259,626)	---	---	---	---	143,788	---	292,710	630,555
Storm Water	21,079	16,841	4,238	---	---	4,238	---	---	---	---	---	---	---	---
Water	514,441	657,308	(142,867)	131,956	158,785	(169,696)	---	---	---	81,300	17,681	---	162,230	239,000
<b>Total</b>	<b>1,866,850</b>	<b>2,095,954</b>	<b>(229,104)</b>	<b>254,999</b>	<b>443,650</b>	<b>(417,755)</b>	---	---	---	<b>131,300</b>	<b>274,523</b>	---	<b>454,940</b>	<b>869,555</b>
<b>Canton</b>														
Liquor	95,654	95,705	(51)	6,083	---	6,032	---	---	---	---	---	---	---	---
Refuse	20,101	19,994	107	---	---	107	---	---	---	---	---	---	---	---
Sewer	55,423	92,320	(36,897)	---	18,148	(55,045)	---	---	---	---	---	---	18,148	5,500
Water	28,271	36,670	(8,399)	2,335	---	(6,064)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>199,449</b>	<b>244,689</b>	<b>(45,240)</b>	<b>8,418</b>	<b>18,148</b>	<b>(54,970)</b>	---	---	---	---	---	---	<b>18,148</b>	<b>5,500</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Carlos</b>														
Utilities Fund	116,218	---	116,218	689	---	116,907	---	---	---	---	382,184	---	---	---
<b>Total</b>	<b>116,218</b>	<b>---</b>	<b>116,218</b>	<b>689</b>	<b>---</b>	<b>116,907</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>382,184</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Carlton</b>														
Ambulance	245,059	219,489	25,570	24,760	4,361	45,969	---	---	---	(3,000)	22,019	---	4,361	20,731
Cemetery	21,805	7,649	14,156	71	---	14,227	---	---	---	---	---	---	---	---
Sewer	139,650	128,191	11,459	31,945	36,301	7,103	19,855	---	2,272	---	23,878	---	36,301	9,270
Water	242,880	153,307	89,573	35,089	59,879	64,783	12,273	---	1,404	3,000	355,086	107,777	59,879	79,730
<b>Total</b>	<b>649,394</b>	<b>508,636</b>	<b>140,758</b>	<b>91,865</b>	<b>100,541</b>	<b>132,082</b>	<b>32,128</b>	<b>---</b>	<b>3,676</b>	<b>---</b>	<b>400,983</b>	<b>107,777</b>	<b>100,541</b>	<b>109,731</b>
<b>Carver</b>														
Sewer	352,855	397,472	(44,617)	327,001	77,242	205,142	---	---	---	25,000	1,190,346	---	79,083	109,516
Storm Water	68,713	17,432	51,281	103	33,061	18,323	---	---	---	---	164,535	---	33,522	35,000
Water	551,109	545,604	5,505	353,608	319,699	39,414	---	---	---	(25,000)	2,034,378	646	322,061	164,449
<b>Total</b>	<b>972,677</b>	<b>960,508</b>	<b>12,169</b>	<b>680,712</b>	<b>430,002</b>	<b>262,879</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,389,259</b>	<b>646</b>	<b>434,666</b>	<b>308,965</b>
<b>Cass Lake</b>														
Sewer	179,989	158,445	21,544	5,297	12,079	14,762	---	---	---	163,028	---	---	10,579	33,759
Water	206,007	124,152	81,855	---	17,894	63,961	---	---	---	---	---	---	17,524	45,000
<b>Total</b>	<b>385,996</b>	<b>282,597</b>	<b>103,399</b>	<b>5,297</b>	<b>29,973</b>	<b>78,723</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>163,028</b>	<b>---</b>	<b>---</b>	<b>28,103</b>	<b>78,759</b>
<b>Cedar Mills</b>														
Sewer	25,905	49,479	(23,574)	2,566	8,416	(29,424)	---	---	---	(7,343)	---	---	8,333	2,500
<b>Total</b>	<b>25,905</b>	<b>49,479</b>	<b>(23,574)</b>	<b>2,566</b>	<b>8,416</b>	<b>(29,424)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(7,343)</b>	<b>---</b>	<b>---</b>	<b>8,333</b>	<b>2,500</b>
<b>Center City</b>														
Sewer	92,221	83,142	9,079	1,840	---	10,919	---	---	---	(5,488)	---	---	---	---
Water	46,226	18,684	27,542	---	---	27,542	---	---	---	13,673	---	---	---	---
<b>Total</b>	<b>138,447</b>	<b>101,826</b>	<b>36,621</b>	<b>1,840</b>	<b>---</b>	<b>38,461</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,185</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Centerville</b>														
Recycling [21]	---	11,238	(11,238)	---	---	(11,238)	---	---	---	---	---	---	---	---
Sewer	322,369	440,936	(118,567)	82,101	---	(36,466)	---	---	---	140,492	---	---	---	---
Storm Water	61,911	85,168	(23,257)	17,846	---	(5,411)	---	---	---	99,500	---	---	---	---
Water	298,999	367,259	(68,260)	49,515	---	(18,745)	---	---	---	229,121	---	---	---	---
<b>Total</b>	<b>683,279</b>	<b>904,601</b>	<b>(221,322)</b>	<b>149,462</b>	<b>---</b>	<b>(71,860)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>469,113</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Ceylon</b>														
Electric	202,559	199,595	2,964	6,358	---	9,322	---	---	---	6,864	52,190	---	---	---
Sewer	52,525	95,488	(42,963)	39,366	18,951	(22,548)	38,385	---	---	18,034	---	---	17,260	45,000
Water	23,816	55,685	(31,869)	24,651	---	(7,218)	20,416	---	---	22,745	1,769	---	---	---
<b>Total</b>	<b>278,900</b>	<b>350,768</b>	<b>(71,868)</b>	<b>70,375</b>	<b>18,951</b>	<b>(20,444)</b>	<b>58,801</b>	<b>---</b>	<b>---</b>	<b>47,643</b>	<b>53,959</b>	<b>---</b>	<b>17,260</b>	<b>45,000</b>
<b>Champlin</b>														
Recycling	258,665	285,182	(26,517)	58,109	---	31,592	---	---	54,933	---	---	---	---	---
Refuse Collection	1,260,397	1,177,016	83,381	19,557	---	102,938	---	---	---	---	---	---	---	---
Sewer Utility	1,720,208	1,972,566	(252,358)	132,773	---	(119,585)	---	---	---	1,028,279	349,541	---	---	---
Water Utility	2,114,690	1,648,274	466,416	335,371	94,143	707,644	---	---	---	1,050,105	266,480	---	97,832	210,000
<b>Total</b>	<b>5,353,960</b>	<b>5,083,038</b>	<b>270,922</b>	<b>545,810</b>	<b>94,143</b>	<b>722,589</b>	<b>---</b>	<b>---</b>	<b>54,933</b>	<b>2,078,384</b>	<b>616,021</b>	<b>---</b>	<b>97,832</b>	<b>210,000</b>
<b>Chandler</b>														
Apartment	39,860	32,130	7,730	5,558	---	13,288	---	---	---	15,000	---	---	---	---
Sewer	149,570	83,864	65,706	5,306	10,221	60,791	---	---	---	---	9,348	---	10,221	65,000
Water	71,465	56,860	14,605	966	---	15,571	---	---	---	10,944	---	---	---	---
<b>Total</b>	<b>260,895</b>	<b>172,854</b>	<b>88,041</b>	<b>11,830</b>	<b>10,221</b>	<b>89,650</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,944</b>	<b>9,348</b>	<b>---</b>	<b>10,221</b>	<b>65,000</b>
<b>Chanhassen</b>														
Sewer	2,378,111	3,259,354	(881,243)	384,325	16,688	(513,606)	---	---	---	706,594	155,975	---	14,996	130,000
Surface Water Management	512,761	1,093,165	(580,404)	61,772	---	(518,632)	---	---	1,062	417,421	521,811	---	---	---
Water	2,689,170	2,827,816	(138,646)	928,052	483,313	306,093	---	---	---	200,000	592,516	---	475,486	590,000
<b>Total</b>	<b>5,580,042</b>	<b>7,180,335</b>	<b>(1,600,293)</b>	<b>1,374,149</b>	<b>500,001</b>	<b>(726,145)</b>	<b>---</b>	<b>---</b>	<b>1,062</b>	<b>1,324,015</b>	<b>1,270,302</b>	<b>---</b>	<b>490,482</b>	<b>720,000</b>
<b>Chaska</b>														
Chaska.net Internet Service Provider	718,396	960,422	(242,026)	---	---	(242,026)	---	---	---	---	6,567	---	---	---
Community Center	2,873,771	3,696,454	(822,683)	9,053	127,419	(941,049)	---	---	---	(161,432)	6,814	---	127,654	---
Electric	22,940,415	21,945,199	995,216	315,730	75,536	1,235,410	---	---	35,955	346,087	734,157	---	75,536	---
Par 30 Golf Course	176,938	184,337	(7,399)	371	---	(7,028)	---	---	54	---	---	---	---	---
Sewer	2,144,500	2,259,769	(115,269)	24,510	---	(90,759)	---	---	---	4,043	38,417	---	---	---
Storm Water Utility	517,292	106,706	410,586	648	---	411,234	---	---	---	120,000	---	---	---	---
Town Course Golf Course	1,639,215	2,030,543	(391,328)	10,811	7,736	(388,253)	---	---	11	---	123,651	---	7,257	---
Turbine Generator	2,232,128	128,106	2,104,022	1,402,445	3,315,084	191,383	---	---	---	398,000	---	---	3,363,452	845,000
Water	1,494,633	1,775,521	(280,888)	24,745	525,663	(781,806)	---	---	531	(478,418)	227,392	1,495,000	489,184	705,000
<b>Total</b>	<b>34,737,288</b>	<b>33,087,057</b>	<b>1,650,231</b>	<b>1,788,313</b>	<b>4,051,438</b>	<b>(612,894)</b>	<b>---</b>	<b>---</b>	<b>36,551</b>	<b>228,280</b>	<b>1,136,998</b>	<b>1,495,000</b>	<b>4,063,083</b>	<b>1,550,000</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Chatfield</b>														
Garbage	154,850	173,527	(18,677)	11,192	---	(7,485)	---	---	---	200	---	---	---	---
Sewer	556,991	273,361	283,630	47,803	---	331,433	---	---	---	270,279	---	---	---	---
Sewer Infrastructure	24,460	319,261	(294,801)	16,577	283,196	(561,420)	---	---	---	(193,105)	69,561	---	283,196	---
Water	222,858	131,261	91,597	11,801	---	103,398	---	---	---	68,289	---	---	---	---
Water Infrastructure	24,925	78,730	(53,805)	14,832	---	(38,973)	---	---	---	(88,928)	297,421	---	---	---
<b>Total</b>	<b>984,084</b>	<b>976,140</b>	<b>7,944</b>	<b>102,205</b>	<b>283,196</b>	<b>(173,047)</b>	---	---	---	<b>56,735</b>	<b>366,982</b>	---	<b>283,196</b>	---
<b>Chisago City</b>														
Deputy Registrar	233,610	200,848	32,762	392	---	33,154	---	---	---	33,000	---	---	---	---
Sewer	526,398	532,657	(6,259)	96,006	252,564	(162,817)	35,000	---	---	20,516	27,530	---	---	---
Water	294,538	451,967	(157,429)	47,361	---	(110,068)	---	---	---	101,974	17,784	---	---	---
<b>Total</b>	<b>1,054,546</b>	<b>1,185,472</b>	<b>(130,926)</b>	<b>143,759</b>	<b>252,564</b>	<b>(239,731)</b>	<b>35,000</b>	---	---	<b>155,490</b>	<b>45,314</b>	---	---	---
<b>Chisholm</b>														
Garbage	430,226	467,216	(36,990)	17,777	---	(19,213)	---	---	---	---	---	---	---	---
Sewer	995,722	647,741	347,981	3,304	47,602	303,683	---	---	---	---	---	---	49,643	137,300
Water	495,511	455,253	40,258	9,391	55,561	(5,912)	---	---	---	---	---	---	56,166	48,200
<b>Total</b>	<b>1,921,459</b>	<b>1,570,210</b>	<b>351,249</b>	<b>30,472</b>	<b>103,163</b>	<b>278,558</b>	---	---	---	---	---	---	<b>105,809</b>	<b>185,500</b>
<b>Chokio</b>														
Garbage	44,465	45,987	(1,522)	---	---	(1,522)	---	---	---	(1,522)	---	---	---	---
Sewer	67,988	21,106	46,882	78,292	39,885	85,289	65,289	---	---	1,522	---	---	39,885	69,000
Storm Sewer	29,720	2,160	27,560	---	9,130	18,430	---	---	---	(760)	---	---	9,130	10,000
Water	116,584	61,593	54,991	15	19,833	35,173	---	---	---	---	---	---	19,833	56,000
<b>Total</b>	<b>258,757</b>	<b>130,846</b>	<b>127,911</b>	<b>78,307</b>	<b>68,848</b>	<b>137,370</b>	<b>65,289</b>	---	---	<b>(760)</b>	---	---	<b>68,848</b>	<b>135,000</b>
<b>Circle Pines</b>														
Gas	3,731,927	3,776,954	(45,027)	18,338	29,148	(55,837)	---	---	---	---	32,896	---	28,049	105,000
Sewer	560,715	510,855	49,860	8,552	20,216	38,196	---	---	---	---	52,127	---	22,629	---
Solid Waste	318,464	305,626	12,838	27,027	---	39,865	---	---	---	---	---	---	---	---
Storm Water	81,458	134,984	(53,526)	37,582	3,627	(19,571)	---	---	35,000	---	61,138	---	4,285	---
Water	416,047	375,404	40,643	75,172	15,191	100,624	---	---	---	---	93,149	---	17,060	---
<b>Total</b>	<b>5,108,611</b>	<b>5,103,823</b>	<b>4,788</b>	<b>166,671</b>	<b>68,182</b>	<b>103,277</b>	---	---	<b>35,000</b>	---	<b>239,310</b>	---	<b>72,023</b>	<b>105,000</b>
<b>Clara City</b>														
Ambulance	94,837	82,129	12,708	16,832	---	29,540	---	---	---	(43,390)	121,796	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	
Care Center [14]	4,216,826	4,008,551	208,275	39,298	---	247,573	---	---	9,874	25,000	148,739	---	---	---	
Congregate Housing	339,408	262,696	76,712	876	36,115	41,473	---	---	---	---	---	---	36,115	95,768	
Sewer	173,369	195,664	(22,295)	69,589	31,208	16,086	51,692	---	6,458	(34,496)	46,295	---	31,208	104,530	
Water	259,633	197,023	62,610	28,020	38,412	52,218	22,223	---	2,777	(3,748)	---	---	38,412	117,000	
<b>Total</b>	<b>5,084,073</b>	<b>4,746,063</b>	<b>338,010</b>	<b>154,615</b>	<b>105,735</b>	<b>386,890</b>	<b>73,915</b>	<b>---</b>	<b>19,109</b>	<b>(56,634)</b>	<b>316,830</b>	<b>---</b>	<b>105,735</b>	<b>317,298</b>	
<b>Claremont</b>															
Sewer Utility	95,561	72,646	22,915	86,810	81,708	28,017	80,000	---	---	---	---	---	63,708	18,000	
Water Utility	109,428	58,465	50,963	9,148	---	60,111	382	---	---	81,020	---	---	---	---	
<b>Total</b>	<b>204,989</b>	<b>131,111</b>	<b>73,878</b>	<b>95,958</b>	<b>81,708</b>	<b>88,128</b>	<b>80,382</b>	<b>---</b>	<b>---</b>	<b>81,020</b>	<b>---</b>	<b>---</b>	<b>63,708</b>	<b>18,000</b>	
<b>Clarissa</b>															
Gas	187,478	105,255	82,223	6,620	33,700	55,143	---	---	---	12,000	1,125	---	31,052	40,000	
Liquor	363,234	369,157	(5,923)	5,635	---	(288)	---	---	---	10,000	13,303	---	---	---	
Sewer	110,123	51,681	58,442	17,890	42,553	33,779	12,980	---	2,020	(5,600)	---	---	44,261	58,630	
Water	119,669	90,011	29,658	1,108	37,965	(7,199)	---	---	---	5,600	1,369	---	39,856	15,370	
<b>Total</b>	<b>780,504</b>	<b>616,104</b>	<b>164,400</b>	<b>31,253</b>	<b>114,218</b>	<b>81,435</b>	<b>12,980</b>	<b>---</b>	<b>2,020</b>	<b>22,000</b>	<b>15,797</b>	<b>---</b>	<b>115,169</b>	<b>114,000</b>	
<b>Clarkfield</b>															
Clarkfield Care Center	3,490,354	3,346,865	143,489	62,839	104,649	101,679	---	---	---	---	37,333	---	98,257	205,000	
Economic Development Authority - Apartments	71,366	65,863	5,503	13,002	43,604	(25,099)	---	---	---	---	---	---	47,769	464,474	
Sewer	113,396	118,515	(5,119)	37,207	10,861	21,227	30,634	---	4,292	8,750	1,500	---	10,923	24,682	
Water	114,214	159,858	(45,644)	50,808	24,144	(18,980)	44,426	---	6,382	1,663	5,259	---	23,467	29,200	
<b>Total</b>	<b>3,789,330</b>	<b>3,691,101</b>	<b>98,229</b>	<b>163,856</b>	<b>183,258</b>	<b>78,827</b>	<b>75,060</b>	<b>---</b>	<b>10,674</b>	<b>10,413</b>	<b>44,092</b>	<b>---</b>	<b>180,416</b>	<b>723,356</b>	
<b>Clarks Grove</b>															
Garbage	30,986	30,880	106	150	---	256	---	---	---	---	---	---	---	---	
Sewer	33,897	7,413	26,484	3,257	---	29,741	---	---	---	---	---	---	---	---	
Storm Sewer	4,708	---	4,708	643	---	5,351	---	---	---	---	---	---	---	---	
Water	67,273	23,419	43,854	4,069	---	47,923	---	---	---	---	43,445	---	---	---	
<b>Total</b>	<b>136,864</b>	<b>61,712</b>	<b>75,152</b>	<b>8,119</b>	<b>---</b>	<b>83,271</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,445</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Clear Lake</b>															
Sewer	206,323	122,536	83,787	2,375,878	1,871,541	588,124	---	462,497	---	---	479,615	1,887,444	19,357	18,487	
Water	85,742	56,358	29,384	19,768	6,053	43,099	62	---	---	---	636	---	6,053	19,000	
<b>Total</b>	<b>292,065</b>	<b>178,894</b>	<b>113,171</b>	<b>2,395,646</b>	<b>1,877,594</b>	<b>631,223</b>	<b>62</b>	<b>462,497</b>	<b>---</b>	<b>---</b>	<b>480,251</b>	<b>1,887,444</b>	<b>25,410</b>	<b>37,487</b>	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Clearbrook</b>														
Liquor	477,749	428,050	49,699	---	---	49,699	---	---	---	20,000	---	---	---	---
Natural Gas	469,084	380,542	88,542	---	9,603	78,939	---	---	---	---	---	---	9,833	55,371
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	140,730	122,701	18,029	660	10,000	8,689	---	---	---	10,000	---	---	10,000	15,000
<b>Total</b>	<b>1,087,563</b>	<b>931,293</b>	<b>156,270</b>	<b>660</b>	<b>19,603</b>	<b>137,327</b>	---	---	---	<b>30,000</b>	---	---	<b>19,833</b>	<b>70,371</b>
<b>Clearwater</b>														
Refuse and Recycling	76,620	89,144	(12,524)	9,480	---	(3,044)	---	---	---	---	---	---	---	---
Sewer	703,527	442,541	260,986	17,619	119,829	158,776	---	507,684	---	(27,308)	515,108	4,988,369	119,518	1,967,172
Storm Sewer	---	---	---	---	17	(17)	---	---	---	---	---	---	17	---
Water	153,135	130,222	22,913	15,755	14,472	24,196	---	---	---	(7,520)	174,507	---	14,472	40,000
<b>Total</b>	<b>933,282</b>	<b>661,907</b>	<b>271,375</b>	<b>42,854</b>	<b>134,318</b>	<b>179,911</b>	---	<b>507,684</b>	---	<b>(34,828)</b>	<b>689,615</b>	<b>4,988,369</b>	<b>134,007</b>	<b>2,007,172</b>
<b>Clements</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	40,944	31,855	9,089	592	---	9,681	---	---	---	---	14,475	---	---	---
<b>Total</b>	<b>40,944</b>	<b>31,855</b>	<b>9,089</b>	<b>592</b>	---	<b>9,681</b>	---	---	---	---	<b>14,475</b>	---	---	---
<b>Cleveland</b>														
Liquor	203,458	225,993	(22,535)	24,725	430	1,760	---	---	---	---	5,003	---	---	---
Sewer	107,242	94,812	12,430	36,474	15,978	32,926	---	---	---	(32,000)	48,090	---	12,485	41,735
Water	169,586	97,440	72,146	15,205	48,263	39,088	---	---	---	(10,000)	21,240	---	45,559	81,735
<b>Total</b>	<b>480,286</b>	<b>418,245</b>	<b>62,041</b>	<b>76,404</b>	<b>64,671</b>	<b>73,774</b>	---	---	---	<b>(42,000)</b>	<b>74,333</b>	---	<b>58,044</b>	<b>123,470</b>
<b>Climax</b>														
Garbage	14,636	15,490	(854)	41	---	(813)	---	---	---	---	---	---	---	---
Sewer	26,790	47,302	(20,512)	1,937	---	(18,575)	---	---	---	---	65,637	37,000	---	---
Water	32,743	42,862	(10,119)	334	---	(9,785)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>74,169</b>	<b>105,654</b>	<b>(31,485)</b>	<b>2,312</b>	---	<b>(29,173)</b>	---	---	---	---	<b>65,637</b>	<b>37,000</b>	---	---
<b>Clinton</b>														
Garbage	21,767	23,736	(1,969)	---	---	(1,969)	---	---	---	---	16,900	---	---	---
Sewer	60,593	49,368	11,225	---	47,208	(35,983)	---	---	---	---	---	---	47,906	15,000
Water	61,623	47,926	13,697	---	3,681	10,016	---	---	---	---	---	---	4,499	15,400
<b>Total</b>	<b>143,983</b>	<b>121,030</b>	<b>22,953</b>	---	<b>50,889</b>	<b>(27,936)</b>	---	---	---	---	<b>16,900</b>	---	<b>52,405</b>	<b>30,400</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Clontarf</b>														
Liquor	371,768	379,552	(7,784)	---	1,156	(8,940)	---	---	---	(12,360)	4,356	---	1,156	4,502
Refuse	---	9,766	(9,766)	11,116	---	1,350	---	---	---	---	---	---	---	---
Sewer	19,896	61,522	(41,626)	55,443	29,234	(15,417)	---	---	---	(37,345)	---	---	29,234	---
<b>Total</b>	<b>391,664</b>	<b>450,840</b>	<b>(59,176)</b>	<b>66,559</b>	<b>30,390</b>	<b>(23,007)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(49,705)</b>	<b>4,356</b>	<b>---</b>	<b>30,390</b>	<b>4,502</b>
<b>Cloquet</b>														
Cloquet Area Fire District - Component Unit	1,021,296	2,111,538	(1,090,242)	1,218,614	---	128,372	---	---	---	---	---	---	---	---
Sewer	1,359,156	1,314,134	45,022	87,986	---	133,008	27,791	---	2,148	17,442	149,437	---	---	---
Water	2,774,338	2,963,724	(189,386)	80,600	154,826	(263,612)	---	---	---	33,075	239,118	---	155,832	264,000
<b>Total</b>	<b>5,154,790</b>	<b>6,389,396</b>	<b>(1,234,606)</b>	<b>1,387,200</b>	<b>154,826</b>	<b>(2,232)</b>	<b>27,791</b>	<b>---</b>	<b>2,148</b>	<b>50,517</b>	<b>388,555</b>	<b>---</b>	<b>155,832</b>	<b>264,000</b>
<b>Cobden</b>														
Water and Sewer	16,991	13,405	3,586	---	4,114	(528)	---	---	---	1,000	---	---	4,114	1,000
<b>Total</b>	<b>16,991</b>	<b>13,405</b>	<b>3,586</b>	<b>---</b>	<b>4,114</b>	<b>(528)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,000</b>	<b>---</b>	<b>---</b>	<b>4,114</b>	<b>1,000</b>
<b>Cohasset</b>														
Natural Gas	1,188,054	931,933	256,121	16,941	80,577	192,485	---	---	---	---	---	---	80,577	120,000
Sewer	362,360	242,879	119,481	67,572	44,991	142,062	1	---	---	---	---	---	25,658	60,000
Water	250,767	193,769	56,998	42,991	50,485	49,504	5	---	---	---	---	---	38,334	90,000
<b>Total</b>	<b>1,801,181</b>	<b>1,368,581</b>	<b>432,600</b>	<b>127,504</b>	<b>176,053</b>	<b>384,051</b>	<b>6</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>144,569</b>	<b>270,000</b>
<b>Cokato</b>														
Sewer	601,585	559,973	41,612	102,809	38,185	106,236	31,858	---	2,682	---	89,742	---	41,131	181,617
Water	732,328	500,830	231,498	34,747	121,270	144,975	---	---	---	---	---	---	127,854	236,000
<b>Total</b>	<b>1,333,913</b>	<b>1,060,803</b>	<b>273,110</b>	<b>137,556</b>	<b>159,455</b>	<b>251,211</b>	<b>31,858</b>	<b>---</b>	<b>2,682</b>	<b>---</b>	<b>89,742</b>	<b>---</b>	<b>168,985</b>	<b>417,617</b>
<b>Cold Spring</b>														
Sewer	794,542	1,155,363	(360,821)	78,053	152,696	(435,464)	953	---	---	94,729	14,154	---	153,717	434,416
Water	350,617	454,873	(104,256)	40,622	---	(63,634)	941	---	---	115,214	13,940	---	---	---
<b>Total</b>	<b>1,145,159</b>	<b>1,610,236</b>	<b>(465,077)</b>	<b>118,675</b>	<b>152,696</b>	<b>(499,098)</b>	<b>1,894</b>	<b>---</b>	<b>---</b>	<b>209,943</b>	<b>28,094</b>	<b>---</b>	<b>153,717</b>	<b>434,416</b>
<b>Coleraine</b>														
Cable T.V.	341	6,392	(6,051)	---	---	(6,051)	---	---	---	---	---	---	---	---
Golf Course	50,000	---	50,000	---	---	50,000	---	---	---	50,000	---	---	---	---
Public Utilities	440,812	228,683	212,129	5,212	147,505	69,836	---	---	---	(5,212)	---	---	44,505	103,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	
Waste Management	70,620	65,573	5,047	---	---	5,047	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>561,773</b>	<b>300,648</b>	<b>261,125</b>	<b>5,212</b>	<b>147,505</b>	<b>118,832</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>44,788</b>	<b>---</b>	<b>---</b>	<b>44,505</b>	<b>103,000</b>	
<b>Cologne</b>															
Sanitary Sewer	223,474	303,091	(79,617)	409	26,308	(105,516)	---	---	---	(136,333)	---	---	27,208	78,301	
Storm Sewer	13,380	16,172	(2,792)	478	---	(2,314)	---	---	---	---	---	---	---	---	
Water	169,438	226,765	(57,327)	1,011	85,117	(141,433)	---	---	---	(58,667)	437,313	---	85,929	40,000	
<b>Total</b>	<b>406,292</b>	<b>546,028</b>	<b>(139,736)</b>	<b>1,898</b>	<b>111,425</b>	<b>(249,263)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(195,000)</b>	<b>437,313</b>	<b>---</b>	<b>113,137</b>	<b>118,301</b>	
<b>Columbia Heights</b>															
Liquor	7,962,884	7,401,190	561,694	71	263,680	298,085	---	---	---	187,636	55,608	---	242,306	---	
Refuse	1,383,979	1,249,207	134,772	60,005	---	194,777	---	---	---	118,133	---	---	---	---	
Sewer	1,464,356	1,699,357	(235,001)	53,041	283	(182,243)	---	---	---	120,722	---	---	361	4,469	
Storm Sewer	367,093	357,716	9,377	7,797	20,367	(3,193)	---	---	---	1,000	---	---	22,508	130,431	
Water	2,470,263	1,820,427	649,836	14,094	71,532	592,398	---	---	---	96,499	214,721	325,000	71,056	240,127	
<b>Total</b>	<b>13,648,575</b>	<b>12,527,897</b>	<b>1,120,678</b>	<b>135,008</b>	<b>355,862</b>	<b>899,824</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>523,990</b>	<b>270,329</b>	<b>325,000</b>	<b>336,231</b>	<b>375,027</b>	
<b>Columbus</b>															
Sewer	17,770	106,171	(88,401)	387	---	(88,014)	---	---	---	---	---	---	---	---	
Water	25,753	81,733	(55,980)	---	---	(55,980)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>43,523</b>	<b>187,904</b>	<b>(144,381)</b>	<b>387</b>	<b>---</b>	<b>(143,994)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Comfrey</b>															
Sewer	49,636	36,092	13,544	773	---	14,317	---	---	---	---	7,844	---	---	---	
Water	40,623	54,957	(14,334)	14,574	12,390	(12,150)	13,548	---	---	---	---	---	12,792	11,000	
<b>Total</b>	<b>90,259</b>	<b>91,049</b>	<b>(790)</b>	<b>15,347</b>	<b>12,390</b>	<b>2,167</b>	<b>13,548</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,844</b>	<b>---</b>	<b>12,792</b>	<b>11,000</b>	
<b>Comstock</b>															
Recycling [0]	---	1,690	(1,690)	2,362	---	672	---	---	---	---	1,690	---	---	---	
Refuse and Garbage [0]	9,192	8,342	850	1,094	---	1,944	1,094	---	---	---	8,507	---	---	---	
Sewage [0]	30,745	11,256	19,489	3	---	19,492	3	---	---	---	11,464	---	---	---	
Water [0]	9,243	6,918	2,325	57	---	2,382	57	---	---	---	7,082	---	---	---	
<b>Total</b>	<b>49,180</b>	<b>28,206</b>	<b>20,974</b>	<b>3,516</b>	<b>---</b>	<b>24,490</b>	<b>1,154</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,743</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Cook</b>															
Airport	73,655	152,281	(78,626)	29,257	---	(49,369)	---	196,531	115,087	(7,064)	254,331	---	---	---	
Liquor	1,345,211	1,208,199	137,012	6,281	---	143,293	---	---	---	---	6,360	---	---	---	
Refuse	---	1,360	(1,360)	---	---	(1,360)	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	177,846	166,373	11,473	---	46,665	(35,192)	---	---	---	(12,250)	2,513	---	48,602	44,050
Water	157,019	150,926	6,093	---	37,627	(31,534)	---	804,117	480,001	(12,250)	768,723	---	38,174	16,950
Water/Sewer Line Replacement	24,680	---	24,680	4	---	24,684	---	---	---	24,500	---	---	---	---
<b>Total</b>	<b>1,778,411</b>	<b>1,679,139</b>	<b>99,272</b>	<b>35,542</b>	<b>84,292</b>	<b>50,522</b>	<b>---</b>	<b>1,000,648</b>	<b>595,088</b>	<b>(7,064)</b>	<b>1,031,927</b>	<b>---</b>	<b>86,776</b>	<b>61,000</b>
<b>Coon Rapids</b>														
Golf Course	1,926,623	1,894,903	31,720	68,898	40,756	59,862	---	---	---	---	355,103	---	42,634	---
Sewer	5,328,990	5,491,364	(162,374)	174,628	---	12,254	---	---	---	---	2,280,490	---	---	---
Storm Water Drainage	1,279,171	1,258,933	20,238	17,464	9,386	28,316	---	---	---	---	124,137	---	---	---
Water	5,012,082	4,845,448	166,634	172,211	672,099	(333,254)	---	---	---	---	2,492,753	---	635,356	635,000
<b>Total</b>	<b>13,546,866</b>	<b>13,490,648</b>	<b>56,218</b>	<b>433,201</b>	<b>722,241</b>	<b>(232,822)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,252,483</b>	<b>---</b>	<b>677,990</b>	<b>635,000</b>
<b>Correll</b>														
Water	17,236	20,665	(3,429)	---	---	(3,429)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>17,236</b>	<b>20,665</b>	<b>(3,429)</b>	<b>---</b>	<b>---</b>	<b>(3,429)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cosmos</b>														
Fire	72,869	113,041	(40,172)	35,941	---	(4,231)	---	27,588	7,192	---	9,559	---	---	---
Sewer	49,039	52,030	(2,991)	4,958	---	1,967	---	---	---	---	---	---	---	---
Water	128,290	141,234	(12,944)	2,682	36,107	(46,369)	---	360,676	---	---	635,324	---	19,015	69,516
<b>Total</b>	<b>250,198</b>	<b>306,305</b>	<b>(56,107)</b>	<b>43,581</b>	<b>36,107</b>	<b>(48,633)</b>	<b>---</b>	<b>388,264</b>	<b>7,192</b>	<b>---</b>	<b>644,883</b>	<b>---</b>	<b>19,015</b>	<b>69,516</b>
<b>Cottage Grove</b>														
Cottage Grove Emergency Medical Services	1,007,615	979,453	28,162	129,205	---	157,367	---	107,578	---	---	5,805	---	---	---
Golf Course	1,563,399	1,476,564	86,835	1,327	131,354	(43,192)	---	---	---	---	---	---	52,982	432,657
Sewer Operating	1,934,536	2,250,271	(315,735)	82,833	---	(232,902)	---	---	---	29,200	---	---	---	---
Street Light	590,239	551,942	38,297	44,927	---	83,224	---	---	---	9,000	---	---	---	---
Water Operating	2,225,751	1,886,852	338,899	256,487	70,948	524,438	---	---	---	(69,200)	---	1,211,320	71,440	1,335,000
<b>Total</b>	<b>7,321,540</b>	<b>7,145,082</b>	<b>176,458</b>	<b>514,779</b>	<b>202,302</b>	<b>488,935</b>	<b>---</b>	<b>107,578</b>	<b>---</b>	<b>(31,000)</b>	<b>5,805</b>	<b>1,211,320</b>	<b>124,422</b>	<b>1,767,657</b>
<b>Cottonwood</b>														
Liquor	364,199	399,091	(34,892)	3	---	(34,889)	---	---	---	45,340	---	---	---	---
Sewer	159,724	161,576	(1,852)	7,674	17,349	(11,527)	---	---	---	---	---	---	17,349	41,000
Water	119,014	127,064	(8,050)	3,717	---	(4,333)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>642,937</b>	<b>687,731</b>	<b>(44,794)</b>	<b>11,394</b>	<b>17,349</b>	<b>(50,749)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>45,340</b>	<b>---</b>	<b>---</b>	<b>17,349</b>	<b>41,000</b>
<b>Courtland</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Utility [3]	168,929	272,095	(103,166)	53,978	13,090	(62,278)	---	---	---	---	---	---	12,836	68,984
<b>Total</b>	<b>168,929</b>	<b>272,095</b>	<b>(103,166)</b>	<b>53,978</b>	<b>13,090</b>	<b>(62,278)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,836</b>	<b>68,984</b>
<b>Cromwell</b>														
Liquor	466,204	411,390	54,814	14,835	---	69,649	---	---	---	80,000	---	---	---	---
Sewer	39,863	21,382	18,481	---	---	18,481	---	---	---	8,000	---	---	---	---
Water	32,535	19,259	13,276	7,944	---	21,220	---	---	---	4,200	6,988	---	---	---
<b>Total</b>	<b>538,602</b>	<b>452,031</b>	<b>86,571</b>	<b>22,779</b>	<b>---</b>	<b>109,350</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>92,200</b>	<b>6,988</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Crookston</b>														
CHEDA - Economic Development	195,307	368,068	(172,761)	132,609	---	(40,152)	---	---	---	(112,500)	---	---	---	---
CHEDA - Housing Programs	1,681,370	1,450,560	230,810	---	20,109	210,701	---	---	---	---	---	---	---	---
Crookston Civic Arena LLC	---	128	(128)	---	---	(128)	---	---	---	(3,422,387)	---	---	---	---
Wastewater	417,219	309,167	108,052	17,396	15,031	110,417	---	---	---	---	32,679	---	15,289	83,000
Water	1,187,173	962,983	224,190	54,229	25,189	253,230	---	---	---	58,603	161,832	---	27,041	110,000
<b>Total</b>	<b>3,481,069</b>	<b>3,090,906</b>	<b>390,163</b>	<b>204,234</b>	<b>60,329</b>	<b>534,068</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,476,284)</b>	<b>194,511</b>	<b>---</b>	<b>42,330</b>	<b>193,000</b>
<b>Crosby</b>														
Deputy Registrar	65,267	69,096	(3,829)	1,332	138	(2,635)	---	---	---	---	---	---	---	---
Range Collectors	170,936	160,072	10,864	323	14,958	(3,771)	---	---	---	---	---	---	---	---
Sanitation	---	27	(27)	---	---	(27)	---	---	---	---	---	---	---	---
Sewer	298,999	380,226	(81,227)	---	191	(81,418)	---	---	---	---	---	---	---	---
Storm Drainage	50,708	19,611	31,097	6,053	75	37,075	---	---	---	20,000	---	---	---	---
Water	319,729	265,110	54,619	24,645	5,825	73,439	---	---	---	---	12,260	---	---	---
<b>Total</b>	<b>905,639</b>	<b>894,142</b>	<b>11,497</b>	<b>32,353</b>	<b>21,187</b>	<b>22,663</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>12,260</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Crosslake</b>														
Communications	3,484,684	3,503,617	(18,933)	80,293	237,384	(176,024)	---	---	---	261,877	323,356	---	200,136	250,000
Sewer	180,649	404,893	(224,244)	216,012	100,370	(108,602)	213,224	---	---	---	170,484	---	96,800	106,273
<b>Total</b>	<b>3,665,333</b>	<b>3,908,510</b>	<b>(243,177)</b>	<b>296,305</b>	<b>337,754</b>	<b>(284,626)</b>	<b>213,224</b>	<b>---</b>	<b>---</b>	<b>261,877</b>	<b>493,840</b>	<b>---</b>	<b>296,936</b>	<b>356,273</b>
<b>Crystal</b>														
Recycling	330,626	318,487	12,139	1,362	239	13,262	---	---	---	---	---	---	---	---
Sanitary Sewer	1,894,028	2,073,867	(179,839)	141,471	24,624	(62,992)	---	---	---	---	150,835	---	---	---
Storm Drainage	644,705	1,010,183	(365,478)	74,113	21,752	(313,117)	---	---	---	(33,963)	1,074,335	---	---	---
Street Lights	154,708	170,521	(15,813)	20,581	3,610	1,158	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	2,994,570	2,678,538	316,032	132,190	19,764	428,458	---	---	---	---	2,134,372	---	---	---	
<b>Total</b>	<b>6,018,637</b>	<b>6,251,596</b>	<b>(232,959)</b>	<b>369,717</b>	<b>69,989</b>	<b>66,769</b>	---	---	---	<b>(33,963)</b>	<b>3,359,542</b>	---	---	---	
<b>Currie</b>															
Garbage	9,771	10,556	(785)	---	---	(785)	---	---	---	---	---	---	---	---	
Sewer	16,069	47,878	(31,809)	47,071	22,343	(7,081)	---	---	---	---	51,784	---	22,635	6,500	
Water	29,974	46,293	(16,319)	4,009	25	(12,335)	---	---	---	(10,000)	38,576	---	---	---	
<b>Total</b>	<b>55,814</b>	<b>104,727</b>	<b>(48,913)</b>	<b>51,080</b>	<b>22,368</b>	<b>(20,201)</b>	---	---	---	<b>(10,000)</b>	<b>90,360</b>	---	<b>22,635</b>	<b>6,500</b>	
<b>Cuyuna</b>															
Sewer	27,539	18,011	9,528	---	---	9,528	---	---	---	---	---	---	---	---	
Water	13,749	12,981	768	---	---	768	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>41,288</b>	<b>30,992</b>	<b>10,296</b>	---	---	<b>10,296</b>	---	---	---	---	---	---	---	---	
<b>Cyrus</b>															
Garbage	29,420	27,537	1,883	---	---	1,883	---	---	---	---	---	---	---	---	
Sewer	20,723	21,688	(965)	1,451	---	486	---	---	---	1,400	---	---	---	---	
Water	17,582	22,147	(4,565)	1,221	---	(3,344)	---	---	---	---	2,520	---	---	---	
<b>Total</b>	<b>67,725</b>	<b>71,372</b>	<b>(3,647)</b>	<b>2,672</b>	---	<b>(975)</b>	---	---	---	<b>1,400</b>	<b>2,520</b>	---	---	---	
<b>Dalton</b>															
Liquor	301,861	291,282	10,579	2,320	---	12,899	---	---	---	1,500	---	---	---	---	
Sewer	29,324	28,151	1,173	12,433	3,563	10,043	6,492	---	---	---	7,038	---	3,563	9,000	
Water	60,617	35,918	24,699	1,944	4,935	21,708	1,391	657,771	---	---	1,042,832	---	4,935	9,950	
<b>Total</b>	<b>391,802</b>	<b>355,351</b>	<b>36,451</b>	<b>16,697</b>	<b>8,498</b>	<b>44,650</b>	<b>7,883</b>	<b>657,771</b>	---	<b>1,500</b>	<b>1,049,870</b>	---	<b>8,498</b>	<b>18,950</b>	
<b>Danube</b>															
Economic Development Authority	19,455	10,664	8,791	3,010	13,115	(1,314)	---	---	---	---	---	---	7,365	5,531	
Garbage	18,594	20,810	(2,216)	1,366	---	(850)	---	---	---	---	---	---	---	---	
Sewer	28,534	23,457	5,077	2,183	---	7,260	---	---	---	---	---	---	---	---	
Water	31,643	45,620	(13,977)	2,688	---	(11,289)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>98,226</b>	<b>100,551</b>	<b>(2,325)</b>	<b>9,247</b>	<b>13,115</b>	<b>(6,193)</b>	---	---	---	---	---	---	<b>7,365</b>	<b>5,531</b>	
<b>Danvers</b>															
Liquor	307,416	314,243	(6,827)	4,330	---	(2,497)	---	---	---	---	---	---	---	---	
Refuse	8,639	6,515	2,124	---	---	2,124	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	10,786	23,140	(12,354)	11,399	---	(955)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>326,841</b>	<b>343,898</b>	<b>(17,057)</b>	<b>15,729</b>	<b>---</b>	<b>(1,328)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Darfur</b>															
Hall	1,561	3,886	(2,325)	2,639	---	314	---	---	---	---	---	---	---	---	
Sewer	24,026	37,130	(13,104)	4,243	5,590	(14,451)	---	---	---	(3,000)	---	---	5,688	3,000	
Water	12,288	16,184	(3,896)	185	---	(3,711)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>37,875</b>	<b>57,200</b>	<b>(19,325)</b>	<b>7,067</b>	<b>5,590</b>	<b>(17,848)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,000)</b>	<b>---</b>	<b>---</b>	<b>5,688</b>	<b>3,000</b>	
<b>Darwin</b>															
Liquor	464,847	456,408	8,439	19,146	6,231	21,354	---	---	---	---	---	---	---	---	
Public Utilities [1]	66,627	94,482	(27,855)	15,668	---	(12,187)	---	---	---	55,000	---	---	---	---	
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>531,474</b>	<b>550,890</b>	<b>(19,416)</b>	<b>34,814</b>	<b>6,231</b>	<b>9,167</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>55,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Dassel</b>															
Liquor	980,140	956,699	23,441	24,388	40,313	7,516	---	---	---	22,000	---	---	26,626	35,000	
Sewer	265,886	323,181	(57,295)	21,797	19,928	(55,426)	362	---	---	---	---	---	20,206	106,000	
Surface Water	11,820	4,487	7,333	1,999	---	9,332	---	---	---	---	---	---	---	---	
Water	264,524	253,639	10,885	127,149	31,594	106,440	6,307	---	---	---	1,022,610	938,731	27,991	135,014	
<b>Total</b>	<b>1,522,370</b>	<b>1,538,006</b>	<b>(15,636)</b>	<b>175,333</b>	<b>91,835</b>	<b>67,862</b>	<b>6,669</b>	<b>---</b>	<b>---</b>	<b>22,000</b>	<b>1,022,610</b>	<b>938,731</b>	<b>74,823</b>	<b>276,014</b>	
<b>Dawson</b>															
Armory Housing	58,507	50,432	8,075	7,977	22,008	(5,956)	---	---	---	---	---	---	22,008	10,000	
Liquor	444,898	422,472	22,426	1,017	---	23,443	---	---	---	---	---	---	---	---	
Refuse	103,819	98,546	5,273	---	---	5,273	---	---	---	---	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [3]	741,450	520,813	220,637	3,179	87,038	136,778	---	---	---	---	5,276	---	86,179	182,000	
<b>Total</b>	<b>1,348,674</b>	<b>1,092,263</b>	<b>256,411</b>	<b>12,173</b>	<b>109,046</b>	<b>159,538</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,276</b>	<b>---</b>	<b>108,187</b>	<b>192,000</b>	
<b>Dayton</b>															
Sewer	90,104	136,565	(46,461)	51,090	---	4,629	---	---	---	---	---	---	---	---	
Water	107,832	153,424	(45,592)	14,101	---	(31,491)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>197,936</b>	<b>289,989</b>	<b>(92,053)</b>	<b>65,191</b>	<b>---</b>	<b>(26,862)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>De Graff</b>															
Liquor	430,976	371,261	59,715	---	---	59,715	---	---	---	25,000	1,606	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [1]	32,619	49,106	(16,487)	---	6,591	(23,078)	---	---	---	(6,591)	---	---	6,591	---	---
<b>Total</b>	<b>463,595</b>	<b>420,367</b>	<b>43,228</b>	<b>---</b>	<b>6,591</b>	<b>36,637</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>18,409</b>	<b>1,606</b>	<b>---</b>	<b>6,591</b>	<b>---</b>	<b>---</b>
<b>Deephaven</b>															
Marina	128,965	121,418	7,547	4,584	---	12,131	---	---	---	---	128,196	---	---	---	---
Recycling	16,755	29,607	(12,852)	12,097	---	(755)	---	---	---	---	---	---	---	---	---
Sewer	430,724	619,056	(188,332)	36,805	---	(151,527)	---	---	---	20,705	93,134	---	---	---	---
Storm Water	83,232	34,795	48,437	4,167	---	52,604	---	---	---	---	96,250	---	---	---	---
Water	67,777	81,168	(13,391)	3,596	---	(9,795)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>727,453</b>	<b>886,044</b>	<b>(158,591)</b>	<b>61,249</b>	<b>---</b>	<b>(97,342)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,705</b>	<b>317,580</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Deer Creek</b>															
Sewer	28,356	15,005	13,351	304	---	13,655	---	---	---	20,000	---	---	---	---	---
Water	32,844	26,434	6,410	1,093	14,488	(6,985)	---	---	---	(20,000)	---	---	14,488	4,000	---
<b>Total</b>	<b>61,200</b>	<b>41,439</b>	<b>19,761</b>	<b>1,397</b>	<b>14,488</b>	<b>6,670</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,488</b>	<b>4,000</b>	<b>---</b>
<b>Deer River</b>															
License Bureau	62,964	65,590	(2,626)	---	---	(2,626)	---	---	---	(2,410)	---	---	---	---	---
Sewer	138,991	149,788	(10,797)	7,989	19,997	(22,805)	7,008	---	890	---	3,863	---	20,849	35,150	---
Water	158,822	164,565	(5,743)	11	13,565	(19,297)	---	---	---	(214,816)	---	---	13,508	21,200	---
<b>Total</b>	<b>360,777</b>	<b>379,943</b>	<b>(19,166)</b>	<b>8,000</b>	<b>33,562</b>	<b>(44,728)</b>	<b>7,008</b>	<b>---</b>	<b>890</b>	<b>(217,226)</b>	<b>3,863</b>	<b>---</b>	<b>34,357</b>	<b>56,350</b>	<b>---</b>
<b>Deerwood</b>															
Sewer	101,430	174,046	(72,616)	---	---	(72,616)	---	---	---	7,513	---	---	---	---	---
Water	87,539	119,435	(31,896)	---	---	(31,896)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>188,969</b>	<b>293,481</b>	<b>(104,512)</b>	<b>---</b>	<b>---</b>	<b>(104,512)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,513</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Delano</b>															
Electric	4,566,684	4,315,344	251,340	376,371	86,727	540,984	---	---	---	---	686,897	---	87,974	480,000	---
Liquor	2,171,308	2,006,296	165,012	10,935	---	175,947	---	---	656	82,400	9,169	---	---	---	---
Sanitary Sewer	997,271	1,188,245	(190,974)	167,976	438,320	(461,318)	---	---	---	(81,891)	446,849	---	442,079	881,357	---
Water	969,038	771,187	197,851	46,514	350,793	(106,428)	---	---	2,243	---	47,558	---	347,277	450,000	---
<b>Total</b>	<b>8,704,301</b>	<b>8,281,072</b>	<b>423,229</b>	<b>601,796</b>	<b>875,840</b>	<b>149,185</b>	<b>---</b>	<b>---</b>	<b>2,899</b>	<b>509</b>	<b>1,190,473</b>	<b>---</b>	<b>877,330</b>	<b>1,811,357</b>	<b>---</b>
<b>Delavan</b>															
Liquor	2,644	2,972	(328)	5,133	---	4,805	---	---	---	15,000	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	44,382	57,209	(12,827)	155	25,830	(38,502)	---	---	---	(365,000)	17,558	---	25,830	406,000	
Water	46,463	26,076	20,387	112	---	20,499	---	---	---	23,000	20,887	---	---	---	
<b>Total</b>	<b>93,489</b>	<b>86,257</b>	<b>7,232</b>	<b>5,400</b>	<b>25,830</b>	<b>(13,198)</b>	---	---	---	<b>(327,000)</b>	<b>38,445</b>	---	<b>25,830</b>	<b>406,000</b>	
<b>Delhi</b>															
Sewer Treatment Project	19,130	24,674	(5,544)	4,664	77	(957)	---	---	---	(2,900)	---	---	77	---	
<b>Total</b>	<b>19,130</b>	<b>24,674</b>	<b>(5,544)</b>	<b>4,664</b>	<b>77</b>	<b>(957)</b>	---	---	---	<b>(2,900)</b>	---	---	<b>77</b>	---	
<b>Dennison</b>															
Garbage	14,942	7,236	7,706	---	---	7,706	---	---	---	---	---	---	---	---	
Sewer	24,839	26,850	(2,011)	157	---	(1,854)	---	---	---	---	---	---	---	---	
Water	9,996	19,952	(9,956)	21,990	645	11,389	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>49,777</b>	<b>54,038</b>	<b>(4,261)</b>	<b>22,147</b>	<b>645</b>	<b>17,241</b>	---	---	---	---	---	---	---	---	
<b>Dent</b>															
Sewer	31,035	4,922	26,113	98	---	26,211	---	---	---	24,803	---	---	---	---	
<b>Total</b>	<b>31,035</b>	<b>4,922</b>	<b>26,113</b>	<b>98</b>	---	<b>26,211</b>	---	---	---	<b>24,803</b>	---	---	---	---	
<b>Detroit Lakes</b>															
Communications Utility	323,076	411,323	(88,247)	---	---	(88,247)	---	---	---	---	---	---	---	---	
Electric	13,881,626	13,030,195	851,431	131,980	225,717	757,694	---	---	---	543,467	534,690	---	185,221	215,000	
Liquor	5,110,315	4,211,342	898,973	52,314	64,609	886,678	---	---	---	678,070	16,824	---	---	---	
Sewer	1,361,610	1,587,537	(225,927)	50,761	51,112	(226,278)	---	---	---	---	205,101	---	53,164	196,047	
Water	884,922	811,625	73,297	2,267	41,930	33,634	---	---	---	---	448,548	---	42,566	39,750	
<b>Total</b>	<b>21,561,549</b>	<b>20,052,022</b>	<b>1,509,527</b>	<b>237,322</b>	<b>383,368</b>	<b>1,363,481</b>	---	---	---	<b>1,221,537</b>	<b>1,205,163</b>	---	<b>280,951</b>	<b>450,797</b>	
<b>Dexter</b>															
Sewer	21,083	11,157	9,926	4,347	---	14,273	2,080	---	321	---	26,341	---	---	---	
Water	57,695	25,576	32,119	19,013	5,784	45,348	3,332	---	482	---	46,927	---	5,784	10,000	
<b>Total</b>	<b>78,778</b>	<b>36,733</b>	<b>42,045</b>	<b>23,360</b>	<b>5,784</b>	<b>59,621</b>	<b>5,412</b>	---	<b>803</b>	---	<b>73,268</b>	---	<b>5,784</b>	<b>10,000</b>	
<b>Dilworth</b>															
Forestry	11,842	8,285	3,557	353	---	3,910	---	---	---	---	---	---	---	---	
Pest Control	28,573	29,571	(998)	1,124	---	126	---	---	---	---	---	---	---	---	
Refuse	367,130	362,294	4,836	6,124	---	10,960	---	---	---	5,000	4,311	---	---	---	
Sewer	523,648	461,929	61,719	141,080	38,897	163,902	22,667	---	7,196	5,000	4,311	---	38,897	89,000	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	483,169	750,672	(267,503)	26,641	281	(241,143)	---	---	---	5,000	4,311	---	281	---
<b>Total</b>	<b>1,414,362</b>	<b>1,612,751</b>	<b>(198,389)</b>	<b>175,322</b>	<b>39,178</b>	<b>(62,245)</b>	<b>22,667</b>	<b>---</b>	<b>7,196</b>	<b>15,000</b>	<b>12,933</b>	<b>---</b>	<b>39,178</b>	<b>89,000</b>
<b>Dodge Center</b>														
Ambulance	550,461	460,675	89,786	33,593	---	123,379	---	---	---	---	111,752	---	---	---
Sewer	377,224	355,878	21,346	26,869	1,042	47,173	---	---	---	123,297	22,927	---	1,486	90,340
Water	284,309	292,213	(7,904)	13,860	3,965	1,991	---	---	---	108,020	20,932	---	3,489	15,000
<b>Total</b>	<b>1,211,994</b>	<b>1,108,766</b>	<b>103,228</b>	<b>74,322</b>	<b>5,007</b>	<b>172,543</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>231,317</b>	<b>155,611</b>	<b>---</b>	<b>4,975</b>	<b>105,340</b>
<b>Donaldson</b>														
Sewer	5,647	2,197	3,450	---	---	3,450	---	---	---	---	2,197	---	---	---
<b>Total</b>	<b>5,647</b>	<b>2,197</b>	<b>3,450</b>	<b>---</b>	<b>---</b>	<b>3,450</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,197</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Donnelly</b>														
Garbage	25,555	25,555	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	17,320	46,396	(29,076)	10	---	(29,066)	---	---	---	(6,710)	---	---	---	---
Water	40,501	83,809	(43,308)	5	---	(43,303)	---	---	---	(36,860)	---	---	---	---
<b>Total</b>	<b>83,376</b>	<b>155,760</b>	<b>(72,384)</b>	<b>15</b>	<b>---</b>	<b>(72,369)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(43,570)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Dover</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	155,474	101,217	54,257	---	20,242	34,015	---	---	---	98,823	8,514	---	20,242	42,536
<b>Total</b>	<b>155,474</b>	<b>101,217</b>	<b>54,257</b>	<b>---</b>	<b>20,242</b>	<b>34,015</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>98,823</b>	<b>8,514</b>	<b>---</b>	<b>20,242</b>	<b>42,536</b>
<b>Dovray</b>														
Sewer	19,961	21,593	(1,632)	629	9,357	(10,360)	---	---	---	(5,500)	---	---	9,307	3,000
Water	6,488	8,106	(1,618)	8	355	(1,965)	---	---	---	---	---	---	355	688
<b>Total</b>	<b>26,449</b>	<b>29,699</b>	<b>(3,250)</b>	<b>637</b>	<b>9,712</b>	<b>(12,325)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,500)</b>	<b>---</b>	<b>---</b>	<b>9,662</b>	<b>3,688</b>
<b>Duluth</b>														
Airport	3,002,023	8,200,098	(5,198,075)	524,119	85,973	(4,759,929)	---	10,350,361	2,384,889	---	11,687,649	---	52,830	48,836
Duluth Entertainment and Convention Center	6,684,455	9,069,384	(2,384,929)	974,816	1,921,548	(3,331,661)	---	---	16,903,610	---	29,458,350	---	138,314	818,161
Gas Utility	46,396,062	37,996,531	8,399,531	254,274	554,975	8,098,830	---	---	23,364	4,307,315	1,269,063	2,846,814	567,508	4,306,358
Golf	1,945,446	1,870,176	75,270	89	24,986	50,373	---	---	---	---	---	---	6,831	94,017
Parking	2,524,682	1,182,915	1,341,767	67,503	704,586	704,684	---	---	---	(16,000)	55,301	---	694,887	430,000
Sewer Utility	20,312,095	16,970,976	3,341,119	42,987	708,568	2,675,538	---	---	83,646	74,558	5,435,773	3,062,186	668,347	2,439,671
Spirit Mountain Recreation Area Authority [12]	3,512,650	3,759,361	(246,711)	226,145	62,268	(82,834)	---	---	---	---	395,028	---	62,268	332,948
Steam District #1	6,152,268	5,702,428	449,840	---	292,237	157,603	---	---	---	117,000	449,780	---	300,336	518,472

