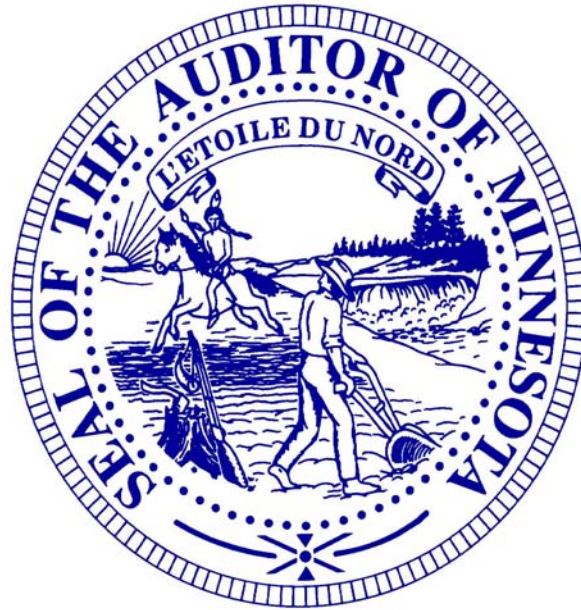


# STATE OF MINNESOTA

## Office of the State Auditor



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

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# Minnesota City Finances

## 2012 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 150 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, 2012



March 12, 2014

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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 851 Minnesota cities that provided their financial information to the Office of the State Auditor for calendar year 2012.<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.

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 (large cities). The third section provides a detailed overview of the financial operations of cities under 2,500 in population (small cities).<sup>2</sup>

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, 2012, 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 2011 and 2012 unrestricted fund balances in the General and Special Revenue Funds of all cities reporting on a modified accrual basis. Table 19 details the actual unrestricted fund balances and a comparison to 2012 total current expenditures, by city. Table 20 presents the fund balance data sorted by unrestricted fund balance as a percent of total current expenditures.

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<sup>1</sup>The report only provides information on 851 of the cities because 2 cities (Bluffton and Harding) failed to comply with the reporting requirements of Minn. Stat. §§ 6.74-.75 and §§ 471.697-.698. Failure to comply with these reporting requirements results in the Office of the State Auditor not certifying a city as eligible to receive Local Government Aid (LGA). The City of Tenney dissolved and merged with Campbell Township at the end of 2011 resulting in one fewer city in this report than the previous year.

<sup>2</sup>City classifications are designated based on the decennial census. This report uses the class designations based on the 2010 census population figures. Cities over 2,500 in population are designated as first, second, third, and fourth class based on their population. All cities under 2,500 in population are designated as fifth class cities.

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

Starting in fiscal year 2011, cities using a modified accrual basis of accounting and reporting on a generally accepted accounting principles (GAAP) basis were required to implement the Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*. GASB Statement 54 defines the classifications of fund balance based on the focus of the constraints placed on the use of current fund balance. The Statement also identifies the governmental fund type definitions.<sup>4</sup>

Under GASB Statement 54, cities using a modified accrual basis of accounting report separate fund balances for all of their governmental funds and denote the amounts that fall under the following classifications: *nonspendable, restricted, committed, assigned, and unassigned*. (Previously the classifications were *reserved, unreserved designated, and unreserved undesignated*.) The *committed, assigned, and unassigned* classifications are considered the unrestricted portion of the fund balance and replace the unreserved classifications previously used for this analysis. 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 unrestricted fund balance for cities using a cash basis of accounting is therefore not appropriate, and is not provided. Appendix A provides a more detailed discussion of fund balances.

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

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: <http://www.auditor.state.mn.us/default.aspx?page=ComparisonTools>.

## **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 2012, 347 of the 626 small cities (55 percent) that reported their financial information opted to use a cash basis of accounting.<sup>5</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>For a more detailed discussion of GASB 54, please see Office of the State Auditor's Statement of Position on the topic, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

<sup>5</sup>There are 628 small cities, but the figure listed here reflects only the 626 cities that provided their 2012 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 \$4.82 billion in 2012. This represents an increase of 3 percent over 2011 revenues. Total revenues of cities over 2,500 in population increased 2 percent, and revenues of cities under 2,500 in population increased 6 percent (pg. 5).
- Total expenditures of the governmental funds for all cities totaled \$5.40 billion in 2012. This represents an increase of 4 percent from 2011. Total expenditures of cities over 2,500 in population increased 3 percent, while total expenditures for cities under 2,500 in population increased 13 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 22 percent of total expenditures, and public safety accounted for 27 percent. For small cities, streets and highways accounted for 23 percent of total expenditures, and public safety accounted for 21 percent (pg. 5).
- Overall, small cities tend to carry a greater debt burden per capita than large cities. In 2012, small cities carried long-term debt of \$1.19 billion, or \$3,096 per capita, compared to \$8.23 billion, or \$2,044 per capita, for large cities (pg. 6).
- In 2012, unrestricted fund balances as a percent of current expenditures averaged 46 percent for large cities, compared to 98 percent for small cities (pg. 6).

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

- In 2012, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.38 billion. This represents an increase of 2 percent over 2011 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68 percent of all large city revenues. Cities over 2,500 in population expended \$4.87 billion from governmental funds to provide city services. This represents an increase of 3 percent over 2011 total governmental expenditures (pgs. 11-12).
- In 2012, cities under 2,500 in population, or small cities, had total governmental revenues of \$440.4 million to finance city services. This represents an increase of 6 percent over 2011. Cities under 2,500 expended \$525.9 million from governmental funds to provide city services. This represents an increase of 13 percent over 2011 total governmental expenditures (pgs. 18-19).

## Ten-Year Trends - All Cities

### Governmental Revenues

- Over the ten-year period of 2003 to 2012, an examination of city finances shows that, when adjusted for inflation<sup>6</sup>, 2012 revenue levels are below 2003 levels and decreased by 9 percent over that period of time (pg. 7).
- Between 2003 and 2012, actual revenues derived from property taxes grew 78 percent, compared to an increase of 4 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues shows uneven trends over the ten-year period; federal grants increased 46 percent, state grants decreased 7 percent, and local grants increased 41 percent. When revenues are adjusted for inflation, the ten-year period shows a 29 percent increase in property tax revenues, while intergovernmental revenues decreased 25 percent (pg. 7).
- The proportion of total revenues derived from property taxes grew from 28 percent in 2003 to 39 percent in 2012. During this same time frame, revenues derived from intergovernmental sources decreased from 30 percent of total revenues to 25 percent (pg. 7).

### Governmental Expenditures

- Actual total city expenditures grew from \$4.64 billion in 2003 to \$5.40 billion in 2012. This represents an increase of 16 percent. Over the ten-year period of 2003 to 2012, an examination of city finances shows that, when adjusted for inflation, 2012 expenditure levels are below 2003 levels and decreased 16 percent over the ten-year period (pg. 9).
- Over the ten-year period, when adjusted for inflation, total current expenditures declined 3 percent, capital outlays declined 36 percent, and debt service decreased 23 percent (pg. 10).

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<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 2003 as the base year (N.I.P.A. Table 1.1.9, February 2014).

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## Comparison and Overview

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### 2012 Finances for All Minnesota Cities

#### Revenues

Total revenues of the governmental funds for all Minnesota cities totaled \$4.82 billion in 2012. This represents an increase of 3 percent over 2011 revenues. Total revenues of cities over 2,500 in population increased 2 percent, and revenues of cities under 2,500 in population increased 6 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 2012, intergovernmental revenues accounted for 39 percent of total revenues for small cities, compared to 23 percent for large cities. Among all cities, intergovernmental revenues accounted for 25 percent of total revenues.

The second difference is the reliance on tax revenues. Because large cities receive a much smaller portion of their revenues from intergovernmental sources, they more commonly utilize tax revenue streams such as tax increments, franchise, lodging, and local sales taxes. As a whole, 2012 tax revenue from all sources accounted for 51 percent of large city revenues, compared to 37 percent of small city revenues. Property taxes accounted for 40 percent of large city revenues, compared to 34 percent for small cities.

On a per capita basis, large cities had total revenues of \$1,087, and small cities had total revenues of \$1,149.

#### Expenditures

Total expenditures of the governmental funds for all cities totaled \$5.40 billion in 2012. This represents an increase of 4 percent from 2011. Total expenditures of cities over 2,500 in population increased 3 percent, while total expenditures for cities under 2,500 in population increased 13 percent.

The spending priorities of cities under 2,500 in population differ from those of cities over 2,500 in population. For example, small cities tend to direct a greater percentage of their resources to general government (15 percent) and less to culture and recreation (7 percent) than cities over 2,500 (10 percent and 11 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 22 percent of total expenditures, and public safety accounted for 27 percent. For small cities, streets and highways accounted for 23 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 per capita than large cities. In 2012, small cities carried long-term debt of \$1.19 billion, or \$3,096 per capita, compared to \$8.23 billion, or \$2,044 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.

## **Unrestricted Fund Balances of the General and Special Revenue Funds**

A clear difference between the two city types is in the level of unrestricted fund balances. Small cities maintain significantly higher fund balances than large cities. In 2012, unrestricted fund balances as a percent of current expenditures averaged 46 percent for large cities, compared to 98 percent for small cities.

Among the 280 small cities that reported a fund balance in 2012, 140 (50 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. Among the 225 large cities, 32 cities (14 percent) had an unrestricted fund balance greater than 100 percent of total current expenditures. In 2012, unrestricted fund balances as a percent of total current expenditures among small cities ranged from -25 percent in Red Lake Falls to 634 percent in Thomson. Among large cities, the range was from 4 percent in Saint Michael to 415 percent in Bayport.

The Office of the State Auditor recommends that at year-end, or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted 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 unrestricted 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 unrestricted fund balance that should be maintained in the General Fund and other significant governmental 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 unrestricted 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. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level. The Office of the State Auditor's Statement of Position on Fund balance can be found on our website at: <http://www.auditor.state.mn.us/default.aspx?page=statements>.

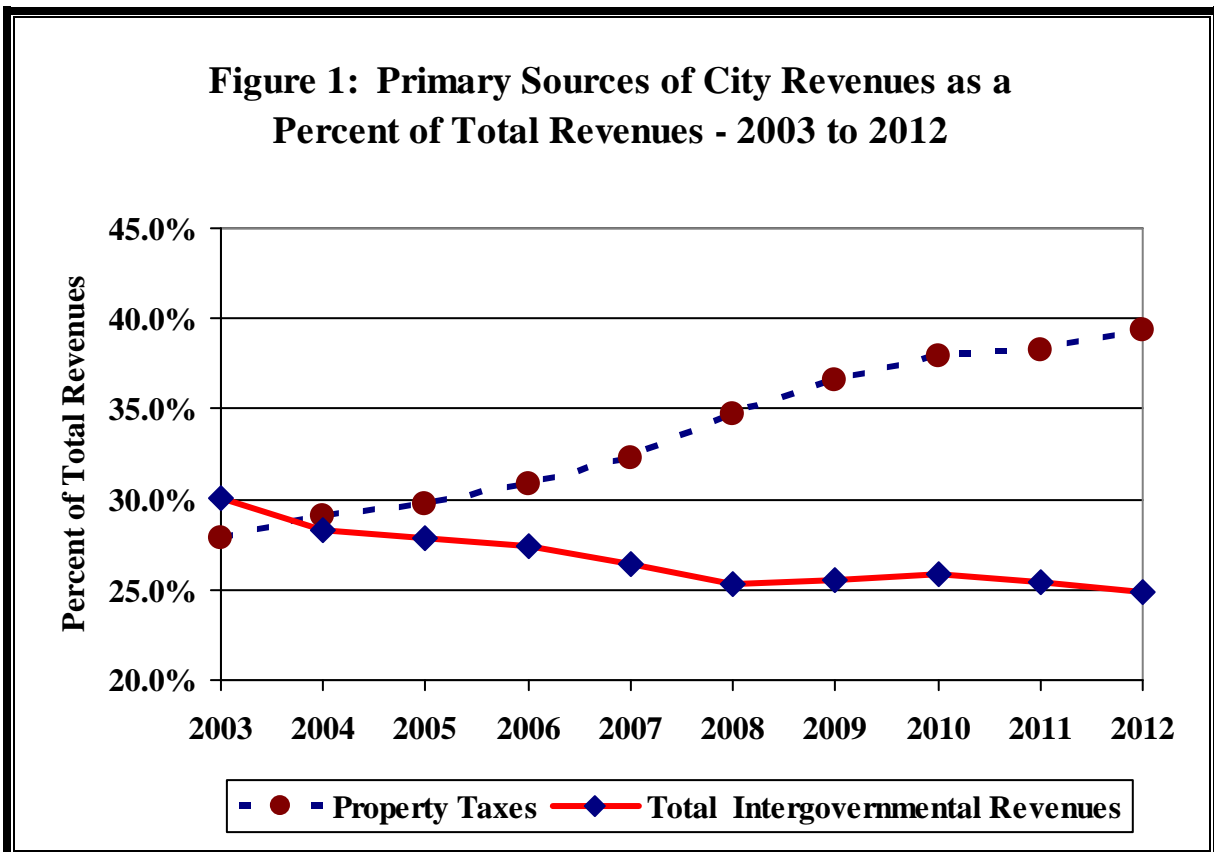
## Ten-Year Trends

### Governmental Revenues

Over the ten-year period of 2003 to 2012, an examination of city finances shows that, when adjusted for inflation<sup>7</sup>, 2012 revenue levels are below 2003 levels and decreased by 9 percent over that period of time.

Between 2003 and 2012, actual revenues derived from property taxes grew 78 percent, compared to an increase of 4 percent for revenues derived from intergovernmental sources. Additional analysis of actual intergovernmental revenues shows uneven trends over the ten-year period; federal grants increased 46 percent, state grants decreased 7 percent, and local grants increased 41 percent. When revenues are adjusted for inflation, the ten-year period shows a 29 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 28 percent in 2003 to 39 percent in 2012. During this same time frame, revenues derived from intergovernmental sources decreased from 30 percent of total revenues to 25 percent. Figure 1 below shows that, as intergovernmental revenues to cities have slowed, the result has been a greater reliance on revenues derived from property taxes.



<sup>7</sup>“Adjusted for inflation” and “constant dollars” refer to data adjusted for inflation using the Implicit Price Deflator for State and Local Governments setting 2003 as the base year (N.I.P.A. Table 1.1.9, February 2014).

An examination of city revenues from 2003 to 2012 shows that, in actual dollars, revenues grew from \$3.84 billion in 2003 to \$4.82 billion in 2012, an increase of 25 percent. When adjusted for inflation, 2012 revenues are 9 percent less than in 2003. Figure 2 below illustrates this trend.

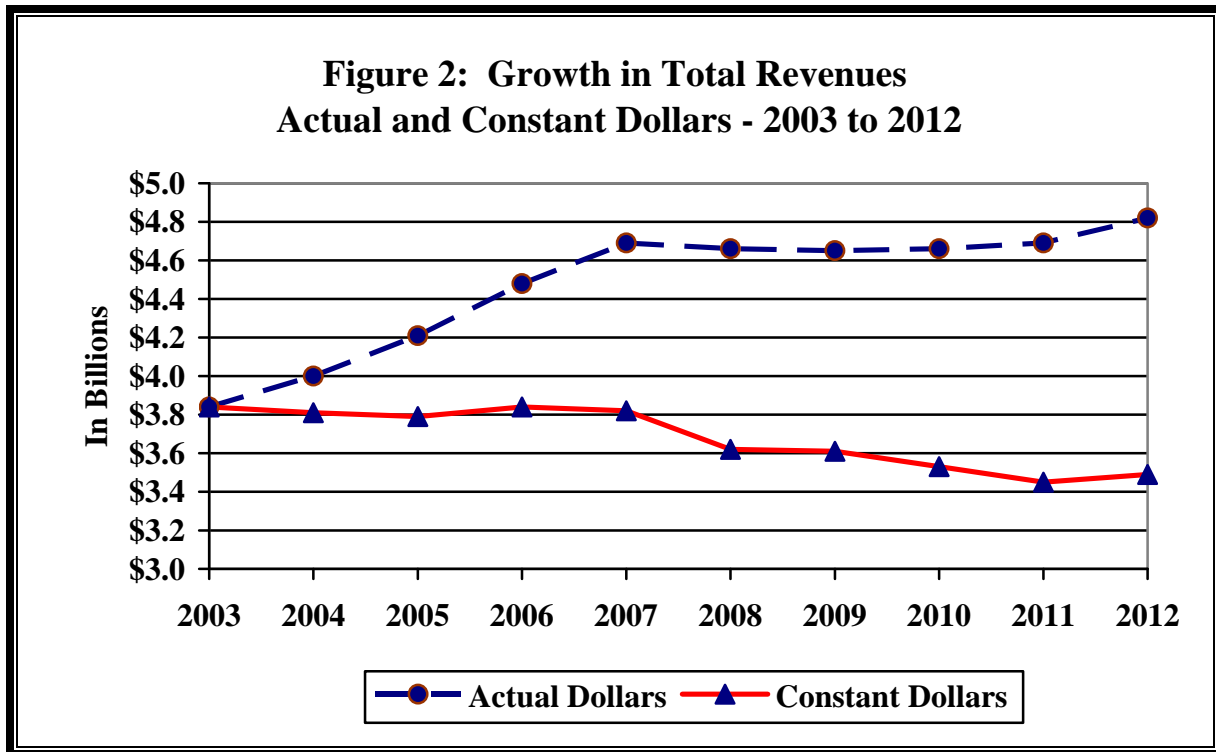


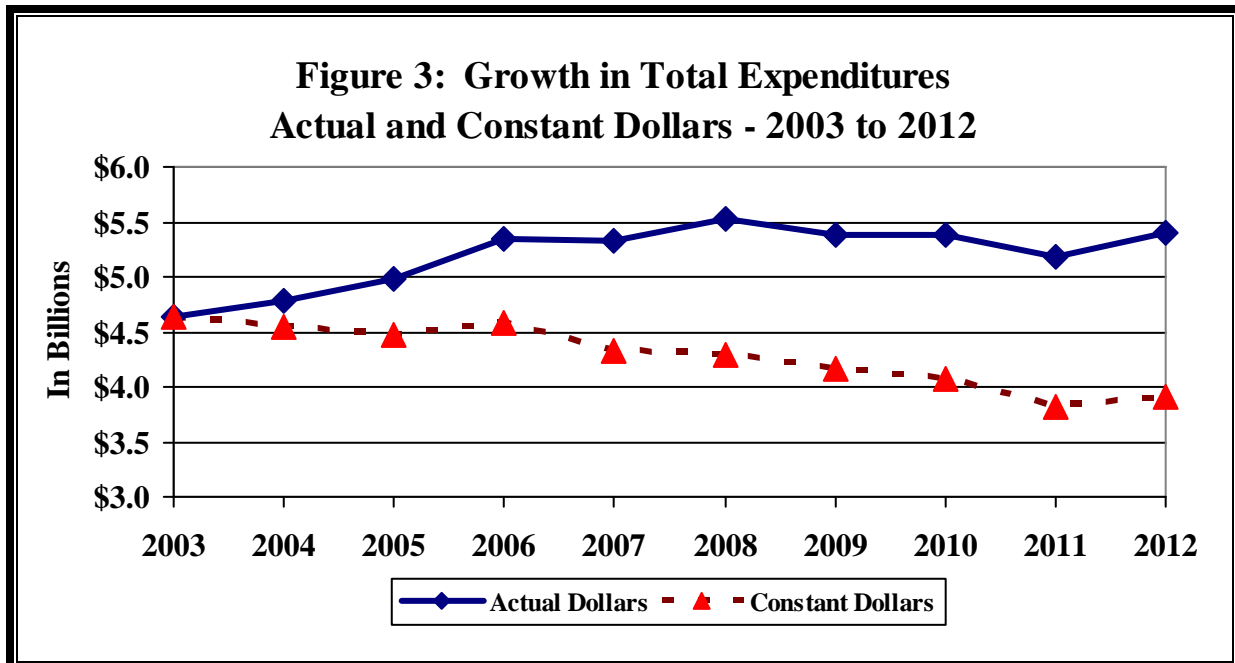
Table 1 on the following page provides a summary of the trend in city revenues from 2003 to 2012 when adjusted for inflation. Taxes, federal grants, and local unit grants were the only sources of revenues to grow over this period, increasing 16, 6, and 2 percent, respectively. All other categories of revenues showed declines over the ten-year period including interest earnings (-52 percent), all other revenues (-44 percent), state grants (-33 percent), special assessments (-30 percent), fines and forfeits (-25 percent), licenses and permits (-25 percent), and charges for services (-5 percent).

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

Revenues	2003	2007	2008	2012	2003 - 07	2008 - 12	10-Year
					5-Year	5-Year	
Taxes	\$1,500,939,681	\$1,653,199,563	\$1,697,842,099	\$1,739,720,787	10.1%	2.5%	15.9%
Special Assessments	279,625,302	237,310,160	212,939,914	196,410,747	-15.1%	-7.8%	-29.8%
Licenses and Permits	150,332,607	123,087,876	107,209,749	113,059,761	-18.1%	5.5%	-24.8%
Federal Grants	172,621,264	154,633,701	183,835,970	182,496,504	-10.4%	-0.7%	5.7%
State Grants	914,031,885	780,182,658	660,328,402	613,952,572	-14.6%	-7.0%	-32.8%
Local Unit Grants	68,942,927	72,423,273	70,849,752	70,475,332	5.0%	-0.5%	2.2%
Charges for Services	384,046,379	364,807,201	340,764,944	363,757,023	-5.0%	6.7%	-5.3%
Fines and Forfeits	40,104,036	35,502,280	33,939,866	30,033,404	-11.5%	-11.5%	-25.1%
Interest Earnings	90,364,518	201,093,110	142,594,913	43,789,360	122.5%	-69.3%	-51.5%
All Other Revenues	240,106,087	199,085,721	166,031,558	134,644,779	-17.1%	-18.9%	-43.9%
<b>Total Revenues</b>	<b><u>\$3,841,114,686</u></b>	<b><u>\$3,821,325,543</u></b>	<b><u>\$3,616,337,167</u></b>	<b><u>\$3,488,340,269</u></b>	<b>-0.5%</b>	<b>-3.5%</b>	<b>-9.2%</b>

### Governmental Expenditures

Actual total city expenditures grew from \$4.64 billion in 2003 to \$5.40 billion in 2012. This represents an increase of 16 percent. Over the ten-year period of 2003 to 2012, an examination of city finances shows that, when adjusted for inflation, 2012 expenditure levels are below 2003 levels and decreased 16 percent over the ten-year period. Figure 3 below shows the contrast between expenditures in actual and constant dollars.



The three components of city spending are total current expenditures, total capital outlays, and total debt service. Over the ten-year period, when adjusted for inflation, total current expenditures declined 3 percent, capital outlays declined 36 percent, and debt service decreased 23 percent.

Table 2 below provides a summary of expenditures from 2003 to 2012 in constant dollars. Over this period, only two categories of expenditures grew: conservation of natural resources (28 percent) and public safety (2 percent). All other categories of expenditures decreased over this period.

<b>Expenditures</b>	<b>2003</b>	<b>2007</b>	<b>2008</b>	<b>2012</b>	<b>2003 - 07 5-Year Change</b>	<b>2008 - 12 5-Year Change</b>	<b>10-Year Change</b>
General Government	\$507,439,563	\$423,837,581	\$423,449,059	\$425,456,785	-16.5%	0.5%	-16.2%
Public Safety	1,010,814,441	1,028,104,291	1,091,414,084	1,032,733,034	1.7%	-5.4%	2.2%
Streets and Highways	992,699,168	1,016,277,072	876,839,493	851,418,612	2.4%	-2.9%	-14.2%
Sanitation	17,623,169	18,945,723	21,444,236	15,950,325	7.5%	-25.6%	-9.5%
Health	33,713,691	20,487,968	18,732,767	17,753,559	-39.2%	-5.2%	-47.3%
Culture and Recreation	527,332,670	531,103,514	538,450,808	424,326,730	0.7%	-21.2%	-19.5%
Housing/Economic Development	429,375,577	374,342,136	414,298,004	374,988,171	-12.8%	-9.5%	-12.7%
Conservation of Natural Resources	3,869,892	2,830,014	2,647,291	4,935,963	-26.9%	86.5%	27.5%
Airport	36,958,703	33,123,338	31,200,544	34,466,292	-10.4%	10.5%	-6.7%
All Other Expenditures	253,306,097	188,358,418	181,421,574	93,293,325	-25.6%	-48.6%	-63.2%
Debt Service	825,406,653	694,968,301	685,069,851	635,801,208	-15.8%	-7.2%	-23.0%
<b>Total Expenditures</b>	<b>\$4,638,539,624</b>	<b>\$4,332,378,356</b>	<b>\$4,284,967,711</b>	<b>\$3,911,124,004</b>	-6.6%	-8.7%	-15.7%
Total Current Expenditures	\$2,496,435,799	\$2,487,013,710	\$2,574,917,786	\$2,428,806,207	-0.4%	-5.7%	-2.7%
Total Capital Outlay	1,316,697,172	1,150,396,345	1,024,980,074	846,516,589	-12.6%	-17.4%	-35.7%
Total Debt Service	825,406,653	694,968,301	685,069,851	635,801,208	-15.8%	-7.2%	-23.0%
<b>Total Expenditures</b>	<b>\$4,638,539,624</b>	<b>\$4,332,378,356</b>	<b>\$4,284,967,711</b>	<b>\$3,911,124,004</b>	-6.6%	-8.7%	-15.7%



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# Overview of Cities Over 2,500 in Population

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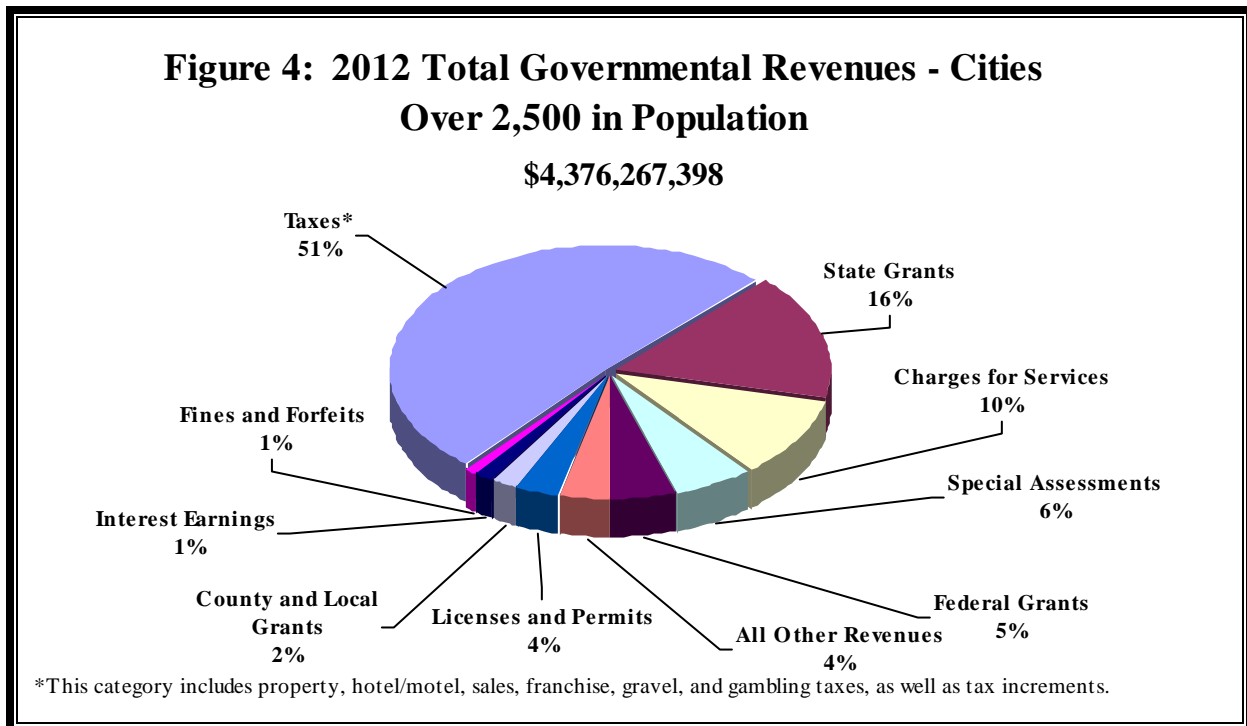
## Total Governmental Revenues

In 2012, cities over 2,500 in population, or large cities, had total governmental revenues of \$4.38 billion. This represents an increase of 2 percent over 2011 levels. The primary revenue sources for large cities were taxes and state grants, which accounted for 68 percent of all large city revenues.

Among the various categories of large city revenues, five showed increases, while five showed decreases between 2011 and 2012. The categories with the largest increases were county and local grants (27 percent), charges for services (14 percent), and licenses and permits (13 percent). Those with the largest decreases were interest earnings (-39 percent), all other revenues (-8 percent), and fines and forfeits (-8 percent).

Although the relative shares of total governmental revenues generally change very little from year to year, an exception over the past several years has been the category of property taxes. Over the past five years, property taxes as a percent of total revenues increased from 35 percent in 2008 to 40 percent in 2012. The increased reliance on property tax revenues has offset decreasing state grants to cities and lower interest earnings over this period.

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.

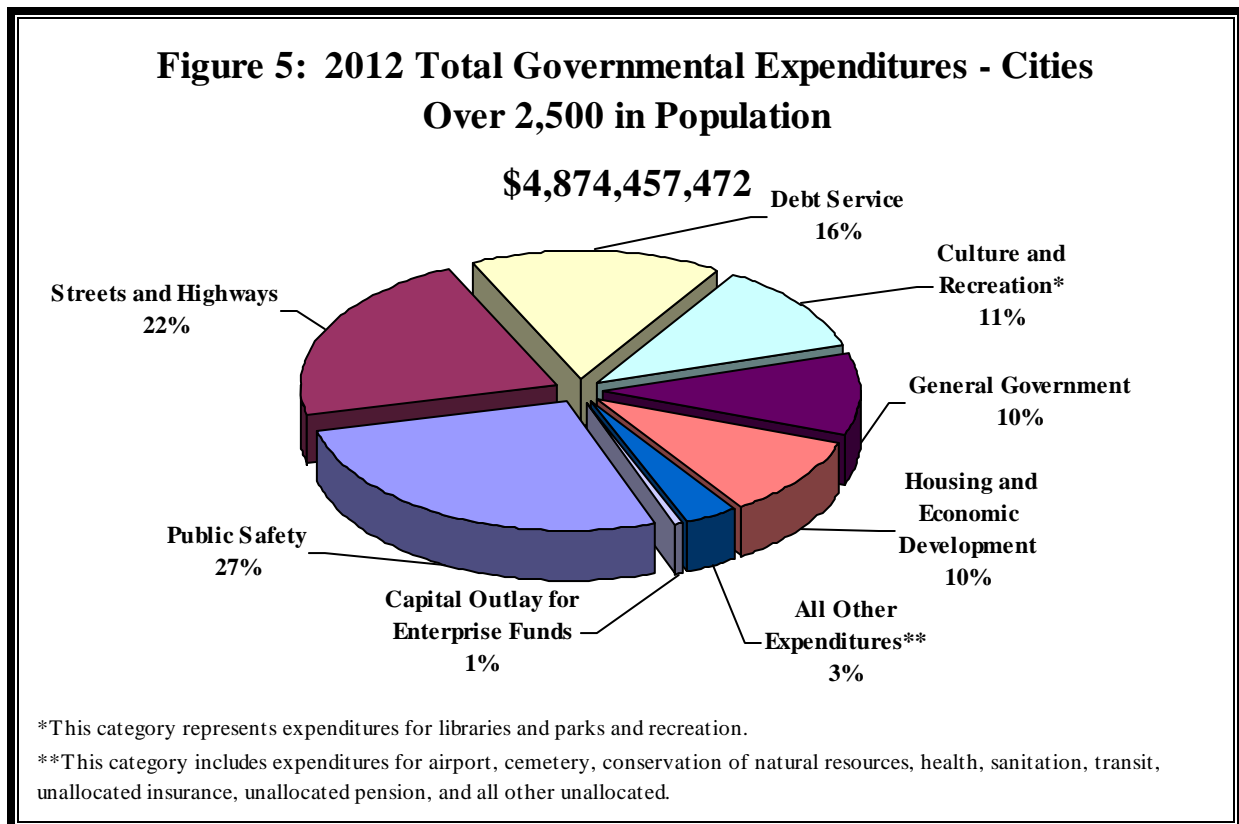


## Total Governmental Expenditures

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 2012, cities over 2,500 in population expended \$4.87 billion from these various governmental funds to provide city services. This represents an increase of 3 percent over 2011 total governmental expenditures. Total governmental expenditures include current expenditures, capital outlays, and debt service. Current expenditures accounted for 63 percent of total governmental expenditures, while capital outlay accounted for 21 percent, and debt service accounted for 16 percent.

The largest category of current expenditures for cities over 2,500 in population was public safety, while streets and highways was the largest capital outlay expenditure. Public safety accounted for 40 percent of all current expenditure -- more than double that of any other category. Streets and highways accounted for 62 percent of all capital expenditures, over five times greater than any other category of capital outlay.

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



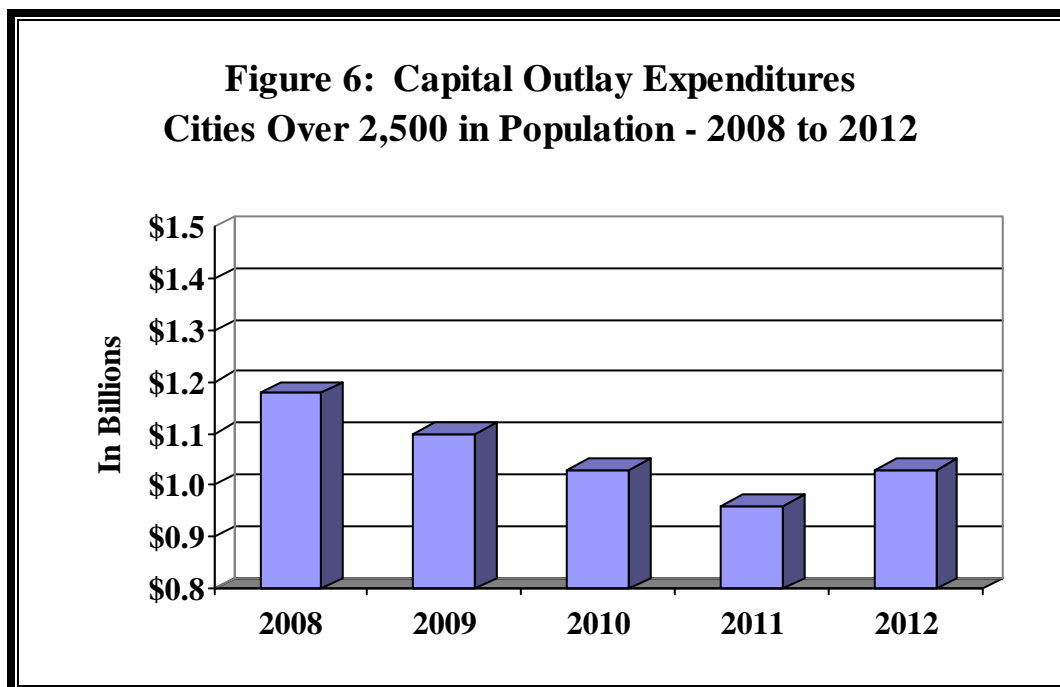
## Capital Outlay Expenditures

Cities over 2,500 in population expended \$1.03 billion on capital investments in 2012. This represents an increase of 7 percent over the level expended in 2011. 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 amounts 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>
2008	\$1,184,065,833	\$303
2009	\$1,097,801,667	\$280
2010	\$1,033,480,751	\$261
2011	\$ 960,350,132	\$241
2012	\$1,026,282,677	\$255

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

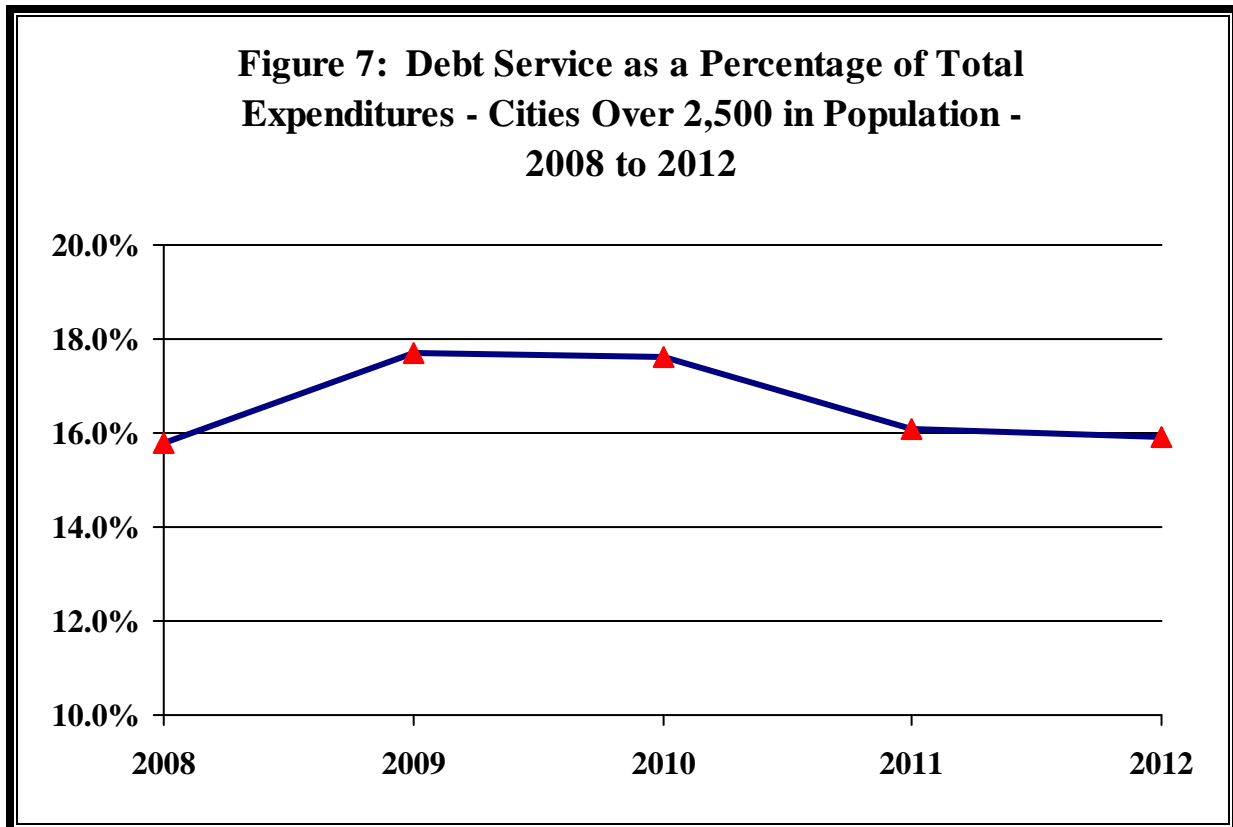
Figure 6 below illustrates the trend in capital outlay expenditures for the years 2008 to 2012.



## Debt Service

In 2012, large cities expended a total of \$773.0 million on debt service, which represented 16 percent of total expenditures. Debt service includes expenditures for the principal and interest payments of debt incurred by cities. Between 2011 and 2012, large city debt service expenditures increased \$14.0 million, or 2 percent.

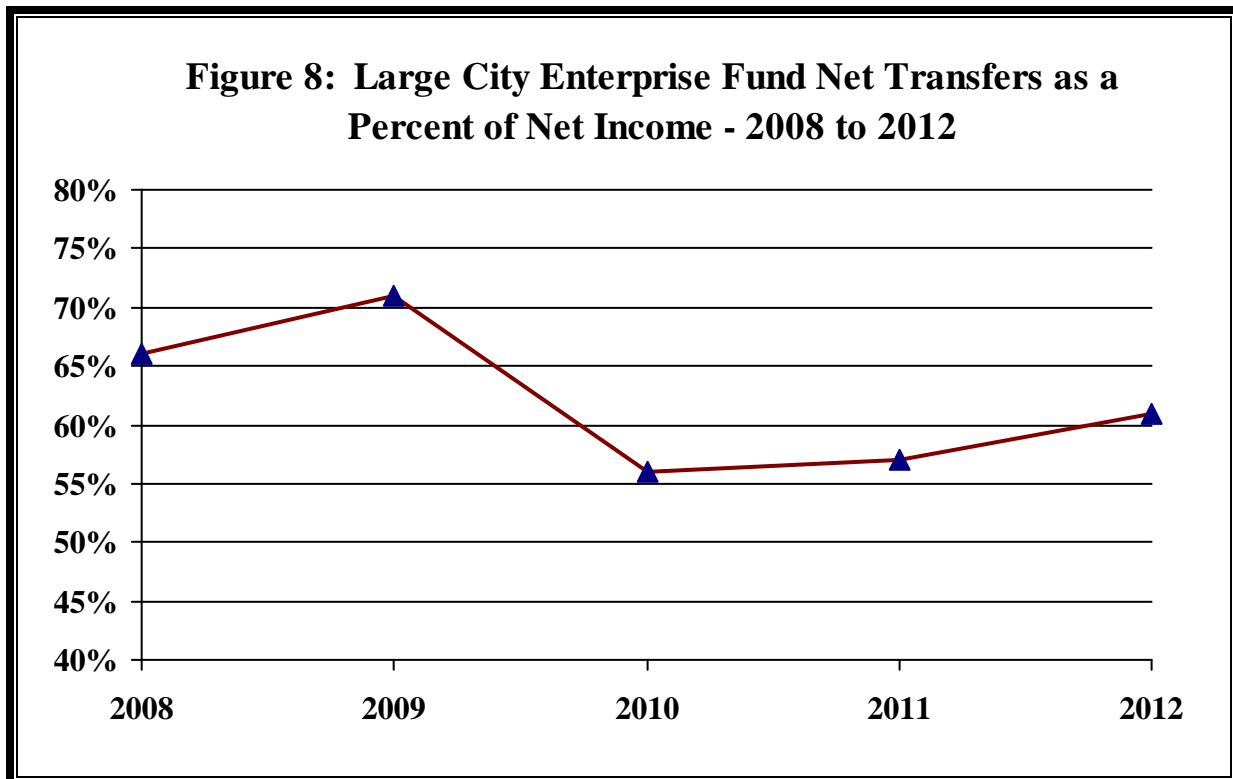
Figure 7 below shows the trend in the percentage of total expenditures allocated to debt service.



## Municipal Enterprises

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

In aggregate, large city municipal enterprises reported a net income of \$183.4 million and net transfers (transfers out minus transfers in) of \$112.4 million in 2012. This represents a decrease of 10 percent in net income and a 4 percent decrease 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 61 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.

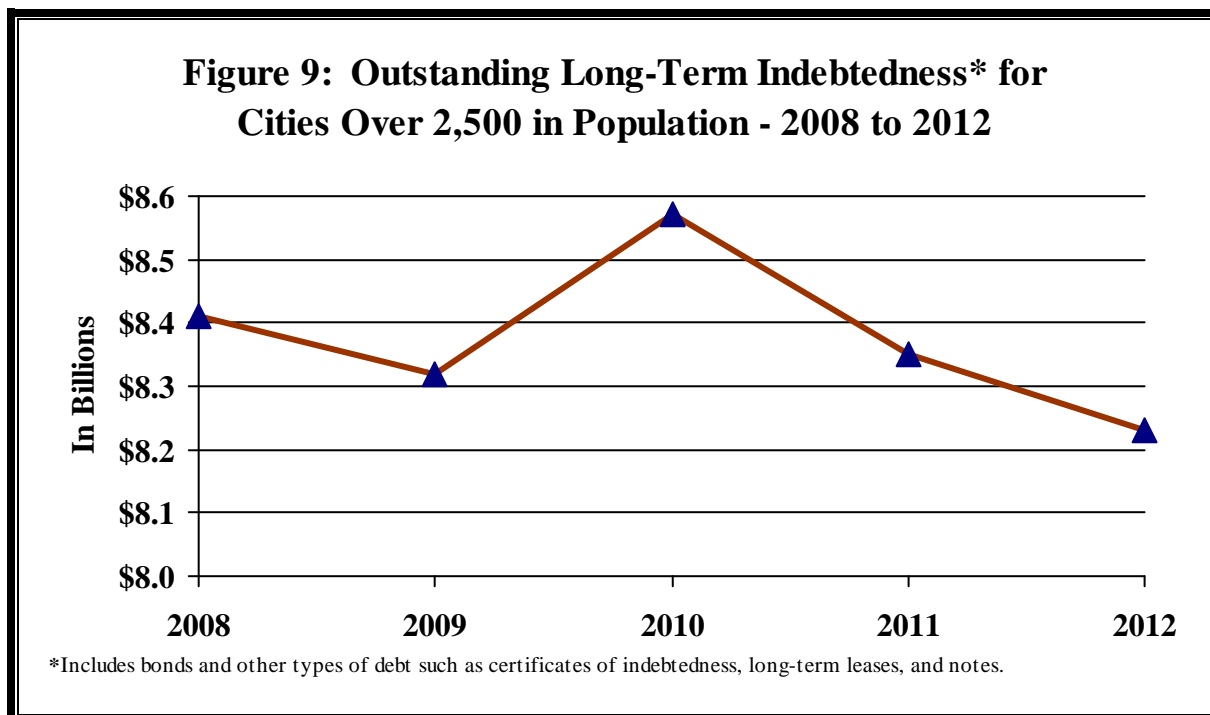


## Outstanding Long-Term Indebtedness

Cities over 2,500 in population carried long-term debt of \$8.23 billion, or \$2,044 per capita, at the end of 2012. This represents a decrease of 1 percent from the 2011 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 expenditures because cities must make principal and interest payments to service the debt. Table 4 below shows the outstanding bonded indebtedness for 2011 and 2012.

	<b>2011 Amount</b>	<b>2012 Amount</b>
General Obligation	\$1,724,561,687	\$1,883,395,437
General Obligation Tax Increment	483,029,367	416,667,133
Revenue Tax Increment	59,254,175	51,468,322
Special Assessment	2,030,278,932	1,969,411,470
General Obligation Revenue	1,396,107,365	1,342,250,291
Revenue	1,076,186,192	1,100,181,292
All Other	99,708,061	58,631,444
<b>Total Bonded Indebtedness</b>	<b><u>\$6,869,125,779</u></b>	<b><u>\$6,822,005,389</u></b>

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



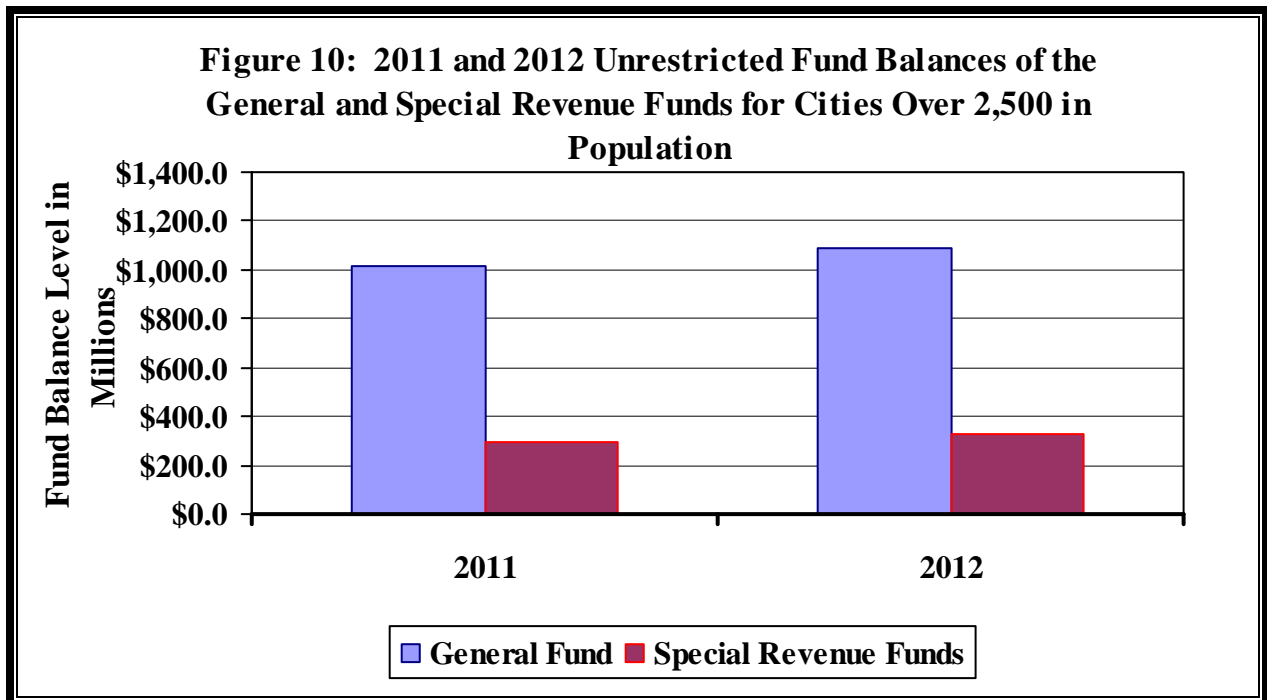
## Unrestricted Fund Balances of the General and Special Revenue Funds

The unrestricted fund balances of large cities' General and Special Revenue Funds totaled \$1.41 billion in 2012. This was an increase of 8 percent over 2011. 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.

Large city unrestricted fund balances as a percent of total current expenditures averaged 46 percent in 2012, compared to 44 percent for unrestricted fund balances in 2011. Larger cities tend to have lower unrestricted fund balances as a percent of current expenditures than small cities. Unrestricted fund balances as a percent of current expenditures averaged 27 percent for cities of the first class, compared to 74 percent for fourth class cities.

As discussed earlier, cities were required to implement GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, in 2011. This statement changed the classifications of fund balances. Under GASB 54, cities classify fund balances for each fund as *nonspendable, restricted, committed, assigned, or unassigned*. The last three of these classifications are considered the unrestricted portion of the fund balance and replace the unreserved classifications previously used for this analysis. Appendix A (pg. 311) provides a more detailed discussion of fund balances and GASB 54.

Figure 10 below shows the unrestricted fund balances for the General and Special Revenue Funds by type.



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## Overview of Cities Under 2,500 in Population

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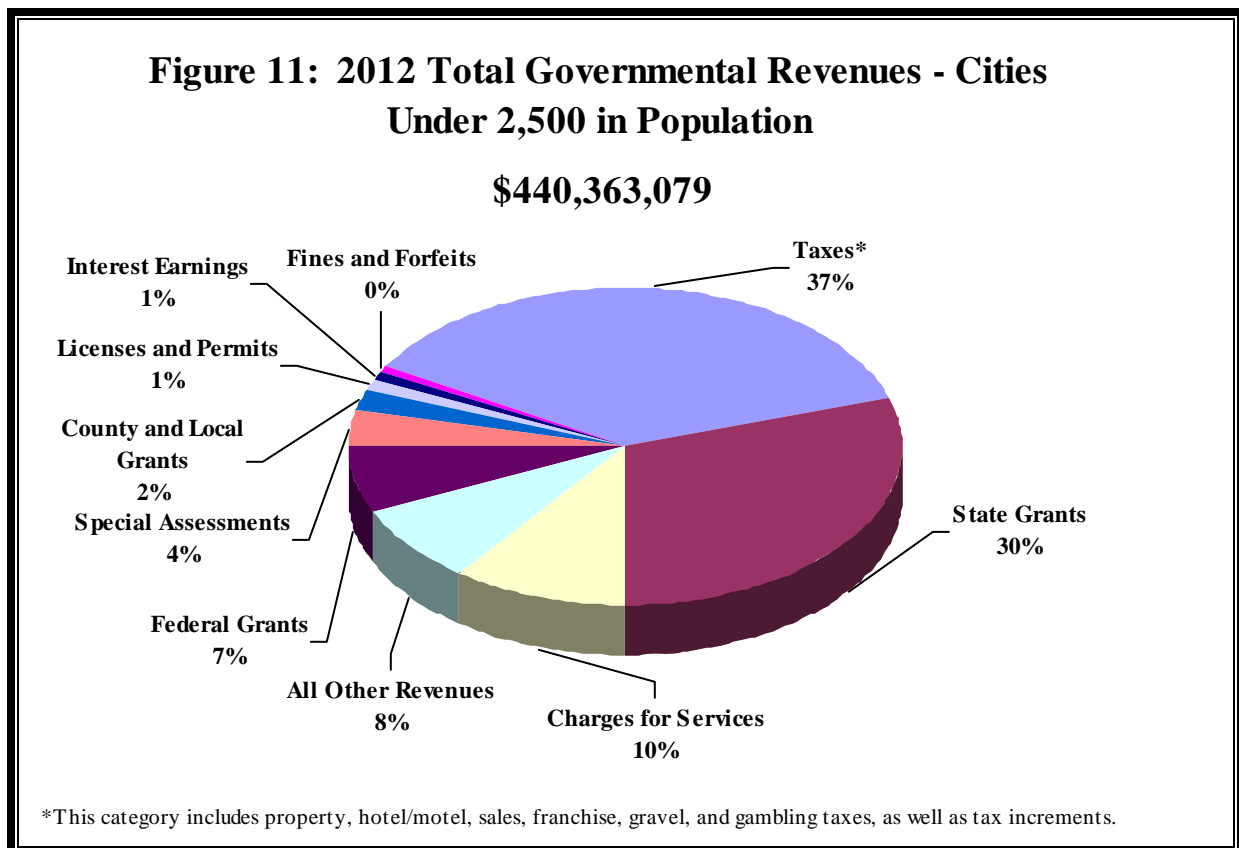
### Total Governmental Revenues

In 2012, cities under 2,500 in population, or small cities, had total governmental revenues of \$440.4 million to finance city services. This represents an increase of 6 percent over 2011.

Two sources of revenues showed double-digit increases between 2011 and 2012: federal grants (43 percent) and taxes (11 percent). The increases in these two categories offset decreases in interest earnings (-23 percent), county grants (-13), and special assessments (-5 percent).

The main sources of revenues for small cities in 2012 were state grants and taxes, which together accounted for 67 percent of all revenues.

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.





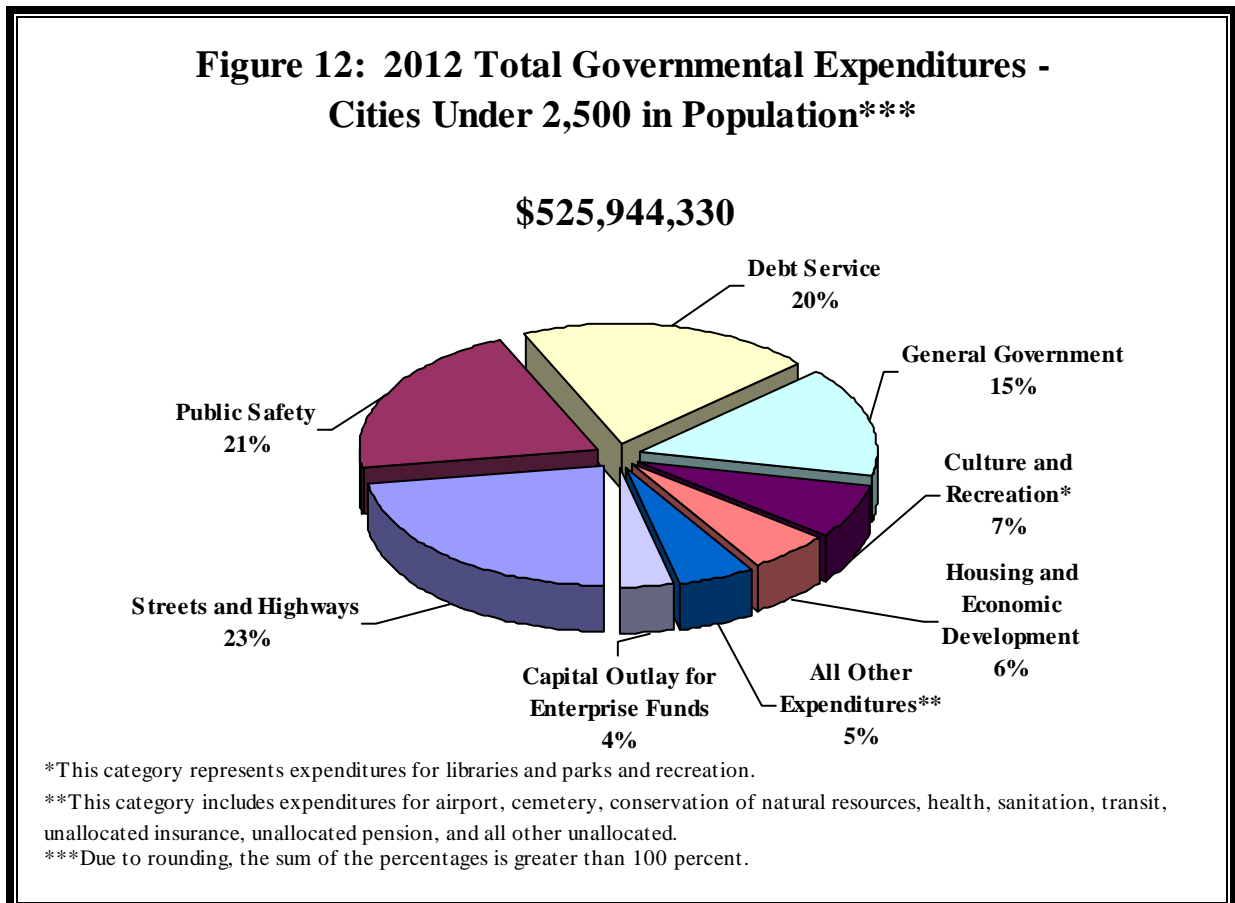
## Total Governmental Expenditures

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 2012, cities under 2,500 in population expended \$525.9 million from governmental funds to provide city services. This represents an increase of 13 percent over 2011 total governmental expenditures.

Between 2011 and 2012, several categories showed double and even triple-digit increases, including capital outlay for enterprise funds (111 percent), airports (75 percent), sanitation (62 percent), debt service (43 percent) and housing and economic development (22 percent). Three categories of expenditures decreased between 2011 and 2012, including all other expenditures (-39 percent), libraries (-14 percent), and parks and recreation (-6 percent).

In 2012, 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.

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.