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Steam District #2 [21]	8,384,720	9,031,530	(646,810)	42	---	(646,768)	---	---	---	2,500,000	330,754	---	---	---
Stormwater	5,149,274	3,228,399	1,920,875	112,346	100,928	1,932,293	---	62,796	21,828	538,798	1,239,955	---	103,169	170,000
Street Lighting	1,271,623	1,391,981	(120,358)	---	---	(120,358)	---	---	---	---	12,791	---	---	---
Transit	2,236,580	14,570,804	(12,334,224)	11,234,325	---	(1,099,899)	---	4,172,033	---	---	5,097,683	---	---	---
Water Utility	11,944,996	10,503,028	1,441,968	77,955	297,249	1,222,674	---	---	16,919	318,132	2,071,594	196,000	245,582	755,636
<b>Total</b>	<b>119,516,874</b>	<b>123,477,611</b>	<b>(3,960,737)</b>	<b>13,514,601</b>	<b>4,753,318</b>	<b>4,800,546</b>	<b>---</b>	<b>14,585,190</b>	<b>19,434,256</b>	<b>7,839,803</b>	<b>57,503,721</b>	<b>6,105,000</b>	<b>2,840,072</b>	<b>9,914,099</b>
<b>Dumont</b>														
Sanitation	4,274	---	4,274	---	4,476	(202)	---	---	---	---	4,476	---	---	---
Sewer	22,191	3,473	18,718	---	9,220	9,498	---	---	---	---	1,069	---	8,151	---
Water	12,242	45,641	(33,399)	150,035	---	116,636	---	---	---	---	123,091	---	---	---
<b>Total</b>	<b>38,707</b>	<b>49,114</b>	<b>(10,407)</b>	<b>150,035</b>	<b>13,696</b>	<b>125,932</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>128,636</b>	<b>---</b>	<b>8,151</b>	<b>---</b>
<b>Dundas</b>														
Refuse	88,122	64,718	23,404	280	---	23,684	---	---	---	12,000	---	---	---	---
Sewer	355,404	370,879	(15,475)	121,901	138,711	(32,285)	---	72,377	---	(137,000)	---	---	135,383	1,214,455
Storm Water Utility	2,000	40,321	(38,321)	1,790	---	(36,531)	---	---	---	---	---	---	---	---
Water	285,470	430,401	(144,931)	---	144,278	(289,209)	---	---	---	(135,410)	16,496	---	138,271	130,000
<b>Total</b>	<b>730,996</b>	<b>906,319</b>	<b>(175,323)</b>	<b>123,971</b>	<b>282,989</b>	<b>(334,341)</b>	<b>---</b>	<b>72,377</b>	<b>---</b>	<b>(260,410)</b>	<b>16,496</b>	<b>---</b>	<b>273,654</b>	<b>1,344,455</b>
<b>Dundee</b>														
Electric [17]	71,155	63,896	7,259	3,575	3	10,831	---	---	---	---	---	---	---	---
Liquor [21]	---	(602)	602	6,891	3,660	3,833	---	---	---	37,188	---	---	---	---
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [21]	---	---	---	---	---	---	---	---	---	262	---	---	---	---
Water	8,802	20,251	(11,449)	14,840	8,280	(4,889)	---	---	---	---	968	---	8,280	4,000
<b>Total</b>	<b>79,957</b>	<b>83,545</b>	<b>(3,588)</b>	<b>25,306</b>	<b>11,943</b>	<b>9,775</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>37,450</b>	<b>968</b>	<b>---</b>	<b>8,280</b>	<b>4,000</b>
<b>Dunnell</b>														
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility Fund [30]	180,576	746,788	(566,212)	22,551	11,883	(555,544)	16,674	---	1,385	99,575	138,565	---	10,154	3,145
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>180,576</b>	<b>746,788</b>	<b>(566,212)</b>	<b>22,551</b>	<b>11,883</b>	<b>(555,544)</b>	<b>16,674</b>	<b>---</b>	<b>1,385</b>	<b>99,575</b>	<b>138,565</b>	<b>---</b>	<b>10,154</b>	<b>3,145</b>
<b>Eagan</b>														
Aquatic Facility	841,892	1,165,876	(323,984)	6,599	61,938	(379,323)	---	---	404	---	19,237	---	63,201	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Civic Arena	887,536	1,018,944	(131,408)	3,102	53,737	(182,043)	---	---	808	---	---	---	53,538	70,000
Community Center	1,270,811	1,905,372	(634,561)	1,227,106	489,150	103,395	1,182,277	9,471	1,615	(212,497)	198,830	8,195,000	160,975	630,000
Fiber Conduit Ring	---	16,210	(16,210)	---	4,467	(20,677)	---	---	---	(80,767)	---	---	1,257	---
Sanitary Sewer	5,152,843	5,955,575	(802,732)	188,669	---	(614,063)	---	---	1,088	---	150,002	---	---	---
Storm Drainage/Water Quality	1,162,752	1,934,210	(771,458)	110,435	---	(661,023)	---	---	40,612	---	853,406	---	---	---
Street Lighting	525,244	476,713	48,531	---	---	48,531	---	---	---	---	---	---	---	---
Water	4,963,731	5,422,557	(458,826)	1,171,379	77,895	634,658	---	---	10,793	280,370	519,972	---	112,938	735,000
<b>Total</b>	<b>14,804,809</b>	<b>17,895,457</b>	<b>(3,090,648)</b>	<b>2,707,290</b>	<b>687,187</b>	<b>(1,070,545)</b>	<b>1,182,277</b>	<b>9,471</b>	<b>55,320</b>	<b>(12,894)</b>	<b>1,741,447</b>	<b>8,195,000</b>	<b>391,909</b>	<b>1,435,000</b>
<b>Eagle Bend</b>														
Gas	143,609	86,684	56,925	5,011	31,632	30,304	---	---	---	6,450	---	---	31,632	40,000
Liquor	292,729	303,972	(11,243)	14,924	---	3,681	---	---	---	6,450	---	---	---	---
Sewer	73,911	33,802	40,109	10,438	---	50,547	---	---	---	23,450	---	---	---	---
Water	82,759	56,429	26,330	8,727	---	35,057	---	---	---	23,450	1,190	---	---	---
<b>Total</b>	<b>593,008</b>	<b>480,887</b>	<b>112,121</b>	<b>39,100</b>	<b>31,632</b>	<b>119,589</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>59,800</b>	<b>1,190</b>	<b>---</b>	<b>31,632</b>	<b>40,000</b>
<b>Eagle Lake</b>														
Sanitary Sewer	327,714	256,700	71,014	7,803	8,811	70,006	---	---	---	50,000	42,743	---	---	---
Water	234,204	145,422	88,782	11,454	14,982	85,254	---	---	---	50,000	46,983	---	15,465	30,000
<b>Total</b>	<b>561,918</b>	<b>402,122</b>	<b>159,796</b>	<b>19,257</b>	<b>23,793</b>	<b>155,260</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>100,000</b>	<b>89,726</b>	<b>---</b>	<b>15,465</b>	<b>30,000</b>
<b>East Bethel</b>														
Arena	248,732	296,378	(47,646)	---	2,016	(49,662)	---	---	---	---	---	---	---	---
Sewer	59,859	75,514	(15,655)	---	1,364	(17,019)	---	---	---	---	---	---	---	---
Water	30,536	48,265	(17,729)	---	730	(18,459)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>339,127</b>	<b>420,157</b>	<b>(81,030)</b>	<b>---</b>	<b>4,110</b>	<b>(85,140)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>East Grand Forks</b>														
City Mall	178,530	350,600	(172,070)	973	---	(171,097)	---	---	---	(21,900)	---	---	---	---
Economic Development and Housing Authority	2,041,192	2,304,193	(263,001)	439,892	8,742	168,149	121,791	---	---	---	---	---	8,742	23,881
Electric	11,850,730	11,270,065	580,665	332,335	1,187	911,813	---	---	---	275,354	1,093,050	---	1,187	---
Refuse	752,588	798,753	(46,165)	20,353	13,257	(39,069)	---	---	---	---	---	---	13,257	70,391
Sewer	968,208	665,540	302,668	36,150	37,720	301,098	---	---	---	---	---	---	37,720	60,598
Storm Water	178,686	907,291	(728,605)	427,829	---	(300,776)	---	427,829	---	(64,836)	---	---	---	---
Water	1,883,487	1,947,319	(63,832)	57,361	61,742	(68,213)	---	---	---	---	355,165	---	61,943	75,000
<b>Total</b>	<b>17,853,421</b>	<b>18,243,761</b>	<b>(390,340)</b>	<b>1,314,893</b>	<b>122,648</b>	<b>801,905</b>	<b>121,791</b>	<b>427,829</b>	<b>---</b>	<b>188,618</b>	<b>1,448,215</b>	<b>---</b>	<b>122,849</b>	<b>229,870</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>East Gull Lake</b>														
Sewer	427,967	667,973	(240,006)	254,938	140,971	(126,039)	91,580	---	---	(395,505)	34,724	---	144,044	667,190
<b>Total</b>	<b>427,967</b>	<b>667,973</b>	<b>(240,006)</b>	<b>254,938</b>	<b>140,971</b>	<b>(126,039)</b>	<b>91,580</b>	<b>---</b>	<b>---</b>	<b>(395,505)</b>	<b>34,724</b>	<b>---</b>	<b>144,044</b>	<b>667,190</b>
<b>Easton</b>														
Refuse	2,130	2,371	(241)	---	---	(241)	---	---	---	---	---	---	---	---
Sewer	36,068	31,268	4,800	---	---	4,800	---	---	---	---	19,944	---	---	---
Water	31,881	25,043	6,838	---	---	6,838	---	---	---	---	6,531	---	---	---
<b>Total</b>	<b>70,079</b>	<b>58,682</b>	<b>11,397</b>	<b>---</b>	<b>---</b>	<b>11,397</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>26,475</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Echo</b>														
Cemetery	400	438	(38)	312	---	274	---	---	---	---	---	---	---	---
Sewer	48,172	46,512	1,660	1,705	10,050	(6,685)	---	---	---	---	---	---	10,650	12,000
Water	74,235	60,847	13,388	17,046	9,675	20,759	---	---	---	---	---	---	9,765	2,000
<b>Total</b>	<b>122,807</b>	<b>107,797</b>	<b>15,010</b>	<b>19,063</b>	<b>19,725</b>	<b>14,348</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,415</b>	<b>14,000</b>
<b>Eden Prairie</b>														
Liquor	11,465,568	10,612,944	852,624	271,033	6,621	1,117,036	---	---	---	800,000	376,210	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm	910,514	1,523,876	(613,362)	22,717	5,915	(596,560)	---	---	---	65,000	39,474	---	---	---
Water/Sewer [3]	11,334,530	13,462,844	(2,128,314)	172,941	35,561	(1,990,934)	---	---	---	285,000	2,513,592	---	---	---
<b>Total</b>	<b>23,710,612</b>	<b>25,599,664</b>	<b>(1,889,052)</b>	<b>466,691</b>	<b>48,097</b>	<b>(1,470,458)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,150,000</b>	<b>2,929,276</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Eden Valley</b>														
Senior Housing	121,505	67,624	53,881	4,402	29,498	28,785	---	---	---	---	---	---	29,363	55,000
Sewer	99,978	189,379	(89,401)	8,003	61,342	(142,740)	---	---	---	9,500	521,012	521,012	---	---
Water	220,645	142,598	78,047	1,891	24,739	55,199	---	---	---	---	262,773	249,045	25,552	121,000
<b>Total</b>	<b>442,128</b>	<b>399,601</b>	<b>42,527</b>	<b>14,296</b>	<b>115,579</b>	<b>(58,756)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,500</b>	<b>783,785</b>	<b>770,057</b>	<b>54,915</b>	<b>176,000</b>
<b>Edgerton</b>														
Refuse	44,518	47,830	(3,312)	95	---	(3,217)	---	---	---	---	---	---	---	---
Sewer	82,037	70,533	11,504	---	---	11,504	---	---	---	---	---	---	---	---
Water	219,881	201,258	18,623	725	13,780	5,568	---	---	---	---	---	---	13,780	31,000
<b>Total</b>	<b>346,436</b>	<b>319,621</b>	<b>26,815</b>	<b>820</b>	<b>13,780</b>	<b>13,855</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,780</b>	<b>31,000</b>
<b>Edina</b>														
Aquatic Center	859,816	770,663	89,153	---	27,706	61,447	---	---	---	---	14,915	858,033	34,013	965,000
Arena	1,414,410	1,665,082	(250,672)	100,124	6,026	(156,574)	100,124	---	---	(102,075)	136,088	2,425,443	4,162	225,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Art Center	468,217	683,318	(215,101)	119,426	---	(95,675)	100,124	---	---	(145,000)	---	---	---	---
Edinborough/Centennial Lakes Parks	1,724,057	2,287,873	(563,816)	76,978	---	(486,838)	---	---	---	(250,000)	582,631	---	---	---
Golf Course	3,658,674	3,542,048	116,626	101,916	46,783	171,759	100,124	---	---	(170,000)	173,180	1,159,096	53,953	1,655,000
Liquor	12,642,630	11,449,194	1,193,436	13,147	---	1,206,583	---	---	---	1,310,100	157,853	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [1]	14,857,798	10,815,216	4,042,582	265,877	1,026,783	3,281,676	---	---	116,615	100,000	5,388,636	---	803,157	2,045,000
<b>Total</b>	<b>35,625,602</b>	<b>31,213,394</b>	<b>4,412,208</b>	<b>677,468</b>	<b>1,107,298</b>	<b>3,982,378</b>	<b>300,372</b>	<b>---</b>	<b>116,615</b>	<b>743,025</b>	<b>6,453,303</b>	<b>4,442,572</b>	<b>895,285</b>	<b>4,890,000</b>
<b>Effie</b>														
Sewer	41,446	44,250	(2,804)	4,000	---	1,196	4,000	---	---	2,368	2,368	---	---	---
<b>Total</b>	<b>41,446</b>	<b>44,250</b>	<b>(2,804)</b>	<b>4,000</b>	<b>---</b>	<b>1,196</b>	<b>4,000</b>	<b>---</b>	<b>---</b>	<b>2,368</b>	<b>2,368</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Eitzen</b>														
Electric	201,659	214,666	(13,007)	14,966	---	1,959	---	---	---	---	---	---	---	---
Refuse	6,318	6,038	280	---	---	280	---	---	---	---	---	---	---	---
Sewer	28,303	25,333	2,970	850	---	3,820	---	---	---	---	2,361	---	---	---
Water	19,739	16,538	3,201	400	---	3,601	---	---	---	---	172	---	---	---
<b>Total</b>	<b>256,019</b>	<b>262,575</b>	<b>(6,556)</b>	<b>16,216</b>	<b>---</b>	<b>9,660</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,533</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Elba</b>														
Water	5,361	4,101	1,260	6,743	---	8,003	---	---	---	---	---	---	---	---
<b>Total</b>	<b>5,361</b>	<b>4,101</b>	<b>1,260</b>	<b>6,743</b>	<b>---</b>	<b>8,003</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Elbow Lake</b>														
Electric	680,159	520,657	159,502	3,566	30,683	132,385	---	---	---	14,500	203,532	---	30,683	30,000
Maplewood Manor	151,906	113,291	38,615	263	6,819	32,059	---	---	---	---	---	---	6,819	15,000
Sewer	211,220	64,344	146,876	614,717	948	760,645	---	614,717	---	75,500	661,765	66,654	948	3,130
Tipsinah Mounds Campground	189,915	139,067	50,848	185	112	50,921	---	---	---	19,897	26,821	---	---	---
Water	289,626	146,305	143,321	789,741	338	932,724	---	789,741	---	77,000	842,698	65,323	338	---
<b>Total</b>	<b>1,522,826</b>	<b>983,664</b>	<b>539,162</b>	<b>1,408,472</b>	<b>38,900</b>	<b>1,908,734</b>	<b>---</b>	<b>1,404,458</b>	<b>---</b>	<b>186,897</b>	<b>1,734,816</b>	<b>131,977</b>	<b>38,788</b>	<b>48,130</b>
<b>Elgin</b>														
Sewer	115,652	138,112	(22,460)	---	---	(22,460)	---	---	---	---	---	---	---	---
Water	160,424	150,723	9,701	---	62,778	(53,077)	5,000	---	---	---	---	820,000	62,778	787,000
<b>Total</b>	<b>276,076</b>	<b>288,835</b>	<b>(12,759)</b>	<b>---</b>	<b>62,778</b>	<b>(75,537)</b>	<b>5,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>820,000</b>	<b>62,778</b>	<b>787,000</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Elizabeth</b>														
Liquor	336,465	328,927	7,538	160	---	7,698	---	---	---	---	---	---	---	---
Sewer	10,415	13,885	(3,470)	1,680	---	(1,790)	---	---	---	---	---	---	---	---
Water	57,771	24,086	33,685	---	5,986	27,699	---	---	---	---	8,158	---	5,986	31,000
<b>Total</b>	<b>404,651</b>	<b>366,898</b>	<b>37,753</b>	<b>1,840</b>	<b>5,986</b>	<b>33,607</b>	---	---	---	---	<b>8,158</b>	---	<b>5,986</b>	<b>31,000</b>
<b>Elk River</b>														
Electric	24,227,743	22,926,759	1,300,984	196,442	342,794	1,154,632	---	---	---	585,141	1,214,469	---	306,657	506,098
Garbage	1,287,894	1,256,177	31,717	6,783	---	38,500	---	---	---	(25,639)	---	---	---	---
Liquor	6,080,972	5,329,997	750,975	82,018	44,870	788,123	---	---	---	400,500	28,556	---	46,237	95,000
Sewer	1,504,785	1,736,383	(231,598)	177,506	48,045	(102,137)	---	---	---	65,000	319,054	---	47,452	150,000
Water	2,206,429	2,059,430	146,999	228,217	289,277	85,939	---	---	---	20,000	211,199	---	280,778	426,250
<b>Total</b>	<b>35,307,823</b>	<b>33,308,746</b>	<b>1,999,077</b>	<b>690,966</b>	<b>724,986</b>	<b>1,965,057</b>	---	---	---	<b>1,045,002</b>	<b>1,773,278</b>	---	<b>681,124</b>	<b>1,177,348</b>
<b>Elko New Market</b>														
Sewer	497,617	1,076,785	(579,168)	67,811	124,626	(635,983)	---	---	---	---	143,348	---	129,090	315,250
Storm Water	125,280	145,609	(20,329)	62,007	24,478	17,200	---	---	---	---	---	---	24,478	22,768
Water	444,610	526,292	(81,682)	98,360	83,205	(66,527)	---	---	---	---	33,113	---	79,977	122,494
<b>Total</b>	<b>1,067,507</b>	<b>1,748,686</b>	<b>(681,179)</b>	<b>228,178</b>	<b>232,309</b>	<b>(685,310)</b>	---	---	---	---	<b>176,461</b>	---	<b>233,545</b>	<b>460,512</b>
<b>Elkton</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer Fund [3]	15,820	13,610	2,210	468	---	2,678	---	---	---	---	---	---	---	---
<b>Total</b>	<b>15,820</b>	<b>13,610</b>	<b>2,210</b>	<b>468</b>	---	<b>2,678</b>	---	---	---	---	---	---	---	---
<b>Ellendale</b>														
Liquor	362,298	374,060	(11,762)	734	---	(11,028)	---	---	---	---	---	---	---	---
Sewer	65,148	58,479	6,669	719	3,850	3,538	---	---	---	---	---	---	3,850	12,000
Water	183,193	195,915	(12,722)	---	46,805	(59,527)	---	---	---	---	141,423	131,450	46,805	137,508
<b>Total</b>	<b>610,639</b>	<b>628,454</b>	<b>(17,815)</b>	<b>1,453</b>	<b>50,655</b>	<b>(67,017)</b>	---	---	---	---	<b>141,423</b>	<b>131,450</b>	<b>50,655</b>	<b>149,508</b>
<b>Ellsworth</b>														
Liquor	201,882	206,801	(4,919)	1,607	---	(3,312)	---	---	---	2,465	---	---	---	---
Parkview Manor Municipal Nursing Home	1,917,013	1,952,117	(35,104)	23,505	---	(11,599)	---	---	---	---	17,822	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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/Refuse [1]	212,306	222,263	(9,957)	8,466	21,084	(22,575)	---	---	---	(53,155)	---	---	21,084	20,000
<b>Total</b>	<b>2,331,201</b>	<b>2,381,181</b>	<b>(49,980)</b>	<b>33,578</b>	<b>21,084</b>	<b>(37,486)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(50,690)</b>	<b>17,822</b>	<b>---</b>	<b>21,084</b>	<b>20,000</b>
<b>Elmore</b>														
Liquor	155,541	161,600	(6,059)	291	---	(5,768)	---	---	---	3,000	---	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sanitation [1]	157,726	159,981	(2,255)	2,276	5,327	(5,306)	39	---	---	---	39,132	456,953	5,288	---
<b>Total</b>	<b>313,267</b>	<b>321,581</b>	<b>(8,314)</b>	<b>2,567</b>	<b>5,327</b>	<b>(11,074)</b>	<b>39</b>	<b>---</b>	<b>---</b>	<b>3,000</b>	<b>39,132</b>	<b>456,953</b>	<b>5,288</b>	<b>---</b>
<b>Ely</b>														
Electric	3,495,439	3,010,786	484,653	38,907	368	523,192	---	---	---	1,036,082	229,750	---	---	---
Housing and Redevelopment	643,671	1,268,224	(624,553)	4,655	10,349	(630,247)	---	548,259	---	---	351,797	---	---	7,180
Sewer	857,806	961,574	(103,768)	778	77,912	(180,902)	---	---	---	(808,438)	49,198	---	79,631	166,000
Water	445,355	534,606	(89,251)	4,586	26,726	(111,391)	---	---	---	(464,609)	69,149	---	27,517	56,000
<b>Total</b>	<b>5,442,271</b>	<b>5,775,190</b>	<b>(332,919)</b>	<b>48,926</b>	<b>115,355</b>	<b>(399,348)</b>	<b>---</b>	<b>548,259</b>	<b>---</b>	<b>(236,965)</b>	<b>699,894</b>	<b>---</b>	<b>107,148</b>	<b>229,180</b>
<b>Elysian</b>														
Refuse Collection	43,111	45,294	(2,183)	---	---	(2,183)	---	---	---	---	---	---	---	---
Sewer Utility	171,387	212,528	(41,141)	627	17,460	(57,974)	---	---	---	---	---	---	12,978	58,360
Water Utility	191,921	160,691	31,230	6,120	46,989	(9,639)	---	---	---	---	---	545,000	75,598	557,000
<b>Total</b>	<b>406,419</b>	<b>418,513</b>	<b>(12,094)</b>	<b>6,747</b>	<b>64,449</b>	<b>(69,796)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>545,000</b>	<b>88,576</b>	<b>615,360</b>
<b>Emily</b>														
Sewer	51,299	113,117	(61,818)	143,420	70,325	11,277	143,178	---	---	23,397	---	---	70,875	17,000
<b>Total</b>	<b>51,299</b>	<b>113,117</b>	<b>(61,818)</b>	<b>143,420</b>	<b>70,325</b>	<b>11,277</b>	<b>143,178</b>	<b>---</b>	<b>---</b>	<b>23,397</b>	<b>---</b>	<b>---</b>	<b>70,875</b>	<b>17,000</b>
<b>Emmons</b>														
Garbage	23,419	21,436	1,983	9	---	1,992	---	---	---	---	---	---	---	---
Sewer	26,337	24,628	1,709	41	---	1,750	---	---	---	---	---	---	---	---
Water	26,485	12,522	13,963	22	12,854	1,131	---	---	---	(6,100)	---	---	3,854	9,000
<b>Total</b>	<b>76,241</b>	<b>58,586</b>	<b>17,655</b>	<b>72</b>	<b>12,854</b>	<b>4,873</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,100)</b>	<b>---</b>	<b>---</b>	<b>3,854</b>	<b>9,000</b>
<b>Erhard</b>														
Liquor	312,197	315,230	(3,033)	899	---	(2,134)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>312,197</b>	<b>315,230</b>	<b>(3,033)</b>	<b>899</b>	<b>---</b>	<b>(2,134)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Erskine</b>														
Sewer	74,776	60,775	14,001	692	5,176	9,517	---	---	---	---	10,775	---	5,177	22,692
Water	101,332	72,973	28,359	995	28,595	759	---	---	---	---	---	---	28,595	20,000
<b>Total</b>	<b>176,108</b>	<b>133,748</b>	<b>42,360</b>	<b>1,687</b>	<b>33,771</b>	<b>10,276</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,775</b>	<b>---</b>	<b>33,772</b>	<b>42,692</b>
<b>Evan</b>														
Sewer [0][3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	39,893	23,745	16,148	29	14,075	2,102	---	---	---	7,381	---	---	14,075	3,500
<b>Total</b>	<b>39,893</b>	<b>23,745</b>	<b>16,148</b>	<b>29</b>	<b>14,075</b>	<b>2,102</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,381</b>	<b>---</b>	<b>---</b>	<b>14,075</b>	<b>3,500</b>
<b>Evansville</b>														
Sewer	112,659	70,479	42,180	8,544	4,570	46,154	---	---	---	---	---	---	4,570	33,548
Water	102,806	69,272	33,534	1,747	2,130	33,151	---	---	---	---	---	---	2,147	6,000
<b>Total</b>	<b>215,465</b>	<b>139,751</b>	<b>75,714</b>	<b>10,291</b>	<b>6,700</b>	<b>79,305</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,717</b>	<b>39,548</b>
<b>Eveleth</b>														
Economic Development Authority - Lincoln Place	274,454	240,642	33,812	1,865	86,050	(50,373)	---	---	---	---	25,972	---	72,834	44,907
Golf Course	152,475	189,220	(36,745)	---	393	(37,138)	---	---	---	(22,027)	---	---	393	4,807
Housing and Redevelopment Authority	182,107	166,614	15,493	2,245	6,647	11,091	---	182,240	---	---	187,389	---	---	---
Medical Office Building	---	---	---	---	32,880	(32,880)	---	---	150,000	---	765,151	---	32,880	1,745
Refuse	421,733	435,634	(13,901)	---	---	(13,901)	---	---	---	---	3,990	---	---	---
Sewer Treatment Plants	532,329	580,970	(48,641)	---	46,502	(95,143)	---	---	---	(48,314)	9,753	---	46,502	204,934
Water Utility	541,233	582,721	(41,488)	4,819	45,421	(82,090)	---	121,150	450,000	48,314	820,696	103,087	45,421	105,000
<b>Total</b>	<b>2,104,331</b>	<b>2,195,801</b>	<b>(91,470)</b>	<b>8,929</b>	<b>217,893</b>	<b>(300,434)</b>	<b>---</b>	<b>303,390</b>	<b>600,000</b>	<b>(22,027)</b>	<b>1,812,951</b>	<b>103,087</b>	<b>198,030</b>	<b>361,393</b>
<b>Excelsior</b>														
Commercial Docks	195,463	111,378	84,085	3,180	---	87,265	---	---	---	51,241	12,590	---	---	---
Parking Lot Maintenance	12,370	21,780	(9,410)	24,236	---	14,826	---	---	---	23,375	---	---	---	---
Parking Meter	36,878	726	36,152	344	---	36,496	---	---	---	33,000	---	---	---	---
Sewer	472,792	349,773	123,019	26,570	4,041	145,548	---	---	---	35,749	299,608	---	4,043	14,000
Solid Waste	144,084	134,732	9,352	1,499	---	10,851	---	---	---	10,054	---	---	---	---
Street Lighting	50,720	44,384	6,336	339	---	6,675	---	---	---	2,625	6,995	---	---	---
Surface Water Management	111,352	87,932	23,420	3,226	---	26,646	---	---	---	13,530	---	---	---	---
Water	484,575	353,684	130,891	14,916	38,884	106,923	---	---	---	26,561	49,780	---	38,138	71,000
<b>Total</b>	<b>1,508,234</b>	<b>1,104,389</b>	<b>403,845</b>	<b>74,310</b>	<b>42,925</b>	<b>435,230</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>196,135</b>	<b>368,973</b>	<b>---</b>	<b>42,181</b>	<b>85,000</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Eyota</b>														
Arbor Gardens Senior Housing	753,004	594,593	158,411	3,104	126,852	34,663	---	---	---	---	45,015	---	116,662	105,000
Sewer Utility	255,130	256,871	(1,741)	8,023	38,681	(32,399)	---	---	---	16,408	79,753	---	34,236	30,000
Storm Water Utility	17,383	27,943	(10,560)	641	---	(9,919)	---	---	---	---	---	---	---	---
Water Utility	191,183	178,228	12,955	3,075	3,340	12,690	---	---	---	8,081	4,570	---	2,938	40,000
<b>Total</b>	<b>1,216,700</b>	<b>1,057,635</b>	<b>159,065</b>	<b>14,843</b>	<b>168,873</b>	<b>5,035</b>	---	---	---	<b>24,489</b>	<b>129,338</b>	---	<b>153,836</b>	<b>175,000</b>
<b>Fairfax</b>														
Electric	1,176,323	819,935	356,388	38,380	36,457	358,311	---	---	---	---	25,743	---	36,826	115,000
Housing and Redevelopment Authority - Fairview	92,747	86,093	6,654	5,557	---	12,211	---	---	---	---	6,144	---	---	---
Housing and Redevelopment Authority - Southview	53,871	47,534	6,337	141	7,728	(1,250)	---	---	---	---	6,144	---	7,728	5,264
Liquor	548,602	524,548	24,054	5,772	---	29,826	---	---	---	---	3,564	---	---	---
Natural Gas	1,669,664	1,423,717	245,947	12,326	82,853	175,420	---	---	---	50,000	10,483	---	83,022	70,000
Sanitary Sewer	191,329	110,584	80,745	3,096	19,402	64,439	---	---	---	---	---	---	20,314	79,745
Storm Sewer	104,680	48,694	55,986	49	---	56,035	---	---	---	67,731	---	---	---	---
Water	291,590	178,871	112,719	24,081	15,487	121,313	---	---	---	---	59,632	---	16,014	65,000
<b>Total</b>	<b>4,128,806</b>	<b>3,239,976</b>	<b>888,830</b>	<b>89,402</b>	<b>161,927</b>	<b>816,305</b>	---	---	---	<b>117,731</b>	<b>111,710</b>	---	<b>163,904</b>	<b>335,009</b>
<b>Fairmont</b>														
Electric Department	14,270,358	13,594,915	675,443	49,410	71,481	653,372	---	---	---	617,353	331,676	---	---	---
Liquor	2,861,517	2,489,025	372,492	24,323	1,162	395,653	---	---	---	45,000	1,712,105	---	---	---
Parking Lot	4,619	4,529	90	45	---	135	---	---	---	---	---	---	---	---
Steam District Heat Department	144,589	345,229	(200,640)	---	---	(200,640)	---	---	---	---	2,475	---	---	---
Storm Sewer Utility	570,837	214,767	356,070	---	132,680	223,390	---	---	---	---	---	1,835,000	103,175	200,000
Wastewater Department	2,143,140	1,569,127	574,013	2,409	203,224	373,198	---	---	---	86,989	9,156	---	194,082	625,000
Water Department	2,037,674	1,866,006	171,668	2,016	8,623	165,061	---	---	---	136,259	227,216	---	---	---
<b>Total</b>	<b>22,032,734</b>	<b>20,083,598</b>	<b>1,949,136</b>	<b>78,203</b>	<b>417,170</b>	<b>1,610,169</b>	---	---	---	<b>885,601</b>	<b>2,282,628</b>	<b>1,835,000</b>	<b>297,257</b>	<b>825,000</b>
<b>Falcon Heights</b>														
Sanitary Sewer	704,759	598,548	106,211	72,481	---	178,692	---	---	---	---	31,249	---	---	---
Storm Drainage	122,034	109,282	12,752	9,580	---	22,332	---	---	---	142,000	60,469	---	---	---
<b>Total</b>	<b>826,793</b>	<b>707,830</b>	<b>118,963</b>	<b>82,061</b>	---	<b>201,024</b>	---	---	---	<b>142,000</b>	<b>91,718</b>	---	---	---
<b>Faribault</b>														
Sewer	4,773,525	2,937,868	1,835,657	2,068,616	123,995	3,780,278	---	2,000,000	---	305,823	4,012,809	481,501	150,808	675,000
Storm Water	551,270	490,527	60,743	16,664	---	77,407	---	---	---	(35,823)	221,337	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	2,300,646	1,742,576	558,070	84,973	73,687	569,356	---	---	---	(270,000)	2,348,554	1,311,719	50,791	335,000
<b>Total</b>	<b>7,625,441</b>	<b>5,170,971</b>	<b>2,454,470</b>	<b>2,170,253</b>	<b>197,682</b>	<b>4,427,041</b>	<b>---</b>	<b>2,000,000</b>	<b>---</b>	<b>---</b>	<b>6,582,700</b>	<b>1,793,220</b>	<b>201,599</b>	<b>1,010,000</b>
<b>Farmington</b>														
Liquor	4,335,565	4,335,267	298	---	---	298	---	---	---	138,996	---	---	---	---
Sewer Utility	1,376,043	1,796,481	(420,438)	44,260	90,876	(467,054)	---	---	---	1,656,508	106,751	---	36,241	205,000
Solid Waste	1,767,750	1,799,151	(31,401)	110,891	---	79,490	---	---	---	112,548	---	---	---	---
Storm Water Utility	460,346	685,528	(225,182)	7,598	28,530	(246,114)	---	---	---	80,172	13,834	---	---	---
Water Utility	1,509,100	1,830,215	(321,115)	191,097	29,127	(159,145)	---	---	---	707,926	144,049	---	---	---
<b>Total</b>	<b>9,448,804</b>	<b>10,446,642</b>	<b>(997,838)</b>	<b>353,846</b>	<b>148,533</b>	<b>(792,525)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,696,150</b>	<b>264,634</b>	<b>---</b>	<b>36,241</b>	<b>205,000</b>
<b>Federal Dam</b>														
Sewer Fund	24,392	26,395	(2,003)	12,540	---	10,537	8,082	---	---	(3,069)	---	---	---	---
<b>Total</b>	<b>24,392</b>	<b>26,395</b>	<b>(2,003)</b>	<b>12,540</b>	<b>---</b>	<b>10,537</b>	<b>8,082</b>	<b>---</b>	<b>---</b>	<b>(3,069)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Felton</b>														
Garbage	14,870	15,593	(723)	---	---	(723)	---	---	---	(723)	---	---	---	---
Sewer	6,713	5,477	1,236	---	---	1,236	---	---	---	(1,236)	---	---	---	---
Water	9,228	10,663	(1,435)	---	---	(1,435)	---	---	---	(1,435)	---	---	---	---
<b>Total</b>	<b>30,811</b>	<b>31,733</b>	<b>(922)</b>	<b>---</b>	<b>---</b>	<b>(922)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,394)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Fergus Falls</b>														
Economic Improvement Commission	22,207	167,597	(145,390)	185,059	---	39,669	---	---	---	---	---	---	---	---
Liquor	5,137,379	4,724,752	412,627	19,489	61,167	370,949	---	---	---	350,002	61,487	---	52,657	95,000
Sewage Disposal	2,016,702	2,030,777	(14,075)	219,261	51,594	153,592	---	---	---	183,289	119,590	---	50,136	199,582
Storm Water	327,694	296,223	31,471	32,000	---	63,471	---	---	---	84,768	11,242	---	---	---
Waste Management	2,138,929	2,021,462	117,467	150,362	57,494	210,335	---	---	---	102,487	68,374	---	13,013	---
Water Department	1,510,094	1,502,325	7,769	152,828	98,008	62,589	---	---	---	189,908	463,863	---	95,861	86,818
Western Minnesota Industries	280,767	198,317	82,450	1,624	206,213	(122,139)	---	---	---	---	---	---	205,328	37,150
<b>Total</b>	<b>11,433,772</b>	<b>10,941,453</b>	<b>492,319</b>	<b>760,623</b>	<b>474,476</b>	<b>778,466</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>910,454</b>	<b>724,556</b>	<b>---</b>	<b>416,995</b>	<b>418,550</b>
<b>Fertile</b>														
Nursing Home	3,328,195	3,101,248	226,947	1,697	64	228,580	---	---	---	---	81,472	---	---	---
Sewer	54,611	76,738	(22,127)	---	---	(22,127)	---	---	---	---	59,982	---	---	---
Water	124,350	134,242	(9,892)	---	8,904	(18,796)	---	---	---	---	---	---	8,904	52,000
<b>Total</b>	<b>3,507,156</b>	<b>3,312,228</b>	<b>194,928</b>	<b>1,697</b>	<b>8,968</b>	<b>187,657</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>141,454</b>	<b>---</b>	<b>8,904</b>	<b>52,000</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Fifty Lakes</b>														
Liquor	425,424	421,636	3,788	760	---	4,548	---	---	---	---	806	---	---	---
<b>Total</b>	<b>425,424</b>	<b>421,636</b>	<b>3,788</b>	<b>760</b>	<b>---</b>	<b>4,548</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>806</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Finlayson</b>														
Liquor	534,258	462,843	71,415	1,500	---	72,915	---	---	---	---	---	---	---	---
Sewer	43,222	38,561	4,661	---	7,737	(3,076)	---	---	---	(12,636)	---	---	2,636	10,000
Water	71,379	89,556	(18,177)	---	26,124	(44,301)	---	---	---	12,636	---	---	18,803	3,000
<b>Total</b>	<b>648,859</b>	<b>590,960</b>	<b>57,899</b>	<b>1,500</b>	<b>33,861</b>	<b>25,538</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,439</b>	<b>13,000</b>
<b>Fisher</b>														
Refuse and Recycling	49,265	42,408	6,857	---	---	6,857	---	---	---	---	---	---	---	---
Sewer	80,616	48,858	31,758	---	50,618	(18,860)	---	---	---	---	4,148	---	50,618	14,000
Water	89,413	139,879	(50,466)	14,176	16,930	(53,220)	---	---	---	---	---	---	16,930	98,000
<b>Total</b>	<b>219,294</b>	<b>231,145</b>	<b>(11,851)</b>	<b>14,176</b>	<b>67,548</b>	<b>(65,223)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,148</b>	<b>---</b>	<b>67,548</b>	<b>112,000</b>
<b>Flensburg</b>														
Liquor	76,830	77,572	(742)	227,982	188,617	38,623	---	---	---	---	---	---	---	---
Sewer	6,308	8,075	(1,767)	1,545	---	(222)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>83,138</b>	<b>85,647</b>	<b>(2,509)</b>	<b>229,527</b>	<b>188,617</b>	<b>38,401</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Floodwood</b>														
Sewer	66,332	46,814	19,518	690	18,047	2,161	---	---	---	---	---	---	7,837	10,210
Water	60,831	64,264	(3,433)	689	5,210	(7,954)	---	---	---	---	---	---	---	5,210
<b>Total</b>	<b>127,163</b>	<b>111,078</b>	<b>16,085</b>	<b>1,379</b>	<b>23,257</b>	<b>(5,793)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,837</b>	<b>15,420</b>
<b>Florence</b>														
Garbage	2,310	1,461	849	---	---	849	---	---	---	---	---	---	---	---
Water	2,518	1,925	593	---	---	593	---	---	---	---	---	---	---	---
<b>Total</b>	<b>4,828</b>	<b>3,386</b>	<b>1,442</b>	<b>---</b>	<b>---</b>	<b>1,442</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Foley</b>														
Sewer	393,285	292,373	100,912	109,929	17,311	193,530	---	---	---	25,000	480,000	---	18,184	109,520
Water	347,369	424,812	(77,443)	19,013	---	(58,430)	---	---	---	25,000	480,000	---	---	---
<b>Total</b>	<b>740,654</b>	<b>717,185</b>	<b>23,469</b>	<b>128,942</b>	<b>17,311</b>	<b>135,100</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>960,000</b>	<b>---</b>	<b>18,184</b>	<b>109,520</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Forada</b>														
Sewer	136,654	102,361	34,293	7,355	67,099	(25,451)	---	---	---	---	---	1,597,000	145,720	1,525,504
<b>Total</b>	<b>136,654</b>	<b>102,361</b>	<b>34,293</b>	<b>7,355</b>	<b>67,099</b>	<b>(25,451)</b>	---	---	---	---	---	<b>1,597,000</b>	<b>145,720</b>	<b>1,525,504</b>
<b>Forest Lake</b>														
Airport	66,742	167,765	(101,023)	1,470,842	117,084	1,252,735	---	---	114,059	216,160	22,027	---	40,177	---
Golf Course	---	11,215	(11,215)	1,944	---	(9,271)	---	---	---	---	---	---	---	---
Housing and Redevelopment Authority [14][29]	142,276	225,842	(83,566)	51,508	1,549	(33,607)	---	45,410	---	---	41,532	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	3,268,619	3,357,459	(88,840)	261,319	307,920	(135,441)	---	---	---	(165,152)	846,717	---	402,357	4,675,000
<b>Total</b>	<b>3,477,637</b>	<b>3,762,281</b>	<b>(284,644)</b>	<b>1,785,613</b>	<b>426,553</b>	<b>1,074,416</b>	---	<b>45,410</b>	<b>114,059</b>	<b>51,008</b>	<b>910,276</b>	---	<b>442,534</b>	<b>4,675,000</b>
<b>Foreston</b>														
Liquor	321,591	325,990	(4,399)	16,009	---	11,610	---	---	---	356	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	61,728	59,302	2,426	476	---	2,902	---	---	---	---	---	---	20,109	20,000
<b>Total</b>	<b>383,319</b>	<b>385,292</b>	<b>(1,973)</b>	<b>16,485</b>	---	<b>14,512</b>	---	---	---	<b>356</b>	---	---	<b>20,109</b>	<b>20,000</b>
<b>Fosston</b>														
Cable T.V.	216,637	196,913	19,724	---	---	19,724	---	---	---	---	---	---	---	---
Light and Power	2,566,418	2,254,601	311,817	14,028	---	325,845	---	---	---	192,658	117,638	---	---	---
Natural Gas	1,628,906	1,280,624	348,282	---	83,683	264,599	---	---	---	---	139,873	---	84,082	70,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	764,887	516,835	248,052	---	121,071	126,981	---	---	---	66,658	143,525	---	112,596	242,778
<b>Total</b>	<b>5,176,848</b>	<b>4,248,973</b>	<b>927,875</b>	<b>14,028</b>	<b>204,754</b>	<b>737,149</b>	---	---	---	<b>259,316</b>	<b>401,036</b>	---	<b>196,678</b>	<b>312,778</b>
<b>Fountain</b>														
Sewer	91,245	87,589	3,656	687,939	1,508	690,087	26,306	---	258,531	(60,846)	337,632	---	---	---
Water	60,573	76,856	(16,283)	1,814	20,129	(34,598)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>151,818</b>	<b>164,445</b>	<b>(12,627)</b>	<b>689,753</b>	<b>21,637</b>	<b>655,489</b>	<b>26,306</b>	---	<b>258,531</b>	<b>(60,846)</b>	<b>337,632</b>	---	---	---
<b>Franklin</b>														
Refuse [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [18]	95,942	61,945	33,997	2,574	---	36,571	---	---	---	32,600	---	---	---	---
Water	74,300	45,967	28,333	1,286	---	29,619	---	---	---	28,900	---	---	---	---
<b>Total</b>	<b>170,242</b>	<b>107,912</b>	<b>62,330</b>	<b>3,860</b>	---	<b>66,190</b>	---	---	---	<b>61,500</b>	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Frazee</b>														
E.D.A. Sunrise Senior Villa	47,914	34,139	13,775	352	15,770	(1,643)	---	---	---	---	---	---	15,770	6,701
Event Center	69,224	65,573	3,651	---	---	3,651	---	---	---	---	---	---	---	---
Liquor	693,383	680,298	13,085	211	---	13,296	---	---	---	---	---	---	---	---
Sewer	117,286	72,305	44,981	2,350	---	47,331	---	---	---	27,367	---	---	---	---
Water	121,757	96,174	25,583	4,769	---	30,352	---	---	---	27,367	---	---	---	---
<b>Total</b>	<b>1,049,564</b>	<b>948,489</b>	<b>101,075</b>	<b>7,682</b>	<b>15,770</b>	<b>92,987</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>54,734</b>	<b>---</b>	<b>---</b>	<b>15,770</b>	<b>6,701</b>
<b>Freeborn</b>														
Garbage	19,659	20,247	(588)	---	---	(588)	---	---	---	---	---	---	---	---
Sewer	12,322	22,336	(10,014)	1,801	---	(8,213)	---	---	---	---	---	---	---	---
Water	21,705	29,145	(7,440)	1,468	---	(5,972)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>53,686</b>	<b>71,728</b>	<b>(18,042)</b>	<b>3,269</b>	<b>---</b>	<b>(14,773)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Freeport</b>														
Sewer	70,911	32,020	38,891	6,705	15,023	30,573	---	---	---	30,500	---	---	15,023	20,000
Water	65,110	28,874	36,236	6,909	---	43,145	---	---	---	30,500	---	---	---	---
<b>Total</b>	<b>136,021</b>	<b>60,894</b>	<b>75,127</b>	<b>13,614</b>	<b>15,023</b>	<b>73,718</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>61,000</b>	<b>---</b>	<b>---</b>	<b>15,023</b>	<b>20,000</b>
<b>Fridley</b>														
Liquor	4,973,000	4,654,811	318,189	261	---	318,450	---	---	---	500,000	---	---	---	---
Sewer	3,784,000	4,350,576	(566,576)	15,067	---	(551,509)	---	---	---	---	185,892	---	---	---
Storm Water	457,232	399,349	57,883	3,638	---	61,521	---	---	---	---	289,092	---	---	---
Water	2,419,400	2,201,681	217,719	14,072	465,871	(234,080)	---	---	---	---	1,903,811	---	220,300	575,000
<b>Total</b>	<b>11,633,632</b>	<b>11,606,417</b>	<b>27,215</b>	<b>33,038</b>	<b>465,871</b>	<b>(405,618)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>500,000</b>	<b>2,378,795</b>	<b>---</b>	<b>220,300</b>	<b>575,000</b>
<b>Frost</b>														
Sewer	71,347	67,213	4,134	---	34,470	(30,336)	---	---	---	1,050	---	---	34,470	11,000
Water	50,090	43,241	6,849	1,551	4,588	3,812	---	---	---	3,100	---	---	4,389	18,000
<b>Total</b>	<b>121,437</b>	<b>110,454</b>	<b>10,983</b>	<b>1,551</b>	<b>39,058</b>	<b>(26,524)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,150</b>	<b>---</b>	<b>---</b>	<b>38,859</b>	<b>29,000</b>
<b>Fulda</b>														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	73,667	43,185	30,482	25,583	---	56,065	---	---	---	---	---	---	---	---
Water [2]	148,937	175,317	(26,380)	172,205	64,016	81,809	---	---	---	94,520	17,247	---	---	---
<b>Total</b>	<b>222,604</b>	<b>218,502</b>	<b>4,102</b>	<b>197,788</b>	<b>64,016</b>	<b>137,874</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>94,520</b>	<b>17,247</b>	<b>---</b>	<b>---</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Garfield</b>														
Sewer	63,804	25,937	37,867	608	31,323	7,152	---	---	---	---	4,321	---	4,252	27,071
Water	36,446	32,204	4,242	2,098	7,485	(1,145)	---	---	---	---	4,472	---	3,485	4,000
<b>Total</b>	<b>100,250</b>	<b>58,141</b>	<b>42,109</b>	<b>2,706</b>	<b>38,808</b>	<b>6,007</b>	---	---	---	---	<b>8,793</b>	---	<b>7,737</b>	<b>31,071</b>
<b>Garvin</b>														
Garbage	13,644	10,178	3,466	---	---	3,466	---	---	---	5,000	---	---	---	---
Sewer	28,275	67,952	(39,677)	39,945	11,719	(11,451)	---	---	---	(5,000)	24,253	---	12,163	2,000
Water	15,472	23,257	(7,785)	7,578	2,538	(2,745)	---	---	---	---	---	---	2,538	4,917
<b>Total</b>	<b>57,391</b>	<b>101,387</b>	<b>(43,996)</b>	<b>47,523</b>	<b>14,257</b>	<b>(10,730)</b>	---	---	---	---	<b>24,253</b>	---	<b>14,701</b>	<b>6,917</b>
<b>Gary</b>														
Laundromat	12,166	12,750	(584)	---	---	(584)	---	---	---	---	---	---	---	---
Refuse Disposal	10,554	11,952	(1,398)	---	1,182	(2,580)	---	---	---	---	---	---	---	---
Sewer	60,528	61,674	(1,146)	---	---	(1,146)	---	---	---	---	---	---	---	---
Water	28,909	13,672	15,237	2,804	14,682	3,359	---	---	---	---	---	---	---	14,000
<b>Total</b>	<b>112,157</b>	<b>100,048</b>	<b>12,109</b>	<b>2,804</b>	<b>15,864</b>	<b>(951)</b>	---	---	---	---	---	---	---	<b>14,000</b>
<b>Gaylord</b>														
Refuse	143,175	149,813	(6,638)	96	---	(6,542)	---	---	---	---	---	---	---	---
Sewer Utility	295,050	297,088	(2,038)	17,291	49,408	(34,155)	---	---	---	---	11,523	---	49,688	202,000
Storm Water	158,595	105,110	53,485	43,996	19,732	77,749	27,427	---	3,857	---	---	---	30,898	20,000
Water Utility	453,078	255,015	198,063	14,184	67,731	144,516	---	---	---	---	11,523	---	67,785	269,000
<b>Total</b>	<b>1,049,898</b>	<b>807,026</b>	<b>242,872</b>	<b>75,567</b>	<b>136,871</b>	<b>181,568</b>	<b>27,427</b>	---	<b>3,857</b>	---	<b>23,046</b>	---	<b>148,371</b>	<b>491,000</b>
<b>Gem Lake</b>														
Sewer	48,395	37,000	11,395	3,883	---	15,278	---	---	---	(125,000)	46,764	---	---	---
<b>Total</b>	<b>48,395</b>	<b>37,000</b>	<b>11,395</b>	<b>3,883</b>	---	<b>15,278</b>	---	---	---	<b>(125,000)</b>	<b>46,764</b>	---	---	---
<b>Geneva</b>														
Garbage	32,258	28,621	3,637	---	---	3,637	---	---	---	---	---	---	---	---
Sewer	13,893	14,349	(456)	52	---	(404)	---	---	---	---	---	---	---	---
Water	36,652	33,370	3,282	---	---	3,282	---	---	---	---	---	---	---	---
<b>Total</b>	<b>82,803</b>	<b>76,340</b>	<b>6,463</b>	<b>52</b>	---	<b>6,515</b>	---	---	---	---	---	---	---	---
<b>Georgetown</b>														
Garbage	8,707	9,148	(441)	---	---	(441)	---	---	---	---	---	---	---	---
Mosquito Control	2,516	1,243	1,273	---	---	1,273	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments	
Sewer	6,479	4,230	2,249	---	---	2,249	---	---	---	---	---	---	---	---	
Water	10,825	22,325	(11,500)	---	---	(11,500)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>28,527</b>	<b>36,946</b>	<b>(8,419)</b>	---	---	<b>(8,419)</b>	---	---	---	---	---	---	---	---	
<b>Ghent</b>															
Refuse	24,745	26,451	(1,706)	---	---	(1,706)	---	---	---	---	---	---	---	---	
Sewer	35,079	38,743	(3,664)	---	---	(3,664)	---	---	---	---	---	---	---	---	
Water	66,482	53,157	13,325	---	5,948	7,377	---	---	---	---	---	---	5,948	5,324	
<b>Total</b>	<b>126,306</b>	<b>118,351</b>	<b>7,955</b>	---	<b>5,948</b>	<b>2,007</b>	---	---	---	---	---	---	<b>5,948</b>	<b>5,324</b>	
<b>Gibbon</b>															
Sewer	36,954	72,468	(35,514)	1,142	---	(34,372)	---	---	---	---	6,507	---	---	---	
Water	56,712	41,942	14,770	1,091	---	15,861	---	---	---	---	26,507	---	---	---	
<b>Total</b>	<b>93,666</b>	<b>114,410</b>	<b>(20,744)</b>	<b>2,233</b>	---	<b>(18,511)</b>	---	---	---	---	<b>33,014</b>	---	---	---	
<b>Gilbert</b>															
Electric	856,650	786,084	70,566	16,673	938	86,301	---	---	---	65,000	50,558	---	173	---	
Sewer Usage	271,561	348,920	(77,359)	18,650	28,068	(86,777)	44,048	---	---	---	117,202	---	26,391	---	
Water	270,834	272,977	(2,143)	---	4,100	(6,243)	---	---	---	---	8,799	---	4,100	7,000	
<b>Total</b>	<b>1,399,045</b>	<b>1,407,981</b>	<b>(8,936)</b>	<b>35,323</b>	<b>33,106</b>	<b>(6,719)</b>	<b>44,048</b>	---	---	<b>65,000</b>	<b>176,559</b>	---	<b>30,664</b>	<b>7,000</b>	
<b>Gilman</b>															
Liquor	365,064	354,942	10,122	20,546	---	30,668	---	---	---	---	25,003	---	---	---	
Sewage Collection and Disposal	20,954	8,837	12,117	---	---	12,117	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>386,018</b>	<b>363,779</b>	<b>22,239</b>	<b>20,546</b>	---	<b>42,785</b>	---	---	---	---	<b>25,003</b>	---	---	---	
<b>Glencoe</b>															
Airport	48,564	146,021	(97,457)	83,087	540	(14,910)	---	---	83,087	---	516	---	---	---	
City Center	6,299	25,862	(19,563)	2,037,641	3,200	2,014,878	---	---	---	(371,500)	647,008	---	3,200	---	
Light and Power Commission	7,684,007	7,245,805	438,202	104,726	289,386	253,542	---	---	---	129,591	255,481	---	275,228	450,000	
Liquor	1,268,135	1,129,503	138,632	416	3,774	135,274	---	---	---	99,000	25,727	---	3,936	40,000	
Sanitation	34,821	41,535	(6,714)	(35)	---	(6,749)	---	---	---	---	---	---	---	---	
Storm Water Management	112,985	76,947	36,038	376	58,140	(21,726)	---	---	---	49,317	---	---	56,309	---	
Wastewater Treatment Plant	1,082,025	828,748	253,277	5,626	68,670	190,233	---	---	---	52,300	118,569	---	65,082	235,000	
Water	837,608	782,376	55,232	4,798	22,279	37,751	---	---	---	48,300	68,985	---	21,285	30,000	
<b>Total</b>	<b>11,074,444</b>	<b>10,276,797</b>	<b>797,647</b>	<b>2,236,635</b>	<b>445,989</b>	<b>2,588,293</b>	---	---	<b>83,087</b>	<b>7,008</b>	<b>1,116,286</b>	---	<b>425,040</b>	<b>755,000</b>	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Glenville</b>														
Garbage	40,164	40,557	(393)	40	---	(353)	---	---	---	---	---	---	---	---
Sewer	45,285	45,178	107	---	---	107	---	---	---	---	---	---	---	---
Water	39,809	29,867	9,942	371	---	10,313	---	---	---	17,390	---	---	---	---
<b>Total</b>	<b>125,258</b>	<b>115,602</b>	<b>9,656</b>	<b>411</b>	<b>---</b>	<b>10,067</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,390</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Glenwood</b>														
Ballroom	69,455	138,231	(68,776)	41,879	44,704	(71,601)	---	---	---	(20,000)	---	---	41,284	5,407
Liquor	1,244,349	1,163,205	81,144	2,807	---	83,951	---	---	---	40,000	---	---	---	---
Refuse and Recycling	167,466	163,150	4,316	973	---	5,289	---	---	---	5,000	---	---	---	---
Sewer Utility	649,289	706,704	(57,415)	76,282	---	18,867	---	---	---	---	---	---	---	---
Water Utility	373,578	341,165	32,413	19,632	25,686	26,359	---	---	---	---	6,097	---	26,312	87,000
<b>Total</b>	<b>2,504,137</b>	<b>2,512,455</b>	<b>(8,318)</b>	<b>141,573</b>	<b>70,390</b>	<b>62,865</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,000</b>	<b>6,097</b>	<b>---</b>	<b>67,596</b>	<b>92,407</b>
<b>Glyndon</b>														
Sewer	127,744	118,382	9,362	31,549	7,568	33,343	29,191	---	2,358	---	---	---	7,568	37,910
Storm Water	23,602	---	23,602	15,481	---	39,083	---	---	---	---	---	---	---	51,917
Water	211,271	186,232	25,039	524	29,848	(4,285)	---	---	---	---	---	---	15,400	40,000
<b>Total</b>	<b>362,617</b>	<b>304,614</b>	<b>58,003</b>	<b>47,554</b>	<b>37,416</b>	<b>68,141</b>	<b>29,191</b>	<b>---</b>	<b>2,358</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,968</b>	<b>129,827</b>
<b>Golden Valley</b>														
Brookview Golf Course	1,719,611	1,744,473	(24,862)	48,035	---	23,173	---	---	---	50,000	95,187	---	---	---
Motor Vehicle	534,559	380,996	153,563	12,958	---	166,521	---	---	---	125,000	---	---	---	---
Recycling	220,829	349,100	(128,271)	71,630	---	(56,641)	---	---	---	99,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer Utility	2,265,937	1,121,715	1,144,222	85,045	165,227	1,064,040	---	---	---	(63,081)	718,926	---	163,563	270,000
Utility [3]	7,638,314	6,955,902	682,412	178,021	---	860,433	---	---	---	---	1,284,963	---	---	---
<b>Total</b>	<b>12,379,250</b>	<b>10,552,186</b>	<b>1,827,064</b>	<b>395,689</b>	<b>165,227</b>	<b>2,057,526</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>210,919</b>	<b>2,099,076</b>	<b>---</b>	<b>163,563</b>	<b>270,000</b>
<b>Gonvick</b>														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer/Refuse [1]	69,413	65,117	4,296	2,746	---	7,042	---	---	---	(62,000)	---	---	---	---
<b>Total</b>	<b>69,413</b>	<b>65,117</b>	<b>4,296</b>	<b>2,746</b>	<b>---</b>	<b>7,042</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(62,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Good Thunder</b>														
Refuse Collection	38,047	39,581	(1,534)	26	---	(1,508)	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Utility	94,618	63,002	31,616	265	7,958	23,923	---	---	---	---	---	---	7,958	55,000
Water Utility	49,350	36,038	13,312	120	---	13,432	---	---	---	---	---	---	---	---
<b>Total</b>	<b>182,015</b>	<b>138,621</b>	<b>43,394</b>	<b>411</b>	<b>7,958</b>	<b>35,847</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,958</b>	<b>55,000</b>
<b>Goodhue</b>														
Disposal Fee	28,816	30,250	(1,434)	---	---	(1,434)	---	---	---	---	---	---	---	---
Gas	806,755	665,921	140,834	---	71,321	69,513	---	---	---	---	---	---	38,648	35,000
Recycling	15,062	10,943	4,119	---	---	4,119	---	---	---	---	---	---	---	---
Refuse	80,287	64,218	16,069	---	---	16,069	---	---	---	---	---	---	---	---
Sewer	95,975	85,025	10,950	---	---	10,950	---	---	---	---	---	---	---	---
Water	101,467	75,035	26,432	866	---	27,298	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,128,362</b>	<b>931,392</b>	<b>196,970</b>	<b>866</b>	<b>71,321</b>	<b>126,515</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>38,648</b>	<b>35,000</b>
<b>Goodridge</b>														
Liquor	326,610	313,037	13,573	8,406	---	21,979	---	---	---	---	3,500	---	---	---
Refuse	11,192	10,677	515	---	---	515	---	---	---	---	---	---	---	---
Sewer	10,824	24,577	(13,753)	---	62	(13,815)	---	---	---	12,000	---	---	62	900
Water	13,644	22,756	(9,112)	---	213	(9,325)	---	---	---	(12,000)	---	---	213	3,100
<b>Total</b>	<b>362,270</b>	<b>371,047</b>	<b>(8,777)</b>	<b>8,406</b>	<b>275</b>	<b>(646)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,500</b>	<b>---</b>	<b>275</b>	<b>4,000</b>
<b>Goodview</b>														
Sewer	590,521	506,561	83,960	4,022	545	87,437	---	---	---	---	---	---	---	---
Water	494,304	384,600	109,704	3,610	98,565	14,749	---	---	---	---	---	---	38,409	---
<b>Total</b>	<b>1,084,825</b>	<b>891,161</b>	<b>193,664</b>	<b>7,632</b>	<b>99,110</b>	<b>102,186</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>38,409</b>	<b>---</b>
<b>Graceville</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	159,576	103,121	56,455	5,001	79,820	(18,364)	647	---	---	(10,000)	---	---	17,959	61,861
<b>Total</b>	<b>159,576</b>	<b>103,121</b>	<b>56,455</b>	<b>5,001</b>	<b>79,820</b>	<b>(18,364)</b>	<b>647</b>	<b>---</b>	<b>---</b>	<b>(10,000)</b>	<b>---</b>	<b>---</b>	<b>17,959</b>	<b>61,861</b>
<b>Granada</b>														
Recycling [27]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3][27]	44,402	46,019	(1,617)	26,491	---	24,874	14,157	---	5,349	---	44,529	---	---	---
<b>Total</b>	<b>44,402</b>	<b>46,019</b>	<b>(1,617)</b>	<b>26,491</b>	<b>---</b>	<b>24,874</b>	<b>14,157</b>	<b>---</b>	<b>5,349</b>	<b>---</b>	<b>44,529</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Grand Marais</b>														
Electric	2,578,376	2,249,199	329,177	78,990	177,657	230,510	---	---	71,527	(7,061)	11,110	---	171,573	180,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Golf Course	124,558	146,880	(22,322)	---	---	(22,322)	---	---	---	(46,750)	---	---	---	---
Liquor	1,582,925	1,357,165	225,760	10,020	---	235,780	---	---	---	200,000	6,857	---	---	---
Sewer	524,246	442,226	82,020	11,139	16,155	77,004	---	---	---	(2,468)	507,128	---	16,470	7,000
Water	356,669	359,262	(2,593)	39,042	45,234	(8,785)	30,278	---	---	(1,066)	778,772	---	45,304	81,000
<b>Total</b>	<b>5,166,774</b>	<b>4,554,732</b>	<b>612,042</b>	<b>139,191</b>	<b>239,046</b>	<b>512,187</b>	<b>30,278</b>	<b>---</b>	<b>71,527</b>	<b>142,655</b>	<b>1,303,867</b>	<b>---</b>	<b>233,347</b>	<b>268,000</b>
<b>Grand Meadow</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer Utility [3]	242,024	184,493	57,531	3,093	---	60,624	---	---	---	111,316	---	---	---	---
<b>Total</b>	<b>242,024</b>	<b>184,493</b>	<b>57,531</b>	<b>3,093</b>	<b>---</b>	<b>60,624</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>111,316</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Grand Rapids</b>														
P.U.C. - Electric	13,226,944	11,672,536	1,554,408	199,291	892,862	860,837	---	---	11,439	---	977,107	---	67,937	123,750
P.U.C. - Waste Water Treatment	4,249,928	5,172,792	(922,864)	487,770	339,164	(774,258)	---	315,674	---	---	17,231	5,417,414	328,975	190,000
P.U.C. - Wastewater Collection	1,147,116	1,033,928	113,188	12,154	9,390	115,952	---	---	---	---	580,729	---	9,390	20,625
P.U.C. - Water	1,403,625	1,376,093	27,532	12,154	31,316	8,370	---	---	---	---	767,245	---	31,316	74,625
Pokegama Golf Course	516,832	481,945	34,887	11,692	14,609	31,970	---	---	455,140	(171,500)	34,273	---	392	27,000
Storm Water Utility	484,528	363,381	121,147	4,503	785	124,865	---	---	---	152,219	---	---	785	---
<b>Total</b>	<b>21,028,973</b>	<b>20,100,675</b>	<b>928,298</b>	<b>727,564</b>	<b>1,288,126</b>	<b>367,736</b>	<b>---</b>	<b>315,674</b>	<b>466,579</b>	<b>(19,281)</b>	<b>2,376,585</b>	<b>5,417,414</b>	<b>438,795</b>	<b>436,000</b>
<b>Granite Falls</b>														
Cable T.V.	34,332	15,231	19,101	744	---	19,845	---	---	---	17,550	31,454	---	---	---
Community Activity Center	212,529	495,515	(282,986)	120,484	34,971	(197,473)	117,264	---	---	(203,552)	---	---	34,971	80,000
Community Housing	227,291	193,175	34,116	---	9,500	24,616	---	---	---	9,500	---	---	77,875	40,514
Electric	2,912,695	2,451,853	460,842	64,931	140,454	385,319	---	---	51,345	349,529	111,295	---	140,454	130,000
Hospital [11]	16,318,440	15,797,534	520,906	68,751	74,367	515,290	---	---	49,220	---	891,645	---	74,367	80,000
Liquor	939,564	873,487	66,077	33,824	20,192	79,709	---	---	---	68,328	---	---	20,192	25,000
Motor Vehicle	78,468	80,495	(2,027)	---	---	(2,027)	---	---	---	5,497	---	---	---	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	338,255	407,894	(69,639)	176	---	(69,463)	---	---	---	12,770	---	---	---	---
Water	511,172	561,497	(50,325)	451	1,448	(51,322)	---	---	---	41,571	182,378	8,085,262	1,448	50,000
<b>Total</b>	<b>21,572,746</b>	<b>20,876,681</b>	<b>696,065</b>	<b>289,361</b>	<b>280,932</b>	<b>704,494</b>	<b>117,264</b>	<b>---</b>	<b>100,565</b>	<b>301,193</b>	<b>1,216,772</b>	<b>8,085,262</b>	<b>349,307</b>	<b>405,514</b>
<b>Grasston</b>														
Sewer	13,319	5,722	7,597	---	---	7,597	---	---	---	---	---	---	---	---
<b>Total</b>	<b>13,319</b>	<b>5,722</b>	<b>7,597</b>	<b>---</b>	<b>---</b>	<b>7,597</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Green Isle</b>														
Refuse	35,260	36,454	(1,194)	6,101	---	4,907	---	---	---	---	---	---	---	---
Sewer Utility	153,903	59,937	93,966	457	27,667	66,756	---	---	---	---	---	---	27,667	38,106
Water Utility	42,956	55,458	(12,502)	183	4,366	(16,685)	---	---	---	---	---	---	4,366	13,489
<b>Total</b>	<b>232,119</b>	<b>151,849</b>	<b>80,270</b>	<b>6,741</b>	<b>32,033</b>	<b>54,978</b>	---	---	---	---	---	---	<b>32,033</b>	<b>51,595</b>
<b>Greenbush</b>														
Sanitation	102,702	80,313	22,389	1,529	---	23,918	---	---	---	---	---	---	---	---
Sewer	84,902	70,866	14,036	7,768	10,466	11,338	---	---	---	(599)	---	---	10,466	8,601
Water	79,110	74,716	4,394	1,567	---	5,961	---	---	---	599	1,306,548	1,418,286	---	---
<b>Total</b>	<b>266,714</b>	<b>225,895</b>	<b>40,819</b>	<b>10,864</b>	<b>10,466</b>	<b>41,217</b>	---	---	---	---	<b>1,306,548</b>	<b>1,418,286</b>	<b>10,466</b>	<b>8,601</b>
<b>Greenfield</b>														
Industrial Park Sewer	46,714	124,866	(78,152)	(549)	---	(78,701)	---	---	---	---	---	---	---	---
Industrial Park Water	51,935	112,048	(60,113)	1,596	---	(58,517)	---	---	---	---	---	---	---	---
Lake Sarah Sewer	36,371	44,256	(7,885)	1,832	---	(6,053)	---	---	---	(36,672)	---	---	---	---
<b>Total</b>	<b>135,020</b>	<b>281,170</b>	<b>(146,150)</b>	<b>2,879</b>	---	<b>(143,271)</b>	---	---	---	<b>(36,672)</b>	---	---	---	---
<b>Greenwood</b>														
Marina	20,100	6,873	13,227	---	---	13,227	---	---	---	20,100	---	---	---	---
Sewer	107,759	129,323	(21,564)	---	---	(21,564)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>127,859</b>	<b>136,196</b>	<b>(8,337)</b>	---	---	<b>(8,337)</b>	---	---	---	<b>20,100</b>	---	---	---	---
<b>Grey Eagle</b>														
Garbage	21,660	23,581	(1,921)	---	---	(1,921)	---	---	---	---	---	---	---	---
Sewer	54,116	34,789	19,327	---	12,394	6,933	---	---	---	470	---	---	12,394	23,369
Water	23,506	24,907	(1,401)	---	---	(1,401)	---	---	---	(25,213)	25,000	---	---	---
<b>Total</b>	<b>99,282</b>	<b>83,277</b>	<b>16,005</b>	---	<b>12,394</b>	<b>3,611</b>	---	---	---	<b>(24,743)</b>	<b>25,000</b>	---	<b>12,394</b>	<b>23,369</b>
<b>Grove City</b>														
Economic Development Authority - Senior Housing	105,702	105,382	320	2,048	30,321	(27,953)	---	---	---	---	---	---	30,433	45,000
Electric	256,045	226,030	30,015	10,868	5,645	35,238	---	12,546	---	---	---	---	5,738	30,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	218,477	155,759	62,718	436	30,671	32,483	---	---	---	---	390,903	369,486	13,826	80,120
<b>Total</b>	<b>580,224</b>	<b>487,171</b>	<b>93,053</b>	<b>13,352</b>	<b>66,637</b>	<b>39,768</b>	---	<b>12,546</b>	---	---	<b>390,903</b>	<b>369,486</b>	<b>49,997</b>	<b>155,120</b>
<b>Grygla</b>														
Sewer	29,360	24,620	4,740	406	---	5,146	---	---	---	3,500	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	32,156	33,903	(1,747)	580	---	(1,167)	---	---	---	(3,500)	---	---	---	---	
<b>Total</b>	<b>61,516</b>	<b>58,523</b>	<b>2,993</b>	<b>986</b>	<b>---</b>	<b>3,979</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Gully</b>															
Garbage Fund	8,167	---	8,167	924	---	9,091	924	---	---	---	8,605	---	---	---	
<b>Total</b>	<b>8,167</b>	<b>---</b>	<b>8,167</b>	<b>924</b>	<b>---</b>	<b>9,091</b>	<b>924</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,605</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hackensack</b>															
Liquor	986,903	960,919	25,984	181	22,435	3,730	---	---	---	---	---	---	22,435	25,000	
Sewer	106,183	146,874	(40,691)	10,298	20,464	(50,857)	---	---	---	(7,619)	---	---	20,464	42,419	
Water	66,994	160,403	(93,409)	338	4,090	(97,161)	---	---	---	18,819	---	78,000	3,000	---	
<b>Total</b>	<b>1,160,080</b>	<b>1,268,196</b>	<b>(108,116)</b>	<b>10,817</b>	<b>46,989</b>	<b>(144,288)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,200</b>	<b>---</b>	<b>78,000</b>	<b>45,899</b>	<b>67,419</b>	
<b>Hadley</b>															
Garbage [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Liquor	246,793	241,736	5,057	7,827	---	12,884	---	---	---	---	2,076	---	---	---	
Water and Garbage [2]	4,783	4,388	395	85	---	480	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>251,576</b>	<b>246,124</b>	<b>5,452</b>	<b>7,912</b>	<b>---</b>	<b>13,364</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,076</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hallock</b>															
Economic Development Authority	---	16,954	(16,954)	4,611	---	(12,343)	---	---	---	(10,000)	---	---	---	---	
Gas	717,883	655,284	62,599	10,233	---	72,832	---	---	---	130,000	3,718	---	---	---	
Sewer	43,005	118,628	(75,623)	---	---	(75,623)	---	---	---	(48,500)	---	---	---	---	
Water	222,707	229,401	(6,694)	5,466	---	(1,228)	---	---	---	(100,000)	687,896	---	---	---	
<b>Total</b>	<b>983,595</b>	<b>1,020,267</b>	<b>(36,672)</b>	<b>20,310</b>	<b>---</b>	<b>(16,362)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(28,500)</b>	<b>691,614</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Halstad</b>															
John Wimmer Homes	34,394	25,669	8,725	44	---	8,769	---	---	---	---	---	---	---	---	
Public Service Utilities	998,729	941,636	57,093	482	---	57,575	---	---	---	---	82,507	---	---	---	
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sunrise Apartments	65,759	47,114	18,645	2	---	18,647	---	---	---	---	---	---	---	---	
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>1,098,882</b>	<b>1,014,419</b>	<b>84,463</b>	<b>528</b>	<b>---</b>	<b>84,991</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>82,507</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hamburg</b>															
Sewer	70,525	43,598	26,927	349	191,178	(163,902)	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	111,761	88,734	23,027	---	22,481	546	---	---	---	(25,000)	---	---	22,917	52,000	
<b>Total</b>	<b>182,286</b>	<b>132,332</b>	<b>49,954</b>	<b>349</b>	<b>213,659</b>	<b>(163,356)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(25,000)</b>	<b>---</b>	<b>---</b>	<b>22,917</b>	<b>52,000</b>	
<b>Hammond</b>															
Sewer	43,395	41,886	1,509	56,810	43,482	14,837	---	55,463	---	---	---	---	43,482	330,960	
Water	26,542	14,414	12,128	824	---	12,952	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>69,937</b>	<b>56,300</b>	<b>13,637</b>	<b>57,634</b>	<b>43,482</b>	<b>27,789</b>	<b>---</b>	<b>55,463</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,482</b>	<b>330,960</b>	
<b>Hampton</b>															
Sewer Fund	43,070	34,514	8,556	15,925	---	24,481	---	---	---	195,268	205,268	---	---	---	
Water Fund	43,553	45,851	(2,298)	12,737	---	10,439	---	---	---	31,599	41,599	---	---	---	
<b>Total</b>	<b>86,623</b>	<b>80,365</b>	<b>6,258</b>	<b>28,662</b>	<b>---</b>	<b>34,920</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>226,867</b>	<b>246,867</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hancock</b>															
Sewer	140,090	151,656	(11,566)	254,521	97,770	145,185	49,828	124,376	75,825	(35,855)	54,146	1,500,000	97,770	1,563,551	
Water	169,087	115,018	54,069	3,479	48,633	8,915	---	---	---	---	---	---	48,633	55,000	
<b>Total</b>	<b>309,177</b>	<b>266,674</b>	<b>42,503</b>	<b>258,000</b>	<b>146,403</b>	<b>154,100</b>	<b>49,828</b>	<b>124,376</b>	<b>75,825</b>	<b>(35,855)</b>	<b>54,146</b>	<b>1,500,000</b>	<b>146,403</b>	<b>1,618,551</b>	
<b>Hanley Falls</b>															
Liquor	258,459	244,039	14,420	4,953	---	19,373	---	---	---	---	7,114	---	---	---	
Refuse	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Utility	123,760	133,641	(9,881)	1,383	44,120	(52,618)	---	519	---	---	4,060	---	49,260	8,811	
<b>Total</b>	<b>382,219</b>	<b>377,680</b>	<b>4,539</b>	<b>6,336</b>	<b>44,120</b>	<b>(33,245)</b>	<b>---</b>	<b>519</b>	<b>---</b>	<b>---</b>	<b>11,174</b>	<b>---</b>	<b>49,260</b>	<b>8,811</b>	
<b>Hanover</b>															
Sewer	224,317	256,798	(32,481)	79,795	38,512	8,802	---	---	---	---	1,985	---	24,376	90,000	
Storm Sewer	---	34,319	(34,319)	132	---	(34,187)	---	---	---	---	---	---	---	---	
Water	80,691	62,014	18,677	27,466	21,294	24,849	---	---	---	---	1,085	---	---	---	
<b>Total</b>	<b>305,008</b>	<b>353,131</b>	<b>(48,123)</b>	<b>107,393</b>	<b>59,806</b>	<b>(536)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,070</b>	<b>---</b>	<b>24,376</b>	<b>90,000</b>	
<b>Hanska</b>															
Liquor	314,317	299,241	15,076	5,736	---	20,812	---	---	---	---	1,204	---	---	---	
Sewer	31,542	31,541	1	1,196	---	1,197	---	---	---	---	---	---	---	---	
Water	66,377	67,368	(991)	1,045	---	54	---	---	---	---	9,472	---	---	---	
<b>Total</b>	<b>412,236</b>	<b>398,150</b>	<b>14,086</b>	<b>7,977</b>	<b>---</b>	<b>22,063</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,676</b>	<b>---</b>	<b>---</b>	<b>---</b>	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Hardwick</b>														
Refuse	12,263	18,190	(5,927)	---	---	(5,927)	---	---	---	---	---	---	---	---
Sewer	10,447	8,177	2,270	1,300	---	3,570	---	---	---	25,000	---	---	---	---
Water	14,075	18,193	(4,118)	---	9,914	(14,032)	---	---	---	---	---	---	4,699	5,215
<b>Total</b>	<b>36,785</b>	<b>44,560</b>	<b>(7,775)</b>	<b>1,300</b>	<b>9,914</b>	<b>(16,389)</b>	---	---	---	<b>25,000</b>	---	---	<b>4,699</b>	<b>5,215</b>
<b>Harmony</b>														
Electric	831,032	799,743	31,289	27,280	---	58,569	---	---	---	(9,800)	76,005	---	---	---
Refuse	52,593	45,479	7,114	336	---	7,450	---	---	---	996	---	---	---	---
Senior Housing	786,537	662,216	124,321	1,287	110,218	15,390	---	---	---	---	---	---	110,218	100,000
Sewer	282,805	218,171	64,634	9,089	25,441	48,282	---	---	---	505,392	45,536	---	25,441	147,774
Storm Water	6,467	26,185	(19,718)	---	24	(19,742)	---	---	---	(586,336)	---	---	24	---
Water	152,659	97,752	54,907	1,668	---	56,575	---	---	---	84,492	17,841	---	---	---
<b>Total</b>	<b>2,112,093</b>	<b>1,849,546</b>	<b>262,547</b>	<b>39,660</b>	<b>135,683</b>	<b>166,524</b>	---	---	---	<b>(5,256)</b>	<b>139,382</b>	---	<b>135,683</b>	<b>247,774</b>
<b>Harris</b>														
Cemetery	1,400	2,805	(1,405)	261	---	(1,144)	---	---	---	---	---	---	---	---
Sewer	77,800	226,934	(149,134)	1,504	48,481	(196,111)	---	---	---	---	25,841	26,464	49,222	60,000
Water	77,816	176,330	(98,514)	47,299	31,260	(82,475)	---	---	---	---	---	---	31,914	62,144
<b>Total</b>	<b>157,016</b>	<b>406,069</b>	<b>(249,053)</b>	<b>49,064</b>	<b>79,741</b>	<b>(279,730)</b>	---	---	---	---	<b>25,841</b>	<b>26,464</b>	<b>81,136</b>	<b>122,144</b>
<b>Hartland</b>														
Sewer Utility	80,668	77,206	3,462	723	160	4,025	---	---	---	---	28,999	---	160	3,000
Water Utility	78,819	73,448	5,371	---	---	5,371	---	---	---	6,016	25,989	---	---	---
<b>Total</b>	<b>159,487</b>	<b>150,654</b>	<b>8,833</b>	<b>723</b>	<b>160</b>	<b>9,396</b>	---	---	---	<b>6,016</b>	<b>54,988</b>	---	<b>160</b>	<b>3,000</b>
<b>Hastings</b>														
Hydro	1,091,940	616,996	474,944	---	220,517	254,427	---	---	---	61,505	---	---	278,458	3,360,411
Sewer	1,773,167	1,863,561	(90,394)	53,285	---	(37,109)	---	---	---	63,487	141,020	---	---	79,249
Transit	57,673	413,870	(356,197)	338,967	---	(17,230)	69,126	42,500	224,466	23,472	---	---	---	25,727
Water	1,849,918	2,020,737	(170,819)	85,754	177,947	(263,012)	---	---	---	824,974	1,590	---	177,947	326,751
<b>Total</b>	<b>4,772,698</b>	<b>4,915,164</b>	<b>(142,466)</b>	<b>478,006</b>	<b>398,464</b>	<b>(62,924)</b>	<b>69,126</b>	<b>42,500</b>	<b>224,466</b>	<b>973,438</b>	<b>142,610</b>	---	<b>456,405</b>	<b>3,792,138</b>
<b>Hatfield</b>														
Garbage	2,580	2,503	77	---	---	77	---	---	---	---	---	---	---	---
Sewer	7,225	2,293	4,932	---	1,750	3,182	---	---	---	(90)	---	---	1,750	400

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	4,134	3,145	989	---	---	989	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>13,939</b>	<b>7,941</b>	<b>5,998</b>	<b>---</b>	<b>1,750</b>	<b>4,248</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(90)</b>	<b>---</b>	<b>---</b>	<b>1,750</b>	<b>400</b>	
<b>Hawley</b>															
Electric	1,769,195	1,567,559	201,636	11,980	12,261	201,355	---	1,906	---	144,782	---	---	---	---	
Gas	1,027,712	918,831	108,881	432	18,798	90,515	---	---	---	58,136	62,455	---	13,696	21,000	
Liquor	776,770	752,196	24,574	1,294	27,893	(2,025)	---	---	---	5,000	433,976	---	20,044	---	
Sewer	263,538	277,793	(14,255)	7,072	14,811	(21,994)	---	---	---	87,700	---	505,000	16,039	540,000	
Water	296,033	296,549	(516)	2,765	27,314	(25,065)	---	---	---	132,000	---	---	28,975	60,000	
<b>Total</b>	<b>4,133,248</b>	<b>3,812,928</b>	<b>320,320</b>	<b>23,543</b>	<b>101,077</b>	<b>242,786</b>	<b>---</b>	<b>1,906</b>	<b>---</b>	<b>427,618</b>	<b>496,431</b>	<b>505,000</b>	<b>78,754</b>	<b>621,000</b>	
<b>Hayfield</b>															
Field Crest Care Center	4,021,122	4,000,841	20,281	89,571	---	109,852	---	---	---	---	---	---	151,904	158,329	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	208,467	266,459	(57,992)	25,026	24,849	(57,815)	25,000	---	---	---	---	610,000	28,849	614,000	
<b>Total</b>	<b>4,229,589</b>	<b>4,267,300</b>	<b>(37,711)</b>	<b>114,597</b>	<b>24,849</b>	<b>52,037</b>	<b>25,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>610,000</b>	<b>180,753</b>	<b>772,329</b>	
<b>Hayward</b>															
Sewer	37,356	29,526	7,830	---	5,280	2,550	---	---	---	---	---	---	5,280	10,000	
Water	26,916	32,757	(5,841)	---	---	(5,841)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>64,272</b>	<b>62,283</b>	<b>1,989</b>	<b>---</b>	<b>5,280</b>	<b>(3,291)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,280</b>	<b>10,000</b>	
<b>Hazel Run</b>															
Water	10,424	5,187	5,237	12	15	5,234	---	---	---	(3,000)	4,458	---	---	4,443	
<b>Total</b>	<b>10,424</b>	<b>5,187</b>	<b>5,237</b>	<b>12</b>	<b>15</b>	<b>5,234</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,000)</b>	<b>4,458</b>	<b>---</b>	<b>---</b>	<b>4,443</b>	
<b>Hector</b>															
Hummingbird Court	26,955	26,844	111	---	9,152	(9,041)	---	---	---	(7,000)	---	---	9,152	33,314	
Refuse	80,774	88,971	(8,197)	---	---	(8,197)	---	---	---	7,000	---	---	---	---	
Sewer	201,761	206,053	(4,292)	31,424	29,063	(1,931)	31,424	---	---	---	---	---	29,063	104,732	
Water	141,891	175,145	(33,254)	184	---	(33,070)	184	---	---	---	---	---	---	---	
<b>Total</b>	<b>451,381</b>	<b>497,013</b>	<b>(45,632)</b>	<b>31,608</b>	<b>38,215</b>	<b>(52,239)</b>	<b>31,608</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>38,215</b>	<b>138,046</b>	
<b>Henderson</b>															
Refuse	79,853	79,151	702	5,576	537	5,741	---	---	---	(12,000)	1,544	---	537	---	
Sewer Utility	162,270	263,692	(101,422)	13,685	75,451	(163,188)	---	---	1,624	90,050	3,386	302,523	73,967	106,399	
Storm Water	---	5,150	(5,150)	---	500	(5,650)	---	---	---	(16,129)	---	---	500	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	165,773	158,254	7,519	964	1,245	7,238	---	---	---	64,939	---	---	1,180	1,200
<b>Total</b>	<b>407,896</b>	<b>506,247</b>	<b>(98,351)</b>	<b>20,225</b>	<b>77,733</b>	<b>(155,859)</b>	<b>---</b>	<b>---</b>	<b>1,624</b>	<b>126,860</b>	<b>4,930</b>	<b>302,523</b>	<b>76,184</b>	<b>107,599</b>
<b>Hendricks</b>														
Garbage	40,188	45,129	(4,941)	(73)	---	(5,014)	---	---	---	---	---	---	---	---
Sewer	180,293	96,770	83,523	6,628	77,574	12,577	---	---	---	---	83,307	---	77,574	52,493
Water	109,080	91,144	17,936	3,706	3,028	18,614	---	---	---	---	19,224	---	3,028	---
<b>Total</b>	<b>329,561</b>	<b>233,043</b>	<b>96,518</b>	<b>10,261</b>	<b>80,602</b>	<b>26,177</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>102,531</b>	<b>---</b>	<b>80,602</b>	<b>52,493</b>
<b>Hendrum</b>														
Emergency	900	---	900	---	---	900	---	---	---	---	---	---	---	---
Garbage	22,552	34,348	(11,796)	---	---	(11,796)	---	---	---	---	---	---	---	---
Mosquito Control	4,116	2,440	1,676	---	---	1,676	---	---	---	488	---	---	---	---
Sewer	85,922	187,828	(101,906)	2,324	7,671	(107,253)	---	---	---	111	106,155	19,646	7,671	23,144
Storm Sewer	899	---	899	530	---	1,429	---	---	---	---	---	---	---	---
Utility Fees	4,789	3,965	824	---	---	824	---	---	---	479	---	---	---	---
Water	39,604	41,404	(1,800)	27,377	100	25,477	---	---	---	26,150	14,211	---	---	---
<b>Total</b>	<b>158,782</b>	<b>269,985</b>	<b>(111,203)</b>	<b>30,231</b>	<b>7,771</b>	<b>(88,743)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>27,228</b>	<b>120,366</b>	<b>19,646</b>	<b>7,671</b>	<b>23,144</b>
<b>Henning</b>														
Ambulance	184,837	148,304	36,533	10,514	---	47,047	4,139	---	900	---	869	---	---	---
E.D.A. Country View Apartments	54,543	35,626	18,917	992	10,074	9,835	---	---	---	---	---	---	10,074	16,084
E.D.A. Willow Creek Senior Housing	503,721	402,235	101,486	103,053	250,114	(45,575)	---	---	---	---	---	---	246,163	60,000
Electric	728,090	695,434	32,656	18,317	---	50,973	---	---	---	---	242,757	---	---	---
Natural Gas	806,510	666,415	140,095	20,334	100,307	60,122	---	---	---	---	3,589	---	71,079	980,000
Sewer	90,829	111,572	(20,743)	---	728	(21,471)	---	---	---	---	46,242	---	728	30,901
Transit Bus	71	7,035	(6,964)	104	---	(6,860)	---	---	---	---	---	---	---	---
Water	183,841	196,101	(12,260)	13	50,291	(62,538)	---	---	---	---	46,243	---	49,985	51,000
<b>Total</b>	<b>2,552,442</b>	<b>2,262,722</b>	<b>289,720</b>	<b>153,327</b>	<b>411,514</b>	<b>31,533</b>	<b>4,139</b>	<b>---</b>	<b>900</b>	<b>---</b>	<b>339,700</b>	<b>---</b>	<b>378,029</b>	<b>1,137,985</b>
<b>Henriette</b>														
Sewer	28,203	20,191	8,012	---	---	8,012	---	---	54,780	---	56,810	---	---	---
<b>Total</b>	<b>28,203</b>	<b>20,191</b>	<b>8,012</b>	<b>---</b>	<b>---</b>	<b>8,012</b>	<b>---</b>	<b>---</b>	<b>54,780</b>	<b>---</b>	<b>56,810</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Herman</b>														
Garbage	31,814	28,612	3,202	---	---	3,202	---	---	---	---	---	---	---	---
Liquor	320,141	315,268	4,873	---	21,160	(16,287)	---	---	---	---	79,141	---	5,342	5,681

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	
Mosquito Control	7,805	4,917	2,888	---	---	2,888	---	---	---	---	---	---	---	---	
Recycle	13,684	11,967	1,717	---	---	1,717	---	---	---	---	---	---	---	---	
Sewer	77,247	72,905	4,342	---	48,440	(44,098)	---	---	---	(15,000)	---	---	48,252	10,000	
Water	59,586	43,140	16,446	6,747	6,297	16,896	---	---	---	(25,000)	6,003	---	6,610	25,400	
<b>Total</b>	<b>510,277</b>	<b>476,809</b>	<b>33,468</b>	<b>6,747</b>	<b>75,897</b>	<b>(35,682)</b>	---	---	---	<b>(40,000)</b>	<b>85,144</b>	---	<b>60,204</b>	<b>41,081</b>	
<b>Hermantown</b>															
Sewage Disposal	774,391	1,210,854	(436,463)	105,831	---	(330,632)	---	---	---	82,460	216,128	---	---	---	
Street Lighting	95,063	21,903	73,160	4,007	---	77,167	---	---	---	2,500	423	---	---	---	
Water Utility	944,904	1,015,119	(70,215)	148,488	---	78,273	---	---	---	17,239	14,576	---	---	---	
<b>Total</b>	<b>1,814,358</b>	<b>2,247,876</b>	<b>(433,518)</b>	<b>258,326</b>	---	<b>(175,192)</b>	---	---	---	<b>102,199</b>	<b>231,127</b>	---	---	---	
<b>Heron Lake</b>															
Liquor	333,617	318,059	15,558	33	4,675	10,916	---	---	---	---	---	---	4,675	7,000	
Sewer	85,517	73,226	12,291	---	---	12,291	---	---	---	42,000	---	---	---	---	
Water	636,977	546,025	90,952	10,119	117,584	(16,513)	---	---	---	(88,340)	310,296	---	117,854	61,000	
<b>Total</b>	<b>1,056,111</b>	<b>937,310</b>	<b>118,801</b>	<b>10,152</b>	<b>122,259</b>	<b>6,694</b>	---	---	---	<b>(46,340)</b>	<b>310,296</b>	---	<b>122,529</b>	<b>68,000</b>	
<b>Hewitt</b>															
Sewer Operations Fund	13,176	18,014	(4,838)	---	---	(4,838)	---	---	---	---	1,602	---	---	---	
Water Operations Fund	42,588	33,528	9,060	---	---	9,060	---	---	---	---	120	---	---	---	
<b>Total</b>	<b>55,764</b>	<b>51,542</b>	<b>4,222</b>	---	---	<b>4,222</b>	---	---	---	---	<b>1,722</b>	---	---	---	
<b>Hibbing</b>															
Garbage and Refuse Collection	2,429,970	2,364,539	65,431	2,004	114	67,321	---	---	---	---	637,094	---	---	---	
H.E.D.A. Family Center	---	---	---	37,837	---	37,837	---	---	---	---	---	---	---	---	
H.E.D.A. Student Housing [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Memorial Building Concessions	8,310	2,728	5,582	807	---	6,389	---	---	---	---	---	---	---	---	
P.U.C. - Electric	13,897,750	13,593,908	303,842	1,799,917	189,888	1,913,871	---	---	---	---	1,139,839	785,429	189,888	263,167	
P.U.C. - Gas	6,345,372	6,380,224	(34,852)	821,798	86,698	700,248	---	---	---	---	324,044	358,608	86,698	120,156	
P.U.C. - Steam	3,833,606	3,852,525	(18,919)	496,496	52,380	425,197	---	---	---	---	357,700	216,656	52,380	72,593	
P.U.C. - Water	2,464,979	3,026,891	(561,912)	319,243	63,742	(306,411)	---	---	---	---	597,319	139,307	63,742	117,677	
Sewer Operating and Maintenance	2,295,708	2,180,578	115,130	3,868	224,002	(105,004)	---	---	750,000	---	641,512	---	226,773	552,000	
<b>Total</b>	<b>31,275,695</b>	<b>31,401,393</b>	<b>(125,698)</b>	<b>3,481,970</b>	<b>616,824</b>	<b>2,739,448</b>	---	---	<b>750,000</b>	---	<b>3,697,508</b>	<b>1,500,000</b>	<b>619,481</b>	<b>1,125,593</b>	
<b>Hill City</b>															
Garbage	4,437	1,835	2,602	---	---	2,602	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
Sewer	166,412	80,369	86,043	5,804	---	91,847	---	---	---	72,600	18,525	---	---	---
Water	94,573	69,529	25,044	2,104	---	27,148	---	---	---	23,234	302	---	---	---
<b>Total</b>	<b>265,422</b>	<b>151,733</b>	<b>113,689</b>	<b>7,908</b>	<b>---</b>	<b>121,597</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>95,834</b>	<b>18,827</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hillman</b>														
Refuse and Recycling	1,154	2,348	(1,194)	1,390	---	196	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,154</b>	<b>2,348</b>	<b>(1,194)</b>	<b>1,390</b>	<b>---</b>	<b>196</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hills</b>														
Garbage	48,131	43,282	4,849	---	---	4,849	---	---	---	---	---	---	---	---
Sewer	65,006	23,241	41,765	2,943	---	44,708	---	---	---	---	---	---	---	---
Water	103,278	89,186	14,092	---	---	14,092	---	---	---	---	---	---	---	---
<b>Total</b>	<b>216,415</b>	<b>155,709</b>	<b>60,706</b>	<b>2,943</b>	<b>---</b>	<b>63,649</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hilltop</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer Utility [3]	127,856	171,544	(43,688)	---	---	(43,688)	---	---	---	(40,000)	13,888	---	---	---
<b>Total</b>	<b>127,856</b>	<b>171,544</b>	<b>(43,688)</b>	<b>---</b>	<b>---</b>	<b>(43,688)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(40,000)</b>	<b>13,888</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hinckley</b>														
Liquor	2,106,347	1,974,156	132,191	9,815	47,321	94,685	---	---	---	69,250	7,098	---	47,321	46,019
Sewer	579,828	454,007	125,821	247	53,272	72,796	---	---	---	45,250	265,939	305,000	53,272	160,344
Water	479,370	285,131	194,239	113	54,563	139,789	---	---	---	45,250	133,266	---	54,563	148,000
<b>Total</b>	<b>3,165,545</b>	<b>2,713,294</b>	<b>452,251</b>	<b>10,175</b>	<b>155,156</b>	<b>307,270</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>159,750</b>	<b>406,303</b>	<b>305,000</b>	<b>155,156</b>	<b>354,363</b>
<b>Hitterdal</b>														
Liquor [99]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hoffman</b>														
Center Apartments	23,338	12,716	10,622	3,148	9,836	3,934	---	---	---	---	---	---	9,862	5,000
Garbage	86,207	72,622	13,585	---	---	13,585	---	---	---	44,650	---	---	---	---
Sewer	177,125	123,316	53,809	1,705	73,429	(17,915)	---	---	---	48,045	---	---	74,390	34,087
Water	130,235	109,754	20,481	1,971	9,905	12,547	---	---	---	---	---	---	10,109	38,000
<b>Total</b>	<b>416,905</b>	<b>318,408</b>	<b>98,497</b>	<b>6,824</b>	<b>93,170</b>	<b>12,151</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>92,695</b>	<b>---</b>	<b>---</b>	<b>94,361</b>	<b>77,087</b>
<b>Hokah</b>														
Sanitation	21,866	14,273	7,593	---	---	7,593	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	131,791	61,815	69,976	3,094	---	73,070	---	---	---	201,742	---	---	---	---	
Water	44,962	50,133	(5,171)	781	---	(4,390)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>198,619</b>	<b>126,221</b>	<b>72,398</b>	<b>3,875</b>	<b>---</b>	<b>76,273</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>201,742</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Holdingford</b>															
Liquor	349,782	358,402	(8,620)	17,951	---	9,331	---	---	---	15,000	29,022	---	---	---	
Refuse	58,410	56,685	1,725	1	---	1,726	---	---	---	(1,800)	---	---	---	---	
Sewer	106,869	203,968	(97,099)	125	---	(96,974)	---	---	---	5,000	7,574	---	---	---	
Water	116,184	64,825	51,359	1,243	---	52,602	---	---	---	85,000	7,574	---	---	---	
<b>Total</b>	<b>631,245</b>	<b>683,880</b>	<b>(52,635)</b>	<b>19,320</b>	<b>---</b>	<b>(33,315)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>103,200</b>	<b>44,170</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Holland</b>															
Garbage	6,574	4,067	2,507	---	---	2,507	---	---	---	---	---	---	---	---	
Sewer	12,290	8,038	4,252	1,253	---	5,505	---	---	---	(9,000)	---	---	---	---	
Water	19,744	15,617	4,127	1,200	---	5,327	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>38,608</b>	<b>27,722</b>	<b>10,886</b>	<b>2,453</b>	<b>---</b>	<b>13,339</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(9,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hollandale</b>															
Garbage	16,341	14,497	1,844	---	---	1,844	---	---	---	---	---	---	---	---	
Sewer	27,776	20,568	7,208	803	---	8,011	---	---	---	---	---	---	---	---	
Water	56,022	45,423	10,599	762	3,598	7,763	---	---	---	---	---	---	3,598	10,000	
<b>Total</b>	<b>100,139</b>	<b>80,488</b>	<b>19,651</b>	<b>1,565</b>	<b>3,598</b>	<b>17,618</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,598</b>	<b>10,000</b>	
<b>Holloway</b>															
Garbage	10,925	10,491	434	4,363	---	4,797	---	---	---	---	---	---	---	---	
Sewer	9,619	18,517	(8,898)	24,898	---	16,000	---	---	---	---	---	---	---	---	
Water	20,277	37,493	(17,216)	41,969	14,438	10,315	---	---	---	---	---	---	14,438	4,000	
<b>Total</b>	<b>40,821</b>	<b>66,501</b>	<b>(25,680)</b>	<b>71,230</b>	<b>14,438</b>	<b>31,112</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,438</b>	<b>4,000</b>	
<b>Holt</b>															
Water	1,460	2,733	(1,273)	---	---	(1,273)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>1,460</b>	<b>2,733</b>	<b>(1,273)</b>	<b>---</b>	<b>---</b>	<b>(1,273)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hopkins</b>															
Housing and Redevelopment Authority - Housing Authority	279,860	528,542	(248,682)	238,461	---	(10,221)	---	238,461	---	---	126,917	---	---	---	
Pavillion/Ice Arena	368,228	401,598	(33,370)	3,291	---	(30,079)	---	---	---	---	2,939	---	---	---	
Refuse	821,628	786,522	35,106	30,196	---	65,302	---	---	---	25,000	---	---	---	---	
Sewer	1,598,717	1,734,957	(136,240)	---	6,158	(142,398)	---	---	---	50,000	167,838	1,031,077	6,158	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	800,843	322,594	478,249	5,302	80,637	402,914	---	---	---	25,000	310,730	620,650	80,637	365,000
Water	1,339,390	1,152,321	187,069	---	69,235	117,834	---	---	---	45,000	429,002	1,706,589	57,187	140,000
<b>Total</b>	<b>5,208,666</b>	<b>4,926,534</b>	<b>282,132</b>	<b>277,250</b>	<b>156,030</b>	<b>403,352</b>	<b>---</b>	<b>238,461</b>	<b>---</b>	<b>145,000</b>	<b>1,037,426</b>	<b>3,358,316</b>	<b>143,982</b>	<b>505,000</b>
<b>Houston</b>														
Sewer	132,038	138,202	(6,164)	---	4,803	(10,967)	---	---	---	(9,277)	---	49,000	4,803	13,500
Water	82,723	86,344	(3,621)	---	4,803	(8,424)	---	---	---	(9,277)	6,664	49,000	4,803	13,500
<b>Total</b>	<b>214,761</b>	<b>224,546</b>	<b>(9,785)</b>	<b>---</b>	<b>9,606</b>	<b>(19,391)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(18,554)</b>	<b>6,664</b>	<b>98,000</b>	<b>9,606</b>	<b>27,000</b>
<b>Howard Lake</b>														
Liquor	754,850	839,003	(84,153)	7,477	14,379	(91,055)	---	---	---	---	---	---	12,321	41,963
Sewer	639,218	516,410	122,808	36,602	154,895	4,515	---	5,999,619	---	(475,509)	7,261,309	700,000	153,831	222,800
Water	450,352	170,239	280,113	44,261	160,434	163,940	---	---	---	(47,892)	36,223	700,000	159,523	237,800
<b>Total</b>	<b>1,844,420</b>	<b>1,525,652</b>	<b>318,768</b>	<b>88,340</b>	<b>329,708</b>	<b>77,400</b>	<b>---</b>	<b>5,999,619</b>	<b>---</b>	<b>(523,401)</b>	<b>7,297,532</b>	<b>1,400,000</b>	<b>325,675</b>	<b>502,563</b>
<b>Hoyt Lakes</b>														
Sanitation	219,920	211,599	8,321	---	---	8,321	---	---	---	---	---	---	---	---
Sewer	215,602	221,371	(5,769)	---	---	(5,769)	---	---	150,632	11,028	150,632	---	---	---
Water	358,159	369,621	(11,462)	12,734	---	1,272	---	---	263,754	161,029	284,372	---	---	---
<b>Total</b>	<b>793,681</b>	<b>802,591</b>	<b>(8,910)</b>	<b>12,734</b>	<b>---</b>	<b>3,824</b>	<b>---</b>	<b>---</b>	<b>414,386</b>	<b>172,057</b>	<b>435,004</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hugo</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	1,919,590	2,072,853	(153,263)	1,336,454	89,720	1,093,471	141,153	---	7,181	104,708	289,553	---	88,844	195,000
<b>Total</b>	<b>1,919,590</b>	<b>2,072,853</b>	<b>(153,263)</b>	<b>1,336,454</b>	<b>89,720</b>	<b>1,093,471</b>	<b>141,153</b>	<b>---</b>	<b>7,181</b>	<b>104,708</b>	<b>289,553</b>	<b>---</b>	<b>88,844</b>	<b>195,000</b>
<b>Hutchinson</b>														
Housing and Redevelopment Authority	1,166,866	801,624	365,242	20,857	198,821	187,278	---	307,429	326,468	---	427,051	---	---	---
Hutchinson Health Care [11]	68,025,900	64,776,782	3,249,118	574,812	---	3,823,930	---	---	---	2,657,582	---	---	1,350,000	16,117,885
Liquor	5,011,980	4,568,562	443,418	4,964	50,086	398,296	---	---	---	348,600	---	---	50,086	---
Natural Gas [9]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Utilities Commission [9]	40,204,141	37,036,934	3,167,207	890,449	1,116,916	2,940,740	---	---	---	1,404,885	2,408,069	---	1,086,376	1,055,000
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	540,739	340,079	200,660	18,113	68,352	150,421	---	---	---	260,419	433,080	---	42,529	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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/Refuse/Composting [1]	7,893,285	7,786,707	106,578	363,926	1,125,196	(654,692)	---	---	---	687,941	319,901	3,708,105	1,060,126	5,699,061
<b>Total</b>	<b>122,842,911</b>	<b>115,310,688</b>	<b>7,532,223</b>	<b>1,873,121</b>	<b>2,559,371</b>	<b>6,845,973</b>	<b>---</b>	<b>307,429</b>	<b>326,468</b>	<b>5,359,427</b>	<b>3,588,101</b>	<b>3,708,105</b>	<b>3,589,117</b>	<b>22,871,946</b>
<b>Ihlen</b>														
Community Center	4,928	5,450	(522)	4,300	2,930	848	---	---	---	(20,853)	---	---	2,930	2,070
Garbage	5,460	4,002	1,458	---	---	1,458	---	---	---	(2,040)	---	---	---	---
Sewer	23,024	9,481	13,543	---	182	13,361	---	---	---	(46,131)	---	---	182	4,830
Water	13,579	13,664	(85)	---	---	(85)	---	---	---	10,916	---	---	---	---
<b>Total</b>	<b>46,991</b>	<b>32,597</b>	<b>14,394</b>	<b>4,300</b>	<b>3,112</b>	<b>15,582</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(58,108)</b>	<b>---</b>	<b>---</b>	<b>3,112</b>	<b>6,900</b>
<b>Independence</b>														
Sanitary Sewer	115,216	213,922	(98,706)	9,719	9,528	(98,515)	---	---	---	---	---	---	8,758	15,000
<b>Total</b>	<b>115,216</b>	<b>213,922</b>	<b>(98,706)</b>	<b>9,719</b>	<b>9,528</b>	<b>(98,515)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,758</b>	<b>15,000</b>
<b>International Falls</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	2,364,474	2,320,881	43,593	62,364	---	105,957	53,446	---	8,818	782,086	---	---	---	---
<b>Total</b>	<b>2,364,474</b>	<b>2,320,881</b>	<b>43,593</b>	<b>62,364</b>	<b>---</b>	<b>105,957</b>	<b>53,446</b>	<b>---</b>	<b>8,818</b>	<b>782,086</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Inver Grove Heights</b>														
Golf Course	1,408,208	1,613,621	(205,413)	12,361	115,449	(308,501)	---	---	---	---	---	---	115,449	350,000
Sewer	2,662,849	2,606,924	55,925	82,281	---	138,206	---	---	---	587	---	---	---	---
Water	2,977,914	2,312,751	665,163	170,187	---	835,350	---	---	---	1,838,872	2,816	---	---	---
<b>Total</b>	<b>7,048,971</b>	<b>6,533,296</b>	<b>515,675</b>	<b>264,829</b>	<b>115,449</b>	<b>665,055</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,839,459</b>	<b>2,816</b>	<b>---</b>	<b>115,449</b>	<b>350,000</b>
<b>Iron Junction</b>														
Sewer	9,619	5,978	3,641	---	---	3,641	---	---	---	---	---	---	---	---
Water	5,077	3,367	1,710	---	---	1,710	---	---	---	---	---	---	---	---
<b>Total</b>	<b>14,696</b>	<b>9,345</b>	<b>5,351</b>	<b>---</b>	<b>---</b>	<b>5,351</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Isanti</b>														
Liquor	2,069,949	1,966,988	102,961	7,092	---	110,053	---	---	---	300,000	1,733	---	---	---
Sewer	807,542	774,011	33,531	272,680	164,124	142,087	---	---	---	35,737	64,576	493,861	163,450	991,428
Water	890,545	511,200	379,345	139,106	218,774	299,677	---	---	---	41,503	3,149,662	3,388,942	175,327	372,700
<b>Total</b>	<b>3,768,036</b>	<b>3,252,199</b>	<b>515,837</b>	<b>418,878</b>	<b>382,898</b>	<b>551,817</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>377,240</b>	<b>3,215,971</b>	<b>3,882,803</b>	<b>338,777</b>	<b>1,364,128</b>
<b>Isle</b>														
Liquor	948,102	912,703	35,399	---	174	35,225	---	---	---	---	---	---	375	6,827