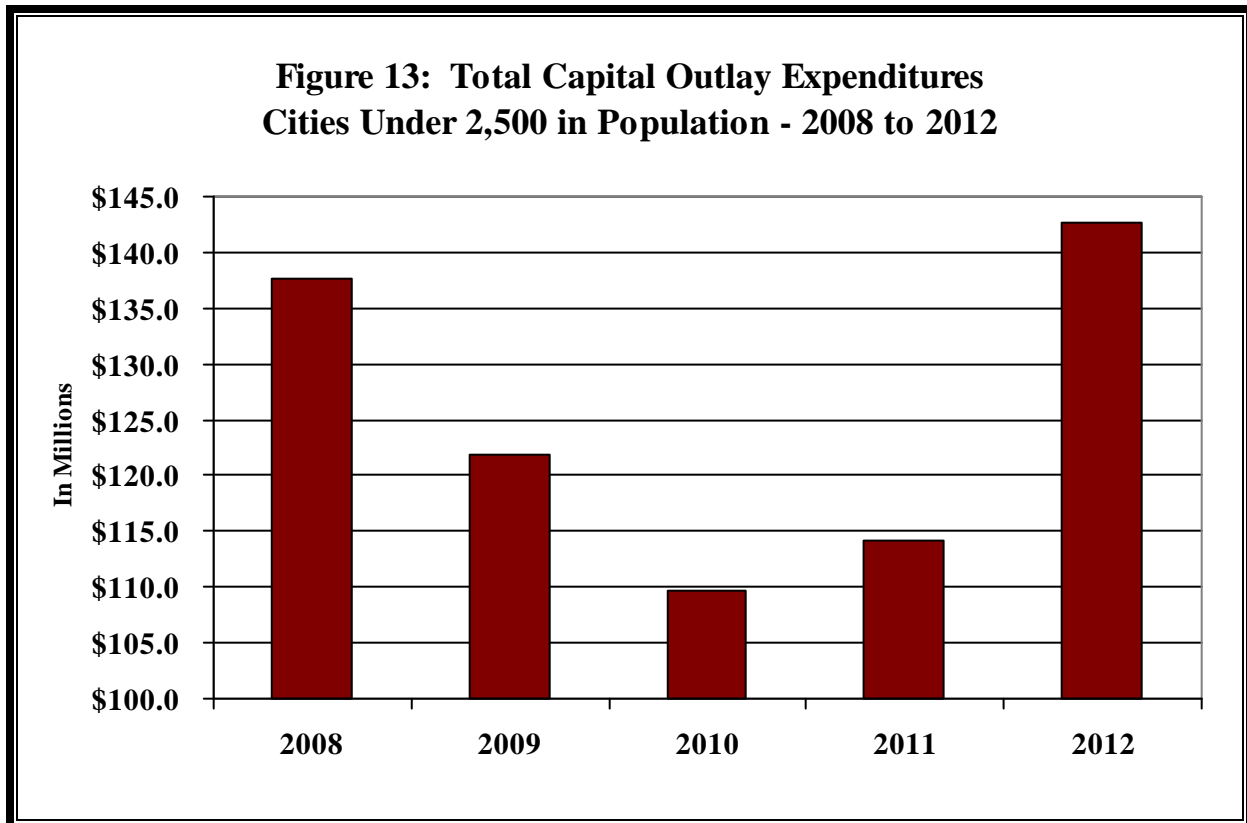


## Capital Outlay Expenditures

Capital outlay expenditures account for the purchase, construction, or permanent improvements of buildings, equipment, machinery, and land. Small cities expended \$142.6 million on capital outlay in 2012. This represents an increase of 25 percent over the level expended in 2011.

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.

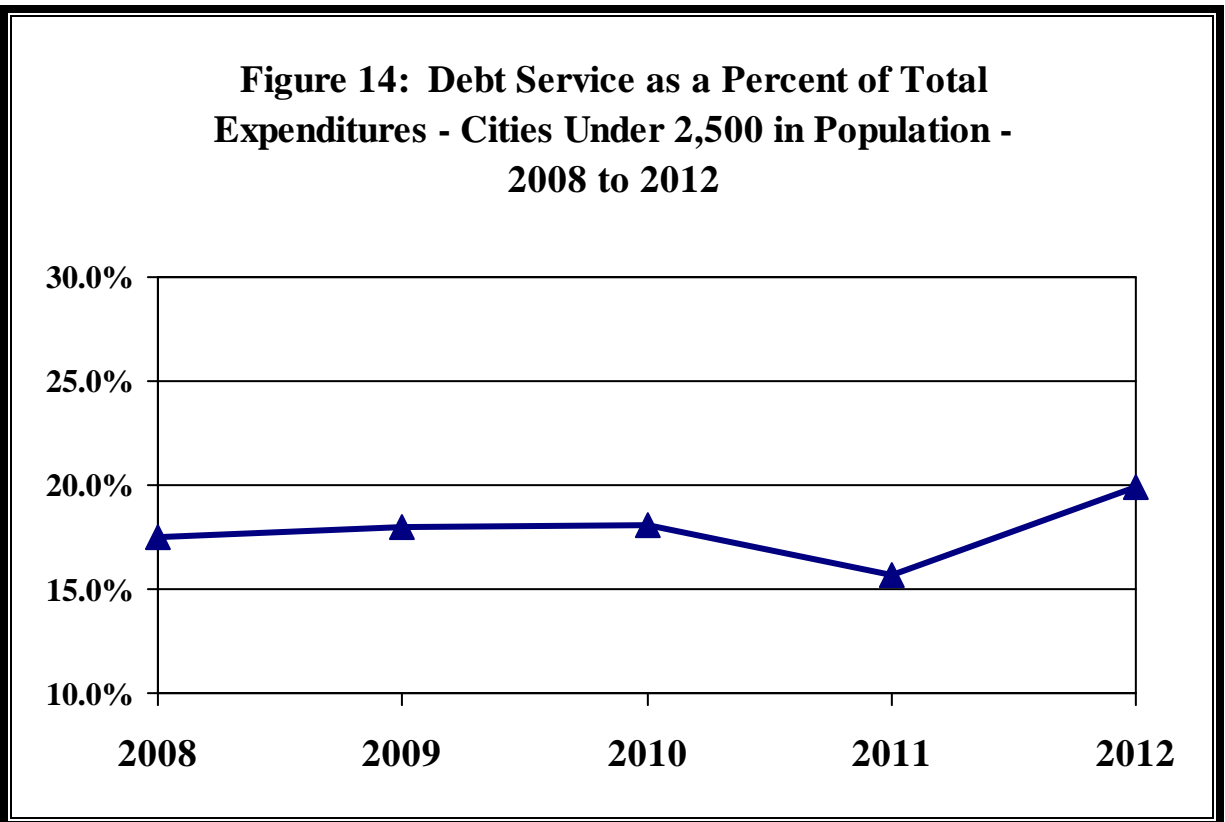
Figure 13 below illustrates the trend in capital outlay expenditures of small cities for the years 2008 through 2012.



## Debt Service

Debt service includes expenditures for the principal and interest payments on debt incurred by cities. In 2012, small cities expended a total of \$104.9 million on debt service. This represented an increase of 43 percent over 2011. Overall, debt service expenditures accounted for 20 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.

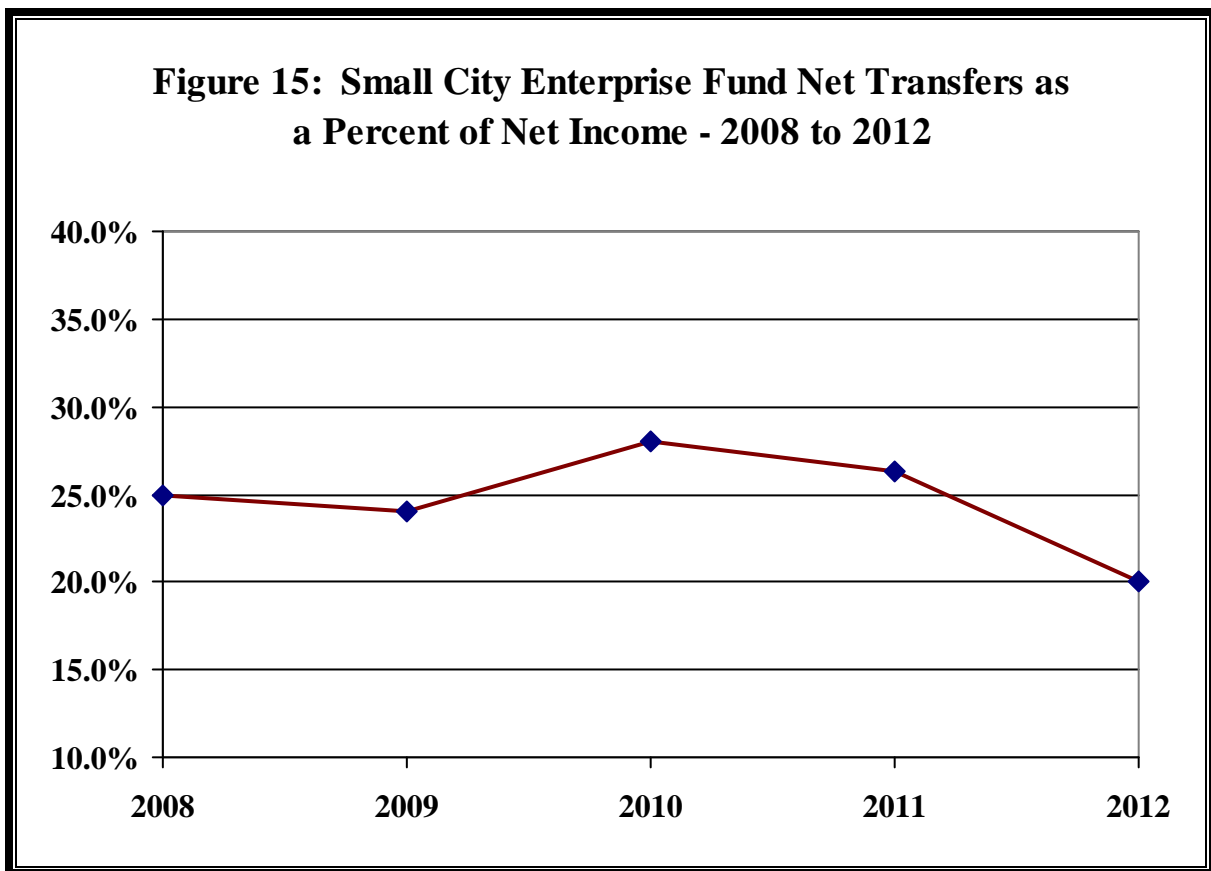


## Municipal Enterprises

The total net income of small city enterprises in 2012 was \$50.9 million, and the net amount transferred to other funds was \$10.2 million. This represents an increase in net income of 34 percent and an increase in net transfers (transfers out minus transfers in) of 2 percent between 2011 and 2012.

In 2012, the municipal enterprises of small cities transferred 20 percent of their net income to other funds, compared to 26 percent in 2011.

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



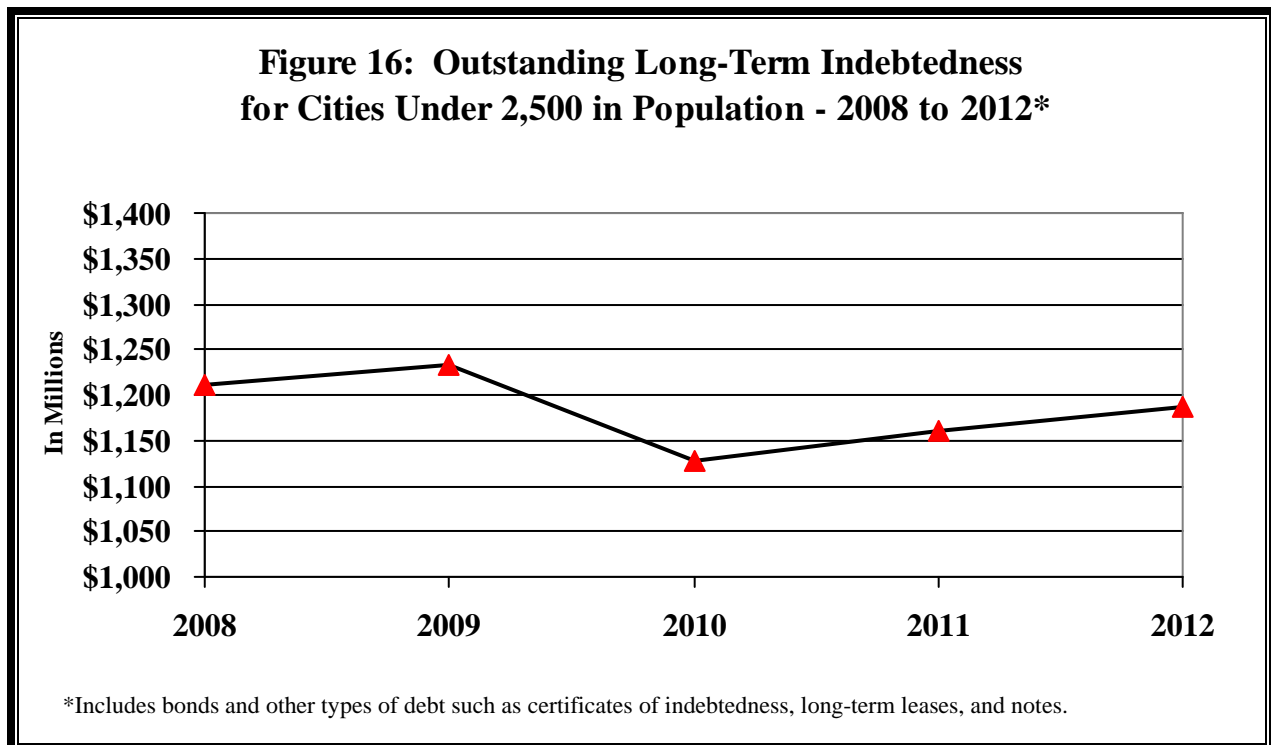
## Outstanding Long-Term Indebtedness

Cities under 2,500 in population carried long-term debt totaling \$1.19 billion at the close of 2012. This represents a 2 percent increase over the level in 2011. On a per capita basis, small cities carried \$3,096 in long-term debt, compared to \$2,044 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 2011 and 2012.

	<b>2011 Amount</b>	<b>2012 Amount</b>
General Obligation	\$121,350,948	\$165,649,915
General Obligation Tax Increment	23,395,054	19,922,843
Revenue Tax Increment	1,751,073	319,763
Special Assessment	270,671,421	250,521,523
General Obligation Revenue	339,972,565	351,375,898
Revenue	89,473,918	79,838,280
All Other	2,408,524	2,154,694
<b>Total Bonded Indebtedness</b>	<b>\$849,023,503</b>	<b>\$869,782,916</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, 2008 Through 2012**

Governmental Fund Revenues	2008		2009		2010		2011		2012		5-Year Change	2011-12 Change
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *		
Property Taxes	\$1,617,049,772	34.7%	\$1,703,969,965	36.6%	\$1,766,299,611	37.9%	\$1,796,558,689	38.3%	\$1,899,534,974	39.4%	17.5%	5.7%
Tax Increments	312,922,827	6.7%	306,836,733	6.6%	242,011,969	5.2%	241,884,846	5.2%	224,916,763	4.7%	-28.1%	-7.0%
Franchise Taxes	110,439,346	2.4%	108,014,892	2.3%	110,082,391	2.4%	115,129,278	2.5%	113,981,141	2.4%	3.2%	-1.0%
Local Sales Tax	91,207,380	2.0%	88,617,128	1.9%	91,478,357	2.0%	94,764,836	2.0%	97,134,872	2.0%	6.5%	2.5%
Hotel/Motel Taxes	56,869,394	1.2%	51,775,858	1.1%	58,610,422	1.3%	62,446,820	1.3%	65,346,196	1.4%	14.9%	4.6%
Gravel and Gambling Taxes	1,014,495	0.0%	1,260,390	0.0%	1,081,307	0.0%	1,191,286	0.0%	1,257,722	0.0%	24.0%	5.6%
Special Assessments	274,603,054	5.9%	287,270,533	6.2%	288,843,417	6.2%	261,328,356	5.6%	271,200,031	5.6%	-1.2%	3.8%
Licenses and Permits	138,255,548	3.0%	121,586,365	2.6%	128,009,522	2.7%	139,305,989	3.0%	156,110,657	3.2%	12.9%	12.1%
<b>Intergovernmental Revenues</b>												
Federal Grants												
Community Development Block Grants	\$57,700,140	1.2%	\$67,717,479	1.5%	\$71,495,163	1.5%	\$59,721,397	1.3%	\$67,998,817	1.4%	17.8%	13.9%
All Other	179,371,050	3.8%	153,902,371	3.3%	240,345,909	5.2%	189,106,660	4.0%	183,988,706	3.8%	2.6%	-2.7%
State Grants												
Local Government Aid	430,205,844	9.2%	481,559,457	10.4%	425,918,403	9.1%	424,329,177	9.0%	425,813,069	8.8%	-1.0%	0.3%
Market Value Credit	66,176,958	1.4%	58,763,702	1.3%	14,654,823	0.3%	15,869,493	0.3%	675,934	0.0%	-99.0%	-95.7%
Taconite Relief and Aids	12,284,488	0.3%	11,940,016	0.3%	14,037,935	0.3%	11,710,734	0.2%	11,310,811	0.2%	-7.9%	-3.4%
PERA Aid	4,955,540	0.1%	4,702,920	0.1%	4,909,394	0.1%	5,067,457	0.1%	4,906,436	0.1%	-1.0%	-3.2%
Highways	104,328,359	2.2%	127,787,143	2.7%	129,479,799	2.8%	133,452,263	2.8%	155,330,658	3.2%	48.9%	16.4%
All Other	233,595,112	5.0%	197,324,946	4.2%	237,294,018	5.1%	273,240,018	5.8%	249,696,524	5.2%	6.9%	-8.6%
County Grants	38,219,179	0.8%	29,277,069	0.6%	27,403,329	0.6%	27,539,123	0.6%	30,810,681	0.6%	-19.4%	11.9%
Local Unit Grants	53,147,244	1.1%	51,001,807	1.1%	44,155,096	0.9%	50,816,471	1.1%	66,500,248	1.4%	25.1%	30.9%
<b>Total Intergovernmental Revenues</b>	<b>\$1,179,983,914</b>	<b>25.3%</b>	<b>\$1,183,976,910</b>	<b>25.5%</b>	<b>\$1,209,693,869</b>	<b>25.9%</b>	<b>\$1,190,852,793</b>	<b>25.4%</b>	<b>\$1,197,031,884</b>	<b>24.9%</b>	<b>1.4%</b>	<b>0.5%</b>
<b>Departmental Fees and Service Charges</b>												
General Government	\$99,777,480	2.1%	\$99,381,796	2.1%	\$112,681,253	2.4%	\$115,349,386	2.5%	\$126,958,711	2.6%	27.2%	10.1%
Public Safety	91,401,294	2.0%	90,889,639	2.0%	92,733,564	2.0%	98,932,616	2.1%	93,926,472	2.0%	2.8%	-5.1%
Streets and Highways	28,517,375	0.6%	31,208,638	0.7%	31,034,708	0.7%	26,752,151	0.6%	33,173,048	0.7%	16.3%	24.0%
Sanitation (Refuse Collection)	7,949,204	0.2%	9,252,306	0.2%	10,694,195	0.2%	10,107,612	0.2%	11,462,899	0.2%	44.2%	13.4%
Libraries	1,760,358	0.0%	1,589,372	0.0%	1,443,697	0.0%	1,423,971	0.0%	1,136,059	0.0%	-35.5%	-20.2%
Parks and Recreation	103,814,058	2.2%	102,781,136	2.2%	96,588,681	2.1%	99,416,623	2.1%	118,334,698	2.5%	14.0%	19.0%
Airport	9,133,172	0.2%	8,442,451	0.2%	8,382,809	0.2%	9,459,852	0.2%	9,804,068	0.2%	7.3%	3.6%
Transit	4,597,085	0.1%	4,881,812	0.1%	4,849,114	0.1%	4,920,717	0.1%	6,536,857	0.1%	42.2%	32.8%
Cemetery	1,400,999	0.0%	1,218,054	0.0%	1,558,259	0.0%	1,297,796	0.0%	1,285,092	0.0%	-8.3%	-1.0%
All Other	91,092,631	2.0%	90,899,993	2.0%	74,354,599	1.6%	78,043,312	1.7%	99,650,518	2.1%	9.4%	27.7%
<b>Total Departmental Fees and Service Charges</b>	<b>\$439,443,656</b>	<b>9.4%</b>	<b>\$440,545,197</b>	<b>9.5%</b>	<b>\$434,320,879</b>	<b>9.3%</b>	<b>\$445,704,036</b>	<b>9.5%</b>	<b>\$502,268,422</b>	<b>10.4%</b>	<b>14.3%</b>	<b>12.7%</b>
Fines and Forfeits	\$43,768,173	0.9%	\$43,394,751	0.9%	\$44,130,396	0.9%	\$44,911,013	1.0%	\$41,469,524	0.9%	-5.3%	-7.7%
Interest Earnings	183,887,548	3.9%	97,650,926	2.1%	80,636,233	1.7%	97,678,010	2.1%	60,463,473	1.3%	-67.1%	-38.1%
All Other Revenues	214,110,977	4.6%	216,854,743	4.7%	208,407,534	4.5%	199,176,503	4.2%	185,914,818	3.9%	-13.2%	-6.7%
<b>Total Revenues</b>	<b>\$4,663,556,084</b>	<b>100.0%</b>	<b>\$4,651,754,391</b>	<b>100.0%</b>	<b>\$4,663,605,907</b>	<b>100.0%</b>	<b>\$4,690,932,455</b>	<b>100.0%</b>	<b>\$4,816,630,477</b>	<b>100.0%</b>	<b>3.3%</b>	<b>2.7%</b>
<b>Other Financing Sources</b>												
Borrowing												
Bonded Indebtedness	\$780,708,586		\$891,175,493		\$809,361,012		\$687,378,912		\$831,648,717			
Other Long-Term Indebtedness	26,294,368		39,959,614		23,655,561		24,683,802		66,468,400			
Short-Term Indebtedness	1,781,151		360,859		1,232,329		106,649		2,016,482			
<b>Total Borrowing</b>	<b>\$808,784,105</b>		<b>\$931,495,966</b>		<b>\$834,248,902</b>		<b>\$712,169,363</b>		<b>\$900,133,599</b>			
Other Financing Sources	\$40,255,872		\$30,629,019		\$15,128,386		\$23,915,218		\$23,210,712			
Transfers from Enterprise Funds	188,042,235		228,837,550		174,001,907		181,921,535		208,797,517			
Transfers from Governmental Funds	721,487,072		754,845,691		719,322,910		678,468,302		668,041,797			
<b>Total Revenues and Other Financing Sources</b>	<b>\$6,422,125,368</b>		<b>\$6,597,562,617</b>		<b>\$6,406,308,012</b>		<b>\$6,287,406,873</b>		<b>\$6,616,814,102</b>			

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.



**Table 7**  
**Expenditures for all Cities**  
**5-Year Change**  
**For the Years Ended December 31, 2008 Through 2012**

Governmental Fund Expenditures	2008		2009		2010		2011		2012		5-Year Change	2011-12 Change
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *		
General Government												
Current Expenditures	\$501,383,891	9.1%	\$497,485,930	9.2%	\$509,082,295	9.5%	\$505,999,953	9.8%	\$539,249,594	10.0%	7.6%	6.6%
Capital Outlay	44,687,547	0.8%	58,096,326	1.1%	59,951,569	1.1%	51,336,303	1.0%	48,212,625	0.9%	7.9%	-6.1%
Public Safety												
Current Expenditures	1,278,900,222	23.1%	1,257,154,683	23.4%	1,286,431,697	23.9%	1,306,436,154	25.2%	1,310,866,907	24.3%	2.5%	0.3%
Capital Outlay	128,565,552	2.3%	122,227,226	2.3%	110,112,560	2.0%	112,853,133	2.2%	115,110,212	2.1%	-10.5%	2.0%
Streets and Highways												
Current Expenditures	447,260,263	8.1%	422,348,029	7.8%	447,305,934	8.3%	464,822,913	9.0%	470,493,838	8.7%	5.2%	1.2%
Capital Outlay	683,494,410	12.4%	704,334,013	13.1%	658,435,621	12.2%	645,560,263	12.5%	705,127,953	13.1%	3.2%	9.2%
Sanitation												
Current Expenditures	27,027,097	0.5%	24,423,731	0.5%	23,942,445	0.4%	16,068,663	0.3%	17,587,389	0.3%	-34.9%	9.5%
Capital Outlay	626,961	0.0%	492,739	0.0%	893,235	0.0%	1,310,657	0.0%	4,436,501	0.1%	607.6%	238.5%
Health												
Current Expenditures	24,062,370	0.4%	25,133,718	0.5%	25,629,497	0.5%	28,565,393	0.6%	24,284,312	0.4%	0.9%	-15.0%
Capital Outlay	95,032	0.0%	238,364	0.0%	126,150	0.0%	231,233	0.0%	229,447	0.0%	141.4%	-0.8%
Libraries												
Current Expenditures	88,558,669	1.6%	71,195,707	1.3%	71,932,444	1.3%	65,489,600	1.3%	64,021,216	1.2%	-27.7%	-2.2%
Capital Outlay	16,366,522	0.3%	5,356,572	0.1%	6,677,946	0.1%	6,360,735	0.1%	9,173,644	0.2%	-43.9%	44.2%
Parks and Recreation												
Current Expenditures	415,853,933	7.5%	406,623,460	7.6%	381,362,862	7.1%	388,926,798	7.5%	395,540,845	7.3%	-4.9%	1.7%
Capital Outlay	173,596,269	3.1%	132,596,122	2.5%	137,237,310	2.6%	127,799,703	2.5%	117,166,157	2.2%	-32.5%	-8.3%
Housing/Economic Development												
Current Expenditures	414,127,254	7.5%	392,647,187	7.3%	450,499,632	8.4%	405,051,762	7.8%	442,046,879	8.2%	6.7%	9.1%
Capital Outlay	120,143,166	2.2%	83,850,120	1.6%	72,715,750	1.4%	48,769,039	0.9%	75,729,288	1.4%	-37.0%	55.3%
Conservation of Natural Resources												
Current Expenditures	3,375,739	0.1%	3,084,088	0.1%	3,716,633	0.1%	3,912,339	0.1%	6,547,699	0.1%	94.0%	67.4%
Capital Outlay	38,155	0.0%	873,268	0.0%	319,039	0.0%	1,913,442	0.0%	267,780	0.0%	601.8%	-86.0%
Airport												
Current Expenditures	14,886,827	0.3%	14,566,048	0.3%	15,214,124	0.3%	15,982,480	0.3%	17,826,274	0.3%	19.7%	11.5%
Capital Outlay	25,348,770	0.5%	31,605,530	0.6%	26,300,051	0.5%	27,099,897	0.5%	29,764,093	0.6%	17.4%	9.8%
Transit												
Current Expenditures	18,102,232	0.3%	17,656,034	0.3%	18,207,572	0.3%	19,425,899	0.4%	21,091,213	0.4%	16.5%	8.6%
Capital Outlay	6,488,216	0.1%	6,223,529	0.1%	11,325,510	0.2%	6,787,633	0.1%	9,667,391	0.2%	49.0%	42.4%
Unallocated Insurance	18,208,270	0.3%	17,776,988	0.3%	13,861,592	0.3%	16,558,064	0.3%	14,706,284	0.3%	-19.2%	-11.2%
All Other Expenditures												
Current Expenditures	68,815,712	1.2%	59,915,012	1.1%	38,199,278	0.7%	40,998,715	0.8%	29,384,584	0.5%	-57.3%	-28.3%
Capital Outlay	49,027,022	0.9%	16,425,801	0.3%	9,142,594	0.2%	10,552,322	0.2%	7,327,318	0.1%	-85.1%	-30.6%
Capital Outlay for Enterprise Funds	73,316,182	1.3%	57,425,588	1.1%	49,944,627	0.9%	33,825,792	0.7%	46,640,767	0.9%	-36.4%	37.9%
Debt Service												
Principal Payments	601,192,767	10.9%	674,141,028	12.5%	715,270,084	13.3%	609,554,515	11.8%	664,319,563	12.3%	10.5%	9.0%
Interest and Fiscal Charges	282,259,612	5.1%	278,672,044	5.2%	234,382,861	4.4%	222,637,927	4.3%	213,582,029	4.0%	-24.3%	-4.1%
<i>Total Current Expenditures</i>	\$3,320,562,479	60.1%	\$3,210,010,615	59.6%	\$3,285,386,005	61.1%	\$3,278,238,733	63.2%	\$3,353,647,034	62.1%	1.0%	2.3%
<i>Total Capital Outlay</i>	1,321,793,804	23.9%	1,219,745,198	22.7%	1,143,181,962	21.3%	1,074,400,152	20.7%	1,168,853,176	21.6%	-11.6%	8.8%
<i>Total Debt Service</i>	883,452,379	16.0%	952,813,072	17.7%	949,652,945	17.7%	832,192,442	16.1%	877,901,592	16.3%	-0.6%	5.5%
<b>Total Expenditures</b>	<b>\$5,525,808,662</b>	<b>100.0%</b>	<b>\$5,382,568,885</b>	<b>100.0%</b>	<b>\$5,378,220,912</b>	<b>100.0%</b>	<b>\$5,184,831,327</b>	<b>100.0%</b>	<b>\$5,400,401,802</b>	<b>100.0%</b>	<b>-2.3%</b>	<b>4.2%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$90,072,183		\$146,882,790		\$160,487,558		\$348,939,154		\$202,773,282			
Other Financing Uses	2,709,503		74,942,427		4,311,886		17,119,398		2,009,300			
Transfers to Enterprise Funds	82,759,275		107,435,320		98,673,828		83,728,549		105,067,760			
Transfers to Governmental Funds	721,487,072		754,445,031		719,339,070		676,177,439		668,033,952			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$6,422,836,695</b>		<b>\$6,466,274,453</b>		<b>\$6,361,033,254</b>		<b>\$6,310,795,867</b>		<b>\$6,378,286,096</b>			

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**Table 8**  
**Revenues for Cities Over 2,500 Population**  
**5-Year Change**  
**For the Years Ended December 31, 2008 Through 2012**

Governmental Fund Revenues	2008		2009		2010		2011		2012		5-Year Change	2011-12 Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
Property Taxes	\$1,485,878,621	35.2%	\$1,565,406,812	37.1%	\$1,636,645,016	38.4%	\$1,662,533,976	38.9%	\$1,749,815,899	40.0%	17.8%	5.2%
Tax Increments	302,530,025	7.2%	296,096,835	7.0%	231,964,668	5.4%	232,437,921	5.4%	215,502,206	4.9%	-28.8%	-7.3%
Franchise Taxes	108,904,781	2.6%	106,374,120	2.5%	108,686,356	2.6%	113,755,575	2.7%	112,375,014	2.6%	3.2%	-1.2%
Local Sales Tax	91,207,380	2.2%	88,467,951	2.1%	91,311,996	2.1%	94,465,146	2.2%	97,061,573	2.2%	6.4%	2.7%
Hotel/Motel Taxes	56,745,906	1.3%	51,664,836	1.2%	58,498,134	1.4%	62,341,043	1.5%	65,234,078	1.5%	15.0%	4.6%
Gravel and Gambling Taxes	954,138	0.0%	1,171,577	0.0%	996,090	0.0%	1,106,282	0.0%	1,184,661	0.0%	24.2%	7.1%
Special Assessments	253,918,413	6.0%	264,432,670	6.3%	271,287,047	6.4%	244,547,198	5.7%	255,178,074	5.8%	0.5%	4.3%
Licenses and Permits	132,027,476	3.1%	116,048,406	2.8%	123,125,540	2.9%	134,240,739	3.1%	151,050,615	3.5%	14.4%	12.5%
<b>Intergovernmental Revenues</b>												
Federal Grants												
Community Development Block Grants	\$51,602,062	1.2%	\$62,864,575	1.5%	\$66,804,466	1.6%	\$55,719,760	1.3%	\$58,832,961	1.3%	14.0%	5.6%
All Other	160,308,270	3.8%	139,495,313	3.3%	217,601,116	5.1%	172,555,842	4.0%	163,773,020	3.7%	2.2%	-5.1%
State Grants												
Local Government Aid	343,680,761	8.1%	387,312,013	9.2%	341,576,002	8.0%	341,194,575	8.0%	341,245,570	7.8%	-0.7%	0.0%
Market Value Credit	52,998,426	1.3%	45,577,302	1.1%	8,947,692	0.2%	9,990,709	0.2%	527,920	0.0%	-99.0%	-94.7%
Taconite Relief and Aids	7,711,178	0.2%	7,486,184	0.2%	8,215,536	0.2%	7,583,171	0.2%	7,381,018	0.2%	-4.3%	-2.7%
PERA Aid	4,459,795	0.1%	4,211,604	0.1%	4,399,948	0.1%	4,564,410	0.1%	4,443,879	0.1%	-0.4%	-2.6%
Highways	103,602,332	2.5%	127,474,149	3.0%	129,306,055	3.0%	132,817,981	3.1%	154,451,477	3.5%	49.1%	16.3%
All Other	193,352,656	4.6%	173,051,484	4.1%	212,687,554	5.0%	234,343,459	5.5%	206,888,058	4.7%	7.0%	-11.7%
County Grants	32,101,095	0.8%	24,490,331	0.6%	21,089,120	0.5%	21,502,836	0.5%	25,558,678	0.6%	-20.4%	18.9%
Local Unit Grants	49,693,900	1.2%	43,634,798	1.0%	39,754,981	0.9%	47,266,996	1.1%	61,488,075	1.4%	23.7%	30.1%
<b>Total Intergovernmental Revenues</b>	<b>\$999,510,475</b>	<b>23.7%</b>	<b>\$1,015,597,753</b>	<b>24.1%</b>	<b>\$1,052,382,470</b>	<b>24.7%</b>	<b>\$1,027,539,739</b>	<b>24.0%</b>	<b>\$1,024,590,656</b>	<b>23.4%</b>	<b>2.5%</b>	<b>-0.3%</b>
<b>Departmental Fees and Service Charges</b>												
General Government	\$97,482,776	2.3%	\$96,391,580	2.3%	\$110,317,238	2.6%	\$113,070,017	2.6%	\$124,803,955	2.9%	28.0%	10.4%
Public Safety	69,806,104	1.7%	69,002,656	1.6%	71,584,668	1.7%	76,521,685	1.8%	70,280,974	1.6%	0.7%	-8.2%
Streets and Highways	27,724,653	0.7%	30,362,027	0.7%	30,192,248	0.7%	25,906,094	0.6%	32,234,065	0.7%	16.3%	24.4%
Sanitation (Refuse Collection)	4,511,393	0.1%	5,968,614	0.1%	7,622,773	0.2%	6,822,950	0.2%	8,147,353	0.2%	80.6%	19.4%
Libraries	1,242,310	0.0%	1,312,736	0.0%	1,177,696	0.0%	1,179,493	0.0%	846,210	0.0%	-31.9%	-28.3%
Parks and Recreation	97,658,320	2.3%	96,229,816	2.3%	90,017,101	2.1%	92,639,293	2.2%	111,412,551	2.5%	14.1%	20.3%
Airport	8,271,944	0.2%	7,611,537	0.2%	7,319,663	0.2%	8,398,714	0.2%	8,286,413	0.2%	0.2%	-1.3%
Transit	4,551,461	0.1%	4,654,979	0.1%	4,804,264	0.1%	4,883,181	0.1%	6,503,027	0.1%	42.9%	33.2%
Cemetery	1,035,898	0.0%	879,537	0.0%	1,240,512	0.0%	956,306	0.0%	966,295	0.0%	-6.7%	1.0%
All Other	85,945,150	2.0%	84,225,076	2.0%	68,405,833	1.6%	72,328,895	1.7%	93,402,306	2.1%	8.7%	29.1%
<b>Total Departmental Fees and Service Charges</b>	<b>\$398,230,009</b>	<b>9.4%</b>	<b>\$396,638,558</b>	<b>9.4%</b>	<b>\$392,681,996</b>	<b>9.2%</b>	<b>\$402,706,628</b>	<b>9.4%</b>	<b>\$456,883,149</b>	<b>10.4%</b>	<b>14.7%</b>	<b>13.5%</b>
Fines and Forfeits	\$41,063,747	1.0%	\$41,022,813	1.0%	\$42,020,883	1.0%	\$42,929,186	1.0%	\$39,484,444	0.9%	-3.8%	-8.0%
Interest Earnings	171,649,063	4.1%	89,504,234	2.1%	74,648,873	1.8%	92,734,524	2.2%	56,631,878	1.3%	-67.0%	-38.9%
All Other Revenues	180,161,296	4.3%	184,008,993	4.4%	176,797,197	4.1%	164,937,216	3.9%	151,275,151	3.5%	-16.0%	-8.3%
<b>Total Revenues</b>	<b>\$4,222,781,330</b>	<b>100.0%</b>	<b>\$4,216,435,558</b>	<b>100.0%</b>	<b>\$4,261,046,266</b>	<b>100.0%</b>	<b>\$4,276,275,173</b>	<b>100.0%</b>	<b>\$4,376,267,398</b>	<b>100.0%</b>	<b>3.6%</b>	<b>2.3%</b>
<b>Other Financing Sources</b>												
Borrowing												
Bonded Indebtedness	\$708,428,155		\$826,928,354		\$740,631,402		\$635,418,621		\$725,026,377			
Other Long-Term Indebtedness	18,520,973		28,864,497		17,228,108		16,656,372		57,251,764			
Short-Term Indebtedness	959,767		---		560,000		3,699		111,881			
<b>Total Borrowing</b>	<b>\$727,908,895</b>		<b>\$855,792,851</b>		<b>\$758,419,510</b>		<b>\$652,078,692</b>		<b>\$782,390,022</b>			
Other Financing Sources	\$36,827,255		\$26,613,599		\$12,865,862		\$19,483,723		\$19,915,267			
Transfers from Enterprise Funds	169,795,327		208,951,304		155,531,740		163,907,913		187,421,584			
Transfers from Governmental Funds	678,231,872		710,683,388		680,466,228		645,113,587		628,337,600			
<b>Total Revenues and Other Financing Sources</b>	<b>\$5,835,544,679</b>		<b>\$6,018,476,700</b>		<b>\$5,868,329,606</b>		<b>\$5,756,859,088</b>		<b>\$5,994,331,871</b>			

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**Table 9**  
**Expenditures for Cities Over 2,500 Population**  
**5-Year Change**  
**For the Years Ended December 31, 2008 Through 2012**

Governmental Fund Expenditures	2008		2009		2010		2011		2012		5-Year Change	2011-12 Change
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%		
General Government												
Current Expenditures	\$424,408,151	8.5%	\$421,718,929	8.6%	\$440,020,157	8.9%	\$435,769,004	9.2%	\$466,113,415	9.6%	9.8%	7.0%
Capital Outlay	35,668,578	0.7%	50,826,294	1.0%	54,145,334	1.1%	46,041,219	1.0%	43,106,934	0.9%	20.9%	-6.4%
Public Safety												
Current Expenditures	1,192,742,723	23.9%	1,172,186,399	24.0%	1,204,421,579	24.5%	1,221,221,527	25.9%	1,226,568,827	25.2%	2.8%	0.4%
Capital Outlay	104,844,574	2.1%	104,545,796	2.1%	94,350,014	1.9%	93,407,370	2.0%	90,148,370	1.8%	-14.0%	-3.5%
Streets and Highways												
Current Expenditures	392,511,275	7.9%	367,923,709	7.5%	394,952,153	8.0%	409,840,729	8.7%	417,239,111	8.6%	6.3%	1.8%
Capital Outlay	612,495,643	12.3%	647,057,344	13.3%	608,611,616	12.4%	588,065,468	12.5%	639,263,671	13.1%	4.4%	8.7%
Sanitation												
Current Expenditures	22,645,324	0.5%	20,126,500	0.4%	19,786,024	0.4%	12,005,188	0.3%	13,590,395	0.3%	-40.0%	13.2%
Capital Outlay	137,699	0.0%	439,112	0.0%	301,342	0.0%	343,874	0.0%	293,999	0.0%	113.5%	-14.5%
Health												
Current Expenditures	23,908,362	0.5%	25,003,519	0.5%	25,487,445	0.5%	28,188,348	0.6%	23,943,706	0.5%	0.1%	-15.1%
Capital Outlay	77,813	0.0%	9,598	0.0%	125,353	0.0%	128,328	0.0%	47,076	0.0%	-39.5%	-63.3%
Libraries												
Current Expenditures	82,196,585	1.6%	64,800,193	1.3%	65,497,656	1.3%	58,891,919	1.2%	57,270,812	1.2%	-30.3%	-2.8%
Capital Outlay	15,651,013	0.3%	4,636,936	0.1%	5,979,602	0.1%	3,673,615	0.1%	7,898,620	0.2%	-49.5%	115.0%
Parks and Recreation												
Current Expenditures	392,325,443	7.9%	383,740,486	7.9%	359,123,310	7.3%	366,112,415	7.8%	372,629,335	7.6%	-5.0%	1.8%
Capital Outlay	162,872,198	3.3%	126,513,209	2.6%	131,032,855	2.7%	118,358,059	2.5%	109,630,482	2.2%	-32.7%	-7.4%
Housing/Economic Development												
Current Expenditures	375,187,101	7.5%	364,493,031	7.5%	430,786,732	8.8%	384,198,329	8.1%	419,438,212	8.6%	11.8%	9.2%
Capital Outlay	111,215,107	2.2%	78,329,251	1.6%	65,956,434	1.3%	45,039,418	1.0%	68,403,430	1.4%	-38.5%	51.9%
Conservation of Natural Resources												
Current Expenditures	3,260,288	0.1%	2,986,340	0.1%	3,585,968	0.1%	3,733,002	0.1%	6,350,361	0.1%	94.8%	70.1%
Capital Outlay	34,203	0.0%	869,609	0.0%	271,539	0.0%	735,639	0.0%	199,449	0.0%	483.1%	-72.9%
Airport												
Current Expenditures	12,979,579	0.3%	12,638,677	0.3%	13,198,174	0.3%	13,961,207	0.3%	14,932,930	0.3%	15.0%	7.0%
Capital Outlay	22,662,408	0.5%	26,464,752	0.5%	20,954,220	0.4%	23,952,684	0.5%	23,602,954	0.5%	4.2%	-1.5%
Transit												
Current Expenditures	17,902,987	0.4%	17,467,443	0.4%	18,047,993	0.4%	19,251,726	0.4%	20,954,007	0.4%	17.0%	8.8%
Capital Outlay	6,486,789	0.1%	6,221,185	0.1%	11,320,236	0.2%	6,784,127	0.1%	9,610,291	0.2%	48.2%	41.7%
Unallocated Insurance	15,298,588	0.3%	14,840,293	0.3%	11,340,364	0.2%	14,129,155	0.3%	12,845,710	0.3%	-16.0%	-9.1%
All Other Expenditures												
Current Expenditures	61,730,699	1.2%	53,938,502	1.1%	34,071,896	0.7%	31,530,661	0.7%	23,285,577	0.5%	-62.3%	-26.1%
Capital Outlay	45,908,829	0.9%	14,412,115	0.3%	6,850,771	0.1%	9,096,050	0.2%	6,666,657	0.1%	-85.5%	-26.7%
Capital Outlay for Enterprise Funds	66,010,979	1.3%	37,476,466	0.8%	33,581,435	0.7%	24,724,281	0.5%	27,410,744	0.6%	-58.5%	10.9%
Debt Service												
Principal Payments	531,716,258	10.7%	607,442,960	12.4%	653,390,657	13.3%	556,728,282	11.8%	580,723,963	11.9%	9.2%	4.3%
Interest and Fiscal Charges	258,376,716	5.2%	255,147,928	5.2%	213,540,069	4.3%	202,277,766	4.3%	192,288,434	3.9%	-25.6%	-4.9%
<i>Total Current Expenditures</i>	\$3,017,097,105	60.4%	\$2,921,864,021	59.8%	\$3,020,319,451	61.4%	\$2,998,833,210	63.6%	\$3,075,162,398	63.1%	1.9%	2.5%
<i>Total Capital Outlay</i>	1,184,065,833	23.7%	1,097,801,667	22.5%	1,033,480,751	21.0%	960,350,132	20.4%	1,026,282,677	21.1%	-13.3%	6.9%
<i>Total Debt Service</i>	790,092,974	15.8%	862,590,888	17.7%	866,930,726	17.6%	759,006,048	16.1%	773,012,397	15.9%	-2.2%	1.8%
<b>Total Expenditures</b>	<b>\$4,991,255,912</b>	<b>100.0%</b>	<b>\$4,882,256,576</b>	<b>100.0%</b>	<b>\$4,920,730,928</b>	<b>100.0%</b>	<b>\$4,718,189,390</b>	<b>100.0%</b>	<b>\$4,874,457,472</b>	<b>100.0%</b>	<b>-2.3%</b>	<b>3.3%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$88,187,627		\$144,154,690		\$151,430,242		\$336,729,128		\$183,736,569			
Other Financing Uses	1,424,432		74,348,424		2,926,812		16,626,019		947,914			
Transfers to Enterprise Funds	73,913,782		98,805,018		87,170,373		75,809,793		93,953,785			
Transfers to Governmental Funds	678,231,872		710,363,268		680,466,228		642,981,852		628,337,600			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$5,833,013,625</b>		<b>\$5,909,927,976</b>		<b>\$5,842,724,583</b>		<b>\$5,790,336,182</b>		<b>\$5,781,433,340</b>			

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**Table 10  
Summary of Revenues for Cities Over 2,500 Population  
Governmental Funds by Population Group  
For the Years Ended December 31, 2011 and 2012**

Population Estimates - State Demographer	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		2012		2011		
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *	
Population Estimates - State Demographer	876,125		1,939,960		570,975		640,560		4,027,620		3,985,755		1.1%
<b>Revenues</b>													
Property Taxes	\$459,006,773	30.3%	\$807,631,635	48.4%	\$218,192,998	39.9%	\$264,984,493	41.1%	\$1,749,815,899	40.0%	\$1,662,533,976	37.1%	5.2%
Tax Increments	79,549,970	5.3%	90,089,319	5.4%	25,208,155	4.6%	20,654,762	3.2%	215,502,206	4.9%	232,437,921	7.0%	-7.3%
Franchise Taxes	54,461,184	3.6%	35,282,571	2.1%	11,253,469	2.1%	11,377,790	1.8%	112,375,014	2.6%	113,755,575	2.5%	-1.2%
Local Sales Tax	74,807,842	4.9%	7,948,091	0.5%	8,267,839	1.5%	6,037,801	0.9%	97,061,573	2.2%	94,465,146	2.1%	2.7%
Hotel/Motel Taxes	48,416,789	3.2%	14,362,010	0.9%	1,212,477	0.2%	1,242,802	0.2%	65,234,078	1.5%	62,341,043	1.2%	4.6%
Gravel and Gambling Taxes	212,138	0.0%	815,574	0.0%	44,278	0.0%	112,671	0.0%	1,184,661	0.0%	1,106,282	0.0%	7.1%
Special Assessments	66,263,206	4.4%	119,714,205	7.2%	30,562,321	5.6%	38,638,342	6.0%	255,178,074	5.8%	244,547,198	6.3%	4.3%
Licenses and Permits	53,551,442	3.5%	68,324,460	4.1%	13,789,146	2.5%	15,385,567	2.4%	151,050,615	3.5%	134,240,739	2.8%	12.5%
<b>Intergovernmental Revenues</b>													
Federal Grants													
Community Development Block Grants	\$46,522,882	3.1%	\$8,670,904	0.5%	\$1,465,310	0.3%	\$2,173,865	0.3%	\$58,832,961	1.3%	\$55,719,760	1.5%	5.6%
All Other	79,009,929	5.2%	32,403,862	1.9%	27,438,071	5.0%	24,921,158	3.9%	163,773,020	3.7%	172,555,842	3.3%	-5.1%
State Grants													
Local Government Aid	147,001,805	9.7%	56,698,499	3.4%	58,083,543	10.6%	79,461,723	12.3%	341,245,570	7.8%	341,194,575	9.2%	0.0%
Market Value Credit	216,552	0.0%	102,012	0.0%	78,306	0.0%	131,050	0.0%	527,920	0.0%	9,990,709	1.1%	-94.7%
Taconite Relief and Aids	---	---	---	---	3,054,672	0.6%	4,326,346	0.7%	7,381,018	0.2%	7,583,171	0.2%	-2.7%
PERA Aid	1,545,029	0.1%	1,543,118	0.1%	751,490	0.1%	604,242	0.1%	4,443,879	0.1%	4,564,410	0.1%	-2.6%
Highways	35,940,362	2.4%	75,128,995	4.5%	32,349,348	5.9%	11,032,772	1.7%	154,451,477	3.5%	132,817,981	3.0%	16.3%
All Other	69,997,652	4.6%	67,422,677	4.0%	25,723,744	4.7%	43,743,985	6.8%	206,888,058	4.7%	234,343,459	4.1%	-11.7%
County Grants	4,243,807	0.3%	11,673,086	0.7%	4,472,620	0.8%	5,169,165	0.8%	25,558,678	0.6%	21,502,836	0.6%	18.9%
Local Unit Grants	34,790,905	2.3%	14,441,892	0.9%	6,004,337	1.1%	6,250,941	1.0%	61,488,075	1.4%	47,266,996	1.0%	30.1%
<b>Total Intergovernmental Revenues</b>	<b>\$419,268,923</b>	<b>27.7%</b>	<b>\$268,085,045</b>	<b>16.1%</b>	<b>\$159,421,441</b>	<b>29.1%</b>	<b>\$177,815,247</b>	<b>27.5%</b>	<b>\$1,024,590,656</b>	<b>23.4%</b>	<b>\$1,027,539,739</b>	<b>24.1%</b>	<b>-0.3%</b>
<b>Departmental Fees and Service Charges</b>													
General Government	\$76,594,102	5.1%	\$35,224,183	2.1%	\$5,999,200	1.1%	\$6,986,470	1.1%	\$124,803,955	2.9%	\$113,070,017	2.3%	10.4%
Public Safety	24,655,335	1.6%	15,157,800	0.9%	9,682,898	1.8%	20,784,941	3.2%	70,280,974	1.6%	76,521,685	1.6%	-8.2%
Streets and Highways	5,588,614	0.4%	17,156,321	1.0%	5,871,417	1.1%	3,617,713	0.6%	32,234,065	0.7%	25,906,094	0.7%	24.4%
Sanitation (Refuse Collection)	---	---	3,824,192	0.2%	1,048,653	0.2%	3,274,508	0.5%	8,147,353	0.2%	6,822,950	0.1%	19.4%
Libraries	166,985	0.0%	149,448	0.0%	334,269	0.1%	195,508	0.0%	846,210	0.0%	1,179,493	0.0%	-28.3%
Parks and Recreation	33,297,829	2.2%	51,580,878	3.1%	12,650,113	2.3%	13,883,731	2.2%	111,412,551	2.5%	92,639,293	2.3%	20.3%
Airport	1,964,279	0.1%	\$1,843,119	0.1%	1,669,742	0.3%	2,809,273	0.4%	8,286,413	0.2%	8,398,714	0.2%	-1.3%
Transit	2,009,402	0.1%	3,813,629	0.2%	296,183	0.1%	383,813	0.1%	6,503,027	0.1%	4,883,181	0.1%	33.2%
Cemetery	---	---	216,424	0.0%	262,404	0.0%	487,467	0.1%	966,295	0.0%	956,306	0.0%	1.0%
All Other	37,694,445	2.5%	32,850,021	2.0%	8,378,086	1.5%	14,479,754	2.2%	93,402,306	2.1%	72,328,895	2.0%	29.1%
<b>Total Departmental Fees and Service Charges</b>	<b>\$181,970,991</b>	<b>12.0%</b>	<b>\$161,816,015</b>	<b>9.7%</b>	<b>\$46,192,965</b>	<b>8.4%</b>	<b>\$66,903,178</b>	<b>10.4%</b>	<b>\$456,883,149</b>	<b>10.4%</b>	<b>\$402,706,628</b>	<b>9.4%</b>	<b>13.5%</b>
Fines and Forfeits	\$13,514,560	0.9%	\$17,161,025	1.0%	\$4,139,529	0.8%	\$4,669,330	0.7%	\$39,484,444	0.9%	\$42,929,186	1.0%	-8.0%
Interest Earnings	13,541,472	0.9%	26,032,405	1.6%	7,417,775	1.4%	9,640,226	1.5%	56,631,878	1.3%	92,734,524	2.1%	-38.9%
All Other Revenues	48,548,418	3.2%	52,908,739	3.2%	21,796,165	4.0%	28,021,829	4.3%	151,275,151	3.5%	164,937,216	4.4%	-8.3%
<b>Total Revenues</b>	<b>\$1,513,113,708</b>	<b>100.0%</b>	<b>\$1,670,171,094</b>	<b>100.0%</b>	<b>\$547,498,558</b>	<b>100.0%</b>	<b>\$645,484,038</b>	<b>100.0%</b>	<b>\$4,376,267,398</b>	<b>100.0%</b>	<b>\$4,276,275,173</b>	<b>100.0%</b>	<b>2.3%</b>
<i>Percent of Total Revenues</i>	34.6%		38.2%		12.5%		14.7%		100.0%		100.0%		
<b>Other Financing Sources</b>													
Borrowing													
Bonded Indebtedness	\$123,372,760		\$326,273,026		\$97,626,106		\$177,754,485		\$725,026,377		\$635,418,621		
Other Long-Term Indebtedness	15,873,119		33,300,283		1,291,981		6,786,381		57,251,764		16,656,372		
Short-Term Indebtedness	---		---		---		111,881		111,881		3,699		
<b>Total Borrowing</b>	<b>\$139,245,879</b>		<b>\$359,573,309</b>		<b>\$98,918,087</b>		<b>\$184,652,747</b>		<b>\$782,390,022</b>		<b>\$652,078,692</b>		
Other Financing Sources	\$2,727,258		\$8,083,882		\$3,087,456		\$6,016,671		\$19,915,267		\$19,483,723		
Transfers from Enterprise Funds	62,313,896		65,997,432		28,304,499		30,805,757		187,421,584		163,907,913		
Transfers from Governmental Funds	204,514,768		238,969,444		85,480,944		99,372,444		628,337,600		645,113,587		
<b>Total Revenues and Other Financing Sources</b>	<b>\$1,921,915,509</b>		<b>\$2,342,795,161</b>		<b>\$763,289,544</b>		<b>\$966,331,657</b>		<b>\$5,994,331,871</b>		<b>\$5,756,859,088</b>		

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**Table 11**  
**Summary of Expenditures for Cities Over 2,500 Population**  
**Governmental Funds by Population Group**  
**For the Years Ended December 31, 2011 and 2012**

Expenditures	Population Over 100,000 First Class		Population 20,000-100,000 Second Class		Population 10,000-20,000 Third Class		Population 2,500-10,000 Fourth Class		Total Cities Over 2,500 Population				Percent Increase (Decrease)	
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *		
General Government	- Current Expenditures	\$165,237,260	10.2%	\$162,081,296	8.7%	\$57,642,375	9.2%	\$81,152,484	10.7%	\$466,113,415	9.6%	\$435,769,004	9.2%	7.0%
	- Capital Outlay	9,632,472	0.6%	23,569,754	1.3%	5,064,968	0.8%	4,839,740	0.6%	43,106,934	0.9%	46,041,219	1.0%	-6.4%
Public Safety														
Police and Ambulance	- Current Expenditures	268,912,983	16.5%	331,598,308	17.8%	94,194,196	15.0%	107,500,298	14.1%	802,205,785	16.5%	792,972,853	16.8%	1.2%
	- Capital Outlay	5,613,920	0.3%	15,108,865	0.8%	5,945,236	0.9%	7,701,610	1.0%	34,369,631	0.7%	33,816,555	0.7%	1.6%
Fire	- Current Expenditures	135,378,999	8.3%	97,510,988	5.2%	26,745,506	4.3%	31,362,821	4.1%	290,998,314	6.0%	299,238,924	6.3%	-2.8%
	- Capital Outlay	2,730,790	0.2%	19,738,490	1.1%	5,729,857	0.9%	15,622,037	2.1%	43,821,174	0.9%	43,906,300	0.9%	-0.2%
Other Public Safety	- Current Expenditures	74,029,679	4.5%	38,691,773	2.1%	9,532,910	1.5%	11,110,366	1.5%	133,364,728	2.7%	129,009,750	2.7%	3.4%
	- Capital Outlay	1,165,810	0.1%	2,001,737	0.1%	138,929	0.0%	8,651,089	1.1%	11,957,565	0.2%	15,684,515	0.3%	-23.8%
Streets and Highways	- Maintenance	103,851,658	6.4%	171,046,465	9.2%	56,676,598	9.0%	67,524,770	8.9%	399,099,491	8.2%	391,850,743	8.3%	1.8%
	- Lighting	1,467,760	0.1%	7,485,964	0.4%	3,555,237	0.6%	5,630,659	0.7%	18,139,620	0.4%	17,989,986	0.4%	0.8%
	- Construction	120,537,069	7.4%	261,588,720	14.1%	104,692,884	16.7%	85,242,354	11.2%	572,061,027	11.7%	524,268,646	11.1%	9.1%
	- Other Capital Outlay	790,928	0.0%	33,538,007	1.8%	7,767,826	1.2%	25,105,883	3.3%	67,202,644	1.4%	63,796,822	1.4%	5.3%
Sanitation	- Refuse Collection and Disposal	59,533	0.0%	696,829	0.0%	2,053,560	0.3%	1,899,772	0.2%	4,709,694	0.1%	3,653,034	0.1%	28.9%
	- Other Sanitation	4,139,070	0.3%	2,113,688	0.1%	877,960	0.1%	1,749,983	0.2%	8,880,701	0.2%	8,352,154	0.2%	6.3%
	- Capital Outlay	---	---	195,638	0.0%	24,401	0.0%	73,960	0.0%	293,999	0.0%	343,874	0.0%	-14.5%
Health	- Current Expenditures	16,530,494	1.0%	7,117,784	0.4%	151,169	0.0%	144,259	0.0%	23,943,706	0.5%	28,188,348	0.6%	-15.1%
	- Capital Outlay	---	---	20,068	0.0%	---	---	27,008	0.0%	47,076	0.0%	128,328	0.0%	-63.3%
Culture and Recreation														
Libraries	- Current Expenditures	31,190,418	1.9%	6,876,306	0.4%	9,600,021	1.5%	9,604,067	1.3%	57,270,812	1.2%	58,891,919	1.2%	-2.8%
	- Capital Outlay	1,678,856	0.1%	85,683	0.0%	1,765,850	0.3%	4,368,231	0.6%	7,898,620	0.2%	3,673,615	0.1%	115.0%
Parks and Recreation	- Current Expenditures	125,290,970	7.7%	159,861,379	8.6%	44,638,482	7.1%	42,838,504	5.6%	372,629,335	7.6%	366,112,415	7.8%	1.8%
	- Capital Outlay	47,725,452	2.9%	30,967,201	1.7%	17,564,137	2.8%	13,373,692	1.8%	109,630,482	2.2%	118,358,059	2.5%	-7.4%
Housing/Economic Dev.	- Current Expenditures	220,883,076	13.6%	141,327,016	7.6%	27,925,434	4.4%	29,302,686	3.8%	419,438,212	8.6%	384,198,329	8.1%	9.2%
	- Capital Outlay	7,955,741	0.5%	27,635,324	1.5%	12,086,179	1.9%	20,726,186	2.7%	68,403,430	1.4%	45,039,418	1.0%	51.9%
Conservation of Nat. Res.	- Current Expenditures	---	---	5,920,238	0.3%	124,254	0.0%	305,869	0.0%	6,350,361	0.1%	3,733,002	0.1%	70.1%
	- Capital Outlay	---	---	188,834	0.0%	---	---	199,449	0.0%	735,639	0.0%	735,639	0.0%	-72.9%
Airport	- Current Expenditures	3,485,498	0.2%	3,364,435	0.2%	3,062,161	0.5%	5,020,836	0.7%	14,932,930	0.3%	13,961,207	0.3%	7.0%
	- Capital Outlay	2,686,984	0.2%	1,375,423	0.1%	9,615,925	1.5%	9,924,622	1.3%	23,602,954	0.5%	23,952,684	0.5%	-1.5%
Transit	- Current Expenditures	6,544,287	0.4%	11,489,200	0.6%	1,283,001	0.2%	1,637,519	0.2%	20,954,007	0.4%	19,251,726	0.4%	8.8%
	- Capital Outlay	9,256,011	0.6%	189,180	0.0%	83,446	0.0%	81,654	0.0%	9,610,291	0.2%	6,784,127	0.1%	41.7%
Unallocated Insurance		7,737,920	0.5%	733,447	0.0%	2,676,614	0.4%	1,697,729	0.2%	12,845,710	0.3%	14,129,155	0.3%	-9.1%
All Other Expenditures	- Current Expenditures	7,632,198	0.5%	5,909,627	0.3%	4,826,180	0.8%	4,917,572	0.6%	23,285,577	0.5%	31,530,661	0.7%	-26.1%
	- Capital Outlay	---	---	4,037,611	0.2%	2,263,581	0.4%	365,465	0.0%	6,666,657	0.1%	9,096,050	0.2%	-26.7%
Capital Outlay for Enterprise Funds		6,740,045	0.4%	8,852,698	0.5%	6,200,800	1.0%	5,617,201	0.7%	27,410,744	0.6%	24,724,281	0.5%	10.9%
Debt Service	- Principal Payments	185,014,804	11.4%	199,321,900	10.7%	76,885,266	12.3%	119,501,993	15.7%	580,723,963	11.9%	556,728,282	11.8%	4.3%
	- Interest and Fiscal Charges	53,464,175	3.3%	75,471,566	4.1%	26,230,415	4.2%	37,122,278	4.9%	192,288,434	3.9%	202,277,766	4.3%	-4.9%
<i>Total Current Expenditures</i>		\$1,172,371,803	72.0%	\$1,153,824,743	62.1%	\$345,565,658	55.1%	\$403,400,194	53.0%	\$3,075,162,398	63.1%	\$2,998,833,210	63.6%	2.5%
<i>Total Capital Outlay</i>		216,514,078	13.3%	429,093,233	23.1%	178,944,019	28.5%	201,731,347	26.5%	1,026,282,677	21.1%	960,350,132	20.4%	6.9%
<i>Total Debt Service</i>		238,478,979	14.7%	274,793,466	14.8%	103,115,681	16.4%	156,624,271	20.6%	773,012,397	15.9%	759,006,048	16.1%	1.8%
<b>Total Expenditures</b>		<b>\$1,627,364,860</b>	<b>100.0%</b>	<b>\$1,857,711,442</b>	<b>100.0%</b>	<b>\$627,625,358</b>	<b>100.0%</b>	<b>\$761,755,812</b>	<b>100.0%</b>	<b>\$4,874,457,472</b>	<b>100.0%</b>	<b>\$4,718,189,390</b>	<b>100.0%</b>	<b>3.3%</b>
<i>Percent of Total Expenditures</i>		33.4%	38.1%	12.9%	15.6%	100.0%	100.0%							
<b>Other Financing Uses</b>														
Debt Redemption - Refunded Bonds		\$48,993,043		\$63,386,371		\$29,217,139		\$42,140,016		\$183,736,569		\$336,729,128		
Other Financing Uses		---		---		55,949		891,965		947,914		16,626,019		
Transfers to Enterprise Funds		48,365,219		17,830,211		16,712,581		11,045,774		93,953,785		75,809,793		
Transfers to Governmental Funds		204,514,768		238,969,444		85,480,944		99,372,444		628,337,600		642,981,852		
<b>Total Expenditures and Other Financing Uses</b>		<b>\$1,929,237,890</b>		<b>\$2,177,897,468</b>		<b>\$759,091,971</b>		<b>\$915,206,011</b>		<b>\$5,781,433,340</b>		<b>\$5,790,336,182</b>		
<b>Unreserved Fund Balance</b>														
General Fund Unrestricted Fund Balance		\$170,728,017		\$465,343,576		\$201,001,955		\$253,525,521		\$1,090,599,069		\$1,016,538,340		
Special Revenue Unrestricted Fund Balance		150,404,567		75,732,619		53,603,934		44,113,470		323,854,590		291,713,366		
<b>Total Unrestricted Fund Balance</b>		<b>\$321,132,584</b>		<b>\$541,076,195</b>		<b>\$254,605,889</b>		<b>\$297,638,991</b>		<b>\$1,414,453,659</b>		<b>\$1,308,251,706</b>		
<i>Percent of Total Expenditures</i>		27.4%	46.9%	73.7%	73.8%	46.0%	43.6%							