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	352,179	207,750	144,429	2,153	172,197	(25,615)	---	---	---	---	---	---	167,749	130,000	
Water	126,242	109,900	16,342	8,940	---	25,282	---	---	---	---	65,500	---	---	---	
<b>Total</b>	<b>1,426,523</b>	<b>1,230,353</b>	<b>196,170</b>	<b>11,093</b>	<b>172,371</b>	<b>34,892</b>	---	---	---	---	<b>65,500</b>	---	<b>168,124</b>	<b>136,827</b>	
<b>Ivanhoe</b>															
Economic Development Authority - Housing	105,820	67,427	38,393	8	42,741	(4,340)	---	---	---	---	---	---	42,741	17,789	
Liquor	415,588	404,917	10,671	---	394	10,277	---	---	---	---	---	---	394	---	
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Utility [1]	225,379	169,083	56,296	2,885	15,970	43,211	---	---	---	---	---	---	15,970	20,000	
<b>Total</b>	<b>746,787</b>	<b>641,427</b>	<b>105,360</b>	<b>2,893</b>	<b>59,105</b>	<b>49,148</b>	---	---	---	---	---	---	<b>59,105</b>	<b>37,789</b>	
<b>Jackson</b>															
Airport	81,023	200,644	(119,621)	230,749	---	111,128	---	---	256,738	---	263,858	---	---	13,829	
Ambulance Service	337,865	281,380	56,485	70,034	---	126,519	---	---	---	---	133,890	---	---	---	
Electric	3,605,066	3,081,707	523,359	141,827	183,506	481,680	---	---	---	203,203	583,225	---	182,297	155,000	
Liquor	913,948	890,860	23,088	7,484	---	30,572	---	---	431	36,000	---	---	---	---	
Municipal Hospital	292,059	152,430	139,629	23,469	---	163,098	---	---	---	---	72,417	---	---	18,989	
Sale of Concrete	4,469	21,820	(17,351)	1,497	---	(15,854)	---	---	---	---	---	---	---	---	
Sewer	517,686	290,671	227,015	13,676	8,266	232,425	---	---	230	(77,143)	16,431	---	9,900	74,500	
Television Service	530,573	500,605	29,968	6,339	---	36,307	---	---	426	30,000	59,973	---	---	---	
Water	480,878	477,302	3,576	13,175	2,561	14,190	---	---	449	39,819	98,757	---	2,797	10,500	
<b>Total</b>	<b>6,763,567</b>	<b>5,897,419</b>	<b>866,148</b>	<b>508,250</b>	<b>194,333</b>	<b>1,180,065</b>	---	---	<b>258,274</b>	<b>231,879</b>	<b>1,228,551</b>	---	<b>194,994</b>	<b>272,818</b>	
<b>Janesville</b>															
Golf Course	255,614	296,881	(41,267)	9,624	19,959	(51,602)	---	---	---	---	---	---	19,192	382,217	
Housing and Redevelopment Authority	159,994	221,960	(61,966)	27,658	---	(34,308)	---	24,463	---	---	24,463	---	---	---	
Light & Power	1,201,218	1,362,569	(161,351)	49,881	12,683	(124,153)	---	---	---	25,000	205,694	---	12,023	50,000	
Nursing Home	2,489,038	2,212,395	276,643	6,989	---	283,632	---	---	---	---	22,772	---	---	---	
Recycling	317	---	317	---	---	317	---	---	---	---	---	---	---	---	
Sewage Collection	181,408	282,838	(101,430)	247	20,826	(122,009)	---	---	---	50,961	---	---	22,474	55,829	
Waterworks	196,025	270,034	(74,009)	234,159	8,928	151,222	---	---	---	60,776	228,746	---	5,805	360,000	
<b>Total</b>	<b>4,483,614</b>	<b>4,646,677</b>	<b>(163,063)</b>	<b>328,558</b>	<b>62,396</b>	<b>103,099</b>	---	<b>24,463</b>	---	<b>136,737</b>	<b>481,675</b>	---	<b>59,494</b>	<b>848,046</b>	
<b>Jasper</b>															
Economic Development Authority - Housing	59,167	30,191	28,976	1,266	27,155	3,087	---	---	---	---	1,570	---	27,155	12,233	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	
Garbage	34,375	33,684	691	---	14	677	---	---	---	---	---	---	---	---	---
Sewer	86,940	51,980	34,960	3,398	8,465	29,893	---	---	---	15,175	5,787	---	8,465	40,941	
Sunrise Village	483,896	423,329	60,567	3,219	5,572	58,214	---	---	---	---	11,326	---	5,572	23,228	
Water	88,359	93,104	(4,745)	1,027	15,800	(19,518)	---	---	---	(15,175)	---	---	15,800	13,000	
<b>Total</b>	<b>752,737</b>	<b>632,288</b>	<b>120,449</b>	<b>8,910</b>	<b>57,006</b>	<b>72,353</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>18,683</b>	<b>---</b>	<b>56,992</b>	<b>89,402</b>	
<b>Jeffers</b>															
Sewer	16,221	19,331	(3,110)	39	---	(3,071)	---	---	---	---	---	---	---	---	---
Water	25,192	33,728	(8,536)	56	---	(8,480)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>41,413</b>	<b>53,059</b>	<b>(11,646)</b>	<b>95</b>	<b>---</b>	<b>(11,551)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Johnson</b>															
Water	1,686	6,405	(4,719)	---	---	(4,719)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,686</b>	<b>6,405</b>	<b>(4,719)</b>	<b>---</b>	<b>---</b>	<b>(4,719)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Jordan</b>															
Sewer Utility	842,821	973,462	(130,641)	61,218	172,076	(241,499)	---	---	---	(270,085)	85,023	---	157,687	672,160	
Storm Sewer Utility	93,160	135,138	(41,978)	19,893	89,233	(111,318)	---	---	---	---	216,982	---	80,643	118,210	
Water Utility	1,053,250	763,579	289,671	273,545	439,384	123,832	---	---	---	(512,939)	2,145,836	---	410,918	924,631	
<b>Total</b>	<b>1,989,231</b>	<b>1,872,179</b>	<b>117,052</b>	<b>354,656</b>	<b>700,693</b>	<b>(228,985)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(783,024)</b>	<b>2,447,841</b>	<b>---</b>	<b>649,248</b>	<b>1,715,001</b>	
<b>Kandiyohi</b>															
Electric	351,490	258,369	93,121	3,167	11,194	85,094	---	---	---	---	---	---	11,194	20,000	
Sewer	98,990	34,178	64,812	---	---	64,812	---	1,864,247	---	---	1,939,825	50,000	---	---	
Water	41,151	39,575	1,576	---	---	1,576	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>491,631</b>	<b>332,122</b>	<b>159,509</b>	<b>3,167</b>	<b>11,194</b>	<b>151,482</b>	<b>---</b>	<b>1,864,247</b>	<b>---</b>	<b>---</b>	<b>1,939,825</b>	<b>50,000</b>	<b>11,194</b>	<b>20,000</b>	
<b>Karlstad</b>															
Sewer Enterprise	43,898	33,571	10,327	810	---	11,137	---	---	---	---	---	---	---	---	
Water Enterprise	59,646	41,775	17,871	4,853	---	22,724	---	---	---	20,000	---	---	---	---	
<b>Total</b>	<b>103,544</b>	<b>75,346</b>	<b>28,198</b>	<b>5,663</b>	<b>---</b>	<b>33,861</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kasota</b>															
Electric and Refuse [17]	369,826	368,956	870	8,940	---	9,810	---	---	---	(50,000)	21,196	---	---	---	
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer	106,249	132,268	(26,019)	11,339	---	(14,680)	---	---	---	(40,000)	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	40,482	43,436	(2,954)	8,965	---	6,011	---	---	---	(27,380)	---	---	---	---	
<b>Total</b>	<b>516,557</b>	<b>544,660</b>	<b>(28,103)</b>	<b>29,244</b>	<b>---</b>	<b>1,141</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(117,380)</b>	<b>21,196</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kasson</b>															
Electric	3,211,722	2,979,514	232,208	63,615	45,344	250,479	---	---	---	41,722	33,165	---	31,666	---	
Liquor	1,060,243	1,051,247	8,996	8,558	---	17,554	---	---	---	10,500	2,514	---	---	---	
Maple Grove Cemetery	18,820	63,271	(44,451)	19,271	---	(25,180)	---	---	---	---	8,788	---	---	---	
Storm Water	160,003	157,549	2,454	5,778	35,697	(27,465)	---	---	---	100,000	25,690	---	27,680	---	
Wastewater Treatment	1,170,535	1,061,704	108,831	2,198	348,905	(237,876)	---	---	---	(73,100)	67,617	---	234,193	420,010	
Water Utility	550,956	530,510	20,446	67,756	114,066	(25,864)	---	---	---	30,029	63,467	---	99,353	80,990	
<b>Total</b>	<b>6,172,279</b>	<b>5,843,795</b>	<b>328,484</b>	<b>167,176</b>	<b>544,012</b>	<b>(48,352)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>109,151</b>	<b>201,241</b>	<b>---</b>	<b>392,892</b>	<b>501,000</b>	
<b>Keewatin</b>															
Public Utilities [30]	834,887	846,768	(11,881)	336,261	412,309	(87,929)	---	---	---	---	263,396	---	12,137	61,373	
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>834,887</b>	<b>846,768</b>	<b>(11,881)</b>	<b>336,261</b>	<b>412,309</b>	<b>(87,929)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>263,396</b>	<b>---</b>	<b>12,137</b>	<b>61,373</b>	
<b>Kelliher</b>															
Liquor	393,908	373,487	20,421	454	---	20,875	---	---	---	20,000	43,359	---	---	---	
Sewer	20,032	31,380	(11,348)	24,671	---	13,323	---	---	---	(88,930)	164,770	---	---	---	
Water	34,807	31,254	3,553	1,757	---	5,310	---	---	---	71,930	---	---	---	---	
<b>Total</b>	<b>448,747</b>	<b>436,121</b>	<b>12,626</b>	<b>26,882</b>	<b>---</b>	<b>39,508</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,000</b>	<b>208,129</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kellogg</b>															
Liquor	123,387	157,349	(33,962)	3,171	---	(30,791)	---	---	---	---	5,271	---	---	---	
Sewer	23,567	67,421	(43,854)	109	---	(43,745)	---	---	---	---	---	---	---	---	
Water	48,959	72,454	(23,495)	510,322	---	486,827	---	---	---	15,117	509,583	---	---	---	
<b>Total</b>	<b>195,913</b>	<b>297,224</b>	<b>(101,311)</b>	<b>513,602</b>	<b>---</b>	<b>412,291</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,117</b>	<b>514,854</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kennedy</b>															
Sewer	23,674	26,335	(2,661)	---	---	(2,661)	---	---	---	---	---	---	---	---	
Water	52,466	41,529	10,937	2,506	3,738	9,705	---	---	---	---	8,000	---	3,738	5,000	
<b>Total</b>	<b>76,140</b>	<b>67,864</b>	<b>8,276</b>	<b>2,506</b>	<b>3,738</b>	<b>7,044</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,000</b>	<b>---</b>	<b>3,738</b>	<b>5,000</b>	
<b>Kenneth</b>															
Sewer	11,879	3,117	8,762	---	9,153	(391)	---	---	---	---	---	---	9,153	2,000	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	4,497	4,696	(199)	---	---	(199)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>16,376</b>	<b>7,813</b>	<b>8,563</b>	<b>---</b>	<b>9,153</b>	<b>(590)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,153</b>	<b>2,000</b>	
<b>Kent</b>															
Refuse	8,608	7,411	1,197	---	---	1,197	---	---	---	---	---	---	---	---	---
Sewer	22,140	47,725	(25,585)	---	10,074	(35,659)	---	51,065	---	(45,815)	72,415	156,000	10,074	195,000	
Water	7,271	7,679	(408)	---	---	(408)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>38,019</b>	<b>62,815</b>	<b>(24,796)</b>	<b>---</b>	<b>10,074</b>	<b>(34,870)</b>	<b>---</b>	<b>51,065</b>	<b>---</b>	<b>(45,815)</b>	<b>72,415</b>	<b>156,000</b>	<b>10,074</b>	<b>195,000</b>	
<b>Kenyon</b>															
Electric	1,704,739	1,572,941	131,798	34,862	38,186	128,474	---	---	886	98,447	5,614	---	23,783	230,000	
Liquor	607,617	611,282	(3,665)	18,056	1,428	12,963	---	---	---	---	---	---	---	---	
Sewer	269,909	261,030	8,879	7,245	11,219	4,905	---	---	---	---	21,436	---	8,949	125,000	
Storm Sewer	23,886	21,230	2,656	5,640	---	8,296	---	---	---	---	---	---	---	---	
Water	198,632	188,288	10,344	4,396	3,413	11,327	---	---	---	7,900	74,014	---	3,413	10,000	
<b>Total</b>	<b>2,804,783</b>	<b>2,654,771</b>	<b>150,012</b>	<b>70,199</b>	<b>54,246</b>	<b>165,965</b>	<b>---</b>	<b>---</b>	<b>886</b>	<b>106,347</b>	<b>101,064</b>	<b>---</b>	<b>36,145</b>	<b>365,000</b>	
<b>Kerkhoven</b>															
Garbage	67,621	62,642	4,979	800	---	5,779	---	---	---	7,000	---	---	---	---	
Sewer	77,793	44,077	33,716	152	4,750	29,118	---	---	---	3,000	11,390	---	4,750	20,000	
Water	90,866	26,977	63,889	7,297	37,330	33,856	---	---	---	(5,000)	69,833	345,000	37,330	45,000	
<b>Total</b>	<b>236,280</b>	<b>133,696</b>	<b>102,584</b>	<b>8,249</b>	<b>42,080</b>	<b>68,753</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,000</b>	<b>81,223</b>	<b>345,000</b>	<b>42,080</b>	<b>65,000</b>	
<b>Kettle River</b>															
Sewer	32,528	39,976	(7,448)	---	5,445	(12,893)	---	---	---	2,649	---	---	5,445	8,000	
Water	44,390	42,091	2,299	---	1,899	400	---	---	---	19,773	---	---	1,899	---	
<b>Total</b>	<b>76,918</b>	<b>82,067</b>	<b>(5,149)</b>	<b>---</b>	<b>7,344</b>	<b>(12,493)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,422</b>	<b>---</b>	<b>---</b>	<b>7,344</b>	<b>8,000</b>	
<b>Kiester</b>															
Grocery Store	708	3,561	(2,853)	30,799	9,647	18,299	21,785	---	3,030	---	---	---	9,647	16,000	
Liquor	196,570	184,264	12,306	---	---	12,306	---	---	---	---	4,317	---	---	---	
Sewer	45,412	30,784	14,628	348	---	14,976	---	---	---	---	---	---	---	---	
Water	50,499	33,892	16,607	1,039	4,973	12,673	---	---	---	---	---	---	4,973	10,000	
<b>Total</b>	<b>293,189</b>	<b>252,501</b>	<b>40,688</b>	<b>32,186</b>	<b>14,620</b>	<b>58,254</b>	<b>21,785</b>	<b>---</b>	<b>3,030</b>	<b>---</b>	<b>4,317</b>	<b>---</b>	<b>14,620</b>	<b>26,000</b>	
<b>Kilkenny</b>															
Refuse and Recycling	9,049	7,282	1,767	---	---	1,767	---	---	---	---	---	---	---	---	
Sewer Utility	17,574	11,004	6,570	10,159	---	16,729	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	20,538	8,298	12,240	15,219	31,817	(4,358)	12,373	---	2,846	---	---	---	9,113	22,704
<b>Total</b>	<b>47,161</b>	<b>26,584</b>	<b>20,577</b>	<b>25,378</b>	<b>31,817</b>	<b>14,138</b>	<b>12,373</b>	<b>---</b>	<b>2,846</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,113</b>	<b>22,704</b>
<b>Kimball</b>														
Refuse	46,117	49,418	(3,301)	6	---	(3,295)	---	---	---	---	---	---	---	---
Sewer	100,980	214,810	(113,830)	26,777	23,669	(110,722)	11,158	---	---	28,255	---	---	24,662	41,000
Water	123,431	165,047	(41,616)	17,692	---	(23,924)	3,629	---	---	31,255	3,654	---	---	---
<b>Total</b>	<b>270,528</b>	<b>429,275</b>	<b>(158,747)</b>	<b>44,475</b>	<b>23,669</b>	<b>(137,941)</b>	<b>14,787</b>	<b>---</b>	<b>---</b>	<b>59,510</b>	<b>3,654</b>	<b>---</b>	<b>24,662</b>	<b>41,000</b>
<b>La Crescent</b>														
Arena	152,375	228,943	(76,568)	50,000	27,603	(54,171)	---	---	---	(50,000)	---	---	23,382	25,000
Golf Course	279,748	354,566	(74,818)	---	21,329	(96,147)	---	---	---	(50,000)	23,507	---	17,561	20,000
License Bureau	92,489	68,159	24,330	4,999	---	29,329	---	---	---	---	1,753	---	---	---
Sewer	498,637	863,771	(365,134)	217,775	96,629	(243,988)	---	---	1,121	24,962	678,497	1,170,000	97,629	60,000
Solid Waste	189,816	193,609	(3,793)	545	---	(3,248)	---	---	---	---	---	---	---	---
Water	655,155	675,236	(20,081)	239,829	164,464	55,284	---	---	1,121	---	32,433	520,000	166,558	695,000
<b>Total</b>	<b>1,868,220</b>	<b>2,384,284</b>	<b>(516,064)</b>	<b>513,148</b>	<b>310,025</b>	<b>(312,941)</b>	<b>---</b>	<b>---</b>	<b>2,242</b>	<b>(75,038)</b>	<b>736,190</b>	<b>1,690,000</b>	<b>305,130</b>	<b>800,000</b>
<b>La Prairie</b>														
Sewer	59,666	52,566	7,100	2,843	---	9,943	---	---	---	---	---	---	---	---
Water	66,610	58,226	8,384	41	---	8,425	---	---	---	---	---	---	---	---
<b>Total</b>	<b>126,276</b>	<b>110,792</b>	<b>15,484</b>	<b>2,884</b>	<b>---</b>	<b>18,368</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>La Salle</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water & Sewer [3]	40,477	43,958	(3,481)	370,818	374,783	(7,446)	---	369,752	---	---	372,438	---	---	---
<b>Total</b>	<b>40,477</b>	<b>43,958</b>	<b>(3,481)</b>	<b>370,818</b>	<b>374,783</b>	<b>(7,446)</b>	<b>---</b>	<b>369,752</b>	<b>---</b>	<b>---</b>	<b>372,438</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lafayette</b>														
Sewer	74,826	90,504	(15,678)	959	---	(14,719)	---	---	---	40,000	45,336	---	---	---
Water	80,348	107,263	(26,915)	7,288	---	(19,627)	---	---	---	---	22,433	---	---	---
<b>Total</b>	<b>155,174</b>	<b>197,767</b>	<b>(42,593)</b>	<b>8,247</b>	<b>---</b>	<b>(34,346)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,000</b>	<b>67,769</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lake Benton</b>														
Garbage	3,011	---	3,011	---	---	3,011	---	---	---	---	---	---	---	---
Liquor	272,062	309,803	(37,741)	527	---	(37,214)	---	---	---	(30,000)	6,642	---	---	---
Sewer	119,057	76,117	42,940	69,402	57,615	54,727	35,146	---	4,907	---	---	---	57,615	27,412

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	111,170	89,146	22,024	69,402	57,606	33,820	35,146	---	4,907	(1,816)	---	---	57,606	17,494	
<b>Total</b>	<b>505,300</b>	<b>475,066</b>	<b>30,234</b>	<b>139,331</b>	<b>115,221</b>	<b>54,344</b>	<b>70,292</b>	<b>---</b>	<b>9,814</b>	<b>(31,816)</b>	<b>6,642</b>	<b>---</b>	<b>115,221</b>	<b>44,906</b>	
<b>Lake Bronson</b>															
Sewer Enterprise	13,960	13,739	221	439	---	660	---	---	---	(5,000)	---	---	---	---	
Water Enterprise	61,075	29,803	31,272	272,168	18,437	285,003	---	252,168	20,000	---	620,614	---	18,437	---	
<b>Total</b>	<b>75,035</b>	<b>43,542</b>	<b>31,493</b>	<b>272,607</b>	<b>18,437</b>	<b>285,663</b>	<b>---</b>	<b>252,168</b>	<b>20,000</b>	<b>(5,000)</b>	<b>620,614</b>	<b>---</b>	<b>18,437</b>	<b>---</b>	
<b>Lake City</b>															
Electric	9,139,966	9,699,387	(559,421)	134,883	290,112	(714,650)	---	---	---	155,000	213,545	---	27,735	185,000	
Garbage	331,663	338,532	(6,869)	17,302	---	10,433	---	---	---	---	---	---	---	---	
Gas	---	11,835	(11,835)	16,931	---	5,096	---	16,931	---	---	---	---	---	---	
Marina	1,763,951	900,697	863,254	29,348	257,226	635,376	---	---	---	270,000	283,640	---	40,626	90,000	
Sewer	1,118,798	1,150,227	(31,429)	10,665	178,078	(198,842)	---	---	---	---	53,656	---	183,544	427,940	
Storm Water	80,209	108,104	(27,895)	26,642	---	(1,253)	---	---	11,970	---	---	---	---	---	
Water	629,570	619,595	9,975	42,949	16,928	35,996	---	---	---	70,000	277,352	---	10,882	---	
<b>Total</b>	<b>13,064,157</b>	<b>12,828,377</b>	<b>235,780</b>	<b>278,720</b>	<b>742,344</b>	<b>(227,844)</b>	<b>---</b>	<b>16,931</b>	<b>11,970</b>	<b>495,000</b>	<b>828,193</b>	<b>---</b>	<b>262,787</b>	<b>702,940</b>	
<b>Lake Crystal</b>															
Electric	2,002,884	1,912,977	89,907	130,086	70,498	149,495	---	---	---	---	864,565	---	70,818	109,258	
Recreation Center	---	163,385	(163,385)	29,925	42,223	(175,683)	---	---	---	---	---	---	42,287	30,000	
Sewer	395,021	397,275	(2,254)	89,650	70,562	16,834	---	---	---	---	57,404	---	71,252	104,000	
Water	827,262	436,422	390,840	75,626	178,003	288,463	---	---	---	---	14,252	---	178,418	206,500	
<b>Total</b>	<b>3,225,167</b>	<b>2,910,059</b>	<b>315,108</b>	<b>325,287</b>	<b>361,286</b>	<b>279,109</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>936,221</b>	<b>---</b>	<b>362,775</b>	<b>449,758</b>	
<b>Lake Elmo</b>															
Sewer	45,146	59,243	(14,097)	3,083	---	(11,014)	---	---	---	---	---	---	---	---	
Storm Sewer	149,347	140,365	8,982	(3,188)	---	5,794	---	---	---	(100,000)	---	---	---	---	
Water	437,255	641,293	(204,038)	145,256	215,721	(274,503)	---	---	---	---	19,247	509,433	209,666	530,000	
<b>Total</b>	<b>631,748</b>	<b>840,901</b>	<b>(209,153)</b>	<b>145,151</b>	<b>215,721</b>	<b>(279,723)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(100,000)</b>	<b>19,247</b>	<b>509,433</b>	<b>209,666</b>	<b>530,000</b>	
<b>Lake Lillian</b>															
Sewer	38,819	33,811	5,008	1,003	2,154	3,857	---	---	---	---	---	---	2,200	13,000	
Water	75,271	74,587	684	26,748	5,588	21,844	---	25,393	---	---	28,008	2,615	5,693	33,000	
<b>Total</b>	<b>114,090</b>	<b>108,398</b>	<b>5,692</b>	<b>27,751</b>	<b>7,742</b>	<b>25,701</b>	<b>---</b>	<b>25,393</b>	<b>---</b>	<b>---</b>	<b>28,008</b>	<b>2,615</b>	<b>7,893</b>	<b>46,000</b>	
<b>Lake Park</b>															
Electric	680,373	629,145	51,228	2,384	27	53,585	---	---	---	---	---	---	27	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments	
Gas	413,197	390,898	22,299	916	---	23,215	---	---	---	---	---	---	---	---	
Liquor	650,591	618,517	32,074	1,090	---	33,164	---	---	---	---	---	---	---	---	
Sewer	118,664	193,840	(75,176)	387	2,481	(77,270)	---	---	---	---	---	---	2,481	20,000	
Water	130,647	137,373	(6,726)	194	17,861	(24,393)	---	---	---	---	---	---	17,861	38,000	
<b>Total</b>	<b>1,993,472</b>	<b>1,969,773</b>	<b>23,699</b>	<b>4,971</b>	<b>20,369</b>	<b>8,301</b>	---	---	---	---	---	---	<b>20,369</b>	<b>58,000</b>	
<b>Lake Shore</b>															
Sewer	89,871	137,337	(47,466)	489	17,477	(64,454)	---	---	---	---	51,223	---	19,825	161,122	
<b>Total</b>	<b>89,871</b>	<b>137,337</b>	<b>(47,466)</b>	<b>489</b>	<b>17,477</b>	<b>(64,454)</b>	---	---	---	---	<b>51,223</b>	---	<b>19,825</b>	<b>161,122</b>	
<b>Lake Wilson</b>															
Apartment	18,700	18,044	656	---	716	(60)	---	---	---	20,801	---	---	---	---	
Liquor	206,845	230,889	(24,044)	2,301	---	(21,743)	---	---	---	---	---	---	---	---	
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [1]	34,745	79,537	(44,792)	54,265	14,382	(4,909)	---	---	---	(2,392)	38,998	---	---	---	
<b>Total</b>	<b>260,290</b>	<b>328,470</b>	<b>(68,180)</b>	<b>56,566</b>	<b>15,098</b>	<b>(26,712)</b>	---	---	---	<b>18,409</b>	<b>38,998</b>	---	---	---	
<b>Lakefield</b>															
Ambulance	139,500	110,933	28,567	52,403	---	80,970	---	---	---	(58,675)	144,202	---	---	---	
Cable T.V. [10]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Liquor	307,285	298,603	8,682	5,448	---	14,130	---	---	---	---	---	---	---	---	
Municipal Utilities (Electric/Water/Cable T.V.) [4][10]	1,696,256	1,484,757	211,499	68,387	97,190	182,696	---	---	---	11,849	138,174	---	97,190	160,214	
Sewer	272,503	324,173	(51,670)	63,367	25,073	(13,376)	---	---	---	(200,000)	22,305	---	25,073	58,817	
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>2,415,544</b>	<b>2,218,466</b>	<b>197,078</b>	<b>189,605</b>	<b>122,263</b>	<b>264,420</b>	---	---	---	<b>(246,826)</b>	<b>304,681</b>	---	<b>122,263</b>	<b>219,031</b>	
<b>Lakeland</b>															
Building Inspection	32,971	19,701	13,270	211	2,672	10,809	---	---	---	5,150	---	---	---	---	
Water	256,814	218,939	37,875	1,455	---	39,330	---	---	---	(5,150)	---	---	---	---	
<b>Total</b>	<b>289,785</b>	<b>238,640</b>	<b>51,145</b>	<b>1,666</b>	<b>2,672</b>	<b>50,139</b>	---	---	---	---	---	---	---	---	
<b>Lakeville</b>															
Liquor	14,604,481	13,038,615	1,565,866	89,412	207,599	1,447,679	---	---	3,762	628,754	10,582	---	207,599	280,000	
Sewer	3,793,269	4,828,815	(1,035,546)	298,671	---	(736,875)	---	---	1,632	123,941	161,058	---	---	---	
Street Lights	66,396	---	66,396	---	---	66,396	---	---	---	(150,000)	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	3,632,009	4,263,036	(631,027)	1,080,089	---	449,062	---	---	1,632	126,400	66,084	---	---	---
<b>Total</b>	<b>22,096,155</b>	<b>22,130,466</b>	<b>(34,311)</b>	<b>1,468,172</b>	<b>207,599</b>	<b>1,226,262</b>	<b>---</b>	<b>---</b>	<b>7,026</b>	<b>729,095</b>	<b>237,724</b>	<b>---</b>	<b>207,599</b>	<b>280,000</b>
<b>Lamberton</b>														
Economic Development Authority - Housing	25,850	15,528	10,322	1,327	9,556	2,093	---	---	---	(5,000)	15,435	---	9,556	8,344
Refuse	16,158	17,414	(1,256)	389	---	(867)	---	---	---	---	---	---	---	---
Sanitary Sewer	123,165	70,052	53,113	1,911	57,545	(2,521)	---	---	---	(4,994)	2,019	---	58,225	16,000
Valley View Manor	3,416,069	3,356,131	59,938	4,972	122,650	(57,740)	---	---	---	(120,000)	35,523	---	124,432	95,000
Water	93,149	81,057	12,092	2,543	---	14,635	---	---	---	30,968	2,017	---	---	---
<b>Total</b>	<b>3,674,391</b>	<b>3,540,182</b>	<b>134,209</b>	<b>11,142</b>	<b>189,751</b>	<b>(44,400)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(99,026)</b>	<b>54,994</b>	<b>---</b>	<b>192,213</b>	<b>119,344</b>
<b>Lancaster</b>														
Liquor	277,658	244,380	33,278	482	---	33,760	---	---	---	10,000	540	---	---	---
Sewer	29,195	36,771	(7,576)	2,033	---	(5,543)	---	---	---	(30,000)	---	---	---	---
Water	22,612	12,786	9,826	6,023	---	15,849	---	---	---	30,000	---	---	---	---
<b>Total</b>	<b>329,465</b>	<b>293,937</b>	<b>35,528</b>	<b>8,538</b>	<b>---</b>	<b>44,066</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>540</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Landfall</b>														
Sewer	123,436	51,129	72,307	---	7,488	64,819	---	---	---	(3,000)	---	---	7,488	58,403
Water	66,930	59,520	7,410	---	---	7,410	---	---	---	(3,000)	---	---	---	---
<b>Total</b>	<b>190,366</b>	<b>110,649</b>	<b>79,717</b>	<b>---</b>	<b>7,488</b>	<b>72,229</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,000)</b>	<b>---</b>	<b>---</b>	<b>7,488</b>	<b>58,403</b>
<b>Lanesboro</b>														
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities Commission [30]	1,067,758	979,675	88,083	23,514	69,721	41,876	---	---	---	17,168	31,136	---	69,721	417,333
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,067,758</b>	<b>979,675</b>	<b>88,083</b>	<b>23,514</b>	<b>69,721</b>	<b>41,876</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,168</b>	<b>31,136</b>	<b>---</b>	<b>69,721</b>	<b>417,333</b>
<b>Laporte</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer [3]	81,787	162,404	(80,617)	12,871	50,722	(118,468)	12,711	---	---	---	---	---	50,722	19,000
<b>Total</b>	<b>81,787</b>	<b>162,404</b>	<b>(80,617)</b>	<b>12,871</b>	<b>50,722</b>	<b>(118,468)</b>	<b>12,711</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,722</b>	<b>19,000</b>
<b>Lauderdale</b>														
Sewer	230,346	228,569	1,777	4,366	---	6,143	---	---	---	---	15,000	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	48,351	43,292	5,059	790	---	5,849	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>278,697</b>	<b>271,861</b>	<b>6,836</b>	<b>5,156</b>	<b>---</b>	<b>11,992</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Le Center</b>															
Liquor	892,332	821,179	71,153	793	---	71,946	---	---	---	55,000	---	---	---	---	---
Refuse	110,166	82,244	27,922	---	---	27,922	---	---	---	---	25,447	---	---	---	---
Sewer	643,697	474,274	169,423	---	71,618	97,805	---	---	---	---	---	---	71,618	246,518	---
Water	502,700	422,427	80,273	---	137,202	(56,929)	---	---	---	---	---	---	137,202	185,000	---
<b>Total</b>	<b>2,148,895</b>	<b>1,800,124</b>	<b>348,771</b>	<b>793</b>	<b>208,820</b>	<b>140,744</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>55,000</b>	<b>25,447</b>	<b>---</b>	<b>208,820</b>	<b>431,518</b>	<b>---</b>
<b>Le Sueur</b>															
Electric	7,292,432	6,840,231	452,201	108,608	52,512	508,297	---	---	---	350,900	328,784	---	33,164	115,000	---
Sewer	1,108,886	913,919	194,967	37,804	206,933	25,838	---	---	---	300	669,802	404,777	207,255	585,395	---
Sewer Pre-Treatment	120,865	73,073	47,792	---	10,853	36,939	---	---	---	---	---	---	8,338	105,000	---
Storm Utility	---	3,026	(3,026)	---	---	(3,026)	---	---	---	---	---	---	---	---	---
Water	929,907	664,619	265,288	45,846	112,636	198,498	---	---	---	1,800	96,949	---	102,730	335,000	---
<b>Total</b>	<b>9,452,090</b>	<b>8,494,868</b>	<b>957,222</b>	<b>192,258</b>	<b>382,934</b>	<b>766,546</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>353,000</b>	<b>1,095,535</b>	<b>404,777</b>	<b>351,487</b>	<b>1,140,395</b>	<b>---</b>
<b>Leroy</b>															
Sewer	109,797	128,102	(18,305)	311	3,571	(21,565)	---	---	---	---	4,106	---	3,571	2,856	---
Water	110,058	103,317	6,741	969	6,121	1,589	---	---	---	---	---	---	6,121	4,896	---
Wildwood Grove	589,914	661,345	(71,431)	192,940	117,612	3,897	173,187	---	19,722	---	---	---	117,612	100,417	---
<b>Total</b>	<b>809,769</b>	<b>892,764</b>	<b>(82,995)</b>	<b>194,220</b>	<b>127,304</b>	<b>(16,079)</b>	<b>173,187</b>	<b>---</b>	<b>19,722</b>	<b>---</b>	<b>4,106</b>	<b>---</b>	<b>127,304</b>	<b>108,169</b>	<b>---</b>
<b>Lester Prairie</b>															
Sewer	470,197	315,626	154,571	16,024	66,055	104,540	---	---	---	---	---	---	66,095	219,480	---
Water	176,404	113,156	63,248	21,136	4,304	80,080	---	---	---	---	---	---	4,658	45,000	---
<b>Total</b>	<b>646,601</b>	<b>428,782</b>	<b>217,819</b>	<b>37,160</b>	<b>70,359</b>	<b>184,620</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,753</b>	<b>264,480</b>	<b>---</b>
<b>Lewiston</b>															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	634,524	603,809	30,715	41,678	130,802	(58,409)	---	---	40,814	(100,000)	40,064	---	130,802	150,000	---
<b>Total</b>	<b>634,524</b>	<b>603,809</b>	<b>30,715</b>	<b>41,678</b>	<b>130,802</b>	<b>(58,409)</b>	<b>---</b>	<b>---</b>	<b>40,814</b>	<b>(100,000)</b>	<b>40,064</b>	<b>---</b>	<b>130,802</b>	<b>150,000</b>	<b>---</b>
<b>Lewisville</b>															
Liquor	231,168	245,747	(14,579)	8,097	---	(6,482)	---	---	---	---	---	---	---	---	---
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
Water/Sewer [1]	94,388	115,345	(20,957)	220,069	25,300	173,812	---	---	215,399	---	260,296	145,911	25,300	5,000
<b>Total</b>	<b>325,556</b>	<b>361,092</b>	<b>(35,536)</b>	<b>228,166</b>	<b>25,300</b>	<b>167,330</b>	<b>---</b>	<b>---</b>	<b>215,399</b>	<b>---</b>	<b>260,296</b>	<b>145,911</b>	<b>25,300</b>	<b>5,000</b>
<b>Lexington</b>														
Liquor	3,040,518	2,923,275	117,243	5,505	28,053	94,695	---	---	---	53,613	---	---	---	---
Lovell Building	178,230	239,613	(61,383)	3,597	---	(57,786)	---	---	---	---	---	---	---	---
Sewer	227,780	234,820	(7,040)	34,467	---	27,427	---	---	---	75,000	---	---	---	---
Storm Sewer	11,883	6,893	4,990	313	---	5,303	---	---	---	---	---	---	---	---
Water	118,298	141,604	(23,306)	11,729	---	(11,577)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,576,709</b>	<b>3,546,205</b>	<b>30,504</b>	<b>55,611</b>	<b>28,053</b>	<b>58,062</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>128,613</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lilydale</b>														
Sewer	127,301	69,123	58,178	---	---	58,178	---	---	---	---	---	---	---	---
Storm Water	10,175	2,596	7,579	---	---	7,579	---	---	---	---	---	---	---	---
<b>Total</b>	<b>137,476</b>	<b>71,719</b>	<b>65,757</b>	<b>---</b>	<b>---</b>	<b>65,757</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lindstrom</b>														
Liquor	2,309,506	2,219,658	89,848	27,758	---	117,606	---	---	---	111,450	---	---	---	---
Sewer	572,705	787,671	(214,966)	138,607	---	(76,359)	---	---	---	95,438	---	---	---	---
Water	451,266	345,243	106,023	155,166	10,351	250,838	---	---	---	187,467	---	---	11,018	65,000
<b>Total</b>	<b>3,333,477</b>	<b>3,352,572</b>	<b>(19,095)</b>	<b>321,531</b>	<b>10,351</b>	<b>292,085</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>394,355</b>	<b>---</b>	<b>---</b>	<b>11,018</b>	<b>65,000</b>
<b>Lino Lakes</b>														
Sewer	1,502,164	1,432,107	70,057	154,591	---	224,648	---	---	---	10,561	27,748	---	---	---
Water	1,365,817	1,040,952	324,865	82,925	48,617	359,173	---	---	---	35,561	---	---	48,617	360,000
<b>Total</b>	<b>2,867,981</b>	<b>2,473,059</b>	<b>394,922</b>	<b>237,516</b>	<b>48,617</b>	<b>583,821</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>46,122</b>	<b>27,748</b>	<b>---</b>	<b>48,617</b>	<b>360,000</b>
<b>Lismore</b>														
Municipal Building	10,689	10,285	404	33	147	290	---	---	---	6,046	---	---	148	6,432
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	53,693	44,854	8,839	192	4,471	4,560	---	---	---	---	---	---	4,471	29,047
Water and Refuse [2]	79,664	76,085	3,579	2,007	21,728	(16,142)	---	---	---	---	---	---	21,728	13,000
<b>Total</b>	<b>144,046</b>	<b>131,224</b>	<b>12,822</b>	<b>2,232</b>	<b>26,346</b>	<b>(11,292)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,046</b>	<b>---</b>	<b>---</b>	<b>26,347</b>	<b>48,479</b>
<b>Litchfield</b>														
Electric	8,882,235	6,582,073	2,300,162	92,828	540,456	1,852,534	---	---	---	510,478	10,880,816	6,500,000	456,308	46,413
Liquor	1,887,947	1,769,155	118,792	7,811	---	126,603	---	---	---	59,000	11,782	---	---	6,194
Sewer	2,503,518	1,958,107	545,411	26,084	319,575	251,920	---	1,771,512	---	(62,817)	3,980,078	---	266,097	864,200

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	820,228	833,086	(12,858)	10,908	98,565	(100,515)	---	---	---	31,869	31,221	---	101,237	226,907
<b>Total</b>	<b>14,093,928</b>	<b>11,142,421</b>	<b>2,951,507</b>	<b>137,631</b>	<b>958,596</b>	<b>2,130,542</b>	<b>---</b>	<b>1,771,512</b>	<b>---</b>	<b>538,530</b>	<b>14,903,897</b>	<b>6,500,000</b>	<b>823,642</b>	<b>1,143,714</b>
<b>Little Canada</b>														
Sewer Operating	1,120,933	1,242,208	(121,275)	25,412	---	(95,863)	---	---	---	100,000	---	---	---	---
Water Operating	1,241,771	1,361,812	(120,041)	45,748	---	(74,293)	---	---	---	---	17,989	---	---	---
<b>Total</b>	<b>2,362,704</b>	<b>2,604,020</b>	<b>(241,316)</b>	<b>71,160</b>	<b>---</b>	<b>(170,156)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>100,000</b>	<b>17,989</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Little Falls</b>														
Garbage/Recycling	367,938	317,817	50,121	11,845	---	61,966	---	---	---	48,290	---	---	---	---
Golf	414,465	543,442	(128,977)	15,117	797	(114,657)	---	---	---	17,263	---	---	797	6,903
Sewer	1,663,558	1,568,077	95,481	212,056	65,839	241,698	---	---	---	105,071	---	---	67,438	358,110
Storm Water	75,692	9,805	65,887	7,821	---	73,708	---	---	---	3,161	17,150	---	---	---
Water	1,585,412	1,163,000	422,412	61,722	57,202	426,932	---	---	---	99,590	64,063	---	56,095	85,000
<b>Total</b>	<b>4,107,065</b>	<b>3,602,141</b>	<b>504,924</b>	<b>308,561</b>	<b>123,838</b>	<b>689,647</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>273,375</b>	<b>81,213</b>	<b>---</b>	<b>124,330</b>	<b>450,013</b>
<b>Littlefork</b>														
Liquor	406,673	373,633	33,040	2,887	---	35,927	---	---	---	10,000	116,227	---	50,968	50,000
Littlefork Medical Center	4,806,465	4,829,470	(23,005)	110,908	60,199	27,704	---	---	---	---	5,954	---	---	---
Sewer	56,408	17,468	38,940	577	---	39,517	---	---	---	15,000	---	---	---	---
Water	107,641	97,952	9,689	2,161	1,944	9,906	---	---	---	20,000	---	---	1,944	9,000
<b>Total</b>	<b>5,377,187</b>	<b>5,318,523</b>	<b>58,664</b>	<b>116,533</b>	<b>62,143</b>	<b>113,054</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>45,000</b>	<b>122,181</b>	<b>---</b>	<b>52,912</b>	<b>59,000</b>
<b>Long Beach</b>														
Sewer	57,421	123,553	(66,132)	2,979	---	(63,153)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>57,421</b>	<b>123,553</b>	<b>(66,132)</b>	<b>2,979</b>	<b>---</b>	<b>(63,153)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Long Lake</b>														
Recycling	17,577	23,204	(5,627)	5,557	---	(70)	---	---	---	---	---	---	---	---
Sewer	300,957	371,528	(70,571)	22,724	---	(47,847)	---	---	---	---	---	---	---	---
Surface Water Management	67,274	40,474	26,800	509,002	---	535,802	---	---	505,748	---	509,172	---	---	---
Water	242,781	411,909	(169,128)	83,023	5,848	(91,953)	---	---	---	---	---	---	6,213	25,000
<b>Total</b>	<b>628,589</b>	<b>847,115</b>	<b>(218,526)</b>	<b>620,306</b>	<b>5,848</b>	<b>395,932</b>	<b>---</b>	<b>---</b>	<b>505,748</b>	<b>---</b>	<b>509,172</b>	<b>---</b>	<b>6,213</b>	<b>25,000</b>
<b>Long Prairie</b>														
Liquor	1,207,971	1,116,121	91,850	12,826	---	104,676	---	---	---	90,000	---	---	---	---
Sewer	1,190,521	767,030	423,491	36,763	79,250	381,004	---	---	---	336,830	2,290	---	25,345	80,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	434,980	299,893	135,087	63,313	94,872	103,528	---	---	---	20,000	1,046,307	---	25,754	137,000	
<b>Total</b>	<b>2,833,472</b>	<b>2,183,044</b>	<b>650,428</b>	<b>112,902</b>	<b>174,122</b>	<b>589,208</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>446,830</b>	<b>1,048,597</b>	<b>---</b>	<b>51,099</b>	<b>217,000</b>	
<b>Longville</b>															
Liquor	1,355,210	1,245,006	110,204	4,357	13,263	101,298	---	---	---	---	53,959	---	13,263	15,500	
Sewer	113,721	141,141	(27,420)	729	63,095	(89,786)	---	---	---	---	---	720,000	88,147	761,000	
<b>Total</b>	<b>1,468,931</b>	<b>1,386,147</b>	<b>82,784</b>	<b>5,086</b>	<b>76,358</b>	<b>11,512</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>53,959</b>	<b>720,000</b>	<b>101,410</b>	<b>776,500</b>	
<b>Lonsdale</b>															
Liquor	1,419,400	1,405,012	14,388	10,527	---	24,915	---	---	---	---	---	---	---	680,000	
Sewer	556,278	430,757	125,521	103,489	144,485	84,525	---	---	---	---	---	---	147,776	351,000	
Water	345,961	263,640	82,321	246,025	3,850	324,496	---	---	---	161,906	---	---	3,866	5,000	
<b>Total</b>	<b>2,321,639</b>	<b>2,099,409</b>	<b>222,230</b>	<b>360,041</b>	<b>148,335</b>	<b>433,936</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>161,906</b>	<b>---</b>	<b>---</b>	<b>151,642</b>	<b>1,036,000</b>	
<b>Loretto</b>															
Garbage	47,242	49,685	(2,443)	7,094	---	4,651	---	---	---	---	---	---	---	---	
Storm Water	41,083	28,414	12,669	123	---	12,792	---	---	---	10,500	---	---	---	---	
Wastewater	101,671	96,836	4,835	200	---	5,035	---	---	---	1,000	4,197	---	---	---	
Water	150,667	140,078	10,589	702	16,201	(4,910)	---	---	---	6,750	---	---	16,470	35,000	
<b>Total</b>	<b>340,663</b>	<b>315,013</b>	<b>25,650</b>	<b>8,119</b>	<b>16,201</b>	<b>17,568</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>18,250</b>	<b>4,197</b>	<b>---</b>	<b>16,470</b>	<b>35,000</b>	
<b>Lowry</b>															
Economic Development Authority	54,230	39,536	14,694	1,328	17,365	(1,343)	---	---	---	---	---	---	17,534	18,064	
Sewer	67,039	15,695	51,344	16,436	---	67,780	---	---	---	105,000	---	---	---	---	
Water	52,822	33,010	19,812	852	---	20,664	---	---	---	27,315	---	---	---	---	
<b>Total</b>	<b>174,091</b>	<b>88,241</b>	<b>85,850</b>	<b>18,616</b>	<b>17,365</b>	<b>87,101</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>132,315</b>	<b>---</b>	<b>---</b>	<b>17,534</b>	<b>18,064</b>	
<b>Lucan</b>															
Economic Development Authority	1,200	28	1,172	2,668	---	3,840	---	---	---	---	---	---	---	---	
Sewer	19,717	19,656	61	544	---	605	---	---	---	---	---	---	---	---	
Water	62,537	58,151	4,386	1,221	14,832	(9,225)	---	---	---	---	---	---	15,003	4,000	
<b>Total</b>	<b>83,454</b>	<b>77,835</b>	<b>5,619</b>	<b>4,433</b>	<b>14,832</b>	<b>(4,780)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,003</b>	<b>4,000</b>	
<b>Luverne</b>															
Economic Development Authority	234,906	159,972	74,934	---	9,217	65,717	7,403	---	455	---	---	---	9,217	21,381	
Economic Development Authority - Proprietary	197,730	702,207	(504,477)	33,096	27,160	(498,541)	---	---	---	---	---	---	25,923	24,000	
Electric	6,067,045	5,524,715	542,330	108,559	40,322	610,567	---	---	---	50,000	380,670	---	---	---	
Lewis & Clark	---	836,473	(836,473)	9,971	---	(826,502)	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	1,029,748	967,538	62,210	5,319	---	67,529	---	---	---	38,000	---	---	---	---	
Refuse	492,316	393,265	99,051	21,793	53	120,791	---	---	---	59,000	---	---	---	---	
Sewer	1,072,722	789,925	282,797	117,040	95,031	304,806	41,077	---	8,748	59,000	228,916	---	55,705	99,000	
Storm Sewer	88,809	60,434	28,375	15,487	---	43,862	---	---	---	13,000	43,158	---	---	---	
Water	1,160,190	868,815	291,375	103,918	156,666	238,627	---	---	---	68,000	277,473	---	72,672	110,000	
<b>Total</b>	<b>10,343,466</b>	<b>10,303,344</b>	<b>40,122</b>	<b>415,183</b>	<b>328,449</b>	<b>126,856</b>	<b>48,480</b>	---	<b>9,203</b>	<b>287,000</b>	<b>930,217</b>	---	<b>163,517</b>	<b>254,381</b>	
<b>Lyle</b>															
Sewer	48,996	78,215	(29,219)	---	1,735	(30,954)	---	---	---	---	---	---	1,735	4,800	
Water	70,968	80,787	(9,819)	11,183	10,430	(9,066)	---	---	---	---	---	---	10,430	31,900	
<b>Total</b>	<b>119,964</b>	<b>159,002</b>	<b>(39,038)</b>	<b>11,183</b>	<b>12,165</b>	<b>(40,020)</b>	---	---	---	---	---	---	<b>12,165</b>	<b>36,700</b>	
<b>Lynd</b>															
Housing	28,800	20,998	7,802	196	7,310	688	---	---	---	---	---	---	7,310	5,174	
Sewer	41,943	52,046	(10,103)	4,968	---	(5,135)	---	---	---	---	---	---	---	---	
Water	74,569	112,340	(37,771)	2,763	---	(35,008)	---	---	---	(14,897)	---	---	---	---	
<b>Total</b>	<b>145,312</b>	<b>185,384</b>	<b>(40,072)</b>	<b>7,927</b>	<b>7,310</b>	<b>(39,455)</b>	---	---	---	<b>(14,897)</b>	---	---	<b>7,310</b>	<b>5,174</b>	
<b>Mabel</b>															
Electric	524,461	525,989	(1,528)	300,000	160,493	137,979	---	---	---	---	145,318	300,000	14,120	72,165	
Sewer	201,359	72,880	128,479	50,000	88,413	90,066	---	---	---	---	2,128	---	8,928	6,247	
Water	79,248	68,400	10,848	191	7,392	3,647	---	---	---	4,820	---	---	388	2,184	
<b>Total</b>	<b>805,068</b>	<b>667,269</b>	<b>137,799</b>	<b>350,191</b>	<b>256,298</b>	<b>231,692</b>	---	---	---	<b>4,820</b>	<b>147,446</b>	<b>300,000</b>	<b>23,436</b>	<b>80,596</b>	
<b>Madelia</b>															
Electric	2,835,738	2,550,003	285,735	17,701	45,960	257,476	---	---	---	137,500	254,149	---	41,849	920,000	
Liquor	328,760	307,733	21,027	7,156	---	28,183	---	---	---	25,000	---	---	---	---	
Wastewater	1,255,586	1,071,413	184,173	26,511	56,643	154,041	---	---	---	25,000	8,011	---	56,643	368,561	
Water	864,776	445,115	419,661	61,972	2,711	478,922	---	---	---	25,000	113,495	---	2,711	225,000	
<b>Total</b>	<b>5,284,860</b>	<b>4,374,264</b>	<b>910,596</b>	<b>113,340</b>	<b>105,314</b>	<b>918,622</b>	---	---	---	<b>212,500</b>	<b>375,655</b>	---	<b>101,203</b>	<b>1,513,561</b>	
<b>Madison</b>															
Apartments	152,097	83,258	68,839	7,641	64,969	11,511	---	---	---	---	---	---	64,969	30,000	
Electric	1,283,943	1,107,952	175,991	67,361	201	243,151	---	---	---	539,663	---	---	201	---	
Liquor	434,653	427,704	6,949	2,175	---	9,124	---	---	---	---	---	---	---	---	
Sanitation	215,423	173,649	41,774	21,841	---	63,615	---	---	---	225,000	---	---	---	---	
Sewer	300,844	246,021	54,823	4,369	10,470	48,722	---	---	---	---	---	---	10,470	16,360	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	129,624	46,491	83,133	2,303	---	85,436	---	---	---	118,926	---	---	---	---	
Water	540,536	374,965	165,571	7,124	107,154	65,541	---	---	---	(336,535)	---	---	107,154	57,640	
<b>Total</b>	<b>3,057,120</b>	<b>2,460,040</b>	<b>597,080</b>	<b>112,814</b>	<b>182,794</b>	<b>527,100</b>	---	---	---	<b>547,054</b>	---	---	<b>182,794</b>	<b>104,000</b>	
<b>Madison Lake</b>															
Refuse	96,024	54,592	41,432	13	---	41,445	---	---	---	34,938	---	---	---	---	
Sewer Utility	276,739	246,748	29,991	42,303	9,883	62,411	---	---	---	---	144,134	131,479	8,790	40,075	
Water Utility	111,925	121,995	(10,070)	8,356	---	(1,714)	---	---	---	30,759	---	---	---	---	
<b>Total</b>	<b>484,688</b>	<b>423,335</b>	<b>61,353</b>	<b>50,672</b>	<b>9,883</b>	<b>102,142</b>	---	---	---	<b>65,697</b>	<b>144,134</b>	<b>131,479</b>	<b>8,790</b>	<b>40,075</b>	
<b>Magnolia</b>															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	45,047	30,281	14,766	4,527	25,527	(6,234)	---	---	---	(17,215)	---	---	25,527	14,300	
<b>Total</b>	<b>45,047</b>	<b>30,281</b>	<b>14,766</b>	<b>4,527</b>	<b>25,527</b>	<b>(6,234)</b>	---	---	---	<b>(17,215)</b>	---	---	<b>25,527</b>	<b>14,300</b>	
<b>Mahnomen</b>															
Liquor	1,000,713	999,926	787	39,797	---	40,584	---	---	---	35,514	36,608	---	---	---	
Sewer	121,314	125,440	(4,126)	---	14,379	(18,505)	---	---	---	(42,670)	52,043	---	14,379	32,462	
Water	147,682	188,620	(40,938)	275	10,384	(51,047)	---	---	---	(68,741)	23,126	---	10,384	33,054	
<b>Total</b>	<b>1,269,709</b>	<b>1,313,986</b>	<b>(44,277)</b>	<b>40,072</b>	<b>24,763</b>	<b>(28,968)</b>	---	---	---	<b>(75,897)</b>	<b>111,777</b>	---	<b>24,763</b>	<b>65,516</b>	
<b>Mahtomedi</b>															
Sewer Utility	736,573	826,147	(89,574)	40,766	25,012	(73,820)	---	---	---	---	19,338	---	24,520	---	
Water Utility	818,518	678,664	139,854	94,442	97,378	136,918	---	---	---	(425,000)	519,880	---	91,000	105,000	
<b>Total</b>	<b>1,555,091</b>	<b>1,504,811</b>	<b>50,280</b>	<b>135,208</b>	<b>122,390</b>	<b>63,098</b>	---	---	---	<b>(425,000)</b>	<b>539,218</b>	---	<b>115,520</b>	<b>105,000</b>	
<b>Manchester</b>															
Water Fund	4,260	1,212	3,048	409	---	3,457	---	---	---	---	1,605	---	---	---	
<b>Total</b>	<b>4,260</b>	<b>1,212</b>	<b>3,048</b>	<b>409</b>	---	<b>3,457</b>	---	---	---	---	<b>1,605</b>	---	---	---	
<b>Mankato</b>															
Airport	335,304	1,176,158	(840,854)	1,514,817	10,186	663,777	---	1,397,082	105,714	(500,000)	1,368,662	---	10,186	75,416	
Eastwood Park	---	8,700	(8,700)	521	---	(8,179)	---	---	---	---	---	---	---	---	
Economic Development Authority	756,378	1,069,446	(313,068)	1,649,788	16,462	1,320,258	414,044	---	8,855	(765,908)	604,724	---	16,462	---	
Mankato Economic Development Authority (Housing)	561,166	3,500,697	(2,939,531)	3,374,248	---	434,717	---	3,335,872	---	---	554,024	---	---	---	
Mass Transit	463,176	1,646,174	(1,182,998)	1,420,773	---	237,775	187,501	327,600	870,800	(12,500)	250,000	---	---	---	
Parking System	171,175	1,004,581	(833,406)	244,270	---	(589,136)	---	---	---	(307,907)	---	---	---	---	
Riverfront 2000 Events & Marketing	---	---	---	11,144	---	11,144	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	
Riverfront 2000 Major Improvements	---	12,806	(12,806)	1,017	---	(11,789)	---	---	---	---	---	---	---	---	---
Riverfront 2000/Civic Center	2,105,372	4,345,996	(2,240,624)	4,697,539	52,336	2,404,579	4,654,834	---	---	2,200,000	261,105	9,050,000	52,336	870,000	
Storm Water Utility	1,198,412	698,936	499,476	82,708	---	582,184	---	---	---	191,735	---	---	---	---	
Utility (Refuse portion)	1,348,097	1,331,462	16,635	12,850	---	29,485	---	---	---	129,846	---	---	---	---	
Utility (Sewer portion)	7,190,960	5,820,162	1,370,798	122,301	465,558	1,027,541	---	---	---	615,940	1,907,204	1,070,750	465,558	1,230,888	
Utility (Water portion)	6,197,239	4,319,706	1,877,533	183,708	913,591	1,147,650	---	---	---	642,199	5,337,440	4,542,751	913,029	2,383,000	
<b>Total</b>	<b>20,327,279</b>	<b>24,934,824</b>	<b>(4,607,545)</b>	<b>13,315,684</b>	<b>1,458,133</b>	<b>7,250,006</b>	<b>5,256,379</b>	<b>5,060,554</b>	<b>985,369</b>	<b>2,193,405</b>	<b>10,283,159</b>	<b>14,663,501</b>	<b>1,457,571</b>	<b>4,559,304</b>	
<b>Mantorville</b>															
Sewer	158,381	158,854	(473)	830	1,712	(1,355)	---	---	---	4,200	10,110	---	1,712	45,000	
Water	141,639	102,266	39,373	21	18,454	20,940	---	---	---	18,500	---	---	18,787	25,000	
<b>Total</b>	<b>300,020</b>	<b>261,120</b>	<b>38,900</b>	<b>851</b>	<b>20,166</b>	<b>19,585</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,700</b>	<b>10,110</b>	<b>---</b>	<b>20,499</b>	<b>70,000</b>	
<b>Maple Grove</b>															
Community Center	2,168,137	3,377,494	(1,209,357)	871	---	(1,208,486)	---	---	---	(8,668,975)	---	---	---	---	
Sewer	3,946,097	5,896,882	(1,950,785)	822,573	---	(1,128,212)	---	---	---	561,000	---	---	---	---	
Street Lights	637,473	718,556	(81,083)	25,564	---	(55,519)	---	---	---	---	---	---	---	---	
Water	3,608,799	4,470,079	(861,280)	1,151,220	362,598	(72,658)	---	---	---	829,000	---	---	384,919	1,480,000	
<b>Total</b>	<b>10,360,506</b>	<b>14,463,011</b>	<b>(4,102,505)</b>	<b>2,000,228</b>	<b>362,598</b>	<b>(2,464,875)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(7,278,975)</b>	<b>---</b>	<b>---</b>	<b>384,919</b>	<b>1,480,000</b>	
<b>Maple Lake</b>															
Airport	35,596	47,727	(12,131)	30,139	---	18,008	---	---	---	(10,000)	5,936	---	---	---	
Liquor	996,742	989,270	7,472	5,509	---	12,981	---	---	---	---	---	---	---	---	
Sewer	379,594	330,952	48,642	165,467	11,369	202,740	139,950	---	10,050	23,431	86,565	---	11,369	30,000	
Storm Sewer	12,898	51,768	(38,870)	251	---	(38,619)	---	---	---	---	---	---	---	---	
Water	307,118	286,431	20,687	147,936	50,799	117,824	116,625	---	8,375	3,332	---	1,345,000	50,799	1,370,000	
<b>Total</b>	<b>1,731,948</b>	<b>1,706,148</b>	<b>25,800</b>	<b>349,302</b>	<b>62,168</b>	<b>312,934</b>	<b>256,575</b>	<b>---</b>	<b>18,425</b>	<b>16,763</b>	<b>92,501</b>	<b>1,345,000</b>	<b>62,168</b>	<b>1,400,000</b>	
<b>Maple Plain</b>															
Sewer	283,645	331,736	(48,091)	24,585	8,808	(32,314)	---	---	12,155	---	26,800	---	9,300	31,500	
Storm Water	87,001	32,105	54,896	228	---	55,124	---	---	---	---	---	---	---	---	
Water	318,722	246,071	72,651	69,844	75,168	67,327	---	---	12,156	---	171,696	220,226	68,353	162,000	
<b>Total</b>	<b>689,368</b>	<b>609,912</b>	<b>79,456</b>	<b>94,657</b>	<b>83,976</b>	<b>90,137</b>	<b>---</b>	<b>---</b>	<b>24,311</b>	<b>---</b>	<b>198,496</b>	<b>220,226</b>	<b>77,653</b>	<b>193,500</b>	
<b>Mapleton</b>															
Liquor	598,114	596,109	2,005	17,913	---	19,918	---	---	---	---	---	---	---	---	
Refuse and Recycling	106,318	97,832	8,486	2,258	---	10,744	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Utility	170,215	155,656	14,559	8,230	---	22,789	---	---	---	66,000	6,864	---	---	---	
Storm Sewer	26,074	19,138	6,936	70	16,773	(9,767)	---	---	---	---	336,497	324,350	16,773	---	
Water Utility	205,628	159,956	45,672	10,679	---	56,351	---	---	---	66,000	2,485	---	---	---	
<b>Total</b>	<b>1,106,349</b>	<b>1,028,691</b>	<b>77,658</b>	<b>39,150</b>	<b>16,773</b>	<b>100,035</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>132,000</b>	<b>345,846</b>	<b>324,350</b>	<b>16,773</b>	<b>---</b>	
<b>Mapleview</b>															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	37,453	31,223	6,230	---	---	6,230	---	---	---	(27,111)	---	---	---	---	
<b>Total</b>	<b>37,453</b>	<b>31,223</b>	<b>6,230</b>	<b>---</b>	<b>---</b>	<b>6,230</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(27,111)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Maplewood</b>															
Ambulance	1,296,376	2,158,067	(861,691)	74,390	12,122	(799,423)	(188)	---	---	---	148,220	---	---	---	
Community Center Operations	1,993,222	2,629,772	(636,550)	279,848	2,100	(358,802)	279,848	---	---	---	14,576	---	---	---	
Environmental Utility	1,625,415	1,428,473	196,942	1,900	1,716	197,126	---	---	---	239,660	---	---	---	---	
Recycling Program	394,252	473,672	(79,420)	76,767	2,824	(5,477)	---	---	---	---	---	---	---	---	
Sanitary Sewer	4,143,867	4,017,020	126,847	7,455	3,833	130,469	---	---	---	722,525	---	---	---	---	
Street Light Utility	187,412	184,312	3,100	1,082	473	3,709	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>9,640,544</b>	<b>10,891,316</b>	<b>(1,250,772)</b>	<b>441,442</b>	<b>23,068</b>	<b>(832,398)</b>	<b>279,660</b>	<b>---</b>	<b>---</b>	<b>962,185</b>	<b>162,796</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Marble</b>															
Cable T.V.	21,305	397	20,908	27	---	20,935	---	---	---	(37,761)	---	---	---	---	
Internet Service	225	39,724	(39,499)	---	---	(39,499)	---	---	---	---	---	---	---	---	
Sewer Payment	121,722	175,467	(53,745)	60,796	---	7,051	---	---	---	---	---	---	---	---	
Water	55,942	16,291	39,651	240	---	39,891	---	---	---	10,440	27,572	---	---	14,732	
<b>Total</b>	<b>199,194</b>	<b>231,879</b>	<b>(32,685)</b>	<b>61,063</b>	<b>---</b>	<b>28,378</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(27,321)</b>	<b>27,572</b>	<b>---</b>	<b>---</b>	<b>14,732</b>	
<b>Marietta</b>															
Garbage	14,377	15,953	(1,576)	---	---	(1,576)	---	---	---	---	---	---	---	---	
Sewer	12,401	20,456	(8,055)	---	---	(8,055)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>26,778</b>	<b>36,409</b>	<b>(9,631)</b>	<b>---</b>	<b>---</b>	<b>(9,631)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Marine On St. Croix</b>															
Jackson Meadow Water	8,495	6,228	2,267	---	---	2,267	---	---	---	---	---	---	---	---	
Wastewater	147,077	139,017	8,060	---	7,954	106	---	---	---	---	---	---	7,954	16,000	
<b>Total</b>	<b>155,572</b>	<b>145,245</b>	<b>10,327</b>	<b>---</b>	<b>7,954</b>	<b>2,373</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,954</b>	<b>16,000</b>	
<b>Marshall</b>															
Liquor	3,472,663	2,924,001	548,662	11,088	---	559,750	---	---	---	380,018	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Marshall Municipal Utilities [4]	40,199,526	37,599,088	2,600,438	673,770	1,500,873	1,773,335	---	---	---	1,138,540	6,128,340	11,630,000	1,374,031	4,130,000
Nursing Home [11]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Public Housing Commission	646,990	797,635	(150,645)	219,616	1,706	67,265	---	219,139	---	---	4,510	---	---	---
Surface Water Management	750,799	459,423	291,376	212,415	73,559	430,232	188,517	---	11,185	313,468	663,486	425,000	87,340	1,080,801
Wastewater Treatment Facility	3,820,384	3,083,598	736,786	245,888	788,107	194,567	---	---	---	235,552	166,148	265,000	785,332	1,201,500
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Weiner Memorial Medical Center [11]	45,682,742	43,768,473	1,914,269	1,267,525	162,508	3,019,286	---	---	---	---	2,201,046	---	1,126,185	1,424,945
<b>Total</b>	<b>94,573,104</b>	<b>88,632,218</b>	<b>5,940,886</b>	<b>2,630,302</b>	<b>2,526,753</b>	<b>6,044,435</b>	<b>188,517</b>	<b>219,139</b>	<b>11,185</b>	<b>2,067,578</b>	<b>9,163,530</b>	<b>12,320,000</b>	<b>3,372,888</b>	<b>7,837,246</b>
<b>Mayer</b>														
Sewer Utility	299,265	453,218	(153,953)	558,335	325,807	78,575	382,000	---	---	---	---	---	314,441	188,550
Storm Water Utility	18,772	14,236	4,536	5,604	---	10,140	---	---	---	(15,000)	---	---	---	---
Water Utility	164,423	279,944	(115,521)	143,646	174,466	(146,341)	---	---	---	---	---	---	171,156	172,450
<b>Total</b>	<b>482,460</b>	<b>747,398</b>	<b>(264,938)</b>	<b>707,585</b>	<b>500,273</b>	<b>(57,626)</b>	<b>382,000</b>	<b>---</b>	<b>---</b>	<b>(15,000)</b>	<b>---</b>	<b>---</b>	<b>485,597</b>	<b>361,000</b>
<b>Maynard</b>														
Sewer	43,394	68,636	(25,242)	23,540	10,000	(11,702)	---	---	---	---	5,468	---	10,750	15,000
Water	57,642	70,949	(13,307)	47,366	37,153	(3,094)	3,621	---	---	(9,662)	---	---	39,516	49,600
<b>Total</b>	<b>101,036</b>	<b>139,585</b>	<b>(38,549)</b>	<b>70,906</b>	<b>47,153</b>	<b>(14,796)</b>	<b>3,621</b>	<b>---</b>	<b>---</b>	<b>(9,662)</b>	<b>5,468</b>	<b>---</b>	<b>50,266</b>	<b>64,600</b>
<b>Mazzeppa</b>														
Liquor	320,908	328,195	(7,287)	10,918	---	3,631	---	---	---	---	---	---	---	---
Sewer Utility	174,854	121,149	53,705	16,444	---	70,149	---	---	---	31,788	---	---	---	---
Water Utility	120,819	51,583	69,236	5,986	---	75,222	---	---	---	25,000	---	---	---	---
<b>Total</b>	<b>616,581</b>	<b>500,927</b>	<b>115,654</b>	<b>33,348</b>	<b>---</b>	<b>149,002</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>56,788</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mc Gregor</b>														
Sewer	69,746	56,821	12,925	4,946	15,615	2,256	4,480	---	---	---	625	---	15,615	18,000
Water	91,238	95,205	(3,967)	8,960	60,506	(55,513)	8,957	---	---	38,338	---	---	60,506	16,000
<b>Total</b>	<b>160,984</b>	<b>152,026</b>	<b>8,958</b>	<b>13,906</b>	<b>76,121</b>	<b>(53,257)</b>	<b>13,437</b>	<b>---</b>	<b>---</b>	<b>38,338</b>	<b>625</b>	<b>---</b>	<b>76,121</b>	<b>34,000</b>
<b>Mc Intosh</b>														
Economic Development Authority	417,485	493,881	(76,396)	---	130,374	(206,770)	---	---	---	---	6,325	355,000	119,163	85,907
Public Utilities [1]	146,616	158,958	(12,342)	1,551	35,882	(46,673)	---	---	---	(580)	---	---	35,695	75,318
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>564,101</b>	<b>652,839</b>	<b>(88,738)</b>	<b>1,551</b>	<b>166,256</b>	<b>(253,443)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(580)</b>	<b>6,325</b>	<b>355,000</b>	<b>154,858</b>	<b>161,225</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	
<b>Mc Kinley</b>															
Sewer	14,555	170,235	(155,680)	71	---	(155,609)	---	---	---	(192,420)	---	---	---	---	---
Water	14,946	10,320	4,626	71	---	4,697	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>29,501</b>	<b>180,555</b>	<b>(151,054)</b>	<b>142</b>	<b>---</b>	<b>(150,912)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(192,420)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Meadowlands</b>															
Ambulance	76,304	46,663	29,641	1,132	30,405	368	---	---	---	(28,000)	---	---	---	---	---
Sewer	10,572	15,437	(4,865)	17	295	(5,143)	---	---	---	---	---	---	---	---	---
Water	14,837	18,088	(3,251)	1,147	507	(2,611)	---	---	---	(1,000)	---	---	---	---	---
<b>Total</b>	<b>101,713</b>	<b>80,188</b>	<b>21,525</b>	<b>2,296</b>	<b>31,207</b>	<b>(7,386)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(29,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Medford</b>															
Liquor	398,886	409,049	(10,163)	8,467	---	(1,696)	---	---	---	25,500	---	---	---	---	---
Sewer Utility	161,295	301,877	(140,582)	8,688	25,765	(157,659)	---	---	---	---	---	70,654	27,833	40,000	---
Water Utility	152,913	177,237	(24,324)	10,184	---	(14,140)	---	---	---	---	61,973	---	---	---	---
<b>Total</b>	<b>713,094</b>	<b>888,163</b>	<b>(175,069)</b>	<b>27,339</b>	<b>25,765</b>	<b>(173,495)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,500</b>	<b>61,973</b>	<b>70,654</b>	<b>27,833</b>	<b>40,000</b>	<b>---</b>
<b>Medina</b>															
Sanitary Sewer	609,787	472,755	137,032	48,592	---	185,624	---	---	---	85,350	---	---	---	---	---
Storm Water	176,563	41,516	135,047	47,684	---	182,731	---	---	---	47,000	26,818	---	---	---	---
Water	700,918	690,702	10,216	73,984	304,880	(220,680)	---	---	---	(29,210)	6,375	---	294,570	475,000	---
<b>Total</b>	<b>1,487,268</b>	<b>1,204,973</b>	<b>282,295</b>	<b>170,260</b>	<b>304,880</b>	<b>147,675</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>103,140</b>	<b>33,193</b>	<b>---</b>	<b>294,570</b>	<b>475,000</b>	<b>---</b>
<b>Melrose</b>															
Ambulance	401,789	414,125	(12,336)	27,581	---	15,245	---	---	---	---	---	---	---	---	---
Electric	8,460,960	7,530,506	930,454	173,414	---	1,103,868	---	---	---	56,000	214,714	---	---	---	---
Wastewater	1,746,880	1,572,544	174,336	52,309	141,199	85,446	---	---	---	(6,622)	1,525,396	---	141,199	150,000	---
Water	1,020,789	667,237	353,552	55,713	118,246	291,019	---	---	---	(9,330)	103,634	---	118,246	584,000	---
<b>Total</b>	<b>11,630,418</b>	<b>10,184,412</b>	<b>1,446,006</b>	<b>309,017</b>	<b>259,445</b>	<b>1,495,578</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,048</b>	<b>1,843,744</b>	<b>---</b>	<b>259,445</b>	<b>734,000</b>	<b>---</b>
<b>Menahga</b>															
Greenwood Connections	4,905,765	4,230,970	674,795	22,357	97,849	599,303	---	---	---	---	80,105	---	97,849	82,000	---
Liquor	803,123	746,378	56,745	2,537	3,341	55,941	---	---	---	45,000	16,658	---	3,341	14,602	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	451,589	382,913	68,676	6,541	56,450	18,767	---	---	---	---	---	---	43,320	55,000	---
<b>Total</b>	<b>6,160,477</b>	<b>5,360,261</b>	<b>800,216</b>	<b>31,435</b>	<b>157,640</b>	<b>674,011</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>45,000</b>	<b>96,763</b>	<b>---</b>	<b>144,510</b>	<b>151,602</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Mendota</b>														
Sewer	25,238	3,946	21,292	---	---	21,292	---	---	---	---	---	---	---	---
<b>Total</b>	<b>25,238</b>	<b>3,946</b>	<b>21,292</b>	<b>---</b>	<b>---</b>	<b>21,292</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mendota Heights</b>														
Par 3 Golf Course	184,715	180,390	4,325	2,177	---	6,502	---	---	---	---	13,277	---	---	---
Sewer Utility	1,112,297	1,429,810	(317,513)	52,845	---	(264,668)	---	---	---	(8,850)	116,287	---	---	---
Storm Sewer Utility	266,982	143,398	123,584	5,188	1,021	127,751	---	---	---	9,650	242,233	---	---	---
<b>Total</b>	<b>1,563,994</b>	<b>1,753,598</b>	<b>(189,604)</b>	<b>60,210</b>	<b>1,021</b>	<b>(130,415)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>800</b>	<b>371,797</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mentor</b>														
Liquor	512,542	446,942	65,600	3,638	---	69,238	---	---	---	22,665	---	---	---	---
<b>Total</b>	<b>512,542</b>	<b>446,942</b>	<b>65,600</b>	<b>3,638</b>	<b>---</b>	<b>69,238</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,665</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Middle River</b>														
Garbage Enterprise	19,167	18,411	756	7	---	763	---	---	---	---	---	---	---	---
Sewer Enterprise	57,710	48,528	9,182	694	---	9,876	---	---	36	---	27,996	---	---	---
Water Enterprise	42,337	45,104	(2,767)	85	12,918	(15,600)	---	---	36	---	---	---	12,918	5,600
<b>Total</b>	<b>119,214</b>	<b>112,043</b>	<b>7,171</b>	<b>786</b>	<b>12,918</b>	<b>(4,961)</b>	<b>---</b>	<b>---</b>	<b>72</b>	<b>---</b>	<b>27,996</b>	<b>---</b>	<b>12,918</b>	<b>5,600</b>
<b>Milaca</b>														
Building Inspection	44,822	78,475	(33,653)	96	---	(33,557)	---	---	---	---	---	---	---	---
Liquor	1,653,351	1,584,679	68,672	9,373	31,244	46,801	---	---	---	25,000	---	---	29,574	36,135
Motor Vehicle	111,251	109,075	2,176	295	---	2,471	---	---	---	---	---	---	---	---
Sewer	365,495	277,933	87,562	18,431	24,383	81,610	---	---	---	---	122,364	---	---	---
Water	556,246	409,321	146,925	24,380	64,416	106,889	---	---	---	---	86,080	595,000	49,568	804,000
<b>Total</b>	<b>2,731,165</b>	<b>2,459,483</b>	<b>271,682</b>	<b>52,575</b>	<b>120,043</b>	<b>204,214</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,000</b>	<b>208,444</b>	<b>595,000</b>	<b>79,142</b>	<b>840,135</b>
<b>Milan</b>														
Refuse	35,675	34,475	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	16,073	8,901	7,172	1,342	---	8,514	---	---	---	---	---	---	---	---
Water	25,725	29,858	(4,133)	---	---	(4,133)	---	---	---	(81,713)	28,239	---	---	---
<b>Total</b>	<b>77,473</b>	<b>73,234</b>	<b>4,239</b>	<b>1,342</b>	<b>---</b>	<b>5,581</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(81,713)</b>	<b>28,239</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Millerville</b>														
Liquor	342,213	328,168	14,045	1,730	---	15,775	---	---	---	7,000	1,916	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	7,890	15,603	(7,713)	6,918	---	(795)	---	---	---	(1,200)	---	---	---	---	---
<b>Total</b>	<b>350,103</b>	<b>343,771</b>	<b>6,332</b>	<b>8,648</b>	<b>---</b>	<b>14,980</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,800</b>	<b>1,916</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Millville</b>															
Water	14,983	7,036	7,947	1,936	---	9,883	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>14,983</b>	<b>7,036</b>	<b>7,947</b>	<b>1,936</b>	<b>---</b>	<b>9,883</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Milroy</b>															
Garbage	12,396	11,029	1,367	---	---	1,367	---	---	---	---	---	---	---	---	---
Sewer	48,402	32,366	16,036	---	---	16,036	---	---	---	2,000	---	---	---	---	---
Water	45,964	37,793	8,171	---	---	8,171	---	---	---	2,000	7,902	---	---	---	---
<b>Total</b>	<b>106,762</b>	<b>81,188</b>	<b>25,574</b>	<b>---</b>	<b>---</b>	<b>25,574</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,000</b>	<b>7,902</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Miltona</b>															
Fire	80,000	86,324	(6,324)	70,838	1,309	63,205	---	---	---	---	43,561	---	1,309	184,490	---
Liquor	680,800	634,099	46,701	422	---	47,123	---	---	---	---	7,184	---	---	---	---
Sewer	89,906	39,818	50,088	307	14,049	36,346	---	---	---	---	---	---	13,650	10,000	---
<b>Total</b>	<b>850,706</b>	<b>760,241</b>	<b>90,465</b>	<b>71,567</b>	<b>15,358</b>	<b>146,674</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,745</b>	<b>---</b>	<b>14,959</b>	<b>194,490</b>	<b>---</b>
<b>Minneapolis</b>															
Community Planning and Economic Development	35,273,000	3,417,000	31,856,000	---	2,770,000	29,086,000	---	---	---	29,751,000	---	---	---	---	---
Municipal Parking	52,421,000	44,269,000	8,152,000	---	8,770,000	(618,000)	---	---	---	(11,081,000)	1,675,000	3,148,000	5,030,000	84,760,000	---
Park Operating	13,351,887	11,839,878	1,512,009	478,002	1,163,399	826,612	---	---	---	295,000	---	---	84,230	---	---
Sanitary Sewer	43,953,000	39,526,000	4,427,000	---	490,000	3,937,000	---	---	---	1,791,000	7,951,000	6,136,000	615,000	2,436,000	---
Solid Waste and Recycling	29,848,000	27,870,000	1,978,000	563,000	---	2,541,000	---	---	---	625,000	905,000	---	---	---	---
Storm Water	38,920,000	23,103,000	15,817,000	---	1,213,000	14,604,000	---	---	---	1,088,000	4,799,000	3,045,000	1,586,000	16,869,000	---
Water Works	66,772,000	55,202,000	11,570,000	---	2,853,000	8,717,000	---	---	---	1,647,000	25,224,000	4,963,000	3,848,000	16,766,000	---
<b>Total</b>	<b>280,538,887</b>	<b>205,226,878</b>	<b>75,312,009</b>	<b>1,041,002</b>	<b>17,259,399</b>	<b>59,093,612</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,116,000</b>	<b>40,554,000</b>	<b>17,292,000</b>	<b>11,163,230</b>	<b>120,831,000</b>	<b>---</b>
<b>Minneota</b>															
Garbage	134,958	109,099	25,859	1,308	---	27,167	---	---	---	23,939	---	---	---	---	---
Sewer	119,059	152,728	(33,669)	9,305	---	(24,364)	---	---	---	75,000	63,661	---	---	---	---
Water	144,588	176,990	(32,402)	7,761	22,429	(47,070)	---	---	---	5,200	---	---	22,429	20,073	---
<b>Total</b>	<b>398,605</b>	<b>438,817</b>	<b>(40,212)</b>	<b>18,374</b>	<b>22,429</b>	<b>(44,267)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>104,139</b>	<b>63,661</b>	<b>---</b>	<b>22,429</b>	<b>20,073</b>	<b>---</b>
<b>Minnesota Lake</b>															
Garbage	56,430	59,466	(3,036)	---	---	(3,036)	---	---	---	---	---	---	---	---	---
Sewer	113,442	111,519	1,923	---	---	1,923	---	---	---	70,000	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	69,039	52,734	16,305	---	---	16,305	---	---	---	---	9,281	---	---	---	---
<b>Total</b>	<b>238,911</b>	<b>223,719</b>	<b>15,192</b>	<b>---</b>	<b>---</b>	<b>15,192</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,000</b>	<b>9,281</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Minnetonka</b>															
Environmental	559,958	848,867	(288,909)	167,157	---	(121,752)	---	---	---	187,740	---	---	---	---	---
Grays Bay Marina	200,664	156,130	44,534	8,138	---	52,672	---	---	---	37,200	---	---	---	---	---
Ice Arena	852,219	1,000,653	(148,434)	---	---	(148,434)	---	---	---	51,300	27,359	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	1,967,659	1,161,573	806,086	---	---	806,086	---	---	---	145,760	1,451,674	---	---	---	---
Water and Sewer Utilities [3]	10,513,551	12,407,575	(1,894,024)	240,470	285,735	(1,939,289)	---	---	---	1,035,100	548,652	---	282,485	775,000	---
Williston Fitness Center	1,133,859	1,162,543	(28,684)	(498)	---	(29,182)	---	---	---	51,300	97,964	---	---	---	---
<b>Total</b>	<b>15,227,910</b>	<b>16,737,341</b>	<b>(1,509,431)</b>	<b>415,267</b>	<b>285,735</b>	<b>(1,379,899)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,508,400</b>	<b>2,125,649</b>	<b>---</b>	<b>282,485</b>	<b>775,000</b>	<b>---</b>
<b>Minnetonka Beach</b>															
Sewer	57,978	56,684	1,294	394	---	1,688	---	---	---	---	---	---	---	---	---
Water	118,766	74,464	44,302	1,235	---	45,537	---	---	---	36,386	80,180	---	---	---	---
<b>Total</b>	<b>176,744</b>	<b>131,148</b>	<b>45,596</b>	<b>1,629</b>	<b>---</b>	<b>47,225</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>36,386</b>	<b>80,180</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Minnetrista</b>															
Recycling	92,087	85,590	6,497	21,342	---	27,839	---	---	---	---	---	---	---	---	---
Sewer	480,482	714,297	(233,815)	5,494	---	(228,321)	---	---	---	---	---	---	---	---	---
Storm Water	89,017	195,835	(106,818)	723	---	(106,095)	---	---	---	---	---	---	---	---	---
Water	506,767	529,165	(22,398)	81,979	40,126	19,455	---	---	---	---	---	---	40,345	80,000	---
<b>Total</b>	<b>1,168,353</b>	<b>1,524,887</b>	<b>(356,534)</b>	<b>109,538</b>	<b>40,126</b>	<b>(287,122)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,345</b>	<b>80,000</b>	<b>---</b>
<b>Montevideo</b>															
Building Inspection	91,640	91,535	105	828	---	933	---	---	---	(25,400)	---	---	---	---	---
Economic Development and Housing	164,487	158,327	6,160	16,648	57,778	(34,970)	---	---	---	---	1,290	---	37,551	28,628	---
Liquor	1,968,090	1,855,221	112,869	2,102	---	114,971	---	---	---	100,000	---	---	---	---	---
Refuse	621,187	621,187	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	1,785,956	1,354,129	431,827	4,532,552	176,543	4,787,836	---	4,472,523	---	100,000	6,998,420	---	161,354	570,662	---
<b>Total</b>	<b>4,631,360</b>	<b>4,080,399</b>	<b>550,961</b>	<b>4,552,130</b>	<b>234,321</b>	<b>4,868,770</b>	<b>---</b>	<b>4,472,523</b>	<b>---</b>	<b>174,600</b>	<b>6,999,710</b>	<b>---</b>	<b>198,905</b>	<b>599,290</b>	<b>---</b>
<b>Montgomery</b>															
Housing and Redevelopment Authority	3,256,778	69,555	3,187,223	53,135	531,920	2,708,438	---	67,325	---	---	---	---	---	---	---
Refuse	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Utility	730,049	492,982	237,067	7,192	143,536	100,723	---	---	---	---	---	174,983	98,282	469,000
Water Utility	608,273	491,680	116,593	7,263	366,147	(242,291)	---	---	---	---	---	5,662,872	289,386	364,000
<b>Total</b>	<b>4,595,100</b>	<b>1,054,217</b>	<b>3,540,883</b>	<b>67,590</b>	<b>1,041,603</b>	<b>2,566,870</b>	<b>---</b>	<b>67,325</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,837,855</b>	<b>387,668</b>	<b>833,000</b>
<b>Monticello</b>														
Cemetery	19,995	27,530	(7,535)	1,290	---	(6,245)	---	---	---	---	---	---	---	---
Fiber Optics	5,178	877,421	(872,243)	---	1,928,086	(2,800,329)	---	---	---	(2,898)	5,592,131	---	1,915,392	---
Liquor	4,354,030	3,980,714	373,316	75,031	---	448,347	---	---	---	150,000	---	---	---	---
Sewer	1,403,101	2,042,740	(639,639)	48,298	31,707	(623,048)	---	---	---	107,513	140,606	---	31,707	70,000
Water	963,593	1,018,098	(54,505)	137,511	---	83,006	---	---	---	(3,482)	45,203	---	---	---
<b>Total</b>	<b>6,745,897</b>	<b>7,946,503</b>	<b>(1,200,606)</b>	<b>262,130</b>	<b>1,959,793</b>	<b>(2,898,269)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>251,133</b>	<b>5,777,940</b>	<b>---</b>	<b>1,947,099</b>	<b>70,000</b>
<b>Montrose</b>														
Refuse	233,969	189,269	44,700	7,804	---	52,504	---	---	---	---	---	---	---	---
Sanitary Sewer	200,888	278,917	(78,029)	23,647	63,492	(117,874)	---	---	---	96,627	80,625	---	53,499	136,000
Storm Water	39,043	36,266	2,777	2,743	---	5,520	---	---	---	3,223	---	---	---	---
Wastewater Treatment	447,654	360,625	87,029	96,361	123,300	60,090	---	---	---	10,248	---	---	125,793	273,000
Water	342,999	376,267	(33,268)	51,410	28,830	(10,688)	---	---	---	143,985	315,274	---	28,708	59,000
<b>Total</b>	<b>1,264,553</b>	<b>1,241,344</b>	<b>23,209</b>	<b>181,965</b>	<b>215,622</b>	<b>(10,448)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>254,083</b>	<b>395,899</b>	<b>---</b>	<b>208,000</b>	<b>468,000</b>
<b>Moorhead</b>														
Airport	78,591	294,033	(215,442)	55,241	---	(160,201)	---	---	---	(46,770)	---	---	---	---
Broadband	582,020	901,081	(319,061)	671,102	20,249	331,792	---	---	---	879,790	---	---	22,349	581,501
Electric	30,878,334	22,691,779	8,186,555	202,221	586,563	7,802,213	---	---	---	5,235,210	2,179,539	3,191,000	494,896	3,324,681
Forestry	774,605	578,213	196,392	1,321	---	197,713	---	---	---	38,765	---	---	---	---
Golf Course	1,255,055	1,499,803	(244,748)	71,872	200,110	(372,986)	---	---	---	(546,529)	47,493	---	197,746	175,000
Pest Control	316,274	188,383	127,891	1,847	---	129,738	---	---	---	63,589	---	---	---	---
Public Housing	1,541,535	1,586,913	(45,378)	12,577	---	(32,801)	---	---	---	---	158,222	---	---	---
Sanitation	3,776,483	3,016,553	759,930	10,248	---	770,178	---	---	---	436,739	23,137	---	---	---
Sports Center	518,299	913,844	(395,545)	5,731	9,041	(398,855)	---	---	---	(134,070)	---	---	9,441	50,000
Storm Water	1,228,732	1,042,416	186,316	634	---	186,950	---	---	---	41,780	147,998	---	---	---
Wastewater Treatment	4,946,446	4,828,960	117,486	280,244	995,046	(597,316)	---	---	---	(96,863)	718,229	920,959	991,941	1,191,812
Water	6,328,933	4,617,974	1,710,959	146,156	565,769	1,291,346	---	---	---	319,000	624,143	4,339,000	520,869	6,293,502
<b>Total</b>	<b>52,225,307</b>	<b>42,159,952</b>	<b>10,065,355</b>	<b>1,459,194</b>	<b>2,376,778</b>	<b>9,147,771</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,190,641</b>	<b>3,898,761</b>	<b>8,450,959</b>	<b>2,237,242</b>	<b>11,616,496</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Moose Lake</b>														
Cemetery	4,869	11,680	(6,811)	25	---	(6,786)	---	---	---	---	---	---	---	---
Electric	3,552,910	3,009,255	543,655	16,934	69,800	490,789	---	---	---	125,074	128,772	---	73,790	320,000
Liquor	1,033,420	1,065,756	(32,336)	22,562	53,302	(63,076)	---	---	---	---	---	---	61,666	35,522
Motor Vehicle	93,065	92,838	227	---	---	227	---	---	---	9,046	---	---	---	---
Sewer	411,259	262,906	148,353	---	13,858	134,495	---	---	---	---	2,099,954	---	40,693	650,333
Water	215,752	147,645	68,107	---	78,919	(10,812)	---	---	---	---	---	---	80,038	19,000
<b>Total</b>	<b>5,311,275</b>	<b>4,590,080</b>	<b>721,195</b>	<b>39,521</b>	<b>215,879</b>	<b>544,837</b>	---	---	---	<b>134,120</b>	<b>2,228,726</b>	---	<b>256,187</b>	<b>1,024,855</b>
<b>Mora</b>														
Electric	5,026,367	4,881,937	144,430	208,322	30,000	322,752	---	---	---	---	---	---	---	---
Liquor	2,390,937	2,153,910	237,027	18,795	---	255,822	---	---	---	270,000	268,014	---	---	---
Sewer	826,516	790,109	36,407	52,973	56,572	32,808	---	---	---	---	266,802	---	56,572	260,475
Water	541,726	528,492	13,234	56,952	46,721	23,465	---	---	---	---	296,168	---	46,721	28,025
<b>Total</b>	<b>8,785,546</b>	<b>8,354,448</b>	<b>431,098</b>	<b>337,042</b>	<b>133,293</b>	<b>634,847</b>	---	---	---	<b>270,000</b>	<b>830,984</b>	---	<b>103,293</b>	<b>288,500</b>
<b>Morgan</b>														
Natural Gas	321,968	58,158	263,810	2,349	---	266,159	---	---	---	54,675	---	---	---	---
Sewer	194,084	105,016	89,068	1,313	---	90,381	---	---	---	16,055	22,488	---	---	---
Water	151,892	127,058	24,834	781	---	25,615	---	---	---	5,250	20,726	---	---	---
<b>Total</b>	<b>667,944</b>	<b>290,232</b>	<b>377,712</b>	<b>4,443</b>	---	<b>382,155</b>	---	---	---	<b>75,980</b>	<b>43,214</b>	---	---	---
<b>Morris</b>														
Liquor	1,548,807	1,426,135	122,672	15,060	---	137,732	---	---	---	50,000	---	---	---	---
Refuse Collection	319,267	301,160	18,107	5,568	---	23,675	---	---	---	90,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Utility [3]	1,055,213	1,046,538	8,675	72,299	45,515	35,459	---	---	---	139,515	84,653	---	47,533	183,107
<b>Total</b>	<b>2,923,287</b>	<b>2,773,833</b>	<b>149,454</b>	<b>92,927</b>	<b>45,515</b>	<b>196,866</b>	---	---	---	<b>279,515</b>	<b>84,653</b>	---	<b>47,533</b>	<b>183,107</b>
<b>Morristown</b>														
Refuse	50,585	50,569	16	287	---	303	---	---	---	---	---	---	---	---
Wastewater	155,445	127,117	28,328	2,426	13,496	17,258	---	---	---	---	---	---	13,496	60,070
Water	86,509	49,831	36,678	20,869	3,638	53,909	---	---	---	---	366	---	3,638	25,000
<b>Total</b>	<b>292,539</b>	<b>227,517</b>	<b>65,022</b>	<b>23,582</b>	<b>17,134</b>	<b>71,470</b>	---	---	---	---	<b>366</b>	---	<b>17,134</b>	<b>85,070</b>
<b>Morton</b>														
Liquor [21]	142,319	179,513	(37,194)	31,956	---	(5,238)	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	44,210	40,414	3,796	---	---	3,796	---	---	---	---	---	---	---	---	
Water	56,224	33,053	23,171	---	---	23,171	---	---	---	30,535	---	---	---	---	
<b>Total</b>	<b>242,753</b>	<b>252,980</b>	<b>(10,227)</b>	<b>31,956</b>	<b>---</b>	<b>21,729</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>30,535</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Motley</b>															
Sewer Utility	367,410	252,457	114,953	15,665	4,449	126,169	---	---	---	75,070	15,692	---	4,449	12,080	
Solid Waste	50,762	49,896	866	2,133	---	2,999	---	---	---	4,550	---	---	---	---	
Water Utility	338,982	119,606	219,376	4,580	24,432	199,524	---	---	---	60,566	---	---	24,432	42,920	
<b>Total</b>	<b>757,154</b>	<b>421,959</b>	<b>335,195</b>	<b>22,378</b>	<b>28,881</b>	<b>328,692</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>140,186</b>	<b>15,692</b>	<b>---</b>	<b>28,881</b>	<b>55,000</b>	
<b>Mound</b>															
Housing and Redevelopment Authority	130,100	333,509	(203,409)	261,620	---	58,211	---	257,929	---	---	103,908	---	---	---	
Liquor	2,751,455	2,610,361	141,094	---	48,799	92,295	---	---	---	---	---	---	50,049	60,000	
Recycling	205,659	231,924	(26,265)	29,719	---	3,454	---	---	---	---	---	---	---	---	
Sewer	1,445,498	1,518,012	(72,514)	4,324	90,786	(158,976)	---	---	---	---	1,149,271	1,675,018	90,786	113,148	
Storm Sewer	171,075	268,674	(97,599)	828	92,062	(188,833)	---	---	---	---	933,503	775,016	92,062	71,102	
Water	1,011,968	1,093,270	(81,302)	11,999	409,725	(479,028)	---	---	---	---	1,114,835	2,550,035	409,725	295,750	
<b>Total</b>	<b>5,715,755</b>	<b>6,055,750</b>	<b>(339,995)</b>	<b>308,490</b>	<b>641,372</b>	<b>(672,877)</b>	<b>---</b>	<b>257,929</b>	<b>---</b>	<b>---</b>	<b>3,301,517</b>	<b>5,000,069</b>	<b>642,622</b>	<b>540,000</b>	
<b>Mounds View</b>															
Sanitary Sewer	1,136,777	1,216,978	(80,201)	120,137	---	39,936	---	---	---	233,411	---	---	---	---	
Storm Water	243,342	151,368	91,974	33,176	---	125,150	---	---	---	46,000	2,046	---	---	---	
Street Light	77,208	79,699	(2,491)	3,318	---	827	---	---	---	2,122	---	---	---	---	
Water	822,387	789,029	33,358	139,077	30,919	141,516	---	---	---	169,859	5,361	---	30,919	200,000	
<b>Total</b>	<b>2,279,714</b>	<b>2,237,074</b>	<b>42,640</b>	<b>295,708</b>	<b>30,919</b>	<b>307,429</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>451,392</b>	<b>7,407</b>	<b>---</b>	<b>30,919</b>	<b>200,000</b>	
<b>Mountain Iron</b>															
Electric	1,712,387	1,992,045	(279,658)	6,976	---	(272,682)	---	---	---	22,327	113,697	---	---	---	
Mountain Manor Apartments	196,162	168,718	27,444	6,942	20,843	13,543	---	---	---	---	27,443	---	7,793	20,913	
Refuse Removal and Recycling	384,645	405,437	(20,792)	16,519	---	(4,273)	---	---	---	12,500	170,766	---	---	---	
Wastewater Treatment	321,678	387,540	(65,862)	53,622	---	(12,240)	---	---	---	---	234,178	---	---	---	
Water	243,485	336,528	(93,043)	9,336	45,156	(128,863)	---	---	---	(36,104)	54,331	650,000	45,156	35,000	
<b>Total</b>	<b>2,858,357</b>	<b>3,290,268</b>	<b>(431,911)</b>	<b>93,395</b>	<b>65,999</b>	<b>(404,515)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,277)</b>	<b>600,415</b>	<b>650,000</b>	<b>52,949</b>	<b>55,913</b>	
<b>Mountain Lake</b>															
4-Plex	---	8,528	(8,528)	16	559	(9,071)	---	---	---	---	96,354	60,001	---	---	
8-Plex	56,250	45,721	10,529	1,351	25,187	(13,307)	---	---	---	---	---	---	25,187	9,046	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Electric Utility	1,950,738	1,706,262	244,476	59,711	84,582	219,605	---	---	497	120,000	323,901	525,555	55,407	788,750
Heritage Estates	27,390	16,691	10,699	740	9,197	2,242	---	---	---	---	---	---	9,197	6,840
Sewer Utility	375,914	227,298	148,616	10,279	45,715	113,180	---	---	212	---	---	316,167	45,414	355,300
Water Utility	470,637	364,435	106,202	6,452	41,985	70,669	---	---	212	---	6,985	51,619	45,835	206,600
<b>Total</b>	<b>2,880,929</b>	<b>2,368,935</b>	<b>511,994</b>	<b>78,549</b>	<b>207,225</b>	<b>383,318</b>	<b>---</b>	<b>---</b>	<b>921</b>	<b>120,000</b>	<b>427,240</b>	<b>953,342</b>	<b>181,040</b>	<b>1,366,536</b>
<b>Murdock</b>														
Garbage	18,969	14,930	4,039	---	---	4,039	---	---	---	---	---	---	---	---
Sewer	14,169	62,943	(48,774)	19,956	---	(28,818)	---	---	---	---	---	---	---	---
Water	30,081	36,024	(5,943)	---	---	(5,943)	---	---	---	---	27,945	---	---	---
<b>Total</b>	<b>63,219</b>	<b>113,897</b>	<b>(50,678)</b>	<b>19,956</b>	<b>---</b>	<b>(30,722)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>27,945</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Myrtle</b>														
Water	3,377	4,890	(1,513)	309	---	(1,204)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,377</b>	<b>4,890</b>	<b>(1,513)</b>	<b>309</b>	<b>---</b>	<b>(1,204)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nashua</b>														
Water	907	---	907	261	---	1,168	---	---	---	---	563	---	---	---
<b>Total</b>	<b>907</b>	<b>---</b>	<b>907</b>	<b>261</b>	<b>---</b>	<b>1,168</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>563</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nashwauk</b>														
Ambulance	212,075	181,842	30,233	3,900	---	34,133	---	---	---	37,680	2,382	---	---	---
Public Utilities [30]	872,295	700,709	171,586	5,185	---	176,771	---	---	250,000	388,027	274,354	---	---	---
Refuse [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [30]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,084,370</b>	<b>882,551</b>	<b>201,819</b>	<b>9,085</b>	<b>---</b>	<b>210,904</b>	<b>---</b>	<b>---</b>	<b>250,000</b>	<b>425,707</b>	<b>276,736</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nassau</b>														
Sewer	16,219	16,578	(359)	---	---	(359)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>16,219</b>	<b>16,578</b>	<b>(359)</b>	<b>---</b>	<b>---</b>	<b>(359)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nelson</b>														
Sewer	---	---	---	2,189	---	2,189	---	---	---	---	---	---	---	---
<b>Total</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,189</b>	<b>---</b>	<b>2,189</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nerstrand</b>														
Sewer	78,288	85,773	(7,485)	1,003,671	44,200	951,986	---	---	1,002,362	---	997,882	---	44,026	11,500

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	26,820	28,965	(2,145)	346	---	(1,799)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>105,108</b>	<b>114,738</b>	<b>(9,630)</b>	<b>1,004,017</b>	<b>44,200</b>	<b>950,187</b>	---	---	<b>1,002,362</b>	---	<b>997,882</b>	---	<b>44,026</b>	<b>11,500</b>
<b>Nevis</b>														
Liquor	480,737	461,449	19,288	4,860	---	24,148	---	---	---	12,539	---	---	---	---
Sewer	106,190	155,418	(49,228)	6,128	24,120	(67,220)	---	---	---	---	---	---	24,120	24,000
Water	31,769	55,110	(23,341)	12,015	---	(11,326)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>618,696</b>	<b>671,977</b>	<b>(53,281)</b>	<b>23,003</b>	<b>24,120</b>	<b>(54,398)</b>	---	---	---	<b>12,539</b>	---	---	<b>24,120</b>	<b>24,000</b>
<b>New Auburn</b>														
Sewer	67,333	42,138	25,195	2,248	17,226	10,217	---	---	---	(16,472)	---	---	17,226	14,642
Water	83,177	79,979	3,198	1,832	6,578	(1,548)	---	---	---	16,472	---	---	5,262	40,097
<b>Total</b>	<b>150,510</b>	<b>122,117</b>	<b>28,393</b>	<b>4,080</b>	<b>23,804</b>	<b>8,669</b>	---	---	---	---	---	---	<b>22,488</b>	<b>54,739</b>
<b>New Brighton</b>														
Municipal Golf Course	317,075	295,251	21,824	1,641	25,731	(2,266)	---	---	---	(56,100)	---	---	25,731	30,000
Sewer Utility	2,019,996	2,289,270	(269,274)	134,436	306	(135,144)	---	---	19,521	263,300	---	---	---	---
Storm Water Management Utility	699,963	499,183	200,780	58,797	7,150	252,427	---	---	---	104,500	---	---	2,617	35,000
Street Light System	159,264	154,145	5,119	10,223	---	15,342	---	---	---	---	---	---	---	---
Water Utility	1,249,342	1,380,123	(130,781)	210,194	4,898	74,515	---	---	1,895	370,922	---	---	4,898	30,000
<b>Total</b>	<b>4,445,640</b>	<b>4,617,972</b>	<b>(172,332)</b>	<b>415,291</b>	<b>38,085</b>	<b>204,874</b>	---	---	<b>21,416</b>	<b>682,622</b>	---	---	<b>33,246</b>	<b>95,000</b>
<b>New Germany</b>														
Sewer	48,789	16,610	32,179	7,670	43,922	(4,073)	---	---	---	---	19,067	---	24,855	20,000
Water	47,213	28,554	18,659	4,267	66,874	(43,948)	---	---	---	---	2,739	---	64,135	30,000
<b>Total</b>	<b>96,002</b>	<b>45,164</b>	<b>50,838</b>	<b>11,937</b>	<b>110,796</b>	<b>(48,021)</b>	---	---	---	---	<b>21,806</b>	---	<b>88,990</b>	<b>50,000</b>
<b>New Hope</b>														
Golf Course	345,550	335,816	9,734	1,571	26,193	(14,888)	---	---	---	---	---	---	26,097	25,000
Ice Arena	723,476	680,276	43,200	3,143	---	46,343	499	---	---	---	---	---	---	6,991
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	933,828	316,216	617,612	87,769	61,167	644,214	---	---	55,155	---	231,644	---	60,955	187,900
Street Lighting	149,339	127,031	22,308	1,859	---	24,167	---	---	---	---	---	---	---	---
Water and Sewer [3]	5,110,945	5,165,685	(54,740)	45,176	34,711	(44,275)	45,176	---	---	---	120,673	---	34,812	142,100
<b>Total</b>	<b>7,263,138</b>	<b>6,625,024</b>	<b>638,114</b>	<b>139,518</b>	<b>122,071</b>	<b>655,561</b>	<b>45,675</b>	---	<b>55,155</b>	---	<b>352,317</b>	---	<b>121,864</b>	<b>361,991</b>
<b>New London</b>														
Sewer	358,061	426,692	(68,631)	2,010	---	(66,621)	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	238,193	245,179	(6,986)	3,886	---	(3,100)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>596,254</b>	<b>671,871</b>	<b>(75,617)</b>	<b>5,896</b>	<b>---</b>	<b>(69,721)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>New Prague</b>															
Ambulance	270,695	198,140	72,555	9,080	---	81,635	---	---	5,550	---	---	---	---	---	---
Economic Development Authority	18,000	47,939	(29,939)	46,270	202,901	(186,570)	---	---	---	(57,784)	---	---	7,638	63,926	---
Electric	6,207,746	6,110,818	96,928	68,224	12,761	152,391	---	---	---	40,000	378,657	---	14,438	120,000	---
Golf	702,342	841,418	(139,076)	179	35,364	(174,261)	---	---	---	---	---	80,000	36,311	267,009	---
Sewer	1,156,874	757,811	399,063	70,154	346,258	122,959	---	---	---	---	24,085,931	23,765,626	301,029	234,643	---
Storm Water	174,021	202,891	(28,870)	2,132	55,117	(81,855)	---	---	---	---	139,941	139,941	52,743	2,819	---
Water	1,028,500	1,038,183	(9,683)	35,047	205,176	(179,812)	---	---	---	---	274,820	---	202,680	275,261	---
<b>Total</b>	<b>9,558,178</b>	<b>9,197,200</b>	<b>360,978</b>	<b>231,086</b>	<b>857,577</b>	<b>(265,513)</b>	<b>---</b>	<b>---</b>	<b>5,550</b>	<b>(17,784)</b>	<b>24,879,349</b>	<b>23,985,567</b>	<b>614,839</b>	<b>963,658</b>	<b>---</b>
<b>New Richland</b>															
Cedar Pointe Housing	48,899	47,470	1,429	---	7,248	(5,819)	---	---	---	---	---	---	7,248	4,218	---
Nursing Home	3,189,149	3,225,857	(36,708)	18,940	28,897	(46,665)	---	---	---	---	170,245	---	---	---	---
Sewer Utility	145,347	277,787	(132,440)	8,890	---	(123,550)	---	---	---	---	---	---	---	---	---
Water Utility	236,282	135,583	100,699	4,692	52,702	52,689	---	---	---	---	105,334	---	52,702	99,000	---
<b>Total</b>	<b>3,619,677</b>	<b>3,686,697</b>	<b>(67,020)</b>	<b>32,522</b>	<b>88,847</b>	<b>(123,345)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>275,579</b>	<b>---</b>	<b>59,950</b>	<b>103,218</b>	<b>---</b>
<b>New Trier</b>															
Revenue Fund	1,094	2,676	(1,582)	---	---	(1,582)	---	---	---	---	---	---	---	---	---
Water Fund	9,545	9,303	242	---	533	(291)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>10,639</b>	<b>11,979</b>	<b>(1,340)</b>	<b>---</b>	<b>533</b>	<b>(1,873)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>New Ulm</b>															
District Energy	1,010,822	611,280	399,542	15,434	---	414,976	---	---	236	---	---	---	---	---	---
Economic Development	957,214	1,206,830	(249,616)	658,347	87,569	321,162	---	635,061	---	---	375,079	---	88,364	213,775	---
Electric	20,875,353	19,371,732	1,503,621	181,936	313,209	1,372,348	---	---	6,418	---	2,697,183	---	358,044	1,022,500	---
Natural Gas	9,205,206	8,544,467	660,739	119,771	21,538	758,972	---	---	2,620	---	172,805	---	18,987	110,000	---
Wastewater	2,802,336	2,846,455	(44,119)	185,268	186,067	(44,918)	---	---	2,083	---	807,199	349,261	182,977	409,500	---
Water	2,796,677	2,382,072	414,605	23,172	96,043	341,734	14,874	---	1,836	---	461,111	---	116,953	465,000	---
<b>Total</b>	<b>37,647,608</b>	<b>34,962,836</b>	<b>2,684,772</b>	<b>1,183,928</b>	<b>704,426</b>	<b>3,164,274</b>	<b>14,874</b>	<b>635,061</b>	<b>13,193</b>	<b>---</b>	<b>4,513,377</b>	<b>349,261</b>	<b>765,325</b>	<b>2,220,775</b>	<b>---</b>
<b>New York Mills</b>															
Gas	1,237,782	1,042,578	195,204	1,233	14,100	182,337	---	---	---	168,000	---	---	14,100	48,052	---
Liquor	760,146	688,479	71,667	2,572	---	74,239	---	---	---	56,000	---	---	---	995	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	283,920	238,021	45,899	685,292	34,169	697,022	---	683,201	---	---	762,822	61,866	34,169	180,257
Water	191,025	133,663	57,362	180,895	15,258	222,999	---	173,917	---	47,500	785,690	580,439	15,258	18,511
<b>Total</b>	<b>2,472,873</b>	<b>2,102,741</b>	<b>370,132</b>	<b>869,992</b>	<b>63,527</b>	<b>1,176,597</b>	<b>---</b>	<b>857,118</b>	<b>---</b>	<b>271,500</b>	<b>1,548,512</b>	<b>642,305</b>	<b>63,527</b>	<b>247,815</b>
<b>Newfolden</b>														
Electric	92,027	68,003	24,024	748	---	24,772	---	---	---	10,000	---	---	---	---
Sewer	52,580	47,833	4,747	1,580	6,381	(54)	---	---	---	(1,000)	---	---	6,381	5,000
Water	84,508	107,699	(23,191)	1,618	7,222	(28,795)	---	---	---	(4,000)	---	28,000	7,222	14,333
<b>Total</b>	<b>229,115</b>	<b>223,535</b>	<b>5,580</b>	<b>3,946</b>	<b>13,603</b>	<b>(4,077)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,000</b>	<b>---</b>	<b>28,000</b>	<b>13,603</b>	<b>19,333</b>
<b>Newport</b>														
Sewer	288,842	313,400	(24,558)	12,413	---	(12,145)	---	---	---	---	---	---	---	---
Storm Sewer	2,151	16,619	(14,468)	7	---	(14,461)	---	---	---	---	---	---	---	---
Street Light	46,459	32,118	14,341	105	---	14,446	---	---	---	---	---	---	---	---
Water	140,103	207,374	(67,271)	10,652	---	(56,619)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>477,555</b>	<b>569,511</b>	<b>(91,956)</b>	<b>23,177</b>	<b>---</b>	<b>(68,779)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nicollet</b>														
Economic Development Authority	77,779	81,178	(3,399)	5,425	18,726	(16,700)	---	---	---	---	---	---	18,726	89,006
Sewer Utility	168,945	117,965	50,980	5,169	18,994	37,155	---	---	---	50,000	---	---	19,758	66,024
Water Utility	152,534	204,295	(51,761)	31,808	40,380	(60,333)	25,044	---	3,100	50,000	---	---	37,684	145,000
<b>Total</b>	<b>399,258</b>	<b>403,438</b>	<b>(4,180)</b>	<b>42,402</b>	<b>78,100</b>	<b>(39,878)</b>	<b>25,044</b>	<b>---</b>	<b>3,100</b>	<b>100,000</b>	<b>---</b>	<b>---</b>	<b>76,168</b>	<b>300,030</b>
<b>Nielsville</b>														
Electric	58,112	49,361	8,751	---	---	8,751	---	---	---	---	1,042	---	---	---
Garbage	5,666	6,077	(411)	---	---	(411)	---	---	---	---	---	---	---	---
Sewer	16,194	9,136	7,058	---	5,823	1,235	---	---	---	4,470	---	---	5,823	1,000
Water	17,024	11,732	5,292	3,080	2,060	6,312	---	---	3,080	5,481	---	---	2,060	3,500
<b>Total</b>	<b>96,996</b>	<b>76,306</b>	<b>20,690</b>	<b>3,080</b>	<b>7,883</b>	<b>15,887</b>	<b>---</b>	<b>---</b>	<b>3,080</b>	<b>9,951</b>	<b>1,042</b>	<b>---</b>	<b>7,883</b>	<b>4,500</b>
<b>Nisswa</b>														
Liquor	2,951,124	2,756,518	194,606	---	11,500	183,106	---	---	---	140,000	228,051	257,000	11,500	---
Sewer	241,577	405,946	(164,369)	95,923	27,638	(96,084)	---	---	---	---	74,220	---	30,341	220,046
<b>Total</b>	<b>3,192,701</b>	<b>3,162,464</b>	<b>30,237</b>	<b>95,923</b>	<b>39,138</b>	<b>87,022</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>140,000</b>	<b>302,271</b>	<b>257,000</b>	<b>41,841</b>	<b>220,046</b>
<b>Norcross</b>														
Sanitation [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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]	14,402	12,527	1,875	---	---	1,875	---	---	---	(19,500)	29,735	---	---	---
<b>Total</b>	<b>14,402</b>	<b>12,527</b>	<b>1,875</b>	<b>---</b>	<b>---</b>	<b>1,875</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(19,500)</b>	<b>29,735</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>North Branch</b>														
Electric	3,431,008	3,134,270	296,738	207,976	271,370	233,344	---	---	---	---	859,275	---	219,935	260,000
Liquor	2,106,883	1,983,449	123,434	308	34,154	89,588	---	---	---	19,050	35,071	---	34,154	40,000
Sewer	838,869	1,052,885	(214,016)	979	301,202	(514,239)	---	---	---	817,069	314,812	1,804,519	301,202	1,140,000
Sewer Access Charges	13,330	---	13,330	---	---	13,330	---	---	---	---	---	---	---	---
Storm Sewer Utility	230,826	326,788	(95,962)	7,698	7,287	(95,551)	7,402	---	---	89,653	7,373	---	7,287	5,000
Trunk	---	---	---	3,519	---	3,519	---	---	---	159,557	---	---	---	---
Water	743,554	1,078,953	(335,399)	82,493	569,117	(822,023)	---	---	---	---	319,613	---	558,377	485,000
<b>Total</b>	<b>7,364,470</b>	<b>7,576,345</b>	<b>(211,875)</b>	<b>302,973</b>	<b>1,183,130</b>	<b>(1,092,032)</b>	<b>7,402</b>	<b>---</b>	<b>---</b>	<b>1,085,329</b>	<b>1,536,144</b>	<b>1,804,519</b>	<b>1,120,955</b>	<b>1,930,000</b>
<b>North Mankato</b>														
Sanitary Collection	1,261,556	1,172,289	89,267	50,000	59,228	80,039	50,000	---	---	53,363	---	---	58,107	55,000
Sewer	1,506,070	1,517,861	(11,791)	1,151	98,941	(109,581)	---	---	---	101,039	112,096	---	85,584	238,971
Storm Water	268,913	147,858	121,055	---	15,891	105,164	---	---	---	55,895	457,773	457,773	14,362	4,500
Water	1,578,865	1,308,505	270,360	6,922	217,763	59,519	956	---	---	94,770	2,555,457	2,481,163	177,133	237,000
<b>Total</b>	<b>4,615,404</b>	<b>4,146,513</b>	<b>468,891</b>	<b>58,073</b>	<b>391,823</b>	<b>135,141</b>	<b>50,956</b>	<b>---</b>	<b>---</b>	<b>305,067</b>	<b>3,125,326</b>	<b>2,938,936</b>	<b>335,186</b>	<b>535,471</b>
<b>North St. Paul</b>														
Electric	7,579,067	7,285,711	293,356	19,786	8,312	304,830	---	---	---	---	85,959	1,935,000	222	---
Fiber Optic	63,937	135,121	(71,184)	---	68,356	(139,540)	---	---	---	---	---	---	68,356	182,079
Solid Waste	921,463	793,710	127,753	4,681	6,058	126,376	---	---	---	20,000	196,211	508,800	---	---
Surface Water	497,628	266,364	231,264	6,977	31,547	206,694	---	---	---	---	277,964	1,395,600	33,427	854,000
Wastewater	1,246,144	1,424,842	(178,698)	12,948	92,717	(258,467)	---	---	---	12,450	347,615	1,155,500	86,224	335,500
Water	1,052,812	1,005,311	47,501	6,581	91,813	(37,731)	---	---	---	35,000	33,500	265,100	95,923	335,500
<b>Total</b>	<b>11,361,051</b>	<b>10,911,059</b>	<b>449,992</b>	<b>50,973</b>	<b>298,803</b>	<b>202,162</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>67,450</b>	<b>941,249</b>	<b>5,260,000</b>	<b>284,152</b>	<b>1,707,079</b>
<b>Northfield</b>														
Garbage	770,675	767,640	3,035	3,329	---	6,364	---	---	---	2,000	---	---	---	---
Liquor	2,787,282	2,635,270	152,012	15,200	---	167,212	---	---	---	131,280	38,457	---	---	---
Municipal Hospital	58,984,234	57,846,165	1,138,069	1,361,238	1,747,596	751,711	---	---	---	---	2,602,721	---	1,699,793	938,753
Storm Water Drainage	486,720	259,628	227,092	1	140,991	86,102	---	---	---	2,000	323,314	492,281	74,169	95,000
Wastewater	3,011,113	2,602,073	409,040	42,954	522,460	(70,466)	---	---	---	(434,180)	1,096,646	94,162	522,460	1,777,819

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	1,868,447	1,308,939	559,508	56,193	100,284	515,417	---	---	---	(152,232)	319,659	1,083,107	97,899	171,112
<b>Total</b>	<b>67,908,471</b>	<b>65,419,715</b>	<b>2,488,756</b>	<b>1,478,915</b>	<b>2,511,331</b>	<b>1,456,340</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(451,132)</b>	<b>4,380,797</b>	<b>1,669,550</b>	<b>2,394,321</b>	<b>2,982,684</b>
<b>Northome</b>														
Liquor	211,692	209,321	2,371	18,405	---	20,776	---	---	---	---	54,899	---	---	---
Water	57,577	99,364	(41,787)	---	3,319	(45,106)	---	---	---	---	---	---	3,319	12,000
<b>Total</b>	<b>269,269</b>	<b>308,685</b>	<b>(39,416)</b>	<b>18,405</b>	<b>3,319</b>	<b>(24,330)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>54,899</b>	<b>---</b>	<b>3,319</b>	<b>12,000</b>
<b>Northrop</b>														
Sewer	13,279	7,158	6,121	740	---	6,861	---	---	---	---	---	---	---	---
Water	18,458	61,518	(43,060)	---	---	(43,060)	---	---	---	(14,344)	---	---	---	---
<b>Total</b>	<b>31,737</b>	<b>68,676</b>	<b>(36,939)</b>	<b>740</b>	<b>---</b>	<b>(36,199)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(14,344)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Norwood Young America</b>														
Harbor at Peace	1,297,263	941,077	356,186	17,631	349,382	24,435	---	---	---	---	21,553	---	340,248	35,000
Sewer	436,515	514,392	(77,877)	43,542	114,809	(149,144)	---	---	---	90,120	209,769	---	114,809	131,250
Storm Water	61,494	97,914	(36,420)	550	---	(35,870)	---	---	---	30,273	---	---	---	---
Water	484,450	320,585	163,865	60,399	206,560	17,704	---	---	---	31,086	1,687,967	---	174,129	98,750
<b>Total</b>	<b>2,279,722</b>	<b>1,873,968</b>	<b>405,754</b>	<b>122,122</b>	<b>670,751</b>	<b>(142,875)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>151,479</b>	<b>1,919,289</b>	<b>---</b>	<b>629,186</b>	<b>265,000</b>
<b>Oak Park Heights</b>														
Garbage [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	651,022	680,468	(29,446)	11,158	---	(18,288)	---	---	---	108,227	---	---	---	---
Storm Sewer	74,473	43,337	31,136	5,181	---	36,317	---	---	---	9,550	---	---	---	---
Water	546,606	434,577	112,029	9,835	---	121,864	---	---	---	233,470	15,515	---	---	---
<b>Total</b>	<b>1,272,101</b>	<b>1,158,382</b>	<b>113,719</b>	<b>26,174</b>	<b>---</b>	<b>139,893</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>351,247</b>	<b>15,515</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Oakdale</b>														
Ambulance	725,697	646,311	79,386	117,026	---	196,412	107,709	---	---	---	---	---	---	---
Sewer Enterprise	2,909,222	3,079,573	(170,351)	71,030	---	(99,321)	---	---	---	275,000	20,391	---	---	---
Street Light	366,967	406,785	(39,818)	---	---	(39,818)	---	---	---	112,500	---	---	---	---
Water Enterprise	2,168,926	2,326,525	(157,599)	77,581	---	(80,018)	---	---	---	275,000	---	---	---	---
<b>Total</b>	<b>6,170,812</b>	<b>6,459,194</b>	<b>(288,382)</b>	<b>265,637</b>	<b>---</b>	<b>(22,745)</b>	<b>107,709</b>	<b>---</b>	<b>---</b>	<b>662,500</b>	<b>20,391</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Odessa</b>														
Sewer Fund	21,566	4,536	17,030	61,896	---	78,926	5,477	---	---	---	684,831	197,050	---	---