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

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**Table 12**  
**Governmental Fund Revenues and Expenditures - 5-Year Change**  
**Cities Under 2,500 Population**  
**For the Years Ended December 31, 2008 Through 2012**

Governmental Funds	2008		2009		2010		2011		2012		5-Year Change	2011-12 Change
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *		
<b>Revenues</b>												
Taxes	\$143,282,363	32.5%	\$151,292,835	34.8%	\$141,461,797	35.1%	\$145,335,812	35.0%	\$160,998,237	36.6%	12.4%	10.8%
Special Assessments	20,684,641	4.7%	22,837,863	5.2%	17,556,370	4.4%	16,781,158	4.0%	16,021,957	3.6%	-22.5%	-4.5%
Licenses and Permits	6,228,072	1.4%	5,537,959	1.3%	4,883,982	1.2%	5,065,250	1.2%	5,060,042	1.1%	-18.8%	-0.1%
Intergovernmental Revenues												
Federal Grants	\$25,160,858	5.7%	\$19,259,962	4.4%	\$27,435,490	6.8%	\$20,552,455	5.0%	\$29,381,542	6.7%	16.8%	43.0%
State Grants	145,741,153	33.1%	136,965,448	31.5%	121,161,585	30.1%	133,174,837	32.1%	132,795,510	30.2%	-8.9%	-0.3%
County Grants	6,118,084	1.4%	4,786,738	1.1%	4,314,209	1.1%	6,036,287	1.5%	5,252,003	1.2%	-14.2%	-13.0%
Local Unit Grants	3,453,344	0.8%	7,367,009	1.7%	4,400,115	1.1%	3,549,475	0.9%	5,012,173	1.1%	45.1%	41.2%
<b>Total Intergovernmental Revenues</b>	<b>\$180,473,439</b>	<b>40.9%</b>	<b>\$168,379,157</b>	<b>38.7%</b>	<b>\$157,311,399</b>	<b>39.1%</b>	<b>\$163,313,054</b>	<b>39.4%</b>	<b>\$172,441,228</b>	<b>39.2%</b>	<b>-4.5%</b>	<b>5.6%</b>
Charges for Services	\$41,213,647	9.4%	\$43,906,639	10.1%	\$41,638,883	10.3%	\$42,997,408	10.4%	\$45,385,273	10.3%	10.1%	5.6%
Fines and Forfeits	2,704,426	0.6%	2,371,938	0.5%	2,109,513	0.5%	1,981,827	0.5%	1,985,080	0.5%	-26.6%	0.2%
Interest Earnings	12,238,485	2.8%	8,146,692	1.9%	5,987,360	1.5%	4,943,486	1.2%	3,831,595	0.9%	-68.7%	-22.5%
All Other Revenues	33,949,681	7.7%	32,845,750	7.5%	31,610,337	7.9%	34,239,287	8.3%	34,639,667	7.9%	2.0%	1.2%
<b>Total Revenues</b>	<b>\$440,774,754</b>	<b>100.0%</b>	<b>\$435,318,833</b>	<b>100.0%</b>	<b>\$402,559,641</b>	<b>100.0%</b>	<b>\$414,657,282</b>	<b>100.0%</b>	<b>\$440,363,079</b>	<b>100.0%</b>	<b>-0.1%</b>	<b>6.2%</b>
<b>Other Financing Sources</b>												
Borrowing	\$80,875,210		\$75,703,115		\$75,829,392		\$60,090,671		\$117,743,577		45.6%	95.9%
Other Sources	3,428,617		4,015,420		2,262,524		4,431,495		3,295,445		-3.9%	-25.6%
Transfers from Enterprise Funds	18,246,908		19,886,246		18,470,167		18,013,622		21,375,933		17.1%	18.7%
Transfers from Governmental Funds	43,255,200		44,162,303		38,856,682		33,354,715		39,704,197		-8.2%	19.0%
<b>Total Revenues and Other Financing Sources</b>	<b>\$586,580,689</b>		<b>\$579,085,917</b>		<b>\$537,978,406</b>		<b>\$530,547,785</b>		<b>\$622,482,231</b>		<b>6.1%</b>	<b>17.3%</b>
<b>Expenditures (Including Capital Outlay)</b>												
General Government	\$85,994,709	16.1%	\$83,037,033	16.6%	\$74,868,373	16.4%	\$75,526,033	16.2%	\$78,241,870	14.9%	-9.0%	3.6%
Public Safety	109,878,477	20.6%	102,649,714	20.5%	97,772,664	21.4%	104,660,390	22.4%	109,259,922	20.8%	-0.6%	4.4%
Streets and Highways	125,747,755	23.5%	111,700,989	22.3%	102,177,786	22.3%	112,445,412	24.1%	119,119,009	22.6%	-5.3%	5.9%
Sanitation	4,871,035	0.9%	4,350,858	0.9%	4,748,314	1.0%	5,030,258	1.1%	8,139,496	1.5%	67.1%	61.8%
Health	171,227	0.0%	358,965	0.1%	142,849	0.0%	479,950	0.1%	522,977	0.1%	205.4%	9.0%
Libraries	7,077,593	1.3%	7,115,150	1.4%	7,133,132	1.6%	9,284,801	2.0%	8,025,428	1.5%	13.4%	-13.6%
Parks and Recreation	34,252,561	6.4%	28,965,887	5.8%	28,444,007	6.2%	32,256,027	6.9%	30,447,185	5.8%	-11.1%	-5.6%
Housing and Economic Development	47,868,212	9.0%	33,675,025	6.7%	26,472,216	5.8%	24,583,054	5.3%	29,934,525	5.7%	-37.5%	21.8%
Airports	4,593,610	0.9%	7,068,149	1.4%	7,361,781	1.6%	5,168,486	1.1%	9,054,483	1.7%	97.1%	75.2%
All Other Expenditures	13,432,963	2.5%	11,219,233	2.2%	9,283,451	2.0%	14,888,054	3.2%	9,080,217	1.7%	-32.4%	-39.0%
Capital Outlay for Enterprise Funds	7,305,203	1.4%	19,949,122	4.0%	16,363,192	3.6%	9,101,511	2.0%	19,230,023	3.7%	163.2%	111.3%
Debt Service	93,359,405	17.5%	90,222,184	18.0%	82,722,219	18.1%	73,186,394	15.7%	104,889,195	19.9%	12.3%	43.3%
<b>Total Expenditures</b>	<b>\$534,552,750</b>	<b>100.0%</b>	<b>\$500,312,309</b>	<b>100.0%</b>	<b>\$457,489,984</b>	<b>100.0%</b>	<b>\$466,610,370</b>	<b>100.0%</b>	<b>\$525,944,330</b>	<b>100.0%</b>	<b>-1.6%</b>	<b>12.7%</b>
<b>Other Financing Uses</b>												
Debt Redemption - Refunded Bonds	\$1,884,556		\$2,728,100		\$9,057,316		\$12,210,026		\$19,036,713			
Other Financing Uses	1,285,071		594,003		1,385,074		493,379		1,061,386			
Transfers to Enterprise Funds	8,845,493		8,630,302		11,503,455		7,918,756		11,113,975			
Transfers to Governmental Funds	43,255,200		44,081,763		38,872,842		33,195,587		39,696,352			
<b>Total Expenditures and Other Financing Uses</b>	<b>\$589,823,070</b>		<b>\$556,346,477</b>		<b>\$518,308,671</b>		<b>\$520,428,118</b>		<b>\$596,852,756</b>			

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

**Table 13**  
**Summary of Governmental Fund Revenues by Population Type**  
**Cities Under 2,500 Population**  
**For the Year Ended December 31, 2012**

Population Estimates - State Demographer**	Population 2,000-2,500		Population 1,500-2,000		Population 1,000-1,500		Population 500-1,000		Population Under 500		Total Cities Under 2,500 Population				Percent Increase (Decrease)
	Type 1		Type 2		Type 3		Type 4		Type 5		2012		2011		
	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	Amount	%	
Population Estimates - State Demographer**	70,610		57,847		79,558		98,453		76,654		383,122		383,164		-0.0%
<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	\$28,843,614	37.4%	\$23,635,936	34.3%	\$31,491,824	36.9%	\$39,950,532	34.4%	\$25,797,169	27.8%	\$149,719,075	34.0%	\$134,024,713	32.3%	11.7%
Tax Increment Taxes	2,237,925	2.9%	1,935,832	2.8%	2,821,690	3.3%	1,660,534	1.4%	758,576	0.8%	9,414,557	2.1%	9,446,925	2.3%	-0.3%
Franchise Taxes	611,439	0.8%	216,521	0.3%	334,885	0.4%	398,855	0.3%	44,427	0.0%	1,606,127	0.4%	1,373,703	0.3%	16.9%
Local Sales and Hotel/Motel Taxes	17,878	0.0%	96,808	0.1%	23,553	0.0%	42,687	0.0%	4,491	0.0%	185,417	0.0%	405,467	0.1%	-54.3%
Gravel and Gambling Taxes	9,593	0.0%	---	---	16,755	0.0%	16,753	0.0%	29,960	0.0%	73,061	0.0%	85,004	0.0%	-14.0%
Special Assessments	4,200,889	5.4%	2,186,591	3.2%	4,309,106	5.1%	3,630,529	3.1%	1,694,842	1.8%	16,021,957	3.6%	16,781,158	4.0%	-4.5%
Licenses and Permits	1,307,889	1.7%	652,089	0.9%	1,024,136	1.2%	1,141,237	1.0%	934,691	1.0%	5,060,042	1.1%	5,065,250	1.2%	-0.1%
<b>Intergovernmental Revenues</b>															
Federal Grants															
Community Development Block Grants	\$1,051,412	1.4%	\$766,904	1.1%	\$1,014,668	1.2%	\$2,498,679	2.2%	\$3,834,193	4.1%	\$9,165,856	2.1%	\$4,001,637	1.0%	129.1%
Other	1,310,614	1.7%	3,310,629	4.8%	2,280,668	2.7%	5,049,922	4.3%	8,263,853	8.9%	20,215,686	4.6%	16,550,818	4.0%	22.1%
State Grants															
Local Government Aid	16,961,228	22.0%	13,349,114	19.4%	17,833,716	20.9%	22,306,157	19.2%	14,117,284	15.2%	84,567,499	19.2%	83,134,602	20.0%	1.7%
Market Value Credit	11,969	0.0%	11,656	0.0%	16,289	0.0%	33,925	0.0%	74,175	0.1%	148,014	0.0%	5,878,784	1.4%	-97.5%
Taconite Aids	1,019,439	1.3%	1,301,035	1.9%	888,196	1.0%	557,199	0.5%	163,924	0.2%	3,929,793	0.9%	4,127,563	1.0%	-4.8%
Highways	---	---	---	---	8,994	0.0%	802,791	0.7%	67,396	0.1%	879,181	0.2%	634,282	0.2%	38.6%
Other	2,990,496	3.9%	7,974,002	11.6%	3,594,719	4.2%	11,892,827	10.2%	16,818,979	18.1%	43,271,023	9.8%	39,399,606	9.5%	9.8%
County Grants	708,107	0.9%	406,599	0.6%	866,968	1.0%	2,298,355	2.0%	971,974	1.0%	5,252,003	1.2%	1,563,201	0.4%	236.0%
Local Unit Grants	786,262	1.0%	1,022,869	1.5%	898,659	1.1%	1,211,735	1.0%	1,092,648	1.2%	5,012,173	1.1%	1,527,801	0.3%	298.5%
<b>Total Intergovernmental Revenues</b>	<b>\$24,839,527</b>	<b>32.2%</b>	<b>\$28,142,808</b>	<b>40.9%</b>	<b>\$27,402,877</b>	<b>32.1%</b>	<b>\$46,651,590</b>	<b>40.2%</b>	<b>\$45,404,426</b>	<b>48.9%</b>	<b>\$172,441,228</b>	<b>39.2%</b>	<b>\$163,313,054</b>	<b>39.4%</b>	<b>5.6%</b>
<b>Charges for Services</b>															
General Government	\$566,846	0.7%	\$206,813	0.3%	\$686,502	0.8%	\$401,565	0.3%	\$293,030	0.3%	\$2,154,756	0.5%	\$2,279,369	0.5%	-5.5%
Public Safety	2,910,544	3.8%	3,550,805	5.2%	4,514,666	5.3%	6,853,476	5.9%	5,816,007	6.3%	23,645,498	5.4%	22,410,931	5.4%	5.5%
Streets and Highways	265,612	0.3%	78,492	0.1%	97,023	0.1%	312,036	0.3%	185,820	0.2%	938,983	0.2%	846,057	0.2%	11.0%
Sanitation	719,451	0.9%	740,391	1.1%	444,641	0.5%	597,116	0.5%	813,947	0.9%	3,315,546	0.8%	3,284,662	0.8%	0.9%
Libraries	74,032	0.1%	35,032	0.1%	136,046	0.2%	36,557	0.0%	8,182	0.0%	289,849	0.1%	244,478	0.1%	18.6%
Parks and Recreation	1,864,490	2.4%	1,123,916	1.6%	1,933,625	2.3%	1,073,764	0.9%	926,352	1.0%	6,922,147	1.6%	6,777,330	1.6%	2.1%
Airports	341,718	0.4%	672,787	1.0%	44,517	0.1%	243,460	0.2%	215,173	0.2%	1,517,655	0.3%	1,061,138	0.3%	43.0%
Transit	---	---	25,380	0.0%	875	0.0%	7,575	0.0%	---	---	33,830	0.0%	37,536	0.0%	-9.9%
Cemetery	80,711	0.1%	49,864	0.1%	61,384	0.1%	73,660	0.1%	53,178	0.1%	318,797	0.1%	341,490	0.1%	-6.6%
All Other	1,092,653	1.4%	894,402	1.3%	929,588	1.1%	2,233,793	1.9%	1,097,776	1.2%	6,248,212	1.4%	5,714,417	1.4%	9.3%
<b>Total Charges for Services</b>	<b>\$7,916,057</b>	<b>10.3%</b>	<b>\$7,377,882</b>	<b>10.7%</b>	<b>\$8,848,867</b>	<b>10.4%</b>	<b>\$11,833,002</b>	<b>10.2%</b>	<b>\$9,409,465</b>	<b>10.1%</b>	<b>\$45,385,273</b>	<b>10.3%</b>	<b>\$42,997,408</b>	<b>10.4%</b>	<b>5.6%</b>
Fines and Forfeits	\$641,068	0.8%	\$315,885	0.5%	\$436,982	0.5%	\$458,823	0.4%	\$132,322	0.1%	\$1,985,080	0.5%	\$1,981,827	0.5%	0.2%
Interest Earnings	1,016,722	1.3%	702,259	1.0%	667,760	0.8%	864,269	0.7%	580,585	0.6%	3,831,595	0.9%	4,943,486	1.2%	-22.5%
All Other Revenues	5,571,618	7.2%	3,575,276	5.2%	7,885,781	9.2%	9,517,566	8.2%	8,089,426	8.7%	34,639,667	7.9%	34,239,287	8.3%	1.2%
<b>Total Revenues</b>	<b>\$77,214,219</b>	<b>100.0%</b>	<b>\$68,837,887</b>	<b>100.0%</b>	<b>\$85,264,216</b>	<b>100.0%</b>	<b>\$116,166,377</b>	<b>100.0%</b>	<b>\$92,880,380</b>	<b>100.0%</b>	<b>\$440,363,079</b>	<b>100.0%</b>	<b>\$414,657,282</b>	<b>100.0%</b>	<b>6.2%</b>
<b>Other Financing Sources</b>															
<b>Borrowing</b>															
Bonds Issued	\$21,800,567		\$20,016,261		\$26,200,279		\$24,315,369		\$14,289,864		\$106,622,340		\$51,960,291		
Other Long-Term Debt Issued	694,643		1,079,642		626,752		3,241,531		3,574,068		9,216,636		8,027,430		
Short-Term Debt Issued	---		---		200,000		1,519,000		185,601		1,904,601		102,950		
<b>Total Borrowing</b>	<b>\$22,495,210</b>		<b>\$21,095,903</b>		<b>\$27,027,031</b>		<b>\$29,075,900</b>		<b>\$18,049,533</b>		<b>\$117,743,577</b>		<b>\$60,090,671</b>		
Other Financing Sources	686,551		530,003		612,509		941,903		524,479		3,295,445		4,431,495		
Transfers from Enterprise Funds	4,619,415		3,498,028		4,120,432		5,816,250		3,321,808		21,375,933		18,013,622		
Transfers from Governmental Funds	9,994,730		7,292,529		7,649,502		11,291,627		3,475,809		39,704,197		33,354,715		
<b>Total Revenues and Other Financing Sources</b>	<b>\$115,010,125</b>		<b>\$101,254,350</b>		<b>\$124,673,690</b>		<b>\$163,292,057</b>		<b>\$118,252,009</b>		<b>\$622,482,231</b>		<b>\$530,547,785</b>		

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

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



**Table 14**  
**Summary of Governmental Fund Expenditures by Population Type**  
**Cities Under 2,500 Population**  
**For the Year Ended December 31, 2012**

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 Under 2,500 Population				Percent Increase (Decrease)	
	Type 1		Type 2		Type 3		Type 4		Type 5		2012		2011			
	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *	Amount	% *		
General Government	- Current Expenditures	\$11,651,598	12.3%	\$9,739,759	11.2%	\$14,203,407	13.9%	\$19,615,037	14.4%	\$17,926,378	16.9%	\$73,136,179	13.9%	\$70,230,949	15.1%	4.1%
	- Capital Outlay	759,485	0.8%	284,491	0.3%	1,228,678	1.2%	1,801,465	1.3%	1,031,572	1.0%	5,105,691	1.0%	5,295,084	1.1%	-3.6%
Public Safety																
Police	- Current Expenditures	12,105,134	12.8%	9,031,609	10.4%	10,467,044	10.3%	10,596,402	7.8%	2,026,681	1.9%	44,226,870	8.4%	43,718,359	9.4%	1.2%
	- Capital Outlay	660,547	0.7%	1,081,884	1.2%	468,843	0.5%	411,147	0.3%	51,290	0.0%	2,673,711	0.5%	1,388,919	0.3%	92.5%
Ambulance	- Current Expenditures	902,499	1.0%	1,102,999	1.3%	1,647,200	1.6%	1,661,308	1.2%	1,082,000	1.0%	6,396,006	1.2%	6,066,547	1.3%	5.4%
	- Capital Outlay	345,526	0.4%	24,160	0.0%	144,955	0.1%	169,681	0.1%	347,982	0.3%	1,032,304	0.2%	1,483,229	0.3%	-30.4%
Fire	- Current Expenditures	3,936,611	4.2%	3,837,380	4.4%	5,283,909	5.2%	8,629,652	6.3%	8,846,084	8.3%	30,533,636	5.8%	31,103,929	6.7%	-1.8%
	- Capital Outlay	2,114,667	2.2%	646,775	0.7%	2,785,601	2.7%	2,669,555	2.0%	4,775,473	4.5%	12,992,071	2.5%	14,814,760	3.2%	-12.3%
Other Protection	- Current Expenditures	315,475	0.3%	279,715	0.3%	347,369	0.3%	615,333	0.5%	1,583,676	1.5%	3,141,568	0.6%	4,325,792	0.9%	-27.4%
	- Capital Outlay	7,138	0.0%	1,743,514	2.0%	116,061	0.1%	357,636	0.3%	6,039,407	5.7%	8,263,756	1.6%	1,758,855	0.4%	369.8%
Streets and Highways	- Maintenance	8,689,345	9.2%	7,526,506	8.6%	9,976,043	9.8%	12,772,750	9.4%	8,956,434	8.5%	47,921,078	9.1%	49,350,927	10.6%	-2.9%
	- Street Lighting	501,444	0.5%	740,719	0.8%	965,362	0.9%	1,524,356	1.1%	1,601,768	1.5%	5,333,649	1.0%	5,599,690	1.2%	-4.8%
	- Construction	9,799,890	10.3%	13,004,530	14.9%	8,807,454	8.6%	24,776,170	18.2%	3,639,156	3.4%	60,027,200	11.4%	49,777,247	10.7%	20.6%
	- Other Capital Outlay	1,316,606	1.4%	895,563	1.0%	1,163,986	1.1%	1,493,042	1.1%	967,885	0.9%	5,837,082	1.1%	7,717,548	1.7%	-24.4%
Sanitation	- Current Expenditures	711,903	0.8%	693,843	0.8%	442,559	0.4%	974,055	0.7%	1,174,634	1.1%	3,996,994	0.8%	4,063,475	0.9%	-1.6%
	- Capital Outlay	---	---	---	---	---	---	---	---	4,142,502	3.9%	4,142,502	0.8%	966,783	0.2%	328.5%
Health	- Current Expenditures	258	0.0%	39,252	0.0%	121,988	0.1%	178,239	0.1%	869	0.0%	340,606	0.1%	377,045	0.1%	-9.7%
	- Capital Outlay	---	---	---	---	---	---	182,371	0.1%	---	---	182,371	0.0%	102,905	0.0%	77.2%
Culture and Recreation																
Libraries	- Current Expenditures	1,593,997	1.7%	1,602,569	1.8%	1,916,670	1.9%	1,401,031	1.0%	236,137	0.2%	6,750,404	1.3%	6,597,681	1.4%	2.3%
	- Capital Outlay	172,706	0.2%	78,486	0.1%	690,323	0.7%	311,701	0.2%	21,808	0.0%	1,275,024	0.2%	2,687,120	0.6%	-52.6%
Parks and Recreation	- Current Expenditures	4,987,881	5.3%	3,958,962	4.5%	5,446,178	5.3%	5,144,992	3.8%	3,373,497	3.2%	22,911,510	4.4%	22,814,383	4.9%	0.4%
	- Capital Outlay	1,444,026	1.5%	924,324	1.1%	1,672,216	1.6%	1,814,255	1.3%	1,680,854	1.6%	7,535,675	1.4%	9,441,644	2.0%	-20.2%
Housing	- Current Expenditures	1,417,771	1.5%	634,907	0.7%	708,262	0.7%	1,880,472	1.4%	546,426	0.5%	5,187,838	1.0%	2,498,371	0.5%	107.6%
	- Capital Outlay	5,747	0.0%	196,191	0.2%	1,862	0.0%	---	---	31,897	0.0%	235,697	0.0%	82,883	0.0%	184.4%
Economic Development	- Current Expenditures	3,994,847	4.2%	2,216,864	2.5%	4,728,148	4.6%	4,822,054	3.5%	1,658,916	1.6%	17,420,829	3.3%	18,355,062	3.9%	-5.1%
	- Capital Outlay	441,975	0.5%	1,111,802	1.3%	1,113,713	1.1%	2,254,364	1.7%	2,168,307	2.0%	7,090,161	1.3%	3,646,738	0.8%	94.4%
Airport	- Current Expenditures	972,371	1.0%	891,743	1.0%	262,395	0.3%	417,641	0.3%	349,194	0.3%	2,893,344	0.6%	2,021,273	0.4%	43.1%
	- Capital Outlay	785,181	0.8%	2,215,012	2.5%	184,650	0.2%	1,788,347	1.3%	1,187,949	1.1%	6,161,139	1.2%	3,147,213	0.7%	95.8%
Unallocated Pension Costs		---	---	87,618	0.1%	87,802	0.1%	51,455	0.0%	23,203	0.0%	250,078	0.0%	129,010	0.0%	93.8%
Unallocated Insurance Costs		61,961	0.1%	206,260	0.2%	424,575	0.4%	583,065	0.4%	584,713	0.6%	1,860,574	0.4%	2,428,909	0.5%	-23.4%
All Other Expenditures	- Current Expenditures	1,606,825	1.7%	518,282	0.6%	1,187,129	1.2%	1,198,893	0.9%	1,672,344	1.6%	6,183,473	1.2%	9,692,554	2.1%	-36.2%
	- Capital Outlay	241,407	0.3%	133,190	0.2%	129,679	0.1%	120,980	0.1%	160,836	0.2%	786,092	0.1%	2,637,581	0.6%	-70.2%
Capital Outlay for Enterprise Funds		69,786	0.1%	1,534,773	1.8%	211,861	0.2%	1,778,494	1.3%	15,635,109	14.8%	19,230,023	3.7%	9,101,511	2.0%	111.3%
Debt Service	- Principal Payment on Bonds	14,645,776	15.5%	8,960,293	10.3%	18,727,718	18.4%	16,572,152	12.2%	8,819,355	8.3%	67,725,294	12.9%	45,610,742	9.8%	48.5%
	- Other Long-Term and Short-Term	3,295,128	3.5%	7,556,240	8.7%	1,418,261	1.4%	2,067,131	1.5%	1,533,546	1.4%	15,870,306	3.0%	7,215,491	1.5%	119.9%
	- Interest and Fiscal Charges	5,152,486	5.4%	3,643,535	4.2%	4,825,024	4.7%	5,571,727	4.1%	2,100,823	2.0%	21,293,595	4.0%	20,360,161	4.4%	4.6%
<i>Total Current Expenditures</i>		\$53,449,920	56.4%	\$43,108,987	49.5%	\$58,216,040	57.1%	\$72,066,735	52.9%	\$51,642,954	48.7%	\$278,484,636	52.9%	\$279,373,956	59.9%	-0.3%
<i>Total Capital Outlay</i>		18,164,687	19.2%	23,874,695	27.4%	18,719,882	18.4%	39,929,208	29.3%	41,882,027	39.5%	142,570,499	27.1%	114,050,020	24.4%	25.0%
<i>Total Debt Service</i>		23,093,390	24.4%	20,160,068	23.1%	24,971,003	24.5%	24,211,010	17.8%	12,453,724	11.8%	104,889,195	19.9%	73,186,394	15.7%	43.3%
<b>Total Expenditures</b>		<b>\$94,707,997</b>	<b>100.0%</b>	<b>\$87,143,750</b>	<b>100.0%</b>	<b>\$101,906,925</b>	<b>100.0%</b>	<b>\$136,206,953</b>	<b>100.0%</b>	<b>\$105,978,705</b>	<b>100.0%</b>	<b>\$525,944,330</b>	<b>100.0%</b>	<b>\$466,610,370</b>	<b>100.0%</b>	<b>12.7%</b>
<b>Other Financing Uses</b>																
Debt Redemption - Refunded Bonds		\$3,312,294		\$945,000		\$7,887,440		\$5,926,979		\$965,000		\$19,036,713		\$12,210,026		55.9%
Other Financing Uses		141,628		250,000		18,770		632,808		18,180		1,061,386		493,379		115.1%
Transfers to Enterprise Funds		356,011		795,396		3,750,647		3,214,470		2,997,451		11,113,975		7,918,756		40.4%
Transfer to Governmental Funds		9,994,730		7,292,529		7,649,502		11,291,627		3,467,964		39,696,352		33,195,587		19.6%
<b>Total Expenditures &amp; Other Financing Uses</b>		<b>\$108,512,660</b>		<b>\$96,426,675</b>		<b>\$121,213,284</b>		<b>\$157,272,837</b>		<b>\$113,427,300</b>		<b>\$596,852,756</b>		<b>\$520,428,118</b>		<b>14.7%</b>

\*Due to rounding, percentages shown for totals may not equal the sum of the individual percentages.

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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, 2012**

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	379,695	61,572	16,624	201,476	1,415,375	11,577	1,628,428	300,867	3,823	48,157	70,726	2,509,892	---	---	289,802	149,762	2,949,456
Adams	234,560	58,329	491	---	307,112	---	307,112	109,493	1,471	8,934	23,485	743,875	525,000	---	3,320	---	1,272,195
Adrian	480,002	77,027	12,808	---	387,979	---	387,979	178,206	1,072	18,419	23,471	1,178,984	---	---	166,759	191,332	1,537,075
Afton	1,619,001	---	116,155	---	421,300	12,797	434,097	2,276	19,292	649	11,288	2,202,758	---	---	---	461,079	2,663,837
Aitkin	898,664	10,488	39,359	79,656	1,110,060	16,373	1,206,089	208,898	17,346	25,754	140,383	2,546,981	770,000	---	405,436	624,911	4,347,328
Akeley	236,536	32,050	765	---	58,366	94	58,460	65,531	993	661	13,492	408,488	---	1,100	---	11,859	421,447
Albany	979,083	298,368	135,071	8,875	760,959	16,627	786,461	101,513	14,992	41,790	160,860	2,518,138	---	92,267	105,200	600	2,716,205
Albert Lea	6,949,680	1,248,749	310,939	6,738	8,785,975	467,267	9,259,980	737,504	92,059	133,976	725,623	19,458,510	2,215,000	11,745	230,289	1,497,443	23,412,987
Alberta	57,963	---	1,670	---	38,335	---	38,335	13,896	---	50	1,693	113,607	---	---	---	---	113,607
Albertville	3,182,549	274,016	129,088	56,992	5,774,774	50,000	5,881,766	707,161	200	143,346	89,326	10,407,452	8,391,663	---	---	626,728	19,425,843
Alden	178,235	28,041	1,870	800	160,157	---	160,957	44,059	1,287	4,873	15,654	434,976	---	455	---	2,149	437,580
Aldrich	5,934	---	1,800	---	6,423	---	6,423	161	---	53	1,000	15,371	---	---	---	---	15,371
Alexandria	6,812,170	1,369,872	544,551	658,891	2,618,391	1,048,680	4,325,962	1,724,849	100,407	136,261	185,754	15,199,826	---	97,393	199,999	384,351	15,881,569
Alpha	44,026	---	---	---	50,819	---	50,819	16,684	---	244	28,812	140,585	---	---	---	17,640	158,225
Altura	100,176	81	8,215	---	73,957	---	73,957	121,523	---	2,933	51,543	358,428	---	1,000	---	---	359,428
Alvarado	39,110	74,398	2,000	165,195	361,352	3,163	529,710	---	283	343	55,248	701,092	---	---	60,000	22,855	783,947
Amboy	226,859	---	1,097	---	155,625	600	156,225	44,859	---	5,020	17,956	452,016	---	---	---	124,299	576,315
Andover	12,673,780	792,460	449,826	179,585	2,797,504	516,440	3,493,529	2,788,240	97,571	1,191,438	620,463	22,107,307	19,603,164	16,625	596,930	2,076,586	44,400,612
Annandale	1,383,884	171,043	110,326	54,808	324,352	43,485	422,645	475,749	15,253	13,306	113,106	2,705,312	2,283,845	10,194	297,000	1,134,092	6,430,443
Anoka	10,183,240	459,562	505,153	---	4,113,878	---	4,113,878	1,209,401	147,445	92,567	123,763	16,835,009	---	1,407,517	2,074,996	1,590,000	21,907,522
Apple Valley	25,094,528	4,094,291	1,033,797	42,781	2,407,411	113,126	2,563,318	3,391,559	278,913	965,333	249,028	37,670,767	7,105,981	110,905	2,300,404	3,334,469	50,522,526
Appleton	1,281,096	80,453	2,904	240,163	920,785	49,800	1,210,748	271,634	6,180	9,948	130,029	2,992,992	300,000	1,196	26,701	22,500	3,343,389
Arco	40,118	---	2,455	121	24,856	---	24,977	3,065	---	448	10,444	81,507	---	---	---	---	81,507
Arden Hills	3,612,752	252,879	415,070	---	143,085	---	143,085	526,334	33,192	215,119	113,974	5,312,405	---	---	143,000	905,546	6,360,951
Argyle	118,170	135,204	1,359	478,391	344,848	2,490	825,729	126,213	200	1,991	284,844	1,493,710	534,000	305	---	149,565	2,177,580
Arlington	910,640	173,015	22,737	---	695,569	---	695,569	296,978	6,522	42,545	326,929	2,474,935	428,100	3,250	39,743	721,999	3,668,027
Ashby	203,485	40,011	1,221	1,680	118,323	---	120,003	200,408	1,521	2,651	265,908	835,208	---	---	42,000	23,242	900,450
Askov	131,061	---	3,324	---	73,009	---	73,009	18,058	---	1,690	6,078	233,220	---	---	---	10,813	244,033
Atwater	373,589	60,751	13,645	62,122	279,247	20,000	361,369	131,459	6,848	8,847	44,995	1,001,503	---	---	81,768	---	1,083,271
Audubon	205,728	79,452	2,694	---	128,252	---	128,252	342,421	2,067	1,431	41,516	803,561	---	---	65,371	---	868,932

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Aurora	815,376	2,949	7,010	119,454	874,005	172,817	1,166,276	36,528	8,866	4,047	94,443	2,135,495	---	---	---	52,811	2,188,306
Austin	6,257,536	864,437	488,726	55,208	9,319,539	325,033	9,699,780	870,967	223,930	556,815	804,205	19,766,396	---	16,331	1,568,177	438,000	21,788,904
Avoca	39,856	55	---	---	27,654	---	27,654	2,843	---	54	6,546	77,008	---	---	22,600	---	99,608
Avon	1,073,309	34,317	31,324	6,596	233,203	---	239,799	171,154	43,774	70,252	184,076	1,848,005	908,500	8,999	---	3,102	2,768,606
Babbitt	926,690	---	3,470	115,000	1,021,133	417,399	1,553,532	443,467	5,360	14,223	80,726	3,027,468	---	160,623	1,500	226,001	3,415,592
Backus	136,062	---	2,180	---	65,231	---	65,231	89,792	1,867	4,647	62,205	361,984	22,053	3,502	---	---	387,539
Badger	91,147	---	6,171	38,678	121,410	1,727	161,815	32,464	---	1,754	99,163	392,514	---	---	30,000	19,328	441,842
Bagley	668,959	239,418	---	---	691,178	---	691,178	111,005	15,812	7,343	42,441	1,776,156	920,000	---	34,912	---	2,731,068
Balaton	246,201	148	1,362	---	216,046	---	216,046	248,454	532	7,828	46,911	767,482	1,449,150	6,826	45,000	81,830	2,350,288
Barnesville	641,154	232,566	21,096	---	800,798	9,697	810,495	195,919	7,841	42,269	83,042	2,034,382	1,455,000	17,754	878,500	172,770	4,558,406
Barnum	159,850	2,050	9,023	166,518	144,198	3,887	314,603	55,364	---	620	83,180	624,690	24,463	2,250	28,481	11,020	690,904
Barrett	229,988	---	2,435	---	69,649	---	69,649	107,114	---	587	19,158	428,931	---	14,549	---	15,928	459,408
Barry	8,512	---	---	---	2,495	---	2,495	---	---	24	523	11,554	---	---	---	---	11,554
Battle Lake	557,810	16,808	7,640	250,228	76,807	1,298	328,333	11,615	3,235	4,395	95,694	1,025,530	160,000	300	160,000	82,759	1,428,589
Baudette	279,358	---	5,507	---	363,356	---	363,356	47,825	5,616	6,002	88,034	795,698	---	---	325,000	---	1,120,698
Baxter	8,228,519	1,861,457	326,464	103,909	180,620	32,300	316,829	871,578	108,610	256,421	181,735	12,151,613	---	8,008	96,657	2,943,610	15,199,888
Bayport	1,333,729	15,831	139,649	12,598	451,411	4,237	468,246	420,440	40,108	610,056	170,093	3,198,152	---	---	117,950	23,808	3,339,910
Beardsley	36,910	666	935	---	83,051	---	83,051	24,071	542	625	7,180	153,980	---	---	1,610	21,383	176,973
Beaver Bay	341,421	1,420	5,239	6,155	18,774	1,500	26,429	13,462	---	1,537	24,001	413,509	---	---	1,172	---	414,681
Beaver Creek	168,095	285	691	9,814	49,568	---	59,382	26,284	740	1,794	13,129	270,400	---	---	30,000	24,769	325,169
Becker	3,025,352	155,945	80,570	---	896,128	---	896,128	5,963,631	8,312	129,886	214,393	10,474,217	---	42,138	322,979	856,089	11,695,423
Bejou	9,690	---	3,530	---	19,930	---	19,930	---	---	1,225	1,424	35,799	---	---	---	---	35,799
Belgrade	293,247	56,698	4,395	2,500	210,135	---	212,635	99,317	2,315	5,988	59,646	734,241	920,800	118,590	---	41,647	1,815,278
Belle Plaine	4,396,067	476,524	107,079	21,990	330,562	---	352,552	379,459	66,941	50,783	185,255	6,014,660	3,189,465	---	68,870	787,283	10,060,278
Bellechester	30,969	657	6,853	---	17,774	---	17,774	32,437	282	42	3,846	92,860	---	---	2,000	7,500	102,360
Bellingham	29,533	---	4,465	---	73,917	---	73,917	26,417	---	10,990	10,609	155,931	---	1,175	---	---	157,106
Beltrami	14,716	---	---	---	28,168	---	28,168	10,105	---	1,409	3,379	57,777	---	---	---	---	57,777
Belview	89,363	---	2,941	92,118	148,318	---	240,436	19,726	---	4,151	68,764	425,381	---	76,613	37,988	---	539,982
Bemidji	4,790,076	555,835	709,267	659,775	3,697,878	137,429	4,495,082	2,174,808	246,739	142,960	557,493	13,672,260	5,915,000	7,063	2,000,464	300,014	21,894,801
Bena	10,196	---	1,525	---	28,412	---	28,412	18,827	500	11	6,238	65,709	---	---	---	---	65,709

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Benson	1,618,632	4,392	43,743	155,836	1,147,372	---	1,303,208	475,941	16,241	69,537	384,104	3,915,798	635,000	4,158	187,938	1,170,053	5,912,947
Bertha	66,191	42,489	1,624	1,809,945	1,212,602	514,426	3,536,973	45,855	1,720	2,840	29,128	3,726,820	3,735,000	10,864	301,385	8,479	7,782,548
Bethel	266,563	6,805	11,226	---	33,982	12,160	46,142	2,033	2,142	7,705	6,956	349,572	920,000	---	---	---	1,269,572
Big Falls	63,269	---	471	---	77,227	9,661	86,888	48,965	---	3,599	41,984	245,176	---	23,467	25,000	310	293,953
Big Lake	3,621,388	901,287	280,050	22,057	612,377	194,033	828,467	240,979	26,600	25,639	147,569	6,071,979	1,065,501	5,800	263,152	298,433	7,704,865
Bigelow	32,669	267	550	---	67,871	---	67,871	41,032	---	1,090	12,350	155,829	---	---	385,123	6,426	547,378
Bigfork	165,771	---	3,760	---	202,531	6,500	209,031	132,684	2,782	2,137	34,107	550,272	---	---	---	---	550,272
Bingham Lake	79,920	---	1,570	---	26,192	---	26,192	3,799	---	2,462	8	113,951	---	---	---	---	113,951
Birchwood	326,563	27,423	13,756	---	238	1,678	1,916	374	453	41	3,503	374,029	---	---	33,154	14,535	421,718
Bird Island	353,118	32,224	18,314	85,628	399,654	---	485,282	37,177	11,069	12,524	128,226	1,077,934	---	8,760	---	20,556	1,107,250
Biscay	16,892	---	2,969	---	24,723	---	24,723	10	437	---	774	45,805	---	---	---	6,000	51,805
Biwabik	802,301	633	34,769	---	362,726	50,360	413,086	80,961	6,960	4,201	583,284	1,926,195	---	23,290	47,936	328,745	2,326,166
Blackduck	245,576	43,210	5,570	---	256,299	7,000	263,299	109,435	7,164	11,896	79,882	766,032	---	---	85,320	20,259	871,611
Blaine	21,742,699	1,296,490	1,911,834	342,174	2,056,528	423,783	2,822,485	4,694,054	312,929	785,783	476,933	34,043,207	4,945,000	45,518	699,851	4,103,925	43,837,501
Blomkest	39,430	---	737	9,500	23,363	2,837	35,700	23,137	---	734	16,877	116,615	---	---	---	7,000	123,615
Blooming Prairie	667,338	52,300	10,493	---	697,905	5,496	703,401	88,143	6,918	14,062	35,008	1,577,663	---	8,690	35,000	375,000	1,996,353
Bloomington	68,537,961	4,438,899	4,648,260	6,678,322	6,208,209	1,781,816	14,668,347	3,540,242	1,283,725	1,623,352	6,678,286	105,419,072	12,397,240	---	188,401	18,013,934	136,018,647
Blue Earth	1,424,732	314,744	47,335	2,911,426	2,296,935	---	5,208,361	1,119,044	3,540	27,152	247,933	8,392,841	3,955,000	180,827	98,009	507,275	13,133,952
Bluffton[1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bock	21,595	---	6,260	---	16,128	---	16,128	---	---	11	1,728	45,722	---	---	---	---	45,722
Borup	7,679	---	1,310	---	24,417	---	24,417	1,540	---	---	9,323	44,269	---	---	---	---	44,269
Bovey	288,891	43,193	1,186	2,419	532,675	19,134	554,228	66,985	14,939	350	90,809	1,060,581	---	---	344,431	65,713	1,470,725
Bowlus	39,469	---	2,335	2,061	49,571	---	51,632	65,986	47	4,427	29,510	193,406	---	---	---	---	193,406
Boy River	3,260	---	1,600	---	4,648	---	4,648	---	---	---	581	10,089	---	---	---	4,000	14,089
Boyd	76,552	---	1,788	---	73,462	---	73,462	36,593	1,373	1,398	36,160	227,326	---	---	5,000	---	232,326
Braham	597,687	3,179	9,885	---	477,405	3,396	480,801	94,500	9,833	20,931	28,007	1,244,823	160,000	---	59,537	---	1,464,360
Brainerd	5,627,653	971,858	275,222	6,974,517	6,699,668	505,662	14,179,847	2,212,518	197,846	15,101	1,377,317	24,857,362	845,000	26,379	---	1,198,109	26,926,850
Brandon	212,857	100,707	1,214	---	123,979	---	123,979	38,725	---	7,461	101,225	586,168	---	---	96,041	9,529	691,738
Breckenridge	847,670	97,441	26,897	96,837	2,294,340	---	2,391,177	399,189	30,616	88,159	335,126	4,216,275	2,822,426	551,729	251,455	380,170	8,222,055
Breezy Point	1,763,331	232,480	66,289	7,224	44,282	17,412	68,918	40,220	22,028	36,368	62,015	2,291,649	2,383,024	---	186,138	269,534	5,130,345

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Brewster	156,534	47,203	1,731	---	193,268	12,500	205,768	108,137	113	1,794	21,535	542,815	---	---	---	---	542,815
Bricelyn	143,618	---	443	---	132,682	1,438	134,120	37,177	---	11,299	22,294	348,951	---	200	---	---	349,151
Brook Park	15,392	---	4,100	---	31,617	---	31,617	21,990	---	35	1,200	74,334	---	---	---	---	74,334
Brooklyn Center	18,603,363	1,294,521	858,593	801,658	1,891,123	916,704	3,609,485	1,216,676	336,740	48,322	551,749	26,519,449	---	138,617	200,436	1,820,676	28,679,178
Brooklyn Park	38,218,301	2,169,171	2,379,209	4,414,121	3,855,038	564,620	8,833,779	4,467,998	707,183	2,740,181	6,675,541	66,191,363	5,486,201	1,075	983,408	9,687,346	82,349,393
Brooks	24,399	---	372	---	28,596	---	28,596	12,936	100	3,057	15,798	85,258	---	---	---	---	85,258
Brookston	24,343	---	1,000	7,465	7,910	---	15,375	10	---	---	---	40,728	---	---	---	---	40,728
Brooten	260,750	24,525	10,922	---	654,810	1,003,500	1,658,310	55,333	1,540	2,004	187,013	2,200,397	1,422,600	---	---	118,691	3,741,688
Browerville	167,240	32,323	8,869	400	218,900	---	219,300	99,457	2,305	529	39,397	569,420	---	---	---	326,259	895,679
Browns Valley	193,945	---	1,853	348,296	372,729	---	721,025	73,197	3,147	4,318	64,764	1,062,249	---	---	---	25,885	1,088,134
Brownsdale	110,562	77,500	4,168	---	185,772	653	186,425	905	---	1,077	7,891	388,528	270,000	---	58,266	---	716,794
Brownsville	116,310	---	4,740	---	67,921	5,250	73,171	94,225	240	33	27,518	316,237	217,298	29,896	---	---	563,431
Brownton	383,669	57,813	6,376	38,107	258,610	---	296,717	135,514	2,487	3,429	155,328	1,041,333	1,000,200	---	20,000	339,098	2,400,631
Bruno	15,617	---	859	---	21,820	---	21,820	11,817	---	499	6,127	56,739	---	---	3,120	2,628	62,487
Buckman	29,876	---	3,000	---	95	---	95	26,000	---	---	2,500	61,471	---	---	---	---	61,471
Buffalo	5,725,962	143,131	200,906	267,818	673,019	---	940,837	2,907,239	30,756	274,895	538,312	10,762,038	4,487,247	---	1,750,000	2,411,362	19,410,647
Buffalo Lake	599,709	65,830	3,052	12,376	222,640	---	235,016	111,356	1,537	34,101	66,689	1,117,290	---	---	---	540,478	1,657,768
Buhl	190,405	14,111	2,453	---	589,069	152,150	741,219	88,241	6,424	4,047	115,603	1,162,503	---	3,028	---	154,517	1,320,048
Burnsville	31,044,880	1,877,487	1,584,388	420,479	3,834,963	1,043,701	5,299,143	6,058,920	432,391	463,782	1,123,287	47,884,278	6,471,113	151,503	1,340,556	4,905,476	60,752,926
Burtrum	18,541	---	2,050	---	27,627	---	27,627	692	---	74	11,075	60,059	---	---	---	---	60,059
Butterfield	87,755	---	2,170	---	170,241	---	170,241	66,306	1,028	1,549	15,102	344,151	---	---	---	12,844	356,995
Byron	2,180,261	145,500	197,869	---	177,438	---	177,438	247,479	8,394	15,812	57,734	3,030,487	---	---	---	5,383	3,035,870
Caledonia	741,945	12,180	12,914	47,725	892,929	25,880	966,534	450,257	12,147	4,293	247,548	2,447,818	259,371	44,913	20,598	42,824	2,815,524
Callaway	38,974	---	152	---	50,486	---	50,486	52,158	2,500	1,149	308,504	453,923	165,000	---	21,339	190,155	830,417
Calumet	147,366	---	675	---	162,145	222,359	384,504	24,191	907	84	4,881	562,608	---	---	27,000	---	589,608
Cambridge	4,705,088	957,486	250,643	222,111	1,183,425	105,792	1,511,328	630,289	59,728	153,841	170,323	8,438,726	5,943,687	---	505,058	1,035,549	15,923,020
Campbell	20,667	---	577	---	70,503	---	70,503	14,150	---	87	4,142	110,126	---	---	---	---	110,126
Canby	602,223	22,849	3,871	239,987	701,946	33,100	975,033	133,093	4,729	21,923	196,442	1,960,163	1,079,642	8,854	---	18,275	3,066,934
Cannon Falls	3,302,785	277,450	71,264	---	566,859	106,996	673,855	221,960	33,593	18,295	818,445	5,417,647	4,017,000	118,490	263,625	476,551	10,293,313
Canton	109,851	---	---	130,152	90,318	---	220,470	24,051	67	4,363	16,298	375,100	38,464	---	298	1,434	415,296

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	151,826	25,774	3,449	---	67,652	---	67,652	3,696	3,056	183	33,157	288,793	---	---	10,000	35,000	333,793
Carlton	221,404	---	15,738	28,400	262,294	34,438	325,132	108,076	3,071	2,892	47,026	723,339	---	---	---	---	723,339
Carver	1,864,973	124,060	140,771	---	160,080	1,314,029	1,474,109	176,813	11,818	28,964	175,436	3,996,944	---	9,805	---	36,474	4,043,223
Cass Lake	327,412	---	18,074	19,539	453,830	5,571	478,940	59,276	408	3,419	55,648	943,177	---	---	71,000	---	1,014,177
Cedar Mills	17,370	---	700	---	5,968	---	5,968	---	---	118	267	24,423	---	---	---	---	24,423
Center City*	190,091	30,797	6,050	---	37,021	---	37,021	98,137	388	2,124	12,270	376,878	737,601	---	17,410	---	1,131,889
Centerville	2,267,226	357,870	129,424	58,201	141,908	81,042	281,151	7,496	44,836	30,478	110,394	3,228,875	515,000	---	---	189,000	3,932,875
Ceylon	64,269	1,500	1,090	---	140,980	952	141,932	1,370	1,847	276	16,647	228,931	---	275	44,364	---	273,570
Champlin	11,282,461	661,720	327,249	6,024	954,613	74,740	1,035,377	5,173,039	314,380	291,012	228,709	19,313,947	---	14,440	2,298,518	3,595,928	25,222,833
Chandler	91,722	---	50	---	75,961	---	75,961	51,760	---	5,011	22,176	246,680	---	---	12,500	92,516	351,696
Chanhassen	10,894,557	1,667,881	1,595,358	---	2,003,147	148,638	2,151,785	826,538	119,997	173,523	389,808	17,819,447	---	1,475,000	1,203,031	2,944,866	23,442,344
Chaska	13,888,979	1,911,524	880,815	8,938	1,356,266	1,589,897	2,955,101	2,660,087	123,411	108,564	552,047	23,080,528	7,300,481	140,199	1,657,219	9,286,265	41,464,692
Chatfield	1,411,453	83,014	17,651	---	740,057	148,235	888,292	303,616	17,393	129,915	175,954	3,027,288	1,999,572	---	544,018	261,887	5,832,765
Chickamaw Beach	31,362	---	1,492	---	161	---	161	500	---	---	472	33,987	---	---	---	---	33,987
Chisago City	2,054,222	209,511	31,823	---	153,086	2,438	155,524	232,904	1,600	67,040	212,261	2,964,885	---	6,500	165,181	48,996	3,185,562
Chisholm	1,126,156	45,498	28,866	119,256	4,525,867	471,066	5,116,189	199,907	31,346	47,793	213,059	6,808,814	60,000	20,870	---	---	6,889,684
Chokio	88,609	---	760	---	160,546	---	160,546	21,013	480	1,445	24,456	297,309	---	---	---	---	297,309
Circle Pines	2,860,072	247,496	58,532	---	186,598	78,860	265,458	111,936	22,609	111,769	164,067	3,841,939	7,135,000	---	---	486,913	11,463,852
Clara City	582,036	67,525	7,671	---	378,400	---	378,400	71,973	16,197	31,030	328,836	1,483,668	---	---	34,375	25,700	1,543,743
Claremont	325,841	4,806	8,174	---	162,159	---	162,159	21,996	2,169	1,435	42,452	569,032	---	---	---	---	569,032
Clarissa	155,326	---	507	---	171,081	---	171,081	22,018	1,082	1,258	32,796	384,068	---	---	10,000	8,960	403,028
Clarkfield	257,691	8,618	3,726	1,585	366,025	42,860	410,470	73,976	14,232	4,148	34,026	806,887	---	651	---	---	807,538
Clarks Grove	104,296	15,448	4,902	55	174,948	---	175,003	54,285	---	4,106	6,781	364,821	---	1,149	---	27,558	393,528
Clear Lake	288,700	11,518	4,659	---	19,857	73	19,930	223,241	1,157	110	38,520	587,835	---	---	---	17,435	605,270
Clearbrook	191,547	33,625	211	66,880	176,202	---	243,082	98,517	1,720	1,419	58,951	629,072	227,000	---	80,000	21,719	957,791
Clearwater	1,092,326	92,499	28,015	---	144,122	---	144,122	104,742	5,406	11,732	64,080	1,542,922	982,764	2,694	---	211,565	2,739,945
Clements	41,915	---	1,565	---	54,064	---	54,064	21,060	---	5,023	16,770	140,397	---	8,100	---	---	148,497
Cleveland	242,545	---	5,847	---	150,038	84,970	235,008	47,271	7,308	1,353	100,494	639,826	278,000	---	---	11,500	929,326
Climax	65,062	---	625	1,941	51,820	---	53,761	7,428	---	2,405	21,424	150,705	90,000	2,500	---	3,291	246,496
Clinton	49,757	---	600	32,984	149,004	---	181,988	31,617	---	2,557	13,473	279,992	---	---	---	---	279,992

[1] Failed to report in time for this publication.

\*Submitted incomplete data.