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**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Fund	34,829	62,931	(28,102)	10,350	10,080	(27,832)	797	---	---	---	4,410	---	10,080	8,000
<b>Total</b>	<b>56,395</b>	<b>67,467</b>	<b>(11,072)</b>	<b>72,246</b>	<b>10,080</b>	<b>51,094</b>	<b>6,274</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>689,241</b>	<b>197,050</b>	<b>10,080</b>	<b>8,000</b>
<b>Odin</b>														
Sewage Fund	14,376	---	14,376	---	---	14,376	---	---	---	1,200	233,081	280,000	---	---
Water Fund	18,438	16,471	1,967	---	---	1,967	---	---	---	(500)	---	---	---	---
<b>Total</b>	<b>32,814</b>	<b>16,471</b>	<b>16,343</b>	<b>---</b>	<b>---</b>	<b>16,343</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>700</b>	<b>233,081</b>	<b>280,000</b>	<b>---</b>	<b>---</b>
<b>Ogema</b>														
Liquor Store	359,981	310,786	49,195	4,026	103,997	(50,776)	---	---	---	(57,685)	---	---	---	---
Sewer	3,054	12,659	(9,605)	28	---	(9,577)	---	---	---	(13,687)	---	---	---	---
Water	40,264	19,704	20,560	494	---	21,054	---	---	---	6,869	---	---	---	---
<b>Total</b>	<b>403,299</b>	<b>343,149</b>	<b>60,150</b>	<b>4,548</b>	<b>103,997</b>	<b>(39,299)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(64,503)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ogilvie</b>														
Liquor	416,152	389,797	26,355	7,977	---	34,332	---	---	---	30,000	5,775	---	---	---
Sewer	82,257	66,541	15,716	2,267	---	17,983	---	---	---	9,239	---	---	---	---
Water	40,602	8,936	31,666	50	---	31,716	---	---	---	(51,421)	---	---	---	---
<b>Total</b>	<b>539,011</b>	<b>465,274</b>	<b>73,737</b>	<b>10,294</b>	<b>---</b>	<b>84,031</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(12,182)</b>	<b>5,775</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Okabena</b>														
Liquor	223,490	248,470	(24,980)	3,223	---	(21,757)	---	---	---	---	---	---	---	---
Sewer	24,269	25,589	(1,320)	15,416	---	14,096	15,416	---	---	---	---	---	---	---
Water	60,656	38,780	21,876	626	---	22,502	626	---	---	---	10,304	---	---	---
<b>Total</b>	<b>308,415</b>	<b>312,839</b>	<b>(4,424)</b>	<b>19,265</b>	<b>---</b>	<b>14,841</b>	<b>16,042</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,304</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Oklee</b>														
Refuse [2]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	43,225	46,485	(3,260)	---	9,323	(12,583)	---	---	---	---	---	---	9,323	20,000
Water and Garbage [2]	100,362	94,014	6,348	---	27,210	(20,862)	---	---	---	---	---	---	27,209	25,000
<b>Total</b>	<b>143,587</b>	<b>140,499</b>	<b>3,088</b>	<b>---</b>	<b>36,533</b>	<b>(33,445)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>36,532</b>	<b>45,000</b>
<b>Olivia</b>														
Bayberry Court	123,358	57,733	65,625	834	59,823	6,636	---	---	---	---	19,271	---	57,738	20,000
Congregate Housing	390,533	330,339	60,194	10,325	51,744	18,775	---	---	---	---	13,495	---	50,295	100,000
Electric Utility	2,002,766	1,941,066	61,700	211,809	7,245	266,264	---	---	---	466,435	---	---	332	---
Liquor	888,854	901,668	(12,814)	16,038	---	3,224	---	---	---	10,000	---	---	---	---
Storm Sewer Utility	146,825	50,854	95,971	4,976	26,554	74,393	---	---	---	58,800	---	430,609	24,531	50,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Utility Reserve	68,862	204	68,658	7,931	---	76,589	---	---	---	80,000	---	---	---	---
Wastewater Utility	418,563	409,195	9,368	7,155	22,668	(6,145)	---	---	---	60,000	26,430	---	23,346	54,922
Water Utility	436,775	394,364	42,411	11,931	35,437	18,905	---	---	---	15,000	2,120	---	35,404	110,000
<b>Total</b>	<b>4,476,536</b>	<b>4,085,423</b>	<b>391,113</b>	<b>270,999</b>	<b>203,471</b>	<b>458,641</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>690,235</b>	<b>61,316</b>	<b>430,609</b>	<b>191,646</b>	<b>334,922</b>
<b>Onamia</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	208,270	131,781	76,489	72,166	21,840	126,815	---	---	---	---	3,009	---	21,840	43,000
<b>Total</b>	<b>208,270</b>	<b>131,781</b>	<b>76,489</b>	<b>72,166</b>	<b>21,840</b>	<b>126,815</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,009</b>	<b>---</b>	<b>21,840</b>	<b>43,000</b>
<b>Ormsby</b>														
Water	44,381	37,574	6,807	---	14,641	(7,834)	---	---	---	(7,500)	7,274	---	14,641	17,004
<b>Total</b>	<b>44,381</b>	<b>37,574</b>	<b>6,807</b>	<b>---</b>	<b>14,641</b>	<b>(7,834)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(7,500)</b>	<b>7,274</b>	<b>---</b>	<b>14,641</b>	<b>17,004</b>
<b>Orono</b>														
Golf	166,084	215,343	(49,259)	2,380	---	(46,879)	---	---	---	---	---	---	---	---
Sewer	980,619	1,084,959	(104,340)	298,069	---	193,729	---	---	---	11,300	975,260	---	---	---
Storm Water	143,621	136,527	7,094	18,637	---	25,731	---	---	---	---	337,683	---	---	---
Water	420,963	459,036	(38,073)	354,582	9,504	307,005	---	---	---	---	778,614	---	9,504	---
<b>Total</b>	<b>1,711,287</b>	<b>1,895,865</b>	<b>(184,578)</b>	<b>673,668</b>	<b>9,504</b>	<b>479,586</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,300</b>	<b>2,091,557</b>	<b>---</b>	<b>9,504</b>	<b>---</b>
<b>Oronoco</b>														
Water Utility	489,654	---	489,654	1,253,477	---	1,743,131	---	---	---	44,180	1,171,208	---	---	---
<b>Total</b>	<b>489,654</b>	<b>---</b>	<b>489,654</b>	<b>1,253,477</b>	<b>---</b>	<b>1,743,131</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>44,180</b>	<b>1,171,208</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Orr</b>														
Aiport	33,331	241,072	(207,741)	30,822	---	(176,919)	---	---	30,822	(5,500)	---	---	---	---
Liquor	536,938	562,782	(25,844)	5,290	---	(20,554)	---	---	---	22,000	---	---	---	---
Sewer	117,222	139,614	(22,392)	---	10,172	(32,564)	---	---	---	(5,000)	---	---	10,172	---
Water	83,205	89,634	(6,429)	---	1,373	(7,802)	---	---	---	(5,000)	28,776	---	1,373	9,000
<b>Total</b>	<b>770,696</b>	<b>1,033,102</b>	<b>(262,406)</b>	<b>36,112</b>	<b>11,545</b>	<b>(237,839)</b>	<b>---</b>	<b>---</b>	<b>30,822</b>	<b>6,500</b>	<b>28,776</b>	<b>---</b>	<b>11,545</b>	<b>9,000</b>
<b>Ortonville</b>														
E.D.A. - Senior Assisted Living	872,439	729,400	143,039	3,179	134,887	11,331	---	---	---	---	18,734	---	134,824	45,000
Golf	263,967	298,905	(34,938)	187	60	(34,811)	---	---	187	10,000	34,989	---	---	---
Light	2,404,201	2,235,229	168,972	35,446	---	204,418	---	---	510	147,809	99,835	---	---	---
Ortonville Area Health Services	18,976,029	16,613,726	2,362,303	107,254	21,646	2,447,911	---	---	15,927	35,116	9,732,810	16,386,429	1,022,560	309,204
Refuse [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 [18]	429,184	346,918	82,266	31,713	10,520	103,459	---	---	70	---	59,948	---	10,630	24,000	
Storm Water	13,860	1,375	12,485	95	---	12,580	---	---	---	---	---	---	---	---	
Water	594,476	487,173	107,303	9,326	72,387	44,242	---	---	204	---	6,771	1,828,721	113,556	1,863,000	
<b>Total</b>	<b>23,554,156</b>	<b>20,712,726</b>	<b>2,841,430</b>	<b>187,200</b>	<b>239,500</b>	<b>2,789,130</b>	<b>---</b>	<b>---</b>	<b>16,898</b>	<b>192,925</b>	<b>9,953,087</b>	<b>18,215,150</b>	<b>1,281,570</b>	<b>2,241,204</b>	
<b>Osakis</b>															
Liquor	685,509	642,446	43,063	15,279	---	58,342	---	---	---	152,150	4,310	---	---	---	
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water, Sewer, and Sanitation [1]	608,529	358,017	250,512	4,545	14,747	240,310	---	---	---	32,759	---	---	14,747	30,000	
<b>Total</b>	<b>1,294,038</b>	<b>1,000,463</b>	<b>293,575</b>	<b>19,824</b>	<b>14,747</b>	<b>298,652</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>184,909</b>	<b>4,310</b>	<b>---</b>	<b>14,747</b>	<b>30,000</b>	
<b>Oslo</b>															
Café	5,378	6,884	(1,506)	---	11,405	(12,911)	---	---	---	(136,795)	---	---	---	---	
Garbage	40,237	40,344	(107)	---	---	(107)	---	---	---	---	---	---	---	---	
Sewer	17,955	26,104	(8,149)	---	---	(8,149)	---	---	---	---	---	---	---	---	
Water	93,326	86,296	7,030	---	2,804	4,226	---	---	---	---	---	---	2,804	10,150	
<b>Total</b>	<b>156,896</b>	<b>159,628</b>	<b>(2,732)</b>	<b>---</b>	<b>14,209</b>	<b>(16,941)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(136,795)</b>	<b>---</b>	<b>---</b>	<b>2,804</b>	<b>10,150</b>	
<b>Osseo</b>															
Garbage	19,049	14,992	4,057	438	---	4,495	---	---	---	---	---	---	---	---	
Sewer	318,995	314,470	4,525	11,396	---	15,921	---	---	---	---	---	---	---	---	
Storm Water	49,728	12,862	36,866	487	---	37,353	---	---	---	(45,500)	---	---	---	---	
Water	328,940	297,313	31,627	46,929	---	78,556	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>716,712</b>	<b>639,637</b>	<b>77,075</b>	<b>59,250</b>	<b>---</b>	<b>136,325</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(45,500)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Ostrander</b>															
Sewer	51,167	38,015	13,152	3,309	13,813	2,648	---	---	---	---	---	---	13,813	4,000	
Water	39,607	21,286	18,321	428	1,800	16,949	---	---	---	---	---	---	1,800	10,000	
<b>Total</b>	<b>90,774</b>	<b>59,301</b>	<b>31,473</b>	<b>3,737</b>	<b>15,613</b>	<b>19,597</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,613</b>	<b>14,000</b>	
<b>Otsego</b>															
Sewer	849,916	1,370,899	(520,983)	29,083	---	(491,900)	---	---	---	---	2,688	---	---	---	
Storm Water	33,861	41,196	(7,335)	---	---	(7,335)	---	---	---	---	---	---	---	---	
Water	719,963	701,823	18,140	30,500	---	48,640	---	---	---	88,095	23,553	---	---	---	
<b>Total</b>	<b>1,603,740</b>	<b>2,113,918</b>	<b>(510,178)</b>	<b>59,583</b>	<b>---</b>	<b>(450,595)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>88,095</b>	<b>26,241</b>	<b>---</b>	<b>---</b>	<b>---</b>	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Ottertail</b>														
Water	222,284	167,107	55,177	5,632	54,607	6,202	---	---	---	(5,201)	---	---	54,607	84,000
<b>Total</b>	<b>222,284</b>	<b>167,107</b>	<b>55,177</b>	<b>5,632</b>	<b>54,607</b>	<b>6,202</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,201)</b>	<b>---</b>	<b>---</b>	<b>54,607</b>	<b>84,000</b>
<b>Owatonna</b>														
Aquatic Center	171,217	285,277	(114,060)	---	---	(114,060)	---	---	---	---	---	---	---	---
Electric	31,884,063	31,540,687	343,376	158,854	58,724	443,506	---	---	---	---	1,251,944	---	58,724	109,532
Gas	19,090,971	17,120,064	1,970,907	56,232	85,713	1,941,426	---	---	---	---	489,832	---	81,739	268,497
H.R.A. Housing Programs	---	561,563	(561,563)	532,853	---	(28,710)	---	532,798	---	---	---	---	---	---
Sewer	2,091,179	1,800,158	291,021	617,119	---	908,140	---	---	---	350,000	5,442,918	---	---	---
Storm Water	301,712	61,354	240,358	260,448	178,448	322,358	250,268	---	---	(85,879)	1,877,261	---	143,904	---
Water	3,318,519	2,372,184	946,335	60,793	93,017	914,111	---	---	---	---	925,876	---	85,867	281,971
<b>Total</b>	<b>56,857,661</b>	<b>53,741,287</b>	<b>3,116,374</b>	<b>1,686,299</b>	<b>415,902</b>	<b>4,386,771</b>	<b>250,268</b>	<b>532,798</b>	<b>---</b>	<b>264,121</b>	<b>9,987,831</b>	<b>---</b>	<b>370,234</b>	<b>660,000</b>
<b>Palisade</b>														
Liquor	398,183	401,263	(3,080)	14,877	---	11,797	---	---	---	12,000	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	69,825	72,777	(2,952)	---	---	(2,952)	---	---	---	12,000	---	---	---	---
<b>Total</b>	<b>468,008</b>	<b>474,040</b>	<b>(6,032)</b>	<b>14,877</b>	<b>---</b>	<b>8,845</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Park Rapids</b>														
Liquor	2,949,913	2,721,930	227,983	10,141	---	238,124	---	---	---	58,266	28,930	---	---	---
Sewer	475,285	1,112,413	(637,128)	260,119	197,252	(574,261)	---	---	---	76,311	81,231	275,000	197,252	949,791
Water	550,979	553,084	(2,105)	100,005	21,406	76,494	---	50,564	---	76,311	80,628	---	20,578	52,509
<b>Total</b>	<b>3,976,177</b>	<b>4,387,427</b>	<b>(411,250)</b>	<b>370,265</b>	<b>218,658</b>	<b>(259,643)</b>	<b>---</b>	<b>50,564</b>	<b>---</b>	<b>210,888</b>	<b>190,789</b>	<b>275,000</b>	<b>217,830</b>	<b>1,002,300</b>
<b>Parkers Prairie</b>														
Economic Development 1-1	6,506	12,151	(5,645)	376	---	(5,269)	---	---	---	---	---	---	---	---
Economic Development 1-2	2,184	---	2,184	445	---	2,629	---	---	---	---	---	---	---	---
Event Center	50,675	121,715	(71,040)	1,311	12,210	(81,939)	---	---	---	---	---	---	11,233	36,834
Liquor	659,859	626,306	33,553	106	31,721	1,938	---	---	---	---	---	---	29,169	25,000
Sewer	184,994	144,083	40,911	2,792	22,844	20,859	---	---	---	---	75,584	---	22,314	32,500
Water	99,558	100,881	(1,323)	5,735	11,869	(7,457)	---	---	---	---	8,090	---	11,560	12,500
<b>Total</b>	<b>1,003,776</b>	<b>1,005,136</b>	<b>(1,360)</b>	<b>10,765</b>	<b>78,644</b>	<b>(69,239)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>83,674</b>	<b>---</b>	<b>74,276</b>	<b>106,834</b>
<b>Paynesville</b>														
Liquor	828,372	784,557	43,815	5,548	140	49,223	---	---	---	15,000	557	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	689,480	759,507	(70,027)	162,746	11,158	81,561	---	---	---	(140,500)	---	---	6,100	100,000
Water	414,520	253,820	160,700	64,928	14,884	210,744	---	---	---	64,000	---	---	---	---
<b>Total</b>	<b>1,932,372</b>	<b>1,797,884</b>	<b>134,488</b>	<b>233,222</b>	<b>26,182</b>	<b>341,528</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(61,500)</b>	<b>557</b>	<b>---</b>	<b>6,100</b>	<b>100,000</b>
<b>Pease</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	69,800	107,887	(38,087)	---	---	(38,087)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>69,800</b>	<b>107,887</b>	<b>(38,087)</b>	<b>---</b>	<b>---</b>	<b>(38,087)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Pelican Rapids</b>														
Liquor	879,098	790,409	88,689	---	---	88,689	---	---	---	21,000	11,991	---	---	---
Sewer	912,680	723,235	189,445	6,723	54,874	141,294	---	---	---	(1,205)	4,489,074	4,968,187	51,088	663,819
Water	381,359	323,479	57,880	4,231	41,813	20,298	---	---	---	(10,130)	242,795	241,644	39,105	97,039
<b>Total</b>	<b>2,173,137</b>	<b>1,837,123</b>	<b>336,014</b>	<b>10,954</b>	<b>96,687</b>	<b>250,281</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,665</b>	<b>4,743,860</b>	<b>5,209,831</b>	<b>90,193</b>	<b>760,858</b>
<b>Pemberton</b>														
Garbage	13,216	15,088	(1,872)	---	---	(1,872)	---	---	---	---	---	---	---	---
Sewer	59,414	26,477	32,937	83	3,249	29,771	---	---	---	617	---	---	2,949	18,521
Sewer Replacement	---	---	---	---	---	---	---	---	---	(617)	---	---	---	---
Water	29,862	20,842	9,020	40	---	9,060	---	---	---	---	---	---	---	---
<b>Total</b>	<b>102,492</b>	<b>62,407</b>	<b>40,085</b>	<b>123</b>	<b>3,249</b>	<b>36,959</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,949</b>	<b>18,521</b>
<b>Pennock</b>														
Sewer	67,207	80,979	(13,772)	22,996	53,044	(43,820)	22,784	---	---	---	---	---	53,044	14,000
Water	35,120	23,274	11,846	---	---	11,846	---	---	---	---	---	---	---	---
<b>Total</b>	<b>102,327</b>	<b>104,253</b>	<b>(1,926)</b>	<b>22,996</b>	<b>53,044</b>	<b>(31,974)</b>	<b>22,784</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>53,044</b>	<b>14,000</b>
<b>Pequot Lakes</b>														
Sewer	198,209	125,684	72,525	11,255	3,279	80,501	---	---	35	23,213	29,105	---	3,276	25,000
Storm Sewer	2,093	16,634	(14,541)	1,470	---	(13,071)	---	---	---	---	---	---	---	---
Water	221,954	159,829	62,125	11,445	66,421	7,149	---	---	35	22,177	3,814	---	66,365	21,795
<b>Total</b>	<b>422,256</b>	<b>302,147</b>	<b>120,109</b>	<b>24,170</b>	<b>69,700</b>	<b>74,579</b>	<b>---</b>	<b>---</b>	<b>70</b>	<b>45,390</b>	<b>32,919</b>	<b>---</b>	<b>69,641</b>	<b>46,795</b>
<b>Perham</b>														
Gas	8,856,354	8,427,546	428,808	64,760	228,100	265,468	---	---	741	162,320	148,626	3,966,175	207,847	4,080,000
Incinerator	4,430,639	4,409,322	21,317	47,135	521,087	(452,635)	---	---	---	---	140,093	---	523,378	303,436
Liquor	2,247,245	1,950,557	296,688	22,397	62,033	257,052	---	---	309	120,750	---	---	48,187	103,761
Perham Area Community Center	780,663	769,750	10,913	5,848	2,280	14,481	---	---	---	---	14,690	---	2,280	62,596

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	
Perham Golf Course	709,484	593,291	116,193	---	13,215	102,978	---	---	---	---	163,066	---	13,215	20,000	
Recycling	68,570	67,122	1,448	1,491	---	2,939	---	---	31	---	---	---	---	---	
Sewer and Wastewater	639,227	649,872	(10,645)	46,277	71,136	(35,504)	---	30,000	432	23,340	199,195	505,000	59,669	60,000	
Water	841,482	402,414	439,068	161,637	51,601	549,104	---	---	370	565,340	1,824,264	2,524,399	29,827	286,673	
<b>Total</b>	<b>18,573,664</b>	<b>17,269,874</b>	<b>1,303,790</b>	<b>349,545</b>	<b>949,452</b>	<b>703,883</b>	<b>---</b>	<b>30,000</b>	<b>1,883</b>	<b>871,750</b>	<b>2,489,934</b>	<b>6,995,574</b>	<b>884,403</b>	<b>4,916,466</b>	
<b>Perley</b>															
Garbage	13,517	13,354	163	---	---	163	---	---	---	---	---	---	---	---	
Sewer	30,177	12,202	17,975	94,259	70,065	42,169	---	---	---	94,102	---	---	---	---	
Utility	9,651	6,655	2,996	---	---	2,996	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>53,345</b>	<b>32,211</b>	<b>21,134</b>	<b>94,259</b>	<b>70,065</b>	<b>45,328</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>94,102</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Peterson</b>															
Electric	136,507	140,253	(3,746)	---	---	(3,746)	---	---	---	---	---	---	---	---	
Refuse	14,089	14,770	(681)	---	---	(681)	---	---	---	---	---	---	---	---	
Sewer	43,260	70,312	(27,052)	---	---	(27,052)	---	---	---	---	---	---	---	---	
Water	18,657	17,988	669	---	---	669	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>212,513</b>	<b>243,323</b>	<b>(30,810)</b>	<b>---</b>	<b>---</b>	<b>(30,810)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Pierz</b>															
Electric	720,517	582,812	137,705	35,194	---	172,899	---	---	---	70,900	---	---	---	---	
Golf Course	259,260	210,462	48,798	36,798	---	85,596	31,531	---	4,073	---	9,405	---	---	---	
Solid Waste	66,833	66,565	268	2,407	---	2,675	---	---	---	---	---	---	---	---	
Storm Water	24,361	336	24,025	---	17,821	6,204	---	---	---	---	---	---	17,821	20,000	
<b>Total</b>	<b>1,070,971</b>	<b>860,175</b>	<b>210,796</b>	<b>74,399</b>	<b>17,821</b>	<b>267,374</b>	<b>31,531</b>	<b>---</b>	<b>4,073</b>	<b>70,900</b>	<b>9,405</b>	<b>---</b>	<b>17,821</b>	<b>20,000</b>	
<b>Pillager</b>															
Sewer	137,760	133,164	4,596	56,696	42,776	18,516	32,524	---	3,496	32,020	---	---	42,267	42,700	
Water	85,224	106,066	(20,842)	19,728	17,606	(18,720)	---	---	---	---	---	---	17,228	16,300	
<b>Total</b>	<b>222,984</b>	<b>239,230</b>	<b>(16,246)</b>	<b>76,424</b>	<b>60,382</b>	<b>(204)</b>	<b>32,524</b>	<b>---</b>	<b>3,496</b>	<b>32,020</b>	<b>---</b>	<b>---</b>	<b>59,495</b>	<b>59,000</b>	
<b>Pine City</b>															
Joint Powers Building	69,375	87,498	(18,123)	400	---	(17,723)	---	---	---	---	---	---	---	---	
Liquor	1,693,754	1,541,297	152,457	9,511	6,764	155,204	---	---	---	50,000	5,381	---	6,764	---	
Sewer	585,745	340,504	245,241	21,623	22,561	244,303	---	---	---	82,997	13,079	---	22,561	32,244	
Water	901,146	374,930	526,216	20,824	319,915	227,125	---	---	---	62,257	12,072	---	319,915	276,293	
<b>Total</b>	<b>3,250,020</b>	<b>2,344,229</b>	<b>905,791</b>	<b>52,358</b>	<b>349,240</b>	<b>608,909</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>195,254</b>	<b>30,532</b>	<b>---</b>	<b>349,240</b>	<b>308,537</b>	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Pine Island</b>														
Cemetery	11,700	32,554	(20,854)	24,993	---	4,139	---	---	---	(10,000)	---	---	---	---
Deputy Registrar	55,310	58,550	(3,240)	401	---	(2,839)	---	---	---	---	---	---	---	---
Evergreen Place	221,338	145,484	75,854	2,675	37,084	41,445	---	---	---	1,800	7,633	---	36,313	50,000
Sewer	791,771	413,162	378,609	475,304	20,919	832,994	---	---	374,118	64,587	134,652	---	20,919	136,352
Water	438,646	276,908	161,738	299,038	35,198	425,578	---	---	225,882	116,625	23,724	---	35,198	35,000
<b>Total</b>	<b>1,518,765</b>	<b>926,658</b>	<b>592,107</b>	<b>802,411</b>	<b>93,201</b>	<b>1,301,317</b>	<b>---</b>	<b>---</b>	<b>600,000</b>	<b>173,012</b>	<b>166,009</b>	<b>---</b>	<b>92,430</b>	<b>221,352</b>
<b>Pine River</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	143,557	81,005	62,552	1,638	16,403	47,787	1,638	---	---	60,096	---	---	16,403	28,000
<b>Total</b>	<b>143,557</b>	<b>81,005</b>	<b>62,552</b>	<b>1,638</b>	<b>16,403</b>	<b>47,787</b>	<b>1,638</b>	<b>---</b>	<b>---</b>	<b>60,096</b>	<b>---</b>	<b>---</b>	<b>16,403</b>	<b>28,000</b>
<b>Pipestone</b>														
Garbage	166,135	177,142	(11,007)	5,384	---	(5,623)	---	---	---	---	13,131	---	---	---
Liquor	1,262,251	1,110,483	151,768	11,924	---	163,692	---	---	---	50,000	---	---	---	---
Sewer	737,552	804,829	(67,277)	16,814	215,561	(266,024)	---	---	---	(84,136)	895,700	955,000	207,502	472,500
Water	593,706	551,679	42,027	17,722	199,113	(139,364)	---	---	---	(42,807)	82,061	---	192,219	510,734
<b>Total</b>	<b>2,759,644</b>	<b>2,644,133</b>	<b>115,511</b>	<b>51,844</b>	<b>414,674</b>	<b>(247,319)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(76,943)</b>	<b>990,892</b>	<b>955,000</b>	<b>399,721</b>	<b>983,234</b>
<b>Plainview</b>														
Liquor	586,075	639,806	(53,731)	5,052	---	(48,679)	---	---	---	---	---	---	---	---
Sewer	823,959	934,499	(110,540)	21,503	17,683	(106,720)	---	---	---	---	47,857	---	17,414	25,000
Water	347,781	327,324	20,457	29,910	18,871	31,496	---	---	---	---	97,500	---	18,871	48,000
<b>Total</b>	<b>1,757,815</b>	<b>1,901,629</b>	<b>(143,814)</b>	<b>56,465</b>	<b>36,554</b>	<b>(123,903)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>145,357</b>	<b>---</b>	<b>36,285</b>	<b>73,000</b>
<b>Plato</b>														
Sewer	101,221	198,752	(97,531)	28,750	12,615	(81,396)	25,079	---	2,929	---	2,440	---	12,615	45,000
Water	25,418	41,718	(16,300)	15,989	---	(311)	13,381	---	1,569	---	---	---	---	---
<b>Total</b>	<b>126,639</b>	<b>240,470</b>	<b>(113,831)</b>	<b>44,739</b>	<b>12,615</b>	<b>(81,707)</b>	<b>38,460</b>	<b>---</b>	<b>4,498</b>	<b>---</b>	<b>2,440</b>	<b>---</b>	<b>12,615</b>	<b>45,000</b>
<b>Plummer</b>														
Sanitation	9,366	15,910	(6,544)	---	---	(6,544)	---	---	---	---	---	---	---	---
Wastewater	25,256	22,016	3,240	---	5,225	(1,985)	---	---	---	---	---	---	5,225	7,000
Water	25,967	24,411	1,556	---	---	1,556	---	---	---	---	---	---	---	---
<b>Total</b>	<b>60,589</b>	<b>62,337</b>	<b>(1,748)</b>	<b>---</b>	<b>5,225</b>	<b>(6,973)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,225</b>	<b>7,000</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Plymouth</b>														
Field House	364,353	292,531	71,822	8,787	---	80,609	---	---	---	5,724	---	---	---	---
Ice Center	1,405,726	1,543,017	(137,291)	21,527	66,668	(182,432)	---	---	---	3,944	8,476	---	66,668	---
Plymouth Towne Square	910,092	643,341	266,751	5,676	159,686	112,741	---	---	---	---	11,038	---	155,457	190,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Solid Waste Management	410,956	943,308	(532,352)	219,054	---	(313,298)	---	---	---	23,320	---	---	---	---
Vicksburg Crossing	1,014,456	769,362	245,094	8,578	483,144	(229,472)	---	---	---	---	---	---	481,192	125,000
Water Resources	2,546,827	2,103,338	443,489	84,776	---	528,265	---	---	---	127,188	623,523	---	---	---
Water/Sewer Utility [3]	13,089,443	14,469,819	(1,380,376)	965,783	352,412	(767,005)	---	---	---	687,788	2,296,530	---	359,913	760,000
<b>Total</b>	<b>19,741,853</b>	<b>20,764,716</b>	<b>(1,022,863)</b>	<b>1,314,181</b>	<b>1,061,910</b>	<b>(770,592)</b>	---	---	---	<b>847,964</b>	<b>2,939,567</b>	---	<b>1,063,230</b>	<b>1,075,000</b>
<b>Porter</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [3]	47,912	35,498	12,414	217	1,385	11,246	---	---	---	---	---	---	---	---
<b>Total</b>	<b>47,912</b>	<b>35,498</b>	<b>12,414</b>	<b>217</b>	<b>1,385</b>	<b>11,246</b>	---	---	---	---	---	---	---	---
<b>Preston</b>														
Electric	1,652,910	1,468,881	184,029	(9,074)	19,995	154,960	---	---	---	---	57,278	---	19,995	45,000
Preston Emergency Services	126,149	145,998	(19,849)	8,460	---	(11,389)	---	---	---	(9,982)	19,723	---	---	---
Sewer	229,668	271,836	(42,168)	90,042	14,800	33,074	---	---	---	---	95,006	---	14,800	37,263
Storm Sewer	60,064	28,370	31,694	10	24,003	7,701	---	---	---	---	1,283	---	24,003	47,946
Water	304,035	272,387	31,648	(6,650)	38,788	(13,790)	---	---	---	---	24,666	---	38,788	116,477
<b>Total</b>	<b>2,372,826</b>	<b>2,187,472</b>	<b>185,354</b>	<b>82,788</b>	<b>97,586</b>	<b>170,556</b>	---	---	---	<b>(9,982)</b>	<b>197,956</b>	---	<b>97,586</b>	<b>246,686</b>
<b>Princeton</b>														
Airport	27,552	150,293	(122,741)	21,870	---	(100,871)	---	---	21,770	(23,710)	34,143	---	---	---
Electric	6,054,284	5,514,520	539,764	75,012	421,462	193,314	---	---	---	---	269,825	---	358,074	420,000
Liquor	2,517,766	2,368,278	149,488	25,729	5,187	170,030	---	---	---	4,210	5,449	---	---	---
Sanitary Sewer	526,392	526,960	(568)	21,432	130,105	(109,241)	---	---	---	---	393,124	2,040,000	129,765	2,234,368
Water	1,182,684	774,724	407,960	33,624	278,607	162,977	---	---	---	---	83,655	---	247,815	359,000
<b>Total</b>	<b>10,308,678</b>	<b>9,334,775</b>	<b>973,903</b>	<b>177,667</b>	<b>835,361</b>	<b>316,209</b>	---	---	<b>21,770</b>	<b>(19,500)</b>	<b>786,196</b>	<b>2,040,000</b>	<b>735,654</b>	<b>3,013,368</b>
<b>Prinsburg</b>														
Senior Housing	30,000	19,634	10,366	10	12,749	(2,373)	---	---	---	(4,900)	---	484,309	12,749	494,150
Sewer	143,955	145,132	(1,177)	8,341	101,813	(94,649)	---	---	---	---	92,626	103,600	101,813	23,000

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**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	36,213	27,568	8,645	1,756	40	10,361	---	---	---	---	---	---	40	2,000
<b>Total</b>	<b>210,168</b>	<b>192,334</b>	<b>17,834</b>	<b>10,107</b>	<b>114,602</b>	<b>(86,661)</b>	---	---	---	<b>(4,900)</b>	<b>92,626</b>	<b>587,909</b>	<b>114,602</b>	<b>519,150</b>
<b>Prior Lake</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water Utilities	429,510	361,369	68,141	44,933	---	113,074	---	---	---	36,461	---	---	---	---
Transit Services	126,492	593,148	(466,656)	617,052	---	150,396	---	---	617,052	---	---	---	---	---
Water and Sewer Utilities [3]	4,960,514	4,905,399	55,115	216,857	25,030	246,942	---	---	---	1,320,952	318,260	---	---	---
<b>Total</b>	<b>5,516,516</b>	<b>5,859,916</b>	<b>(343,400)</b>	<b>878,842</b>	<b>25,030</b>	<b>510,412</b>	---	---	<b>617,052</b>	<b>1,357,413</b>	<b>318,260</b>	---	---	---
<b>Proctor</b>														
Liquor	995,592	963,860	31,732	19	140	31,611	---	---	---	3,000	2,635	---	140	---
Municipal Golf Course	7,769	28,011	(20,242)	---	330	(20,572)	---	---	---	---	---	---	330	3,814
Public Utilities [4]	835,116	496,848	338,268	84,710	35,747	387,231	---	---	---	---	52,570	---	---	---
Sewer	432,117	453,945	(21,828)	7,921	---	(13,907)	---	---	---	22,719	18,838	---	---	---
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,270,594</b>	<b>1,942,664</b>	<b>327,930</b>	<b>92,650</b>	<b>36,217</b>	<b>384,363</b>	---	---	---	<b>25,719</b>	<b>74,043</b>	---	<b>470</b>	<b>3,814</b>
<b>Racine</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	186,621	76,380	110,241	---	21,378	88,863	---	---	---	---	---	---	21,378	34,051
<b>Total</b>	<b>186,621</b>	<b>76,380</b>	<b>110,241</b>	---	<b>21,378</b>	<b>88,863</b>	---	---	---	---	---	---	<b>21,378</b>	<b>34,051</b>
<b>Ramsey</b>														
Recycling Utility	284,515	298,631	(14,116)	49,351	---	35,235	---	---	---	6,800	---	---	---	---
Sewer Utility	1,214,953	1,076,451	138,502	220,350	---	358,852	---	---	---	24,000	4,717	---	---	---
Storm Water Utility	578,666	358,522	220,144	26,732	---	246,876	---	---	---	19,000	267,800	---	---	---
Street Light	172,897	148,140	24,757	40,288	---	65,045	---	---	---	12,000	65,335	---	---	---
Water Utility	1,693,581	1,291,952	401,629	560,107	---	961,736	---	---	---	30,000	3,328,452	---	---	---
<b>Total</b>	<b>3,944,612</b>	<b>3,173,696</b>	<b>770,916</b>	<b>896,828</b>	---	<b>1,667,744</b>	---	---	---	<b>91,800</b>	<b>3,666,304</b>	---	---	---
<b>Randall</b>														
Electric and Garbage [17]	384,728	330,454	54,274	4,457	---	58,731	---	---	---	15,000	---	---	---	---
Liquor	604,447	556,100	48,347	7,709	---	56,056	---	---	---	30,000	6,869	---	---	---
Natural Gas	350,243	271,622	78,621	2,608	24,415	56,814	---	---	---	15,000	---	---	24,298	30,000
Refuse [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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]	131,750	91,750	40,000	33,042	41,341	31,701	---	---	---	---	3,246	---	41,341	46,000	
<b>Total</b>	<b>1,471,168</b>	<b>1,249,926</b>	<b>221,242</b>	<b>47,816</b>	<b>65,756</b>	<b>203,302</b>	---	---	---	<b>60,000</b>	<b>10,115</b>	---	<b>65,639</b>	<b>76,000</b>	
<b>Randolph</b>															
Water	12,247	20,203	(7,956)	1,555	---	(6,401)	---	---	---	---	781	---	---	---	
<b>Total</b>	<b>12,247</b>	<b>20,203</b>	<b>(7,956)</b>	<b>1,555</b>	---	<b>(6,401)</b>	---	---	---	---	<b>781</b>	---	---	---	
<b>Ranier</b>															
Liquor	375,781	330,755	45,026	2,455	---	47,481	---	---	---	48,182	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water Utility Enterprise [3]	218,185	214,020	4,165	11,849	---	16,014	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>593,966</b>	<b>544,775</b>	<b>49,191</b>	<b>14,304</b>	---	<b>63,495</b>	---	---	---	<b>48,182</b>	---	---	---	---	
<b>Raymond</b>															
Sewer	59,228	56,112	3,116	134	---	3,250	---	---	---	---	---	---	---	---	
Water	61,694	47,141	14,553	100	---	14,653	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>120,922</b>	<b>103,253</b>	<b>17,669</b>	<b>234</b>	---	<b>17,903</b>	---	---	---	---	---	---	---	---	
<b>Red Lake Falls</b>															
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Utility [1]	488,855	389,177	99,678	63,924	99,576	64,026	---	---	---	(39,000)	---	---	97,517	168,713	
<b>Total</b>	<b>488,855</b>	<b>389,177</b>	<b>99,678</b>	<b>63,924</b>	<b>99,576</b>	<b>64,026</b>	---	---	---	<b>(39,000)</b>	---	---	<b>97,517</b>	<b>168,713</b>	
<b>Red Wing</b>															
Ambulance	3,355,598	3,381,913	(26,315)	22,812	---	(3,503)	---	---	4,224	---	236,553	---	---	---	
Incinerator	2,226,303	2,767,796	(541,493)	1,078,587	168,083	369,011	---	---	1,038,977	(200,000)	3,695,747	---	146,872	---	
Marina	681,222	643,452	37,770	8,591	55,359	(8,998)	---	---	---	---	267,784	---	49,691	60,000	
Refuse Collection and Recycling	1,810,661	1,765,253	45,408	16,282	---	61,690	---	---	---	---	80,397	---	---	---	
Sewer Utility	3,094,840	3,349,012	(254,172)	468,369	219,088	(4,891)	---	---	---	---	755,481	---	219,088	506,760	
Water Utility	3,040,243	2,568,878	471,365	180,950	358,409	293,906	---	---	---	---	44,522	---	358,409	741,000	
<b>Total</b>	<b>14,208,867</b>	<b>14,476,304</b>	<b>(267,437)</b>	<b>1,775,591</b>	<b>800,939</b>	<b>707,215</b>	---	---	<b>1,043,201</b>	<b>(200,000)</b>	<b>5,080,484</b>	---	<b>774,060</b>	<b>1,307,760</b>	
<b>Redwood Falls</b>															
Aspenwood Apartments	194,422	138,399	56,023	4,240	82,439	(22,176)	---	---	---	1,600	---	---	80,927	25,330	
Liquor	1,663,835	1,582,267	81,568	16,009	36,274	61,303	---	---	---	75,500	---	---	33,837	30,000	
Public Utilities	5,739,101	5,608,653	130,448	234,009	92,107	272,350	---	---	54,151	324,934	139,295	---	86,591	150,000	
Redwood Area Hospital	19,491,858	17,306,380	2,185,478	401,381	799,629	1,787,230	---	---	---	406,384	1,081,076	---	719,924	480,000	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Utility	698,798	780,578	(81,780)	29,647	51,859	(103,992)	---	---	---	---	---	---	30,635	48,092
Southwaite Apartments	246,652	157,082	89,570	8,635	108,216	(10,011)	---	---	---	3,200	---	---	106,210	33,236
Storm Sewer Utility	165,846	122,564	43,282	4,112	---	47,394	---	---	---	---	26,883	---	---	---
Water Utility	835,205	637,825	197,380	2,083,459	50,761	2,230,078	---	2,060,169	---	---	2,108,042	50,000	45,854	65,225
<b>Total</b>	<b>29,035,717</b>	<b>26,333,748</b>	<b>2,701,969</b>	<b>2,781,492</b>	<b>1,221,285</b>	<b>4,262,176</b>	<b>---</b>	<b>2,060,169</b>	<b>54,151</b>	<b>811,618</b>	<b>3,355,296</b>	<b>50,000</b>	<b>1,103,978</b>	<b>831,883</b>
<b>Remer</b>														
Ambulance	130,038	122,801	7,237	50,971	---	58,208	---	---	---	17,574	2,928	---	---	---
Liquor	517,206	496,614	20,592	---	---	20,592	---	---	---	30,000	---	---	---	---
Sewer	65,725	62,578	3,147	---	17,858	(14,711)	---	---	---	4,053	77,549	65,000	17,858	9,733
Water	37,317	61,603	(24,286)	540,258	---	515,972	---	---	540,258	---	597,809	57,551	---	---
<b>Total</b>	<b>750,286</b>	<b>743,596</b>	<b>6,690</b>	<b>591,229</b>	<b>17,858</b>	<b>580,061</b>	<b>---</b>	<b>---</b>	<b>540,258</b>	<b>51,627</b>	<b>678,286</b>	<b>122,551</b>	<b>17,858</b>	<b>9,733</b>
<b>Renville</b>														
Nursing Home [21]	---	---	---	6,181	---	6,181	---	---	---	398,309	---	---	---	---
Sewer Utility	368,473	356,439	12,034	30,886	68,629	(25,709)	---	---	---	---	471,605	---	63,050	232,600
Water Utility	277,157	212,819	64,338	175,489	67,282	172,545	170,084	---	---	---	---	---	62,439	185,670
<b>Total</b>	<b>645,630</b>	<b>569,258</b>	<b>76,372</b>	<b>212,556</b>	<b>135,911</b>	<b>153,017</b>	<b>170,084</b>	<b>---</b>	<b>---</b>	<b>398,309</b>	<b>471,605</b>	<b>---</b>	<b>125,489</b>	<b>418,270</b>
<b>Revere</b>														
Refuse	4,947	4,471	476	---	---	476	---	---	---	---	---	---	---	---
Sewer	30,774	11,820	18,954	601	2,272	17,283	---	---	---	---	---	---	2,272	6,000
Water	16,186	13,176	3,010	---	---	3,010	---	---	---	---	---	---	---	---
<b>Total</b>	<b>51,907</b>	<b>29,467</b>	<b>22,440</b>	<b>601</b>	<b>2,272</b>	<b>20,769</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,272</b>	<b>6,000</b>
<b>Rice</b>														
Sewer	184,642	159,602	25,040	11,669	19,168	17,541	---	---	---	---	---	---	19,168	52,673
Water	155,170	139,852	15,318	11,756	---	27,074	---	---	---	---	---	---	---	---
<b>Total</b>	<b>339,812</b>	<b>299,454</b>	<b>40,358</b>	<b>23,425</b>	<b>19,168</b>	<b>44,615</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,168</b>	<b>52,673</b>
<b>Richfield</b>														
Liquor	11,349,563	10,392,027	957,536	34,019	---	991,555	---	---	---	679,870	20,639	---	---	---
Recreation	1,219,296	1,462,647	(243,351)	185,438	132,762	(190,675)	---	---	---	(128,800)	1,263,669	---	59,395	75,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Sewer	936,509	1,022,000	(85,491)	4,433	95,502	(176,560)	---	---	---	---	51,260	---	96,825	85,000
Street Light Utility	82,832	1,640	81,192	13	---	81,205	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Utility [3]	5,703,187	6,064,357	(361,170)	39,786	232,195	(553,579)	---	---	---	77,961	229,521	---	235,677	215,000
<b>Total</b>	<b>19,291,387</b>	<b>18,942,671</b>	<b>348,716</b>	<b>263,689</b>	<b>460,459</b>	<b>151,946</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>629,031</b>	<b>1,565,089</b>	<b>---</b>	<b>391,897</b>	<b>375,000</b>
<b>Richmond</b>														
Civic Arena	171,370	232,818	(61,448)	1,628	15,136	(74,956)	---	---	---	(10,000)	---	---	15,136	27,251
Wastewater	281,483	365,743	(84,260)	227,611	99,110	44,241	---	---	---	---	---	---	99,110	300,974
Water	129,140	131,677	(2,537)	58,129	1,800	53,792	---	---	---	36,756	13,543	---	1,800	---
<b>Total</b>	<b>581,993</b>	<b>730,238</b>	<b>(148,245)</b>	<b>287,368</b>	<b>116,046</b>	<b>23,077</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>26,756</b>	<b>13,543</b>	<b>---</b>	<b>116,046</b>	<b>328,225</b>
<b>Riverton</b>														
Sewer	11,109	7,483	3,626	---	---	3,626	---	---	---	(500)	---	---	---	---
Water	17,379	45,500	(28,121)	---	---	(28,121)	---	---	---	(500)	---	---	---	---
<b>Total</b>	<b>28,488</b>	<b>52,983</b>	<b>(24,495)</b>	<b>---</b>	<b>---</b>	<b>(24,495)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Robbinsdale</b>														
Broadway Court	623,403	415,944	207,459	32,072	208,041	31,490	---	---	---	---	---	---	196,670	120,000
Deputy Registrar	285,532	306,467	(20,935)	351	---	(20,584)	---	---	---	---	---	---	---	---
Liquor	2,613,894	2,407,183	206,711	10,999	---	217,710	---	---	---	75,000	---	---	---	---
Sanitary Sewer Utility	1,511,743	1,379,187	132,556	26,976	63,338	96,194	---	---	---	6,626	270,684	---	65,288	244,780
Solid Waste Removal	1,335,313	1,157,282	178,031	83,516	---	261,547	---	---	41,409	180,000	---	---	---	---
Storm Sewer Utility	584,252	260,811	323,441	12,150	72,823	262,768	---	---	---	17,456	208,677	---	75,174	241,320
Water Utility	1,393,085	957,312	435,773	26,598	71,230	391,141	---	---	---	8,515	370,812	---	73,803	275,900
<b>Total</b>	<b>8,347,222</b>	<b>6,884,186</b>	<b>1,463,036</b>	<b>192,662</b>	<b>415,432</b>	<b>1,240,266</b>	<b>---</b>	<b>---</b>	<b>41,409</b>	<b>287,597</b>	<b>850,173</b>	<b>---</b>	<b>410,935</b>	<b>882,000</b>
<b>Rochester</b>														
Electric Utility	136,149,438	120,356,118	15,793,320	947,300	4,708,711	12,031,909	---	---	---	8,242,341	17,374,597	6,790,000	4,127,696	2,707,352
Parking	4,701,251	3,743,146	958,105	358,117	177,500	1,138,722	---	---	577	442,218	451,485	---	---	---
Sewer Utility	15,150,978	16,624,717	(1,473,739)	1,119,695	5,741,939	(6,095,983)	---	---	9,219	806,615	1,919,503	2,825,000	5,927,788	5,915,000
Storm Water Utility	4,239,649	2,754,127	1,485,522	42,255	25,391	1,502,386	---	23,655	---	135,459	1,003,242	---	25,391	---
Water Utility	8,192,390	7,188,911	1,003,479	155,245	153,389	1,005,335	---	---	---	359,648	1,601,589	---	36,392	390,000
<b>Total</b>	<b>168,433,706</b>	<b>150,667,019</b>	<b>17,766,687</b>	<b>2,622,612</b>	<b>10,806,930</b>	<b>9,582,369</b>	<b>---</b>	<b>23,655</b>	<b>9,796</b>	<b>9,986,281</b>	<b>22,350,416</b>	<b>9,615,000</b>	<b>10,117,267</b>	<b>9,012,352</b>
<b>Rockford</b>														
Sewer	500,600	536,442	(35,842)	54,605	75,309	(56,546)	---	---	---	(126,227)	5,730	---	70,386	248,478
Water	434,425	423,361	11,064	57,912	83,159	(14,183)	---	---	---	(70,501)	---	---	79,130	122,198
<b>Total</b>	<b>935,025</b>	<b>959,803</b>	<b>(24,778)</b>	<b>112,517</b>	<b>158,468</b>	<b>(70,729)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(196,728)</b>	<b>5,730</b>	<b>---</b>	<b>149,516</b>	<b>370,676</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Rockville</b>														
Sewer	261,752	413,030	(151,278)	250,231	99,827	(874)	18,414	---	---	---	---	202,945	99,827	690,392
Water	105,772	122,005	(16,233)	32,158	48,944	(33,019)	---	---	---	88,558	---	1,414,947	48,944	1,320,000
<b>Total</b>	<b>367,524</b>	<b>535,035</b>	<b>(167,511)</b>	<b>282,389</b>	<b>148,771</b>	<b>(33,893)</b>	<b>18,414</b>	---	---	<b>88,558</b>	---	<b>1,617,892</b>	<b>148,771</b>	<b>2,010,392</b>
<b>Rogers</b>														
Liquor	3,182,596	2,894,476	288,120	---	35,448	252,672	---	---	---	156,137	---	---	30,095	55,000
Sewer	521,325	838,180	(316,855)	340,419	58,703	(35,139)	---	---	---	61,064	---	---	58,703	208,716
Storm Sewer	284,741	384,522	(99,781)	37,601	---	(62,180)	---	---	---	---	38,385	---	---	---
Water	833,855	987,306	(153,451)	362,632	---	209,181	---	---	---	61,064	138,047	---	---	---
<b>Total</b>	<b>4,822,517</b>	<b>5,104,484</b>	<b>(281,967)</b>	<b>740,652</b>	<b>94,151</b>	<b>364,534</b>	---	---	---	<b>278,265</b>	<b>176,432</b>	---	<b>88,798</b>	<b>263,716</b>
<b>Rollingstone</b>														
Sewer	67,101	62,244	4,857	1,132	9,975	(3,986)	---	---	---	1,500	---	---	9,975	26,000
Water	49,863	84,387	(34,524)	1,518	521	(33,527)	---	---	---	16,000	---	---	---	---
<b>Total</b>	<b>116,964</b>	<b>146,631</b>	<b>(29,667)</b>	<b>2,650</b>	<b>10,496</b>	<b>(37,513)</b>	---	---	---	<b>17,500</b>	---	---	<b>9,975</b>	<b>26,000</b>
<b>Roscoe</b>														
Sewer	14,346	9,267	5,079	28,732	15,320	18,491	---	---	---	(275)	---	---	15,320	28,600
Water	7,165	6,949	216	---	---	216	---	---	---	216	---	---	---	---
<b>Total</b>	<b>21,511</b>	<b>16,216</b>	<b>5,295</b>	<b>28,732</b>	<b>15,320</b>	<b>18,707</b>	---	---	---	<b>(59)</b>	---	---	<b>15,320</b>	<b>28,600</b>
<b>Rose Creek</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	64,385	51,622	12,763	38	---	12,801	---	---	---	8,000	705	---	---	---
<b>Total</b>	<b>64,385</b>	<b>51,622</b>	<b>12,763</b>	<b>38</b>	---	<b>12,801</b>	---	---	---	<b>8,000</b>	<b>705</b>	---	---	---
<b>Roseau</b>														
Electric	3,241,121	2,506,465	734,656	---	---	734,656	---	---	---	545,740	---	---	---	---
Garbage Collection	386,266	337,033	49,233	20,000	---	69,233	---	---	---	---	130,264	---	---	---
Liquor	1,499,257	1,314,812	184,445	3,047	---	187,492	---	---	---	330,000	---	---	---	---
Roseau Court Townhomes	155,693	153,665	2,028	3,876	21,285	(15,381)	---	---	---	36,071	2,146	---	21,285	6,421
Sewer Service	335,961	425,431	(89,470)	6,281	15,327	(98,516)	6,281	---	---	100,000	---	---	15,327	62,907
Water	365,377	539,708	(174,331)	995	11,301	(184,637)	---	---	---	---	---	---	11,301	95,000
<b>Total</b>	<b>5,983,675</b>	<b>5,277,114</b>	<b>706,561</b>	<b>34,199</b>	<b>47,913</b>	<b>692,847</b>	<b>6,281</b>	---	---	<b>1,011,811</b>	<b>132,410</b>	---	<b>47,913</b>	<b>164,328</b>
<b>Rosemount</b>														
Arena	370,964	456,706	(85,742)	917	---	(84,825)	---	---	---	(111,500)	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	1,344,240	2,309,715	(965,475)	408,486	3,861	(560,850)	---	---	---	193,700	2,092,029	---	3,861	---
Storm Water	792,506	848,455	(55,949)	709,820	71,398	582,473	---	---	575,600	220,358	204,307	---	71,398	140,000
Water	1,242,651	1,682,701	(440,050)	739,980	192,158	107,772	---	---	---	539,600	131,094	---	192,158	550,000
<b>Total</b>	<b>3,750,361</b>	<b>5,297,577</b>	<b>(1,547,216)</b>	<b>1,859,203</b>	<b>267,417</b>	<b>44,570</b>	<b>---</b>	<b>---</b>	<b>575,600</b>	<b>842,158</b>	<b>2,427,430</b>	<b>---</b>	<b>267,417</b>	<b>690,000</b>
<b>Roseville</b>														
Golf	312,200	318,890	(6,690)	9,023	---	2,333	---	---	---	---	63,372	---	---	---
Sanitary Sewer	3,090,778	3,520,566	(429,788)	55,545	---	(374,243)	---	1,953	---	---	858,513	---	---	---
Solid Waste/Recycle	341,434	495,717	(154,283)	70,464	---	(83,819)	---	---	69,490	---	---	---	---	---
Storm Water	811,749	849,493	(37,744)	63,022	---	25,278	---	1,953	---	---	546,169	---	---	---
Water	5,144,355	5,399,949	(255,594)	12,959	---	(242,635)	---	1,953	---	25,000	603,891	---	---	---
<b>Total</b>	<b>9,700,516</b>	<b>10,584,615</b>	<b>(884,099)</b>	<b>211,013</b>	<b>---</b>	<b>(673,086)</b>	<b>---</b>	<b>5,859</b>	<b>69,490</b>	<b>25,000</b>	<b>2,071,945</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Rothsay</b>														
Sewer	45,807	41,971	3,836	---	---	3,836	---	---	---	---	4,701	---	---	---
Water	76,267	46,485	29,782	9,284	16,660	22,406	---	---	1,839	---	---	---	16,660	32,000
<b>Total</b>	<b>122,074</b>	<b>88,456</b>	<b>33,618</b>	<b>9,284</b>	<b>16,660</b>	<b>26,242</b>	<b>---</b>	<b>---</b>	<b>1,839</b>	<b>---</b>	<b>4,701</b>	<b>---</b>	<b>16,660</b>	<b>32,000</b>
<b>Round Lake</b>														
Electric	680,694	565,682	115,012	443	---	115,455	---	---	---	50,000	---	---	---	---
Gas	298,351	290,572	7,779	7,164	---	14,943	---	---	---	---	---	---	---	---
Internet	59,207	65,389	(6,182)	---	---	(6,182)	---	---	---	---	---	---	---	---
Liquor	136,390	135,485	905	3,134	---	4,039	---	---	---	---	---	---	---	---
Pit-Stop	785,636	805,014	(19,378)	---	---	(19,378)	---	---	---	---	11,176	---	---	---
Sewer	25,351	50,700	(25,349)	---	13,633	(38,982)	---	---	---	---	---	---	---	---
Water	45,084	85,484	(40,400)	104,697	---	64,297	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,030,713</b>	<b>1,998,326</b>	<b>32,387</b>	<b>115,438</b>	<b>13,633</b>	<b>134,192</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>11,176</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Royalton</b>														
Refuse	79,793	84,593	(4,800)	3,113	---	(1,687)	---	---	---	---	---	---	---	---
Sewer	173,409	75,163	98,246	11,798	71,988	38,056	2,177	---	226	11,500	10,341	---	71,988	22,050
Water	140,663	80,462	60,201	9,258	4,080	65,379	---	---	---	1,500	27,580	---	4,080	24,950
<b>Total</b>	<b>393,865</b>	<b>240,218</b>	<b>153,647</b>	<b>24,169</b>	<b>76,068</b>	<b>101,748</b>	<b>2,177</b>	<b>---</b>	<b>226</b>	<b>13,000</b>	<b>37,921</b>	<b>---</b>	<b>76,068</b>	<b>47,000</b>
<b>Rush City</b>														
Liquor	838,429	677,467	160,962	7,371	---	168,333	---	---	---	5,000	452,606	---	---	---
Sewer	631,082	216,418	414,664	24,632	23,752	415,544	---	---	---	(152,714)	---	---	23,752	203,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Access/Hookup	7,500	---	7,500	---	---	7,500	---	---	---	---	---	---	---	---	---
Water	581,382	259,430	321,952	22,843	32,486	312,309	---	---	---	(3,367)	5,792	---	32,486	204,000	
Water Access/Hookup	6,000	---	6,000	---	---	6,000	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,064,393</b>	<b>1,153,315</b>	<b>911,078</b>	<b>54,846</b>	<b>56,238</b>	<b>909,686</b>	---	---	---	<b>(151,081)</b>	<b>458,398</b>	---	<b>56,238</b>	<b>407,000</b>	
<b>Rushford</b>															
Electric	1,338,803	1,342,519	(3,716)	27,273	47,043	(23,486)	---	---	---	---	83,253	668,934	42,288	720,000	
Liquor	449,230	524,956	(75,726)	3,637	603	(72,692)	---	---	---	---	19,511	---	---	---	
Sewer	279,008	355,583	(76,575)	43,506	18,992	(52,061)	---	---	---	---	103,000	---	18,992	56,860	
Water	289,227	295,237	(6,010)	70,513	36,874	27,629	---	---	---	---	469,888	724,369	36,874	82,760	
<b>Total</b>	<b>2,356,268</b>	<b>2,518,295</b>	<b>(162,027)</b>	<b>144,929</b>	<b>103,512</b>	<b>(120,610)</b>	---	---	---	---	<b>675,652</b>	<b>1,393,303</b>	<b>98,154</b>	<b>859,620</b>	
<b>Rushford Village</b>															
Sewer Fund	56,076	40,867	15,209	3,224	5,224	13,209	---	---	---	---	6,943	---	2,581	9,429	
Water Fund	27,160	17,925	9,235	29,948	31,948	7,235	---	---	---	---	3,785	---	---	---	
<b>Total</b>	<b>83,236</b>	<b>58,792</b>	<b>24,444</b>	<b>33,172</b>	<b>37,172</b>	<b>20,444</b>	---	---	---	---	<b>10,728</b>	---	<b>2,581</b>	<b>9,429</b>	
<b>Rushmore</b>															
Electric	204,040	188,053	15,987	34,893	---	50,880	---	---	---	40,000	8,429	---	---	---	
Sewer	67,840	65,157	2,683	2,210	4,288	605	---	---	---	---	---	---	4,288	21,000	
Water	53,082	87,492	(34,410)	61	---	(34,349)	---	---	---	(40,000)	47,163	---	---	---	
<b>Total</b>	<b>324,962</b>	<b>340,702</b>	<b>(15,740)</b>	<b>37,164</b>	<b>4,288</b>	<b>17,136</b>	---	---	---	---	<b>55,592</b>	---	<b>4,288</b>	<b>21,000</b>	
<b>Russell</b>															
Liquor	279,400	276,599	2,801	3,520	---	6,321	---	---	---	---	20,975	---	---	---	
Refuse	22,072	22,326	(254)	339	926	(841)	---	---	---	---	---	---	---	---	
Sewer	43,536	45,821	(2,285)	10,339	926	7,128	---	---	---	---	---	---	926	9,390	
Water	47,154	47,852	(698)	667	---	(31)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>392,162</b>	<b>392,598</b>	<b>(436)</b>	<b>14,865</b>	<b>1,852</b>	<b>12,577</b>	---	---	---	---	<b>20,975</b>	---	<b>926</b>	<b>9,390</b>	
<b>Ruthon</b>															
Garbage	16,343	13,374	2,969	35	---	3,004	---	---	---	---	---	---	---	---	
Sewer	23,934	35,725	(11,791)	1,592	23	(10,222)	---	---	---	---	---	---	23	---	
Water	29,503	37,762	(8,259)	14,916	10,129	(3,472)	---	---	---	---	---	---	9,857	15,000	
<b>Total</b>	<b>69,780</b>	<b>86,861</b>	<b>(17,081)</b>	<b>16,543</b>	<b>10,152</b>	<b>(10,690)</b>	---	---	---	---	---	---	<b>9,880</b>	<b>15,000</b>	
<b>Sabin</b>															
Garbage	42,070	38,472	3,598	---	---	3,598	---	---	---	3,429	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments	
Mosquito Control	2,616	921	1,695	---	---	1,695	---	---	---	---	---	---	---	---	---
Recycle	---	5,861	(5,861)	---	---	(5,861)	---	---	---	(3,429)	---	---	---	---	---
Sewer	28,696	30,418	(1,722)	97	---	(1,625)	---	---	---	---	---	---	---	---	---
Water	140,829	40,339	100,490	407	39,846	61,051	---	---	---	(19,700)	---	---	39,846	57,310	
<b>Total</b>	<b>214,211</b>	<b>116,011</b>	<b>98,200</b>	<b>504</b>	<b>39,846</b>	<b>58,858</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(19,700)</b>	<b>---</b>	<b>---</b>	<b>39,846</b>	<b>57,310</b>	
<b>Sacred Heart</b>															
Economic Development Authority	71,925	50,138	21,787	14,656	39,165	(2,722)	---	---	---	---	---	---	39,165	37,571	
Liquor	435,532	449,702	(14,170)	14,211	25	16	---	---	---	---	1,588	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water and Sewer [3]	142,181	184,735	(42,554)	90,776	11,487	36,735	74,320	---	---	---	12,968	---	11,487	72,252	
<b>Total</b>	<b>649,638</b>	<b>684,575</b>	<b>(34,937)</b>	<b>119,643</b>	<b>50,677</b>	<b>34,029</b>	<b>74,320</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,556</b>	<b>---</b>	<b>50,652</b>	<b>109,823</b>	
<b>Sanborn</b>															
Garbage	17,686	17,169	517	---	---	517	---	---	---	---	---	---	---	---	
Sewage Disposal	17,584	14,683	2,901	7,857	3,302	7,456	---	---	---	---	7,423	---	2,222	---	
Water	70,164	97,806	(27,642)	84,629	53,020	3,967	14,881	---	---	---	17,320	---	50,995	13,000	
<b>Total</b>	<b>105,434</b>	<b>129,658</b>	<b>(24,224)</b>	<b>92,486</b>	<b>56,322</b>	<b>11,940</b>	<b>14,881</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,743</b>	<b>---</b>	<b>53,217</b>	<b>13,000</b>	
<b>Sandstone</b>															
Golf	177,381	207,769	(30,388)	---	6,183	(36,571)	---	---	---	---	---	---	6,183	---	
Sewer	369,330	328,734	40,596	60,827	---	101,423	---	---	---	211,693	---	---	---	---	
Storm Sewer	36,822	30,097	6,725	1,694	---	8,419	---	---	---	---	---	---	---	---	
Water	195,667	226,840	(31,173)	9,174	---	(21,999)	---	---	---	50,000	5,101	---	---	---	
Wild River Apartments	503,250	406,730	96,520	---	218,760	(122,240)	144,219	---	---	(148,219)	---	---	220,572	145,000	
<b>Total</b>	<b>1,282,450</b>	<b>1,200,170</b>	<b>82,280</b>	<b>71,695</b>	<b>224,943</b>	<b>(70,968)</b>	<b>144,219</b>	<b>---</b>	<b>---</b>	<b>113,474</b>	<b>5,101</b>	<b>---</b>	<b>226,755</b>	<b>145,000</b>	
<b>Sargeant</b>															
Sewer	14,578	8,273	6,305	1,519	4,156	3,668	---	---	---	---	7,019	---	4,156	5,000	
Water	4,392	2,128	2,264	12	---	2,276	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>18,970</b>	<b>10,401</b>	<b>8,569</b>	<b>1,531</b>	<b>4,156</b>	<b>5,944</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,019</b>	<b>---</b>	<b>4,156</b>	<b>5,000</b>	
<b>Sartell</b>															
Sewer	1,134,813	1,469,237	(334,424)	158	240,587	(574,853)	---	---	---	(1,263,935)	---	---	240,587	618,350	
Storm Sewer	197,749	470,164	(272,415)	97	---	(272,318)	---	---	---	87,450	---	---	---	---	
Water	1,378,120	1,429,043	(50,923)	26,585	627,943	(652,281)	---	---	---	8,236,000	4,124	9,205,000	437,503	460,000	
<b>Total</b>	<b>2,710,682</b>	<b>3,368,444</b>	<b>(657,762)</b>	<b>26,840</b>	<b>868,530</b>	<b>(1,499,452)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,059,515</b>	<b>4,124</b>	<b>9,205,000</b>	<b>678,090</b>	<b>1,078,350</b>	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Sauk Centre</b>														
Housing and Redevelopment Authority	186,813	204,092	(17,279)	45,680	---	28,401	---	44,745	---	---	140,741	---	---	---
Public Utilities Commission [4][6]	5,652,204	5,112,519	539,685	180,160	231,726	488,119	---	---	---	---	487,642	---	77,655	224,900
Sewer [6]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
St. Michaels Hospital & Nursing Home	17,416,307	17,121,130	295,177	600,243	424,682	470,738	---	---	204,862	---	748,728	---	594,535	425,000
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>23,255,324</b>	<b>22,437,741</b>	<b>817,583</b>	<b>826,083</b>	<b>656,408</b>	<b>987,258</b>	<b>---</b>	<b>44,745</b>	<b>204,862</b>	<b>---</b>	<b>1,377,111</b>	<b>---</b>	<b>672,190</b>	<b>649,900</b>
<b>Sauk Rapids</b>														
Liquor	2,360,720	2,267,977	92,743	36,300	---	129,043	---	---	---	85,000	50,016	---	---	---
Sewer	1,030,202	1,082,889	(52,687)	106,763	---	54,076	---	---	---	---	112,297	---	---	---
Storm Water	136,863	295,291	(158,428)	6,695	5,324	(157,057)	---	---	---	---	---	---	---	---
Water	1,612,535	1,392,055	220,480	243,519	367,863	96,136	---	---	---	---	127,960	---	364,394	410,000
<b>Total</b>	<b>5,140,320</b>	<b>5,038,212</b>	<b>102,108</b>	<b>393,277</b>	<b>373,187</b>	<b>122,198</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>85,000</b>	<b>290,273</b>	<b>---</b>	<b>364,394</b>	<b>410,000</b>
<b>Savage</b>														
Liquor	5,570,183	5,216,596	353,587	---	76,940	276,647	---	---	---	381,790	---	---	76,940	105,000
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Storm Water	1,302,696	1,624,048	(321,352)	68,539	91,341	(344,154)	---	---	---	172,200	---	---	91,341	205,000
Street Light	328,577	298,660	29,917	(745)	---	29,172	---	---	---	---	4,557	---	---	---
Water [3]	6,580,504	8,915,172	(2,334,668)	96,060	852,567	(3,091,175)	---	---	---	296,342	1,034,492	---	852,567	1,435,000
<b>Total</b>	<b>13,781,960</b>	<b>16,054,476</b>	<b>(2,272,516)</b>	<b>163,854</b>	<b>1,020,848</b>	<b>(3,129,510)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>850,332</b>	<b>1,039,049</b>	<b>---</b>	<b>1,020,848</b>	<b>1,745,000</b>
<b>Scandia</b>														
Sewer	72,220	60,030	12,190	1,458	---	13,648	---	---	---	3,600	---	---	---	---
<b>Total</b>	<b>72,220</b>	<b>60,030</b>	<b>12,190</b>	<b>1,458</b>	<b>---</b>	<b>13,648</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,600</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Scanlon</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	277,630	215,732	61,898	2,164	16,783	47,279	---	---	---	---	---	---	16,783	50,000
<b>Total</b>	<b>277,630</b>	<b>215,732</b>	<b>61,898</b>	<b>2,164</b>	<b>16,783</b>	<b>47,279</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,783</b>	<b>50,000</b>
<b>Seaforth</b>														
Garbage	3,126	---	3,126	---	3,110	16	---	---	---	---	---	---	---	---
Wastewater	7,168	---	7,168	142,523	91,526	58,165	---	---	---	6,066	139,965	---	---	3,231
Water	7,242	---	7,242	305,310	88,978	223,574	---	---	91,526	4,044	17,100	---	---	2,154
<b>Total</b>	<b>17,536</b>	<b>---</b>	<b>17,536</b>	<b>447,833</b>	<b>183,614</b>	<b>281,755</b>	<b>---</b>	<b>---</b>	<b>91,526</b>	<b>10,110</b>	<b>157,065</b>	<b>---</b>	<b>---</b>	<b>5,385</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Sebek</b>														
Liquor	449,406	448,857	549	571	---	1,120	---	---	---	58,000	---	---	---	---
Sewer	79,285	77,122	2,163	817	4,202	(1,222)	---	---	---	30,500	---	---	4,202	12,100
Water	139,032	67,793	71,239	1,673	23,541	49,371	---	---	---	15,000	---	---	23,541	45,900
<b>Total</b>	<b>667,723</b>	<b>593,772</b>	<b>73,951</b>	<b>3,061</b>	<b>27,743</b>	<b>49,269</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>103,500</b>	<b>---</b>	<b>---</b>	<b>27,743</b>	<b>58,000</b>
<b>Shafer</b>														
Sewer	143,047	155,871	(12,824)	59,659	53,865	(7,030)	---	---	---	---	315,031	---	53,865	93,624
Storm Water	7,213	---	7,213	511	---	7,724	---	---	---	---	---	---	---	---
Water	90,679	118,140	(27,461)	38,791	26,233	(14,903)	---	---	---	---	---	---	26,233	22,500
<b>Total</b>	<b>240,939</b>	<b>274,011</b>	<b>(33,072)</b>	<b>98,961</b>	<b>80,098</b>	<b>(14,209)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>315,031</b>	<b>---</b>	<b>80,098</b>	<b>116,124</b>
<b>Shakopee</b>														
Electric	34,085,001	29,110,172	4,974,829	423,584	1,030,670	4,367,743	---	---	---	905,441	800,471	---	940,415	10,888,000
Sewer	3,444,044	3,398,117	45,927	586,090	---	632,017	---	---	---	204,782	225,068	---	---	---
Storm Drainage	1,320,566	1,264,261	56,305	622,233	---	678,538	---	---	---	149,340	170,591	---	---	---
Water	3,588,299	3,233,646	354,653	36,201	82,456	308,398	---	---	---	726,200	385,196	---	72,459	102,000
<b>Total</b>	<b>42,437,910</b>	<b>37,006,196</b>	<b>5,431,714</b>	<b>1,668,108</b>	<b>1,113,126</b>	<b>5,986,696</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,985,763</b>	<b>1,581,326</b>	<b>---</b>	<b>1,012,874</b>	<b>10,990,000</b>
<b>Shelly</b>														
Garbage	20,250	18,081	2,169	---	---	2,169	---	---	---	---	---	---	---	---
Lights	203,561	153,327	50,234	6,332	315	56,251	---	---	---	10,000	---	---	315	7,685
Sewer	46,760	13,151	33,609	728,921	4,999	757,531	---	265,201	490,576	---	1,206,007	411,000	4,999	20,656
Water	29,551	16,943	12,608	1,459	3,975	10,092	---	---	---	---	---	---	3,975	12,229
<b>Total</b>	<b>300,122</b>	<b>201,502</b>	<b>98,620</b>	<b>736,712</b>	<b>9,289</b>	<b>826,043</b>	<b>---</b>	<b>265,201</b>	<b>490,576</b>	<b>10,000</b>	<b>1,206,007</b>	<b>411,000</b>	<b>9,289</b>	<b>40,570</b>
<b>Sherburn</b>														
Economic Development Authority	65,219	44,607	20,612	739	17,566	3,785	---	---	---	---	---	---	17,566	21,119
Liquor	751,263	737,966	13,297	5,347	---	18,644	---	---	---	15,000	27,906	---	---	---
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Temperance Lake Ridge	861,088	647,403	213,685	104,879	234,382	84,182	---	---	---	---	15,771	---	234,382	131,358
Water and Sewer [3]	254,129	294,293	(40,164)	45,458	3,140	2,154	---	---	---	---	---	---	3,140	30,000
<b>Total</b>	<b>1,931,699</b>	<b>1,724,269</b>	<b>207,430</b>	<b>156,423</b>	<b>255,088</b>	<b>108,765</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,000</b>	<b>43,677</b>	<b>---</b>	<b>255,088</b>	<b>182,477</b>
<b>Shoreview</b>														
Sewer	3,151,607	3,279,323	(127,716)	35,907	50,951	(142,760)	---	---	---	120,000	551,000	---	50,951	55,000
Street Lights	334,047	255,456	78,591	2,445	---	81,036	---	---	---	3,000	82,981	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	
Surface Water	809,111	735,066	74,045	17,425	26,179	65,291	---	---	---	20,000	1,217,732	1,180,000	26,179	110,000	
Water	2,225,830	1,721,915	503,915	56,635	197,535	363,015	---	---	---	130,000	2,253,239	---	197,535	315,000	
<b>Total</b>	<b>6,520,595</b>	<b>5,991,760</b>	<b>528,835</b>	<b>112,412</b>	<b>274,665</b>	<b>366,582</b>	---	---	---	<b>273,000</b>	<b>4,104,952</b>	<b>1,180,000</b>	<b>274,665</b>	<b>480,000</b>	
<b>Shorewood</b>															
Liquor	---	129	(129)	9,253	---	9,124	---	---	---	40,000	---	---	---	---	
Recycling	64,992	99,286	(34,294)	23,936	---	(10,358)	---	---	---	---	---	---	---	---	
Sewer	801,552	955,956	(154,404)	50,844	---	(103,560)	---	---	---	1,000,000	---	---	---	---	
Storm Water Management Utility	191,032	106,847	84,185	10,773	---	94,958	---	---	---	---	---	---	---	---	
Water	577,565	525,061	52,504	244,213	134,052	162,665	---	---	---	---	515,046	---	129,521	250,000	
<b>Total</b>	<b>1,635,141</b>	<b>1,687,279</b>	<b>(52,138)</b>	<b>339,019</b>	<b>134,052</b>	<b>152,829</b>	---	---	---	<b>1,040,000</b>	<b>515,046</b>	---	<b>129,521</b>	<b>250,000</b>	
<b>Silver Bay</b>															
Liquor	926,364	858,205	68,159	8,156	18,796	57,519	---	---	---	7,650	56,638	---	19,096	42,217	
Sewer	434,415	469,517	(35,102)	12,310	17,195	(39,987)	---	269	---	---	---	---	18,011	80,025	
Water	598,579	611,635	(13,056)	28,260	20,758	(5,554)	---	269	24,259	---	---	---	21,266	67,000	
<b>Total</b>	<b>1,959,358</b>	<b>1,939,357</b>	<b>20,001</b>	<b>48,726</b>	<b>56,749</b>	<b>11,978</b>	---	<b>538</b>	<b>24,259</b>	<b>7,650</b>	<b>56,638</b>	---	<b>58,373</b>	<b>189,242</b>	
<b>Silver Lake</b>															
Liquor	561,249	566,634	(5,385)	622	---	(4,763)	---	---	---	10,000	---	---	---	---	
Sewer	101,064	118,484	(17,420)	9,215	15,860	(24,065)	---	---	---	---	---	---	15,860	40,000	
Water	86,626	54,114	32,512	13,290	---	45,802	---	---	---	4,400	---	---	---	---	
<b>Total</b>	<b>748,939</b>	<b>739,232</b>	<b>9,707</b>	<b>23,127</b>	<b>15,860</b>	<b>16,974</b>	---	---	---	<b>14,400</b>	---	---	<b>15,860</b>	<b>40,000</b>	
<b>Skyline</b>															
Refuse	25,392	24,342	1,050	---	---	1,050	---	---	---	---	---	---	---	---	
Sewer	19,299	37,194	(17,895)	69,560	11,342	40,323	---	---	---	---	---	---	11,342	137,759	
Water	81,491	24,286	57,205	---	20,083	37,122	---	---	---	---	---	---	18,748	35,000	
<b>Total</b>	<b>126,182</b>	<b>85,822</b>	<b>40,360</b>	<b>69,560</b>	<b>31,425</b>	<b>78,495</b>	---	---	---	---	---	---	<b>30,090</b>	<b>172,759</b>	
<b>Slayton</b>															
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [1]	484,487	484,503	(16)	18,211	---	18,195	---	---	---	1,500	44,721	---	---	---	
<b>Total</b>	<b>484,487</b>	<b>484,503</b>	<b>(16)</b>	<b>18,211</b>	---	<b>18,195</b>	---	---	---	<b>1,500</b>	<b>44,721</b>	---	---	---	
<b>Sleepy Eye</b>															
Ambulance	190,093	151,130	38,963	31,977	1,537	69,403	---	---	5,561	---	12,156	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	513,659	511,874	1,785	2,955	---	4,740	---	---	---	---	---	---	---	---	
Medical Center	10,379,892	9,786,242	593,650	134,756	186,277	542,129	---	---	---	---	628,382	---	186,277	84,000	
Public Utilities Commission [4]	4,588,841	4,271,227	317,614	1,092,000	57,881	1,351,733	---	948,000	---	241,971	2,683,900	1,158,799	50,094	110,000	
Sewer	382,700	98,399	284,301	267,440	---	551,741	---	---	---	1,740,000	42,973	---	---	---	
Water [4]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>16,055,185</b>	<b>14,818,872</b>	<b>1,236,313</b>	<b>1,529,128</b>	<b>245,695</b>	<b>2,519,746</b>	<b>---</b>	<b>948,000</b>	<b>5,561</b>	<b>1,981,971</b>	<b>3,367,411</b>	<b>1,158,799</b>	<b>236,371</b>	<b>194,000</b>	
<b>Sobieski</b>															
Refuse and Recycling	14,931	17,813	(2,882)	4,545	---	1,663	---	---	---	---	---	---	---	---	
Sewer	10,828	8,988	1,840	5,381	20,376	(13,155)	---	---	---	(21,756)	---	---	---	---	
<b>Total</b>	<b>25,759</b>	<b>26,801</b>	<b>(1,042)</b>	<b>9,926</b>	<b>20,376</b>	<b>(11,492)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(21,756)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>South Haven</b>															
Liquor	253,978	257,299	(3,321)	3,067	---	(254)	---	---	---	2,023	---	---	---	---	
Sewer	49,900	64,861	(14,961)	1,371	21,182	(34,772)	---	---	---	---	---	---	21,182	6,000	
Water	15,579	14,080	1,499	422	---	1,921	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>319,457</b>	<b>336,240</b>	<b>(16,783)</b>	<b>4,860</b>	<b>21,182</b>	<b>(33,105)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,023</b>	<b>---</b>	<b>---</b>	<b>21,182</b>	<b>6,000</b>	
<b>South St. Paul</b>															
HRA - 1979 Concord Street TIF	166,683	48,973	117,710	89,303	642,917	(435,904)	---	---	---	---	---	---	63,142	35,359	
HRA - Business Loans	32,429	83,810	(51,381)	70,694	---	19,313	---	---	---	---	---	---	---	---	
HRA - CDBG Dakota County	89,934	21,415	68,519	---	---	68,519	---	---	---	---	---	---	---	---	
HRA - CDBG Rehab Loans	56,615	60,711	(4,096)	---	---	(4,096)	---	---	---	---	---	---	---	---	
HRA - Capital Fund [21]	5,281	5,281	---	---	---	---	---	---	1,120,543	1,120,543	---	---	---	---	
HRA - Concord TIF #2	---	47,794	(47,794)	---	---	(47,794)	---	---	---	26,224	49,711	---	---	---	
HRA - Congregate Housing	219,612	303,371	(83,759)	2	---	(83,757)	---	---	---	(83,757)	---	---	---	---	
HRA - Development	2,400	2,140	260	2,953	---	3,213	---	---	---	---	126,200	---	---	---	
HRA - Housing Trust	446,069	446,071	(2)	2	---	---	---	---	---	---	---	---	---	---	
HRA - Low Rent Housing	1,805,421	2,142,551	(337,130)	6,195	32,097	(363,032)	---	---	---	(1,036,786)	1,903,411	---	32,237	44,485	
HRA - Parking Lot	22,283	22,284	(1)	---	---	(1)	---	---	---	---	---	---	---	---	
HRA - Section 8 Voucher	2,322,390	2,437,577	(115,187)	6,112	---	(109,075)	---	---	---	---	---	---	---	---	
HRA - Tax Levy Rediscover	103,141	2,641	100,500	---	111,080	(10,580)	---	---	---	(156,056)	371,549	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Storm Water Utility	344,774	308,181	36,593	244,378	---	280,971	---	---	226,400	53,331	506,067	---	---	---	
Street Light Utility	204,362	168,200	36,162	---	---	36,162	---	---	---	20,000	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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]	5,894,048	3,847,254	2,046,794	117,741	---	2,164,535	---	---	---	1,720,157	51,492	---	---	---
<b>Total</b>	<b>11,715,442</b>	<b>9,948,254</b>	<b>1,767,188</b>	<b>537,380</b>	<b>786,094</b>	<b>1,518,474</b>	<b>---</b>	<b>---</b>	<b>1,346,943</b>	<b>1,663,656</b>	<b>3,008,430</b>	<b>---</b>	<b>95,379</b>	<b>79,844</b>
<b>Spicer</b>														
Sewer	425,018	447,876	(22,858)	11,793	---	(11,065)	---	---	---	---	---	---	---	---
Water	253,282	304,242	(50,960)	10,143	---	(40,817)	---	---	---	(30,000)	---	---	---	---
<b>Total</b>	<b>678,300</b>	<b>752,118</b>	<b>(73,818)</b>	<b>21,936</b>	<b>---</b>	<b>(51,882)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(30,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Spring Grove</b>														
Light	327,493	143,565	183,928	19,718	---	203,646	---	---	---	109,720	---	---	---	---
Liquor	349,911	347,307	2,604	2,039	---	4,643	---	---	---	---	---	---	---	---
Sewer	186,735	152,092	34,643	---	---	34,643	---	---	---	748	---	---	---	---
Water	191,182	169,701	21,481	25	---	21,506	---	---	---	1,227	---	---	---	---
<b>Total</b>	<b>1,055,321</b>	<b>812,665</b>	<b>242,656</b>	<b>21,782</b>	<b>---</b>	<b>264,438</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>111,695</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Spring Lake Park</b>														
Liquor	2,376,330	2,400,394	(24,064)	42,858	---	18,794	---	---	---	150,000	---	---	---	---
Sewer Utility	679,243	685,366	(6,123)	38,776	---	32,653	---	---	---	---	---	---	---	---
Water Utility	769,697	767,673	2,024	181,064	84,143	98,945	---	---	---	---	---	---	85,726	166,000
<b>Total</b>	<b>3,825,270</b>	<b>3,853,433</b>	<b>(28,163)</b>	<b>262,698</b>	<b>84,143</b>	<b>150,392</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>150,000</b>	<b>---</b>	<b>---</b>	<b>85,726</b>	<b>166,000</b>
<b>Spring Park</b>														
Sewer	389,344	421,580	(32,236)	13,351	---	(18,885)	---	---	---	---	31,030	---	---	---
Water	273,268	251,828	21,440	16,521	---	37,961	---	---	---	---	374,959	---	---	---
<b>Total</b>	<b>662,612</b>	<b>673,408</b>	<b>(10,796)</b>	<b>29,872</b>	<b>---</b>	<b>19,076</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>405,989</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Spring Valley</b>														
Ambulance	302,462	291,797	10,665	16,994	---	27,659	---	---	---	(281,259)	114,715	---	---	---
Electric	2,041,057	1,917,982	123,075	51,873	42,488	132,460	---	---	---	69,218	787,141	---	21,599	---
Sewer Rental	386,354	434,472	(48,118)	5,474	7,402	(50,046)	---	---	---	---	---	---	7,402	9,000
Stormwater Utility	78,905	431	78,474	2,548	29,609	51,413	---	---	---	---	10,727	---	29,609	36,000
Water	307,082	293,781	13,301	23,812	5,027	32,086	---	---	---	(25,174)	132,966	---	5,027	28,846
<b>Total</b>	<b>3,115,860</b>	<b>2,938,463</b>	<b>177,397</b>	<b>100,701</b>	<b>84,526</b>	<b>193,572</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(237,215)</b>	<b>1,045,549</b>	<b>---</b>	<b>63,637</b>	<b>73,846</b>
<b>Springfield</b>														
Community Ambulance	126,234	139,623	(13,389)	69,731	---	56,342	---	---	2,225	---	10,011	---	---	---
Electric Utility	2,529,885	2,633,566	(103,681)	23,975	809	(80,515)	---	---	---	(18,333)	142,569	---	810	4,677
Rental Housing	160,320	79,663	80,657	1,391	85,890	(3,842)	---	---	---	---	177,608	877,188	85,977	333,933

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Utility	264,043	260,837	3,206	4,560	7,263	503	---	---	---	11,667	4,919	15,277	7,331	53,055
Water Utility	285,475	285,017	458	5,603	11,381	(5,320)	---	---	---	41,666	---	24,608	11,493	88,154
<b>Total</b>	<b>3,365,957</b>	<b>3,398,706</b>	<b>(32,749)</b>	<b>105,260</b>	<b>105,343</b>	<b>(32,832)</b>	---	---	<b>2,225</b>	<b>35,000</b>	<b>335,107</b>	<b>917,073</b>	<b>105,611</b>	<b>479,819</b>
<b>St. Anthony</b>														
Liquor	6,611,975	6,127,098	484,877	14,486	28,999	470,364	---	---	---	400,000	---	---	15,525	85,000
Sewer Utility Operating	776,315	931,632	(155,317)	1,350	38,391	(192,358)	---	---	---	39,000	---	---	37,528	40,000
Water Utility Operating	807,002	768,287	38,715	1,350	38,392	1,673	---	---	---	39,000	---	---	37,528	40,000
<b>Total</b>	<b>8,195,292</b>	<b>7,827,017</b>	<b>368,275</b>	<b>17,186</b>	<b>105,782</b>	<b>279,679</b>	---	---	---	<b>478,000</b>	---	---	<b>90,581</b>	<b>165,000</b>
<b>St. Augusta</b>														
Sewer	136,000	210,383	(74,383)	58,317	94,658	(110,724)	---	---	---	---	---	---	94,658	399,288
Street Utility	3,701	4,365	(664)	---	---	(664)	---	---	---	(600)	---	---	---	---
Water	158,563	308,030	(149,467)	43,173	59,837	(166,131)	---	---	---	(150,000)	153,284	---	59,837	236,712
<b>Total</b>	<b>298,264</b>	<b>522,778</b>	<b>(224,514)</b>	<b>101,490</b>	<b>154,495</b>	<b>(277,519)</b>	---	---	---	<b>(150,600)</b>	<b>153,284</b>	---	<b>154,495</b>	<b>636,000</b>
<b>St. Bonifacius</b>														
Sewer	209,192	209,387	(195)	---	---	(195)	---	---	---	7,520	1,883	---	---	---
Storm Sewer	49,785	25,836	23,949	14,111	12,915	25,145	---	---	---	---	---	---	12,940	15,000
Water	381,216	169,078	212,138	---	39,422	172,716	---	---	---	168,986	489,855	---	39,605	60,000
<b>Total</b>	<b>640,193</b>	<b>404,301</b>	<b>235,892</b>	<b>14,111</b>	<b>52,337</b>	<b>197,666</b>	---	---	---	<b>176,506</b>	<b>491,738</b>	---	<b>52,545</b>	<b>75,000</b>
<b>St. Charles</b>														
Ambulance	176,084	162,023	14,061	20,163	1,011	33,213	---	---	---	6,500	144,865	90,170	1,011	20,013
Electric	2,763,154	2,449,397	313,757	23,073	127,914	208,916	---	---	---	90,000	66,173	---	127,914	170,000
Garbage	172,522	165,768	6,754	275	---	7,029	---	---	---	---	---	---	---	---
Sewer	556,305	450,410	105,895	56,991	18,081	144,805	---	---	---	---	127,702	38,000	18,081	142,300
Storm Water	82,757	31,229	51,528	23,327	---	74,855	---	22,967	---	---	---	---	---	---
Water	409,955	341,108	68,847	29,398	22,084	76,161	---	---	---	---	40,255	---	22,084	87,700
<b>Total</b>	<b>4,160,777</b>	<b>3,599,935</b>	<b>560,842</b>	<b>153,227</b>	<b>169,090</b>	<b>544,979</b>	---	<b>22,967</b>	---	<b>96,500</b>	<b>378,995</b>	<b>128,170</b>	<b>169,090</b>	<b>420,013</b>
<b>St. Clair</b>														
Refuse [18]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [18]	282,113	222,670	59,443	82	44,620	14,905	---	---	---	---	---	---	43,707	170,085
Water	124,655	53,543	71,112	85,976	26,658	130,430	68,838	---	---	---	175,873	231,126	26,658	76,000
<b>Total</b>	<b>406,768</b>	<b>276,213</b>	<b>130,555</b>	<b>86,058</b>	<b>71,278</b>	<b>145,335</b>	<b>68,838</b>	---	---	---	<b>175,873</b>	<b>231,126</b>	<b>70,365</b>	<b>246,085</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>St. Cloud</b>														
Civic Center	974,076	1,916,899	(942,823)	446,929	---	(495,894)	401,092	---	---	(450,000)	1,852,976	---	---	---
Housing and Redevelopment Authority	2,783,886	9,808,684	(7,024,798)	7,536,347	361,046	150,503	---	7,401,510	---	---	864,675	---	290,361	475,428
Hydroelectric Utility	2,212,466	748,659	1,463,807	43,266	525,556	981,517	---	---	---	---	7,491	3,080,000	517,676	4,145,000
Municipal Athletic Complex	1,307,852	1,713,840	(405,988)	119,713	208,015	(494,290)	30,096	---	---	(423,543)	795,475	---	208,902	338,612
Parking System	1,566,189	1,539,322	26,867	289,584	296,868	19,583	---	---	---	(27,152)	49,843	---	212,348	245,000
Refuse Service	3,000,777	2,682,471	318,306	30,525	---	348,831	---	---	---	---	7,139	---	---	---
Storm Water Utility	775,396	595,401	179,995	58,432	---	238,427	---	---	---	150,000	---	---	---	---
Wastewater Utility	6,435,992	6,910,648	(474,656)	98,964	97,555	(473,247)	---	---	---	(106,097)	7,421,826	6,593,592	100,724	239,775
Water Utility	9,024,259	7,433,552	1,590,707	155,044	455,918	1,289,833	---	---	---	---	4,893,793	4,743,150	466,636	2,085,000
<b>Total</b>	<b>28,080,893</b>	<b>33,349,476</b>	<b>(5,268,583)</b>	<b>8,778,804</b>	<b>1,944,958</b>	<b>1,565,263</b>	<b>431,188</b>	<b>7,401,510</b>	<b>---</b>	<b>(856,792)</b>	<b>15,893,218</b>	<b>14,416,742</b>	<b>1,796,647</b>	<b>7,528,815</b>
<b>St. Francis</b>														
Liquor	2,067,517	1,893,024	174,493	23,252	---	197,745	---	---	---	140,638	---	---	---	---
Sewer	784,372	620,146	164,226	67,357	---	231,583	---	---	---	211,906	109,814	---	---	---
Water	1,087,286	713,891	373,395	131,089	222,058	282,426	---	---	---	373,188	654,240	438,238	208,462	284,808
<b>Total</b>	<b>3,939,175</b>	<b>3,227,061</b>	<b>712,114</b>	<b>221,698</b>	<b>222,058</b>	<b>711,754</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>725,732</b>	<b>764,054</b>	<b>438,238</b>	<b>208,462</b>	<b>284,808</b>
<b>St. Hilaire</b>														
Liquor	492,982	496,491	(3,509)	2,834	---	(675)	---	---	---	---	1,971	---	---	---
Sewer Enterprise	70,731	10,243	60,488	264,549	4,747	320,290	---	262,563	---	---	693,011	430,447	4,747	30,016
Water Enterprise	30,380	30,676	(296)	3,000	---	2,704	---	---	---	---	8,554	---	---	---
<b>Total</b>	<b>594,093</b>	<b>537,410</b>	<b>56,683</b>	<b>270,383</b>	<b>4,747</b>	<b>322,319</b>	<b>---</b>	<b>262,563</b>	<b>---</b>	<b>---</b>	<b>703,536</b>	<b>430,447</b>	<b>4,747</b>	<b>30,016</b>
<b>St. James</b>														
Economic Development Authority - Housing	135,726	68,757	66,969	3,292	43,598	26,663	---	---	---	7,200	---	---	43,598	31,097
Electric	4,978,260	3,986,144	992,116	43,847	144,145	891,818	---	---	---	263,067	128,194	---	144,145	315,000
Liquor	952,508	845,358	107,150	5,597	---	112,747	---	---	---	37,000	---	---	---	---
Wastewater Treatment	639,179	745,311	(106,132)	1,154	---	(104,978)	---	---	---	106,329	5,057	---	---	---
Water	770,029	712,353	57,676	7,488	59,569	5,595	---	---	---	106,329	79,044	---	59,569	101,000
<b>Total</b>	<b>7,475,702</b>	<b>6,357,923</b>	<b>1,117,779</b>	<b>61,378</b>	<b>247,312</b>	<b>931,845</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>519,925</b>	<b>212,295</b>	<b>---</b>	<b>247,312</b>	<b>447,097</b>
<b>St. Joseph</b>														
Refuse	284,231	293,981	(9,750)	12,947	---	3,197	---	---	---	6,860	---	---	---	---
Sewer	473,356	651,748	(178,392)	31,812	34,871	(181,451)	---	---	---	107,800	854	447,701	33,729	25,000
Storm Sewer	112,605	169,185	(56,580)	81,540	---	24,960	---	---	---	68,737	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	428,631	744,792	(316,161)	65,905	342,411	(592,667)	---	---	---	(481,900)	18,313	408,171	318,262	394,000
<b>Total</b>	<b>1,298,823</b>	<b>1,859,706</b>	<b>(560,883)</b>	<b>192,204</b>	<b>377,282</b>	<b>(745,961)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(298,503)</b>	<b>19,167</b>	<b>855,872</b>	<b>351,991</b>	<b>419,000</b>
<b>St. Leo</b>														
Liquor	86,528	114,081	(27,553)	1,445	---	(26,108)	---	---	---	---	---	---	---	---
Refuse	8,129	7,855	274	---	---	274	---	---	---	---	---	---	---	---
Sewer	15,610	10,689	4,921	105	---	5,026	---	---	---	---	---	---	---	---
Water	12,223	8,501	3,722	183	---	3,905	---	---	---	---	---	---	---	---
<b>Total</b>	<b>122,490</b>	<b>141,126</b>	<b>(18,636)</b>	<b>1,733</b>	<b>---</b>	<b>(16,903)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>St. Louis Park</b>														
Sewer Utility	5,152,609	4,228,680	923,929	47,327	---	971,256	---	---	---	764,244	123,261	---	---	---
Solid Waste	2,458,383	2,125,540	332,843	152,299	---	485,142	---	---	---	288,100	---	---	---	---
Storm Water Utility	1,699,557	1,143,767	555,790	78,095	143,435	490,450	---	---	---	368,491	21,326	---	147,846	270,000
Water Utility	4,218,313	3,847,236	371,077	151,817	242,601	280,293	---	---	---	4,568,147	1,114,189	---	191,135	115,000
Wireless	140	151,708	(151,568)	33,274	---	(118,294)	---	---	---	(786,670)	---	---	---	---
<b>Total</b>	<b>13,529,002</b>	<b>11,496,931</b>	<b>2,032,071</b>	<b>462,812</b>	<b>386,036</b>	<b>2,108,847</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,202,312</b>	<b>1,258,776</b>	<b>---</b>	<b>338,981</b>	<b>385,000</b>
<b>St. Martin</b>														
Sewer	18,951	14,240	4,711	23,980	33,388	(4,697)	---	---	---	---	---	---	---	---
Water	64,438	50,668	13,770	8,205	2,989	18,986	---	---	---	12,500	---	---	2,989	7,011
<b>Total</b>	<b>83,389</b>	<b>64,908</b>	<b>18,481</b>	<b>32,185</b>	<b>36,377</b>	<b>14,289</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,500</b>	<b>---</b>	<b>---</b>	<b>2,989</b>	<b>7,011</b>
<b>St. Michael</b>														
Sewer	1,161,443	1,810,466	(649,023)	29,007	182,402	(802,418)	---	---	---	---	---	4,135,000	133,700	5,164,000
Storm Water	137,181	96,481	40,700	1,345	7,607	34,438	---	---	---	115,000	---	---	1,600	---
Water	478,869	583,248	(104,379)	24,313	24,610	(104,676)	---	---	---	260,000	---	---	24,600	---
<b>Total</b>	<b>1,777,493</b>	<b>2,490,195</b>	<b>(712,702)</b>	<b>54,665</b>	<b>214,619</b>	<b>(872,656)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>375,000</b>	<b>---</b>	<b>4,135,000</b>	<b>159,900</b>	<b>5,164,000</b>
<b>St. Paul</b>														
Housing and Redevelopment Authority - Loan Enterprise	1,748,389	4,865,777	(3,117,388)	1,498,414	47,669	(1,666,643)	---	205,094	125,000	(1,850,560)	372,451	---	47,669	3,930,000
Housing and Redevelopment Authority - Parking	11,204,743	7,839,820	3,364,923	1,162,455	3,978,574	548,804	1,178,925	---	---	76,465	1,044,543	30,294,256	3,861,807	34,145,000
Impounding Lot	3,062,620	3,185,231	(122,611)	---	---	(122,611)	---	---	---	402,724	---	---	---	---
Port Authority	6,922,507	7,599,129	(676,622)	7,854,478	9,437,627	(2,259,771)	---	---	---	---	4,012,630	8,165,000	4,661,587	2,009,007
Regional Water Services	43,251,536	37,955,689	5,295,847	1,000,112	2,629,695	3,666,264	---	---	---	---	9,248,796	---	1,366,009	2,564,337
RiverCentre Convention & Visitors Authority	6,631,404	9,570,655	(2,939,251)	4,458,793	2,216,910	(697,368)	---	---	---	---	---	---	141,100	467,453
Riverprint St. Paul/Ramsey County	1,314,293	1,493,583	(179,290)	12,501	---	(166,789)	---	---	---	---	80,487	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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 Utility	46,480,240	31,302,760	15,177,480	463,290	2,131,889	13,508,881	---	103,181	---	20,655,047	5,335,689	12,003,271	2,110,412	5,363,157
Special Services	3,829,818	4,407,858	(578,040)	41,418	310,950	(847,572)	---	---	---	(233,848)	41,462	---	299,514	235,000
Watergate Marina	24,578	7,994	16,584	---	---	16,584	---	---	---	---	---	---	---	---
<b>Total</b>	<b>124,470,128</b>	<b>108,228,496</b>	<b>16,241,632</b>	<b>16,491,461</b>	<b>20,753,314</b>	<b>11,979,779</b>	<b>1,178,925</b>	<b>308,275</b>	<b>125,000</b>	<b>19,049,828</b>	<b>20,136,058</b>	<b>50,462,527</b>	<b>12,488,098</b>	<b>48,713,954</b>
<b>St. Paul Park</b>														
Sewer	514,432	573,681	(59,249)	2,735	---	(56,514)	---	---	---	---	---	---	---	---
Water	446,179	445,148	1,031	3,093	---	4,124	---	---	---	---	---	---	---	---
<b>Total</b>	<b>960,611</b>	<b>1,018,829</b>	<b>(58,218)</b>	<b>5,828</b>	<b>---</b>	<b>(52,390)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>St. Peter</b>														
Electric Utility	9,336,954	8,367,121	969,833	261,805	531,838	699,800	---	---	1,408	790,010	204,088	---	531,305	605,000
Environmental Services	726,332	664,237	62,095	1,743	---	63,838	---	---	325	---	13,647	---	---	---
Heartland Transit	77,610	292,809	(215,199)	240,428	---	25,229	---	---	240,428	---	57,282	---	---	---
Hospital	15,945,509	16,078,040	(132,531)	280,666	695,706	(547,571)	---	---	---	2,953,808	1,660,650	---	696,190	335,000
Housing and Redevelopment Authority	310,124	324,744	(14,620)	15,258	2,510	(1,872)	---	---	---	---	85,285	---	832	1,172
Long-Term Care Facility	946,621	229,411	717,210	19	830,123	(112,894)	---	---	---	---	---	---	813,082	126,159
Medical Office Building	267,602	37,973	229,629	2,554	148,416	83,767	---	---	---	---	955,112	---	148,416	---
Storm Water	475,036	413,650	61,386	25,827	7,717	79,496	---	---	20,178	(6,084)	184,815	---	6,038	31,450
Telecommunication	150,018	26,634	123,384	296	---	123,680	---	---	---	141,499	---	---	---	---
Waste Water Utility	3,212,118	2,300,224	911,894	12,174	407,682	516,386	---	---	1,047	276,717	331,517	---	414,978	1,055,720
Water Utility	1,848,761	1,360,713	488,048	2,975,245	101,273	3,362,020	---	---	2,961,442	112,731	6,297,388	4,697,367	77,776	133,830
<b>Total</b>	<b>33,296,685</b>	<b>30,095,556</b>	<b>3,201,129</b>	<b>3,816,015</b>	<b>2,725,265</b>	<b>4,291,879</b>	<b>---</b>	<b>---</b>	<b>3,224,828</b>	<b>4,268,681</b>	<b>9,789,784</b>	<b>4,697,367</b>	<b>2,688,617</b>	<b>2,288,331</b>
<b>Stacy</b>														
Liquor	2,435,610	2,367,124	68,486	52,779	90,855	30,410	---	---	---	20,000	9,970	---	86,080	60,000
Sewer	289,657	238,720	50,937	141,748	54,760	137,925	129,287	---	---	---	---	---	42,157	206,000
Storm Sewer	12,236	8,557	3,679	169	3,748	100	---	---	---	---	---	---	2,863	10,000
Water	192,546	118,342	74,204	87,835	34,202	127,837	77,855	---	---	---	---	---	34,202	60,000
<b>Total</b>	<b>2,930,049</b>	<b>2,732,743</b>	<b>197,306</b>	<b>282,531</b>	<b>183,565</b>	<b>296,272</b>	<b>207,142</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>9,970</b>	<b>---</b>	<b>165,302</b>	<b>336,000</b>
<b>Staples</b>														
Community Center	111,246	313,903	(202,657)	200,672	---	(1,985)	88,624	---	101,172	---	3,207	---	---	---
Light	2,152,414	2,077,778	74,636	24,945	470	99,111	---	---	---	---	13,141	---	470	---
Sewer	307,359	378,975	(71,616)	---	1,428	(73,044)	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	408,041	398,968	9,073	15,790	37,288	(12,425)	---	---	---	---	---	---	37,288	78,000
<b>Total</b>	<b>2,979,060</b>	<b>3,169,624</b>	<b>(190,564)</b>	<b>241,407</b>	<b>39,186</b>	<b>11,657</b>	<b>88,624</b>	<b>---</b>	<b>101,172</b>	<b>---</b>	<b>16,348</b>	<b>---</b>	<b>37,758</b>	<b>78,000</b>
<b>Starbuck</b>														
Hobo Park	306,855	72,561	234,294	---	15,203	219,091	---	---	---	---	---	---	15,203	31,301
Sanitary	68,343	85,652	(17,309)	---	---	(17,309)	---	---	---	---	---	---	---	---
Sewer	250,487	116,197	134,290	15,171	28,927	120,534	14,624	---	---	---	---	---	28,927	68,620
Storm Sewer	41,124	7,594	33,530	289,050	125,285	197,295	145,348	---	---	---	---	---	125,285	153,560
Water	242,509	107,542	134,967	14,922	25,664	124,225	13,009	---	---	---	1,429	---	25,664	60,880
<b>Total</b>	<b>909,318</b>	<b>389,546</b>	<b>519,772</b>	<b>319,143</b>	<b>195,079</b>	<b>643,836</b>	<b>172,981</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,429</b>	<b>---</b>	<b>195,079</b>	<b>314,361</b>
<b>Steen</b>														
Sewer	18,473	7,900	10,573	4,815	2,496	12,892	---	---	---	---	---	---	---	---
Water	22,345	12,972	9,373	---	---	9,373	---	---	---	---	---	---	---	---
<b>Total</b>	<b>40,818</b>	<b>20,872</b>	<b>19,946</b>	<b>4,815</b>	<b>2,496</b>	<b>22,265</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Stephen</b>														
Electric	725,689	620,278	105,411	1,938	---	107,349	---	---	---	100,000	---	---	---	---
Gas	363,241	295,488	67,753	---	---	67,753	---	---	---	60,000	---	---	---	---
Refuse	84,300	77,096	7,204	---	---	7,204	---	---	---	---	---	---	---	---
Sewer	65,050	44,386	20,664	---	1,258	19,406	---	---	---	(10,000)	39,105	---	1,258	2,828
Tamarac Senior Housing	552,075	457,811	94,264	---	152,274	(58,010)	---	---	---	(7,000)	---	---	152,274	55,000
Water	138,330	198,153	(59,823)	38,586	27,859	(49,096)	---	---	---	(94,825)	69,008	---	27,859	35,656
<b>Total</b>	<b>1,928,685</b>	<b>1,693,212</b>	<b>235,473</b>	<b>40,524</b>	<b>181,391</b>	<b>94,606</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>48,175</b>	<b>108,113</b>	<b>---</b>	<b>181,391</b>	<b>93,484</b>
<b>Stewart</b>														
Sewer	34,148	36,450	(2,302)	5,921	---	3,619	---	---	---	111,284	---	---	---	---
Storm Water	100,328	88,286	12,042	28,955	55,557	(14,560)	26,110	---	---	---	---	---	55,557	71,488
Water	152,634	83,630	69,004	13	18,730	50,287	---	---	---	15,282	---	---	18,730	33,000
<b>Total</b>	<b>287,110</b>	<b>208,366</b>	<b>78,744</b>	<b>34,889</b>	<b>74,287</b>	<b>39,346</b>	<b>26,110</b>	<b>---</b>	<b>---</b>	<b>126,566</b>	<b>---</b>	<b>---</b>	<b>74,287</b>	<b>104,488</b>
<b>Stewartville</b>														
Sewer	588,744	605,657	(16,913)	60,382	6,113	37,356	---	---	---	99,956	238,804	---	6,113	15,000
Storm Sewer	67,430	58,208	9,222	4,815	---	14,037	---	---	---	---	---	---	---	---
Water	574,122	429,962	144,160	84,566	4,075	224,651	---	---	---	151,775	398,868	---	4,075	10,000
<b>Total</b>	<b>1,230,296</b>	<b>1,093,827</b>	<b>136,469</b>	<b>149,763</b>	<b>10,188</b>	<b>276,044</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>251,731</b>	<b>637,672</b>	<b>---</b>	<b>10,188</b>	<b>25,000</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Stillwater</b>														
Parking	178,588	200,143	(21,555)	8,035	---	(13,520)	---	---	---	---	90,946	---	---	---
Sanitary Sewer	1,874,504	2,183,972	(309,468)	72,254	---	(237,214)	---	---	---	40,000	4,656	---	---	---
Signs and Lighting	372,524	370,858	1,666	---	---	1,666	---	---	---	---	---	---	---	---
Storm Sewer	491,514	507,991	(16,477)	4,873	---	(11,604)	---	---	---	47,372	136,142	---	---	---
Water Commissioners Board	1,277,038	1,333,533	(56,495)	168,699	28,023	84,181	---	---	---	---	817,894	---	29,936	90,000
<b>Total</b>	<b>4,194,168</b>	<b>4,596,497</b>	<b>(402,329)</b>	<b>253,861</b>	<b>28,023</b>	<b>(176,491)</b>	---	---	---	<b>87,372</b>	<b>1,049,638</b>	---	<b>29,936</b>	<b>90,000</b>
<b>Stockton</b>														
Sewer Operating	83,620	86,142	(2,522)	39	---	(2,483)	---	---	---	---	---	---	---	---
Water Operating	21,511	33,500	(11,989)	2,677,692	18,963	2,646,740	---	---	2,677,692	---	2,592,519	---	2,291	37,500
<b>Total</b>	<b>105,131</b>	<b>119,642</b>	<b>(14,511)</b>	<b>2,677,731</b>	<b>18,963</b>	<b>2,644,257</b>	---	---	<b>2,677,692</b>	---	<b>2,592,519</b>	---	<b>2,291</b>	<b>37,500</b>
<b>Storden</b>														
Garbage [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water/Sewer [1]	91,098	85,828	5,270	3,108	26,396	(18,018)	---	---	---	---	---	---	26,396	8,208
<b>Total</b>	<b>91,098</b>	<b>85,828</b>	<b>5,270</b>	<b>3,108</b>	<b>26,396</b>	<b>(18,018)</b>	---	---	---	---	---	---	<b>26,396</b>	<b>8,208</b>
<b>Strandquist</b>														
Sewer	5,431	4,570	861	7,051	7,919	(7)	---	---	---	(1,500)	---	---	---	---
Water	4,511	3,840	671	---	---	671	---	---	---	---	---	---	---	---
<b>Total</b>	<b>9,942</b>	<b>8,410</b>	<b>1,532</b>	<b>7,051</b>	<b>7,919</b>	<b>664</b>	---	---	---	<b>(1,500)</b>	---	---	---	---
<b>Strathcona</b>														
Garbage	3,250	3,240	10	---	---	10	---	---	---	---	---	---	---	---
Water	430	112	318	---	---	318	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,680</b>	<b>3,352</b>	<b>328</b>	---	---	<b>328</b>	---	---	---	---	---	---	---	---
<b>Sturgeon Lake</b>														
Sewer	219,368	185,723	33,645	79,489	34,948	78,186	21,027	56,685	---	82,928	221,180	66,162	34,948	70,958
Water	150,694	135,031	15,663	22,671	33,850	4,484	21,025	---	---	(82,928)	---	45,000	33,850	178,276
<b>Total</b>	<b>370,062</b>	<b>320,754</b>	<b>49,308</b>	<b>102,160</b>	<b>68,798</b>	<b>82,670</b>	<b>42,052</b>	<b>56,685</b>	---	---	<b>221,180</b>	<b>111,162</b>	<b>68,798</b>	<b>249,234</b>
<b>Sunburg</b>														
Sewer	25,125	8,981	16,144	4,260	7,200	13,204	1,077	---	---	---	---	---	7,200	4,000
<b>Total</b>	<b>25,125</b>	<b>8,981</b>	<b>16,144</b>	<b>4,260</b>	<b>7,200</b>	<b>13,204</b>	<b>1,077</b>	---	---	---	---	---	<b>7,200</b>	<b>4,000</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Swanville</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	102,015	61,197	40,818	---	---	40,818	---	---	---	---	315,000	---	---	---
<b>Total</b>	<b>102,015</b>	<b>61,197</b>	<b>40,818</b>	<b>---</b>	<b>---</b>	<b>40,818</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>315,000</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Taconite</b>														
Col.Bov.Tac. Joint Sewage	---	32,508	(32,508)	15,784	---	(16,724)	---	---	---	(16,724)	32,508	---	---	---
Water Fund	13,833	35,056	(21,223)	14,066	---	(7,157)	13,226	---	---	(7,158)	---	---	---	---
<b>Total</b>	<b>13,833</b>	<b>67,564</b>	<b>(53,731)</b>	<b>29,850</b>	<b>---</b>	<b>(23,881)</b>	<b>13,226</b>	<b>---</b>	<b>---</b>	<b>(23,882)</b>	<b>32,508</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Tamarack</b>														
Sewer Fund	20,963	27,236	(6,273)	18	6,355	(12,610)	---	---	---	---	6,355	---	715	5,640
<b>Total</b>	<b>20,963</b>	<b>27,236</b>	<b>(6,273)</b>	<b>18</b>	<b>6,355</b>	<b>(12,610)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,355</b>	<b>---</b>	<b>715</b>	<b>5,640</b>
<b>Taunton</b>														
Refuse [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Sewer [1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer Fund [1]	45,525	40,822	4,703	9,681	---	14,384	---	---	---	---	---	---	---	---
<b>Total</b>	<b>45,525</b>	<b>40,822</b>	<b>4,703</b>	<b>9,681</b>	<b>---</b>	<b>14,384</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Taylors Falls</b>														
Sewer	92,801	67,365	25,436	15,605	---	41,041	7,063	---	447	22,864	54,445	---	---	---
Storm Sewer	11,895	6,991	4,904	757	439	5,222	279	---	---	9,842	---	---	439	19,967
Water	127,518	104,699	22,819	4,205	12,012	15,012	---	---	---	34,297	158,692	31,234	11,209	6,000
<b>Total</b>	<b>232,214</b>	<b>179,055</b>	<b>53,159</b>	<b>20,567</b>	<b>12,451</b>	<b>61,275</b>	<b>7,342</b>	<b>---</b>	<b>447</b>	<b>67,003</b>	<b>213,137</b>	<b>31,234</b>	<b>11,648</b>	<b>25,967</b>
<b>Thief River Falls</b>														
Airport	152,710	777,725	(625,015)	140,882	1,343	(485,476)	---	47,279	93,603	(186,715)	---	---	---	---
Electric	10,029,879	9,064,040	965,839	13,157	2,583	976,413	---	---	---	500,000	318,354	---	---	---
Liquor	4,054,881	3,690,794	364,087	7,588	---	371,675	---	---	---	309,685	118,942	---	---	---
Sanitation	762,660	740,586	22,074	6,136	---	28,210	---	---	---	20,000	---	---	---	---
Storm Water	157,146	124,687	32,459	3,215	---	35,674	---	---	---	---	---	---	---	---
Wastewater	545,825	732,447	(186,622)	15,160	15,214	(186,676)	---	---	---	15,000	156,878	---	15,214	45,014
Water	1,677,589	1,818,655	(141,066)	---	156,796	(297,862)	---	---	---	30,200	250,078	625,082	137,568	180,000
<b>Total</b>	<b>17,380,690</b>	<b>16,948,934</b>	<b>431,756</b>	<b>186,138</b>	<b>175,936</b>	<b>441,958</b>	<b>---</b>	<b>47,279</b>	<b>93,603</b>	<b>688,170</b>	<b>844,252</b>	<b>625,082</b>	<b>152,782</b>	<b>225,014</b>
<b>Thomson</b>														
Sewer	15,723	15,090	633	---	---	633	---	---	---	920	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	27,444	40,470	(13,026)	815	---	(12,211)	---	---	---	920	---	---	---	---	
<b>Total</b>	<b>43,167</b>	<b>55,560</b>	<b>(12,393)</b>	<b>815</b>	<b>---</b>	<b>(11,578)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,840</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Tintah</b>															
Water	5,797	14,123	(8,326)	---	---	(8,326)	---	---	---	(7,010)	3,721	---	---	7,000	
<b>Total</b>	<b>5,797</b>	<b>14,123</b>	<b>(8,326)</b>	<b>---</b>	<b>---</b>	<b>(8,326)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(7,010)</b>	<b>3,721</b>	<b>---</b>	<b>---</b>	<b>7,000</b>	
<b>Tonka Bay</b>															
Dock	55,930	9,284	46,646	4,317	---	50,963	---	---	---	---	---	---	---	---	
Garbage	99,094	87,741	11,353	---	---	11,353	---	---	---	---	---	---	---	---	
Recycling	57,849	62,517	(4,668)	3,810	---	(858)	---	---	---	---	---	---	---	---	
Sewer	335,847	318,661	17,186	3,022	---	20,208	---	---	---	34,215	---	---	---	---	
Storm Water	22,365	10,036	12,329	3,930	---	16,259	---	---	---	---	---	---	---	---	
Water	254,500	277,689	(23,189)	2,004	---	(21,185)	---	---	---	61,778	---	---	---	---	
<b>Total</b>	<b>825,585</b>	<b>765,928</b>	<b>59,657</b>	<b>17,083</b>	<b>---</b>	<b>76,740</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>95,993</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Tower</b>															
Sewer	57,406	71,809	(14,403)	6,043	13,350	(21,710)	5,565	---	---	1,902	---	135,000	13,350	125,500	
Water	122,680	116,614	6,066	---	---	6,066	---	---	---	1,902	---	---	---	---	
<b>Total</b>	<b>180,086</b>	<b>188,423</b>	<b>(8,337)</b>	<b>6,043</b>	<b>13,350</b>	<b>(15,644)</b>	<b>5,565</b>	<b>---</b>	<b>---</b>	<b>3,804</b>	<b>---</b>	<b>135,000</b>	<b>13,350</b>	<b>125,500</b>	
<b>Tracy</b>															
Aquatic Center Operations	36,429	146,453	(110,024)	55,786	---	(54,238)	---	---	---	(65,640)	---	---	---	---	
Deputy Registrar	975,724	940,304	35,420	1,174	---	36,594	---	---	---	36,000	1,072	---	---	---	
Eastview Apartments	55,140	29,173	25,967	6,939	12,358	20,548	---	---	---	7,000	---	---	12,358	14,530	
Fifth Street Apartments	54,951	36,569	18,382	2,035	21,419	(1,002)	---	---	---	---	---	---	21,419	12,000	
Liquor	825,051	819,550	5,501	14,519	---	20,020	---	---	---	10,000	18,532	---	---	---	
O'Brien Court	149,459	55,113	94,346	9,508	24,099	79,755	---	---	---	---	5,341	---	24,099	115,000	
Refuse Collection	126,714	123,365	3,349	1,441	---	4,790	---	---	---	4,000	---	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Tracy Medical Center	107,732	117,735	(10,003)	18,619	---	8,616	---	---	---	---	2,100	---	---	---	
Utility [3]	595,780	430,730	165,050	45,066	---	210,116	---	---	---	359,128	1,365	---	---	---	
Utility Surcharge	138,004	61,220	76,784	12,196	23,706	65,274	---	---	---	14,000	---	---	23,706	76,000	
<b>Total</b>	<b>3,064,984</b>	<b>2,760,212</b>	<b>304,772</b>	<b>167,283</b>	<b>81,582</b>	<b>390,473</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>364,488</b>	<b>28,410</b>	<b>---</b>	<b>81,582</b>	<b>217,530</b>	
<b>Trimont</b>															
Sewer	159,294	183,716	(24,422)	32,366	18,239	(10,295)	21,747	---	3,750	---	72,656	---	18,239	94,000	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Trimont Health Care Center	2,393,882	2,256,138	137,744	18,501	---	156,245	---	---	---	---	16,506	---	---	---
Water	118,067	119,818	(1,751)	6,627	404	4,472	28	---	---	---	---	---	---	---
Water Project 2000	18,372	48,333	(29,961)	1,523	---	(28,438)	---	---	---	15,048	---	---	---	---
<b>Total</b>	<b>2,689,615</b>	<b>2,608,005</b>	<b>81,610</b>	<b>59,017</b>	<b>18,643</b>	<b>121,984</b>	<b>21,775</b>	<b>---</b>	<b>3,750</b>	<b>15,048</b>	<b>89,162</b>	<b>---</b>	<b>18,239</b>	<b>94,000</b>
<b>Trommald</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	10,063	6,547	3,516	---	---	3,516	---	---	---	---	---	---	---	---
<b>Total</b>	<b>10,063</b>	<b>6,547</b>	<b>3,516</b>	<b>---</b>	<b>---</b>	<b>3,516</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Trosky</b>														
Garbage	6,024	5,643	381	---	---	381	---	---	---	---	---	---	---	---
Water	15,282	4,466	10,816	---	2,764	8,052	---	---	---	---	---	---	2,764	6,000
<b>Total</b>	<b>21,306</b>	<b>10,109</b>	<b>11,197</b>	<b>---</b>	<b>2,764</b>	<b>8,433</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,764</b>	<b>6,000</b>
<b>Truman</b>														
Electric	1,636,675	1,504,621	132,054	108,043	165,721	74,376	---	---	1,300	---	58,184	---	165,405	1,638,530
Sewer	134,156	199,189	(65,033)	---	21,455	(86,488)	---	---	---	(36,000)	47,287	---	20,842	10,000
Water	135,175	159,434	(24,259)	15,310	10,295	(19,244)	---	---	---	---	---	---	9,789	7,768
<b>Total</b>	<b>1,906,006</b>	<b>1,863,244</b>	<b>42,762</b>	<b>123,353</b>	<b>197,471</b>	<b>(31,356)</b>	<b>---</b>	<b>---</b>	<b>1,300</b>	<b>(36,000)</b>	<b>105,471</b>	<b>---</b>	<b>196,036</b>	<b>1,656,298</b>
<b>Twin Lakes</b>														
Sewer	10,828	9,268	1,560	---	---	1,560	---	---	---	---	---	---	---	---
Water	12,419	17,395	(4,976)	1,290	---	(3,686)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>23,247</b>	<b>26,663</b>	<b>(3,416)</b>	<b>1,290</b>	<b>---</b>	<b>(2,126)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Twin Valley</b>														
Liquor	509,165	541,364	(32,199)	3,348	---	(28,851)	---	---	---	10,000	5,915	---	---	---
Sanitation	69,696	60,454	9,242	---	---	9,242	---	---	---	---	---	---	---	---
Sewer	97,790	131,750	(33,960)	46,518	34,794	(22,236)	---	---	---	---	---	---	34,794	8,750
Storm Utility	26,425	13,980	12,445	---	8,642	3,803	---	---	---	---	---	---	8,641	10,094
Water	157,867	167,247	(9,380)	61,179	64,618	(12,819)	---	---	---	---	---	---	64,618	16,250
<b>Total</b>	<b>860,943</b>	<b>914,795</b>	<b>(53,852)</b>	<b>111,045</b>	<b>108,054</b>	<b>(50,861)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>5,915</b>	<b>---</b>	<b>108,053</b>	<b>35,094</b>
<b>Two Harbors</b>														
Electric	1,328,260	944,243	384,017	178,092	84	562,025	---	---	---	45,367	670,907	---	84	---
Gas	561,531	634,138	(72,607)	106,893	87	34,199	---	---	---	29,252	67,431	---	87	---
Liquor	1,793,348	1,621,924	171,424	1,811	---	173,235	---	---	---	258,446	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	964,106	1,188,215	(224,109)	225,565	18,565	(17,109)	109,476	---	43,613	(102,591)	92,269	---	18,565	120,048
Storm Water Utility	62,691	39,769	22,922	4	---	22,926	---	---	---	---	143,497	---	---	---
Water	642,809	719,567	(76,758)	271,446	34,968	159,720	75,438	---	150,100	(121,000)	321,145	---	34,968	62,000
<b>Total</b>	<b>5,352,745</b>	<b>5,147,856</b>	<b>204,889</b>	<b>783,811</b>	<b>53,704</b>	<b>934,996</b>	<b>184,914</b>	<b>---</b>	<b>193,713</b>	<b>109,474</b>	<b>1,295,249</b>	<b>---</b>	<b>53,704</b>	<b>182,048</b>
<b>Tyler</b>														
Electric	906,448	792,099	114,349	4,248	---	118,597	---	---	---	120,000	---	---	---	---
Garbage	133,209	128,382	4,827	5,049	---	9,876	---	---	---	---	---	---	---	---
Natural Gas	506,807	505,760	1,047	3,799	75,615	(70,769)	---	---	---	---	---	---	75,615	---
Sewer	51,273	39,451	11,822	5,049	2,383	14,488	---	---	---	---	---	---	2,324	4,747
Water	118,822	157,308	(38,486)	6,083	2,637	(35,040)	---	---	---	---	---	---	2,571	5,253
<b>Total</b>	<b>1,716,559</b>	<b>1,623,000</b>	<b>93,559</b>	<b>24,228</b>	<b>80,635</b>	<b>37,152</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>120,000</b>	<b>---</b>	<b>---</b>	<b>80,510</b>	<b>10,000</b>
<b>Ulen</b>														
Café [21]	1,479	21,336	(19,857)	---	---	(19,857)	---	---	---	(128,576)	---	---	---	---
Garbage	31,228	33,890	(2,662)	6,209	---	3,547	---	---	---	---	---	---	---	---
Liquor	330,947	304,545	26,402	840	---	27,242	---	---	---	---	44,185	---	---	---
Nursing Home	3,409,086	2,872,114	536,972	74,830	173,091	438,711	---	---	---	---	108,712	---	22,592	20,000
Sewer	61,214	47,101	14,113	2,412	9,805	6,720	3,637	---	---	---	---	---	9,805	12,300
Water	104,404	51,187	53,217	---	47,644	5,573	4,010	---	---	---	---	---	57,925	15,000
<b>Total</b>	<b>3,938,358</b>	<b>3,330,173</b>	<b>608,185</b>	<b>84,291</b>	<b>230,540</b>	<b>461,936</b>	<b>7,647</b>	<b>---</b>	<b>---</b>	<b>(128,576)</b>	<b>152,897</b>	<b>---</b>	<b>90,322</b>	<b>47,300</b>
<b>Underwood</b>														
Liquor	368,689	367,748	941	665	---	1,606	---	---	---	---	---	---	---	---
Sewer	84,716	36,295	48,421	164,271	---	212,692	---	163,313	---	---	1,461,158	1,238,195	---	---
Water	94,198	107,474	(13,276)	647	19,828	(32,457)	---	---	---	---	---	---	19,828	32,000
<b>Total</b>	<b>547,603</b>	<b>511,517</b>	<b>36,086</b>	<b>165,583</b>	<b>19,828</b>	<b>181,841</b>	<b>---</b>	<b>163,313</b>	<b>---</b>	<b>---</b>	<b>1,461,158</b>	<b>1,238,195</b>	<b>19,828</b>	<b>32,000</b>
<b>Upsala</b>														
Sewer	42,002	16,707	25,295	950	6,778	19,467	---	---	---	---	---	---	6,778	17,186
Water	77,863	62,016	15,847	7,211	24,468	(1,410)	---	---	---	---	1,200	---	24,468	34,512
<b>Total</b>	<b>119,865</b>	<b>78,723</b>	<b>41,142</b>	<b>8,161</b>	<b>31,246</b>	<b>18,057</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,200</b>	<b>---</b>	<b>31,246</b>	<b>51,698</b>
<b>Utica</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	24,908	25,366	(458)	1,772	---	1,314	---	---	---	---	---	---	---	---
<b>Total</b>	<b>24,908</b>	<b>25,366</b>	<b>(458)</b>	<b>1,772</b>	<b>---</b>	<b>1,314</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
<b>Vadnais Heights</b>														
Sewer Utility	1,212,872	1,530,391	(317,519)	143,138	---	(174,381)	---	---	---	72,878	---	---	---	---
Surface Water Management	350,156	287,244	62,912	10,487	---	73,399	---	---	---	6,000	---	---	---	---
Water Utility	1,065,705	1,200,634	(134,929)	53,060	---	(81,869)	---	---	---	73,500	7,774	---	---	---
<b>Total</b>	<b>2,628,733</b>	<b>3,018,269</b>	<b>(389,536)</b>	<b>206,685</b>	<b>---</b>	<b>(182,851)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>152,378</b>	<b>7,774</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Vergas</b>														
Liquor	542,294	481,554	60,740	19,923	---	80,663	---	---	---	28,000	---	---	---	---
Sewer Enterprise	62,563	43,311	19,252	13,004	22,334	9,922	---	---	---	(60,263)	35,476	266,010	22,334	379,200
Water Enterprise	66,221	67,213	(992)	8,111	15,994	(8,875)	---	---	---	60,263	---	177,340	15,994	197,500
<b>Total</b>	<b>671,078</b>	<b>592,078</b>	<b>79,000</b>	<b>41,038</b>	<b>38,328</b>	<b>81,710</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,000</b>	<b>35,476</b>	<b>443,350</b>	<b>38,328</b>	<b>576,700</b>
<b>Vermillion</b>														
Sewer	108,669	78,634	30,035	31,179	22,091	39,123	29,550	---	---	---	---	---	21,233	50,000
Water	41,966	41,902	64	1,738	---	1,802	---	---	---	---	---	---	---	---
<b>Total</b>	<b>150,635</b>	<b>120,536</b>	<b>30,099</b>	<b>32,917</b>	<b>22,091</b>	<b>40,925</b>	<b>29,550</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,233</b>	<b>50,000</b>
<b>Verndale</b>														
Liquor	340,735	409,623	(68,888)	648	2,572	(70,812)	---	---	---	---	4,860	---	---	---
Sewer	86,136	68,564	17,572	111,071	11,417	117,226	---	---	---	(2,500)	307,780	48,111	11,417	19,967
Water	79,057	72,084	6,973	82,867	5,954	83,886	---	---	---	(2,500)	191,765	188,084	5,954	8,375
<b>Total</b>	<b>505,928</b>	<b>550,271</b>	<b>(44,343)</b>	<b>194,586</b>	<b>19,943</b>	<b>130,300</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,000)</b>	<b>504,405</b>	<b>236,195</b>	<b>17,371</b>	<b>28,342</b>
<b>Vernon Center</b>														
Sanitation	24,588	24,348	240	---	---	240	---	---	---	---	---	---	---	---
Sewer	63,242	28,535	34,707	---	---	34,707	---	---	---	---	---	---	---	---
Water	64,158	25,967	38,191	---	---	38,191	---	---	---	---	9,780	---	---	---
<b>Total</b>	<b>151,988</b>	<b>78,850</b>	<b>73,138</b>	<b>---</b>	<b>---</b>	<b>73,138</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,780</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Vesta</b>														
Garbage	16,054	11,020	5,034	---	---	5,034	---	---	---	---	---	---	---	---
Liquor	257,862	243,842	14,020	---	---	14,020	---	---	---	---	---	---	---	---
Sewer	19,303	35,974	(16,671)	---	3,081	(19,752)	---	---	---	---	5,586	---	3,081	4,000
Water	21,900	34,150	(12,250)	---	---	(12,250)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>315,119</b>	<b>324,986</b>	<b>(9,867)</b>	<b>---</b>	<b>3,081</b>	<b>(12,948)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,586</b>	<b>---</b>	<b>3,081</b>	<b>4,000</b>
<b>Victoria</b>														
Sewer	533,393	776,596	(243,203)	135,959	---	(107,244)	---	---	---	247,043	129,441	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	114,992	132,322	(17,330)	7,880	---	(9,450)	---	---	---	---	---	---	---	---	
Water	1,101,864	874,900	226,964	201,119	396,187	31,896	---	---	---	---	---	---	389,397	440,000	
<b>Total</b>	<b>1,750,249</b>	<b>1,783,818</b>	<b>(33,569)</b>	<b>344,958</b>	<b>396,187</b>	<b>(84,798)</b>	---	---	---	<b>247,043</b>	<b>129,441</b>	---	<b>389,397</b>	<b>440,000</b>	
<b>Viking</b>															
Garbage	6,396	6,215	181	---	---	181	---	---	---	---	---	---	---	---	
Sanitary Sewer	27,310	52,262	(24,952)	---	16,830	(41,782)	---	---	---	(10,000)	---	---	16,830	5,000	
Water	2,757	5,533	(2,776)	---	---	(2,776)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>36,463</b>	<b>64,010</b>	<b>(27,547)</b>	---	<b>16,830</b>	<b>(44,377)</b>	---	---	---	<b>(10,000)</b>	---	---	<b>16,830</b>	<b>5,000</b>	
<b>Villard</b>															
Sewer	91,760	152,758	(60,998)	68,985	41,363	(33,376)	---	---	66,501	---	---	---	10,510	---	
<b>Total</b>	<b>91,760</b>	<b>152,758</b>	<b>(60,998)</b>	<b>68,985</b>	<b>41,363</b>	<b>(33,376)</b>	---	---	<b>66,501</b>	---	---	---	<b>10,510</b>	---	
<b>Virginia</b>															
Clinic Facility Capital Lease	1,347,478	1,021,383	326,095	69,952	948,311	(552,264)	---	---	---	---	---	---	948,311	448,860	
Convalescent Center	7,544,608	9,094,249	(1,549,641)	---	---	(1,549,641)	---	---	---	---	---	---	---	---	
Electric	10,625,102	10,765,367	(140,265)	3,067,221	591,215	2,335,741	---	---	---	---	1,752,865	355,000	177,976	483,750	
Gas	4,016,852	3,526,393	490,459	6,184	34,763	461,880	---	---	---	---	30,920	5,000	26,498	6,250	
Golf Course	876,902	1,030,342	(153,440)	---	14,191	(167,631)	---	---	---	---	---	---	13,442	70,000	
Hospital	46,629,376	46,547,783	81,593	177,207	433,724	(174,924)	---	---	---	(509,898)	1,741,724	4,645,000	433,724	6,614,113	
Sewer	1,120,621	1,325,262	(204,641)	---	---	(204,641)	---	---	---	---	---	---	---	---	
Solid Waste Disposal	1,206,934	1,345,424	(138,490)	3,150	---	(135,340)	---	---	---	---	---	---	---	---	
Steam	4,734,478	4,854,947	(120,469)	8,929	123,091	(234,631)	---	---	---	---	271,238	140,000	88,087	201,666	
Washington Manor	525,248	399,654	125,594	2,402	163,132	(35,136)	---	---	---	---	---	---	163,132	160,000	
Water	1,528,369	1,392,426	135,943	30,021	149,731	16,233	---	---	---	(378,865)	838,085	---	120,075	307,000	
<b>Total</b>	<b>80,155,968</b>	<b>81,303,230</b>	<b>(1,147,262)</b>	<b>3,365,066</b>	<b>2,458,158</b>	<b>(240,354)</b>	---	---	---	<b>(888,763)</b>	<b>4,634,832</b>	<b>5,145,000</b>	<b>1,971,245</b>	<b>8,291,639</b>	
<b>Wabasha</b>															
Sewer	769,030	512,723	256,307	26,418	100,392	182,333	---	---	---	---	13,455	---	102,465	330,800	
Water	197,491	170,058	27,433	23,613	10,771	40,275	---	---	---	46,935	18,959	---	10,799	11,200	
<b>Total</b>	<b>966,521</b>	<b>682,781</b>	<b>283,740</b>	<b>50,031</b>	<b>111,163</b>	<b>222,608</b>	---	---	---	<b>46,935</b>	<b>32,414</b>	---	<b>113,264</b>	<b>342,000</b>	
<b>Wabasso</b>															
Garbage	29,148	27,750	1,398	---	---	1,398	---	---	---	---	---	---	---	---	
Sewer	117,890	72,599	45,291	---	---	45,291	---	---	---	41,350	1,098	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	89,685	49,129	40,556	95,144	2,717	132,983	---	---	---	19,350	260,032	268,150	2,717	---	
<b>Total</b>	<b>236,723</b>	<b>149,478</b>	<b>87,245</b>	<b>95,144</b>	<b>2,717</b>	<b>179,672</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>60,700</b>	<b>261,130</b>	<b>268,150</b>	<b>2,717</b>	<b>---</b>	
<b>Waconia</b>															
Ice Arena	645,137	550,516	94,621	2,031	261,229	(164,577)	---	---	---	(342,910)	---	---	261,716	201,384	
Sewer	1,350,604	1,494,557	(143,953)	496,848	221,797	131,098	---	---	---	100,000	372,765	470,000	229,382	665,000	
Storm Water	334,421	469,839	(135,418)	237,466	---	102,048	---	---	---	15,000	365,237	---	---	---	
Street Light Utility	170,810	157,064	13,746	3,655	---	17,401	---	---	---	---	---	---	---	---	
Water	1,107,560	1,165,480	(57,920)	459,292	383,994	17,378	---	---	---	65,000	1,001,930	---	377,360	600,000	
<b>Total</b>	<b>3,608,532</b>	<b>3,837,456</b>	<b>(228,924)</b>	<b>1,199,292</b>	<b>867,020</b>	<b>103,348</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(162,910)</b>	<b>1,739,932</b>	<b>470,000</b>	<b>868,458</b>	<b>1,466,384</b>	
<b>Wadena</b>															
Electric	5,196,078	4,397,753	798,325	75,523	1,459	872,389	---	---	---	282,164	196,546	---	1,459	---	
Golf	272,381	309,020	(36,639)	1,313	330	(35,656)	---	---	---	---	18,818	---	330	---	
Liquor	1,583,432	1,429,366	154,066	7,962	---	162,028	---	---	---	100,000	12,271	---	---	---	
Sewer	516,486	543,610	(27,124)	34,782	---	7,658	---	---	---	---	21,981	---	---	---	
Water	459,225	422,975	36,250	5,921	52,270	(10,099)	---	---	---	---	---	---	52,270	120,000	
<b>Total</b>	<b>8,027,602</b>	<b>7,102,724</b>	<b>924,878</b>	<b>125,501</b>	<b>54,059</b>	<b>996,320</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>382,164</b>	<b>249,616</b>	<b>---</b>	<b>54,059</b>	<b>120,000</b>	
<b>Wahkon</b>															
Sewer	163,793	105,268	58,525	43,813	61,053	41,285	---	---	---	---	17,896	---	61,053	50,000	
<b>Total</b>	<b>163,793</b>	<b>105,268</b>	<b>58,525</b>	<b>43,813</b>	<b>61,053</b>	<b>41,285</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,896</b>	<b>---</b>	<b>61,053</b>	<b>50,000</b>	
<b>Waite Park</b>															
Sewer	465,374	945,815	(480,441)	2,819	---	(477,622)	---	---	---	---	---	---	---	---	
Stormwater	1,500	28,745	(27,245)	---	---	(27,245)	---	---	---	---	---	---	---	---	
Water	924,077	955,762	(31,685)	271,756	569,414	(329,343)	---	---	---	---	---	---	569,414	325,000	
<b>Total</b>	<b>1,390,951</b>	<b>1,930,322</b>	<b>(539,371)</b>	<b>274,575</b>	<b>569,414</b>	<b>(834,210)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>569,414</b>	<b>325,000</b>	
<b>Waldorf</b>															
Liquor	246,889	241,866	5,023	10,812	---	15,835	---	---	---	13,000	12,792	---	---	---	
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [3]	78,522	48,440	30,082	1,227	4,906	26,403	---	---	---	(13,000)	58,011	---	4,906	10,011	
<b>Total</b>	<b>325,411</b>	<b>290,306</b>	<b>35,105</b>	<b>12,039</b>	<b>4,906</b>	<b>42,238</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,803</b>	<b>---</b>	<b>4,906</b>	<b>10,011</b>	
<b>Walker</b>															
Liquor	850,409	732,318	118,091	586	---	118,677	---	---	---	50,000	---	---	---	---	
Sewer	227,880	98,259	129,621	5,359	25,483	109,497	---	---	---	(7,242)	78,049	---	25,483	114,981	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	284,836	124,292	160,544	3,188	20,833	142,899	---	---	---	---	3,049	---	20,833	96,000	
<b>Total</b>	<b>1,363,125</b>	<b>954,869</b>	<b>408,256</b>	<b>9,133</b>	<b>46,316</b>	<b>371,073</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,758</b>	<b>81,098</b>	<b>---</b>	<b>46,316</b>	<b>210,981</b>	
<b>Walnut Grove</b>															
Garbage	34,023	32,845	1,178	12	---	1,190	---	---	---	---	---	---	---	---	
Liquor	453,876	433,793	20,083	205	---	20,288	---	---	---	7,500	---	---	---	---	
Senior Housing	755,834	523,305	232,529	77	135,005	97,601	---	---	---	151,088	91,932	---	135,005	75,000	
Sewer	110,402	56,420	53,982	119	---	54,101	---	---	---	29,620	8,059	---	---	---	
Water	117,382	54,795	62,587	241	---	62,828	---	---	---	43,702	---	---	---	---	
<b>Total</b>	<b>1,471,517</b>	<b>1,101,158</b>	<b>370,359</b>	<b>654</b>	<b>135,005</b>	<b>236,008</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>231,910</b>	<b>99,991</b>	<b>---</b>	<b>135,005</b>	<b>75,000</b>	
<b>Walters</b>															
Sewer	13,748	7,581	6,167	127,747	34,539	99,375	---	69,350	47,329	---	88,479	136,000	18	150,156	
Water	6,871	4,175	2,696	756	605	2,847	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>20,619</b>	<b>11,756</b>	<b>8,863</b>	<b>128,503</b>	<b>35,144</b>	<b>102,222</b>	<b>---</b>	<b>69,350</b>	<b>47,329</b>	<b>---</b>	<b>88,479</b>	<b>136,000</b>	<b>18</b>	<b>150,156</b>	
<b>Waltham</b>															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Water [3]	35,371	35,013	358	978	12,813	(11,477)	---	---	---	(14,888)	---	---	12,813	10,000	
<b>Total</b>	<b>35,371</b>	<b>35,013</b>	<b>358</b>	<b>978</b>	<b>12,813</b>	<b>(11,477)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(14,888)</b>	<b>---</b>	<b>---</b>	<b>12,813</b>	<b>10,000</b>	
<b>Wanamingo</b>															
Medical Center	38,828	35,227	3,601	7,993	25,877	(14,283)	---	---	---	---	---	---	25,877	---	
Sanitation	55,741	51,434	4,307	---	---	4,307	---	---	---	---	---	---	---	---	
Senior Housing	108,119	90,269	17,850	157,790	46,628	129,012	---	---	---	(198,818)	---	---	46,628	1,090,000	
Wastewater	256,082	190,988	65,094	1,745	29,216	37,623	---	---	---	---	---	---	29,246	25,000	
Water	246,844	196,755	50,089	13,191	39,119	24,161	---	---	---	---	---	---	39,119	111,000	
<b>Total</b>	<b>705,614</b>	<b>564,673</b>	<b>140,941</b>	<b>180,719</b>	<b>140,840</b>	<b>180,820</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(198,818)</b>	<b>---</b>	<b>---</b>	<b>140,870</b>	<b>1,226,000</b>	
<b>Wanda</b>															
Garbage	5,473	6,202	(729)	---	---	(729)	---	---	---	(1,000)	---	---	---	---	
Sewer	10,925	10,463	462	---	---	462	---	---	---	(7,000)	6,765	---	---	---	
Water	7,003	6,264	739	---	---	739	---	---	---	(2,000)	2,312	---	---	---	
<b>Total</b>	<b>23,401</b>	<b>22,929</b>	<b>472</b>	<b>---</b>	<b>---</b>	<b>472</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,000)</b>	<b>9,077</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Warba</b>															
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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]	26,335	17,535	8,800	14,813	---	23,613	---	---	---	(10,275)	20,000	---	---	---
<b>Total</b>	<b>26,335</b>	<b>17,535</b>	<b>8,800</b>	<b>14,813</b>	<b>---</b>	<b>23,613</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,275)</b>	<b>20,000</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Warren</b>														
Electric	1,545,446	1,387,973	157,473	---	27,032	130,441	---	---	---	14,725	5,378	---	27,032	30,000
Garbage	215,824	214,163	1,661	---	2,555	(894)	---	---	---	1,090	150,707	---	---	---
Gas Distribution	1,142,175	909,919	232,256	---	---	232,256	---	---	---	14,725	---	---	---	---
Housing	10,128	11,524	(1,396)	4,126	629	2,101	---	---	---	---	---	---	629	5,347
Mosquito Control	48,950	27,019	21,931	---	---	21,931	---	---	---	---	---	---	---	---
Sewer	183,781	240,143	(56,362)	83,632	20,679	6,591	---	---	---	1,090	82,476	---	20,679	19,694
Warren Economic Development Agency	31,601	93,413	(61,812)	5,624	---	(56,188)	5,624	---	---	(56,857)	---	---	---	---
Water	236,988	260,505	(23,517)	25,160	14,891	(13,248)	---	---	---	1,090	107,394	---	14,891	17,206
<b>Total</b>	<b>3,414,893</b>	<b>3,144,659</b>	<b>270,234</b>	<b>118,542</b>	<b>65,786</b>	<b>322,990</b>	<b>5,624</b>	<b>---</b>	<b>---</b>	<b>(24,137)</b>	<b>345,955</b>	<b>---</b>	<b>63,231</b>	<b>72,247</b>
<b>Warroad</b>														
Electric Utility	3,268,220	2,859,267	408,953	---	---	408,953	---	---	---	120,000	18,851	---	---	---
Liquor	1,295,425	1,162,702	132,723	---	---	132,723	---	---	---	80,000	---	---	---	---
Wastewater Utility	406,017	327,590	78,427	2,452	43,084	37,795	---	---	---	(63,000)	---	---	44,404	99,097
Water Utility	265,615	245,032	20,583	414	---	20,997	---	---	---	---	373,614	---	---	---
<b>Total</b>	<b>5,235,277</b>	<b>4,594,591</b>	<b>640,686</b>	<b>2,866</b>	<b>43,084</b>	<b>600,468</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>137,000</b>	<b>392,465</b>	<b>---</b>	<b>44,404</b>	<b>99,097</b>
<b>Waseca</b>														
Electric	6,682,100	5,680,621	1,001,479	21,869	68,240	955,108	---	---	---	426,232	178,346	---	16,430	---
Sanitary Sewer	2,375,457	1,364,526	1,010,931	6,113,963	107,917	7,016,977	---	6,000,000	70,552	(236,489)	7,294,842	381,163	102,201	225,000
Water	1,171,451	860,311	311,140	50,137	50,136	311,141	---	---	---	82,361	311,570	---	47,504	120,000
<b>Total</b>	<b>10,229,008</b>	<b>7,905,458</b>	<b>2,323,550</b>	<b>6,185,969</b>	<b>226,293</b>	<b>8,283,226</b>	<b>---</b>	<b>6,000,000</b>	<b>70,552</b>	<b>272,104</b>	<b>7,784,758</b>	<b>381,163</b>	<b>166,135</b>	<b>345,000</b>
<b>Watertown</b>														
Sewer	523,003	433,175	89,828	32,201	100,311	21,718	---	---	---	(20,157)	---	---	100,311	309,060
Storm Water	40,108	39,215	893	8,688	---	9,581	---	---	---	11,671	---	---	---	---
Water	499,240	379,663	119,577	154,639	98,472	175,744	---	---	---	137,910	7,754	---	98,472	221,000
<b>Total</b>	<b>1,062,351</b>	<b>852,053</b>	<b>210,298</b>	<b>195,528</b>	<b>198,783</b>	<b>207,043</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>129,424</b>	<b>7,754</b>	<b>---</b>	<b>198,783</b>	<b>530,060</b>
<b>Waterville</b>														
Hilltop Terrace Apartments	128,978	36,774	92,204	---	26,921	65,283	---	---	---	---	---	---	23,978	105,000
Refuse	55,113	55,468	(355)	---	---	(355)	---	---	---	---	---	---	---	---
Sewer Utility	178,841	197,860	(19,019)	3,469	18,483	(34,033)	---	---	---	---	8,152	---	16,844	35,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	341,528	206,779	134,749	15,845	102,484	48,110	---	---	---	---	20,414	---	98,190	190,000
<b>Total</b>	<b>704,460</b>	<b>496,881</b>	<b>207,579</b>	<b>19,314</b>	<b>147,888</b>	<b>79,005</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,566</b>	<b>---</b>	<b>139,012</b>	<b>330,000</b>
<b>Watkins</b>														
Sewer	148,406	184,198	(35,792)	9,394	19,270	(45,668)	---	---	---	---	---	---	19,270	82,000
Water	177,069	131,875	45,194	1,045	24,909	21,330	---	---	---	---	---	---	24,909	60,500
<b>Total</b>	<b>325,475</b>	<b>316,073</b>	<b>9,402</b>	<b>10,439</b>	<b>44,179</b>	<b>(24,338)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>44,179</b>	<b>142,500</b>
<b>Watson</b>														
Sewer	54,992	20,965	34,027	118	---	34,145	---	---	---	---	63,996	63,056	---	---
Water	15,543	25,567	(10,024)	6,419	---	(3,605)	---	86,770	---	---	129,434	42,038	---	---
<b>Total</b>	<b>70,535</b>	<b>46,532</b>	<b>24,003</b>	<b>6,537</b>	<b>---</b>	<b>30,540</b>	<b>---</b>	<b>86,770</b>	<b>---</b>	<b>---</b>	<b>193,430</b>	<b>105,094</b>	<b>---</b>	<b>---</b>
<b>Waubun</b>														
Sewer	23,762	26,009	(2,247)	325	---	(1,922)	---	---	---	(159)	---	---	---	---
Water	42,725	55,681	(12,956)	614	8,293	(20,635)	---	---	---	---	---	---	8,293	5,000
<b>Total</b>	<b>66,487</b>	<b>81,690</b>	<b>(15,203)</b>	<b>939</b>	<b>8,293</b>	<b>(22,557)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(159)</b>	<b>---</b>	<b>---</b>	<b>8,293</b>	<b>5,000</b>
<b>Waverly</b>														
Liquor	877,657	847,508	30,149	12,543	10,312	32,380	---	---	---	---	6,549	---	10,312	21,591
Refuse and Recycling	81,517	87,887	(6,370)	18,790	---	12,420	---	---	---	---	---	---	---	---
Sewer	282,274	266,133	16,141	94,209	105,281	5,069	55,569	---	1,614	(4,048)	---	---	105,281	178,297
Storm Water	24,761	---	24,761	1,613	12,529	13,845	---	---	---	---	---	---	12,529	12,000
Water	266,863	91,798	175,065	43,495	102,210	116,350	5,264	---	1,211	(16,192)	---	---	102,210	581,935
<b>Total</b>	<b>1,533,072</b>	<b>1,293,326</b>	<b>239,746</b>	<b>170,650</b>	<b>230,332</b>	<b>180,064</b>	<b>60,833</b>	<b>---</b>	<b>2,825</b>	<b>(20,240)</b>	<b>6,549</b>	<b>---</b>	<b>230,332</b>	<b>793,823</b>
<b>Wayzata</b>														
Licensing	255,623	202,766	52,857	16,597	---	69,454	---	---	---	51,000	---	---	---	---
Liquor	3,188,165	3,099,602	88,563	13,312	---	101,875	---	---	---	205,000	---	---	---	---
Sewer	815,184	726,486	88,698	8,197	---	96,895	---	---	---	45,400	---	---	---	---
Solid Waste	247,515	232,395	15,120	11,207	---	26,327	---	---	---	---	---	---	---	---
Stormwater	200,236	105,598	94,638	79,229	---	173,867	---	---	---	60,000	739,619	---	---	---
Water	687,154	467,549	219,605	118,286	1,201	336,690	---	---	---	31,400	3,063,514	3,826,248	---	---
<b>Total</b>	<b>5,393,877</b>	<b>4,834,396</b>	<b>559,481</b>	<b>246,828</b>	<b>1,201</b>	<b>805,108</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>392,800</b>	<b>3,803,133</b>	<b>3,826,248</b>	<b>---</b>	<b>---</b>
<b>Welcome</b>														
Sewer	151,051	106,767	44,284	68,155	9,030	103,409	---	---	---	---	45,657	---	9,030	25,000