**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Clitherall	7,492	---	3,935	---	16,892	---	16,892	---	---	129	1,420	29,868	---	---	---	---	29,868
Clontarf	43,817	---	---	---	25,854	---	25,854	---	---	---	3,859	73,530	---	---	---	---	73,530
Cloquet	2,856,938	78,935	118,255	23,960	3,186,848	116,598	3,327,406	563,728	85,635	153,213	99,610	7,283,720	---	---	170,000	380,712	7,834,432
Coates	41,906	---	2,262	---	53	---	53	3,985	4,212	1,262	111	53,791	---	---	---	---	53,791
Cobden	7,398	---	2,821	---	7,021	---	7,021	4	---	11	---	17,255	---	---	---	---	17,255
Cohasset	2,081,956	---	12,766	---	98,170	4,659	102,829	141,686	8,287	91,758	61,061	2,500,343	---	---	---	324,194	2,824,537
Cokato	1,253,861	6,507	16,653	---	444,413	---	444,413	288,853	5,851	14,510	44,359	2,075,007	865,000	---	6,520	182,454	3,128,981
Cold Spring	1,029,407	1,332,337	68,756	23,594	544,148	---	567,742	479,080	29,971	126,813	361,545	3,995,651	---	6,126	280,867	534,116	4,816,760
Coleraine	930,910	14,311	5,485	167,687	514,044	39,913	721,644	112,414	22,269	1,543	69,117	1,877,693	---	---	51,098	155,218	2,084,009
Cologne	751,650	43,509	100,786	---	590,650	---	590,650	159,762	2,854	21,756	36,923	1,707,890	---	6,375	---	24,261	1,738,526
Columbia Heights	10,129,825	775,714	396,226	393,731	1,702,853	217,611	2,314,195	1,499,915	161,882	275,750	45,944	15,599,451	---	11,315	298,814	---	15,909,580
Columbus	2,044,717	669,698	71,545	---	439,136	94,785	533,921	7,043	34,001	21,078	593,533	3,975,536	4,167,593	---	---	564,821	8,707,950
Comfrey	147,327	---	2,270	---	122,712	---	122,712	101,797	1,204	18,089	191,051	584,450	---	---	---	47,600	632,050
Comstock	16,344	---	---	---	16,780	604	17,384	64	---	---	836	34,628	---	---	---	---	34,628
Conger	57,594	---	10	---	24,926	---	24,926	39,870	---	2,679	6,542	131,621	---	---	3,600	---	135,221
Cook	325,699	---	6,815	224,123	192,388	226,327	642,838	264,176	3,490	8,008	50,794	1,301,820	739,992	---	209,393	188,247	2,439,452
Coon Rapids	27,289,339	2,555,014	1,674,469	534,557	4,820,897	401,626	5,757,080	3,062,977	403,251	875,930	954,953	42,573,013	---	---	---	3,587,978	46,160,991
Corcoran	3,108,410	3,611	74,291	---	446,499	26,759	473,258	180,544	80,338	21,281	90,984	4,032,717	4,410,000	49,163	---	---	8,491,880
Correll	11,056	---	---	---	11,982	---	11,982	---	---	280	1,170	24,488	---	2,681	---	---	27,169
Cosmos	248,851	17,044	4,226	20,994	146,956	---	167,950	48,889	307	2,296	7,669	497,232	---	---	---	40,703	537,935
Cottage Grove	13,930,643	1,153,019	831,687	95,379	933,789	1,654,872	2,684,040	2,880,373	198,022	630,369	580,628	22,888,781	1,849,148	10,546	289,279	1,881,870	26,919,624
Cottonwood	520,874	53,099	8,023	---	273,235	---	273,235	111,610	1,499	12,683	321,880	1,302,903	924,310	---	---	92,462	2,319,675
Courtland	172,040	106,186	6,796	---	70,010	---	70,010	16,068	---	672	3,137	374,909	---	---	---	---	374,909
Cromwell	162,693	---	90	513,085	35,489	98,802	647,376	103,339	---	63	19,656	933,217	---	---	74,750	---	1,007,967
Crookston	2,369,565	647,983	20,624	938,618	8,235,164	13,846	9,187,628	898,019	79,579	114,372	206,293	13,524,063	---	21,750	133,776	---	13,679,589
Crosby	1,489,802	181,564	21,449	---	1,029,721	---	1,029,721	830,950	18,184	74,319	408,303	4,054,292	834,737	3,000	30,000	318,940	5,240,969
Crosslake	2,550,205	93,375	70,850	---	150,940	30,000	180,940	342,000	35,335	13,311	377,818	3,663,834	2,502,285	5,401	389,560	---	6,561,080
Crystal	9,745,335	3,540,032	670,162	45,204	2,517,651	98,496	2,661,351	889,723	316,496	526,642	626,153	18,975,894	2,705,531	56,169	73,659	2,791,827	24,603,080
Currie	100,922	487	2,738	8,000	77,284	---	85,284	25,064	---	666	15,615	230,776	20,000	1,000	---	72,413	324,189
Cuyuna	149,365	19,644	2,957	10,713	21,116	---	31,829	15,740	1,612	58	21,345	242,550	---	---	---	---	242,550

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Cyrus	50,374	---	1,500	---	90,442	---	90,442	15,170	96	5,379	26,946	189,907	---	---	1,400	---	191,307
Dakota	107,614	---	488	---	44,852	---	44,852	29,031	---	996	148,010	330,991	---	---	---	33,800	364,791
Dalton	47,262	---	350	---	81,649	---	81,649	34,667	---	93	3,364	167,385	---	---	---	8,350	175,735
Danube	152,838	11,329	2,750	8,778	148,896	---	157,674	121,320	1,670	10,222	10,823	468,626	---	---	---	---	468,626
Danvers	31,442	---	527	221,588	15,921	---	237,509	24,203	---	62	23,724	317,467	---	---	130,000	---	447,467
Darfur	36,091	---	901	2,734	46,701	---	49,435	8,150	---	720	23,862	119,159	---	---	3,000	10,963	133,122
Darwin	60,884	894	382	---	46,149	---	46,149	24,116	---	125	18,867	151,417	---	---	---	---	151,417
Dassel	576,146	45,592	8,429	---	343,525	---	343,525	124,467	1,719	3,153	169,955	1,272,986	530,000	---	---	117,000	1,919,986
Dawson	983,515	836	2,450	51,947	601,366	8,120	661,433	89,804	13,274	4,704	110,711	1,866,727	3,990,000	11,120	---	227,010	6,094,857
Dayton	3,326,650	2,959,383	83,428	330,294	196,973	---	527,267	93,291	47,341	131,600	57,389	7,226,349	2,245,000	702	---	505,059	9,977,110
De Graff	14,655	---	---	---	30,188	---	30,188	2,700	---	---	3,871	51,414	---	---	8,600	---	60,014
Deephaven	2,002,535	780	211,812	---	144,836	---	144,836	378,326	80,076	52,231	31,955	2,902,551	---	28,485	24,315	---	2,955,351
Deer Creek	57,753	518	1,945	---	71,456	1,165	72,621	18,903	1,045	3,039	140,643	296,467	---	---	---	4,322	300,789
Deer River	475,865	25,986	18,880	---	385,036	---	385,036	318,027	17,008	893	131,972	1,373,667	---	1,280	---	---	1,374,947
Deerwood*	490,010	---	10,529	175,000	65,774	---	240,774	96,167	5,797	13,515	217,515	1,074,307	---	---	---	568,885	1,643,192
Delano	3,016,406	3,988	313,244	---	506,274	43,423	549,697	605,724	1,750	22,056	324,292	4,837,157	---	65,400	100,000	1,578,471	6,581,028
Delavan	107,141	1,574	1,874	---	34,006	972	34,978	30,261	27	2,043	28,409	206,307	---	---	---	48,621	254,928
Delhi	15,858	3,678	195	---	17,850	---	17,850	796	---	22	1,466	39,865	---	---	---	---	39,865
Dellwood	369,781	---	45,616	---	161	1,075	1,236	---	3,814	161	21,503	442,111	---	---	---	---	442,111
Denham	9,244	---	1,700	13,917	360	---	14,277	4	---	2	848	26,075	---	---	---	---	26,075
Dennison	115,298	41,974	8,604	4,652	12,302	---	16,954	12,880	260	162	15,724	211,856	688,355	---	---	---	900,211
Dent	61,526	3,134	9,960	---	59,794	497	60,291	78,820	---	133	68,795	282,659	---	---	51,610	5,000	339,269
Detroit Lakes	4,888,329	1,349,532	96,944	920,445	1,368,563	52,082	2,341,090	1,302,759	80,432	322,216	251,919	10,633,221	3,019,596	76,000	1,118,912	1,436,418	16,284,147
Dexter	188,982	10,943	5,600	---	79,437	---	79,437	1,792	---	88	22,220	309,062	---	---	---	4,794	313,856
Dilworth	1,081,827	1,349,483	83,415	145,656	1,042,587	25,984	1,214,227	140,697	22,194	50,438	84,109	4,026,390	305,000	---	22,500	---	4,353,890
Dodge Center	1,277,307	143,663	37,672	82,950	664,036	35,943	782,929	186,947	9,715	11,409	44,988	2,494,630	---	---	136,837	147,031	2,778,498
Donaldson	12,561	---	---	---	6,081	---	6,081	3,846	---	14	---	22,502	---	---	---	---	22,502
Donnelly	48,687	41,111	900	---	66,476	---	66,476	18,682	54	756	5,357	182,023	---	---	---	---	182,023
Doran	13,351	---	---	---	38,269	---	38,269	3,853	---	488	1,807	57,768	---	---	---	---	57,768
Dover	202,419	31,681	5,647	---	904,452	---	904,452	19,538	---	6,074	20,563	1,190,374	79,222	---	---	122,070	1,391,666

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Dovray	22,997	---	1,020	---	20,345	---	20,345	8,136	---	243	19,106	71,847	---	---	---	4,200	76,047
Duluth	46,362,984	2,884,597	1,625,826	10,191,161	38,467,338	1,473,116	50,131,615	6,734,545	1,075,167	478,603	5,328,938	114,622,275	25,753,419	---	5,384,070	13,782,478	159,542,242
Dumont	48,416	---	---	---	32,296	---	32,296	6,200	---	334	3,304	90,550	---	---	---	---	90,550
Dundas	1,405,895	43,294	30,469	---	79,034	---	79,034	6,881	16,704	12,621	71,606	1,666,504	---	---	---	198,986	1,865,490
Dundee	20,666	---	700	235,501	21,490	---	256,991	734	200	255	8,094	287,640	---	1,250	---	---	288,890
Dunnell	77,071	---	428	609	70,728	448	71,785	4,660	63	347	8,251	162,605	---	---	---	5,000	167,605
Eagan	27,647,484	4,048,745	1,608,204	116,523	3,388,294	216,868	3,721,685	5,389,738	293,289	60,837	226,125	42,996,107	2,235,000	79,241	355,752	16,247,816	61,913,916
Eagle Bend	155,638	67,685	880	289,429	166,793	---	456,222	67,432	12,852	11,159	52,275	824,143	1,920,000	---	56,217	12,154	2,812,514
Eagle Lake	679,750	79,098	49,992	---	534,111	---	534,111	287,240	10,506	5,581	73,801	1,720,079	40,635	---	100,000	23,058	1,883,772
East Bethel	4,737,719	69,852	144,895	545,526	1,574,628	59,428	2,179,582	257,946	52,870	21,942	33,607	7,498,413	---	---	---	585,000	8,083,413
East Grand Forks	3,943,064	1,978,829	125,530	439,373	5,133,801	---	5,573,174	1,234,180	123,841	70,335	217,244	13,266,197	1,117,732	---	---	659,925	15,043,854
East Gull Lake	476,994	54,874	19,287	---	2,965	---	2,965	2,069	---	111	9,637	565,937	---	---	---	1,349	567,286
Easton	136,329	---	1,858	---	43,696	784	44,480	17,091	73	1,454	17,818	219,103	---	---	---	---	219,103
Echo	132,827	2,155	524	---	120,424	---	120,424	18,596	1,615	1,065	95,635	372,841	---	---	---	---	372,841
Eden Prairie	36,488,412	1,885,212	4,776,119	701,760	6,367,092	299,706	7,368,558	5,655,875	603,126	194,860	1,206,456	58,178,618	19,356,071	450,000	1,358,557	12,466,889	91,810,135
Eden Valley	433,089	47,753	8,085	72,272	251,563	---	323,835	75,018	2,493	11,246	281,901	1,183,420	---	6,931	19,500	37,131	1,246,982
Edgerton	341,910	5,383	2,658	---	311,268	9,169	320,437	154,960	739	8,957	19,075	854,119	---	---	---	19,244	873,363
Edina	30,189,096	4,975,641	3,155,351	289,736	2,010,914	---	2,300,650	4,916,858	1,195,054	341,986	240,841	47,315,477	5,174,868	94,975	1,015,100	3,480,840	57,081,260
Effie	23,268	---	375	---	9,604	30,000	39,604	520	---	144	9,629	73,540	---	---	---	---	73,540
Eitzen	95,225	---	1,800	---	47,435	---	47,435	78,265	---	1,614	35,099	259,438	---	---	---	---	259,438
Elba	38,253	---	5,806	---	65,712	---	65,712	833	---	---	5,565	116,169	---	---	---	---	116,169
Elbow Lake	678,133	238,606	8,193	13,200	397,955	---	411,155	234,081	8,200	18,732	176,883	1,773,983	3,098,480	6,905	250,700	37,500	5,167,568
Elgin	449,681	15,668	5,449	---	321,611	1,427	323,038	155,212	2,155	5,821	105,321	1,062,345	76,294	---	---	14,757	1,153,396
Elizabeth	32,389	839	2,934	---	45,843	714	46,557	12,770	---	1,704	36,999	134,192	---	---	---	7,303	141,495
Elk River	12,231,476	845,112	408,232	---	1,377,536	59,192	1,436,728	2,331,883	137,819	324,155	1,217,225	18,932,630	8,615,164	49,470	1,504,263	3,288,680	32,390,207
Elko New Market	1,788,359	842,711	117,772	---	224,125	---	224,125	304,221	12,495	1,193	77,134	3,368,010	294,155	---	1,207,655	410,404	5,280,224
Elkton	36,507	712	100	---	11,828	---	11,828	780	---	235	1,979	52,141	---	---	---	5,000	57,141
Ellendale	312,958	15,976	1,454	31,907	148,426	15,756	196,089	69,679	---	1,846	76,587	674,589	---	---	---	14,155	688,744
Ellsworth	132,606	1,174	145	12,755	179,884	9,547	202,186	1,000	792	9,629	16,978	364,510	---	15,650	---	---	380,160
Elmdale	17,263	---	1,620	---	6,128	1,429	7,557	8,115	---	339	2,620	37,514	---	---	---	---	37,514

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	259,877	28,215	875	---	234,452	11,722	246,174	41,449	1,956	8,665	68,334	655,545	---	---	---	87,367	742,912
Elrosa	32,054	3,561	2,896	---	36,394	---	36,394	66,342	660	745	192	142,844	---	---	---	---	142,844
Ely	1,862,506	8,761	89,421	416,383	2,168,115	335,774	2,920,272	838,524	47,764	27,301	59,033	5,853,582	715,000	51,588	---	631,336	7,251,506
Elysian	450,069	40,837	38,936	14,915	41,601	29,109	85,625	85,750	348	6,029	10,875	718,469	624,552	---	---	338,731	1,681,752
Emily	714,817	72,048	21,863	7,206	20,883	---	28,089	38,365	2,882	7,782	24,259	910,105	447,949	13,695	---	61,970	1,433,719
Emmons	147,784	143	578	---	83,870	---	83,870	34,608	---	239	29,225	296,447	---	---	---	---	296,447
Erhard	29,512	5,530	1,580	---	27,759	423	28,182	3,330	---	33	2,450	70,617	---	---	---	---	70,617
Erskine	173,112	3,426	3,068	---	104,590	---	104,590	79,900	150	1,799	97,561	463,606	100,000	600	17,698	500	582,404
Evan	14,540	---	1,000	---	22,246	---	22,246	---	---	1,790	---	39,576	---	---	---	---	39,576
Evansville	270,867	119,999	2,304	582,712	131,965	---	714,677	23,884	1,612	16,039	106,312	1,255,694	23,942	870	---	2,026	1,282,532
Eveleth	1,084,669	38,243	21,986	2,546	3,055,852	508,326	3,566,724	661,187	55,778	7,150	130,600	5,566,337	---	5,000	---	79,234	5,650,571
Excelsior	1,483,729	29,936	201,757	---	5,179	185,339	190,518	275,697	62,975	59,559	79,121	2,383,292	---	---	283,004	323,880	2,990,176
Eyota	590,985	56,849	12,663	---	439,807	---	439,807	43,559	2,154	8,084	73,919	1,228,020	325,492	---	16,332	315,161	1,885,005
Fairfax	446,550	106,895	16,776	---	492,696	34,000	526,696	412,033	2,243	16,142	12,459	1,539,794	3,925,000	6,200	---	37,358	5,508,352
Fairmont	3,499,047	736,782	192,982	1,016,035	4,411,879	81,000	5,508,914	391,336	74,671	133,563	279,213	10,816,508	5,755,000	42,104	991,623	2,173,388	19,778,623
Falcon Heights	1,371,399	5,918	75,629	---	419,205	67,149	486,354	243,946	64,121	28,174	32,274	2,307,815	---	29,534	56,075	190,700	2,584,124
Faribault	8,696,088	817,713	320,818	3,860,059	6,569,234	650,456	11,079,749	2,551,422	158,880	183,985	757,802	24,566,457	10,147,285	66,831	---	1,387,039	36,167,612
Farmington	11,355,960	3,454,873	423,153	24,914	505,628	25,954	556,496	1,117,172	73,210	77,276	43,470	17,101,610	---	105,746	909,284	3,088,034	21,204,674
Farwell	9,849	---	133	---	14,250	---	14,250	1,003	---	14	6,056	31,305	---	---	---	---	31,305
Federal Dam	48,712	---	3,300	---	4,230	---	4,230	1,108	85	---	272	57,707	---	---	264	---	57,971
Felton	19,535	---	954	---	32,122	---	32,122	4,419	---	3	7,436	64,469	---	---	---	---	64,469
Fergus Falls	5,764,986	812,268	108,086	7,577,772	7,735,872	897,700	16,211,344	1,788,327	96,968	438,698	1,315,944	26,536,621	8,289,933	13,175	796,926	3,594,705	39,231,360
Fertile	195,918	275	5,973	---	290,324	---	290,324	93,031	16	320	65,517	651,374	3,016,232	---	---	42,200	3,709,806
Fifty Lakes	529,515	829	14,230	---	8,787	---	8,787	17,562	---	5,630	41,634	618,187	---	22,500	---	---	640,687
Finlayson	103,864	3,225	335	---	60,785	---	60,785	68,189	---	2,639	24,441	263,478	---	---	27,049	---	290,527
Fisher	122,257	44,060	1,416	11,369	90,650	---	102,019	19,103	---	630	10,878	300,363	---	---	---	---	300,363
Flensburg	42,387	---	70	---	29,687	---	29,687	11,144	---	---	5,085	88,373	---	---	---	---	88,373
Floodwood	277,271	---	8,900	69,336	201,353	---	270,689	131,643	8,652	1,103	32,441	730,699	225,021	---	---	---	955,720
Florence	15,629	---	2	---	9,193	---	9,193	---	4,365	146	423	29,758	---	---	---	---	29,758
Foley	859,743	199,277	64,244	---	672,053	17,560	689,613	244,230	18,101	49,343	90,498	2,215,049	2,945,437	---	---	46,000	5,206,486

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Forada	86,143	19,649	2,090	98,851	15,616	---	114,467	104,622	---	7,139	46,663	380,773	---	---	---	22,000	402,773
Forest Lake	8,124,221	187,304	293,191	55,723	1,469,765	386,574	1,912,062	893,409	205,250	62,779	181,739	11,859,955	1,015,000	50,416	50,000	---	12,975,371
Foreston	118,363	---	3,309	---	79,985	---	79,985	22,342	---	2,036	54,030	280,065	---	---	10,000	---	290,065
Fort Ripley	16,955	---	3,285	---	293	---	293	1,994	---	1,330	100	23,957	---	---	---	2,100	26,057
Fosston	583,735	44,765	1,390	999,109	943,526	104,148	2,046,783	531,204	65	4,534	75,300	3,287,776	380,000	403,780	307,159	629,670	5,008,385
Fountain	112,439	---	3,597	---	71,825	---	71,825	10,953	1,093	692	92,427	293,026	---	4,600	---	50,402	348,028
Foxhome	16,719	---	900	---	33,074	---	33,074	1,575	---	405	---	52,673	---	---	---	---	52,673
Franklin	169,806	43,466	4,260	---	151,052	---	151,052	63,066	4,752	7,009	27,683	471,094	386,184	40,000	70,300	---	967,578
Frazee	357,549	216,176	12,336	---	484,104	2,585	486,689	163,799	8,261	1,388	82,755	1,328,953	810,000	---	79,973	---	2,218,926
Freeborn	89,282	---	8	---	62,605	28,343	90,948	17,779	---	2,196	23,943	224,156	---	---	---	---	224,156
Freeport	491,320	30,056	27,832	5,500	97,359	1,000	103,859	79,840	790	20,205	31,523	785,425	1,200,000	30,172	70,000	186,631	2,272,228
Fridley	12,963,071	763,920	851,976	211,162	2,367,143	70,902	2,649,207	2,363,488	255,622	342,115	461,945	20,651,344	1,280,000	496,267	350,000	1,156,819	23,934,430
Frost	100,618	---	965	---	62,688	1,332	64,020	19,195	27	581	37,521	222,927	---	---	---	21,916	244,843
Fulda	340,067	612	2,153	---	439,618	16,580	456,198	140,923	2,567	2,754	45,159	990,433	---	5,996	127,139	180,941	1,304,509
Funkley	1,092	---	707	---	240	---	240	---	---	---	830	2,869	---	---	---	---	2,869
Garfield	104,784	---	7,369	480,340	309,352	60,000	849,692	61,203	1,562	1,056	58,184	1,083,850	1,058,130	---	---	---	2,141,980
Garrison	217,912	---	10,810	---	30,228	6,140	36,368	184,645	987	321	50,401	501,444	---	---	---	---	501,444
Garvin	41,424	1,105	1,080	---	82,080	---	82,080	1,760	719	758	10,738	139,664	---	7,000	15,193	---	161,857
Gary*	41,811	---	555	---	55,729	---	55,729	14,521	---	23	15,596	128,235	---	500	---	---	128,735
Gaylord	1,013,258	342,959	40,841	238,805	812,850	9,388	1,061,043	311,409	11,076	120,148	251,834	3,152,568	795,000	9,127	---	190,882	4,147,577
Gem Lake	269,188	110,847	31,555	---	4,477	---	4,477	18,933	3,878	11,851	1,723	452,452	---	---	---	60,000	512,452
Geneva	111,809	---	4,708	---	72,362	---	72,362	28,616	---	4,816	10,445	232,756	---	---	---	10,000	242,756
Genola	13,048	---	2,645	---	2,028	1,410	3,438	4,203	---	509	---	23,843	---	---	---	---	23,843
Georgetown	28,914	6,524	1,075	100,945	19,015	539	120,499	7,031	---	18	---	164,061	---	---	---	---	164,061
Ghent	181,070	5,365	3,626	---	88,421	---	88,421	7,489	1,283	1,227	12,236	300,717	---	---	---	101,588	402,305
Gibbon	421,739	71,778	7,403	---	243,188	7,584	250,772	72,671	5,076	1,647	42,905	873,991	1,187,251	414,679	---	---	2,475,921
Gilbert	769,848	10,010	9,968	4,029	1,379,486	377,395	1,760,910	549,042	20,125	12,920	90,114	3,222,937	913,000	20,275	70,000	32,589	4,258,801
Gilman	22,989	---	1,951	---	9,935	---	9,935	3,207	---	173	4,885	43,140	---	---	---	---	43,140
Glencoe	2,512,459	112,241	59,900	---	1,821,444	---	1,821,444	229,973	26,284	4,558	252,064	5,018,923	1,544,585	---	135,664	574,776	7,273,948
Glenville	152,644	---	3,762	---	191,986	---	191,986	34,063	---	1,255	17,962	401,672	---	---	---	60,000	461,672

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Glenwood	1,061,497	10,081	72,929	370,427	801,988	10,000	1,182,415	303,665	18,692	43,696	122,168	2,815,143	---	17,121	45,000	476,000	3,353,264
Glyndon	521,305	100,831	10,978	---	293,491	21,804	315,295	136,265	30,785	452	46,557	1,162,468	200,000	---	56,560	---	1,419,028
Golden Valley	21,703,561	1,273,820	1,223,848	68,457	3,690,742	23,043	3,782,242	2,114,568	394,453	201,966	302,405	30,996,863	8,426,050	85,258	492,331	4,329,710	44,330,212
Gonvick	88,416	2,796	1,807	---	65,487	---	65,487	60,718	775	2,583	48,765	271,347	---	2,125	---	---	273,472
Good Thunder	278,878	29,734	1,898	199,500	171,961	600	372,061	50,779	968	8,290	56,625	799,233	---	10,120	---	23,520	832,873
Goodhue	563,118	5,437	9,942	---	238,921	4,264	243,185	83,354	3,354	4,998	57,994	971,382	---	---	39,833	15,000	1,026,215
Goodridge	12,112	649	50	900	29,684	---	30,584	---	---	---	19,350	62,745	---	---	10,000	---	72,745
Goodview	1,566,810	132,623	59,088	5,794	106,076	---	111,870	13,564	22,239	42,471	77,871	2,026,536	145,000	---	430,767	---	2,602,303
Graceville	196,442	---	1,230	---	200,178	10,000	210,178	439,438	---	70,865	93,707	1,011,860	---	---	23,378	---	1,035,238
Granada	10,891	6,756	1,095	---	109,042	---	109,042	---	---	2,939	32,626	163,349	---	---	---	---	163,349
Grand Marais	771,039	152,710	82,990	90,000	104,575	174,361	368,936	1,132,361	4,734	11,452	78,488	2,602,710	---	76,022	714,755	325,015	3,718,502
Grand Meadow	416,692	156,329	1,836	---	284,934	24,573	309,507	140,805	3,063	4,736	52,505	1,085,473	198,163	125,000	127,475	183,974	1,720,085
Grand Rapids	5,745,404	1,546,363	202,354	1,462,551	3,787,678	247,654	5,497,883	3,662,886	160,984	133,825	381,165	17,330,864	7,397,605	240,495	103,500	601,945	25,674,409
Granite Falls	1,538,158	83,896	37,270	567,502	873,372	82,127	1,523,001	207,734	10,868	14,556	174,594	3,590,077	1,390,000	3,633	507,000	183,740	5,674,450
Grant	1,018,391	21,765	113,598	---	2,595	5,522	8,117	23,295	10,118	359	10,456	1,206,099	---	---	---	---	1,206,099
Grasston	12,601	---	1,848	---	14,435	---	14,435	10,601	---	114	2,744	42,343	---	---	---	---	42,343
Green Isle	497,806	44,897	13,566	---	65,531	2,014	67,545	133,543	483	1,192	40,195	799,227	---	---	47,854	29,646	876,727
Greenbush	221,531	2,997	2,730	2,335	243,202	---	245,537	124,259	1,386	2,548	206,808	807,796	---	---	---	28,632	836,428
Greenfield	1,436,875	189,561	41,438	---	5,494	8,816	14,310	49,680	15,892	22,952	2,296	1,773,004	723,455	---	---	76,876	2,573,335
Greenwald	31,901	635	1,820	---	27,640	---	27,640	11,066	64	1,332	6,594	81,052	---	---	---	---	81,052
Greenwood	640,346	---	51,024	---	1,377	2,608	3,985	46,249	7,620	5,108	---	754,332	---	---	25,786	21,625	801,743
Grey Eagle	90,326	21,423	2,262	---	59,570	---	59,570	74,304	416	6,416	65,359	320,076	---	---	107	15,380	335,563
Grove City	262,365	4,300	3,450	37,797	166,962	---	204,759	42,639	552	701	47,529	566,295	---	---	---	---	566,295
Grygla	47,843	24,101	2,593	5,080	82,393	15,328	102,801	62,522	1,110	1,125	111,149	353,244	---	---	437	13,421	367,102
Gully	9,350	50	1,636	---	16,736	---	16,736	4,566	---	874	3,170	36,382	---	---	---	---	36,382
Hackensack	333,766	---	6,123	---	246,089	---	246,089	6,087	101	1,545	93,910	687,621	---	---	---	4,000	691,621
Hadley	26,972	---	---	401,263	15,655	---	416,918	---	---	260	2,355	446,505	---	---	---	---	446,505
Hallock	407,390	102,326	7,310	336,577	383,928	---	720,505	139,093	313	5,172	32,732	1,414,841	---	1,550	50,000	---	1,466,391
Halma	12,474	---	600	---	11,203	---	11,203	3,148	---	34	1,567	29,026	---	---	---	---	29,026
Halstad	174,026	12,315	1,092	136,506	174,463	---	310,969	16,696	2,401	1,286	27,355	546,140	---	---	---	---	546,140

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Ham Lake	4,318,840	38,868	404,316	---	2,640,676	29,829	2,670,505	185,043	47,003	55,823	102,738	7,823,136	---	19,185	---	1,555,644	9,397,965
Hamburg	388,287	10,847	5,296	552	83,505	3,259	87,316	49,781	804	781	57,448	600,560	---	5,835	---	58,664	665,059
Hammond	22,770	178	5,722	213,782	370,507	---	584,289	500	1,010	7	4,251	618,727	---	---	---	---	618,727
Hampton	253,936	34,074	17,296	---	588,744	137,375	726,119	260	4,903	2,195	6,064	1,044,847	524,090	---	13,538	24,182	1,606,657
Hancock	226,764	7,404	3,550	---	266,168	---	266,168	100,706	6,392	5,095	35,409	651,488	1,745,000	---	73,969	32,088	2,502,545
Hanley Falls	77,203	8,618	111	---	90,518	---	90,518	18,743	---	5,213	40,167	240,573	---	---	---	---	240,573
Hanover	1,347,933	106,991	91,005	---	112,545	40	112,585	119,565	861	43,962	45,307	1,868,209	---	3,300	---	700,029	2,571,538
Hanska	145,453	23,489	666	---	123,178	---	123,178	59,283	---	11,590	14,338	377,997	693,100	---	7,341	18,931	1,097,369
Harding[1]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hardwick	30,505	---	1,338	---	139,017	---	139,017	26,045	---	35	26,326	223,266	---	8,000	121,778	---	353,044
Harmony	641,419	22,708	7,342	---	338,075	87,257	425,332	214,602	959	15,393	82,837	1,410,592	---	---	58,500	187,715	1,656,807
Harris	286,903	---	14,008	18,757	153,715	---	172,472	45,123	677	2,451	9,461	531,095	---	---	---	---	531,095
Hartland	124,375	---	1,661	---	57,111	---	57,111	290	---	1,508	23,149	208,094	---	---	---	---	208,094
Hastings	12,528,927	1,762,762	403,386	271,466	1,305,537	232,463	1,809,466	3,551,408	99,551	292,212	54,950	20,502,662	2,142,181	21,251	1,737,712	1,609,372	26,013,178
Hatfield	7,949	---	1,200	---	4,571	---	4,571	105	---	1,223	439	15,487	---	---	---	---	15,487
Hawley	454,095	710,895	14,565	166,454	733,079	9,856	909,389	500,817	48,678	8,792	41,960	2,689,191	25,979	192,557	361,333	65,812	3,334,872
Hayfield	464,036	49,615	11,823	---	370,074	7,538	377,612	22,669	6,723	22	231,544	1,164,044	65,000	---	---	68,120	1,297,164
Hayward	154,244	---	1,515	---	37,654	---	37,654	49,190	---	3,862	26,014	272,479	---	---	---	72,460	344,939
Hazel Run	9,200	131	48	---	13,963	---	13,963	---	---	21	4,720	28,083	---	---	---	3,350	31,433
Hector	605,158	15,535	11,872	435,105	914,060	22,535	1,371,700	262,039	5,198	775	596,177	2,868,454	---	---	---	5,658	2,874,112
Heidelberg	29,998	---	50	---	70	---	70	---	---	21	459	30,598	---	---	---	---	30,598
Henderson	631,898	7,421	7,303	13,385	287,343	---	300,728	40,810	4,195	742	73,028	1,066,125	---	---	---	10	1,066,135
Hendricks	256,901	---	3,045	26,025	275,757	---	301,782	36,882	2,634	6,428	49,035	656,707	---	500	---	80,570	737,777
Hendrum	125,044	---	1,177	84,780	65,441	1,033	151,254	30,905	---	12	43,402	351,794	---	---	90,264	16,517	458,575
Henning	195,769	---	1,925	---	336,692	7,247	343,939	51,204	3,060	4,737	38,865	639,499	---	---	---	---	639,499
Henriette	17,971	---	1,865	---	21,388	---	21,388	694	---	3	3,865	45,786	---	---	3,865	---	49,651
Herman	255,287	52,883	888	---	127,870	---	127,870	25,776	1,281	2,951	27,880	494,816	---	10,500	---	51,993	557,309
Hermantown	4,696,785	564,166	169,179	403,207	1,613,570	---	2,016,777	181,092	66,567	64,117	146,275	7,904,958	5,758,005	9,959	111,401	2,819,687	16,604,010
Heron Lake	281,877	---	1,165	---	303,522	---	303,522	138,319	3,168	29,536	34,934	792,521	---	3,877	86,009	60,020	942,427
Hewitt	54,232	527	2,720	---	74,443	---	74,443	22,260	---	789	15,992	170,963	---	---	---	---	170,963

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	5,037,693	40,923	172,062	303,405	12,426,404	110,893	12,840,702	2,330,222	154,967	20,760	415,434	21,012,763	1,890,000	12,514	84,000	951,646	23,950,923
Hill City	232,666	---	8,368	17,694	59,860	6,835	84,389	58,680	10,009	6,401	78,337	478,850	---	1,500	184,814	8,835	673,999
Hillman	4,051	---	1,875	---	3,427	1,390	4,817	2,788	---	---	353	13,884	---	---	---	---	13,884
Hills	121,705	2,246	1,640	---	153,838	---	153,838	75,107	25	8,639	36,207	399,407	118,767	---	874	---	519,048
Hilltop	563,466	---	22,309	---	116,745	11,810	128,555	62,170	12,393	5,445	6,183	800,521	---	---	---	27,523	828,044
Hinckley	746,702	34,463	34,418	---	264,355	24,997	289,352	137,388	14,256	15,799	56,294	1,328,672	---	2,851	177,250	89,169	1,597,942
Hitterdal	35,416	1,386	146	2,508	46,347	---	48,855	18,970	---	1,488	52,946	159,207	310,760	---	43,000	21,953	534,920
Hoffman	167,964	36,810	2,837	26,896	149,378	---	176,274	111,290	1,277	931	106,419	603,802	---	1,400	34,106	53,850	693,158
Hokah	299,466	---	4,039	4,300	258,765	17,961	281,026	44,760	1,427	5,619	29,774	666,111	---	---	59,522	---	725,633
Holdingsford	257,590	69,292	5,060	---	177,697	---	177,697	133,017	4,388	2,859	67,652	717,555	---	---	109,379	342,828	1,169,762
Holland	27,439	1,311	1,656	---	104,116	---	104,116	600	---	1,310	18,820	155,252	---	---	---	33,033	188,285
Hollandale	121,885	---	1,509	---	45,672	---	45,672	36,560	---	1,819	7,091	214,536	---	7,675	---	---	222,211
Holloway	114,944	---	---	---	9,210	---	9,210	---	---	402	4,561	129,117	---	---	---	---	129,117
Holt	4,248	---	---	---	15,629	---	15,629	30	---	---	2,088	21,995	---	---	---	---	21,995
Hopkins	13,455,960	1,307,949	476,296	133,874	955,326	460,264	1,549,464	836,399	253,530	94,235	1,109,969	19,083,802	6,037,875	3,551	145,000	4,643,179	29,913,407
Houston	443,696	21,693	6,061	---	364,730	34,724	399,454	221,348	2,486	3,774	192,630	1,291,142	---	---	16,145	82,152	1,389,439
Howard Lake	968,442	39,468	12,522	---	534,584	---	534,584	402,441	5,153	5,694	153,344	2,121,648	---	350	149,900	372,104	2,644,002
Hoyt Lakes	1,201,852	1,195	22,524	---	1,142,548	21,973	1,164,521	717,578	7,954	22,074	346,849	3,484,547	---	27,500	20,838	496,488	4,029,373
Hugo	5,347,399	406,071	302,752	---	203,513	565,860	769,373	209,003	39,092	117,355	140,099	7,331,144	---	7,725	107,886	1,968,376	9,415,131
Humboldt	2,141	---	---	---	12,048	---	12,048	---	---	---	34	14,223	---	---	---	---	14,223
Hutchinson	7,123,573	978,975	241,114	584,074	3,107,132	179,844	3,871,050	2,261,025	60,498	98,838	2,054,587	16,689,660	4,563,403	16,608	2,491,920	1,756,810	25,518,401
Ihlen	18,963	---	1,000	---	17,845	---	17,845	---	---	1,201	---	39,009	---	---	---	---	39,009
Independence	2,241,612	4,122	175,528	---	12,071	13,747	25,818	118,933	41,364	10,840	37,566	2,655,783	---	1,718	---	46,588	2,704,089
International Falls	2,170,237	19,255	79,842	232,092	4,631,721	502,338	5,366,151	3,009,641	57,409	49,859	244,134	10,996,528	---	15,982	521,570	2,498,407	14,032,487
Inver Grove Heights	17,109,220	1,945,973	750,483	106,799	3,952,829	91,884	4,151,512	6,739,813	125,164	329,769	902,021	32,053,955	5,885,858	---	1,608,170	14,175,238	53,723,221
Iona	43,800	---	850	370	40,499	---	40,869	1,000	---	75	3,332	89,926	---	14,500	43,303	---	147,729
Iron Junction	9,486	---	---	---	12,230	---	12,230	---	---	66	873	22,655	---	---	---	---	22,655
Ironton	314,775	---	3,550	158	204,880	72,795	277,833	7,652	905	278	20,893	625,886	---	139	---	---	626,025
Isanti	1,907,144	323,719	96,874	87,505	612,613	---	700,118	76,196	36,465	69,564	92,619	3,302,699	---	---	150,000	179,366	3,632,065
Isle	574,434	8,307	12,011	---	68,950	---	68,950	144,576	18,935	3,223	44,988	875,424	---	---	262,022	7,000	1,144,446

[1] Failed to report in time for this publication.

\*Submitted incomplete data.



**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Ivanhoe	257,737	---	838	205,826	224,879	11,330	442,035	90,650	915	13,119	63,832	869,126	134,000	3,107	---	74,644	1,080,877
Jackson	1,269,994	21,889	117,063	500,000	1,163,380	---	1,663,380	217,870	17,777	90,152	207,386	3,605,511	2,245,000	30,392	4,223,024	113,762	10,217,689
Janesville	759,772	148,003	38,241	---	792,530	5,000	797,530	106,131	6,670	1,238	137,179	1,994,764	1,610,445	---	80,000	260,232	3,945,441
Jasper	176,424	31,832	2,610	---	207,726	5,286	213,012	126,343	310	3,259	43,906	597,696	---	---	---	72,652	670,348
Jeffers	132,604	3,430	1,305	---	183,675	379	184,054	51,552	150	1,492	27,111	401,698	---	---	---	---	401,698
Jenkins	252,459	---	2,350	---	775	---	775	4,376	1,524	489	15,807	277,780	---	---	---	---	277,780
Johnson	3,489	---	---	---	7,000	---	7,000	6,605	---	589	---	17,683	---	---	---	---	17,683
Jordan	3,308,476	333,222	168,575	1,181	1,135,737	8,419	1,145,337	415,210	87,650	135,439	211,138	5,805,047	2,008,332	7,705	---	780,638	8,601,722
Kandiyohi	132,937	6,282	9,018	---	109,498	---	109,498	59,851	---	3,661	13,326	334,573	625,000	---	---	100,751	1,060,324
Karlstad	167,976	24,087	1,990	---	252,215	5,870	258,085	100,693	---	3,348	259,122	815,301	---	---	---	---	815,301
Kasota	80,164	5,865	7,522	---	160,273	24,396	184,669	64,217	3,901	3,194	55,106	404,638	---	---	---	---	404,638
Kasson	2,296,070	216,917	32,819	3,710	2,427,735	843,192	3,274,637	130,968	22,014	211,313	140,218	6,324,956	1,417,651	805	188,179	433,586	8,365,177
Keewatin	283,334	2,420	8,487	139,764	653,835	338,338	1,131,937	25,381	17,871	1,532	94,019	1,564,981	---	---	---	1,000	1,565,981
Kelliher	42,762	13,417	214	114,222	144,820	132,398	391,440	41,242	---	3,940	12,701	505,716	---	---	20,000	---	525,716
Kellogg	214,896	26,032	5,979	---	633,927	2,968	636,895	85,853	1,355	780	51,486	1,023,276	---	---	6,426	---	1,029,702
Kennedy	85,774	295	2,133	56,850	80,471	---	137,321	41,030	---	3,904	29,706	300,163	59,000	---	---	6,500	365,663
Kenneth	10,237	---	1,170	---	12,282	---	12,282	4,505	---	264	1,574	30,032	---	---	---	---	30,032
Kensington	59,801	---	2,230	1,045	65,027	---	66,072	36,654	988	4,193	62,394	232,332	---	5,000	---	---	237,332
Kent	5,775	---	---	---	20,727	---	20,727	---	---	114	1,108	27,724	---	---	---	---	27,724
Kenyon	680,182	39,433	6,163	---	509,002	34,868	543,870	149,783	8,823	7,846	102,671	1,538,771	78,775	12,356	92,078	70,665	1,792,645
Kerkhoven	250,933	14,527	2,078	14,081	198,312	---	212,393	109,928	1,595	16,057	27,306	634,817	---	---	---	---	634,817
Kerrick	15,724	---	1,734	---	16,488	1,544	18,032	19,600	---	65	19,905	75,060	---	---	---	---	75,060
Kettle River	99,907	---	5,140	---	47,280	960	48,240	41,926	---	24	7,889	203,126	160,000	34,634	34,667	26,076	458,503
Kiester	247,822	3,637	2,069	---	167,136	---	167,136	71,828	---	3,095	10,492	506,079	525,000	---	---	---	1,031,079
Kilkenny	42,192	1,690	6,491	---	44,338	---	44,338	63,032	923	136	---	158,802	---	---	2,507	640	161,949
Kimball	390,560	31,261	21,605	347,828	153,887	4,195	505,910	137,985	32,271	2,432	113,601	1,235,625	2,064,000	---	66,658	34,047	3,400,330
Kinbrae	4,158	---	500	---	300	---	300	---	---	---	---	4,958	---	2,500	---	---	7,458
Kingston	30,211	---	15	---	32,958	225	33,183	1,542	---	630	5,797	71,378	---	---	---	---	71,378
Kinney	180,820	---	221	---	142,888	9,800	152,688	---	33	1,818	22,158	357,738	---	---	---	102,954	460,692
La Crescent	2,406,944	56,136	40,645	274,828	882,036	106,040	1,262,904	182,447	49,607	46,855	95,398	4,140,936	---	6,898	---	---	4,147,834

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
La Prairie	232,398	14,287	22,567	---	170,583	376,465	547,048	10,044	353	2,794	2,518	832,009	---	200	184,612	108,506	1,125,327
La Salle	22,404	---	---	---	27,850	---	27,850	175	---	39	6,332	56,800	---	---	---	---	56,800
Lafayette	98,964	219,719	1,970	1,094,833	1,208,821	---	2,303,654	41,681	---	1,506	13,216	2,680,710	4,033,374	1,490	---	---	6,715,574
Lake Benton	166,682	---	6,894	728,392	218,592	---	946,984	163,415	---	7,180	149,385	1,440,540	15,000	10,300	10,341	25,613	1,501,794
Lake Bronson	55,485	---	2,803	---	77,090	---	77,090	48,345	---	4,592	40,771	229,086	---	---	35,138	---	264,224
Lake City	3,098,110	36,750	65,473	1,162,004	773,113	40,427	1,975,544	806,579	32,196	104,906	350,338	6,469,896	1,412,190	---	616,861	99,334	8,598,281
Lake Crystal	1,530,003	155,719	28,920	6,712	671,070	---	677,782	328,015	22,196	29,140	144,250	2,916,025	546,249	65,000	---	73,987	3,601,261
Lake Elmo	3,221,733	136,150	330,819	---	201,626	35,628	237,254	23,838	58,385	111,737	69,450	4,189,366	865,000	---	---	---	5,054,366
Lake Henry	34,760	1,556	2,345	12,202	22,503	5,818	40,523	26,059	---	218	23,761	129,222	---	---	---	---	129,222
Lake Lillian	89,391	---	996	---	34,227	843	35,070	60,410	---	3,003	32,405	221,275	---	---	---	---	221,275
Lake Park	168,402	7,264	1,530	---	259,531	---	259,531	97,518	8,318	9,824	83,557	635,944	---	---	339,094	53,227	1,028,265
Lake Saint Croix Beach	492,605	---	2,888	---	28,979	---	28,979	63,588	1,498	143	25,072	614,773	---	---	---	38,915	653,688
Lake Shore	771,139	18,059	21,716	---	44,133	---	44,133	9,712	10,545	5,107	6,305	886,716	---	27,551	---	194,072	1,108,339
Lake Wilson	38,695	5,692	495	---	84,632	---	84,632	20,083	---	682	39,383	189,662	---	2,987	43,842	93,997	330,488
Lakefield	504,946	52,273	5,639	---	648,797	---	648,797	160,059	4,735	134,423	92,795	1,603,667	---	10,000	21,808	682,749	2,318,224
Lakeland	1,044,270	23,202	4,606	---	325,071	7,610	332,681	91,352	9,457	466	47,330	1,553,364	---	---	---	61,198	1,614,562
Lakeland Shores	129,099	10,000	1,347	---	47	3,076	3,123	---	42	98	1,094	144,803	---	---	---	22,100	166,903
Lakeville	25,052,727	1,132,126	1,831,073	361,272	1,808,811	121,293	2,291,376	5,833,776	281,879	174,358	797,310	37,394,625	31,212,050	200,000	3,863,237	2,836,210	75,506,122
Lamberton	344,028	75,454	2,951	82,196	312,474	10,429	405,099	135,858	4,244	2,712	67,686	1,038,032	---	144	167,411	13,240	1,218,827
Lancaster	66,123	1,669	175	394,007	83,681	---	477,688	124,786	---	2,677	74,868	747,986	208,062	---	---	8,334	964,382
Landfall	295,624	---	3,793	---	93,294	---	93,294	7,200	2,093	8,666	184,281	594,951	---	---	---	---	594,951
Lanesboro	512,688	25,022	11,295	8,400	262,080	56,357	326,837	168,700	3,182	738	105,913	1,154,375	---	---	12,000	69,080	1,235,455
Laporte	29,805	---	7,925	---	10,915	---	10,915	1,342	---	166	2,953	53,106	---	---	---	---	53,106
Lastrup	18,752	524	1,280	---	2,661	1,425	4,086	12,605	---	---	141	37,388	---	---	---	---	37,388
Lauderdale	766,189	74,743	27,689	8,305	517,217	4,947	530,469	48,296	50,182	11,750	11,916	1,521,234	---	---	---	148,024	1,669,258
Le Center	947,848	149,946	13,881	---	759,257	---	759,257	---	52,617	10,706	244,459	2,178,714	---	---	25,000	243,462	2,447,176
Le Roy	382,458	47,045	3,269	103,436	309,503	10,573	423,512	11,156	---	6,813	90,233	964,486	950,000	---	---	210,026	2,124,512
Le Sueur	1,852,294	328,168	115,158	1,443,743	981,761	26,133	2,451,637	889,874	19,439	53,779	1,392,683	7,103,032	1,228,425	16,116	350,000	857,326	9,554,899
Lengby	6,840	---	1,740	---	22,647	---	22,647	6,319	---	8	3,944	41,498	---	---	---	---	41,498
Leonard	3,085	---	3,650	---	4,150	---	4,150	---	---	106	1,803	12,794	---	---	300	---	13,094

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Leonidas	17,638	---	15	---	47,748	---	47,748	2,471	---	2,196	3,880	73,948	---	---	---	---	73,948
Lester Prairie	618,917	1,631	32,069	11,295	434,750	2,100	448,145	165,219	5,977	12,717	94,544	1,379,219	---	1,310	---	840	1,381,369
Lewiston	654,201	123,845	14,780	---	427,195	---	427,195	214,653	5,575	3,316	120,095	1,563,660	1,051,687	---	15,000	160,688	2,791,035
Lewisville	53,697	---	625	---	67,789	---	67,789	9,460	---	625	7,982	140,178	---	4,084	---	---	144,262
Lexington	980,044	24,435	50,041	175,000	328,793	35,767	539,560	58,555	42,930	16,842	32,805	1,745,212	445,000	52,300	75,000	18,660	2,336,172
Lilydale	496,757	---	89,996	---	145	1,100	1,245	1,340	14,450	2,005	7,451	613,244	25,000	---	---	---	638,244
Lindstrom	1,744,941	135,566	32,515	357,229	442,300	58,723	858,252	221,186	---	67,277	31,604	3,091,341	2,475,000	---	512,203	669,138	6,747,682
Lino Lakes	8,655,342	816,998	319,172	---	4,343,817	923,753	5,267,570	744,633	155,956	202,825	319,086	16,481,582	2,165,000	4,175	69,022	1,910,435	20,630,214
Lismore	103,262	---	135	---	76,299	---	76,299	29,421	---	392	49,235	258,744	---	---	1,148	---	259,892
Litchfield	2,168,252	98,288	96,289	374,078	1,840,963	49,998	2,265,039	999,346	19,550	2,883	100,444	5,750,091	---	8,793	849,597	325,257	6,933,738
Little Canada	4,220,621	904,966	202,081	---	338,823	27,737	366,560	537,392	45,304	329,020	342,742	6,948,686	---	---	250,000	2,668,140	9,866,826
Little Falls	4,144,967	655,213	109,233	79,947	2,633,134	30,613	2,743,694	339,619	38,858	65,829	442,501	8,539,914	---	---	271,701	1,209,997	10,021,612
Littlefork	263,326	7,935	1,861	---	244,745	31,512	276,257	164,362	---	2,056	32,830	748,627	---	---	54,943	31,253	834,823
Long Beach	111,252	9,999	17,138	---	1,776	---	1,776	3,814	---	283	1,786	146,048	---	---	---	20,000	166,048
Long Lake	1,139,279	112,474	53,825	---	131,117	12,970	144,087	374,949	13,234	68,437	9,462	1,915,747	---	27,313	---	120,398	2,063,458
Long Prairie	889,594	72,545	129,067	782,034	1,041,521	9,000	1,832,555	181,294	17,020	7,709	81,266	3,211,050	2,220,745	23,511	363,755	257,853	6,076,914
Longville	249,426	---	7,087	38,063	27,357	---	65,420	150,615	440	146	75,203	548,337	---	5,500	---	---	553,837
Lonsdale	1,797,446	305,916	80,840	---	354,514	---	354,514	169,850	9,792	5,485	144,208	2,868,051	1,385,000	---	---	256,827	4,509,878
Loretto	372,357	22,754	19,585	---	31,991	1,105	33,096	6,810	6,393	434	50,906	512,335	---	---	---	31,483	543,818
Louisburg	15,125	---	---	---	8,490	---	8,490	480	---	42	3,055	27,192	---	---	---	---	27,192
Lowry	102,058	66,297	3,410	104,391	94,576	4,452	203,419	26,849	1,120	5,355	122,308	530,816	570,630	---	24,315	194,827	1,320,588
Lucan	98,127	---	1,340	---	59,584	---	59,584	28,329	---	5,557	13,151	206,088	---	---	---	---	206,088
Luverne	1,787,736	36,450	190,435	---	1,466,577	2,339	1,468,916	757,048	---	141,660	912,048	5,294,293	2,065,000	---	366,000	483,391	8,208,684
Lyle	91,419	---	1,698	---	174,088	---	174,088	22,841	188	6,539	39,970	336,743	---	---	---	---	336,743
Lynd	117,324	6,468	5,130	---	64,147	---	64,147	8,596	84	392	3,269	205,410	225,000	---	---	55,788	486,198
Mabel	376,736	---	---	---	278,438	---	278,438	132,242	304	2,398	213,130	1,003,248	207,831	---	8,541	106,221	1,325,841
Madelia	558,929	72,559	8,610	---	900,594	17,033	917,627	443,422	320	10,492	300,779	2,312,738	---	---	195,000	---	2,507,738
Madison	510,502	249,754	2,265	576,405	757,496	2,668	1,336,569	157,017	2,521	45,563	200,751	2,504,942	7,183,000	2,556	501,608	1,070,952	11,263,058
Madison Lake	467,849	67,769	42,852	1,815	143,074	600	145,489	135,408	29,349	4,509	57,341	950,566	---	---	66,621	133,812	1,150,999
Magnolia	30,111	---	31	---	55,113	---	55,113	15,777	638	1,563	2,146	105,379	---	---	---	---	105,379

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	240,951	48,655	1,330	---	545,937	---	545,937	112,773	---	26,195	307,975	1,283,816	---	---	---	241	1,284,057
Mahtomedi	3,696,940	295,138	227,049	---	267,472	15,678	283,150	1,065,690	26,531	172,348	137,672	5,904,518	---	25,694	---	1,957,207	7,887,419
Manchester	13,612	---	1,100	---	16,288	---	16,288	33,802	---	265	3,079	68,146	---	---	---	2,000	70,146
Manhattan Beach	90,956	---	3,905	---	311	---	311	---	33	20	630	95,855	---	---	---	---	95,855
Mankato	15,853,459	4,593,208	1,427,286	365,532	13,143,970	325,891	13,835,393	1,529,110	245,021	272,819	1,038,273	38,794,569	6,667,225	322,731	2,799,769	7,877,913	56,462,207
Mantorville	431,591	127,425	16,239	13,914	221,566	3,350	238,830	69,601	4,862	4,891	43,287	936,726	---	---	59,600	227,489	1,223,815
Maple Grove	32,592,568	15,785,506	2,492,859	156,955	2,252,617	506,491	2,916,063	5,648,717	475,793	3,739,920	6,077,115	69,728,541	8,681,824	---	1,670,700	10,862,294	90,943,359
Maple Lake	605,378	242,376	16,598	---	453,510	6,510	460,020	405,149	200	24,725	102,909	1,857,355	1,333,149	---	25,000	56,192	3,271,696
Maple Plain	1,230,329	15,100	35,462	376,848	964,787	19,658	1,361,293	402,072	21,234	10,669	33,770	3,109,929	1,485,574	1,500	4,856	212,867	4,814,726
Mapleton	636,622	228,909	4,710	7,464	521,991	41,109	570,564	6,091	8,701	28,530	149,104	1,633,231	1,855,000	6,687	---	81,651	3,576,569
Mapleview	31,154	---	1,322	---	49,902	---	49,902	87,653	---	600	9,897	180,528	---	---	---	---	180,528
Maplewood	17,908,449	3,242,514	1,503,225	163,585	4,694,179	724,107	5,581,871	4,442,372	281,439	77,263	472,591	33,509,724	8,531,761	657,173	1,702,712	3,096,248	47,497,618
Marble	149,701	---	5,701	---	268,575	---	268,575	14,392	1,217	1,142	56,378	497,106	---	4,891	10,440	124,000	636,437
Marietta	23,625	13,707	910	---	60,469	1,000	61,469	34,077	---	264	20,957	155,009	---	---	---	---	155,009
Marine on Saint Croix	665,627	4,138	14,213	---	11,428	---	11,428	206,118	1,870	3,524	30,744	937,662	---	---	---	270,088	1,207,750
Marshall	5,890,279	732,879	443,116	638,724	5,074,351	406,096	6,119,171	1,668,702	132,312	294,381	2,499,786	17,780,626	2,748,199	591,585	943,367	696,079	22,759,856
Mayer	579,307	151,369	52,735	---	240,118	6,584	246,702	86,520	2,533	7,069	43,489	1,169,724	---	---	---	92,861	1,262,585
Maynard	182,086	23,451	1,226	2,525	130,857	120	133,502	36,878	407	3,560	135,462	516,572	12,604	---	---	19,755	548,931
Mazeppa	349,214	17,343	8,859	---	183,076	2,198	185,274	77,309	3,763	5,235	47,574	694,571	---	8,596	60,342	30,000	793,509
McGrath	9,483	---	1,352	---	14,333	---	14,333	14,458	33	158	5,964	45,781	---	---	---	---	45,781
McGregor	268,588	---	5,823	---	244,211	---	244,211	321,736	3,603	8,078	80,180	932,219	48,500	---	75,750	37,268	1,093,737
McIntosh	139,066	3,461	2,020	393,421	206,749	---	600,170	94,689	---	12,184	85,683	937,273	---	---	49,317	25,422	1,012,012
McKinley	52,026	---	---	7,995	61,617	13,342	82,954	1,087	---	5,201	11,486	152,754	---	---	---	76,386	229,140
Meadowlands	49,653	---	1,065	---	21,538	---	21,538	15,410	---	356	11,541	99,563	---	---	32,200	1,700	133,463
Medford	558,765	114,808	3,610	85,905	176,652	4,410	266,967	35,670	3,203	9,476	56,469	1,048,968	---	---	10,000	685	1,059,653
Medicine Lake	320,680	---	27,874	---	7,255	1,382	8,637	5,528	---	126	1,185	364,030	---	---	---	---	364,030
Medina	3,327,590	270,450	369,765	16,758	249,712	13,009	279,479	1,205,344	186,408	68,322	226,174	5,933,532	6,844,517	1,401,360	279,100	191,044	14,649,553
Meire Grove	32,655	---	1,910	---	11,894	---	11,894	3,222	1,517	774	20	51,992	---	---	---	---	51,992
Melrose	1,695,358	102,025	48,217	750	685,946	---	686,696	207,135	18,825	199,904	44,105	3,002,265	---	3,274	6,477	475,519	3,487,535
Menahga	350,396	175,027	1,300	---	326,877	---	326,877	73,690	11,895	6,949	497,181	1,443,315	---	---	41,000	258,483	1,742,798

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Mendota	151,604	---	14,440	---	13,184	---	13,184	1,902	3,608	265	1,516	186,519	---	---	---	---	186,519
Mendota Heights	6,187,561	970,507	419,702	143,134	1,043,703	15,428	1,202,265	962,580	78,580	67,297	23,995	9,912,487	2,630,000	24,096	424,433	3,645,264	16,636,280
Mentor	32,941	---	1,900	---	41,777	---	41,777	22,940	---	1,450	95,869	196,877	---	---	26,000	10,900	233,777
Middle River	61,731	---	1,812	---	145,300	8,324	153,624	28,037	802	1,930	13,587	261,523	58,300	---	4,256	7,995	332,074
Miesville	55,214	---	7,957	---	16,352	---	16,352	97,504	1,305	743	25,689	204,764	---	---	---	---	204,764
Milaca	1,028,968	37,343	21,994	14,212	878,946	---	893,158	276,094	17,164	28,686	217,386	2,520,793	980,000	---	169,432	136,742	3,806,967
Milan	129,137	---	655	237,178	98,623	1,146	336,947	15,380	---	7,372	19,632	509,123	---	---	---	---	509,123
Millerville	14,678	---	60	---	16,582	35,000	51,582	19,841	---	41	44,127	130,329	---	4,089	---	---	134,418
Millville	25,157	815	4,870	---	19,997	701	20,698	700	---	609	5,827	58,676	---	---	---	---	58,676
Milroy	136,122	---	3,908	---	64,105	---	64,105	32,586	---	81	17,694	254,496	---	---	12,000	3,350	269,846
Miltona	190,962	29,862	2,410	5,000	40,724	---	45,724	4,780	725	1,738	62,124	338,325	---	---	42,729	204,994	586,048
Minneapolis	437,761,713	23,940,750	37,913,974	65,633,000	124,348,247	18,352,754	208,334,001	92,170,815	8,931,130	4,603,000	21,117,748	834,773,131	69,721,000	556,000	29,598,850	96,059,669	1,030,708,650
Minneiska	11,248	---	1,520	---	5,821	---	5,821	6	40	18	12,603	31,256	---	---	---	---	31,256
Minneota	504,729	40,026	3,658	---	448,440	5,000	453,440	92,149	5,555	10,594	82,148	1,192,299	1,264,000	552	109,126	212,970	2,778,947
Minnesota City	29,808	---	1,728	---	42,691	---	42,691	---	---	344	350	74,921	---	---	---	---	74,921
Minnesota Lake	270,945	26,036	3,314	86,683	145,284	12,846	244,813	21,933	996	16,258	45,734	630,029	---	525	---	---	630,554
Minnetonka	33,254,614	592,337	2,477,856	594,655	1,712,185	47,376	2,354,216	2,405,858	518,422	423,744	528,875	42,555,922	2,614,380	---	1,561,600	452,400	47,184,302
Minnetonka Beach	772,058	---	60,459	---	540	1,860	2,400	82,041	8,885	1,441	13,625	940,909	790,519	---	35,976	33,230	1,800,634
Minnetrista	3,906,517	217,265	274,871	13,510	796,728	---	810,238	370,856	69,141	93,763	598,187	6,340,838	770,000	14,547	---	192,332	7,317,717
Mizpah	3,117	---	1,230	---	6,467	---	6,467	1,560	---	15	7,112	19,501	---	---	---	---	19,501
Montevideo	1,980,321	285,604	16,852	1,794,430	2,883,590	73,531	4,751,551	441,043	52,770	141,101	171,358	7,840,600	942,400	31,248	100,000	686,339	9,600,587
Montgomery	1,729,354	212,708	58,949	---	920,699	22,326	943,025	224,309	8,558	3,119	77,714	3,257,736	3,045,000	190,144	---	63,626	6,556,506
Monticello	9,597,738	1,902,871	275,699	---	499,105	41,370	540,475	2,110,757	14,338	767,722	719,909	15,929,509	---	11,575	3,707,219	6,282,901	25,931,204
Montrose	835,528	195,110	69,261	2,800	651,316	11,246	665,362	190,511	---	17,823	87,346	2,060,941	1,775,000	119,665	155,143	99,985	4,210,734
Moorhead	7,945,129	10,792,664	636,465	3,887,820	28,628,800	186,298	32,702,918	3,229,569	477,988	145,539	858,054	56,788,326	48,300,076	829,318	9,625,848	2,325,644	117,869,212
Moose Lake	508,489	953	7,562	233,162	578,305	5,377	816,844	110,095	13,216	13,220	219,397	1,689,776	---	---	141,180	---	1,830,956
Mora	1,050,664	15,286	39,179	41,653	909,785	10,120	961,558	502,992	23,080	62,832	156,002	2,811,593	---	51,695	270,000	927,121	4,060,409
Morgan	343,129	---	4,278	---	317,069	---	317,069	236,499	2,078	5,785	57,920	966,758	---	---	91,246	---	1,058,004
Morris	1,747,753	304,627	51,635	475,183	2,719,168	---	3,194,351	399,317	40,528	49,747	195,923	5,983,881	---	887	461,039	510,641	6,956,448
Morristown	289,804	11,146	17,583	62,695	245,458	---	308,153	90,774	5,781	12,538	112,750	848,529	---	80,825	---	39,910	969,264