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	137,670	84,639	53,031	12,048	12,321	52,758	---	---	---	---	131,934	---	12,321	11,500
<b>Total</b>	<b>288,721</b>	<b>191,406</b>	<b>97,315</b>	<b>80,203</b>	<b>21,351</b>	<b>156,167</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>177,591</b>	<b>---</b>	<b>21,351</b>	<b>36,500</b>
<b>Wells</b>														
Electric Utility	2,266,933	2,156,235	110,698	36,278	---	146,976	---	---	---	99,996	66,637	---	---	---
H.R.A. - Broadway Apartments	91,954	168,515	(76,561)	128,261	10,046	41,654	---	---	---	3,000	---	---	10,046	---
H.R.A. - Park Place Apartments	28,495	17,210	11,285	572	18,379	(6,522)	---	---	---	(3,000)	---	---	18,379	---
Liquor	696,968	724,520	(27,552)	12,763	193	(14,982)	---	---	---	25,000	7,418	---	193	2,496
Recycling	39,474	38,792	682	18,430	---	19,112	---	---	---	---	---	---	---	---
Sewer Utility	352,273	340,614	11,659	35,260	25,982	20,937	---	---	---	---	---	---	26,499	73,000
Water Utility	273,879	311,407	(37,528)	5,340	8,076	(40,264)	---	---	---	---	9,100	---	8,076	10,000
<b>Total</b>	<b>3,749,976</b>	<b>3,757,293</b>	<b>(7,317)</b>	<b>236,904</b>	<b>62,676</b>	<b>166,911</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>124,996</b>	<b>83,155</b>	<b>---</b>	<b>63,193</b>	<b>85,496</b>
<b>Wendell</b>														
Sewer	13,195	19,919	(6,724)	3,201	---	(3,523)	---	---	---	---	---	---	---	---
Water	14,585	26,547	(11,962)	---	---	(11,962)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>27,780</b>	<b>46,466</b>	<b>(18,686)</b>	<b>3,201</b>	<b>---</b>	<b>(15,485)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>West Concord</b>														
Liquor	377,058	379,446	(2,388)	3,639	---	1,251	---	---	---	---	---	---	---	---
Sewer	161,290	210,531	(49,241)	130,821	24,294	57,286	105,895	---	10,281	---	9,208	---	25,426	125,288
Storm Sewer	25,462	7,139	18,323	1,820	---	20,143	---	---	---	---	---	---	---	---
Township Access Fee	185	---	185	---	---	185	---	---	---	---	---	---	---	---
Water	77,311	86,714	(9,403)	50,458	22,445	18,610	42,425	---	4,016	---	---	---	24,209	27,000
<b>Total</b>	<b>641,306</b>	<b>683,830</b>	<b>(42,524)</b>	<b>186,738</b>	<b>46,739</b>	<b>97,475</b>	<b>148,320</b>	<b>---</b>	<b>14,297</b>	<b>---</b>	<b>9,208</b>	<b>---</b>	<b>49,635</b>	<b>152,288</b>
<b>West St. Paul</b>														
Arena	208,869	267,950	(59,081)	3,697	---	(55,384)	---	---	---	---	---	---	---	---
Golf Course	180,843	220,639	(39,796)	65,741	20,701	5,244	61,974	---	3,247	(16,570)	---	---	20,701	35,000
Pool	55,040	146,234	(91,194)	40,307	---	(50,887)	38,138	---	1,998	---	---	---	---	---
Sanitary Sewer	2,598,426	3,622,604	(1,024,178)	3,742	45,616	(1,066,052)	---	---	---	368,630	108,517	2,907,946	45,616	1,405,000
Storm Sewer	366,711	155,826	210,885	8,569	---	219,454	---	---	---	190,708	---	---	---	---
<b>Total</b>	<b>3,409,889</b>	<b>4,413,253</b>	<b>(1,003,364)</b>	<b>122,056</b>	<b>66,317</b>	<b>(947,625)</b>	<b>100,112</b>	<b>---</b>	<b>5,245</b>	<b>542,768</b>	<b>108,517</b>	<b>2,907,946</b>	<b>66,317</b>	<b>1,440,000</b>
<b>Westbrook</b>														
Ambulance	132,981	84,380	48,601	14,714	---	63,315	---	---	---	---	11,941	---	---	---
Cable T.V.	106,145	120,232	(14,087)	484	---	(13,603)	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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
Electric Utility	630,903	677,214	(46,311)	130,220	6,688	77,221	---	---	758	27,000	---	---	4,173	35,514
Natural Gas	466,431	426,570	39,861	---	2,471	37,390	---	---	---	---	---	---	1,702	14,486
Sewer Utility	14,571	18,085	(3,514)	---	---	(3,514)	---	---	---	---	---	---	---	---
Sewer and Lagoon	100,071	58,659	41,412	22,559	---	63,971	---	---	---	40,000	---	---	---	---
Water Utility	135,923	125,147	10,776	---	---	10,776	---	---	---	---	74,555	---	---	---
<b>Total</b>	<b>1,587,025</b>	<b>1,510,287</b>	<b>76,738</b>	<b>167,977</b>	<b>9,159</b>	<b>235,556</b>	<b>---</b>	<b>---</b>	<b>758</b>	<b>67,000</b>	<b>86,496</b>	<b>---</b>	<b>5,875</b>	<b>50,000</b>
<b>Whalan</b>														
Electric/Garbage [17]	63,949	45,232	18,717	791	---	19,508	---	---	---	---	---	---	---	---
Garbage [17]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>63,949</b>	<b>45,232</b>	<b>18,717</b>	<b>791</b>	<b>---</b>	<b>19,508</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Wheaton</b>														
Garbage	166,520	111,601	54,919	---	---	54,919	---	---	---	25,000	---	---	---	---
Hospital	8,156,877	8,078,792	78,085	80,298	1,206,649	(1,048,266)	---	---	---	---	541,234	---	173,649	139,584
Sewer	298,039	317,940	(19,901)	414,476	42,798	351,777	---	---	---	---	2,288,048	1,789,969	42,798	131,000
Water	236,572	154,586	81,986	---	35,044	46,942	---	---	---	---	16,356	10,000	35,044	63,000
<b>Total</b>	<b>8,858,008</b>	<b>8,662,919</b>	<b>195,089</b>	<b>494,774</b>	<b>1,284,491</b>	<b>(594,628)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,000</b>	<b>2,845,638</b>	<b>1,799,969</b>	<b>251,491</b>	<b>333,584</b>
<b>White Bear Lake</b>														
Ambulance	1,110,523	1,007,812	102,711	18,857	---	121,568	---	---	---	99,500	---	---	---	---
License Bureau	753,748	531,162	222,586	5,860	---	228,446	---	---	---	300,000	---	---	---	---
Pioneer Manor	348,731	226,044	122,687	4,886	---	127,573	---	---	---	177,000	2,858	---	---	---
Refuse	1,180,625	1,333,750	(153,125)	71,157	---	(81,968)	---	---	---	65,000	---	---	---	---
Sewer	2,231,357	2,287,483	(56,126)	9,346	---	(46,780)	---	---	---	82,150	---	---	---	---
Sport Center	476,802	604,355	(127,553)	162,576	6,215	28,808	152,000	---	---	18,000	---	---	6,215	120,000
Water	1,295,366	1,257,312	38,054	4,874	---	42,928	---	---	---	97,550	---	---	---	---
<b>Total</b>	<b>7,397,152</b>	<b>7,247,918</b>	<b>149,234</b>	<b>277,556</b>	<b>6,215</b>	<b>420,575</b>	<b>152,000</b>	<b>---</b>	<b>---</b>	<b>839,200</b>	<b>2,858</b>	<b>---</b>	<b>6,215</b>	<b>120,000</b>
<b>Wilder</b>														
Water	10,453	3,783	6,670	981	3,240	4,411	---	---	---	---	---	---	3,240	3,000
<b>Total</b>	<b>10,453</b>	<b>3,783</b>	<b>6,670</b>	<b>981</b>	<b>3,240</b>	<b>4,411</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,240</b>	<b>3,000</b>
<b>Willernie</b>														
Refuse	47,577	33,488	14,089	---	---	14,089	---	---	---	---	---	---	---	---
Sewer	45,227	44,314	913	---	---	913	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	39,962	71,180	(31,218)	---	896	(32,114)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>132,766</b>	<b>148,982</b>	<b>(16,216)</b>	<b>---</b>	<b>896</b>	<b>(17,112)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Willmar</b>															
Electric	22,389,140	18,976,088	3,413,052	265,542	1,632,999	2,045,595	---	---	---	1,576,546	4,605,500	8,120,000	127,856	350,000	---
Heat	1,077,816	954,085	123,731	20,013	1,117	142,627	---	---	---	70,856	---	---	18	---	---
Rice Memorial Hospital	91,283,548	90,874,684	408,864	2,008,033	1,324,459	1,092,438	---	---	---	200,000	4,621,909	---	2,538,789	1,401,804	---
Waste Treatment Plant	3,576,202	2,217,567	1,358,635	2,941,117	633,500	3,666,252	---	442,391	2,224,264	250,000	45,914,457	49,632,130	632,500	7,512,720	---
Water	1,843,471	1,629,642	213,829	28,590	52,210	190,209	---	---	---	123,998	---	---	50,437	115,000	---
<b>Total</b>	<b>120,170,177</b>	<b>114,652,066</b>	<b>5,518,111</b>	<b>5,263,295</b>	<b>3,644,285</b>	<b>7,137,121</b>	<b>---</b>	<b>442,391</b>	<b>2,224,264</b>	<b>2,221,400</b>	<b>55,141,866</b>	<b>57,752,130</b>	<b>3,349,600</b>	<b>9,379,524</b>	<b>---</b>
<b>Willow River</b>															
Sewer	35,460	20,246	15,214	3,671	---	18,885	---	---	---	(14,790)	---	---	---	---	---
Water	96,810	70,274	26,536	17,071	20,907	22,700	---	---	---	(17,377)	---	---	20,160	171,000	---
<b>Total</b>	<b>132,270</b>	<b>90,520</b>	<b>41,750</b>	<b>20,742</b>	<b>20,907</b>	<b>41,585</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(32,167)</b>	<b>---</b>	<b>---</b>	<b>20,160</b>	<b>171,000</b>	<b>---</b>
<b>Wilmont</b>															
Liquor	242,375	251,080	(8,705)	1,989	---	(6,716)	---	---	---	---	342	---	---	---	---
Refuse	29,263	27,033	2,230	670	---	2,900	---	---	---	---	---	---	---	---	---
Sewer	44,303	34,578	9,725	1,112	2,807	8,030	---	---	---	---	---	---	2,807	9,000	---
Water	49,560	53,820	(4,260)	1,272	---	(2,988)	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>365,501</b>	<b>366,511</b>	<b>(1,010)</b>	<b>5,043</b>	<b>2,807</b>	<b>1,226</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>342</b>	<b>---</b>	<b>2,807</b>	<b>9,000</b>	<b>---</b>
<b>Windom</b>															
Arena	141,563	320,301	(178,738)	191,000	---	12,262	185,000	---	---	---	---	---	---	---	---
Electric	5,152,832	4,880,113	272,719	28,615	---	301,334	---	---	---	175,000	165,372	---	---	---	---
Liquor	1,412,891	1,295,602	117,289	---	---	117,289	---	---	---	70,000	---	---	---	---	---
Multi-Purpose Center	60,958	282,362	(221,404)	207,425	---	(13,979)	207,425	---	---	---	3,389	---	---	---	---
River Bluff Townhomes	85,655	71,770	13,885	---	25,479	(11,594)	---	---	---	---	---	---	25,479	8,700	---
Sewer	1,249,388	894,339	355,049	10,441	58,711	306,779	---	---	---	1,881	15,314	---	58,711	263,742	---
Telecom	1,785,307	1,925,092	(139,785)	102,812	676,435	(713,408)	---	60,077	---	---	87,087	2,365,602	676,435	50,000	---
Water	925,367	759,415	165,952	14,352	86,061	94,243	---	---	---	(210,977)	77,253	---	86,061	526,750	---
Windom Area Hospital	13,477,083	12,669,632	807,451	166,458	108,380	865,529	---	---	---	---	130,975	---	104,851	100,000	---
<b>Total</b>	<b>24,291,044</b>	<b>23,098,626</b>	<b>1,192,418</b>	<b>721,103</b>	<b>955,066</b>	<b>958,455</b>	<b>392,425</b>	<b>60,077</b>	<b>---</b>	<b>35,904</b>	<b>479,390</b>	<b>2,365,602</b>	<b>951,537</b>	<b>949,192</b>	<b>---</b>
<b>Winger</b>															
Sewer	6,347	13,630	(7,283)	27	---	(7,256)	---	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	27,886	23,317	4,569	---	---	4,569	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>34,233</b>	<b>36,947</b>	<b>(2,714)</b>	<b>27</b>	<b>---</b>	<b>(2,687)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Winnabago</b>															
Duplex	19,480	17,544	1,936	184	---	2,120	---	---	---	---	---	---	---	---	
Garbage	80,594	85,025	(4,431)	---	---	(4,431)	---	---	---	---	---	---	---	---	
Recycling	15,372	16,732	(1,360)	5,152	---	3,792	---	---	5,152	---	---	---	---	---	
Sewer Utility	289,838	286,497	3,341	8,986	12,257	70	---	---	---	---	15,071	---	16,057	115,534	
Storm Water	28,631	13,808	14,823	2,374	3,538	13,659	---	---	---	---	---	---	6,040	6,796	
Water Utility	251,726	242,646	9,080	4,320	27,935	(14,535)	---	---	---	---	18,178	---	29,589	95,670	
<b>Total</b>	<b>685,641</b>	<b>662,252</b>	<b>23,389</b>	<b>21,016</b>	<b>43,730</b>	<b>675</b>	<b>---</b>	<b>---</b>	<b>5,152</b>	<b>---</b>	<b>33,249</b>	<b>---</b>	<b>51,686</b>	<b>218,000</b>	
<b>Winona</b>															
Airport	31,702	441,095	(409,393)	301,045	---	(108,348)	52,577	104,241	139,305	(3,500)	45,668	---	---	---	
Inspections	543,769	474,608	69,161	1,415	---	70,576	---	---	---	(9,874)	---	---	---	---	
Library	44,134	1,064,814	(1,020,680)	1,065,226	---	44,546	272,448	---	574,533	(91,008)	38,397	---	---	---	
Public Transportation	200,234	545,623	(345,389)	689,992	---	344,603	---	446,400	241,416	(66,742)	418,471	---	---	---	
Recreation	365,830	1,665,488	(1,299,658)	1,132,400	---	(167,258)	363,264	---	761,858	(191,318)	165,715	---	---	---	
Sewer	2,913,380	2,449,143	464,237	397,850	48,508	813,579	---	---	337,500	---	1,349,755	---	50,222	287,750	
Storm Sewer	297,168	124,704	172,464	4,274	---	176,738	---	---	---	61,000	---	---	---	---	
Water	3,319,236	2,895,087	424,149	43,237	213,298	254,088	---	---	---	---	505,530	---	222,130	612,250	
<b>Total</b>	<b>7,715,453</b>	<b>9,660,562</b>	<b>(1,945,109)</b>	<b>3,635,439</b>	<b>261,806</b>	<b>1,428,524</b>	<b>688,289</b>	<b>550,641</b>	<b>2,054,612</b>	<b>(301,442)</b>	<b>2,523,536</b>	<b>---</b>	<b>272,352</b>	<b>900,000</b>	
<b>Winsted</b>															
Sewer	350,036	472,227	(122,191)	16,270	78,944	(184,865)	---	---	1,289	130,037	15,457	---	78,944	53,582	
Water	301,135	273,116	28,019	27,905	15,808	40,116	---	---	---	---	98,117	---	15,808	83,995	
<b>Total</b>	<b>651,171</b>	<b>745,343</b>	<b>(94,172)</b>	<b>44,175</b>	<b>94,752</b>	<b>(144,749)</b>	<b>---</b>	<b>---</b>	<b>1,289</b>	<b>130,037</b>	<b>113,574</b>	<b>---</b>	<b>94,752</b>	<b>137,577</b>	
<b>Winthrop</b>															
Electric	1,418,466	1,227,085	191,381	8,082	122,339	77,124	---	---	---	(3,289)	94,215	---	28,124	35,000	
Garbage	90,587	102,198	(11,611)	---	---	(11,611)	---	---	---	---	---	---	---	---	
Sewer	170,049	83,675	86,374	2,793	29,151	60,016	---	---	---	(45,442)	5,557	---	24,594	60,861	
Water	315,657	177,479	138,178	1,253	2,150	137,281	---	---	---	70,334	---	---	2,150	30,018	
<b>Total</b>	<b>1,994,759</b>	<b>1,590,437</b>	<b>404,322</b>	<b>12,128</b>	<b>153,640</b>	<b>262,810</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,603</b>	<b>99,772</b>	<b>---</b>	<b>54,868</b>	<b>125,879</b>	
<b>Winton</b>															
Liquor	303,427	269,958	33,469	22	1,660	31,831	---	---	---	8,400	683	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	6,645	9,294	(2,649)	---	134	(2,783)	---	---	---	(3,500)	2,101	---	---	---	
Water	7,243	9,546	(2,303)	---	83	(2,386)	---	---	---	(3,500)	1,922	---	---	---	
<b>Total</b>	<b>317,315</b>	<b>288,798</b>	<b>28,517</b>	<b>22</b>	<b>1,877</b>	<b>26,662</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,400</b>	<b>4,706</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Wolf Lake</b>															
Liquor	439,607	392,819	46,788	3,013	4,596	45,205	---	---	175	37,200	7,659	---	4,596	10,450	
Sewer	10,964	10,011	953	884,131	3,064	882,020	---	390,000	491,711	(4,500)	909,884	---	3,064	7,093	
<b>Total</b>	<b>450,571</b>	<b>402,830</b>	<b>47,741</b>	<b>887,144</b>	<b>7,660</b>	<b>927,225</b>	<b>---</b>	<b>390,000</b>	<b>491,886</b>	<b>32,700</b>	<b>917,543</b>	<b>---</b>	<b>7,660</b>	<b>17,543</b>	
<b>Wolverton</b>															
Garbage	12,558	9,493	3,065	---	---	3,065	---	---	---	---	---	---	---	---	
Sewer	33,749	27,601	6,148	---	---	6,148	---	---	---	---	---	---	---	---	
Water	37,338	27,717	9,621	---	2,085	7,536	---	---	---	---	---	---	2,085	12,848	
<b>Total</b>	<b>83,645</b>	<b>64,811</b>	<b>18,834</b>	<b>---</b>	<b>2,085</b>	<b>16,749</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,085</b>	<b>12,848</b>	
<b>Wood Lake</b>															
Refuse	33,408	33,943	(535)	---	---	(535)	---	---	---	---	---	---	---	---	
Sewer	90,245	55,628	34,617	---	32,356	2,261	---	---	---	---	---	---	32,356	8,000	
Utility Fund	66,272	73,464	(7,192)	987	7,275	(13,480)	---	---	---	---	22,177	---	7,275	7,000	
<b>Total</b>	<b>189,925</b>	<b>163,035</b>	<b>26,890</b>	<b>987</b>	<b>39,631</b>	<b>(11,754)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,177</b>	<b>---</b>	<b>39,631</b>	<b>15,000</b>	
<b>Woodbury</b>															
Bielenberg Sports Center	1,133,593	1,143,889	(10,296)	95,494	67,679	17,519	---	503,900	---	(183,739)	2,127,891	1,703,094	87,517	121,861	
Emergency Medical Services	1,325,318	1,455,600	(130,282)	10,019	19,220	(139,483)	---	---	---	---	281,063	---	---	---	
Golf Course Operations	1,311,015	1,269,782	41,233	5,259	193,742	(147,250)	---	---	---	(92,000)	---	---	177,613	155,000	
Sewer	5,091,864	5,414,762	(322,898)	102,514	76,814	(297,198)	---	---	---	178,173	493,084	---	---	---	
Storm Water Utility	1,577,316	1,854,875	(277,559)	91,344	14,500	(200,715)	---	---	---	395,442	30,751	---	17,188	215,000	
Street Lighting	480,898	471,546	9,352	6,097	---	15,449	---	---	---	---	---	---	---	---	
Water	4,335,741	3,961,897	373,844	185,621	39,022	520,443	---	---	---	335,670	774,552	---	---	---	
<b>Total</b>	<b>15,255,745</b>	<b>15,572,351</b>	<b>(316,606)</b>	<b>496,348</b>	<b>410,977</b>	<b>(231,235)</b>	<b>---</b>	<b>503,900</b>	<b>---</b>	<b>633,546</b>	<b>3,707,341</b>	<b>1,703,094</b>	<b>282,318</b>	<b>491,861</b>	
<b>Woodland</b>															
Sewer	27,860	26,266	1,594	6,659	8,395	(142)	---	---	---	---	---	---	8,395	31,123	
Water	13,334	19,172	(5,838)	2,078	6,387	(10,147)	---	---	---	---	---	---	6,387	12,500	
<b>Total</b>	<b>41,194</b>	<b>45,438</b>	<b>(4,244)</b>	<b>8,737</b>	<b>14,782</b>	<b>(10,289)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,782</b>	<b>43,623</b>	
<b>Woodstock</b>															
Garbage	6,656	5,532	1,124	---	---	1,124	---	---	---	---	---	---	---	---	

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

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	29,714	5,234	24,480	---	13,914	10,566	---	---	---	---	---	---	13,914	4,100
Water	9,677	8,974	703	1,078	---	1,781	---	---	---	---	---	---	---	---
<b>Total</b>	<b>46,047</b>	<b>19,740</b>	<b>26,307</b>	<b>1,078</b>	<b>13,914</b>	<b>13,471</b>	---	---	---	---	---	---	<b>13,914</b>	<b>4,100</b>
<b>Worthington</b>														
Airport	105,641	717,335	(611,694)	90,229	---	(521,465)	(159)	---	87,359	(2,668,580)	2,741,206	---	---	---
Cable T.V.	130,701	130,701	---	---	---	---	---	---	---	---	---	---	---	---
Electric	14,121,035	13,448,388	672,647	92,631	82,858	682,420	---	---	---	582,264	496,745	---	72,751	165,000
Hospital	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Industrial Sewer	2,789,298	2,199,799	589,499	10,898	114,556	485,841	---	---	---	---	167,650	---	114,556	555,000
Liquor	2,403,857	2,158,207	245,650	3,255	---	248,905	---	---	---	175,000	---	---	---	---
Memorial Auditorium	33,234	97,470	(64,236)	70,581	---	6,345	53,566	---	6,002	---	---	---	---	---
Municipal Sewer	2,090,424	1,933,308	157,116	57,899	8,928	206,087	---	---	7,055	---	580,357	---	8,928	113,365
Storm Water Management	469,259	236,840	232,419	5,543	---	237,962	---	---	---	---	133,285	---	---	26,161
Water	2,736,111	1,502,923	1,233,188	45,798	158,872	1,120,114	---	---	---	---	2,801,956	---	158,872	336,635
<b>Total</b>	<b>24,879,560</b>	<b>22,424,971</b>	<b>2,454,589</b>	<b>376,834</b>	<b>365,214</b>	<b>2,466,209</b>	<b>53,407</b>	---	<b>100,416</b>	<b>(1,911,316)</b>	<b>6,921,199</b>	---	<b>355,107</b>	<b>1,196,161</b>
<b>Wrenshall</b>														
Sewer	75,014	56,100	18,914	396	---	19,310	---	---	---	---	9,281	---	---	---
Water	132,183	40,157	92,026	49,728	31,711	110,043	25,067	---	2,517	---	99,801	---	31,711	25,000
<b>Total</b>	<b>207,197</b>	<b>96,257</b>	<b>110,940</b>	<b>50,124</b>	<b>31,711</b>	<b>129,353</b>	<b>25,067</b>	---	<b>2,517</b>	---	<b>109,082</b>	---	<b>31,711</b>	<b>25,000</b>
<b>Wykoff</b>														
Sewer	93,030	68,842	24,188	1,463	---	25,651	---	---	---	---	4,675	---	---	---
Water	94,631	83,355	11,276	1,722	11,840	1,158	---	---	---	(18,670)	---	---	11,840	35,000
<b>Total</b>	<b>187,661</b>	<b>152,197</b>	<b>35,464</b>	<b>3,185</b>	<b>11,840</b>	<b>26,809</b>	---	---	---	<b>(18,670)</b>	<b>4,675</b>	---	<b>11,840</b>	<b>35,000</b>
<b>Wyoming</b>														
Sewer	366,655	846,254	(479,599)	83,429	579	(396,749)	---	---	---	(50,000)	17,795	---	1,573	52,500
Surface Water	31,068	3,928	27,140	4,401	---	31,541	---	---	---	---	23,812	---	---	---
Water	346,713	478,327	(131,614)	72,465	2,664	(61,813)	---	---	---	(50,000)	35,586	---	4,459	87,500
<b>Total</b>	<b>744,436</b>	<b>1,328,509</b>	<b>(584,073)</b>	<b>160,295</b>	<b>3,243</b>	<b>(427,021)</b>	---	---	---	<b>(100,000)</b>	<b>77,193</b>	---	<b>6,032</b>	<b>140,000</b>
<b>Zemple</b>														
Sewer	4,155	5,304	(1,149)	---	---	(1,149)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>4,155</b>	<b>5,304</b>	<b>(1,149)</b>	---	---	<b>(1,149)</b>	---	---	---	---	---	---	---	---

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2009**

Name of City and Enterprise [footnotes]	Operating			Nonoperating		Net Income	Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense	Income	Revenue	Expense								Interest Paid	Principal Payments
<b>Zimmerman</b>														
Sewer	728,850	730,507	(1,657)	164,659	59,513	103,489	9,223	---	---	760,051	972,527	775,118	57,467	210,000
Water	555,473	516,010	39,463	139,986	46,376	133,073	9,223	---	---	760,051	---	---	46,376	87,068
<b>Total</b>	<b>1,284,323</b>	<b>1,246,517</b>	<b>37,806</b>	<b>304,645</b>	<b>105,889</b>	<b>236,562</b>	<b>18,446</b>	<b>---</b>	<b>---</b>	<b>1,520,102</b>	<b>972,527</b>	<b>775,118</b>	<b>103,843</b>	<b>297,068</b>
<b>Zumbro Falls</b>														
Sewer [3]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water and Sewer [3]	134,686	185,836	(51,150)	134	73,024	(124,040)	---	---	---	(25,000)	---	---	73,024	32,206
<b>Total</b>	<b>134,686</b>	<b>185,836</b>	<b>(51,150)</b>	<b>134</b>	<b>73,024</b>	<b>(124,040)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(25,000)</b>	<b>---</b>	<b>---</b>	<b>73,024</b>	<b>32,206</b>
<b>Zumbrota</b>														
Sewer	487,408	655,798	(168,390)	36,420	44,497	(176,467)	---	---	---	(28,370)	179,379	---	43,281	74,746
Water	374,789	411,491	(36,702)	30,786	28,718	(34,634)	---	---	---	(31,151)	---	---	27,534	107,684
<b>Total</b>	<b>862,197</b>	<b>1,067,289</b>	<b>(205,092)</b>	<b>67,206</b>	<b>73,215</b>	<b>(211,101)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(59,521)</b>	<b>179,379</b>	<b>---</b>	<b>70,815</b>	<b>182,430</b>
<b>State Total</b>	<b>\$3,404,147,864</b>	<b>\$3,189,932,416</b>	<b>\$214,215,448</b>	<b>\$181,996,603</b>	<b>\$228,279,991</b>	<b>\$260,498,836</b>	<b>\$16,917,068</b>	<b>\$72,835,459</b>	<b>\$48,963,329</b>	<b>\$162,752,786</b>	<b>\$670,767,729</b>	<b>\$449,838,476</b>	<b>\$140,858,241</b>	<b>\$486,182,980</b>

## **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.

**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**

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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.<sup>7</sup> 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.

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<sup>7</sup>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.

**HOUSING AND REDEVELOPMENT AUTHORITIES (HRA) AND ECONOMIC DEVELOPMENT AUTHORITIES (EDA)** - 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.

**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.