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Morton	184,012	1,910	2,588	580,623	1,829,882	---	2,410,505	19,587	3,527	5,931	35,039	2,663,099	1,191,773	2,500	30,330	---	3,887,702
Motley	327,925	86,003	12,130	479,336	149,011	---	628,347	67,129	2,654	6,096	88,697	1,218,981	943,062	---	158,775	---	2,320,818
Mound	6,371,422	902,189	323,677	---	566,177	---	566,177	1,264,393	61,165	5,299	189,095	9,683,417	6,570,000	33,513	65,452	932,076	17,284,458
Mounds View	8,707,865	78,484	162,955	19,582	824,789	134,268	978,639	359,280	79,641	238,963	217,349	10,823,176	---	11,516	536,293	391,098	11,762,083
Mountain Iron	1,378,761	42,077	35,281	---	2,162,787	700,350	2,863,137	207,412	12,492	29,246	34,665	4,603,071	840,000	24,071	51,400	857,686	6,376,228
Mountain Lake	568,320	97,717	15,382	106,952	862,691	27,425	997,068	251,858	7,637	36,853	256,516	2,231,351	900,000	153,951	138,520	344,785	3,768,607
Murdock	95,280	13,590	155	---	79,780	---	79,780	20,145	---	54	15,351	224,355	---	---	200,000	---	424,355
Myrtle	13,139	---	1,300	---	19,903	---	19,903	---	---	1,289	5,483	41,114	---	---	---	---	41,114
Nashua	6,014	2,864	---	---	113	---	113	---	17	191	469	9,668	---	---	---	---	9,668
Nashwauk	340,172	18,528	11,082	357,568	7,093,870	97,366	7,548,804	71,614	4,334	2,999	404,652	8,402,185	28,181	---	351,130	317,027	9,098,523
Nassau	15,627	1,591	550	---	25,280	760	26,040	5,985	---	108	1,052	50,953	---	---	---	---	50,953
Nelson	19,022	---	6,280	---	48,354	---	48,354	575	1,182	394	21,986	97,793	---	---	---	14,000	111,793
Nerstrand	55,881	---	158	---	29,016	---	29,016	75,535	---	177	5,845	166,612	---	---	---	---	166,612
Nevis	208,706	9,111	5,109	---	62,441	900	63,341	134,064	827	568	42,239	463,965	90,000	---	35,000	---	588,965
New Auburn	202,507	30,956	4,495	---	116,320	8,283	124,603	33,547	325	753	53,185	450,371	---	---	---	19,648	470,019
New Brighton	12,642,763	145,934	482,589	59,683	350,831	1,026,587	1,437,101	5,878,077	95,798	191,949	535,807	21,410,018	3,790,000	---	393,169	6,554,063	32,147,250
New Germany	230,627	30,151	15,457	1,985	23,386	---	25,371	87,664	824	17,374	182,138	589,606	1,110,577	---	---	8,000	1,708,183
New Hope	10,982,778	305,818	238,943	344,930	474,612	39,274	858,816	1,557,898	283,233	307,032	80,073	14,614,591	4,079,006	---	182,412	753,776	19,629,785
New London	447,411	99,138	29,590	53,081	310,076	380,000	743,157	279,581	3,256	8,547	126,395	1,737,075	2,350,000	---	---	200,485	4,287,560
New Munich	102,293	---	7,646	---	53,555	---	53,555	796	3,284	2,264	11,583	181,421	---	---	---	---	181,421
New Prague	4,116,702	776,524	267,255	---	1,882,786	5,999	1,888,785	266,888	52,305	98,212	390,447	7,857,118	4,753,025	---	42,921	197,721	12,850,785
New Richland	332,459	68,364	17,279	---	499,894	3,500	503,394	144,396	5,052	5,353	252,101	1,328,398	424,500	2,061	---	51,125	1,806,084
New Trier	55,399	---	4,361	---	1,542	---	1,542	592	4,969	294	2,475	69,632	---	---	---	---	69,632
New Ulm	7,146,607	1,226,660	201,363	4,512,020	6,880,790	1,843,128	13,235,938	1,726,111	102,904	349,968	368,096	24,357,647	3,303,568	---	---	7,814,425	35,475,640
New York Mills	609,804	218,428	5,591	446,405	381,477	2,105	829,987	207,689	16,249	32,093	74,214	1,994,055	648,450	118,010	483,637	189,081	3,433,233
Newfolden	58,842	36,690	1,690	12,753	118,936	2,500	134,189	60,789	1,654	616	45,818	340,288	105,000	---	40,000	---	485,288
Newport	2,412,414	280,114	75,652	400,097	755,636	4,695	1,160,428	14,886	58,234	16,069	204,298	4,222,095	---	---	---	284,672	4,506,767
Nicollet	280,732	108,677	10,905	---	195,593	---	195,593	2,689	---	13,504	85,580	697,680	367,000	---	---	---	1,064,680
Nielsville	24,966	---	1,905	---	26,405	---	26,405	910	---	356	3,222	57,764	---	---	---	---	57,764
Nimrod	18,791	---	3,548	---	2,716	---	2,716	14	---	394	1,681	27,144	---	---	---	---	27,144

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Nisswa	1,952,342	---	24,625	---	53,099	27,000	80,099	268,023	25,308	21,717	79,495	2,451,609	271,940	---	166,695	647,958	3,538,202
Norcross	17,984	---	225	---	27,848	---	27,848	---	---	1,875	2,536	50,468	---	---	---	---	50,468
North Branch	4,906,933	1,091,372	182,006	---	663,163	---	663,163	103,215	23,387	69,199	144,929	7,184,204	---	---	548,198	166,278	7,898,680
North Mankato	6,107,036	928,169	526,752	12,734	2,114,394	552,655	2,679,783	220,326	27,172	4,180	709,560	11,202,978	1,000,423	3,000	361,630	1,947,619	14,515,650
North Oaks	1,294,936	503,425	350,186	---	376	9,054	9,430	476,853	5,285	196	12,402	2,652,713	---	---	---	38,750	2,691,463
North Saint Paul	4,327,852	74,796	197,529	---	2,300,123	---	2,300,123	117,652	106,206	(14,109)	408,655	7,518,704	3,760,000	---	152,877	187,867	11,619,448
Northfield	8,348,995	833,269	420,768	279,924	4,164,533	187,448	4,631,905	1,746,420	117,177	245,120	1,098,122	17,441,776	7,764,477	1,029	273,005	1,742,003	27,222,290
Northome	45,987	---	1,890	1,900	82,214	12,058	96,172	48,958	---	2,844	40,929	236,780	---	---	20,000	2,000	258,780
Northrop	49,045	776	1,875	---	51,822	---	51,822	3,365	347	505	2,204	109,939	---	23,774	---	---	133,713
Norwood Young America	1,481,382	77,064	79,409	62,830	171,704	25,968	260,502	149,350	11,070	28,655	106,537	2,193,969	---	40,675	431,678	281,613	2,947,935
Nowthen	1,094,603	17,400	82,774	---	6,879	46,451	53,330	53,704	9,782	11,622	25,392	1,348,607	714,229	---	---	271,337	2,334,173
Oak Grove	2,630,314	82,058	133,085	---	350,762	---	350,762	23,538	38,476	149,367	247,143	3,654,743	---	7,728	---	419,740	4,082,211
Oak Park Heights	4,206,439	21,906	163,986	42,358	62,374	32,649	137,381	134,689	56,709	204,422	112,642	5,038,174	5,295,137	24,418	408,914	1,266,319	12,032,962
Oakdale	10,372,651	2,254,524	552,894	15,221	1,698,532	156,680	1,870,433	2,334,313	706,934	240,517	495,849	18,828,115	6,043,902	868,915	600,000	939,996	27,280,928
Odessa	15,658	---	805	---	44,005	---	44,005	12,581	---	241	9,427	82,717	---	---	4,472	---	87,189
Odin	22,361	5,290	---	---	35,740	---	35,740	14,418	---	---	6,845	84,654	17,000	1,795	7,666	39,770	150,885
Ogema	26,860	18,642	150	5,000	32,001	---	37,001	4,655	1,576	1,406	12,858	103,148	---	---	150,059	4,103	257,310
Ogilvie	64,818	1,196	6,147	---	139,583	---	139,583	55,502	1,398	394	23,732	292,770	---	---	15,930	10,000	318,700
Okabena	66,390	---	760	---	60,726	---	60,726	10,749	---	180	18,902	157,707	---	---	2,074	1,974	161,755
Oklee	167,888	---	23	---	128,480	---	128,480	16,342	---	258	50,056	363,047	---	---	---	19,203	382,250
Olivia	985,991	87,993	35,869	15,590	823,265	1,500	840,355	66,784	15,844	69,549	67,434	2,169,819	---	94,304	857,108	127,456	3,248,687
Onamia	296,428	26,720	3,604	---	296,469	---	296,469	124,767	3,243	5,637	43,954	800,822	---	---	---	---	800,822
Ormsby	24,123	5,389	2,640	---	31,263	6,943	38,206	7,375	---	1,108	21,166	100,007	---	---	---	---	100,007
Orono	4,724,264	115,518	509,300	4,761	364,088	24,299	393,148	994,752	159,673	114,624	240,003	7,251,282	---	20,503	166,000	1,586,437	9,024,222
Oronoco	590,992	55,440	25,916	370,819	207,708	34,993	613,520	33,056	2,409	375	92,335	1,414,043	363,589	---	34,725	59,499	1,871,856
Orr	153,776	---	2,290	219,688	187,869	---	407,557	118,956	1,078	7,589	98,268	789,514	---	2,001	4,000	4,000	799,515
Ortonville	672,439	68,899	28,284	10,000	1,059,691	---	1,069,691	279,981	10,742	3,736	299,725	2,433,497	---	---	450,042	140,000	3,023,539
Osakis	648,315	159,805	17,183	---	424,989	---	424,989	129,160	11,191	8,713	139,576	1,538,932	475,000	---	20,135	81,750	2,115,817
Oslo*	193,006	---	2,030	---	6,141,976	2,580	6,144,556	13,995	258	67	16,179	6,370,091	16,619	59,663	---	---	6,446,373
Osseo	2,082,424	378,501	100,159	---	695,490	963,007	1,658,497	14,883	63,947	34,235	334,100	4,666,746	505,000	---	292,364	2,065,193	7,529,303

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	113,897	---	2,574	---	64,919	---	64,919	1,630	1,013	323	7,291	191,647	---	---	---	---	191,647
Otsego	4,344,415	875,822	553,577	2,746	618,701	---	621,447	86,655	2,000	209,984	56,625	6,750,525	1,464,542	40,009	49,000	948,325	9,252,401
Ottertail	330,378	35,520	11,450	287,307	1,572	---	288,879	54,626	---	11,328	64,917	797,098	---	---	---	28,493	825,591
Owatonna	10,271,487	1,444,022	279,645	278,719	5,638,082	770,632	6,687,433	2,280,750	206,517	151,816	865,540	22,187,210	46,941	---	370,000	---	22,604,151
Palisade	53,134	---	33	---	124,915	162,655	287,570	38,228	683	342	9,139	389,129	---	---	24,000	---	413,129
Park Rapids	2,390,754	705,153	64,951	345,188	463,790	27,750	836,728	373,415	28,618	88,848	146,247	4,634,714	2,980,000	22,808	224,002	564,994	8,426,518
Parkers Prairie	515,608	7,281	2,450	2,000	333,784	---	335,784	59,280	7,604	2,741	133,217	1,063,965	---	---	---	74,425	1,138,390
Paynesville	611,875	218,075	180,170	144,680	738,742	28,073	911,495	244,831	14,202	108,681	229,416	2,518,745	420,193	---	220,250	567,440	3,726,628
Pease	41,218	24,228	1,813	---	15,474	---	15,474	---	---	232	642	83,607	---	---	14,450	---	98,057
Pelican Rapids	794,267	91,805	19,333	235,041	1,006,530	2,556	1,244,127	328,574	14,451	14,912	79,715	2,587,184	1,018,826	23,855	34,475	172,000	3,836,340
Pemberton	166,343	---	1,035	---	31,695	---	31,695	49,954	444	8,237	28,998	286,706	6,592	---	---	8,200	301,498
Pennock	135,387	852	2,399	---	109,201	---	109,201	14,346	33	4,243	9,081	275,542	380,000	55,000	---	296,433	1,006,975
Pequot Lakes	1,583,630	14,924	15,893	6,368	123,137	20,296	149,801	284,529	21,892	14,348	164,899	2,249,916	---	3,452	---	---	2,253,368
Perham	1,755,241	595,542	108,385	680,924	1,111,348	130,528	1,922,800	310,403	27,693	34,271	928,434	5,682,769	3,057,645	12,999	452,812	550,256	9,756,481
Perley	21,101	---	1,532	208,522	134,312	---	342,834	5,058	---	7,451	1,030	379,006	---	---	---	---	379,006
Peterson	78,399	---	731	---	46,049	---	46,049	4,744	397	759	23,695	154,774	---	---	---	---	154,774
Pierz	349,266	19,925	21,630	136,178	397,736	---	533,914	47,592	1,596	6,117	111,968	1,092,008	---	---	15,000	235,037	1,342,045
Pillager	210,156	48,078	51,111	---	148,774	---	148,774	22,787	852	5,953	11,105	498,816	---	---	32,020	---	530,836
Pine City	1,176,708	208,381	87,619	---	510,868	---	510,868	379,694	12,121	36,962	348,847	2,761,200	645,000	---	226,713	171,558	3,804,471
Pine Island	1,766,445	276,939	44,631	321,822	1,364,540	67,805	1,754,167	292,122	9,472	42,833	186,034	4,372,643	4,165,000	1,130	458,395	195,300	9,192,468
Pine River	397,457	---	6,423	246,332	887,665	---	1,133,997	255,625	18,593	2,435	51,218	1,865,748	---	---	50,853	229	1,916,830
Pine Springs	45,513	---	914	---	---	1,275	1,275	27,862	7,105	6,494	2,475	91,638	---	---	---	25,000	116,638
Pipestone	1,852,008	60,598	79,200	519,288	1,715,230	68,658	2,303,176	734,887	18,086	9,790	296,108	5,353,853	1,090,000	28,215	655,328	208,034	7,335,430
Plainview	1,763,910	---	28,038	---	687,719	92,829	780,548	566,290	18,369	48,648	174,283	3,380,086	---	---	---	---	3,380,086
Plato	134,625	---	8,951	---	34,367	9,252	43,619	72,606	---	1,435	27,913	289,149	161,433	---	---	18,691	469,273
Plummer	148,916	564	1,852	---	59,715	---	59,715	11,465	63	1,082	25,057	248,714	---	---	161,155	8,400	418,269
Plymouth	29,867,890	91,758	3,942,077	3,454,806	4,045,913	424,842	7,925,561	4,234,570	847,244	870,149	1,163,065	48,942,314	5,159,847	132,559	3,437,400	8,568,654	66,240,774
Porter	42,569	---	1,306	---	46,270	35,068	81,338	17,813	133	4,787	34,062	182,008	2,009	---	---	---	184,017
Preston	693,878	56,784	4,504	---	518,914	302	519,216	235,567	4,170	5,004	139,151	1,658,274	---	---	---	206,437	1,864,711
Princeton	2,297,737	244,037	134,194	319,870	707,751	---	1,027,621	553,005	33,571	85,026	141,318	4,516,509	910,000	52,500	2,500	518,098	5,999,607

[1] Failed to report in time for this publication.

\*Submitted incomplete data.



**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Prinsburg	289,066	80	105	---	87,604	---	87,604	28,346	---	1,900	13,734	420,835	---	---	1,257	---	422,092
Prior Lake	10,581,388	613,517	640,584	401,241	2,137,245	1,196,652	3,735,138	2,678,865	159,198	500,933	639,881	19,549,504	9,987,606	17,420	2,464,120	3,189,518	35,208,168
Proctor	1,395,840	160,780	34,391	19,341	1,116,124	---	1,135,465	113,086	34,216	3,181	26,016	2,902,975	2,258,123	---	8,300	1,724,291	6,893,689
Quamba	10,718	---	6,788	977,047	239,511	---	1,216,558	15,430	---	323	282,500	1,532,317	252,000	---	---	---	1,784,317
Racine	171,351	---	1,415	---	60,975	---	60,975	---	---	1,953	3,917	239,611	---	---	32,706	---	272,317
Ramsey	11,545,803	436,854	534,910	12,729	3,723,366	---	3,736,095	1,681,400	75,562	468,032	1,909,229	20,387,885	24,479,907	11,753	107,500	6,130,227	51,117,272
Randall	201,397	15,089	740	7,840	138,883	---	146,723	6,067	1,001	1,199	60,654	432,870	---	---	86,813	13,649	533,332
Randolph	102,729	---	44,817	---	50,084	---	50,084	694	941	597	61,716	261,578	---	---	---	26,955	288,533
Ranier	142,483	13,334	364	---	31,207	---	31,207	5,524	---	12	12,208	205,132	562,083	---	45,000	5,482	817,697
Raymond	238,379	96,206	4,095	---	227,018	---	227,018	90,695	93	4,994	60,230	721,710	503,800	---	90,495	45,982	1,361,987
Red Lake Falls	546,414	6,392	10,918	---	569,494	25,000	594,494	143,349	1,384	1,861	158,447	1,463,259	549,450	---	---	---	2,012,709
Red Wing	13,903,093	1,183,707	207,338	703,728	3,971,679	223,306	4,898,713	1,173,325	95,804	575,882	1,694,702	23,732,564	2,375,000	149,127	912,064	3,024,442	30,193,197
Redwood Falls	2,256,407	---	122,405	109,674	1,683,274	96,144	1,889,092	834,101	58,442	102,664	348,161	5,611,272	---	---	887,725	79,556	6,578,553
Regal	8,600	---	4,598	---	2,251	360	2,611	382	---	---	---	16,191	---	---	---	---	16,191
Remer	201,699	---	---	---	135,964	---	135,964	45,451	1,727	19,448	22,841	427,130	---	---	58,400	57,413	542,943
Renville	659,522	26,346	9,386	---	440,198	---	440,198	70,187	8,644	1,728	51,681	1,267,692	381,501	4,419	---	1,324	1,654,936
Revere	31,717	1,676	1,082	---	20,990	---	20,990	---	---	131	4,539	60,135	---	---	---	---	60,135
Rice	387,124	33,434	44,229	---	155,643	---	155,643	113,888	9,563	5,493	102,525	851,899	---	---	---	1,400	853,299
Richfield	24,232,780	338,582	928,747	1,729,420	2,300,142	3,401,414	7,430,976	2,005,112	377,343	78,393	793,626	36,185,559	5,110,307	---	737,290	5,495,911	47,529,067
Richmond	613,896	380,290	36,981	16,846	257,820	---	274,666	7,922	592	4,287	82,748	1,401,382	1,900,000	---	---	1,915,967	5,217,349
Richville	19,743	---	320	---	14,303	---	14,303	---	---	16	6	34,388	---	---	---	---	34,388
Riverton	39,814	---	236	---	15,448	---	15,448	8	---	1,048	1,830	58,384	---	---	---	816	59,200
Robbinsdale	6,325,666	571,140	544,442	41,927	3,627,580	110,033	3,779,540	1,051,824	460,080	208,630	133,131	13,074,453	1,460,151	---	326,623	557,346	15,418,573
Rochester	65,650,282	4,598,372	3,066,039	13,937,751	19,954,853	1,647,605	35,540,209	17,596,950	579,341	1,389,759	2,740,339	131,161,291	---	---	11,686,590	18,897,600	161,745,481
Rock Creek	207,419	3,630	18,166	---	122,312	---	122,312	4,666	3,680	79	14,000	373,952	---	---	---	---	373,952
Rockford	1,686,171	108,573	45,901	---	252,080	11,038	263,118	330,647	2,628	41,056	176,473	2,654,567	180,000	52,500	75,300	479,265	3,441,632
Rockville	1,049,176	79,895	23,374	17,015	18,792	---	35,807	92,851	10,003	42,082	29,692	1,362,880	---	---	---	4,014	1,366,894
Rogers	5,175,841	1,201,515	747,012	---	262,463	104,187	366,650	1,295,120	107,482	145,400	677,712	9,716,732	450,752	---	469,028	1,684,166	12,320,678
Rollingstone	147,437	84,971	7,246	1,000	145,818	---	146,818	45,357	---	55,980	9,867	497,676	---	---	17,000	62,498	577,174
Roosevelt	13,997	---	12	---	25,956	---	25,956	150	---	125	763	41,003	---	---	---	---	41,003

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Roscoe	30,712	---	3,525	---	21,993	---	21,993	---	---	526	---	56,756	---	---	2,719	---	59,475
Rose Creek	120,735	---	180	12,285	81,788	---	94,073	12,672	---	972	43,144	271,776	---	---	---	12,185	283,961
Roseau	1,179,984	129,892	39,042	429,085	1,352,433	---	1,781,518	234,575	14,775	41,976	271,206	3,692,968	---	---	936,071	30,000	4,659,039
Rosemount	11,033,869	2,155,618	484,644	91,675	411,868	83,964	587,507	2,315,739	136,504	142,497	1,584,903	18,441,281	810,000	12,740	323,663	25,000	19,612,684
Roseville	17,812,597	307,703	1,532,235	752,472	1,990,519	251,934	2,994,925	5,605,429	313,530	358,862	465,136	29,390,417	17,129,996	31,350	25,000	231,382	46,808,145
Rothsay	128,842	23,267	4,920	200,664	139,802	634	341,100	74,860	807	7,196	69,438	650,430	---	3,700	---	17,866	671,996
Round Lake	88,223	---	965	---	127,777	---	127,777	50,314	142	25,762	18,794	311,977	---	---	50,000	176,474	538,451
Royalton	246,134	21,123	26,641	23,159	262,296	---	285,455	52,821	2,446	8,070	165,267	807,957	486,000	---	26,029	70,077	1,390,063
Rush City	481,325	18,690	15,478	2,135	1,500,445	---	1,502,580	307,734	5,152	17,747	594,634	2,943,340	---	---	48,000	156,415	3,147,755
Rushford	758,641	73,235	15,722	161,795	2,611,818	36,664	2,810,277	278,340	8,924	56,264	558,367	4,559,770	686,313	---	116,816	538,823	5,901,722
Rushford Village	354,093	18,105	6,010	---	70,613	---	70,613	9,536	---	1,648	23,277	483,282	---	---	---	96,758	580,040
Rushmore	118,182	3,073	1,939	---	109,557	---	109,557	88,850	---	1,156	16,986	339,743	---	---	---	12,132	351,875
Russell	83,795	---	1,270	49,669	108,495	---	158,164	35,453	767	1,111	30,322	310,882	120,000	---	---	---	430,882
Ruthton	85,919	3,205	1,594	7,360	90,030	---	97,390	21,348	153	1,158	33,574	244,341	---	---	---	---	244,341
Rutledge	42,579	---	2,150	---	8,872	---	8,872	990	---	176	2,836	57,603	---	---	---	---	57,603
Sabin	99,998	79,880	9,008	---	73,562	2,484	76,046	10,669	---	1,163	48,991	325,755	---	---	---	---	325,755
Sacred Heart	272,726	1,470	1,275	18,864	217,394	---	236,258	62,572	10,452	238	89,357	674,348	---	---	20,000	---	694,348
Saint Anthony	6,882,612	427,467	290,985	57,458	1,321,969	151,556	1,530,983	1,736,274	130,560	55,201	196,830	11,250,912	9,685,221	10,962	610,000	---	21,557,095
Saint Anthony [Stearns]	1,543	---	832	---	7,202	---	7,202	321	83	419	---	10,400	---	---	---	---	10,400
Saint Augusta	1,149,884	151,150	126,665	2,793	19,439	---	22,232	288,000	10,775	28,842	10,946	1,788,494	---	7,500	---	294,916	2,090,910
Saint Bonifacius	698,850	62,873	93,855	---	329,402	---	329,402	210,634	22,147	38,944	59,507	1,516,212	1,170,000	10,000	217,085	---	2,913,297
Saint Charles	930,999	35,758	34,596	---	811,138	32,283	843,421	200,723	5,181	13,423	99,957	2,164,058	55,000	---	126,500	29,950	2,375,508
Saint Clair	308,165	---	4,081	---	199,202	---	199,202	59,218	665	5,080	29,762	606,173	---	---	---	218,405	824,578
Saint Cloud	32,213,411	4,170,440	2,146,128	3,441,169	16,110,726	1,764,873	21,316,768	1,912,136	1,021,053	622,983	2,379,150	65,782,069	5,271,749	150,999	3,636,773	17,740,946	92,582,536
Saint Francis	2,954,550	65,009	89,299	---	434,324	403	434,727	368,911	35,166	61,301	44,772	4,053,735	8,200,000	30,041	60,000	921,795	13,265,571
Saint Hilaire*	36,589	3,125	3,001	1,213	88,619	---	89,832	34,774	---	245	26,115	193,681	---	---	4,772	546	198,999
Saint James	1,139,125	178,343	33,487	666,053	1,731,046	1,169	2,398,268	501,560	10,852	28,841	301,387	4,591,863	1,475,000	8,418	662,866	117,643	6,855,790
Saint Joseph	2,201,826	730,531	138,631	12,488	744,509	19,316	776,313	477,297	62,065	153,186	156,185	4,696,034	---	102,985	117,250	337,624	5,253,893
Saint Leo	11,250	---	636	---	30,315	---	30,315	8,425	---	433	20,147	71,206	---	---	---	---	71,206
Saint Louis Park	32,660,807	2,233,715	3,241,813	376,318	2,273,199	333,674	2,983,191	3,547,900	341,356	622,450	2,188,262	47,819,494	1,290,000	885,328	2,860,035	3,535,320	56,390,177

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Saint Martin	130,700	---	2,750	---	62,099	---	62,099	56,325	---	978	45,754	298,606	---	---	21,000	109,431	429,037
Saint Mary's Point	184,127	---	4,532	23,451	---	1,643	25,094	279	273	43	10,930	225,278	---	---	---	66,190	291,468
Saint Michael	5,886,868	536,208	246,293	138,216	1,460,395	267,970	1,866,581	534,532	---	300,928	563,729	9,935,139	7,859,776	9,596	164,042	4,648,713	22,617,266
Saint Paul	166,679,717	34,839,487	10,945,603	35,770,899	71,930,962	17,561,237	125,263,098	65,468,681	2,928,922	7,070,110	19,361,393	432,557,011	43,771,460	2,171,258	15,644,386	75,775,021	569,919,136
Saint Paul Park	2,340,778	544,193	70,971	343,375	447,337	29,462	820,174	572,304	51,992	33,597	61,559	4,495,568	816,396	51,969	15,800	---	5,379,733
Saint Peter	3,015,504	147,625	163,510	299,453	4,203,844	---	4,503,297	365,805	91,342	42,559	1,189,281	9,518,923	240,000	29,131	1,550,858	501,439	11,840,351
Saint Rosa	16,963	---	2,027	---	332	---	332	9,116	48	299	23,715	52,500	---	---	---	---	52,500
Saint Stephen	226,472	---	7,020	---	123,434	---	123,434	91,149	5,897	820	42,857	497,649	---	---	---	63,306	560,955
Saint Vincent	9,468	---	---	10,036	21,180	---	31,216	2,766	---	60	493	44,003	---	---	---	---	44,003
Sanborn	56,525	4,657	11,313	321	130,427	---	130,748	28,738	---	11,366	18,896	262,243	---	---	---	2,000	264,243
Sandstone	463,465	47,829	32,185	9,127	887,425	2,500	899,052	105,206	2,657	12,602	43,179	1,606,175	396,900	572,481	194,309	188,070	2,957,935
Sargeant	20,057	---	30	---	12,111	---	12,111	423	---	703	1,363	34,687	---	---	---	---	34,687
Sartell	5,900,158	2,592,575	942,932	10,531	1,813,733	---	1,824,264	1,305,517	78,306	35,844	919,314	13,598,910	5,554,695	34,855	526,519	3,765,527	23,480,506
Sauk Centre	2,734,986	267,281	53,578	91,254	1,079,474	---	1,170,728	1,013,852	42,358	26,131	483,762	5,792,676	2,816,512	---	---	832,426	9,441,614
Sauk Rapids	6,232,179	446,827	250,896	330,174	1,848,899	29,914	2,208,987	405,872	46,295	180,961	322,825	10,094,842	---	---	---	1,696,922	11,791,764
Savage	15,255,458	3,116,273	1,963,399	4,019,687	756,384	283,440	5,059,511	1,301,818	205,691	872,295	354,159	28,128,604	5,217,741	37,891	114,987	1,131,000	34,630,223
Scandia	2,067,701	32,245	54,657	---	51,199	---	51,199	226,947	17,818	7,023	32,744	2,490,334	---	---	4,569	80,000	2,574,903
Scanlon	219,371	11,715	22,735	29,844	188,338	---	218,182	21,447	7,629	1,114	28,553	530,746	---	---	---	---	530,746
Seaforth	15,547	---	650	---	22,785	---	22,785	5,774	---	272	24,573	69,601	---	---	---	22,331	91,932
Sebeka	240,656	147,918	765	67,460	194,462	---	261,922	93,920	4,130	8,888	62,617	820,816	294,760	---	71,500	---	1,187,076
Sedan	16,748	---	2,000	---	13,134	---	13,134	---	---	1,106	12,784	45,772	40,000	---	---	---	85,772
Shafer	302,822	1,366	45,586	---	149,116	---	149,116	2,347	1,119	4,913	30,561	537,830	---	---	---	100,671	638,501
Shakopee	15,496,355	1,499,810	2,086,794	23,941	2,339,088	185,663	2,548,692	4,456,444	428,437	308,489	510,975	27,335,996	4,938,480	---	565,000	2,802,400	35,641,876
Shelly	22,132	---	1,294	8,793	81,282	---	90,075	17,552	---	396	8,919	140,368	---	---	---	---	140,368
Sherburn	544,576	85,878	3,287	---	302,065	14,415	316,480	216,381	3,502	12,683	134,058	1,316,845	610,000	---	15,000	143,437	2,085,282
Shevlin	25,793	---	5,575	---	32,071	---	32,071	8,623	---	282	30,217	102,561	---	---	---	63,491	166,052
Shoreview	11,308,629	181,035	540,755	1,330	1,030,634	176,794	1,208,758	5,689,851	67,000	216,714	121,651	19,334,393	---	250	373,729	2,672,858	22,381,230
Shorewood	4,783,939	---	175,087	---	76,102	---	76,102	1,139,689	66,230	61,584	97,772	6,400,403	---	---	---	1,170,216	7,570,619
Silver Bay	930,150	31,246	15,411	37,360	1,463,264	394,573	1,895,197	407,905	6,060	12,016	177,207	3,475,192	---	3,292	---	364,328	3,842,812
Silver Lake	469,883	8,976	2,181	---	204,258	181,500	385,758	171,695	4,991	1,481	46,235	1,091,200	---	---	10,000	53,550	1,154,750

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Skyline	51,851	---	---	---	6,759	---	6,759	800	---	96	5,752	65,258	---	---	---	---	65,258
Slayton	831,129	60,491	9,544	114,919	815,887	27,085	957,891	165,625	7,853	2,327	97,961	2,132,821	174,903	11,174	1,500	570,110	2,890,508
Sleepy Eye	1,475,653	176,737	114,425	---	1,440,960	---	1,440,960	475,482	15,516	637,588	788,528	5,124,889	5,042,242	---	1,274,889	1,920,401	13,362,421
Sobieski	38,407	---	4,865	---	14,053	---	14,053	2,112	111	51	443	60,042	---	---	---	---	60,042
Solway	6,173	---	1,500	---	5,181	---	5,181	13,014	---	1,504	---	27,372	---	---	---	---	27,372
South Haven	100,157	397	3,535	---	50,039	1,336	51,375	130,416	1,887	880	55,905	344,552	---	---	111,187	27,384	483,123
South Saint Paul	9,553,317	714,315	383,377	408,679	3,259,207	817,522	4,485,408	3,849,589	110,989	138,677	740,097	19,975,769	5,768,810	---	1,688,156	1,900,506	29,333,241
Spicer	1,297,990	193,045	27,766	---	103,978	---	103,978	204,093	8,479	24,060	198,201	2,057,612	1,055,000	15,388	10,932	132,524	3,271,456
Spring Grove*	522,214	33,837	4,298	---	524,417	---	524,417	142,236	3,449	11,056	158,552	1,400,059	1,435,000	13,800	161,085	201,644	3,211,588
Spring Hill	14,471	---	2,800	---	2,256	---	2,256	1,500	124	---	836	21,987	---	---	---	---	21,987
Spring Lake Park	3,568,462	280,484	138,646	---	126,787	26,253	153,040	879,590	124,292	14,140	73,029	5,231,683	---	4,800	150,000	531,968	5,918,451
Spring Park	1,044,073	5,172	31,058	---	13,474	2,128	15,602	23,049	13,156	22,503	42,809	1,197,422	---	---	---	109,523	1,306,945
Spring Valley*	1,042,817	133,651	13,580	171,296	867,497	---	1,038,793	71,861	8,405	9,742	174,962	2,493,811	1,763,417	---	65,785	560,955	4,883,968
Springfield	935,088	195,801	8,185	495,390	1,306,091	14,887	1,816,368	340,004	7,730	6,511	423,307	3,732,994	485,000	75,000	35,000	158,629	4,486,623
Squaw Lake	27,152	---	3,927	---	24,634	---	24,634	35,704	---	732	7,896	100,045	---	---	---	8,111	108,156
Stacy	355,225	---	19,697	---	244,594	---	244,594	12,971	1,981	4,381	60,884	699,733	---	---	60,000	10,125	769,858
Staples	1,022,112	230,776	23,974	289,050	967,645	19,748	1,276,443	312,754	33,950	35,508	175,919	3,111,436	1,955,000	7,592	60,000	314,011	5,448,039
Starbuck	559,912	21,482	11,415	123,331	447,956	---	571,287	154,086	14,749	28,365	96,155	1,457,451	620,000	---	437,875	143,893	2,659,219
Steen	21,640	259	---	---	33,951	---	33,951	17,147	---	824	1,234	75,055	---	---	---	---	75,055
Stephen	133,707	27,214	1,705	2,293	267,951	22,019	292,263	144,829	813	4,993	212,435	817,959	---	---	8,945	299,800	1,126,704
Stewart	365,380	5,195	8,252	---	413,791	569,165	982,956	58,079	983	11,526	47,733	1,480,104	780,000	4,500	240,331	418,610	2,923,545
Stewartville	2,145,895	208,796	20,402	---	784,417	42,028	826,445	462,530	9,117	91,301	249,299	4,013,785	1,816,225	896,352	---	552,208	7,278,570
Stillwater	13,039,525	1,022,849	408,540	15,981	687,587	100,409	803,977	2,406,608	141,271	134,072	720,728	18,677,570	6,505,582	81,728	---	2,826,774	28,091,654
Stockton	140,666	14,099	9,451	---	169,137	---	169,137	1,632	---	1,851	9,016	345,852	---	---	70,000	115,272	531,124
Storden	119,376	3,649	412	---	82,222	---	82,222	42,186	---	883	18,047	266,775	---	---	---	33,064	299,839
Strandquist*	5,644	---	2,300	---	18,577	---	18,577	6,497	506	---	4,036	37,560	---	---	---	---	37,560
Strathcona	2,960	---	---	---	3,615	---	3,615	2,498	---	---	180	9,253	---	---	---	---	9,253
Sturgeon Lake	138,593	---	4,721	---	31,705	---	31,705	51,221	---	438	11,755	238,433	---	---	---	---	238,433
Sunburg	37,514	---	30	---	25,134	---	25,134	121,460	---	4,409	12,155	200,702	---	320	---	32,657	233,679
Sunfish Lake	419,267	13,651	16,917	---	66	1,100	1,166	4,237	593	2,161	---	457,992	---	---	---	---	457,992

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Swanville	77,715	20,221	2,465	800	94,917	1,551	97,268	39,433	607	1,016	54,776	293,501	---	---	---	---	293,501
Taconite	173,398	2,662	520	---	238,251	---	238,251	62,710	122	32,735	15,419	525,817	---	---	---	138,504	664,321
Tamarack	31,375	---	602	---	15,152	1,500	16,652	36,103	---	7	14,124	98,863	---	---	---	1,200	100,063
Taopi	5,309	14,290	---	---	9,218	---	9,218	2,400	---	288	---	31,505	---	---	---	---	31,505
Taunton	37,153	---	1,271	---	50,315	---	50,315	975	---	2,172	23,958	115,844	---	---	---	---	115,844
Taylor's Falls	663,634	13,747	10,981	---	157,473	19,210	176,683	32,377	1,741	17,217	23,819	940,199	---	---	65,000	---	1,005,199
Tenstrike	26,440	---	1,400	---	3,203	---	3,203	---	---	414	3,887	35,344	---	---	---	---	35,344
Thief River Falls	1,871,810	229,687	278,985	905,075	3,248,293	---	4,153,368	1,879,514	45,163	122,332	483,234	9,064,093	784,665	28,700	966,477	383,935	11,227,870
Thomson	99,217	---	55	46,784	23,057	---	69,841	---	67	1,418	2,012	172,610	250,000	---	2,000	---	424,610
Tintah	12,343	---	250	---	16,135	---	16,135	15,666	---	29	51,640	96,063	---	---	---	---	96,063
Tonka Bay	1,047,655	26,808	99,990	---	1,355	10,000	11,355	70,726	5,515	16,511	18,905	1,297,465	---	---	359,176	61,943	1,718,584
Tower	340,696	---	10,567	1,037,901	204,689	484,081	1,726,671	516,872	1,959	1,324	79,033	2,677,122	---	20,190	---	60,218	2,757,530
Tracy	962,912	45,390	19,303	---	1,309,173	---	1,309,173	141,477	7,995	81,857	310,135	2,878,242	150,000	4,830	404,948	328,920	3,766,940
Trail	7,687	---	1,500	---	2,364	---	2,364	---	---	209	2,098	13,858	---	---	---	---	13,858
Trimont	241,213	2,505	1,427	---	238,285	8,008	246,293	59,068	3,448	6,539	59,791	620,284	6,678	10,751	---	---	637,713
Trommald	32,691	---	1,100	5,478	7,051	---	12,529	---	---	147	18,328	64,795	---	750	---	---	65,545
Trosky	21,436	---	1,745	---	19,627	---	19,627	151	---	435	---	43,394	---	---	---	---	43,394
Truman	367,236	18,295	6,367	---	446,702	2,994	449,696	179,689	3,419	7,600	84,385	1,116,687	---	---	---	---	1,116,687
Turtle River	10,335	---	3,809	---	582	---	582	4	---	2,412	---	17,142	---	---	---	---	17,142
Twin Lakes	7,982	---	1,000	---	33,983	---	33,983	229	---	8,936	248	52,378	---	---	---	---	52,378
Twin Valley	186,695	27,856	1,837	---	288,298	1,039	289,337	49,473	2,300	1,093	59,976	618,567	---	---	400,162	---	1,018,729
Two Harbors	1,500,227	46,298	28,187	222,977	1,466,746	148,845	1,838,568	821,412	6,666	31,013	91,859	4,364,230	783,263	---	291,233	210,867	5,649,593
Tyler	261,536	---	5,678	160,736	438,932	---	599,668	101,718	4,721	8,130	127,283	1,108,734	---	---	---	244,020	1,352,754
Ulen	70,161	6,306	1,445	---	157,648	3,299	160,947	68,650	---	1,206	29,659	338,374	---	1,477	350,000	---	689,851
Underwood	89,407	209	2,788	---	88,780	680	89,460	33,432	353	1,296	7,871	224,816	---	---	5,000	12,080	241,896
Upsala	151,552	---	650	---	78,361	2,310	80,671	97,061	---	4,861	5,279	340,074	---	---	---	22,347	362,421
Urbank	5,115	---	93	---	6,878	1,188	8,066	156	---	---	61,595	75,025	---	---	1,531	835	77,391
Utica	60,387	2,867	4,245	---	31,054	30,255	61,309	620	---	415	8,611	138,454	---	---	---	---	138,454
Vadnais Heights	5,650,004	395,767	464,040	138,149	153,421	155,194	446,764	1,307,861	40,769	106,700	135,345	8,547,250	---	---	385,000	50,000	8,982,250
Vergas	146,277	23,434	14,445	21,312	48,863	1,125	71,300	21,650	---	1,120	57,646	335,872	---	---	---	---	335,872

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Vermillion	140,819	---	4,295	---	6,073	---	6,073	---	3,075	2,269	4,686	161,217	---	---	---	---	161,217
Verndale	146,619	225	1,902	86,564	147,674	---	234,238	67,286	5,187	3,052	23,793	482,302	---	50,790	47,308	2,000	582,400
Vernon Center	198,246	9,871	916	---	75,561	600	76,161	20,533	1,049	2,154	16,177	325,107	---	---	9,229	---	334,336
Vesta	118,327	4,847	340	6,517	130,584	---	137,101	14,082	---	1,058	8,852	284,607	---	---	10,731	---	295,338
Victoria	4,444,033	449,796	269,201	52,056	130,887	93,392	276,335	1,072,332	14,449	178,306	371,506	7,075,958	3,928,235	338,681	---	1,954,574	13,297,448
Viking	16,665	---	---	---	49,912	---	49,912	30,018	958	9	39,270	136,832	---	---	---	---	136,832
Villard	81,198	7,238	1,630	157,700	58,983	---	216,683	42,055	---	280	18,862	367,946	---	---	---	34,000	401,946
Vining	13,350	---	1,665	---	15,352	---	15,352	17,472	---	283	17,044	65,166	---	---	---	---	65,166
Virginia	3,561,975	297,449	79,469	1,971,391	5,839,031	806,604	8,617,026	2,700,959	109,457	197,235	372,140	15,935,710	2,100,000	34,784	---	3,827,328	21,897,822
Wabasha	1,479,181	104,972	43,753	72,812	949,103	36,807	1,058,722	599,643	18,235	32,217	312,421	3,649,144	---	---	50,000	508,206	4,207,350
Wabasso	374,650	16,866	2,580	---	195,692	---	195,692	128,792	493	14,429	125,526	859,028	---	19,281	17,500	52,206	948,015
Waconia	4,948,652	674,933	640,048	---	1,311,779	370,609	1,682,388	1,731,533	29,469	166,658	41,946	9,915,627	---	---	200,000	1,460,769	11,576,396
Wadena	759,975	238,951	26,298	1,312,593	1,645,860	---	2,958,453	198,434	25,315	54,254	638,488	4,900,168	1,045,000	55,111	360,428	54,616	6,415,323
Wahkon	199,039	---	5,480	---	179	---	179	23,017	543	190	17,770	246,218	---	---	100,041	---	346,259
Waite Park	8,495,953	964,021	75,926	76,565	237,395	12,977	326,937	177,151	89,159	29,869	258,120	10,417,136	---	10,562	---	27,781,045	38,208,743
Waldorf	61,772	---	84	---	63,288	---	63,288	29,560	---	219	10,642	165,565	---	300	---	3,000	168,865
Walker	1,522,994	54,521	30,154	312,888	160,962	4,288	478,138	285,524	9,879	24,090	89,206	2,494,506	---	---	66,824	2,340,701	4,902,031
Walnut Grove	207,906	135,718	875	---	241,446	12,612	254,058	62,701	1,540	2,669	75,892	741,359	---	---	---	12,619	753,978
Walters	21,953	---	660	---	26,681	---	26,681	13,729	---	31	2,142	65,196	---	---	---	---	65,196
Waltham	16,981	---	1,471	---	33,160	---	33,160	75	---	100	3,085	54,872	---	---	7,500	---	62,372
Wanamingo	697,687	68,853	10,497	221,609	199,963	---	421,572	85,266	3,568	3,780	75,721	1,366,944	---	---	---	277,834	1,644,778
Wanda	36,372	1,138	1,899	---	32,866	6,000	38,866	9,822	---	949	3,339	92,385	---	---	---	---	92,385
Warba	45,265	135	1,665	---	15,771	---	15,771	6,812	414	414	4,304	74,780	---	---	---	1,174	75,954
Warren	396,155	141,514	18,286	9,198	1,452,473	---	1,461,671	136,194	4,310	1,754	74,672	2,234,556	194,657	---	614,244	263,499	3,306,956
Warroad	976,856	35,171	14,498	655,862	843,501	33,364	1,532,727	1,216,462	23,996	60,916	176,031	4,036,657	---	---	355,000	53,200	4,444,857
Waseca	4,054,629	339,732	176,743	467,845	3,093,632	167,138	3,728,615	272,268	69,542	59,196	211,244	8,911,969	---	5,250	632,918	1,384,262	10,934,399
Watertown	1,706,580	164,613	50,607	35,511	65,149	263,297	363,957	176,877	5,246	6,844	271,653	2,746,377	2,294,438	---	---	316,347	5,357,162
Waterville	810,705	247,219	13,685	447,617	492,093	27,213	966,923	86,459	8,157	7,723	38,874	2,179,745	308,551	---	---	201,145	2,689,441
Watkins	650,114	135,037	7,197	---	265,613	---	265,613	258,039	1,279	17,891	213,757	1,548,927	---	---	---	126,576	1,675,503
Watson	74,351	---	2,085	---	68,261	---	68,261	6,696	---	843	16,731	168,967	---	2,400	---	---	171,367

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Waubun	110,184	3,497	3,392	---	101,766	---	101,766	19,819	---	124	17,160	255,942	---	---	---	---	255,942
Waverly	291,138	172,813	21,527	---	18,726	3,157	21,883	4,092	4,589	5,907	38,012	559,961	---	---	5,867	---	565,828
Wayzata	5,688,805	144,426	862,655	---	203,031	1,670,000	1,873,031	1,185,645	77,264	109,440	293,656	10,234,922	2,036,643	28,092	414,709	1,332,291	14,046,657
Welcome	439,614	118,639	2,645	---	259,666	---	259,666	45,285	3,416	19,133	117,164	1,005,562	1,141,720	4,850	---	75,000	2,227,132
Wells	728,289	82,839	12,703	379,331	947,971	49,132	1,376,434	438,143	27,834	28,406	106,440	2,801,088	549,025	16,850	99,996	206,211	3,673,170
Wendell	68,539	---	426	---	36,600	1,700	38,300	29,945	67	864	27,628	165,769	---	75,000	---	7,777	248,546
West Concord	500,867	19,527	6,267	---	276,856	12,998	289,854	125,308	3,941	2,066	51,054	998,884	362,250	---	---	---	1,361,134
West Saint Paul	11,738,354	440,060	498,897	223,427	1,156,042	267,025	1,646,494	814,443	88,062	396,479	209,337	15,832,126	3,795,000	33,104	766,652	695,926	21,122,808
West Union	9,748	3,597	1,000	---	5,751	---	5,751	15	---	54	---	20,165	---	---	---	---	20,165
Westbrook	252,326	20,989	4,925	---	245,076	10,092	255,168	40,333	2,004	436	65,716	641,897	---	3,605	57,000	15,990	718,492
Westport	4,981	---	688	---	5,898	---	5,898	5,243	---	99	70	16,979	---	---	---	---	16,979
Whalan	22,569	---	---	---	8,001	---	8,001	---	---	1	4,184	34,755	---	---	---	60	34,815
Wheaton	654,901	---	3,928	256,008	608,217	---	864,225	86,002	625	2,898	453,730	2,066,309	16,685	---	---	191,072	2,274,066
White Bear Lake	5,696,134	1,160,078	481,975	258,173	2,687,959	299,050	3,245,182	1,625,698	113,751	307,793	539,978	13,170,589	5,260,326	198,512	1,022,620	5,516,657	25,168,704
Wilder	24,812	---	35	---	16,565	---	16,565	---	---	915	280	42,607	---	500	---	---	43,107
Willernie	181,212	---	13,392	---	75,986	---	75,986	10,284	4,475	255	3,926	289,530	---	---	---	---	289,530
Williams	93,446	---	200	177,665	54,788	500	232,953	12,466	---	342	12,685	352,092	---	---	---	---	352,092
Willmar	6,556,909	1,707,761	293,104	500	4,966,908	149,186	5,116,594	902,058	155,148	560,337	702,510	15,994,421	1,460,000	89,934	3,945,458	14,661,314	36,151,127
Willow River	68,048	553	150	68,273	56,895	---	125,168	18,950	---	940	95,781	309,590	---	---	---	---	309,590
Wilmont	95,338	---	355	3,288	107,224	---	110,512	43,144	83	1,123	7,066	257,621	---	---	---	---	257,621
Wilton	12,746	---	3,810	---	7,793	---	7,793	---	---	1,121	2,481	27,951	---	---	---	---	27,951
Windom	1,485,670	172,102	63,784	765,404	1,666,051	---	2,431,455	722,259	44,425	2,694	185,510	5,107,899	980,000	---	524,682	279,368	6,891,949
Winger	67,517	21,247	5,414	71,372	41,245	---	112,617	11,724	---	659	15,622	234,800	---	---	---	---	234,800
Winnebago	602,275	88,641	9,672	104,923	545,024	35,933	685,880	243,611	11,440	23,766	124,663	1,789,948	2,600,109	24,096	79,309	59,763	4,553,225
Winona	6,929,298	238,891	165,798	32,829	9,976,177	77,464	10,086,470	1,285,702	228,408	18,465	40,865	18,993,897	---	18,000	231,806	499,606	19,743,309
Winsted	1,191,210	27,018	42,453	---	688,417	810	689,227	347,104	15,451	35,987	224,555	2,573,005	3,865,000	---	20,000	811,782	7,269,787
Winthrop	601,439	34,319	11,707	---	423,193	7,163	430,356	249,558	4,268	36,616	24,351	1,392,614	---	---	---	---	1,392,614
Winton	55,382	---	463	---	24,123	---	24,123	33,998	---	---	23,446	137,412	---	80	10,200	---	147,692
Wolf Lake	15,901	---	229	3,500	20,074	---	23,574	91,920	142	365	42,803	174,934	---	---	7,000	---	181,934
Wolverton	46,314	---	20	6,625	34,917	---	41,542	23,825	1,300	103	24,384	137,488	---	---	---	---	137,488

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 15**  
**Classification of Revenues for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	
Wood Lake	148,469	454	2,815	---	116,667	---	116,667	46,230	727	1,462	15,246	332,070	---	---	---	13,000	345,070
Woodbury	27,942,845	10,425,979	3,332,506	286,695	2,450,278	477,902	3,214,875	2,740,651	403,695	1,002,564	386,037	49,449,152	8,125,562	77,772	2,566,841	10,478,894	70,698,221
Woodland	311,770	---	5,472	---	---	5,328	5,328	3,775	7,717	253	3,187	337,502	---	---	---	63,748	401,250
Woodstock	27,122	---	339	5,693	40,184	1,187	47,064	7,326	---	28	2,542	84,421	---	---	---	---	84,421
Worthington	3,914,244	331,011	287,790	985,908	4,416,357	104,040	5,506,305	751,772	111,241	292,960	198,533	11,393,856	5,284,587	5,215	1,045,697	3,620,799	21,350,154
Wrenshall	84,640	---	1,445	4,402	60,213	---	64,615	34,332	---	1,583	7,463	194,078	---	---	---	---	194,078
Wright	29,101	---	2,050	60,074	35,085	---	95,159	35,450	---	150	744	162,654	---	---	---	2,560	165,214
Wykoff	151,153	10,713	2,322	---	126,132	---	126,132	55,566	237	1,684	68,425	416,232	202,900	---	---	91,262	710,394
Wyoming	3,522,758	220,218	236,431	68,949	1,161,934	---	1,230,883	70,964	54,878	57,047	116,330	5,509,509	---	9,887	---	40,403	5,559,799
Zemple	11,666	---	---	---	742	---	742	---	---	95	2,090	14,593	---	---	---	---	14,593
Zimmerman	1,506,340	---	40,888	---	297,880	530,624	828,504	134,688	17,928	35,336	36,744	2,600,428	---	500	50,000	9,569	2,660,497
Zumbro Falls	111,857	---	20,885	1,269,718	1,363,922	---	2,633,640	75,125	---	830	14,532	2,856,869	---	---	---	---	2,856,869
Zumbrota	1,640,209	206,304	37,251	---	475,442	175,403	650,845	240,961	24,253	27,147	288,005	3,114,975	---	96	---	632,017	3,747,088
<b>State Total</b>	<b>\$2,402,171,668</b>		<b>\$156,110,657</b>		<b>\$847,733,432</b>		<b>\$1,197,031,884</b>		<b>\$41,469,524</b>		<b>\$185,914,818</b>		<b>\$900,133,599</b>		<b>\$208,797,517</b>		<b>\$6,616,814,102</b>
		<b>\$271,200,031</b>		<b>\$251,987,523</b>		<b>\$97,310,929</b>		<b>\$502,268,422</b>		<b>\$60,463,473</b>		<b>\$4,816,630,477</b>		<b>\$23,210,712</b>		<b>\$668,041,797</b>	

[1] Failed to report in time for this publication.

\*Submitted incomplete data.



**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Ada	1,673	340,011	351,268	172,106	318,281	63,544	167,358	1,412,568	1,181,199	---	18,047	2,611,814	---	7,979	149,762	2,769,555
Adams	797	141,710	166,184	51,969	78,615	---	62,860	501,338	495,362	90,000	29,863	1,116,563	---	15,500	---	1,132,063
Adrian	1,211	128,051	235,153	236,738	215,013	27,571	2,028	844,554	58,113	169,033	150,637	1,222,337	---	8,500	191,332	1,422,169
Afton	2,912	355,766	503,541	209,674	9,217	---	1,294	1,079,492	649,264	110,000	141,640	1,980,396	---	---	461,079	2,441,475
Aitkin	2,139	334,452	710,161	339,097	87,422	199,422	332,066	2,002,620	184,008	412,882	193,158	2,792,668	---	---	624,911	3,417,579
Akeley	429	101,122	71,904	105,104	90,793	---	750	369,673	5,495	43,300	10,136	428,604	---	---	11,859	440,463
Albany	2,598	263,096	595,151	218,032	76,473	82,460	---	1,235,212	889,857	960,435	298,073	3,383,577	139,351	---	600	3,523,528
Albert Lea	17,957	1,649,431	5,564,899	2,160,442	2,903,431	956,223	177,885	13,412,311	7,427,969	1,234,483	386,540	22,461,303	---	30,000	1,497,443	23,988,746
Alberta	97	42,774	4,477	19,766	---	---	11,428	78,445	42,381	---	---	120,826	---	51,397	---	172,223
Albertville	7,159	1,002,640	1,031,034	393,248	346,895	54,048	---	2,827,865	7,892,095	590,000	295,990	11,605,950	3,250,353	204,393	626,728	15,687,424
Alden	658	128,690	85,862	43,891	30,738	---	5,144	294,325	69,491	82,000	15,784	461,600	---	---	2,149	463,749
Aldrich	46	6,504	1,304	5,332	576	---	1,753	15,469	---	---	---	15,469	---	---	---	15,469
Alexandria	13,008	1,840,550	3,040,086	1,551,477	1,237,433	862,536	717,887	9,249,969	3,580,680	1,972,087	756,278	15,559,014	1,935,000	---	384,351	17,878,365
Alpha	121	27,002	42,361	9,819	2,844	---	10,287	92,313	35,587	---	1,421	129,321	---	---	17,640	146,961
Altura	497	99,168	118,610	18,016	13,837	---	3,151	252,782	65,123	20,000	3,567	341,472	---	---	---	341,472
Alvarado	366	105,463	7,515	40,535	34,822	195,394	812	384,541	311,174	32,000	5,518	733,233	---	---	22,855	756,088
Amboy	538	90,433	172,383	63,995	4,360	---	4,305	335,476	18,502	---	---	353,978	---	1,000	124,299	479,277
Andover	31,125	1,853,034	4,092,073	1,944,399	2,001,624	1,537,611	157,699	11,586,440	4,732,531	1,842,000	1,994,126	20,155,097	17,907,898	7,134	2,076,586	40,146,715
Annandale	3,303	343,560	640,317	317,546	105,510	104,091	28,110	1,539,134	323,903	813,506	401,170	3,077,713	---	---	1,134,092	4,211,805
Anoka	17,345	1,290,787	4,886,106	1,229,700	1,453,362	456,722	106,464	9,423,141	11,126,816	470,000	519,502	21,539,459	---	---	1,590,000	23,129,459
Apple Valley	49,895	4,038,802	9,987,493	3,669,589	4,847,194	20,067	325,253	22,888,398	13,266,488	8,280,000	1,201,384	45,636,270	---	1,225,299	3,334,469	50,196,038
Appleton	1,393	263,165	541,672	298,627	254,352	259,470	341,926	1,959,212	712,089	1,390,795	209,983	4,272,079	---	---	22,500	4,294,579
Arco	74	25,598	16,544	32,840	---	---	6,221	81,203	---	---	---	81,203	---	---	---	81,203
Arden Hills	9,597	960,036	1,728,669	377,101	773,908	57,766	---	3,897,480	670,704	255,000	31,698	4,854,882	---	---	905,546	5,760,428
Argyle	642	124,701	54,471	142,811	39,146	136,241	---	497,370	1,212,925	39,634	83,722	1,833,651	---	20,424	149,565	2,003,640
Arlington	2,230	322,415	587,865	227,229	141,229	25,486	8,766	1,312,990	922,503	210,000	114,552	2,560,045	---	---	721,999	3,282,044
Ashby	447	64,372	257,392	35,090	8,719	30,430	866	396,869	270,275	52,986	68,840	788,970	---	---	23,242	812,212
Askov	359	82,773	32,734	17,190	84,358	---	---	217,055	---	---	---	217,055	---	5,103	10,813	232,971
Atwater	1,139	160,131	209,708	110,714	51,243	---	4,597	536,393	275,107	145,000	23,058	979,558	---	---	---	979,558
Audubon	527	180,862	118,636	34,378	5,746	134,454	41,338	515,414	19,341	878,626	101,770	1,515,151	---	3,751	---	1,518,902
Aurora	1,686	299,147	502,202	562,033	144,563	57,226	20,738	1,585,909	452,215	282,918	7,013	2,328,055	---	132,000	52,811	2,512,866
Austin	24,854	1,800,793	5,493,025	3,260,166	3,650,043	178,576	81,553	14,464,156	4,357,448	940,000	196,708	19,958,312	---	725,000	438,000	21,121,312
Avoca	142	19,369	6,260	8,370	7,276	---	5,246	46,521	6,856	14,000	5,525	72,902	---	---	---	72,902
Avon	1,414	286,045	436,709	112,064	118,706	110,676	---	1,064,200	989,249	164,619	196,403	2,414,471	---	165,671	3,102	2,583,244
Babbitt	1,467	563,198	689,660	289,052	343,747	383,530	3,224	2,272,411	542,063	309,070	90,256	3,213,800	---	---	226,001	3,439,801
Backus	244	77,137	127,431	19,667	8,868	---	12,810	245,913	264,451	2,217	280	512,861	1,217	---	---	514,078
Badger	369	142,272	52,141	30,477	12,057	72,804	3,088	312,839	21,115	12,732	11,624	358,310	---	---	19,328	377,638
Bagley	1,407	228,028	405,712	217,034	37,641	62,312	18,947	969,674	381,438	173,690	94,071	1,618,873	190,000	204,134	---	2,013,007
Balaton	639	91,029	154,031	123,464	124,389	50,080	76,416	619,409	32,845	161,756	172,347	986,357	---	215,369	81,830	1,283,556

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Barnesville	2,600	622,773	547,503	200,403	415,485	427,740	1,336	2,215,240	596,491	215,812	96,185	3,123,728	842,387	---	172,770	4,138,885
Barnum	611	179,362	72,646	115,018	46,994	---	161,135	575,155	23,420	---	---	598,575	---	---	11,020	609,595
Barrett	413	128,809	83,995	49,479	13,443	---	46,160	321,886	---	74,555	9,077	405,518	---	45,471	15,928	466,917
Barry	13	3,338	701	3,056	150	---	---	7,245	---	---	---	7,245	---	---	---	7,245
Battle Lake	881	145,076	225,108	87,017	70,605	294,425	31,310	853,541	240,355	67,204	14,951	1,176,051	155,000	---	82,759	1,413,810
Baudette	1,103	246,464	277,140	192,379	161,130	10,000	72,423	959,536	9,934	24,739	2,326	996,535	---	---	---	996,535
Baxter	7,661	974,943	1,839,208	781,424	502,857	839,686	44,222	4,982,340	1,771,214	2,524,110	795,870	10,073,534	4,340,000	149,513	2,943,610	17,506,657
Bayport	3,597	554,235	1,028,821	300,487	338,439	---	6,113	2,228,095	201,838	125,000	30,205	2,585,138	---	13,646	23,808	2,622,592
Beardsley	226	56,537	30,764	10,955	2,383	---	37	100,676	9,711	---	---	110,387	---	---	21,383	131,770
Beaver Bay	181	269,181	8,714	58,757	697	---	---	337,349	---	9,603	588	347,540	---	17,591	---	365,131
Beaver Creek	296	47,866	107,709	110,334	3,745	---	---	269,654	---	33,174	5,197	308,025	---	---	24,769	332,794
Becker	4,609	829,234	999,296	516,310	1,010,607	127,334	---	3,482,781	1,003,653	10,275,000	524,247	15,285,681	---	195,875	856,089	16,337,645
Bejou	91	23,704	486	3,268	391	---	6,040	33,889	---	---	---	33,889	---	---	---	33,889
Belgrade	743	195,184	182,165	102,820	20,022	3,578	5,396	509,165	477,807	365,840	108,520	1,461,332	---	---	41,647	1,502,979
Belle Plaine	6,640	732,545	1,651,229	699,359	246,991	95,749	100	3,425,973	3,839,580	1,024,675	239,314	8,529,542	---	---	787,283	9,316,825
Bellechester	173	13,328	28,374	4,693	50,297	---	17,685	114,377	---	---	---	114,377	500	---	7,500	122,377
Bellingham	165	47,116	20,249	25,609	5,207	---	63,562	161,743	---	---	---	161,743	---	---	---	161,743
Beltrami	107	24,760	15,950	6,515	3,791	---	---	51,016	8,358	---	---	59,374	---	---	---	59,374
Belview	377	193,031	40,394	101,447	7,810	---	---	342,682	143,471	45,145	6,610	537,908	---	---	---	537,908
Bemidji	13,560	1,420,262	4,859,012	1,712,712	1,237,370	547,079	303,376	10,079,811	1,858,970	7,341,916	1,044,287	20,324,984	31,099	503,198	300,014	21,159,295
Bena	118	27,453	7,758	3,485	4,510	---	7,307	50,513	500	---	---	51,013	---	---	---	51,013
Benson	3,200	601,277	932,416	577,659	491,487	235,900	239,532	3,078,271	658,244	765,000	25,230	4,526,745	---	---	1,170,053	5,696,798
Bertha	490	138,514	78,506	28,498	12,427	72,077	---	330,022	6,982,527	---	62,830	7,375,379	---	---	8,479	7,383,858
Bethel	465	101,836	63,738	108,995	2,316	---	2,928	279,813	13,685	420,000	56,483	769,981	---	151,450	---	921,431
Big Falls	235	79,978	23,629	70,151	30,874	10,280	1,916	216,828	27,095	---	---	243,923	---	11,372	310	255,605
Big Lake	10,334	694,361	1,692,288	444,178	401,690	240,595	1,035	3,474,147	1,197,298	1,488,826	955,991	7,116,262	---	7,119	298,433	7,421,814
Bigelow	237	32,400	49,908	26,119	675	---	31,809	140,911	20,505	10,063	24	171,503	---	24,738	6,426	202,667
Bigfork	446	211,069	97,327	92,863	10,306	8,688	32,266	452,519	---	18,000	5,027	475,546	---	---	---	475,546
Bingham Lake	124	32,501	2,275	13,781	22,277	236	6,417	77,487	3,125	---	---	80,612	---	45,986	---	126,598
Birchwood	872	113,814	121,943	33,550	19,945	---	17,438	306,690	6,359	44,013	10,930	367,992	---	---	14,535	382,527
Bird Island	1,024	179,054	245,459	129,069	68,371	40,072	19,517	681,542	102,781	33,664	23,176	841,163	---	30,100	20,556	891,819
Biscay	113	20,737	774	3,016	70	---	---	24,597	---	---	---	24,597	---	---	6,000	30,597
Biwabik	997	587,826	377,193	247,671	57,091	1,045	---	1,270,826	314,535	121,853	45,648	1,752,862	---	---	328,745	2,081,607
Blackduck	797	160,779	206,741	115,371	55,663	32,539	5,054	576,147	15,777	107,984	66,404	766,312	---	---	20,259	786,571
Blaine	60,199	3,940,979	11,279,213	6,844,707	1,607,005	1,251,592	437,156	25,360,652	6,024,106	3,100,000	1,142,682	35,627,440	---	79,860	4,103,925	39,811,225
Blomkest	160	29,767	29,524	870	15,696	---	9,408	85,265	5,741	---	---	91,006	---	---	7,000	98,006
Blooming Prairie	1,980	283,005	403,695	220,967	194,105	1,880	7,767	1,111,419	379,731	174,060	45,472	1,710,682	---	34,000	375,000	2,119,682
Bloomington	85,632	5,730,624	27,984,504	8,889,572	7,770,565	27,177,927	8,128,694	85,681,886	15,195,102	9,538,650	3,370,858	113,786,496	---	2,276,560	18,013,934	134,076,990
Blue Earth	3,323	407,297	671,847	725,481	390,247	224,332	817,336	3,236,540	6,350,971	1,218,643	257,979	11,064,133	---	86,903	507,275	11,658,311

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Bluffton[1]	206	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Bock	106	24,288	1,891	16,822	164	---	2,095	45,260	---	---	---	45,260	---	---	---	45,260
Borup	111	11,751	10,081	6,069	4,387	---	---	32,288	---	---	---	32,288	---	---	---	32,288
Bovey	803	272,591	268,507	149,093	62,543	---	---	752,734	43,300	64,673	25,414	886,121	---	46,085	65,713	997,919
Bowlus	289	52,470	62,839	15,035	7,033	4,813	---	142,190	---	---	---	142,190	---	---	---	142,190
Boy River	47	4,708	161	3,417	---	---	66	8,352	1,379	---	---	9,731	---	---	4,000	13,731
Boyd	168	93,817	38,924	53,992	3,546	5,250	46,351	241,880	45,739	---	---	287,619	---	---	---	287,619
Braham	1,815	278,835	403,309	283,227	6,714	6,190	---	978,275	243,865	599,723	33,234	1,855,097	---	---	---	1,855,097
Brainerd	13,621	2,242,202	4,345,830	1,012,425	965,662	1,713,533	1,903,826	12,183,478	10,460,703	1,677,843	535,272	24,857,296	2,495,000	---	1,198,109	28,550,405
Brandon	492	200,895	43,777	18,264	3,866	35,000	3,829	305,631	23,622	167,268	74,837	571,358	---	---	9,529	580,887
Breckenridge	3,380	361,350	832,829	603,818	321,003	319,235	52,829	2,491,064	3,396,562	357,363	116,450	6,361,439	645,000	---	380,170	7,386,609
Breezy Point	2,394	385,296	633,042	280,716	3,023	600	16,582	1,319,259	130,989	346,883	233,550	2,030,681	---	150,000	269,534	2,450,215
Brewster	473	39,003	63,365	65,500	1,302	---	148,108	317,278	78,684	35,000	36,341	467,303	---	1,249	---	468,552
Bricelyn	359	86,046	59,403	120,534	10,135	---	4,470	280,588	---	7,000	8,884	296,472	---	12,000	---	308,472
Brook Park	132	46,612	22,134	1,054	1,041	---	---	70,841	4,000	---	---	74,841	---	453	---	75,294
Brooklyn Center	30,569	3,235,526	8,945,886	1,967,678	2,527,909	5,215,619	336,627	22,229,245	699,563	2,666,790	805,462	26,401,060	---	200,000	1,820,676	28,421,736
Brooklyn Park	77,446	4,409,352	22,661,185	6,838,850	7,246,749	17,172,479	---	58,328,615	5,800,994	7,678,031	1,519,588	73,327,228	---	50,000	9,687,346	83,064,574
Brooks	139	19,135	3,393	4,583	15,644	---	11,193	53,948	---	---	---	53,948	---	---	---	53,948
Brookston	138	5,855	4,200	9,530	2,000	---	137	21,722	145	---	---	21,867	---	---	---	21,867
Brooten	749	129,432	86,789	116,683	55,419	80,000	9,231	477,554	2,781,459	245,000	41,463	3,545,476	---	---	118,691	3,664,167
Browerville	783	122,864	115,609	154,196	27,356	---	---	420,025	136,707	56,843	31,674	645,249	---	70,800	326,259	1,042,308
Browns Valley	584	207,917	256,473	93,697	96,556	348,296	4,360	1,007,299	55,848	6,635	3,852	1,073,634	---	---	25,885	1,099,519
Brownsdale	682	65,139	79,644	46,700	26,567	---	7,962	226,012	57,482	202,000	53,441	538,935	---	---	---	538,935
Brownsville	462	41,678	47,765	47,370	25,986	37,867	---	200,666	8,579	50,000	14,208	273,453	210,000	5,447	---	488,900
Brownton	739	166,915	285,722	83,321	79,481	---	60,821	676,260	301,838	24,000	104,841	1,106,939	1,225,000	---	339,098	2,671,037
Bruno	98	14,456	19,652	13,569	923	---	8,992	57,592	---	---	---	57,592	---	---	2,628	60,220
Buckman	280	30,009	1,143	18,313	26,802	---	---	76,267	---	11,000	1,762	89,029	---	---	---	89,029
Buffalo	15,666	923,680	2,480,764	1,243,413	1,652,955	372,926	1,143,947	7,817,685	2,997,062	2,471,194	1,191,162	14,477,103	1,295,000	---	2,411,362	18,183,465
Buffalo Lake	713	194,008	204,034	52,486	12,683	34,036	---	497,247	43,349	96,035	66,444	703,075	---	51,459	540,478	1,295,012
Buhl	998	184,465	155,902	214,243	111,696	54,382	23,889	744,577	19,118	69,836	17,096	850,627	---	208,123	154,517	1,213,267
Burnsville	61,061	4,890,748	18,400,482	3,306,500	3,797,491	774,824	898,444	32,068,489	14,423,916	4,268,052	1,803,174	52,563,631	---	720,000	4,905,476	58,189,107
Burtrum	143	11,138	8,465	11,760	5,492	---	2,000	38,855	3,865	---	---	42,720	---	---	---	42,720
Butterfield	586	132,678	32,144	109,900	13,247	9,608	22,543	320,120	40,443	10,104	8,659	379,326	---	---	12,844	392,170
Byron	5,039	235,053	553,599	312,338	181,675	311,952	6,850	1,601,467	266,013	1,117,566	301,409	3,286,455	---	---	5,383	3,291,838
Caledonia	2,839	290,911	801,749	309,191	326,020	30,317	3,588	1,761,776	703,040	147,363	20,333	2,632,512	---	---	42,824	2,675,336
Callaway	238	84,823	54,107	45,265	16,995	---	14,050	215,240	318,938	---	---	534,178	---	28,116	190,155	752,449
Calumet	369	126,750	59,808	289,763	42,882	---	1,650	520,853	301,997	32,809	12,563	868,222	---	12,000	---	880,222
Cambridge	8,236	918,320	1,968,796	1,375,897	342,426	1,105,414	100,017	5,810,870	4,394,018	5,717,654	428,549	16,351,091	---	100,000	1,035,549	17,486,640
Campbell	157	17,812	40,048	14,897	16,316	---	20,120	109,193	---	---	---	109,193	---	---	---	109,193

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Canby	1,769	356,462	306,425	235,686	196,289	222,527	176,703	1,494,092	672,925	121,019	108,801	2,396,837	---	---	18,275	2,415,112
Cannon Falls	4,090	681,698	968,549	558,597	733,758	839,363	119,208	3,901,173	2,825,205	764,987	277,422	7,768,787	---	---	476,551	8,245,338
Canton	343	112,912	31,512	72,632	5,992	131,470	---	354,518	---	7,334	1,795	363,647	---	---	1,434	365,081
Carlos	501	80,436	135,777	23,934	5,755	---	5,113	251,015	11,792	50,000	40,455	353,262	---	75,000	35,000	463,262
Carlton	855	149,351	103,701	128,481	65,382	---	42,486	489,401	61,761	26,000	5,831	582,993	---	---	---	582,993
Carver	4,012	584,410	539,900	341,588	294,596	4,311	5,757	1,770,562	2,939,729	285,000	165,827	5,161,118	2,251,000	114,898	36,474	7,563,490
Cass Lake	761	147,050	320,033	166,887	39,589	21,731	23,168	718,458	138,165	31,000	4,196	891,819	---	---	---	891,819
Cedar Mills	45	16,139	413	3,828	1,661	---	---	22,041	---	---	---	22,041	---	---	---	22,041
Center City*	618	89,243	109,416	74,183	17,111	3,303	---	293,256	743,751	13,732	---	1,050,739	---	---	---	1,050,739
Centerville	3,841	475,742	1,009,200	394,521	101,206	2,400	16,042	1,999,111	127,392	552,437	319,715	2,998,655	---	10,464	189,000	3,198,119
Ceylon	354	123,937	22,836	76,262	5,778	---	9,760	238,573	---	8,800	616	247,989	---	---	---	247,989
Champlin	23,536	1,331,916	4,293,082	3,242,112	1,273,029	6,197,646	175,268	16,513,053	2,353,523	770,000	391,491	20,028,067	---	---	3,595,928	23,623,995
Chandler	266	48,010	43,314	66,886	6,088	36,932	8,617	209,847	107,650	---	---	317,497	---	---	92,516	410,013
Chanhassen	23,779	2,040,165	3,013,980	3,726,158	2,441,039	642,403	---	11,863,745	4,927,277	5,100,000	814,621	22,705,643	---	48,881	2,944,866	25,699,390
Chaska	24,211	3,385,203	4,068,057	3,801,657	1,555,808	809,892	14,100	13,634,717	3,149,178	4,422,243	1,542,356	22,748,494	---	265,000	9,286,265	32,299,759
Chatfield	2,794	468,251	813,253	413,668	475,423	217,662	---	2,388,257	403,259	335,058	167,221	3,293,795	---	130,872	261,887	3,686,554
Chickamaw Beach	110	7,228	12,584	6,576	1,000	250	---	27,638	---	---	---	27,638	---	---	---	27,638
Chisago City	4,972	408,562	769,662	305,272	351,930	125,946	5,869	1,967,241	330,587	1,298,393	283,672	3,879,893	---	---	48,996	3,928,889
Chisholm	5,025	713,197	1,478,903	740,503	500,813	381,666	579,614	4,394,696	1,161,549	89,043	60,215	5,705,503	---	419,786	---	6,125,289
Chokio	388	60,218	40,950	61,767	2,481	16,013	---	181,429	57,569	23,500	3,792	266,290	---	---	---	266,290
Circle Pines	5,018	413,009	1,087,630	158,543	311,020	---	107,612	2,077,814	1,732,234	450,000	431,055	4,691,103	3,855,000	---	486,913	9,033,016
Clara City	1,329	267,792	229,476	192,177	115,122	101,601	---	906,168	582,245	25,000	61,554	1,574,967	18,770	35,755	25,700	1,655,192
Claremont	546	103,399	103,144	89,491	28,376	---	---	324,410	89,542	25,000	20,145	459,097	---	243,406	---	702,503
Clarissa	675	108,497	55,302	75,812	16,583	12,567	5,939	274,700	222,431	22,405	1,124	520,660	---	---	8,960	529,620
Clarkfield	847	187,274	155,667	154,089	121,192	26,814	---	645,036	13,897	42,000	49,682	750,615	2,385	---	---	753,000
Clarks Grove	699	138,774	35,995	54,506	16,173	---	---	245,448	43,749	---	---	289,197	---	---	27,558	316,755
Clear Lake	569	96,757	177,023	57,216	33,456	1,376	12,001	377,829	39,049	69,355	11,234	497,467	---	---	17,435	514,902
Clearbrook	519	119,495	151,079	81,914	108,257	---	---	460,745	145,568	872,773	34,100	1,513,186	---	---	21,719	1,534,905
Clearwater	1,767	265,065	414,483	142,800	77,823	25,961	23,260	949,392	182,337	250,000	100,931	1,482,660	265,000	1,947	211,565	1,961,172
Clements	152	41,163	29,888	16,776	5,909	---	10,843	104,579	17,864	---	---	122,443	---	---	---	122,443
Cleveland	717	103,230	170,209	86,432	---	5,579	---	365,450	283,274	31,350	5,225	685,299	---	130,000	11,500	826,799
Climax	269	35,191	31,350	15,458	16,643	11,576	---	110,218	90,975	2,120	1,171	204,484	---	---	3,291	207,775
Clinton	441	73,473	40,843	68,883	388	---	19,244	202,831	30,693	25,467	9,509	268,500	---	---	---	268,500
Clitherall	111	14,221	408	5,560	662	---	---	20,851	---	---	---	20,851	---	---	---	20,851
Clontarf	158	34,963	2,898	6,908	---	---	16,057	60,826	---	---	---	60,826	---	7,983	---	68,809
Cloquet	12,156	848,360	2,409,259	1,190,686	1,140,125	688,732	4,114	6,281,276	1,359,886	74,790	123,514	7,839,466	2,157,348	50,000	380,712	10,427,526
Coates	154	27,008	15,621	6,698	2,608	---	---	51,935	---	---	---	51,935	---	---	---	51,935
Cobden	36	4,175	1,670	3,391	671	---	1,939	11,846	1,337	---	---	13,183	---	---	---	13,183
Cohasset	2,737	567,281	234,669	313,905	178,860	11,301	26,037	1,332,053	662,743	---	---	1,994,796	---	---	324,194	2,318,990

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Cokato	2,733	239,049	537,484	380,299	295,747	158,301	3,021	1,613,901	155,745	80,000	101,693	1,951,339	---	---	182,454	2,133,793
Cold Spring	4,053	303,572	1,084,444	359,476	135,681	324,530	4,911	2,212,614	224,920	1,190,000	224,502	3,852,036	---	---	534,116	4,386,152
Coleraine	1,977	167,089	299,141	269,863	139,313	243,663	277,705	1,396,774	110,687	220,624	135,176	1,863,261	---	---	155,218	2,018,479
Cologne	1,537	355,581	187,970	236,499	76,986	---	3,468	860,504	543,491	160,000	357,895	1,921,890	---	---	24,261	1,946,151
Columbia Heights	19,676	1,795,777	5,250,881	1,883,129	2,201,870	1,550,401	128,378	12,810,436	1,579,845	972,000	861,139	16,223,420	---	110,000	---	16,333,420
Columbus	3,929	610,639	523,701	959,065	100,377	15,285	15,291	2,224,358	968,366	889,254	722,509	4,804,487	---	---	564,821	5,369,308
Comfrey	375	123,818	112,457	77,501	43,404	50,430	21,385	428,995	75,390	9,995	23,415	537,795	---	---	47,600	585,395
Comstock	96	34,738	3,500	6,275	1,785	---	535	46,833	---	---	---	46,833	---	---	---	46,833
Conger	144	39,038	16,523	6,634	7,111	---	18,643	87,949	13,732	---	---	101,681	---	10,000	---	111,681
Cook	569	140,670	198,162	127,830	97,768	---	113,296	677,726	508,344	53,600	75,288	1,314,958	697,000	---	188,247	2,200,205
Coon Rapids	61,850	3,593,390	13,724,477	5,310,789	4,011,549	2,968,515	1,494,917	31,103,637	9,139,083	2,160,000	808,962	43,211,682	---	533,730	3,587,978	47,333,390
Corcoran	5,470	603,825	1,284,373	1,028,231	45,314	---	65,570	3,027,313	2,705,828	319,000	133,542	6,185,683	---	---	---	6,185,683
Correll	32	11,759	6,044	2,108	---	---	2,539	22,450	---	---	---	22,450	---	---	---	22,450
Cosmos	463	108,113	115,821	99,791	36,323	---	37,213	397,261	37,388	25,800	5,802	466,251	---	---	40,703	506,954
Cottage Grove	35,187	2,041,621	6,656,867	3,833,820	2,138,641	822,356	603,914	16,097,219	15,420,808	1,835,000	1,117,346	34,470,373	---	---	1,881,870	36,352,243
Cottonwood	1,206	180,508	222,509	226,789	45,234	98,872	5,394	779,306	642,014	513,000	48,934	1,983,254	---	---	92,462	2,075,716
Courtland	607	40,860	51,620	85,310	4,501	---	7,665	189,956	727	80,300	15,000	285,983	---	---	---	285,983
Cromwell	237	89,292	87,126	35,459	14,196	56,252	10,411	292,736	595,825	43,802	11,628	943,991	---	---	---	943,991
Crookston	7,885	924,990	2,317,644	716,910	1,156,468	149,341	411,512	5,676,865	6,795,832	143,849	14,062	12,630,608	---	456,270	---	13,086,878
Crosby	2,389	370,362	872,714	397,189	814,173	182,324	206,940	2,843,702	510,294	545,914	154,426	4,054,336	800,000	---	318,940	5,173,276
Crosslake	2,162	803,303	662,563	428,373	408,878	356,525	33,628	2,693,270	731,948	3,047,002	361,782	6,834,002	2,455,000	---	---	9,289,002
Crystal	22,417	2,030,717	6,168,184	1,315,019	1,828,906	972,165	176,381	12,491,372	7,052,365	1,410,128	444,539	21,398,404	---	---	2,791,827	24,190,231
Currie	232	58,120	27,068	71,184	2,939	7,000	9,378	175,689	51,854	---	---	227,543	---	10,000	72,413	309,956
Cuyuna	339	23,203	105,905	33,070	3,254	---	---	165,432	---	30,000	1,395	196,827	---	26,281	---	223,108
Cyrus	287	68,318	42,114	43,236	4,378	---	---	158,046	17,181	---	---	175,227	---	---	---	175,227
Dakota	317	51,830	28,040	11,395	2,121	---	---	93,386	152,007	24,836	6,295	276,524	---	---	33,800	310,324
Dalton	248	60,496	41,304	32,842	6,006	---	1,569	142,217	8,208	---	---	150,425	---	---	8,350	158,775
Danube	491	60,245	129,628	92,892	470	---	90,952	374,187	57,197	11,000	4,450	446,834	---	---	---	446,834
Danvers	95	37,709	43,384	18,240	1,750	---	---	101,083	247,095	---	---	348,178	---	---	---	348,178
Darfur	107	42,541	33,597	9,915	5,053	---	---	91,106	9,386	2,000	7,812	110,304	---	---	10,963	121,267
Darwin	346	41,159	7,747	19,848	27,165	---	22,190	118,109	2,461	---	---	120,570	---	---	---	120,570
Dassel	1,465	266,666	284,253	263,222	64,386	2,338	4,314	885,179	10,173	645,206	99,361	1,639,919	---	---	117,000	1,756,919
Dawson	1,515	373,860	353,407	394,195	224,699	68,217	43,394	1,457,772	3,205,285	407,550	93,430	5,164,037	250,000	---	227,010	5,641,047
Dayton	4,819	638,637	871,122	443,627	121,998	27,172	61,120	2,163,676	1,665,601	3,999,217	1,553,922	9,382,416	---	---	505,059	9,887,475
De Graff	128	42,918	3,364	6,435	---	---	11,107	63,824	---	---	8,000	71,824	---	---	---	71,824
Deephaven	3,690	658,323	1,369,465	440,782	87,713	---	---	2,556,283	297,207	---	---	2,853,490	---	---	---	2,853,490
Deer Creek	323	33,607	56,973	32,098	24,903	---	1,643	149,224	84,709	10,834	3,613	248,380	---	---	4,322	252,702
Deer River	935	152,920	515,767	153,104	38,186	12,486	16,110	888,573	52,189	177,648	30,675	1,149,085	---	---	---	1,149,085
Deerwood*	537	137,725	277,047	130,774	51,567	3,162	17,118	617,393	487,300	22,000	10,196	1,136,889	---	---	568,885	1,705,774

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Delano	5,548	628,989	634,866	429,205	926,235	220,552	---	2,839,847	970,907	3,365,000	310,602	7,486,356	---	---	1,578,471	9,064,827
Delavan	171	64,340	59,089	31,668	6,931	---	2,858	164,886	2,925	---	---	167,811	---	178,391	48,621	394,823
Delhi	69	13,587	5,967	7,432	---	---	4,395	31,381	---	---	---	31,381	---	---	---	31,381
Dellwood	1,067	104,432	217,755	63,420	25,021	---	20,432	431,060	---	---	---	431,060	---	---	---	431,060
Denham	37	5,518	1,974	14,201	300	---	100	22,093	---	---	---	22,093	---	7	---	22,100
Dennison	221	50,975	16,775	34,263	30	---	765	102,808	29,030	70,000	37,409	239,247	755,000	---	---	994,247
Dent	192	47,746	66,424	6,247	24,468	---	683	145,568	53,002	35,692	22,156	256,418	---	35,075	5,000	296,493
Detroit Lakes	8,763	721,871	2,008,139	1,762,155	1,105,971	644,086	358,180	6,600,402	2,232,469	1,693,347	907,899	11,434,117	---	9,929	1,436,418	12,880,464
Dexter	342	45,580	35,733	44,083	1,946	85,826	8,656	221,824	3,977	67,580	13,455	306,836	---	---	4,794	311,630
Dilworth	4,117	457,581	720,900	323,591	128,368	---	4,083	1,634,523	735,048	1,193,510	515,748	4,078,829	---	---	---	4,078,829
Dodge Center	2,690	383,704	362,292	306,023	388,164	6,868	85,003	1,532,054	88,516	602,222	90,531	2,313,323	---	---	147,031	2,460,354
Donaldson	44	3,085	1,561	4,422	2,106	---	14,840	26,014	1,486	---	---	27,500	---	---	---	27,500
Donnelly	236	42,177	37,217	15,601	6,392	---	---	101,387	40,181	25,000	17,010	183,578	---	39,155	---	222,733
Doran	52	9,131	1,870	2,818	1,720	---	7,880	23,419	27,010	---	---	50,429	---	---	---	50,429
Dover	747	64,612	51,111	28,436	37,921	---	62,532	244,612	1,015,499	25,000	20,346	1,305,457	---	---	122,070	1,427,527
Dovray	57	11,211	15,258	5,390	1,016	281	6,622	39,778	3,467	4,720	1,158	49,123	---	---	4,200	53,323
Duluth	86,033	19,600,757	35,039,214	9,083,186	7,435,230	26,296,822	7,737,920	105,193,129	29,445,649	13,140,000	5,752,070	153,530,848	7,363,043	662,185	13,782,478	175,338,554
Dumont	95	26,385	15,948	33,787	1,587	---	---	77,707	---	---	---	77,707	---	---	---	77,707
Dundas	1,407	442,428	271,496	129,711	64,208	187,138	---	1,094,981	195,263	150,000	42,759	1,483,003	---	260,555	198,986	1,942,544
Dundee	68	28,474	2,830	3,049	3,396	---	4,192	41,941	240,174	---	---	282,115	---	---	---	282,115
Dunnell	163	58,661	42,272	23,850	949	10,557	3,100	139,389	2,132	---	---	141,521	---	---	5,000	146,521
Eagan	64,972	6,304,955	13,680,289	3,949,843	4,706,596	1,605,398	7,292	30,254,373	13,196,275	845,000	303,212	44,598,860	---	64,602	16,247,816	60,911,278
Eagle Bend	526	92,178	127,368	91,743	16,838	289,429	---	617,556	93,708	1,959,000	183,373	2,853,637	---	---	12,154	2,865,791
Eagle Lake	2,540	309,974	429,857	121,925	56,152	143,750	125,533	1,187,191	543,155	205,000	195,178	2,130,524	---	---	23,058	2,153,582
East Bethel	11,555	1,145,228	1,668,001	960,577	417,322	140,511	133,361	4,465,000	6,044,555	248,000	1,317,048	12,074,603	---	---	585,000	12,659,603
East Grand Forks	8,581	934,499	3,361,280	1,164,139	1,950,756	242,582	622,440	8,275,696	3,806,870	1,695,577	603,449	14,381,592	---	250,000	659,925	15,291,517
East Gull Lake	989	157,140	51,573	61,786	6,478	---	5,154	282,131	---	120,600	80,976	483,707	---	---	1,349	485,056
Easton	196	30,477	45,316	9,687	7,979	---	---	93,459	45,396	---	---	138,855	---	125,000	---	263,855
Echo	271	101,661	74,986	79,081	513	2,816	15,586	274,643	15,668	25,000	10,825	326,136	---	---	---	326,136
Eden Prairie	62,004	5,085,202	17,552,718	5,293,287	9,580,307	4,777,987	166,817	42,456,318	8,558,743	4,415,603	1,473,429	56,904,093	---	1,400	12,466,889	69,372,382
Eden Valley	1,053	214,889	266,417	273,837	60,909	151,418	3,380	970,850	246,035	100,430	36,576	1,353,891	---	---	37,131	1,391,022
Edgerton	1,171	172,931	152,579	173,873	93,443	5,000	---	597,826	107,778	---	---	705,604	---	21,754	19,244	746,602
Edina	48,829	5,899,192	14,760,205	6,277,506	3,852,260	725,381	490,756	32,005,300	13,622,443	6,620,000	2,292,394	54,540,137	---	318,165	3,480,840	58,339,142
Effie	125	29,408	---	3,763	6,715	---	63,516	103,402	200	---	---	103,602	---	---	---	103,602
Eitzen	240	55,172	29,799	65,164	7,647	---	18,554	176,336	4,165	13,929	2,071	196,501	---	---	---	196,501
Elba	155	9,615	42,552	16,999	6,504	---	4,267	79,937	---	15,000	1,500	96,437	---	---	---	96,437
Elbow Lake	1,162	274,157	217,859	131,741	126,994	148,713	334,226	1,233,690	81,875	386,318	279,968	1,981,851	2,980,000	---	37,500	4,999,351
Elgin	1,090	164,185	224,571	163,763	97,197	139,711	4,645	794,072	122,620	100,112	15,759	1,032,563	---	10,285	14,757	1,057,605
Elizabeth	173	58,126	36,221	11,719	3,818	---	4,777	114,661	10,908	14,402	2,673	142,644	---	---	7,303	149,947

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Elk River	23,147	2,534,390	5,352,249	2,847,440	2,920,658	1,240,792	84,286	14,979,815	10,439,089	2,127,000	1,065,354	28,611,258	---	---	3,288,680	31,899,938
Elko New Market	4,285	666,854	592,290	245,716	104,081	2,501	---	1,611,442	852,662	341,379	156,641	2,962,124	70,000	18,837	410,404	3,461,365
Elkton	142	19,129	5,680	4,272	5,785	---	5,743	40,609	1,831	---	---	42,440	---	3,000	5,000	50,440
Ellendale	680	207,604	111,292	52,798	9,661	29,698	50,638	461,691	383,826	59,559	13,066	918,142	---	104,067	14,155	1,036,364
Ellsworth	456	150,216	17,842	77,959	2,850	---	---	248,867	---	7,300	438	256,605	---	---	---	256,605
Elmdale	116	3,080	1,987	6,864	6,281	---	9,911	28,123	---	---	---	28,123	---	---	---	28,123
Elmore	656	173,475	172,402	122,497	42,997	11,698	3,883	526,952	89,233	126,366	21,651	764,202	---	---	87,367	851,569
Elrosa	217	15,361	30,604	3,314	9,747	6,534	913	66,473	41,979	---	---	108,452	---	---	---	108,452
Ely	3,459	748,131	957,432	1,024,109	499,058	203,608	356,299	3,788,637	1,013,228	751,575	114,509	5,667,949	---	---	631,336	6,299,285
Elysian	660	161,143	160,516	126,813	24,367	24,960	19,290	517,089	480,007	133,084	51,269	1,181,449	---	---	338,731	1,520,180
Emily	823	223,508	108,114	146,526	16,200	1,016	149,902	645,266	448,967	90,000	39,957	1,224,190	---	---	61,970	1,286,160
Emmons	384	118,773	14,812	37,953	---	---	---	171,538	48,782	---	---	220,320	---	5,000	---	225,320
Erhard	146	29,608	5,775	5,252	3,197	---	4,967	48,799	1,187	6,000	788	56,774	---	---	---	56,774
Erskine	500	140,848	67,057	96,209	35,739	20,824	---	360,677	157,276	46,784	6,669	571,406	---	---	500	571,906
Evan	80	16,110	1,921	9,573	---	---	---	27,604	---	---	---	27,604	---	---	---	27,604
Evansville	612	73,939	65,093	103,287	14,917	18,909	7,667	283,812	470,976	131,892	106,748	993,428	---	---	2,026	995,454
Eveleth	3,705	511,482	1,396,223	911,664	573,618	160,900	521,778	4,075,665	1,105,647	142,239	69,019	5,392,570	---	93,080	79,234	5,564,884
Excelsior	2,235	525,282	825,677	226,987	162,682	93,663	18,237	1,852,528	615,972	75,185	31,852	2,575,537	---	---	323,880	2,899,417
Eyota	2,023	191,376	172,515	140,399	80,438	53,147	1,536	639,411	97,410	169,286	55,818	961,925	---	43,855	315,161	1,320,941
Fairfax	1,214	329,319	382,609	659,454	155,478	22,665	85,472	1,634,997	2,622,819	25,000	22,495	4,305,311	---	1,199,752	37,358	5,542,421
Fairmont	10,521	1,073,013	2,990,781	1,490,721	1,292,345	820,826	221,089	7,888,775	3,996,105	1,465,000	946,826	14,296,706	---	---	2,173,388	16,470,094
Falcon Heights	5,426	536,809	822,563	295,376	136,054	1,230	82,785	1,874,817	553,842	65,000	3,466	2,497,125	---	---	190,700	2,687,825
Faribault	23,436	2,109,569	5,361,647	1,897,280	3,149,147	2,066,800	213,383	14,797,826	4,674,192	1,666,619	764,582	21,903,219	---	---	1,387,039	23,290,258
Farmington	21,792	1,830,107	4,987,970	1,030,691	1,427,620	91,165	86,576	9,454,129	555,293	2,912,213	1,336,414	14,258,049	---	---	3,088,034	17,346,083
Farwell	52	14,243	1,873	3,457	1,380	---	9,985	30,938	11,750	---	---	42,688	---	---	---	42,688
Federal Dam	105	35,113	6,330	7,317	2,281	---	1,236	52,277	---	2,756	2,182	57,215	---	4,230	---	61,445
Felton	177	8,807	9,404	25,982	9,347	---	16,968	70,508	1,842	---	---	72,350	---	10,853	---	83,203
Fergus Falls	13,228	1,590,219	3,353,912	1,996,660	2,393,896	983,836	257,085	10,575,608	16,874,965	3,703,533	580,769	31,734,875	565,000	---	3,594,705	35,894,580
Fertile	840	72,096	106,598	117,332	72,187	92,578	94,895	555,686	1,109,926	7,869	56,953	1,730,434	---	---	42,200	1,772,634
Fifty Lakes	392	190,840	40,294	157,566	---	---	---	388,700	38,344	28,936	10,179	466,159	---	---	---	466,159
Finlayson	313	114,050	86,927	17,346	8,780	---	---	227,103	---	34,140	8,207	269,450	---	---	---	269,450
Fisher	432	68,959	58,437	46,675	---	3,461	10,336	187,868	12,024	38,692	8,348	246,932	---	---	---	246,932
Flensburg	227	15,613	8,051	12,897	1,199	---	20,989	58,749	18,135	---	---	76,884	---	---	---	76,884
Floodwood	534	133,644	361,031	55,090	45,084	35,615	3,002	633,466	---	19,172	11,740	664,378	---	---	---	664,378
Florence	39	8,608	247	3,669	1,275	---	3,942	17,741	---	4,778	1,322	23,841	---	---	---	23,841
Foley	2,647	499,641	439,453	275,544	137,873	8,441	---	1,360,952	147,182	455,000	264,359	2,227,493	---	440,000	46,000	2,713,493
Forada	186	41,104	119,642	16,401	2,167	---	1,244	180,558	88,195	56,042	15,213	340,008	---	---	22,000	362,008
Forest Lake	18,791	1,242,261	4,914,999	1,937,106	498,008	2,955,307	89,909	11,637,590	2,785,863	654,295	85,705	15,163,453	---	---	---	15,163,453
Foreston	524	152,797	36,512	22,021	12,738	---	12,822	236,890	2,172	20,000	23,647	282,709	---	---	---	282,709

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Fort Ripley	69	6,413	757	3,511	2,059	---	2,606	15,346	6,715	---	---	22,061	---	---	2,100	24,161
Fosston	1,517	144,559	303,866	141,214	365,835	479,963	241,374	1,676,811	1,347,171	2,526,847	213,068	5,763,897	---	---	629,670	6,393,567
Fountain	406	63,074	53,636	61,279	5,513	---	11,710	195,212	51,569	---	---	246,781	---	---	50,402	297,183
Foxhome	117	10,225	2,684	4,880	5,308	---	300	23,397	3,043	---	---	26,440	---	---	---	26,440
Franklin	502	132,874	122,233	49,261	24,443	2,000	24,139	354,950	469,431	80,991	69,496	974,868	---	---	---	974,868
Frazee	1,378	215,853	346,789	127,277	57,924	15,980	63,681	827,504	106,564	1,127,000	83,892	2,144,960	---	53,000	---	2,197,960
Freeborn	298	69,492	38,730	19,493	---	---	9,514	137,229	33,489	34,761	5,245	210,724	---	---	---	210,724
Freeport	666	174,096	106,294	168,119	7,471	55,973	---	511,953	28,023	230,000	175,865	945,841	---	---	186,631	1,132,472
Fridley	27,591	2,654,448	6,752,308	3,244,359	1,451,036	1,947,364	370,810	16,420,325	1,754,705	940,000	279,334	19,394,364	---	---	1,156,819	20,551,183
Frost	191	44,548	66,449	36,015	29,384	8,771	4,404	189,571	---	10,000	11,918	211,489	---	---	21,916	233,405
Fulda	1,301	143,594	322,039	229,589	77,450	519	---	773,191	78,989	145,944	42,273	1,040,397	---	---	180,941	1,221,338
Funkley	5	1,163	500	270	---	---	293	2,226	557	---	---	2,783	---	---	---	2,783
Garfield	354	200,593	80,898	10,085	8,217	---	297	300,090	849,031	1,248,132	29,332	2,426,585	---	---	---	2,426,585
Garrison	212	84,889	182,769	13,055	13,417	---	18,548	312,678	80,434	10,000	12,790	415,902	---	---	---	415,902
Garvin	133	34,483	35,658	18,432	12,740	6,280	---	107,593	28,633	---	---	136,226	---	---	---	136,226
Gary*	211	48,335	18,919	25,327	2,249	---	2,999	97,829	5,260	---	---	103,089	---	---	---	103,089
Gaylord	2,303	338,629	450,880	186,208	442,856	119,543	7,419	1,545,535	1,279,147	699,362	515,928	4,039,972	---	---	190,882	4,230,854
Gem Lake	397	94,841	111,259	23,241	---	---	16,781	246,122	1,375	100,452	51,238	399,187	---	---	60,000	459,187
Geneva	548	109,463	23,316	9,587	20,322	---	18,478	181,166	10,000	---	---	191,166	---	---	10,000	201,166
Genola	74	9,826	675	5,055	---	---	7,550	23,106	---	---	---	23,106	---	---	---	23,106
Georgetown	131	16,719	94,454	4,728	9,169	128	1,358	126,556	12,193	---	---	138,749	---	---	---	138,749
Ghent	364	55,043	45,244	48,110	15,820	3,945	---	168,162	26,380	112,924	30,761	338,227	---	191	101,588	440,006
Gibbon	772	88,883	169,123	267,305	66,071	27,184	61,484	680,050	64,882	335,000	26,945	1,106,877	1,451,979	---	---	2,558,856
Gilbert	1,798	341,638	795,165	607,357	302,037	6,338	282,548	2,335,083	800,625	60,000	59,846	3,255,554	680,000	---	32,589	3,968,143
Gilman	238	52,469	4,642	3,274	---	---	---	60,385	---	---	---	60,385	---	---	---	60,385
Glencoe	5,586	756,088	1,249,332	443,498	503,878	155,531	88,083	3,196,410	752,368	1,137,169	278,749	5,364,696	300,000	---	574,776	6,239,472
Glenville	634	67,193	46,628	36,929	43,318	1,500	4,703	200,271	30,642	60,000	14,868	305,781	---	3,649	60,000	369,430
Glenwood	2,546	323,603	568,292	240,756	339,267	112,133	134,727	1,718,778	798,835	---	21,945	2,539,558	---	20,000	476,000	3,035,558
Glyndon	1,415	307,157	224,493	59,352	9,204	62,325	185,529	848,060	5,921	259,990	102,443	1,216,414	100,000	---	---	1,316,414
Golden Valley	20,642	3,246,488	6,478,067	2,318,782	2,142,592	312,954	294,931	14,793,814	6,521,127	5,185,000	2,944,445	29,444,386	4,970,000	373,808	4,329,710	39,117,904
Gonvick	284	81,714	73,511	52,916	10,321	42,902	---	261,364	15,606	---	---	276,970	---	4,159	---	281,129
Good Thunder	575	101,547	171,272	94,376	39,558	---	---	406,753	262,514	35,000	19,390	723,657	---	---	23,520	747,177
Goodhue	1,186	77,309	215,502	103,655	64,805	60,592	---	521,863	57,293	150,411	41,406	770,973	---	39,833	15,000	825,806
Goodridge	134	34,739	6,631	11,621	---	2,052	---	55,043	---	4,000	1,275	60,318	---	---	---	60,318
Goodview	4,053	406,725	649,864	285,357	44,814	---	---	1,386,760	427,577	343,746	103,644	2,261,727	---	---	---	2,261,727
Graceville	578	86,451	135,855	79,411	75,996	210,145	31,223	619,081	65,067	109,432	169,017	962,597	---	133,194	---	1,095,791
Granada	297	41,089	25,499	15,065	16,363	172	---	98,188	6,145	---	---	104,333	---	---	---	104,333
Grand Marais	1,355	406,623	189,271	186,403	1,017,061	21,853	---	1,821,211	203,184	920,000	235,115	3,179,510	---	50,757	325,015	3,555,282
Grand Meadow	1,155	110,389	253,573	103,707	122,225	47,157	---	637,051	412,835	315,173	92,480	1,457,539	---	---	183,974	1,641,513

[1] Failed to report in time for this publication.

\*Submitted incomplete data.



**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Grand Rapids	10,906	1,711,202	2,639,573	1,773,645	2,151,592	297,825	1,117,600	9,691,437	7,640,161	3,239,850	938,656	21,510,104	24,850	---	601,945	22,136,899
Granite Falls	2,843	353,708	612,345	444,002	232,817	581,891	284,893	2,509,656	835,916	523,467	177,518	4,046,557	---	191,098	183,740	4,421,395
Grant	4,178	208,397	370,020	469,995	---	---	52,459	1,100,871	19,836	23,525	5,250	1,149,482	---	---	---	1,149,482
Grasston	157	28,979	3,629	2,927	1,473	---	4,764	41,772	---	---	---	41,772	2,490	---	---	44,262
Green Isle	559	154,176	107,081	54,593	12,645	---	---	328,495	84,858	174,556	169,372	757,281	---	17,854	29,646	804,781
Greenbush	719	169,678	158,943	166,772	152,892	140,022	2,707	791,014	9,993	19,217	4,981	825,205	---	9,000	28,632	862,837
Greenfield	2,815	382,146	274,347	380,293	1,088	---	43,412	1,081,286	155,616	1,132,000	124,388	2,493,290	590,753	---	76,876	3,160,919
Greenwald	225	15,859	4,006	20,926	2,000	---	---	42,791	2,350	7,000	10,007	62,148	---	---	---	62,148
Greenwood	698	114,101	373,083	62,349	1,683	---	36,269	587,485	131,567	---	---	719,052	---	---	21,625	740,677
Grey Eagle	342	58,011	57,231	31,300	18,254	---	5,743	170,539	5,845	39,778	25,222	241,384	---	198	15,380	256,962
Grove City	631	166,823	165,248	99,337	22,253	---	182	453,843	28,147	7,318	1,779	491,087	---	---	---	491,087
Grygla	222	115,115	42,696	26,659	50,088	2,000	27,229	263,787	99,153	22,130	9,594	394,664	---	1,805	13,421	409,890
Gully	61	11,779	1,015	7,427	4,325	---	2,412	26,958	---	---	---	26,958	---	---	---	26,958
Hackensack	314	59,831	36,368	92,327	19,567	228,100	2,269	438,462	18,295	23,000	4,834	484,591	---	---	4,000	488,591
Hadley	56	14,210	---	13,829	3,398	---	20,607	52,044	404,752	---	---	456,796	---	13,400	---	470,196
Hallock	967	213,161	87,621	178,824	91,848	8,272	26,961	606,687	425,672	85,000	110,175	1,227,534	---	67,500	---	1,295,034
Halma	58	10,713	1,156	6,005	2,499	---	5,342	25,715	---	---	---	25,715	---	---	---	25,715
Halstad	586	38,756	128,107	135,611	55,442	6,000	---	363,916	441,853	55,000	17,126	877,895	---	---	---	877,895
Ham Lake	15,462	991,128	1,573,850	953,811	242,014	53,291	36,682	3,850,776	3,218,869	100,000	66,069	7,235,714	---	---	1,555,644	8,791,358
Hamburg	518	169,537	105,308	64,289	75,093	---	2,259	416,486	51,967	55,100	12,803	536,356	---	12,000	58,664	607,020
Hammond	120	40,740	3,916	7,009	8,247	---	516,517	576,429	---	---	---	576,429	---	24,822	---	601,251
Hampton	691	106,568	17,602	12,934	11,574	---	2,472	151,150	1,077,553	75,000	98,938	1,402,641	---	---	24,182	1,426,823
Hancock	758	141,787	124,363	72,390	26,047	350	79,024	443,961	134,783	1,743,463	120,094	2,442,301	---	28,732	32,088	2,503,121
Hanley Falls	295	49,316	52,028	45,952	10,371	---	16,600	174,267	17,127	26,628	23,685	241,707	---	---	---	241,707
Hanover	2,979	507,770	284,043	184,982	38,863	55,213	18,637	1,089,508	1,014,293	309,647	127,161	2,540,609	1,165,000	---	700,029	4,405,638
Hanska	393	62,839	20,097	64,763	38,366	25,651	2,060	213,776	491,400	344,630	47,303	1,097,109	---	---	18,931	1,116,040
Harding[1]	124	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Hardwick	193	46,854	25,974	23,986	5,324	---	---	102,138	212,628	---	---	314,766	---	---	---	314,766
Harmony	1,015	109,601	294,925	78,330	220,807	251,257	26,435	981,355	68,950	125,008	29,213	1,204,526	---	151,940	187,715	1,544,181
Harris	1,124	102,535	82,775	81,025	11,261	---	14,300	291,896	5,927	38,000	18,268	354,091	---	---	---	354,091
Hartland	312	51,526	33,268	53,522	2,584	---	---	140,900	14,396	11,886	7,710	174,892	---	207,831	---	382,723
Hastings	22,339	2,059,799	7,254,247	2,147,556	2,456,430	1,249,425	152,771	15,320,228	3,051,655	4,340,000	911,963	23,623,846	---	282,688	1,609,372	25,515,906
Hatfield	50	8,296	7,491	4,374	413	---	54	20,628	---	---	---	20,628	4,133	---	---	24,761
Hawley	2,094	276,370	445,933	171,789	84,576	94,971	295,057	1,368,696	925,547	1,237,231	191,140	3,722,614	126,340	---	65,812	3,914,766
Hayfield	1,341	207,580	202,356	204,027	62,828	44,515	4,353	725,659	106,448	263,084	85,834	1,181,025	---	---	68,120	1,249,145
Hayward	251	78,938	37,995	25,468	13,147	---	---	155,548	21,367	10,000	---	186,915	---	---	72,460	259,375
Hazel Run	61	6,918	10,152	2,537	2,625	---	1,631	23,863	---	---	---	23,863	---	---	3,350	27,213
Hector	1,127	152,223	300,363	223,012	144,108	16,465	50,590	886,761	1,543,701	194,027	62,281	2,686,770	---	---	5,658	2,692,428
Heidelberg	125	4,413	4,405	2,354	---	---	1,726	12,898	---	---	---	12,898	---	---	---	12,898

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Henderson	889	121,012	211,542	70,015	62,443	460,276	---	925,288	47,532	358,215	131,985	1,463,020	2,028,000	---	10	3,491,030
Hendricks	707	124,721	131,010	167,168	42,956	126,783	10,115	602,753	84,759	21,339	17,904	726,755	---	---	80,570	807,325
Hendrum	296	82,946	42,361	61,111	22,172	4,356	29,210	242,156	30,640	17,000	29,822	319,618	---	10,000	16,517	346,135
Henning	800	133,541	185,503	111,065	12,428	19,240	24,295	486,072	55,457	13,556	4,714	559,799	---	---	---	559,799
Henriette	71	16,192	579	1,047	1,475	---	9,130	28,423	---	---	---	28,423	---	---	---	28,423
Herman	437	86,538	90,314	118,407	10,631	16,282	47,895	370,067	499	80,011	43,110	493,687	---	21,526	51,993	567,206
Hermantown	9,606	799,999	2,329,113	515,715	88,794	52,620	17,614	3,803,855	3,375,389	4,819,195	1,102,496	13,100,935	7,793	---	2,819,687	15,928,415
Heron Lake	691	127,008	179,414	66,849	43,409	5,593	1,514	423,787	246,237	57,488	27,040	754,552	200,000	97,800	60,020	1,112,372
Hewitt	260	104,763	33,127	15,268	14,890	---	---	168,048	---	16,750	---	184,798	---	---	---	184,798
Hibbing	16,299	1,767,944	5,912,282	2,695,769	2,314,673	183,974	2,494,642	15,369,284	3,594,215	834,746	149,928	19,948,173	---	---	951,646	20,899,819
Hill City	637	140,660	178,340	63,517	36,046	15,023	14,548	448,134	43,952	---	---	492,086	---	89,709	8,835	590,630
Hillman	38	4,599	---	4,296	1,201	---	4,574	14,670	---	---	---	14,670	---	---	---	14,670
Hills	683	84,053	75,520	101,352	47,163	5,883	---	313,971	101,230	10,200	2,884	428,285	---	---	---	428,285
Hilltop	842	253,642	299,014	154,010	3,950	3,040	13,639	727,295	451,672	40,000	1,858	1,220,825	---	62,814	27,523	1,311,162
Hinckley	1,796	460,402	274,610	153,814	86,462	62,648	---	1,037,936	88,565	730,000	23,506	1,880,007	---	---	89,169	1,969,176
Hitterdal	209	64,209	29,796	34,914	27,242	1,931	---	158,092	10,000	326,263	31,359	525,714	---	---	21,953	547,667
Hoffman	682	67,114	104,348	56,028	42,766	136,744	---	407,000	52,955	44,836	52,287	557,078	---	11,446	53,850	622,374
Hokah	572	180,333	125,597	47,977	79,169	---	---	433,076	153,443	12,000	47,522	646,041	---	---	---	646,041
Holdingsford	712	167,378	87,532	82,616	19,490	---	---	357,016	602,094	275,000	60,599	1,294,709	---	34,099	342,828	1,671,636
Holland	182	27,311	11,940	67,359	15,244	---	11,097	132,951	---	---	---	132,951	---	7,500	33,033	173,484
Hollandale	300	51,786	44,044	15,705	5,231	---	21,193	137,959	13,050	---	---	151,009	---	---	---	151,009
Holloway	89	68,255	4,672	11,364	---	---	---	84,291	---	---	---	84,291	---	120,000	---	204,291
Holt	88	2,064	682	4,705	2,758	---	8,333	18,542	797	---	---	19,339	---	---	---	19,339
Hopkins	17,939	1,879,102	6,144,206	2,162,489	1,572,958	2,348,694	136,169	14,243,618	2,509,697	1,635,000	819,238	19,207,553	2,159,791	346,274	4,643,179	26,356,797
Houston	982	120,108	342,166	131,138	229,580	21,450	11,253	855,695	281,988	184,484	48,380	1,370,547	---	---	82,152	1,452,699
Howard Lake	1,996	439,728	519,188	164,244	72,092	107,913	118,466	1,421,631	309,732	313,000	121,418	2,165,781	---	---	372,104	2,537,885
Hoyt Lakes	2,020	704,762	787,785	616,613	761,907	13,082	5,969	2,890,118	692,012	417,995	34,672	4,034,797	---	---	496,488	4,531,285
Hugo	13,739	948,071	1,391,556	1,230,919	317,301	22,797	52,846	3,963,490	1,356,788	1,260,000	512,341	7,092,619	---	3,411	1,968,376	9,064,406
Humboldt	45	2,678	600	7,515	47	---	3,008	13,848	---	---	---	13,848	---	---	---	13,848
Hutchinson	14,034	2,028,772	3,756,228	2,406,663	2,133,359	659,416	710,972	11,695,410	5,000,514	2,525,000	651,472	19,872,396	---	---	1,756,810	21,629,206
Ihlen	60	12,907	6,365	5,221	4,700	3,042	992	33,227	---	---	---	33,227	---	---	---	33,227
Independence	3,635	537,298	1,209,042	352,416	18,230	---	37,489	2,154,475	396,541	144,000	48,837	2,743,853	---	---	46,588	2,790,441
International Falls	6,396	792,816	2,919,309	1,512,384	662,220	398,259	1,348,446	7,633,434	3,028,341	340,000	615,183	11,616,958	---	---	2,498,407	14,115,365
Inver Grove Heights	34,189	2,392,598	8,178,859	6,008,220	4,932,946	56,272	---	21,568,895	8,003,440	4,069,586	2,296,610	35,938,531	---	264,022	14,175,238	50,377,791
Iona	137	20,288	17,418	8,046	1,590	---	3,686	51,028	3,247	13,000	30,303	97,578	---	35,000	---	132,578
Iron Junction	87	15,326	2,020	3,312	---	---	---	20,658	---	---	---	20,658	---	---	---	20,658
Ironton	577	81,612	146,684	231,178	6,027	13,693	80,971	560,165	---	18,704	4,039	582,908	---	---	---	582,908
Isanti	5,369	495,452	1,290,469	354,835	211,020	437,266	6,288	2,795,330	453,422	555,000	160,570	3,964,322	---	---	179,366	4,143,688
Isle	762	233,174	373,815	163,839	---	---	---	770,828	125,997	186,428	22,089	1,105,342	---	---	7,000	1,112,342

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Ivanhoe	554	100,508	146,669	128,548	102,394	257,361	43,075	778,555	82,378	133,179	9,272	1,003,384	---	---	74,644	1,078,028
Jackson	3,354	775,515	721,113	585,002	174,290	2,331,874	322,393	4,910,187	4,766,473	160,000	83,149	9,919,809	---	456	113,762	10,034,027
Janesville	2,275	395,502	464,987	232,276	38,272	41,223	14,423	1,186,683	149,901	987,274	269,000	2,592,858	---	---	260,232	2,853,090
Jasper	623	150,093	119,364	31,096	9,538	---	40,407	350,498	24,541	45,063	22,350	442,452	---	---	72,652	515,104
Jeffers	363	103,216	50,152	116,303	1,005	---	7,966	278,642	---	24,000	15,821	318,463	---	---	---	318,463
Jenkins	439	101,454	57,438	31,482	3,230	29,541	10,668	233,813	28,062	---	---	261,875	---	---	---	261,875
Johnson	29	4,493	540	3,232	---	---	2,028	10,293	---	---	---	10,293	---	---	---	10,293
Jordan	5,776	662,064	1,248,582	489,308	145,826	93,644	89,076	2,728,500	2,058,504	942,403	296,918	6,026,325	1,675,000	---	780,638	8,481,963
Kandiyohi	487	68,750	64,122	51,482	9,034	---	---	193,388	649,027	42,000	37,955	922,370	---	---	100,751	1,023,121
Karlstad	753	145,304	63,270	124,691	44,082	32,365	61,758	471,470	42,867	109,555	25,513	649,405	---	---	---	649,405
Kasota	670	78,929	98,377	109,280	24,908	---	---	311,494	59,210	---	---	370,704	---	29,376	---	400,080
Kasson	6,022	411,878	1,032,504	3,013,740	2,292,438	296,455	51,253	7,098,268	803,442	395,440	187,201	8,484,351	500,000	---	433,586	9,417,937
Keewatin	1,070	174,398	432,480	349,460	82,173	348,344	28,956	1,415,811	145,320	14,082	6,166	1,581,379	---	---	1,000	1,582,379
Kelliher	266	58,722	72,007	60,776	15,058	119,232	---	325,795	43,286	21,000	5,637	395,718	---	---	---	395,718
Kellogg	445	133,515	193,112	53,574	20,401	---	---	400,602	478,792	34,300	17,889	931,583	---	---	---	931,583
Kennedy	191	47,255	22,252	55,321	13,581	---	19,707	158,116	108,089	4,960	38	271,203	---	---	6,500	277,703
Kenneth	68	8,779	5,613	7,527	1,127	---	---	23,046	8,145	---	---	31,191	---	845	---	32,036
Kensington	289	34,006	60,315	45,252	19,246	3,263	7,029	169,111	28,547	---	---	197,658	---	---	---	197,658
Kent	80	13,249	1,704	21,088	1,964	---	---	38,005	---	---	---	38,005	---	---	---	38,005
Kenyon	1,819	303,609	348,697	256,337	243,060	35,432	44,327	1,231,462	84,016	90,000	35,066	1,440,544	---	---	70,665	1,511,209
Kerkhoven	747	123,263	129,185	138,979	85,797	7,074	4,490	488,788	65,919	70,610	32,150	657,467	---	---	---	657,467
Kerrick	66	6,814	36,927	6,252	1,025	---	10,314	61,332	4,512	---	---	65,844	---	---	---	65,844
Kettle River	179	64,391	43,981	20,616	12,600	---	4,646	146,234	110,669	68,800	31,312	357,015	---	---	26,076	383,091
Kiester	491	89,648	62,761	70,660	4,829	31,079	8,739	267,716	24,923	565,000	55,780	913,419	---	69,080	---	982,499
Kilkenny	134	31,343	60,906	4,795	13,552	---	---	110,596	672	---	---	111,268	---	507	640	112,415
Kimball	771	141,790	405,227	120,856	32,555	12,013	---	712,441	2,294,390	74,000	92,192	3,173,023	---	28,248	34,047	3,235,318
Kinbrae	12	1,017	169	2,548	---	---	---	3,734	---	---	---	3,734	---	---	---	3,734
Kingston	157	12,471	4,340	5,117	12,875	---	1,220	36,023	---	---	---	36,023	---	---	---	36,023
Kinney	169	47,017	37,135	102,572	10,424	---	4,531	201,679	3,934	---	---	205,613	---	46,168	102,954	354,735
La Crescent	4,865	369,447	1,099,895	433,479	486,878	312,918	123,998	2,826,615	3,088,990	270,000	164,900	6,350,505	---	130,000	---	6,480,505
La Prairie	663	86,629	26,496	24,867	49,116	20,588	147,272	354,968	666,965	---	---	1,021,933	---	---	108,506	1,130,439
La Salle	85	20,741	23,469	2,962	2,514	---	3,321	53,007	---	---	---	53,007	---	10,000	---	63,007
Lafayette	496	66,154	71,267	53,708	27,673	15,863	---	234,665	3,972,754	2,329,000	57,971	6,594,390	---	---	---	6,594,390
Lake Benton	676	146,988	635,311	201,033	75,375	322,000	---	1,380,707	285,225	51,090	1,004	1,718,026	---	---	25,613	1,743,639
Lake Bronson	225	41,842	49,304	44,965	32,232	---	30,582	198,925	---	5,000	30,537	234,462	---	---	---	234,462
Lake City	5,047	704,891	1,877,360	355,562	634,212	207,388	270,000	4,049,413	2,712,454	198,173	67,043	7,027,083	---	26,390	99,334	7,152,807
Lake Crystal	2,554	482,359	469,016	391,482	207,466	---	170,204	1,720,527	325,843	495,383	230,439	2,772,192	---	---	73,987	2,846,179
Lake Elmo	7,997	1,034,712	1,109,937	446,541	260,404	---	---	2,851,594	1,428,856	406,000	309,081	4,995,531	---	---	---	4,995,531
Lake Henry	103	44,495	59,045	2,380	9,520	---	6,726	122,166	---	---	---	122,166	---	---	---	122,166

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Lake Lillian	236	48,872	48,814	27,313	18,169	---	3,872	147,040	64,531	---	---	211,571	---	---	---	211,571
Lake Park	789	151,624	178,821	72,063	43,562	199,950	7,042	653,062	496,404	---	---	1,149,466	---	---	53,227	1,202,693
Lake Saint Croix Beach	1,057	182,236	125,823	148,258	50,254	---	24,047	530,618	---	27,000	11,376	568,994	---	---	38,915	607,909
Lake Shore	1,013	283,142	294,252	160,200	10,370	---	2,176	750,140	250,759	---	---	1,000,899	---	---	194,072	1,194,971
Lake Wilson	247	30,546	48,220	81,349	2,734	399	2,883	166,131	86,331	30,243	28,622	311,327	---	1,041	93,997	406,365
Lakefield	1,709	185,300	303,488	247,733	103,956	54,949	---	895,426	662,649	135,000	78,559	1,771,634	---	8,829	682,749	2,463,212
Lakeland	1,807	272,621	235,920	439,468	72,391	52,948	40,042	1,113,390	11,642	90,000	66,228	1,281,260	---	---	61,198	1,342,458
Lakeland Shores	311	40,436	45,763	23,457	---	---	5,884	115,540	---	---	---	115,540	---	---	22,100	137,640
Lakeville	57,048	3,498,553	10,606,286	3,245,103	3,050,782	312,170	---	20,712,894	12,413,360	7,642,027	3,531,396	44,299,677	1,830,000	3,122	2,836,210	48,969,009
Lamberton	823	100,643	199,149	88,916	152,250	100,467	45,686	687,111	293,939	147,532	126,392	1,254,974	---	---	13,240	1,268,214
Lancaster	336	90,458	39,306	19,256	31,588	2,243	1,331	184,182	707,893	---	---	892,075	---	---	8,334	900,409
Landfall	722	178,932	135,947	134,335	89,551	76,108	42,701	657,574	37,714	---	---	695,288	---	41,943	---	737,231
Lanesboro	752	158,530	186,675	175,127	276,503	23,461	---	820,296	121,066	142,205	56,938	1,140,505	---	---	69,080	1,209,585
Laporte	110	23,304	2,942	8,086	759	---	---	35,091	---	---	---	35,091	---	---	---	35,091
Lastrup	104	8,470	1,996	11,759	3,469	---	9,115	34,809	---	---	---	34,809	---	---	---	34,809
Lauderdale	2,427	286,915	651,127	82,181	92,862	---	31,768	1,144,853	51,054	100,000	13,124	1,309,031	---	---	148,024	1,457,055
Le Center	2,504	359,298	469,589	352,671	47,766	99,028	---	1,328,352	39,023	2,230,157	267,902	3,865,434	---	---	243,462	4,108,896
Le Roy	937	103,015	213,242	117,507	124,630	24,177	13,024	595,595	137,072	968,590	65,463	1,766,720	---	179,630	210,026	2,156,376
Le Sueur	4,049	375,422	1,097,552	451,806	844,770	1,500,764	273,128	4,543,442	1,933,466	1,845,456	1,041,982	9,364,346	2,215,000	1,160,506	857,326	13,597,178
Lengby	84	22,917	1,305	5,830	3,044	---	10,295	43,391	2,006	---	---	45,397	---	---	---	45,397
Leonard	41	1,309	170	3,773	16	---	4,063	9,331	1,378	---	---	10,709	---	---	---	11,009
Leonidas	52	52,146	6,407	15,235	1,683	---	1,610	77,081	4,737	---	---	81,818	---	300	---	82,118
Lester Prairie	1,707	199,648	344,733	194,780	130,991	---	94,267	964,419	300,990	---	---	1,265,409	---	---	840	1,266,249
Lewiston	1,615	146,635	363,345	141,417	116,793	52,197	---	820,387	1,081,366	288,104	95,164	2,285,021	---	261,265	160,688	2,706,974
Lewisville	247	81,104	5,586	3,015	1,365	---	---	91,070	16,817	3,000	7,269	118,156	---	---	---	118,156
Lexington	2,014	363,073	851,831	139,799	32,904	---	17,692	1,405,299	762,277	58,500	35,030	2,261,106	---	47,762	18,660	2,327,528
Lilydale	774	169,030	330,496	4,481	2,824	---	17,454	524,285	15,474	25,000	90,388	655,147	---	---	---	655,147
Lindstrom	4,431	347,738	735,696	206,475	151,551	541,950	49,022	2,032,432	1,558,824	338,498	240,833	4,170,587	---	151,786	669,138	4,991,511
Lino Lakes	20,625	1,617,232	3,861,265	1,781,103	1,058,960	435,154	176,318	8,930,032	2,175,258	2,145,000	878,929	14,129,219	---	---	1,910,435	16,039,654
Lismore	228	56,990	39,695	45,248	2,519	---	8,090	152,542	135,334	---	---	287,876	---	---	---	287,876
Litchfield	6,688	904,298	1,693,219	745,863	1,090,168	56,990	144,734	4,635,272	2,133,385	710,000	261,038	7,739,695	---	350,663	325,257	8,415,615
Little Canada	9,987	549,247	1,771,291	446,021	575,128	3,505	460,818	3,806,010	1,226,802	2,058,742	490,598	7,582,152	---	---	2,668,140	10,250,292
Little Falls	8,315	577,437	1,778,274	961,863	540,310	613,777	264,502	4,736,163	1,589,400	2,279,235	902,447	9,507,245	---	125,588	1,209,997	10,842,830
Littlefork	645	157,590	187,717	173,333	55,157	68,210	24,165	666,172	32,888	57,000	24,445	780,505	---	---	31,253	811,758
Long Beach	333	36,515	15,448	50,338	3,064	---	388	105,753	7,081	7,613	1,991	122,438	---	160,000	20,000	302,438
Long Lake	1,797	240,728	830,387	181,211	80,237	1,760	---	1,334,323	343,344	185,000	33,021	1,895,688	---	---	120,398	2,016,086
Long Prairie	3,441	414,479	600,191	221,343	34,962	418,609	83,728	1,773,312	3,246,714	537,000	133,695	5,690,721	---	---	257,853	5,948,574
Longville	154	97,507	92,067	45,896	24,193	---	152,236	411,899	72,539	---	---	484,438	---	---	---	484,438
Lonsdale	3,768	341,629	687,497	499,276	232,096	60,153	---	1,820,651	1,142,672	547,617	255,760	3,766,700	---	552,987	256,827	4,576,514

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu-lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
		Loretto	658	94,580	112,868	94,728	60,951	9,340		605	373,072			18,605	---	
Louisburg	47	10,412	536	2,684	1,995	---	4,826	20,453	---	---	---	20,453	---	---	---	20,453
Lowry	296	77,042	59,009	44,672	808	2,325	21,330	205,186	72,329	595,000	16,155	888,670	---	---	194,827	1,083,497
Lucan	188	34,308	36,372	42,442	23,976	907	24,379	162,384	36,126	---	---	198,510	---	---	---	198,510
Luverne	4,709	544,639	1,086,230	633,645	774,622	271,155	309,488	3,619,779	1,740,549	487,601	144,143	5,992,072	---	---	483,391	6,475,463
Lyle	553	48,526	46,938	59,332	21,139	1,600	---	177,535	60,032	14,000	9,540	261,107	---	1,674	---	262,781
Lynd	448	31,839	40,433	85,590	---	---	12,388	170,250	5,190	265,000	15,354	455,794	---	---	55,788	511,582
Mabel	777	97,715	170,657	232,095	144,815	11,801	66,224	723,307	264,866	23,516	8,285	1,019,974	---	120,000	106,221	1,246,195
Madelia	2,319	407,100	548,468	334,338	455,115	204,534	164,193	2,113,748	---	278,968	80,134	2,472,850	---	---	---	2,472,850
Madison	1,522	381,675	368,464	193,103	240,636	284,873	34,376	1,503,127	787,945	7,158,934	905,423	10,355,429	---	186,076	1,070,952	11,612,457
Madison Lake	1,053	147,121	250,466	108,283	10,457	6,380	772	523,479	118,452	105,000	19,517	766,448	---	26,292	133,812	926,552
Magnolia	216	36,349	21,931	23,997	---	---	5,299	87,576	23,731	---	---	111,307	---	---	---	111,307
Mahnomen	1,222	427,320	197,372	112,997	15,864	46,236	---	799,789	34,293	276,628	48,897	1,159,607	---	128,071	241	1,287,919
Mahtomedi	7,697	1,499,580	1,201,594	627,413	593,968	41,827	89,672	4,054,054	635,426	610,000	367,129	5,666,609	---	---	1,957,207	7,623,816
Manchester	54	14,663	9,502	5,390	1,300	---	4,706	35,561	10,017	---	---	45,578	---	---	2,000	47,578
Manhattan Beach	57	20,830	10,979	4,684	---	11,614	---	48,107	---	---	---	48,107	---	---	---	48,107
Mankato	40,183	1,556,784	11,149,034	4,466,929	3,728,051	1,439,840	---	22,340,638	24,256,649	10,560,000	1,921,133	59,078,420	---	---	7,877,913	66,956,333
Mantorville	1,205	157,302	155,738	122,736	41,134	5,192	---	482,102	9,069	758,000	29,329	1,278,500	---	---	227,489	1,505,989
Maple Grove	63,928	6,198,130	13,157,260	4,676,159	4,917,385	966,425	5,021,769	34,937,128	24,678,238	7,010,000	4,272,736	70,898,102	3,345,000	702,000	10,862,294	85,807,396
Maple Lake	2,099	227,708	457,049	169,238	62,787	19,318	115,604	1,051,704	623,952	440,000	119,626	2,235,282	---	10,000	56,192	2,301,474
Maple Plain	1,788	376,341	844,144	197,842	79,249	10,812	13,133	1,521,521	2,262,016	61,557	70,366	3,915,460	---	27,300	212,867	4,155,627
Mapleton	1,768	117,141	397,695	217,845	39,873	44,219	---	816,773	1,612,353	351,250	259,615	3,039,991	---	---	81,651	3,121,642
Mapleview	178	38,856	48,278	17,478	14,195	---	20,883	139,690	5,582	7,000	5,589	157,861	---	---	---	157,861
Maplewood	39,065	3,302,200	10,136,042	2,050,624	2,075,385	526,972	715,889	18,807,112	14,763,101	6,825,000	3,236,364	43,631,577	---	137,450	3,096,248	46,865,275
Marble	701	163,362	51,975	194,672	43,520	---	2,308	455,837	4,393	21,450	2,960	484,640	---	---	124,000	608,640
Marietta	160	57,493	50,884	25,056	5,914	---	16,425	155,772	---	---	---	155,772	---	---	---	155,772
Marine on Saint Croix	696	289,138	92,616	45,864	39,364	---	112,076	579,058	188,165	10,000	559	777,782	---	---	270,088	1,047,870
Marshall	13,619	1,950,171	3,358,671	2,267,163	2,273,855	721,160	445,645	11,016,665	6,100,380	2,310,000	483,517	19,910,562	---	846	696,079	20,607,487
Mayer	1,767	239,763	177,220	124,736	19,882	---	6,589	568,190	124,981	155,641	95,192	944,004	---	---	92,861	1,036,865
Maynard	357	103,010	43,064	149,610	28,403	44,065	29,247	397,399	34,911	45,801	20,102	498,213	---	10,137	19,755	528,105
Mazeppa	845	196,271	125,022	103,919	52,999	4,542	4,383	487,136	23,531	86,000	45,085	641,752	---	---	30,000	671,752
McGrath	78	23,956	17,202	4,244	30	---	3,026	48,458	---	---	---	48,458	---	---	---	48,458
McGregor	391	94,011	230,996	102,685	33,439	16,828	64,757	542,716	330,113	8,967	696	882,492	---	---	37,268	919,760
McIntosh	621	129,184	46,629	87,631	50,014	401,740	---	715,198	47,286	52,437	3,497	818,418	101,420	88,122	25,422	1,033,382
McKinley	128	61,034	3,147	16,677	1,359	---	92,018	174,235	6,017	---	---	180,252	---	---	76,652	256,904
Meadowlands	133	56,985	3,300	2,749	387	---	20,209	83,630	1,060	---	---	84,690	---	300	1,700	86,690
Medford	1,236	212,704	132,683	155,967	69,784	371	---	571,509	119,246	426,112	59,819	1,176,686	---	---	685	1,177,371
Medicine Lake	375	53,700	74,422	24,793	14,274	---	76,175	243,364	33,789	---	---	277,153	---	---	---	277,153
Medina	5,062	875,294	1,984,615	535,443	144,953	214,975	10,565	3,765,845	4,782,196	220,000	235,353	9,003,394	---	---	191,044	9,194,438

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16  
Classification of Expenditures for All Governmental Funds  
For the Year Ended December 31, 2012**

Name of City	Current Expenditures												Total Capital Outlay	Debt Service		Total Expenditures	Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
	Popu- lation	General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures	Principal Payments	Interest Payments	Enterprise Funds	Governmental Funds								
Meire Grove	178	17,006	2,399	7,414	---	---	5,582	32,401	---	---	---	32,401	9,771	---	---	42,172				
Melrose	3,632	443,745	636,916	414,043	54,314	194,217	5,255	1,748,490	643,583	325,000	254,436	2,971,509	695,000	---	475,519	4,142,028				
Menahga	1,304	204,122	270,108	175,550	33,012	312,964	44,826	1,040,582	160,079	249,000	84,761	1,534,422	---	---	258,483	1,792,905				
Mendota	206	43,639	105,313	36,766	---	---	4,279	189,997	---	14,000	836	204,833	---	---	---	204,833				
Mendota Heights	11,140	1,372,580	3,637,825	977,813	678,545	---	30,699	6,697,462	4,420,845	2,190,000	466,821	13,775,128	---	25,000	3,645,264	17,445,392				
Mentor	153	125,706	38,982	29,051	15,400	---	---	209,139	---	---	---	209,139	---	---	10,900	220,039				
Middle River	304	71,747	42,600	19,126	65,951	---	2,414	201,838	112,695	---	3,300	317,833	---	---	7,995	325,828				
Miesville	127	36,257	67,976	6,879	15,400	---	---	126,512	14,513	3,631	---	144,656	---	---	---	144,656				
Milaca	2,921	361,546	695,487	177,519	186,893	234,603	94,131	1,750,179	704,587	345,000	151,836	2,951,602	562,225	---	136,742	3,650,569				
Milan	364	105,783	54,327	21,637	23,937	5,169	---	210,853	395,832	---	---	606,685	---	---	---	606,685				
Millerville	105	16,874	31,164	4,172	37,875	---	---	90,085	86,237	---	---	176,322	---	---	---	176,322				
Millville	180	16,228	4,543	14,341	3,847	---	2,997	41,956	---	---	---	41,956	---	---	---	41,956				
Milroy	250	119,394	30,859	37,610	8,962	4,691	---	201,516	30,004	---	---	231,520	---	---	3,350	234,870				
Miltona	423	102,329	27,567	22,343	19,602	---	2,090	173,931	104,611	191,526	35,347	505,415	---	1,000	204,994	711,409				
Minneapolis	392,008	104,480,000	244,297,000	49,759,000	71,261,917	136,076,000	13,179,000	619,052,917	95,522,133	109,367,000	22,152,000	846,094,050	41,630,000	34,717,000	96,059,669	1,018,500,719				
Minneiska	109	9,847	3,096	14,516	2,692	---	2,421	32,572	---	---	---	32,572	---	---	---	32,572				
Minneota	1,380	185,480	260,048	193,598	143,468	81,633	43,343	907,570	150,610	1,128,000	81,045	2,267,225	---	335,637	212,970	2,815,832				
Minnesota City	201	18,464	3,505	12,031	500	750	1,670	36,920	2,411	---	---	39,331	---	---	---	39,331				
Minnesota Lake	680	94,020	183,420	91,653	13,642	---	---	382,735	148,737	57,621	30,441	619,534	---	---	---	619,534				
Minnetonka	50,747	4,099,224	12,026,437	5,043,243	3,971,049	3,138,628	930,978	29,209,559	14,473,567	915,000	450,711	45,048,837	---	330,700	452,400	45,831,937				
Minnetonka Beach	550	278,291	236,470	135,970	19,952	---	71,446	742,129	35,525	795,000	53,934	1,626,588	---	---	33,230	1,659,818				
Minnetrissa	6,735	1,088,050	2,042,367	778,182	114,923	---	288,780	4,312,302	1,839,919	255,000	502,087	6,909,308	---	---	192,332	7,101,640				
Mizpah	56	5,463	2,277	1,993	546	---	3,495	13,774	---	---	---	13,774	---	---	---	13,774				
Montevideo	5,343	547,073	1,150,346	675,966	667,077	171,703	417,068	3,629,233	4,369,350	783,214	183,061	8,964,858	2,143	53,000	686,339	9,706,340				
Montgomery	2,957	324,050	799,041	491,735	95,234	390,286	127,086	2,227,432	226,372	506,405	321,225	3,281,434	105,438	---	63,626	3,450,498				
Monticello	12,901	2,023,674	1,735,579	1,703,849	2,272,595	800,540	500,037	9,036,274	2,829,049	5,174,500	1,290,430	18,330,253	---	4,450,000	6,282,901	29,063,154				
Montrose	2,979	314,440	339,109	160,676	104,436	118,348	---	1,037,009	620,737	154,450	186,268	1,998,464	---	18,605	99,985	2,117,054				
Moorhead	38,889	2,972,207	11,075,859	6,209,032	3,248,074	1,462,466	2,073,071	27,040,709	35,104,756	11,499,463	6,868,568	80,513,496	---	510,165	2,325,644	83,349,305				
Moose Lake	2,812	835,389	379,058	178,723	280,908	---	10,933	1,685,011	30,931	101,581	58,746	1,876,269	---	---	---	1,876,269				
Mora	3,518	466,917	750,375	462,864	257,540	252,577	187,660	2,377,933	617,426	910,500	126,500	4,032,359	---	---	927,121	4,959,480				
Morgan	890	195,080	172,850	107,577	159,208	50,612	46,445	731,772	267,453	125,755	50,877	1,175,857	26,269	---	---	1,202,126				
Morris	5,396	600,704	1,184,758	1,031,405	507,939	28,675	710,273	4,063,754	943,453	2,146,989	414,337	7,568,533	---	---	510,641	8,079,174				
Morristown	990	96,385	187,425	87,003	28,897	2,929	26,346	428,985	193,545	60,000	20,825	703,355	80,825	---	39,910	824,090				
Morton	399	110,955	94,851	57,037	38,612	25,153	12,833	339,441	3,338,295	21,509	12,686	3,711,931	---	---	---	3,711,931				
Motley	668	145,833	170,778	158,520	1,996	483,007	315	960,449	788,604	230,000	87,305	2,066,358	---	---	---	2,066,358				
Mound	9,210	1,088,263	3,347,165	772,473	573,369	49,213	9,824	5,840,307	2,980,992	6,593,473	1,399,287	16,814,059	4,239,019	---	932,076	21,985,154				
Mounds View	12,340	904,199	2,706,826	567,165	1,055,945	1,739,980	25,360	6,999,475	4,078,631	305,928	92,290	11,476,324	---	289,000	391,098	12,156,422				
Mountain Iron	2,870	1,098,741	652,565	711,809	399,808	68,327	---	2,931,250	1,011,971	261,000	123,216	4,327,437	---	68,838	857,686	5,253,961				
Mountain Lake	2,100	208,517	471,946	201,271	236,729	1,047,042	112,642	2,278,147	1,077,023	209,200	104,500	3,668,870	---	---	344,785	4,013,655				

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service			Other Financing Uses	Transfers Out		Total Expenditures and Other Uses
		General Government	Public Safety	Streets and Highways	Culture and Recreation	Housing & Economic Development	All Other	Total Current Expenditures		Principal Payments	Interest Payments	Total Expenditures		Enterprise Funds	Governmental Funds	
Myrtle	47	10,647	12,895	5,003	1,135	---	1,875	31,555	5,303	---	---	36,858	---	---	---	36,858
Nashua	68	2,680	3,055	2,272	100	---	661	8,768	---	---	---	8,768	---	---	---	8,768
Nashwauk	986	184,684	405,608	359,956	102,556	407,202	153,583	1,613,589	6,962,983	86,541	36,374	8,699,487	---	---	317,027	9,016,514
Nassau	71	9,877	9,388	16,730	3,675	---	13,854	53,524	---	2,000	6,660	62,184	---	---	---	62,184
Nelson	186	35,963	5,918	36,072	2,105	---	4,076	84,134	---	3,300	---	87,434	---	---	14,000	101,434
Nerstrand	297	59,632	39,699	12,175	4,421	---	16,014	131,941	285	6,096	8,316	146,638	---	---	---	146,638
Nevis	394	110,747	223,049	49,669	23,514	---	908	407,887	155,845	2,327	623	566,682	---	---	---	566,682
New Auburn	451	129,951	82,605	31,145	17,072	456	14,853	276,082	23,775	66,916	54,745	421,518	---	---	19,648	441,166
New Brighton	21,996	1,641,015	4,778,626	1,573,606	2,687,080	1,056,170	3,190,540	14,927,037	1,240,885	5,865,000	2,011,060	24,043,982	---	876,081	6,554,063	31,474,126
New Germany	372	93,902	74,428	24,255	28,425	---	31,567	252,577	3,763,383	59,169	43,604	4,118,733	---	---	8,000	4,126,733
New Hope	20,764	1,567,301	5,946,209	976,862	1,599,041	304,064	215,898	10,609,375	7,685,819	330,000	374,964	19,000,158	---	16,862	753,776	19,770,796
New London	1,278	174,362	351,205	125,152	49,180	45,045	---	744,944	333,598	204,276	347,631	1,630,449	2,205,000	---	200,485	4,035,934
New Munich	322	40,328	21,844	36,860	10,744	---	1,237	111,013	4,101	---	---	115,114	---	---	---	115,114
New Prague	7,378	709,176	1,571,248	991,359	261,259	598,301	87,106	4,218,449	2,178,134	1,502,257	785,415	8,684,255	---	684,965	197,721	9,566,941
New Richland	1,214	163,130	377,449	146,186	47,913	129,284	3,935	867,897	302,625	79,000	65,886	1,315,408	260,000	---	51,125	1,626,533
New Trier	115	30,794	900	53,979	1,142	---	4,808	91,623	2,948	---	---	94,571	---	---	---	94,571
New Ulm	13,418	2,036,753	2,879,023	2,622,442	3,397,882	137,088	1,339,095	12,412,283	11,315,059	4,213,502	718,152	28,658,996	---	---	7,814,425	36,473,421
New York Mills	1,190	222,324	382,595	133,195	216,753	440,628	---	1,395,495	208,006	363,915	191,769	2,159,185	680,000	---	189,081	3,028,266
Newfolden	374	73,015	41,417	33,422	9,671	19,533	35,204	212,262	193,475	50,000	8,875	464,612	---	20,800	---	485,412
Newport	3,460	680,979	964,427	503,054	288,202	162,006	11,158	2,609,826	731,303	308,000	42,727	3,691,856	---	---	284,672	3,976,528
Nicollet	1,111	110,882	40,166	101,596	4,750	---	2,900	260,294	430,083	305,000	174,859	1,170,236	640,000	---	---	1,810,236
Nielsville	89	32,717	11,552	2,122	5,807	---	342	52,540	1,766	---	---	54,306	---	1,600	---	55,906
Nimrod	71	7,070	1,556	1,765	477	---	6,670	17,538	---	---	---	17,538	---	---	---	17,538
Nisswa	1,988	375,619	679,438	358,196	265,845	148,184	7,164	1,834,446	526,890	105,000	96,355	2,562,691	---	---	647,958	3,210,649
Norcross	72	21,123	2,521	8,663	---	---	---	32,307	---	---	---	32,307	---	---	---	32,307
North Branch	10,104	1,379,260	1,589,796	705,947	187,979	---	477,499	4,340,481	68,681	1,908,717	1,178,223	7,496,102	---	---	166,278	7,662,380
North Mankato	13,462	927,260	2,171,535	1,776,726	1,522,910	531,565	110,127	7,040,123	5,384,730	3,480,000	942,251	16,847,104	---	2,464	1,947,619	18,797,187
North Oaks	4,621	464,353	983,183	25,322	28,238	---	455,385	1,956,481	165,730	---	28,297	2,150,508	---	---	38,750	2,189,258
North Saint Paul	11,618	679,364	2,799,408	1,001,846	468,209	225,949	108,227	5,283,003	730,092	655,000	546,186	7,214,281	---	105,812	187,867	7,507,960
Northfield	20,373	2,537,743	3,324,670	1,881,458	2,197,931	592,456	455,933	10,990,191	3,779,758	2,110,412	839,230	17,719,591	---	---	1,742,003	19,461,594
Northome	202	76,716	50,511	21,359	18,402	1,546	14,889	183,423	4,500	---	---	187,923	---	---	2,000	189,923
Northrop	219	19,659	25,572	15,081	1,968	---	3,191	65,471	---	---	---	65,471	---	25,672	---	91,143
Norwood Young America	3,608	524,674	357,536	401,716	263,850	172,473	5,900	1,726,149	316,901	437,000	761,532	3,241,582	---	---	281,613	3,523,195
Nowthen	4,487	476,606	209,188	344,712	39,141	---	31,595	1,101,242	33,561	142,015	24,830	1,301,648	659,237	---	271,337	2,232,222
Oak Grove	8,088	744,149	820,401	446,592	72,145	7,166	62,421	2,152,874	546,025	167,720	105,023	2,971,642	---	47,402	419,740	3,438,784
Oak Park Heights	4,654	1,183,350	1,394,586	554,069	132,497	---	194,703	3,459,205	160,856	275,000	364,534	4,259,595	---	---	1,266,319	5,525,914
Oakdale	27,699	3,002,669	5,737,897	2,192,392	1,346,169	347,436	---	12,626,563	6,058,737	3,309,240	920,008	22,914,548	---	---	939,996	23,854,544
Odessa	133	47,108	17,815	7,806	2,567	---	10,084	85,380	5,376	1,915	3,807	96,478	---	---	---	96,478

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Population	Current Expenditures							Total Current Expenditures	Total Capital Outlay	Debt Service		Total Expenditures	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	Principal Payments			Interest Payments	Enterprise Funds			Governmental Funds		
Odin	106	36,263	39,221	5,810	4,361	---	9,217	94,872	12,444	---	---	107,316	---	50	39,770	147,136	
Ogema	194	14,836	14,652	11,117	8,942	---	23,270	72,817	---	24,300	19,759	116,876	---	17,053	4,103	138,032	
Ogilvie	359	93,490	104,380	21,781	5,052	---	4,253	228,956	4,593	20,000	11,348	264,897	---	---	10,000	274,897	
Okabena	189	52,035	34,285	22,866	11,449	---	---	120,635	---	---	---	120,635	---	2,074	1,974	124,683	
Oklee	444	138,793	72,165	83,835	5,624	18,553	---	318,970	39,915	12,941	4,801	376,627	---	---	19,203	395,830	
Olivia	2,454	457,328	576,156	477,661	113,946	43,855	46,653	1,715,599	615,253	642,048	233,116	3,206,016	---	---	127,456	3,333,472	
Onamia	870	113,413	278,713	27,146	10,695	44,403	63,181	537,551	20,240	---	---	557,791	---	---	---	557,791	
Ormsby	129	24,777	43,245	9,702	7,629	---	7,667	93,020	---	---	---	93,020	---	7,500	---	100,520	
Orono	7,584	1,263,916	3,092,999	425,192	238,424	---	104,046	5,124,577	1,950,832	1,110,000	362,629	8,548,038	---	---	1,586,437	10,134,475	
Oronoco	1,312	154,722	113,318	96,498	175,637	---	430,313	970,488	68,974	90,554	26,780	1,156,796	360,000	---	59,499	1,576,295	
Orr	271	107,242	116,270	19,984	168,024	111,310	---	522,830	343,741	---	---	866,571	---	---	4,000	870,571	
Ortonville	1,875	577,695	600,381	349,082	333,123	213,233	122,503	2,196,017	257,643	255,000	26,731	2,735,391	---	---	140,000	2,875,391	
Osakis	1,750	236,406	385,293	172,140	59,101	77,934	5,844	936,718	532,587	235,000	118,972	1,823,277	---	---	81,750	1,905,277	
Oslo*	310	130,567	1,179,045	123,161	11,507	---	---	1,444,280	5,288,063	31,316	5,595	6,769,254	---	---	---	6,769,254	
Osseo	2,458	517,649	731,222	142,209	29,591	284,113	800,681	2,505,465	910,842	1,293,247	350,099	5,059,653	---	---	2,065,193	7,124,846	
Ostrander	256	112,889	36,256	5,140	3,360	8,503	---	166,148	40,080	---	---	206,228	---	---	---	206,228	
Otsego	14,034	918,055	1,440,908	1,009,827	277,605	103,884	---	3,750,279	1,707,346	810,000	597,145	6,864,770	---	---	948,325	7,813,095	
Ottertail	580	187,217	44,683	65,905	14,539	---	23,351	335,695	434,642	46,310	12,952	829,599	---	---	28,493	858,092	
Owatonna	25,469	2,086,672	5,566,365	2,851,370	3,948,969	1,961,738	423,390	16,838,504	4,499,085	4,720,000	339,625	26,397,214	---	50,000	---	26,447,214	
Palisade	157	33,251	43,268	9,010	---	---	5,513	91,042	271,670	22,467	1,533	386,712	---	---	---	386,712	
Park Rapids	3,808	660,687	1,121,060	484,163	231,823	506,393	178,235	3,182,361	723,598	1,075,000	632,747	5,613,706	---	---	564,994	6,178,700	
Parkers Prairie	1,011	185,260	266,021	110,138	85,012	207,647	26,975	881,053	1,042	65,000	9,220	956,315	---	---	74,425	1,030,740	
Paynesville	2,442	314,812	511,399	189,581	149,235	171,237	267,023	1,603,287	857,018	700,000	156,037	3,316,342	---	1,681	567,440	3,885,463	
Pease	236	30,258	1,583	4,605	863	---	3,049	40,358	263	36,000	16,536	93,157	---	---	---	93,157	
Pelican Rapids	2,476	270,644	612,507	296,748	394,923	281,778	31,881	1,888,481	797,314	639,239	135,959	3,460,993	57,294	---	172,000	3,690,287	
Pemberton	249	93,865	23,543	33,180	1,873	---	---	152,461	23,964	38,187	5,282	219,894	---	---	8,200	228,094	
Pennock	513	82,549	43,992	33,727	31,453	---	---	191,721	---	65,000	42,349	299,070	370,000	---	296,433	965,503	
Pequot Lakes	2,185	422,161	809,062	305,348	29,473	96,786	11,797	1,674,627	373,869	78,942	18,862	2,146,300	---	---	---	2,146,300	
Perham	3,018	340,509	701,075	230,035	423,483	612,374	98,225	2,405,701	2,070,317	2,176,618	560,556	7,213,192	---	---	550,256	7,763,448	
Perley	87	25,662	19,556	97,753	---	---	3,244	146,215	278,016	---	---	424,231	---	---	---	424,231	
Peterson	195	45,254	3,220	15,201	1,976	2,071	7,256	74,978	37,787	---	---	112,765	---	---	---	112,765	
Pierz	1,387	249,632	210,172	98,297	12,901	226,745	---	797,747	164,487	31,800	8,032	1,002,066	---	8,300	235,037	1,245,403	
Pillager	466	149,865	69,325	103,762	---	765	7,170	330,887	8,439	176,023	78,949	594,298	---	---	---	594,298	
Pine City	3,084	568,574	504,107	336,056	195,575	55,042	306,070	1,965,424	46,210	537,000	202,046	2,750,680	---	540,740	171,558	3,462,978	
Pine Island	3,318	617,798	1,304,530	451,203	251,024	205,727	1,556	2,831,838	1,610,641	415,000	288,944	5,146,423	3,878,669	---	195,300	9,220,392	
Pine River	939	124,940	345,151	235,085	52,617	18,605	158,216	934,614	806,838	10,847	7,313	1,759,612	---	---	229	1,759,841	
Pine Springs	408	17,708	7,090	30,001	---	---	7,538	62,337	---	---	---	62,337	---	---	25,000	87,337	
Pipestone	4,273	501,501	1,227,301	844,444	713,438	93,869	642,549	4,023,102	1,435,500	691,013	279,442	6,429,057	---	185,530	208,034	6,822,621	
Plainview	3,337	400,632	902,889	314,075	385,284	244,687	30,263	2,277,830	647,067	201,941	88,125	3,214,963	---	---	---	3,214,963	

[1] Failed to report in time for this publication.

\*Submitted incomplete data.



**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Plato	319	37,467	72,475	54,077	36,914	---	---	200,933	255,063	14,910	2,745	473,651	---	---	18,691	492,342
Plummer	296	122,035	36,609	33,146	5,310	---	---	197,100	---	---	---	197,100	---	88,919	8,400	294,419
Plymouth	72,644	4,626,626	14,173,003	4,873,053	6,815,064	4,119,394	3,623,392	38,230,532	8,254,718	1,915,000	649,659	49,049,909	---	357,791	8,568,654	57,976,354
Porter	180	16,157	31,823	18,997	12,026	48,193	26,333	153,529	13,746	5,288	3,944	176,507	---	---	---	176,507
Preston	1,315	402,326	352,112	138,986	214,481	126,526	6,556	1,240,987	97,072	139,716	30,545	1,508,320	---	---	206,437	1,714,757
Princeton	4,727	539,408	1,386,242	776,639	230,652	428,886	28,360	3,390,187	283,010	573,000	127,352	4,373,549	---	15,000	518,098	4,906,647
Prinsburg	498	61,802	67,040	99,663	22,159	---	---	250,664	21,546	---	---	272,210	---	7,257	---	279,467
Prior Lake	23,385	2,445,273	4,380,577	1,708,764	1,568,558	192,309	125,118	10,420,599	8,313,983	3,320,000	1,480,287	23,534,869	10,136,121	---	3,189,518	36,860,508
Proctor	3,069	559,103	1,014,003	259,967	19,959	54,688	---	1,907,720	1,610,552	475,000	200,964	4,194,236	---	---	1,724,291	5,918,527
Quamba	119	15,792	1,315	165,981	---	---	---	183,088	552,044	---	54,791	789,923	---	---	---	789,923
Racine	436	50,190	10,656	17,338	7,445	34,022	---	119,651	81,556	33,000	13,065	247,272	---	---	---	247,272
Ramsey	23,946	3,344,493	3,860,695	4,391,416	836,452	14,947,020	---	27,380,076	3,370,128	1,485,000	2,681,176	34,916,380	17,227,352	---	6,130,227	58,273,959
Randall	650	137,097	59,401	54,303	12,445	---	26,457	289,703	21,575	60,000	34,501	405,779	---	---	13,649	419,428
Randolph	447	81,979	88,406	8,715	9,567	---	---	188,667	954	---	---	189,621	---	---	26,955	216,576
Ranier	608	106,191	33,100	24,981	27,059	21,317	22,409	235,057	419,082	---	34,659	688,798	---	75,452	5,482	769,732
Raymond	764	190,908	97,628	80,836	17,982	---	10,764	398,118	296,142	120,000	64,065	878,325	---	---	45,982	924,307
Red Lake Falls	1,429	267,915	203,868	263,792	265,293	113,231	11,692	1,125,791	106,485	179,327	98,551	1,510,154	---	---	---	1,510,154
Red Wing	16,480	1,637,430	5,220,262	3,234,677	2,736,273	1,989,405	674,556	15,492,603	7,586,199	1,231,939	134,823	24,445,564	---	4,672,406	3,024,442	32,142,412
Redwood Falls	5,230	862,962	1,379,498	858,713	1,745,157	211,762	188,411	5,246,503	853,476	171,230	71,146	6,342,355	---	---	79,556	6,421,911
Regal	35	5,366	1,010	1,473	---	---	1,424	9,273	---	---	---	9,273	---	---	---	9,273
Remer	369	85,892	100,468	95,436	---	---	47,093	328,889	14,995	15,349	11,449	370,682	---	150,681	57,413	578,776
Renville	1,261	214,325	328,551	166,773	105,423	15,266	47,834	878,172	536,144	410,000	28,989	1,853,305	---	---	1,324	1,854,629
Revere	93	35,256	1,400	5,034	2,812	---	---	44,502	3,229	1,100	3,608	52,439	---	---	---	52,439
Rice	1,301	361,343	247,078	43,355	24,601	13,121	---	689,498	23,735	57,500	11,754	782,487	---	---	1,400	783,887
Richfield	35,979	2,184,584	11,958,796	2,398,619	3,960,969	6,800,436	420,874	27,724,278	5,694,668	2,850,000	1,602,365	37,871,311	2,705,000	907,313	5,495,911	46,979,535
Richmond	1,433	135,100	308,331	122,843	128,095	50,446	---	744,815	204,505	1,942,000	127,321	3,018,641	---	---	1,915,967	4,934,608
Richville	95	4,295	636	3,959	4,792	---	975	14,657	5,410	---	---	20,067	---	---	---	20,067
Riverton	114	29,316	1,350	6,086	455	1,570	10	38,787	193	---	---	38,980	---	20,000	816	59,796
Robbinsdale	14,212	952,480	4,483,317	1,526,189	962,169	1,214,251	232,056	9,370,462	2,739,296	815,000	272,350	13,197,108	---	600,000	557,346	14,354,454
Rochester	108,814	7,610,620	38,031,952	8,779,076	19,383,555	3,789,076	10,602,788	88,197,067	37,779,362	5,185,643	2,502,161	133,664,233	---	2,070,445	18,897,600	154,632,278
Rock Creek	1,605	122,598	36,753	173,456	1,906	---	12,576	347,289	---	15,588	3,286	366,163	---	---	---	366,163
Rockford	4,343	433,743	569,433	372,869	185,153	24,383	34,380	1,619,961	854,669	313,412	151,680	2,939,722	---	---	479,265	3,418,987
Rockville	2,485	308,682	133,638	187,765	46,091	6,741	---	682,917	63,197	246,600	134,592	1,127,306	---	5,632	4,014	1,136,952
Rogers	11,508	1,296,206	2,616,366	842,861	899,786	141,526	136,231	5,932,976	2,097,610	2,787,000	528,850	11,346,436	---	---	1,684,166	13,030,602
Rollingstone	662	86,549	48,692	65,108	33,719	---	1,808	235,876	9,749	115,000	74,826	435,451	---	---	62,498	497,949
Roosevelt	145	15,250	750	5,141	3,690	---	45	24,876	---	---	---	24,876	---	---	---	24,876
Roscoe	101	23,958	3,005	8,053	---	---	---	35,016	---	---	---	35,016	---	10,285	---	45,301
Rose Creek	397	66,853	19,892	25,584	1,960	---	32,746	147,035	32,524	65,525	9,768	254,852	---	---	12,185	267,037
Roseau	2,629	424,063	938,318	371,219	426,737	188,441	96,691	2,445,469	2,093,994	85,189	10,896	4,635,548	---	---	30,000	4,665,548

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures								Total Capital Outlay	Debt Service		Total Expenditures	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	Principal Payments		Interest Payments	Enterprise Funds			Governmental Funds		
									---		---	---			---		
Rosemount	22,384	2,936,341	3,510,223	1,886,035	1,882,347	169,378	---	10,384,324	8,096,866	2,405,000	582,377	21,468,567	---	115,000	25,000	21,608,567	
Roseville	34,486	4,820,637	8,779,997	2,183,350	3,688,114	1,275,897	---	20,747,995	6,996,180	1,435,000	627,066	29,806,241	---	---	231,382	30,037,623	
Rothsay	492	67,593	106,182	68,388	16,458	26,264	53,744	338,629	225,147	27,446	7,450	598,672	---	---	17,866	616,538	
Round Lake	375	59,195	42,954	58,197	824	---	48,632	209,802	25,856	16,749	597	253,004	---	---	176,474	429,478	
Royalton	1,225	144,527	252,810	34,410	19,384	7,013	---	458,144	137,388	111,364	64,811	771,707	472,440	---	70,077	1,314,224	
Rush City	3,054	524,663	433,530	147,683	81,596	8,985	108,697	1,305,154	878,774	152,000	30,794	2,366,722	---	1,345,525	156,415	3,868,662	
Rushford	1,757	125,780	554,768	84,528	196,018	172,005	27,609	1,160,708	2,565,935	305,484	192,677	4,224,804	---	---	538,823	4,763,627	
Rushford Village	812	103,367	20,276	86,850	12,464	1,901	53,704	278,562	61,691	25,000	16,073	381,326	---	18,883	96,758	496,967	
Rushmore	341	85,843	39,653	58,862	5,135	---	32,656	222,149	58,090	25,000	7,552	312,791	---	---	12,132	324,923	
Russell	333	51,420	65,483	241,097	35,436	575	32,413	426,424	19,025	---	---	445,449	---	---	---	445,449	
Ruthton	231	46,573	33,552	42,310	18,454	---	11,149	152,038	111,647	20,132	3,398	287,215	---	---	---	287,215	
Rutledge	225	12,814	2,503	9,226	8,087	---	4,560	37,190	---	---	---	37,190	---	---	---	37,190	
Sabin	540	81,481	54,343	13,237	16,058	---	---	165,119	2,259	72,632	68,212	308,222	---	---	---	308,222	
Sacred Heart	535	130,602	146,989	133,686	11,493	7,282	25	430,077	7,441	50,040	24,078	511,636	---	---	---	511,636	
Saint Anthony	8,417	1,059,361	3,711,394	584,815	344,702	649,104	394,549	6,743,925	2,600,092	4,255,000	1,453,774	15,052,791	4,015,373	---	---	19,068,164	
Saint Anthony [Stearns]	86	3,223	2,454	2,045	---	---	---	7,722	---	---	---	7,722	---	---	---	7,722	
Saint Augusta	3,388	279,772	202,236	196,615	54,814	---	---	733,437	231,173	206,500	41,598	1,212,708	---	590,834	294,916	2,098,458	
Saint Bonifacius	2,319	326,974	439,367	220,107	---	---	5,372	991,820	132,595	520,000	95,923	1,740,338	---	7,913	---	1,748,251	
Saint Charles	3,742	292,211	593,737	234,189	500,452	112,677	---	1,733,266	484,289	136,584	66,099	2,420,238	---	---	29,950	2,450,188	
Saint Clair	875	162,122	109,878	96,686	1,058	---	---	369,744	78,500	210,000	8,405	666,649	---	---	218,405	885,054	
Saint Cloud	65,801	5,401,834	25,636,799	4,887,866	3,342,736	2,270,981	1,174,899	42,715,115	9,518,785	12,626,474	4,090,108	68,950,482	1,650,000	1,775,854	17,740,946	90,117,282	
Saint Francis	7,277	656,188	1,544,473	466,504	277,255	97,591	56,978	3,098,989	7,373,994	91,723	407,665	10,972,371	---	---	921,795	11,894,166	
Saint Hilaire*	283	126,008	21,835	4,122	6,810	---	24,217	182,992	5,244	6,300	1,061	195,597	---	---	546	196,143	
Saint James	4,611	344,632	1,836,401	880,804	336,306	359,017	175,696	3,932,856	612,152	566,000	190,936	5,301,944	---	15,000	117,643	5,434,587	
Saint Joseph	6,629	500,670	1,290,614	353,552	213,485	186,613	---	2,544,934	1,170,617	1,605,000	333,855	5,654,406	985,000	352,325	337,624	7,329,355	
Saint Leo	97	19,064	20,207	3,975	5,149	---	---	48,395	12,795	---	---	61,190	---	---	---	61,190	
Saint Louis Park	46,230	6,503,965	12,571,356	7,834,448	7,530,390	11,679,625	---	46,119,784	3,930,528	1,285,000	1,281,553	52,616,865	---	2,044,724	3,535,320	58,196,909	
Saint Martin	307	113,903	78,990	17,874	---	9,375	---	220,142	142,133	34,000	15,374	411,649	---	---	109,431	521,080	
Saint Mary's Point	373	53,809	55,579	24,060	672	---	6,897	141,017	---	---	---	141,017	---	---	66,190	207,207	
Saint Michael	16,673	1,296,901	1,460,132	1,962,111	662,613	536,302	9,760	5,927,819	1,294,567	2,577,852	1,342,509	11,142,747	6,425,000	47,820	4,648,713	22,264,280	
Saint Paul	289,270	33,545,883	160,953,495	37,698,156	58,400,686	54,721,178	14,609,292	359,928,690	53,766,934	57,322,161	23,057,944	494,075,729	---	10,915,589	75,775,021	580,766,339	
Saint Paul Park	5,322	461,151	1,279,162	511,331	221,900	20,796	10,255	2,504,595	2,120,175	601,500	135,224	5,361,494	---	---	---	5,361,494	
Saint Peter	11,503	741,273	2,447,133	1,187,139	1,772,454	629,282	64,348	6,841,629	2,018,893	1,243,814	311,381	10,415,717	---	---	501,439	10,917,156	
Saint Rosa	66	15,486	2,420	4,876	18,500	---	202	41,484	---	---	---	41,484	---	---	---	41,484	
Saint Stephen	863	97,630	108,634	47,594	21,208	---	5,000	280,066	9,932	---	---	289,998	---	---	63,306	353,304	
Saint Vincent	59	2,385	5,902	11,966	---	---	3,248	23,501	14,929	---	---	38,430	---	---	---	38,430	
Sanborn	334	58,139	30,261	91,839	11,472	10,000	38,330	240,041	47,322	8,600	7,602	303,565	---	---	2,000	305,565	
Sandstone	2,789	406,479	269,270	209,359	33,696	35,146	17,456	971,406	211,145	541,248	59,861	1,783,660	572,481	277,360	188,070	2,821,571	
Sargeant	57	13,026	1,068	6,041	---	---	---	20,135	---	---	---	20,135	---	---	---	20,135	

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16  
Classification of Expenditures for All Governmental Funds  
For the Year Ended December 31, 2012**

Name of City	Population	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Sartell	16,100	632,607	2,572,536	1,002,377	364,958	281,499	13,170	4,867,147	2,030,878	3,580,650	1,111,177	11,589,852	---	1,811,578	3,765,527	17,166,957
Sauk Centre	4,344	1,162,925	1,162,076	496,131	444,177	251,194	105,146	3,621,649	1,913,317	1,105,174	242,653	6,882,793	---	---	832,426	7,715,219
Sauk Rapids	12,890	782,385	2,015,288	1,085,783	339,330	518,931	---	4,741,717	6,201,030	1,408,093	338,947	12,689,787	1,150,000	51	1,696,922	15,536,760
Savage	27,552	2,084,120	5,865,078	2,091,901	1,356,677	283,126	89,949	11,770,851	19,249,033	7,825,000	2,173,145	41,018,029	---	---	1,131,000	42,149,029
Scandia	3,989	708,965	338,231	636,322	82,326	---	1,000	1,766,844	174,293	305,000	60,057	2,306,194	---	175,178	80,000	2,561,372
Scanlon	987	184,868	114,713	48,354	21,638	---	---	369,573	48,396	173,267	16,695	607,931	---	---	---	607,931
Seaforth	83	14,826	14,446	6,970	2,996	---	1,169	40,407	69,130	---	---	109,537	---	---	22,331	131,868
Sebekka	710	138,191	143,139	92,182	32,280	95,111	---	500,903	235,346	414,364	152,081	1,302,694	---	---	---	1,302,694
Sedan	43	24,252	13,315	8,677	1,549	---	982	48,775	31,165	9,897	2,778	92,615	---	---	---	92,615
Shafer	1,044	174,331	98,751	92,221	27,144	7,974	100	400,521	3,546	6,757	9,298	420,122	---	90,000	100,671	610,793
Shakopee	38,252	3,112,705	9,483,999	2,320,874	3,774,724	155,692	1,336,681	20,184,675	2,164,053	1,950,000	634,063	24,932,791	---	200,000	2,802,400	27,935,191
Shelly	180	79,032	25,885	11,257	6,080	113	12,995	135,362	3,304	---	---	138,666	---	---	---	138,666
Sherburn	1,115	244,142	304,201	168,305	14,700	551	14,978	746,877	363,530	791,808	80,558	1,982,773	---	---	143,437	2,126,210
Shevlin	175	28,642	32,395	8,524	2,756	---	277	72,594	589	---	---	73,183	---	---	63,491	136,674
Shoreview	25,429	2,125,925	3,385,461	1,610,343	5,950,692	2,733,151	475,009	16,280,581	1,362,235	1,335,000	407,823	19,385,639	---	---	2,672,858	22,058,497
Shorewood	7,438	1,288,704	1,445,149	823,234	331,524	---	---	3,888,611	1,230,058	655,000	439,429	6,213,098	---	---	1,170,216	7,383,314
Silver Bay	1,868	434,300	529,727	478,040	748,550	164,198	45,063	2,399,878	756,147	84,015	21,667	3,261,707	---	---	364,328	3,626,035
Silver Lake	829	124,602	284,251	131,426	130,159	---	792	671,230	179,425	115,000	16,618	982,273	---	---	53,550	1,035,823
Skyline	287	25,707	27,541	14,270	7,924	---	---	75,442	1,300	---	---	76,742	---	---	---	76,742
Slayton	2,136	218,469	509,187	307,037	335,308	142,109	45,656	1,557,766	255,944	341,317	92,389	2,247,416	---	---	570,110	2,817,526
Sleepy Eye	3,577	511,128	618,097	368,648	526,151	166,822	450,123	2,640,969	4,890,845	775,000	283,861	8,590,675	---	---	1,920,401	10,511,076
Sobieski	190	13,924	6,410	25,843	656	---	295	47,128	6,127	---	---	53,255	---	---	---	53,255
Solway	92	11,864	2,000	38,320	---	---	1,730	53,914	---	---	---	53,914	---	---	---	53,914
South Haven	190	142,718	105,346	63,600	17,150	---	29,544	358,358	147,578	---	---	505,936	---	---	27,384	533,320
South Saint Paul	20,290	1,966,370	6,170,870	2,372,779	2,861,117	1,038,317	1,558,612	15,968,065	2,698,086	1,429,475	585,034	20,680,660	---	---	1,900,506	22,581,166
Spicer	1,185	245,399	255,857	148,373	118,712	40,311	3,076	811,728	1,662,852	1,414,345	239,010	4,127,935	---	30,000	132,524	4,290,459
Spring Grove*	1,318	159,975	190,822	484,586	447,488	206,363	---	1,489,234	205,073	1,501,264	102,300	3,297,871	---	50,850	201,644	3,550,365
Spring Hill	85	7,634	3,034	2,864	4,008	---	8,632	26,172	---	---	---	26,172	---	---	---	26,172
Spring Lake Park	6,427	779,524	1,769,679	289,220	978,864	356,312	188,683	4,362,282	90,676	690,114	72,125	5,215,197	---	---	531,968	5,747,165
Spring Park	1,673	281,223	527,818	81,315	31,711	1,853	33,266	957,186	71,411	10,000	4,672	1,043,269	---	---	109,523	1,152,792
Spring Valley*	2,468	202,638	344,884	273,789	373,013	176,115	114,331	1,484,770	1,922,368	190,000	80,468	3,677,606	---	---	560,955	4,238,561
Springfield	2,129	408,322	546,780	293,958	514,735	274,604	164,547	2,202,946	1,158,043	497,842	169,683	4,028,514	---	16,168	158,629	4,203,311
Squaw Lake	106	34,980	16,394	3,613	---	12,797	---	67,784	7,194	1,542	1,958	78,478	---	---	---	78,478
Stacy	1,446	156,696	293,944	71,988	126,458	76,439	12,978	738,503	18,558	92,000	74,879	923,940	---	---	10,125	934,065
Staples	2,968	317,312	708,147	406,934	75,685	193,342	51,405	1,752,825	1,067,498	400,542	439,657	3,660,522	1,926,000	---	314,011	5,900,533
Starbuck	1,294	289,851	418,100	111,185	60,616	142,497	4,057	1,026,306	10,320	194,978	91,144	1,322,748	---	---	143,893	1,466,641
Steen	178	25,606	10,264	5,963	3,932	---	15,089	60,854	5,063	---	---	65,917	---	---	---	65,917
Stephen	659	129,779	134,002	55,857	145,595	124,131	71,416	660,780	61,663	34,040	12,513	768,996	---	---	299,800	1,068,796
Stewart	563	111,358	164,774	129,116	3,431	---	6,519	415,198	1,117,443	470,000	44,080	2,046,721	---	238,051	418,610	2,703,382

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Stewartville	6,086	435,742	673,688	445,336	754,926	146,373	70,597	2,526,662	2,264,945	502,297	380,698	5,674,602	---	---	552,208	6,226,810
Stillwater	18,638	2,124,891	4,137,468	1,334,888	2,961,505	970,476	679,401	12,208,629	5,338,735	2,990,238	955,417	21,493,019	---	106,187	2,826,774	24,425,980
Stockton	692	95,414	14,862	48,064	421	---	623	159,384	38,860	---	---	198,244	---	---	115,272	313,516
Storden	215	28,460	42,070	48,823	24,484	24,840	27,935	196,612	---	45,000	21,825	263,437	---	---	33,064	296,501
Strandquist*	71	14,178	1,675	7,602	7,898	---	4,615	35,968	---	---	---	35,968	---	2,000	---	37,968
Strathcona	41	5,927	1,431	1,929	2,012	---	1,184	12,483	---	---	---	12,483	---	---	---	12,483
Sturgeon Lake	430	69,468	41,498	31,005	438	---	35,466	177,875	---	---	---	177,875	---	161,142	---	339,017
Sunburg	98	29,106	80,978	7,994	16,904	28,020	460	163,462	14,085	6,317	2,873	186,737	---	---	32,657	219,394
Sunfish Lake	526	93,425	144,032	54,564	---	---	29,312	321,333	25,025	32,000	14,345	392,703	---	---	---	392,703
Swanville	346	79,588	11,982	44,139	24,248	---	32,213	192,170	93,036	43,000	11,958	340,164	---	---	---	340,164
Taconite	650	154,638	43,139	50,774	24,602	---	28,405	301,558	271,659	---	---	573,217	---	32,048	138,504	743,769
Tamarack	92	20,677	459	7,121	5,321	---	8,210	41,788	1,656	---	---	43,444	---	---	1,200	44,644
Taopi	56	3,214	2,055	5,122	1,017	---	1,420	12,828	---	13,000	727	26,555	---	---	---	26,555
Taunton	134	30,627	13,687	3,894	873	---	6,316	55,397	4,284	---	---	59,681	---	---	---	59,681
Taylor Falls	967	197,052	171,689	197,954	20,928	15,762	21,742	625,127	307,414	115,974	48,574	1,097,089	---	38,993	---	1,136,082
Tenstrike	215	6,221	6,694	10,116	450	---	1,306	24,787	---	---	---	24,787	---	---	---	24,787
Thief River Falls	8,636	1,226,218	2,424,496	1,588,156	1,686,660	387,707	64,555	7,377,792	3,896,573	351,500	70,728	11,696,593	---	---	383,935	12,080,528
Thomson	157	39,875	8,994	4,990	1,152	---	---	55,011	62,526	111,813	9,667	239,017	---	---	---	239,017
Tintah	59	16,596	30,671	6,417	3,000	---	6,480	63,164	3,347	27,988	2,476	96,975	---	---	---	96,975
Tonka Bay	1,499	215,613	662,321	215,073	61,968	---	17,191	1,172,166	77,001	---	---	1,249,167	---	151,185	61,943	1,462,295
Tower	499	189,074	272,878	106,847	314,271	182,945	111,717	1,177,732	1,342,529	73,000	30,729	2,623,990	---	---	60,218	2,684,208
Tracy	2,154	524,600	477,655	458,993	100,932	661,353	122,284	2,345,817	532,134	408,641	247,278	3,533,870	---	73,000	328,920	3,935,790
Trail	48	6,678	6,628	1,200	275	---	---	14,781	---	---	---	14,781	---	---	---	14,781
Trimont	734	107,613	155,623	181,888	39,504	14,910	11,335	510,873	18,350	11,415	3,402	544,040	---	---	---	544,040
Trommald	100	10,739	735	16,710	---	---	2,753	30,937	13,075	---	---	44,012	---	---	---	44,012
Trosky	79	15,507	3,458	7,566	2,988	---	1,755	31,274	---	---	---	31,274	---	---	---	31,274
Truman	1,098	140,349	239,468	168,412	73,501	25,452	132,730	779,912	59,811	94,144	24,084	957,951	---	63,673	---	1,021,624
Turtle River	82	4,135	2,456	5,089	---	---	693	12,373	---	---	---	12,373	---	---	---	12,373
Twin Lakes	150	35,963	8,141	7,699	1,963	---	---	53,766	---	---	---	53,766	---	---	---	53,766
Twin Valley	808	187,736	149,417	108,810	25,476	20,813	2,974	495,226	46,858	430,000	19,731	991,815	---	35,000	---	1,026,815
Two Harbors	3,722	614,886	1,058,750	793,602	725,867	218,412	385,640	3,797,157	1,314,113	89,415	13,390	5,214,075	---	---	210,867	5,424,942
Tyler	1,133	200,754	221,500	38,797	175,510	130,560	5,898	773,019	39,242	57,000	9,364	878,625	---	---	244,020	1,122,645
Ulen	553	61,809	55,495	39,196	38,589	---	28,476	223,565	150,253	---	---	373,818	---	---	---	373,818
Underwood	336	60,152	25,684	45,441	14,678	11,314	---	157,269	---	8,980	4,561	170,810	---	---	12,080	182,890
Upsala	430	77,243	54,678	72,643	33,802	1,401	35,963	275,730	36,498	31,822	2,828	346,878	---	53,981	22,347	423,206
Urbank	52	11,081	336	4,838	2,648	---	2,939	21,842	41,903	---	---	63,745	---	---	835	64,580
Utica	290	23,814	5,373	12,509	7,572	---	7,251	56,519	3,700	9,000	2,247	71,466	---	---	---	71,466
Vadnais Heights	12,631	1,198,477	1,997,602	645,014	761,571	209,648	29,728	4,842,040	1,944,565	735,000	465,655	7,987,260	---	---	50,000	8,037,260
Vergas	335	53,163	53,554	61,129	73,248	8,364	3,445	252,903	32,716	34,690	17,587	337,896	---	---	---	337,896

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
		Vermillion	423	38,851	13,428	30,813	20,151	---		---	103,243			20,500	---	
Verndale	600	66,948	153,175	43,654	22,791	170,238	8,212	465,018	52,437	8,376	3,291	529,122	---	12,000	2,000	543,122
Vernon Center	333	90,526	78,577	63,460	7,326	---	---	239,889	4,846	21,424	5,503	271,662	---	---	---	271,662
Vesta	315	87,241	25,902	50,971	12,335	---	---	176,449	21,301	27,000	9,516	234,266	---	---	---	234,266
Victoria	7,793	978,430	734,577	728,437	813,378	18,454	12,054	3,285,330	1,224,863	1,288,063	1,038,764	6,837,020	960,000	---	1,954,574	9,751,594
Viking	105	29,942	22,503	4,231	24,508	2,969	1,684	85,837	---	---	---	85,837	---	8,418	---	94,255
Villard	252	98,547	27,719	24,510	16,661	---	---	167,437	228,100	12,000	4,096	411,633	---	---	34,000	445,633
Vining	73	7,751	23,260	6,225	6,681	---	264	44,181	11,793	---	---	55,974	---	---	---	55,974
Virginia	8,675	1,608,198	5,935,935	2,200,448	2,149,023	99,030	23,150	12,015,784	5,126,749	496,274	161,836	17,800,643	---	849,497	3,827,328	22,477,468
Wabasha	2,506	402,650	951,874	347,043	341,179	515,831	60,138	2,618,715	763,346	245,000	25,445	3,652,506	---	---	508,206	4,160,712
Wabasso	695	89,015	126,728	136,293	105,926	61,669	58,665	578,296	41,846	121,227	79,943	821,312	---	---	52,206	873,518
Waconia	11,065	1,427,332	1,040,638	807,156	1,485,506	47,448	---	4,808,080	1,895,041	2,321,770	952,739	9,977,630	11,035,000	505,000	1,460,769	22,978,399
Wadena	4,045	605,582	851,565	465,489	337,596	160,699	341,704	2,762,635	674,638	1,455,000	189,352	5,081,625	---	---	54,616	5,136,241
Wahkon	200	99,893	9,375	61,760	36,550	---	---	322,578	---	60,000	54,885	322,463	---	---	---	322,463
Waite Park	7,372	758,395	2,225,198	893,233	289,245	68,764	320,356	4,555,191	606,365	4,771,176	562,606	10,495,338	---	32,116	27,781,045	38,308,499
Waldorf	227	60,812	18,294	3,360	14,220	---	---	96,686	8,255	---	---	104,941	---	---	3,000	107,941
Walker	925	455,754	342,871	253,288	56,115	329,266	90,871	1,528,165	795,809	155,099	39,131	2,518,204	---	---	2,340,701	4,858,905
Walnut Grove	864	84,865	116,894	70,717	40,656	728	63,194	377,054	4,312	93,724	31,827	506,917	---	522,269	12,619	1,041,805
Walters	71	20,841	25,546	5,130	790	---	4,413	56,720	---	---	---	56,720	---	---	---	56,720
Waltham	152	26,175	3,578	15,405	1,348	---	---	46,506	322	---	---	46,828	---	21,100	---	67,928
Wanamingo	1,086	102,753	196,107	120,653	91,813	49,512	21,526	582,364	223,755	630,608	207,714	1,644,441	---	584,107	277,834	2,506,382
Wanda	85	24,781	17,760	10,675	2,679	---	4,910	60,805	3,816	---	---	64,621	---	600	---	65,221
Warba	176	24,531	7,997	9,076	14,199	---	1,664	57,467	3,500	---	---	60,967	---	5,000	1,174	67,141
Warren	1,567	471,052	160,364	117,394	178,596	30,284	96,638	1,054,328	943,204	339,219	73,040	2,409,791	---	---	263,499	2,673,290
Warroad	1,767	372,759	1,016,163	490,518	365,539	51,445	490,820	2,787,244	813,803	554,000	60,936	4,215,983	---	136,000	53,200	4,405,183
Waseca	9,427	1,150,309	2,190,280	1,711,946	908,187	446,230	223,098	6,630,050	1,482,689	435,600	165,447	8,713,786	545,000	177,876	1,384,262	10,820,924
Watertown	4,256	640,998	421,757	584,369	163,561	3,469	4,565	1,818,719	1,805,260	675,000	220,853	4,519,832	42,002	---	316,347	4,878,181
Waterville	1,872	173,484	432,176	184,079	48,875	109,375	---	947,989	617,945	252,000	88,728	1,906,662	---	---	201,145	2,107,807
Watkins	948	299,337	237,953	156,281	70,714	106,645	---	870,930	115,098	183,669	257,166	1,426,863	---	---	126,576	1,553,439
Watson	199	86,502	12,137	35,219	---	---	---	133,858	3,480	---	---	137,338	---	---	---	137,338
Waubun	407	48,094	68,297	68,584	17,870	---	861	203,706	3,547	17,371	1,446	226,070	---	43,890	---	269,960
Waverly	1,381	221,559	229,522	220,783	17,916	5,584	37,052	732,416	102,612	18,000	26,897	879,925	---	---	---	879,925
Wayzata	3,781	1,092,117	1,851,768	703,659	336,885	2,010,629	108,478	6,103,536	4,413,299	1,010,000	267,727	11,794,562	1,975,000	50,000	1,332,291	15,151,853
Welcome	673	93,722	206,441	80,913	8,266	15,867	14,947	420,156	1,365,776	207,333	70,138	2,063,403	---	---	75,000	2,138,403
Wells	2,307	437,461	506,454	428,124	422,794	451,940	47,666	2,294,439	1,010,013	457,189	119,031	3,880,672	---	---	206,211	4,086,883
Wendell	165	44,853	111,681	19,149	16,770	---	15,272	207,725	---	---	---	207,725	---	---	7,777	215,502
West Concord	783	165,205	192,930	106,361	93,672	27,769	28,578	614,515	6,049	585,000	52,591	1,258,155	221,909	---	---	1,480,064
West Saint Paul	19,756	2,482,973	6,101,857	1,451,514	660,754	953,609	22,100	11,672,807	5,332,713	1,479,700	812,861	19,298,081	---	1,872,000	695,926	21,866,007
West Union	106	5,001	971	2,279	1,992	---	672	10,915	---	---	---	10,915	---	---	---	10,915

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 16**  
**Classification of Expenditures for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Current Expenditures							Total Capital Outlay	Debt Service		Total Expenditures	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		Principal Payments	Interest Payments			Enterprise Funds	Governmental Funds	
Westbrook	733	114,024	155,250	152,953	125,207	59,962	3,448	610,844	155,661	40,000	69,245	875,750	---	---	15,990	891,740
Westport	56	1,719	1,118	1,704	---	---	7,043	11,584	---	---	---	11,584	---	---	---	11,584
Whalan	63	15,819	1,451	3,418	8,893	---	---	29,581	---	---	---	29,581	---	---	60	29,641
Wheaton	1,413	446,074	381,205	311,602	181,418	223,848	88,881	1,633,028	362,762	61,576	45,364	2,102,730	---	---	191,072	2,293,802
White Bear Lake	24,074	1,015,673	4,986,478	863,362	584,449	609,563	328,757	8,388,282	5,229,072	3,070,000	309,529	16,996,883	---	---	5,516,657	22,513,540
Wilder	60	8,267	1,265	7,120	---	---	2,411	19,063	---	---	---	19,063	---	---	---	19,063
Willernie	506	116,089	61,277	93,671	---	---	---	271,037	---	9,970	2,587	283,594	---	---	---	283,594
Williams	187	58,814	42,130	17,941	11,746	---	248	130,879	185,100	---	---	315,979	---	---	---	315,979
Willmar	19,694	3,514,064	4,073,000	2,545,481	2,062,972	46,642	194,720	12,436,879	3,451,649	2,030,000	453,589	18,372,117	---	241,618	14,661,314	33,275,049
Willow River	409	166,384	52,147	100,817	3,202	---	11,674	334,224	14,132	---	---	348,356	---	---	---	348,356
Wilmont	338	85,827	52,237	76,622	19,526	---	7,327	241,539	4,831	---	1,015	247,385	---	---	---	247,385
Wilton	236	15,485	3,258	8,603	419	---	126	27,891	---	---	---	27,891	---	---	---	27,891
Windom	4,627	414,985	1,199,808	493,392	427,527	416,242	91,430	3,043,384	1,110,656	860,248	373,975	5,388,263	---	118,205	279,368	5,785,836
Winger	220	81,103	17,119	6,979	1,106	88,872	1,542	196,721	---	18,000	2,921	217,642	---	---	---	217,642
Winnebago	1,418	215,686	412,711	179,748	169,539	57,460	115,749	1,150,893	1,678,986	320,912	165,018	3,315,809	---	---	59,763	3,375,572
Winona	27,782	2,716,895	7,037,736	2,580,500	1,391,948	2,411,658	34,888	16,173,625	1,656,592	1,035,000	105,338	18,970,555	---	1,367,000	499,606	20,837,161
Winsted	2,330	431,524	567,419	961,170	62,066	128,329	187,372	2,337,880	199,882	255,000	347,677	3,140,439	15,288	---	811,782	3,967,509
Winthrop	1,402	326,245	345,544	241,368	104,258	22,037	132,494	1,171,946	38,454	105,000	31,815	1,347,215	---	50,496	---	1,397,711
Winton	170	46,711	2,935	13,863	2,308	---	21,614	87,431	7,244	31,958	11,653	138,286	69	16,200	---	154,555
Wolf Lake	60	29,109	72,475	4,385	26,775	---	9,053	141,797	23,102	---	---	164,899	---	---	---	164,899
Wolverton	142	32,611	55,062	14,371	8,226	---	---	110,270	---	4,593	1,606	116,469	---	---	---	116,469
Wood Lake	429	61,705	76,522	125,351	35,611	---	22,370	321,559	46,362	12,000	2,600	382,521	---	---	13,000	395,521
Woodbury	64,238	4,276,507	11,506,984	6,615,258	4,047,428	281,740	275,655	27,003,572	14,509,749	5,292,894	1,796,285	48,602,500	3,615,000	1,000,000	10,478,894	63,696,394
Woodland	441	75,617	122,619	34,364	---	---	25,909	258,509	62,533	---	---	321,042	---	---	63,748	384,790
Woodstock	120	33,394	18,777	10,903	1,565	---	---	64,639	3,162	5,708	2,950	76,459	---	---	---	76,459
Worthington	12,900	1,577,896	3,729,295	780,206	805,507	412,551	361,104	7,666,559	7,864,679	2,055,000	322,215	17,908,453	---	932,797	3,620,799	22,462,049
Wrenshall	399	68,450	57,779	30,305	602	---	---	157,136	16,426	---	---	173,562	---	---	---	173,562
Wright	127	33,539	18,918	2,851	4,650	---	---	59,958	---	---	---	59,958	---	---	2,560	62,518
Wykoff	443	47,998	83,881	38,995	10,096	---	32,121	213,091	60,509	373,440	17,899	664,939	---	13,781	91,262	769,982
Wyoming	7,777	504,605	1,501,259	753,152	38,190	135,577	---	2,932,783	1,605,235	522,517	288,610	5,349,145	---	---	40,403	5,389,548
Zemple	93	6,923	2,513	3,115	---	---	267	12,818	2,850	---	---	15,668	---	---	---	15,668
Zimmerman	5,242	374,352	774,831	341,958	160,043	5,789	3,052	1,660,025	1,387,351	---	17,901	3,065,277	---	---	9,569	3,074,846
Zumbro Falls	189	50,401	52,547	15,416	9,431	---	7,305	135,100	1,976,399	---	---	2,111,499	---	692,833	---	2,804,332
Zumbrota	3,296	361,612	477,742	371,241	487,748	493,241	62,351	2,253,935	64,715	140,000	75,252	2,533,902	22,757	43,838	632,017	3,232,514
<b>State Total</b>	<b>4,411,072</b>	<b>\$539,249,594</b>	<b>\$1,310,866,907</b>	<b>\$470,493,838</b>	<b>\$459,562,061</b>	<b>\$442,046,879</b>	<b>\$131,427,755</b>	<b>\$3,353,647,034</b>	<b>\$1,168,853,176</b>	<b>\$664,319,563</b>	<b>\$213,582,029</b>	<b>\$5,400,401,802</b>	<b>\$204,782,582</b>	<b>\$105,067,760</b>	<b>\$668,033,952</b>	<b>\$6,378,286,096</b>

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Ada	1,673	---	17,119	1,145,160	---	18,920	---	---	---	---	1,181,199
Adams	797	---	12,801	482,561	---	---	---	---	---	---	495,362
Adrian	1,211	5,425	19,922	6,804	---	25,962	---	---	---	---	58,113
Afton	2,912	6,641	436,755	205,868	---	---	---	---	---	---	649,264
Aitkin	2,139	---	34,236	79,986	---	---	---	---	69,786	---	184,008
Akeley	429	---	5,495	---	---	---	---	---	---	---	5,495
Albany	2,598	28,152	11,574	826,647	---	23,484	---	---	---	---	889,857
Albert Lea	17,957	48,333	289,984	6,395,463	---	336,687	357,502	---	---	---	7,427,969
Alberta	97	---	9,050	33,331	---	---	---	---	---	---	42,381
Albertville	7,159	20,286	21,286	9,946	---	16,374	7,824,203	---	---	---	7,892,095
Alden	658	14,247	19,840	28,987	---	6,417	---	---	---	---	69,491
Aldrich	46	---	---	---	---	---	---	---	---	---	---
Alexandria	13,008	3,207	610,545	2,114,170	---	189,458	---	663,300	---	---	3,580,680
Alpha	121	---	35,587	---	---	---	---	---	---	---	35,587
Altura	497	---	64,939	---	---	184	---	---	---	---	65,123
Alvarado	366	---	299,608	11,566	---	---	---	---	---	---	311,174
Amboy	538	5,252	7,036	---	---	6,214	---	---	---	---	18,502
Andover	31,125	23,077	23,600	3,898,864	58,314	577,835	150,841	---	---	---	4,732,531
Annandale	3,303	---	51,898	267,902	---	4,103	---	---	---	---	323,903
Anoka	17,345	27,709	28,446	7,454,430	---	2,928,051	688,180	---	---	---	11,126,816
Apple Valley	49,895	68,332	780,844	12,095,638	---	321,674	---	---	---	---	13,266,488
Appleton	1,393	---	65,158	---	---	634,581	---	---	---	12,350	712,089
Arco	74	---	---	---	---	---	---	---	---	---	---
Arden Hills	9,597	8,847	169,894	376,872	---	109,761	5,330	---	---	---	670,704
Argyle	642	---	279,591	933,334	---	---	---	---	---	---	1,212,925
Arlington	2,230	---	9,799	883,782	---	26,793	2,129	---	---	---	922,503
Ashby	447	1,038	5,114	262,921	---	1,202	---	---	---	---	270,275
Askov	359	---	---	---	---	---	---	---	---	---	---
Atwater	1,139	18,924	184,332	55,487	---	16,364	---	---	---	---	275,107
Audubon	527	4,000	12,969	---	---	---	---	---	---	2,372	19,341
Aurora	1,686	7,800	23,482	202,577	---	19,427	196,191	---	---	2,738	452,215
Austin	24,854	89,452	235,601	3,153,264	---	331,601	527,750	19,780	---	---	4,357,448
Avoca	142	---	5,503	1,353	---	---	---	---	---	---	6,856
Avon	1,414	465	19,759	893,813	---	---	75,212	---	---	---	989,249
Babbitt	1,467	---	63,590	466,918	---	---	11,555	---	---	---	542,063

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Backus	244	32,053	118,681	---	---	---	---	---	113,717	---	264,451
Badger	369	---	19,606	---	---	1,509	---	---	---	---	21,115
Bagley	1,407	145,572	51,180	48,925	---	18,730	---	117,031	---	---	381,438
Balaton	639	627	15,400	6,915	---	9,903	---	---	---	---	32,845
Barnesville	2,600	3,065	29,312	373,839	---	92,798	97,477	---	---	---	596,491
Barnum	611	16,688	5,338	---	---	---	---	---	---	1,394	23,420
Barrett	413	---	---	---	---	---	---	---	---	---	---
Barry	13	---	---	---	---	---	---	---	---	---	---
Battle Lake	881	48,153	35,480	23,482	---	133,240	---	---	---	---	240,355
Baudette	1,103	---	---	---	---	9,934	---	---	---	---	9,934
Baxter	7,661	44,728	119,505	1,551,841	---	55,140	---	---	---	---	1,771,214
Bayport	3,597	46,590	140,499	---	---	14,749	---	---	---	---	201,838
Beardsley	226	9,711	---	---	---	---	---	---	---	---	9,711
Beaver Bay	181	---	---	---	---	---	---	---	---	---	---
Beaver Creek	296	---	---	---	---	---	---	---	---	---	---
Becker	4,609	78,214	86,171	650,767	---	188,501	---	---	---	---	1,003,653
Bejou	91	---	---	---	---	---	---	---	---	---	---
Belgrade	743	2,908	17,270	273,223	---	4,590	---	---	---	179,816	477,807
Belle Plaine	6,640	32,376	87,277	3,392,310	---	164,181	163,436	---	---	---	3,839,580
Bellechester	173	---	---	---	---	---	---	---	---	---	---
Bellingham	165	---	---	---	---	---	---	---	---	---	---
Beltrami	107	---	8,358	---	---	---	---	---	---	---	8,358
Belview	377	---	6,397	6,398	---	130,676	---	---	---	---	143,471
Bemidji	13,560	10,787	184,677	1,565,794	---	97,712	---	---	---	---	1,858,970
Bena	118	---	---	---	---	500	---	---	---	---	500
Benson	3,200	45,918	202,762	135,540	---	69,486	64,387	83,535	---	56,616	658,244
Bertha	490	5,900	---	3,633	---	---	---	---	6,972,994	---	6,982,527
Bethel	465	---	13,685	---	---	---	---	---	---	---	13,685
Big Falls	235	---	---	27,095	---	---	---	---	---	---	27,095
Big Lake	10,334	2,337	43,481	558,085	---	113,343	480,052	---	---	---	1,197,298
Bigelow	237	1,819	4,964	---	---	13,722	---	---	---	---	20,505
Bigfork	446	---	---	---	---	---	---	---	---	---	---
Bingham Lake	124	---	3,125	---	---	---	---	---	---	---	3,125
Birchwood	872	940	---	---	---	5,419	---	---	---	---	6,359
Bird Island	1,024	---	22,863	12,186	---	32,627	35,105	---	---	---	102,781

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\*Submitted incomplete data.



**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Biscay	113	---	---	---	---	---	---	---	---	---	---
Biwabik	997	2,620	---	293,715	---	18,200	---	---	---	---	314,535
Blackduck	797	---	14,018	1,759	---	---	---	---	---	---	15,777
Blaine	60,199	92,236	656,477	3,166,678	---	1,403,470	705,245	---	---	---	6,024,106
Blomkest	160	---	5,741	---	---	---	---	---	---	---	5,741
Blooming Prairie	1,980	2,639	138,251	187,113	---	51,728	---	---	---	---	379,731
Bloomington	85,632	---	269,002	11,600,437	---	915,092	2,360,957	---	---	49,614	15,195,102
Blue Earth	3,323	9,656	913,755	2,351,492	---	6,705	183,671	2,885,692	---	---	6,350,971
Bluffton[1]	206	---	---	---	---	---	---	---	---	---	---
Bock	106	---	---	---	---	---	---	---	---	---	---
Borup	111	---	---	---	---	---	---	---	---	---	---
Bovey	803	22,235	---	21,065	---	---	---	---	---	---	43,300
Bowlus	289	---	---	---	---	---	---	---	---	---	---
Boy River	47	1,379	---	---	---	---	---	---	---	---	1,379
Boyd	168	31,593	---	---	---	14,146	---	---	---	---	45,739
Braham	1,815	---	48,006	142,834	---	1,579	51,446	---	---	---	243,865
Brainerd	13,621	6,118	79,871	8,850,508	---	72,439	136,383	1,241,938	---	73,446	10,460,703
Brandon	492	810	7,078	15,734	---	---	---	---	---	---	23,622
Breckenridge	3,380	112,423	1,622,710	589,392	22,796	175,488	873,753	---	---	---	3,396,562
Breezy Point	2,394	10,612	66,976	43,171	---	10,230	---	---	---	---	130,989
Brewster	473	---	19,125	58,163	---	---	---	---	---	1,396	78,684
Bricelyn	359	---	---	---	---	---	---	---	---	---	---
Brook Park	132	---	4,000	---	---	---	---	---	---	---	4,000
Brooklyn Center	30,569	---	68,161	253,854	---	269,616	107,932	---	---	---	699,563
Brooklyn Park	77,446	---	---	4,511,412	---	1,289,582	---	---	---	---	5,800,994
Brooks	139	---	---	---	---	---	---	---	---	---	---
Brookston	138	145	---	---	---	---	---	---	---	---	145
Brooten	749	---	260,095	2,220,933	---	963	---	299,468	---	---	2,781,459
Browerville	783	---	100,000	36,707	---	---	---	---	---	---	136,707
Browns Valley	584	21,039	15,862	14,044	---	4,903	---	---	---	---	55,848
Brownsdale	682	---	---	57,482	---	---	---	---	---	---	57,482
Brownsville	462	---	8,579	---	---	---	---	---	---	---	8,579
Brownnton	739	6,634	---	207,044	---	88,160	---	---	---	---	301,838
Bruno	98	---	---	---	---	---	---	---	---	---	---
Buckman	280	---	---	---	---	---	---	---	---	---	---

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Buffalo	15,666	20,798	912,565	512,307	---	79,110	1,333,745	138,537	---	---	2,997,062
Buffalo Lake	713	791	39,461	1,877	---	1,220	---	---	---	---	43,349
Buhl	998	---	---	6,662	---	12,456	---	---	---	---	19,118
Burnsville	61,061	205,352	1,112,893	7,952,442	---	1,031,711	3,824,810	---	296,708	---	14,423,916
Burtrum	143	3,300	---	565	---	---	---	---	---	---	3,865
Butterfield	586	---	---	20,908	---	19,535	---	---	---	---	40,443
Byron	5,039	35,806	9,040	206,383	---	14,784	---	---	---	---	266,013
Caledonia	2,839	---	567,655	126,253	---	9,132	---	---	---	---	703,040
Callaway	238	---	---	318,938	---	---	---	---	---	---	318,938
Calumet	369	537	---	---	---	1,601	---	---	299,859	---	301,997
Cambridge	8,236	72,566	184,117	4,034,435	---	25,209	55,766	21,925	---	---	4,394,018
Campbell	157	---	---	---	---	---	---	---	---	---	---
Canby	1,769	7,215	57,045	45,436	---	63,538	17,691	---	482,000	---	672,925
Cannon Falls	4,090	27,620	477,994	873,913	---	1,418,234	27,084	---	---	360	2,825,205
Canton	343	---	---	---	---	---	---	---	---	---	---
Carlos	501	966	10,826	---	---	---	---	---	---	---	11,792
Carlton	855	30,725	14,450	12,321	---	4,265	---	---	---	---	61,761
Carver	4,012	39,875	111,193	2,648,205	---	137,998	2,458	---	---	---	2,939,729
Cass Lake	761	---	---	138,165	---	---	---	---	---	---	138,165
Cedar Mills	45	---	---	---	---	---	---	---	---	---	---
Center City*	618	---	---	743,751	---	---	---	---	---	---	743,751
Centerville	3,841	---	---	85,019	---	13,373	29,000	---	---	---	127,392
Ceylon	354	---	---	---	---	---	---	---	---	---	---
Champlin	23,536	---	82,861	2,138,547	---	132,115	---	---	---	---	2,353,523
Chandler	266	---	10,430	72,694	---	13,657	10,869	---	---	---	107,650
Chanhassen	23,779	75,226	39,314	3,502,371	---	1,310,366	---	---	---	---	4,927,277
Chaska	24,211	762,196	199,885	1,283,358	---	97,450	332,000	---	474,289	---	3,149,178
Chatfield	2,794	---	355,769	---	---	20,440	27,050	---	---	---	403,259
Chickamaw Beach	110	---	---	---	---	---	---	---	---	---	---
Chisago City	4,972	9,169	33,999	211,259	---	23,355	52,805	---	---	---	330,587
Chisholm	5,025	75,936	169,627	817,560	---	98,426	---	---	---	---	1,161,549
Chokio	388	---	---	57,569	---	---	---	---	---	---	57,569
Circle Pines	5,018	1,295	---	1,660,752	---	70,187	---	---	---	---	1,732,234
Clara City	1,329	25,173	56,264	466,729	---	34,079	---	---	---	---	582,245
Claremont	546	2,534	---	85,159	---	1,849	---	---	---	---	89,542

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Clarissa	675	112,019	2,668	107,744	---	---	---	---	---	---	222,431
Clarkfield	847	634	897	8,828	---	3,538	---	---	---	---	13,897
Clarks Grove	699	---	9,293	34,456	---	---	---	---	---	---	43,749
Clear Lake	569	21,802	17,247	---	---	---	---	---	---	---	39,049
Clearbrook	519	61,490	81,128	2,950	---	---	---	---	---	---	145,568
Clearwater	1,767	6,877	56,975	97,910	---	20,575	---	---	---	---	182,337
Clements	152	---	16,765	---	---	1,099	---	---	---	---	17,864
Cleveland	717	1,250	23,852	258,172	---	---	---	---	---	---	283,274
Climax	269	---	90,975	---	---	---	---	---	---	---	90,975
Clinton	441	30,693	---	---	---	---	---	---	---	---	30,693
Clitherall	111	---	---	---	---	---	---	---	---	---	---
Clontarf	158	---	---	---	---	---	---	---	---	---	---
Cloquet	12,156	75,780	74,650	1,150,464	---	58,992	---	---	---	---	1,359,886
Coates	154	---	---	---	---	---	---	---	---	---	---
Cobden	36	---	---	587	---	750	---	---	---	---	1,337
Cohasset	2,737	46,132	112,609	502,415	---	1,587	---	---	---	---	662,743
Cokato	2,733	---	30,649	125,096	---	---	---	---	---	---	155,745
Cold Spring	4,053	7,116	54,085	112,919	---	50,800	---	---	---	---	224,920
Coleraine	1,977	41,815	9,461	59,411	---	---	---	---	---	---	110,687
Cologne	1,537	---	538,491	---	---	5,000	---	---	---	---	543,491
Columbia Heights	19,676	209,176	158,448	557,820	---	18,107	636,294	---	---	---	1,579,845
Columbus	3,929	11,273	---	957,093	---	---	---	---	---	---	968,366
Comfrey	375	9,552	64,010	---	---	1,398	430	---	---	---	75,390
Comstock	96	---	---	---	---	---	---	---	---	---	---
Conger	144	2,000	9,039	---	---	2,693	---	---	---	---	13,732
Cook	569	---	---	320,147	---	---	---	110,032	78,165	---	508,344
Coon Rapids	61,850	1,876,406	1,805,522	5,231,133	29,175	191,673	---	---	---	5,174	9,139,083
Corcoran	5,470	39,039	74,050	625,470	---	44,907	1,922,362	---	---	---	2,705,828
Correll	32	---	---	---	---	---	---	---	---	---	---
Cosmos	463	2,170	4,317	21,461	---	9,440	---	---	---	---	37,388
Cottage Grove	35,187	11,660,388	616,226	1,983,124	---	724,573	111,913	---	324,584	---	15,420,808
Cottonwood	1,206	---	191,556	448,000	---	2,458	---	---	---	---	642,014
Courtland	607	---	---	727	---	---	---	---	---	---	727
Cromwell	237	11,005	574,379	8,978	---	1,463	---	---	---	---	595,825
Crookston	7,885	132,617	4,807,949	763,163	---	122,678	---	969,425	---	---	6,795,832

[1] Failed to report in time for this publication.

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**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Crosby	2,389	8,669	107,168	263,968	---	130,489	---	---	---	---	510,294
Crosslake	2,162	179,480	73,810	391,428	---	87,230	---	---	---	---	731,948
Crystal	22,417	185,760	162,033	5,670,808	---	337,971	671,868	---	---	23,925	7,052,365
Currie	232	754	51,100	---	---	---	---	---	---	---	51,854
Cuyuna	339	---	---	---	---	---	---	---	---	---	---
Cyrus	287	---	8,690	---	---	8,491	---	---	---	---	17,181
Dakota	317	---	8,307	---	143,700	---	---	---	---	---	152,007
Dalton	248	---	6,783	---	---	1,425	---	---	---	---	8,208
Danube	491	---	9,993	47,204	---	---	---	---	---	---	57,197
Danvers	95	---	240,900	---	---	6,195	---	---	---	---	247,095
Darfur	107	1,886	7,500	---	---	---	---	---	---	---	9,386
Darwin	346	---	---	2,461	---	---	---	---	---	---	2,461
Dassel	1,465	5,980	---	---	---	4,193	---	---	---	---	10,173
Dawson	1,515	1,380	106,774	2,999,127	---	6,643	---	---	---	91,361	3,205,285
Dayton	4,819	51,258	6,695	1,584,902	---	18,962	3,784	---	---	---	1,665,601
De Graff	128	---	---	---	---	---	---	---	---	---	---
Deephaven	3,690	15,270	73,571	143,314	---	65,052	---	---	---	---	297,207
Deer Creek	323	1,516	---	---	---	83,193	---	---	---	---	84,709
Deer River	935	6,037	30,931	4,850	---	9,371	---	---	---	1,000	52,189
Deerwood*	537	657	---	---	---	6,675	475,000	---	---	4,968	487,300
Delano	5,548	27,054	330,810	397,852	---	191,173	24,018	---	---	---	970,907
Delavan	171	2,925	---	---	---	---	---	---	---	---	2,925
Delhi	69	---	---	---	---	---	---	---	---	---	---
Dellwood	1,067	---	---	---	---	---	---	---	---	---	---
Denham	37	---	---	---	---	---	---	---	---	---	---
Dennison	221	1,127	---	3,091	---	24,812	---	---	---	---	29,030
Dent	192	---	41,162	11,840	---	---	---	---	---	---	53,002
Detroit Lakes	8,763	29,599	97,695	1,513,091	---	83,301	---	508,783	---	---	2,232,469
Dexter	342	---	---	---	---	3,977	---	---	---	---	3,977
Dilworth	4,117	14,468	73,223	621,475	---	25,882	---	---	---	---	735,048
Dodge Center	2,690	---	47,110	14,551	---	10,430	16,425	---	---	---	88,516
Donaldson	44	---	---	---	---	---	---	---	1,486	---	1,486
Donnelly	236	---	26,931	13,250	---	---	---	---	---	---	40,181
Doran	52	---	---	---	---	---	---	---	27,010	---	27,010
Dover	747	---	5,035	920,241	---	---	90,223	---	---	---	1,015,499

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

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**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Dovray	57	---	3,467	---	---	---	---	---	---	---	3,467
Duluth	86,033	3,300,928	4,603,840	12,389,075	---	7,529,804	1,622,002	---	---	---	29,445,649
Dumont	95	---	---	---	---	---	---	---	---	---	---
Dundas	1,407	2,093	16,170	29,150	---	147,850	---	---	---	---	195,263
Dundee	68	---	1,022	626	---	3,025	---	---	235,501	---	240,174
Dunnell	163	---	---	2,132	---	---	---	---	---	---	2,132
Eagan	64,972	1,747,840	1,589,278	5,938,500	---	691,457	29,597	---	3,169,468	30,135	13,196,275
Eagle Bend	526	43,829	49,879	---	---	---	---	---	---	---	93,708
Eagle Lake	2,540	16,821	273,703	233,266	---	19,365	---	---	---	---	543,155
East Bethel	11,555	5,167	11,764	1,849,588	15,032	5,469	---	---	4,157,535	---	6,044,555
East Grand Forks	8,581	2,220	56,134	3,350,850	---	372,628	---	---	---	25,038	3,806,870
East Gull Lake	989	---	---	---	---	---	---	---	---	---	---
Easton	196	---	9,358	36,038	---	---	---	---	---	---	45,396
Echo	271	1,507	7,000	7,161	---	---	---	---	---	---	15,668
Eden Prairie	62,004	10,202	37,988	6,209,623	---	2,300,930	---	---	---	---	8,558,743
Eden Valley	1,053	2,545	193,767	32,528	---	17,195	---	---	---	---	246,035
Edgerton	1,171	12,000	95,406	372	---	---	---	---	---	---	107,778
Edina	48,829	463,495	738,957	6,987,231	---	429,027	5,003,733	---	---	---	13,622,443
Effie	125	---	---	---	---	---	---	---	---	200	200
Eitzen	240	780	---	---	3,385	---	---	---	---	---	4,165
Elba	155	---	---	---	---	---	---	---	---	---	---
Elbow Lake	1,162	---	30,483	2,296	---	42,496	---	6,600	---	---	81,875
Elgin	1,090	22,225	6,926	76,822	---	16,647	---	---	---	---	122,620
Elizabeth	173	---	10,908	---	---	---	---	---	---	---	10,908
Elk River	23,147	387,014	327,612	9,237,727	---	311,921	174,815	---	---	---	10,439,089
Elko New Market	4,285	105,838	19,129	482,914	---	244,781	---	---	---	---	852,662
Elkton	142	---	---	---	---	1,831	---	---	---	---	1,831
Ellendale	680	3,480	88,465	291,881	---	---	---	---	---	---	383,826
Ellsworth	456	---	---	---	---	---	---	---	---	---	---
Elmdale	116	---	---	---	---	---	---	---	---	---	---
Elmore	656	---	44,015	35,136	---	10,082	---	---	---	---	89,233
Elrosa	217	---	41,979	---	---	---	---	---	---	---	41,979
Ely	3,459	13,476	---	822,115	---	33,406	13,600	124,219	---	6,412	1,013,228
Elysian	660	2,622	32,239	441,259	---	3,887	---	---	---	---	480,007
Emily	823	438,758	10,209	---	---	---	---	---	---	---	448,967

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\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Emmons	384	41,534	7,248	---	---	---	---	---	---	---	48,782
Erhard	146	1,187	---	---	---	---	---	---	---	---	1,187
Erskine	500	---	2,209	124,219	---	15,994	14,854	---	---	---	157,276
Evan	80	---	---	---	---	---	---	---	---	---	---
Evansville	612	---	92,729	326,658	---	51,589	---	---	---	---	470,976
Eveleth	3,705	66,476	3,383	802,870	16,755	187,075	1,760	---	---	27,328	1,105,647
Excelsior	2,235	29,705	---	417,386	---	168,881	---	---	---	---	615,972
Eyota	2,023	2,012	55,674	375	---	39,349	---	---	---	---	97,410
Fairfax	1,214	328,161	21,402	1,634,772	---	638,484	---	---	---	---	2,622,819
Fairmont	10,521	42,077	31,781	1,964,950	---	1,324,292	---	633,005	---	---	3,996,105
Falcon Heights	5,426	3,402	12,761	166,724	---	198,365	172,590	---	---	---	553,842
Faribault	23,436	---	707,941	2,652,140	---	658,086	91,044	564,981	---	---	4,674,192
Farmington	21,792	---	54,838	279,756	---	220,699	---	---	---	---	555,293
Farwell	52	11,750	---	---	---	---	---	---	---	---	11,750
Federal Dam	105	---	---	---	---	---	---	---	---	---	---
Felton	177	---	---	1,842	---	---	---	---	---	---	1,842
Fergus Falls	13,228	101,358	2,917,631	10,038,974	---	404,074	608,271	769,116	2,035,541	---	16,874,965
Fertile	840	---	3,907	---	---	---	1,105,856	163	---	---	1,109,926
Fifty Lakes	392	7,318	31,026	---	---	---	---	---	---	---	38,344
Finlayson	313	---	---	---	---	---	---	---	---	---	---
Fisher	432	---	12,024	---	---	---	---	---	---	---	12,024
Flensburg	227	---	4,294	10,765	1,897	1,071	---	---	---	108	18,135
Floodwood	534	---	---	---	---	---	---	---	---	---	---
Florence	39	---	---	---	---	---	---	---	---	---	---
Foley	2,647	7,081	68,596	70,696	---	809	---	---	---	---	147,182
Forada	186	4,864	82,539	---	---	792	---	---	---	---	88,195
Forest Lake	18,791	---	107,652	591,304	---	136,907	1,950,000	---	---	---	2,785,863
Foreston	524	---	289	---	---	1,883	---	---	---	---	2,172
Fort Ripley	69	6,715	---	---	---	---	---	---	---	---	6,715
Fosston	1,517	---	14,110	6,464	---	14,903	71,802	1,239,892	---	---	1,347,171
Fountain	406	2,649	48,920	---	---	---	---	---	---	---	51,569
Foxhome	117	---	---	---	---	---	---	---	3,043	---	3,043
Franklin	502	---	---	---	---	5,000	---	---	464,431	---	469,431
Frazee	1,378	---	49,266	57,298	---	---	---	---	---	---	106,564
Freeborn	298	5,299	---	---	---	28,190	---	---	---	---	33,489

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**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	General Government	Public Safety	Streets and Highways	Sanitation	Culture and Recreation	Housing and Economic Development	Airport	Capital Outlay for Enterprise Funds	All Other	Total Capital Outlay
Freeport	666	5,779	19,015	3,229	---	---	---	---	---	---	28,023
Fridley	27,591	263,841	178,806	897,223	---	299,903	114,932	---	---	---	1,754,705
Frost	191	---	---	---	---	---	---	---	---	---	---
Fulda	1,301	8,930	30,133	5,117	---	1,987	20,814	---	12,008	---	78,989
Funkley	5	557	---	---	---	---	---	---	---	---	557
Garfield	354	---	---	849,031	---	---	---	---	---	---	849,031
Garrison	212	1,219	79,215	---	---	---	---	---	---	---	80,434
Garvin	133	---	28,633	---	---	---	---	---	---	---	28,633
Gary*	211	---	1,710	1,870	---	1,680	---	---	---	---	5,260
Gaylord	2,303	17,520	9,228	959,668	---	292,731	---	---	---	---	1,279,147
Gem Lake	397	---	---	1,375	---	---	---	---	---	---	1,375
Geneva	548	---	---	10,000	---	---	---	---	---	---	10,000
Genola	74	---	---	---	---	---	---	---	---	---	---
Georgetown	131	---	---	10,843	---	1,350	---	---	---	---	12,193
Ghent	364	2,880	---	23,500	---	---	---	---	---	---	26,380
Gibbon	772	44,595	18,992	---	---	1,295	---	---	---	---	64,882
Gilbert	1,798	---	58,996	741,629	---	---	---	---	---	---	800,625
Gilman	238	---	---	---	---	---	---	---	---	---	---
Glencoe	5,586	19,143	39,678	291,153	---	179,245	223,149	---	---	---	752,368
Glenville	634	---	---	19,137	---	11,505	---	---	---	---	30,642
Glenwood	2,546	2,709	595,096	90,985	---	96,025	---	14,020	---	---	798,835
Glyndon	1,415	---	5,921	---	---	---	---	---	---	---	5,921
Golden Valley	20,642	425,250	464,589	5,407,634	---	192,196	31,458	---	---	---	6,521,127
Gonvick	284	---	5,293	2,255	---	8,058	---	---	---	---	15,606
Good Thunder	575	---	218,030	15,928	---	28,556	---	---	---	---	262,514
Goodhue	1,186	---	23,597	29,446	---	---	4,250	---	---	---	57,293
Goodridge	134	---	---	---	---	---	---	---	---	---	---
Goodview	4,053	1,586	6,295	406,806	---	12,890	---	---	---	---	427,577
Graceville	578	---	45,066	18,402	---	---	1,599	---	---	---	65,067
Granada	297	---	---	---	---	6,145	---	---	---	---	6,145
Grand Marais	1,355	8,459	7,951	72,814	---	23,960	90,000	---	---	---	203,184
Grand Meadow	1,155	---	387,349	10,850	---	14,636	---	---	---	---	412,835
Grand Rapids	10,906	59,657	166,585	7,000,035	---	129,884	---	284,000	---	---	7,640,161
Granite Falls	2,843	13,676	590,614	---	---	44,679	---	186,369	---	578	835,916
Grant	4,178	---	19,836	---	---	---	---	---	---	---	19,836

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**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Grasston	157	---	---	---	---	---	---	---	---	---	---
Green Isle	559	708	26,897	52,369	---	4,884	---	---	---	---	84,858
Greenbush	719	9,993	---	---	---	---	---	---	---	---	9,993
Greenfield	2,815	3,923	---	34,009	---	11,641	106,043	---	---	---	155,616
Greenwald	225	2,075	---	---	---	275	---	---	---	---	2,350
Greenwood	698	---	---	131,567	---	---	---	---	---	---	131,567
Grey Eagle	342	100	156	185	---	1,450	---	---	---	3,954	5,845
Grove City	631	24,489	3,540	---	---	118	---	---	---	---	28,147
Grygla	222	---	80,914	---	---	---	18,239	---	---	---	99,153
Gully	61	---	---	---	---	---	---	---	---	---	---
Hackensack	314	9,815	---	---	---	8,480	---	---	---	---	18,295
Hadley	56	---	---	---	---	---	---	---	404,752	---	404,752
Hallock	967	80,295	---	---	---	---	---	345,377	---	---	425,672
Halma	58	---	---	---	---	---	---	---	---	---	---
Halstad	586	---	118,115	---	---	323,738	---	---	---	---	441,853
Ham Lake	15,462	154,015	14,075	2,922,102	---	38,743	89,934	---	---	---	3,218,869
Hamburg	518	27,999	9,006	---	---	14,962	---	---	---	---	51,967
Hammond	120	---	---	---	---	---	---	---	---	---	---
Hampton	691	40,800	---	742,485	---	4,515	---	---	289,753	---	1,077,553
Hancock	758	---	6,834	89,152	---	9,892	28,905	---	---	---	134,783
Hanley Falls	295	---	7,455	9,672	---	---	---	---	---	---	17,127
Hanover	2,979	16,775	85,765	896,159	---	15,594	---	---	---	---	1,014,293
Hanska	393	---	---	32,014	---	36,730	---	---	422,656	---	491,400
Harding[1]	124	---	---	---	---	---	---	---	---	---	---
Hardwick	193	49,508	140,979	---	---	22,141	---	---	---	---	212,628
Harmony	1,015	---	17,633	13,725	---	37,592	---	---	---	---	68,950
Harris	1,124	---	5,927	---	---	---	---	---	---	---	5,927
Hartland	312	5,078	---	---	---	9,318	---	---	---	---	14,396
Hastings	22,339	75,340	104,873	2,712,316	---	159,126	---	---	---	---	3,051,655
Hatfield	50	---	---	---	---	---	---	---	---	---	---
Hawley	2,094	253,663	42,949	446,550	---	72,938	406	109,041	---	---	925,547
Hayfield	1,341	---	65,000	21,448	---	---	20,000	---	---	---	106,448
Hayward	251	17,464	3,903	---	---	---	---	---	---	---	21,367
Hazel Run	61	---	---	---	---	---	---	---	---	---	---
Hector	1,127	---	515,664	1,001,886	---	---	---	26,151	---	---	1,543,701

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**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Heidelberg	125	---	---	---	---	---	---	---	---	---	---
Henderson	889	2,190	34,286	9,753	---	1,303	---	---	---	---	47,532
Hendricks	707	6,316	35,322	15,491	---	27,630	---	---	---	---	84,759
Hendrum	296	---	21,129	9,511	---	---	---	---	---	---	30,640
Henning	800	---	6,400	2,825	---	25,647	---	20,585	---	---	55,457
Henriette	71	---	---	---	---	---	---	---	---	---	---
Herman	437	---	499	---	---	---	---	---	---	---	499
Hermantown	9,606	9,430	129,117	900,965	---	65,177	---	---	2,269,929	771	3,375,389
Heron Lake	691	4,436	20,064	211,572	---	10,165	---	---	---	---	246,237
Hewitt	260	---	---	---	---	---	---	---	---	---	---
Hibbing	16,299	38,325	530,888	1,917,336	---	1,046,611	---	---	---	61,055	3,594,215
Hill City	637	---	14,963	4,200	---	9,678	---	2,111	---	13,000	43,952
Hillman	38	---	---	---	---	---	---	---	---	---	---
Hills	683	8,375	48,735	19,830	---	24,290	---	---	---	---	101,230
Hilltop	842	74,127	---	377,545	---	---	---	---	---	---	451,672
Hinckley	1,796	88,565	---	---	---	---	---	---	---	---	88,565
Hitterdal	209	---	---	10,000	---	---	---	---	---	---	10,000
Hoffman	682	1,540	18,265	1,220	---	23,428	8,502	---	---	---	52,955
Hokah	572	93,858	39,788	16,797	---	3,000	---	---	---	---	153,443
Holdingford	712	35,000	2,864	564,230	---	---	---	---	---	---	602,094
Holland	182	---	---	---	---	---	---	---	---	---	---
Hollandale	300	---	13,050	---	---	---	---	---	---	---	13,050
Holloway	89	---	---	---	---	---	---	---	---	---	---
Holt	88	597	---	---	---	---	---	---	---	200	797
Hopkins	17,939	52,236	3,891	1,911,075	---	542,495	---	---	---	---	2,509,697
Houston	982	956	54,330	107,060	---	119,642	---	---	---	---	281,988
Howard Lake	1,996	1,149	58,939	156,176	---	93,468	---	---	---	---	309,732
Hoyt Lakes	2,020	14,155	484,981	154,147	---	38,729	---	---	---	---	692,012
Hugo	13,739	39,771	28,158	1,126,992	---	92,277	69,590	---	---	---	1,356,788
Humboldt	45	---	---	---	---	---	---	---	---	---	---
Hutchinson	14,034	117,102	331,422	4,315,670	---	209,588	---	2,900	---	23,832	5,000,514
Ihlen	60	---	---	---	---	---	---	---	---	---	---
Independence	3,635	4,768	768	379,203	---	11,802	---	---	---	---	396,541
International Falls	6,396	348,295	296,447	1,278,384	---	249,386	321,690	272,747	261,392	---	3,028,341
Inver Grove Heights	34,189	---	---	6,517,249	---	881,881	604,310	---	---	---	8,003,440

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**For the Year Ended December 31, 2012**

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	137	565	1,138	---	---	1,544	---	---	---	---	3,247
Iron Junction	87	---	---	---	---	---	---	---	---	---	---
Ironton	577	---	---	---	---	---	---	---	---	---	---
Isanti	5,369	7,860	4,695	308,597	---	132,270	---	---	---	---	453,422
Isle	762	26,752	7,938	66,311	---	---	731	---	---	24,265	125,997
Ivanhoe	554	---	15,065	67,313	---	---	---	---	---	---	82,378
Jackson	3,354	9,690	2,164,294	2,520,849	---	4,475	---	---	---	67,165	4,766,473
Janesville	2,275	15,681	7,450	12,666	---	107,540	---	---	---	6,564	149,901
Jasper	623	---	4,802	5,023	---	8,000	---	---	---	6,716	24,541
Jeffers	363	---	---	---	---	---	---	---	---	---	---
Jenkins	439	18,720	---	---	---	9,342	---	---	---	---	28,062
Johnson	29	---	---	---	---	---	---	---	---	---	---
Jordan	5,776	8,557	72,759	195,753	---	1,778,379	---	---	---	3,056	2,058,504
Kandiyohi	487	---	637,753	---	---	11,274	---	---	---	---	649,027
Karlstad	753	---	30,812	9,500	---	---	---	---	---	2,555	42,867
Kasota	670	---	56,532	2,678	---	---	---	---	---	---	59,210
Kasson	6,022	39,824	2,761	734,660	---	26,197	---	---	---	---	803,442
Keewatin	1,070	---	140,349	2,533	---	2,438	---	---	---	---	145,320
Kelliher	266	3,001	33,405	6,880	---	---	---	---	---	---	43,286
Kellogg	445	---	475,775	3,017	---	---	---	---	---	---	478,792
Kennedy	191	5,692	99,874	2,523	---	---	---	---	---	---	108,089
Kenneth	68	---	7,145	---	---	---	---	---	---	1,000	8,145
Kensington	289	---	28,547	---	---	---	---	---	---	---	28,547
Kent	80	---	---	---	---	---	---	---	---	---	---
Kenyon	1,819	17,224	4,510	62,282	---	---	---	---	---	---	84,016
Kerkhoven	747	13,080	34,798	16,499	---	1,542	---	---	---	---	65,919
Kerrick	66	---	4,512	---	---	---	---	---	---	---	4,512
Kettle River	179	1,101	4,823	---	---	---	---	---	---	104,745	110,669
Kiester	491	---	16,467	8,456	---	---	---	---	---	---	24,923
Kilkenny	134	---	672	---	---	---	---	---	---	---	672
Kimball	771	40,791	5,051	2,246,945	---	1,603	---	---	---	---	2,294,390
Kinbrae	12	---	---	---	---	---	---	---	---	---	---
Kingston	157	---	---	---	---	---	---	---	---	---	---
Kinney	169	551	---	2,194	---	1,189	---	---	---	---	3,934
La Crescent	4,865	6,674	130,680	888,449	---	2,063,187	---	---	---	---	3,088,990

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**For the Year Ended December 31, 2012**

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	663	---	---	375	---	175,263	176,337	---	313,490	1,500	666,965
La Salle	85	---	---	---	---	---	---	---	---	---	---
Lafayette	496	4,279	6,735	---	3,951,178	10,562	---	---	---	---	3,972,754
Lake Benton	676	---	89,722	59,150	---	136,353	---	---	---	---	285,225
Lake Bronson	225	---	---	---	---	---	---	---	---	---	---
Lake City	5,047	---	119,411	2,488,938	---	104,105	---	---	---	---	2,712,454
Lake Crystal	2,554	1,100	40,723	284,020	---	---	---	---	---	---	325,843
Lake Elmo	7,997	---	35,661	1,117,938	---	275,257	---	---	---	---	1,428,856
Lake Henry	103	---	---	---	---	---	---	---	---	---	---
Lake Lillian	236	5,131	33,446	11,075	---	14,879	---	---	---	---	64,531
Lake Park	789	---	10,127	431,780	---	3,852	50,645	---	---	---	496,404
Lake Saint Croix Beach	1,057	---	---	---	---	---	---	---	---	---	---
Lake Shore	1,013	---	56,687	194,072	---	---	---	---	---	---	250,759
Lake Wilson	247	1,126	---	47,430	---	37,775	---	---	---	---	86,331
Lakefield	1,709	3,295	117,265	512,583	---	10,860	18,646	---	---	---	662,649
Lakeland	1,807	---	---	---	---	---	---	---	11,642	---	11,642
Lakeland Shores	311	---	---	---	---	---	---	---	---	---	---
Lakeville	57,048	478,320	595,123	9,205,666	---	1,848,929	255,393	---	29,929	---	12,413,360
Lamberton	823	3,205	30,747	231,294	---	28,693	---	---	---	---	293,939
Lancaster	336	---	---	---	---	707,893	---	---	---	---	707,893
Landfall	722	---	---	31,129	---	---	---	---	---	6,585	37,714
Lanesboro	752	---	16,354	23,253	---	77,891	3,568	---	---	---	121,066
Laporte	110	---	---	---	---	---	---	---	---	---	---
Lastrup	104	---	---	---	---	---	---	---	---	---	---
Lauderdale	2,427	2,354	---	34,262	---	14,438	---	---	---	---	51,054
Le Center	2,504	---	23,640	14,975	---	408	---	---	---	---	39,023
Le Roy	937	---	45,394	---	---	48,771	---	---	---	42,907	137,072
Le Sueur	4,049	7,463	1,045,674	273,364	---	99,888	5,646	501,431	---	---	1,933,466
Lengby	84	2,006	---	---	---	---	---	---	---	---	2,006
Leonard	41	1,378	---	---	---	---	---	---	---	---	1,378
Leonidas	52	4,737	---	---	---	---	---	---	---	---	4,737
Lester Prairie	1,707	700	96,640	165,352	---	38,298	---	---	---	---	300,990
Lewiston	1,615	6,593	33,430	1,035,775	---	5,568	---	---	---	---	1,081,366
Lewisville	247	16,817	---	---	---	---	---	---	---	---	16,817
Lexington	2,014	14,254	362,088	368,840	---	17,095	---	---	---	---	762,277

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**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Lilydale	774	---	---	---	---	---	---	---	---	15,474	15,474
Lindstrom	4,431	1,273	107,766	1,185,120	---	43,333	220,000	---	---	1,332	1,558,824
Lino Lakes	20,625	50,731	282,784	1,835,493	---	---	---	---	---	6,250	2,175,258
Lismore	228	410	76,761	57,781	---	---	---	---	---	382	135,334
Litchfield	6,688	---	1,387,999	96,732	---	14,371	237,089	397,194	---	---	2,133,385
Little Canada	9,987	---	14,305	500,602	---	115,911	---	---	595,984	---	1,226,802
Little Falls	8,315	77,746	82,623	225,550	---	74,501	1,090,980	---	---	38,000	1,589,400
Littlefork	645	---	9,265	16,008	---	---	---	---	7,615	---	32,888
Long Beach	333	962	---	1,715	---	1,619	---	---	---	2,785	7,081
Long Lake	1,797	---	3,898	79,687	---	8,928	250,831	---	---	---	343,344
Long Prairie	3,441	15,888	536,275	114,792	---	31,727	---	106,961	2,441,071	---	3,246,714
Longville	154	251	---	4,664	---	59,024	---	8,600	---	---	72,539
Lonsdale	3,768	3,740	77,469	966,835	---	94,075	553	---	---	---	1,142,672
Loretto	658	8,388	---	---	---	10,217	---	---	---	---	18,605
Louisburg	47	---	---	---	---	---	---	---	---	---	---
Lowry	296	6,536	65,793	---	---	---	---	---	---	---	72,329
Lucan	188	1,454	---	34,672	---	---	---	---	---	---	36,126
Luverne	4,709	576,816	120,432	174,123	---	861,013	---	8,165	---	---	1,740,549
Lyle	553	5,314	21,349	23,612	---	9,757	---	---	---	---	60,032
Lynd	448	---	---	5,190	---	---	---	---	---	---	5,190
Mabel	777	4,170	36,528	50,043	---	174,125	---	---	---	---	264,866
Madelia	2,319	---	---	---	---	---	---	---	---	---	---
Madison	1,522	9,409	38,452	1,896	---	21,237	---	---	716,951	---	787,945
Madison Lake	1,053	7,483	55,398	53,378	---	1,993	200	---	---	---	118,452
Magnolia	216	---	23,731	---	---	---	---	---	---	---	23,731
Mahnomen	1,222	---	7,708	26,585	---	---	---	---	---	---	34,293
Mahtomedi	7,697	154,321	57,290	420,094	---	3,721	---	---	---	---	635,426
Manchester	54	---	10,017	---	---	---	---	---	---	---	10,017
Manhattan Beach	57	---	---	---	---	---	---	---	---	---	---
Mankato	40,183	---	9,302,184	14,327,376	---	593,990	33,099	---	---	---	24,256,649
Mantorville	1,205	---	---	5,000	---	---	---	---	---	4,069	9,069
Maple Grove	63,928	275,754	950,922	18,263,310	---	944,907	612,541	---	1,065,129	2,565,675	24,678,238
Maple Lake	2,099	32,932	433,475	134,211	---	23,334	---	---	---	---	623,952
Maple Plain	1,788	13,257	19,054	2,119,996	---	109,709	---	---	---	---	2,262,016
Mapleton	1,768	6,876	32,608	1,572,009	---	860	---	---	---	---	1,612,353

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\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Mapleview	178	3,865	1,242	303	---	172	---	---	---	---	5,582
Maplewood	39,065	---	1,566,594	12,648,787	108,149	138,973	193,754	---	---	106,844	14,763,101
Marble	701	---	---	4,393	---	---	---	---	---	---	4,393
Marietta	160	---	---	---	---	---	---	---	---	---	---
Marine on Saint Croix	696	5,827	94,100	67,748	---	20,490	---	---	---	---	188,165
Marshall	13,619	108,226	474,141	5,176,672	---	213,181	---	128,160	---	---	6,100,380
Mayer	1,767	7,729	19,681	43,208	---	36,649	17,714	---	---	---	124,981
Maynard	357	3,158	4,409	12,604	---	14,740	---	---	---	---	34,911
Mazeppa	845	1,988	17,788	3,755	---	---	---	---	---	---	23,531
McGrath	78	---	---	---	---	---	---	---	---	---	---
McGregor	391	---	225,887	---	---	82,406	---	21,820	---	---	330,113
McIntosh	621	4,197	10,425	16,360	---	16,304	---	---	---	---	47,286
McKinley	128	4,125	1,142	---	---	---	---	---	---	750	6,017
Meadowlands	133	560	---	---	---	500	---	---	---	---	1,060
Medford	1,236	1,114	108,079	2,177	---	7,876	---	---	---	---	119,246
Medicine Lake	375	---	10,532	---	23,257	---	---	---	---	---	33,789
Medina	5,062	8,408	1,453,776	3,060,924	---	205,047	7,891	---	46,150	---	4,782,196
Meire Grove	178	---	---	---	---	---	---	---	---	---	---
Melrose	3,632	16,134	391,849	225,621	---	9,979	---	---	---	---	643,583
Menahga	1,304	3,535	15,462	---	---	141,082	---	---	---	---	160,079
Mendota	206	---	---	---	---	---	---	---	---	---	---
Mendota Heights	11,140	44,616	41,989	4,137,365	---	34,438	---	---	---	162,437	4,420,845
Mentor	153	---	---	---	---	---	---	---	---	---	---
Middle River	304	---	6,200	102,800	---	3,695	---	---	---	---	112,695
Miesville	127	---	14,513	---	---	---	---	---	---	---	14,513
Milaca	2,921	---	39,784	264,570	---	400,233	---	---	---	---	704,587
Milan	364	835	43,978	350,678	---	341	---	---	---	---	395,832
Millerville	105	---	86,237	---	---	---	---	---	---	---	86,237
Millville	180	---	---	---	---	---	---	---	---	---	---
Milroy	250	---	---	25,734	---	---	4,270	---	---	---	30,004
Miltona	423	49,574	---	---	---	55,037	---	---	---	---	104,611
Minneapolis	392,008	2,108,000	---	73,959,000	---	15,550,133	3,905,000	---	---	---	95,522,133
Minneiska	109	---	---	---	---	---	---	---	---	---	---
Minneota	1,380	3,523	20,518	59,739	---	22,651	1,625	---	263	42,291	150,610
Minnesota City	201	---	---	---	---	---	---	---	---	2,411	2,411

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**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Minnesota Lake	680	7,495	140,422	---	---	820	---	---	---	---	148,737
Minnetonka	50,747	136,895	3,540,163	6,710,332	---	2,581,698	1,504,479	---	---	---	14,473,567
Minnetonka Beach	550	4,697	---	30,828	---	---	---	---	---	---	35,525
Minnetrista	6,735	---	121,510	1,709,140	---	9,269	---	---	---	---	1,839,919
Mizpah	56	---	---	---	---	---	---	---	---	---	---
Montevideo	5,343	9,844	128,279	2,411,384	---	51,040	9,125	1,759,678	---	---	4,369,350
Montgomery	2,957	2,953	194,239	8,047	---	21,133	---	---	---	---	226,372
Monticello	12,901	---	---	932,862	---	1,662,666	233,521	---	---	---	2,829,049
Montrose	2,979	20,290	19,946	550,420	---	30,081	---	---	---	---	620,737
Moorhead	38,889	214,247	230,186	34,014,593	---	386,367	175,835	---	---	83,528	35,104,756
Moose Lake	2,812	6,346	10,200	---	---	14,385	---	---	---	---	30,931
Mora	3,518	---	115,723	404,208	---	28,133	---	68,803	---	559	617,426
Morgan	890	202,701	17,988	3,500	---	43,264	---	---	---	---	267,453
Morris	5,396	23,105	36,834	812,593	---	70,921	---	---	---	---	943,453
Morristown	990	4,145	129,321	8,804	---	51,275	---	---	---	---	193,545
Morton	399	---	7,180	26,195	---	---	---	---	3,304,920	---	3,338,295
Motley	668	2,815	12,461	771,640	---	1,688	---	---	---	---	788,604
Mound	9,210	949	6,218	2,783,576	---	99,706	90,543	---	---	---	2,980,992
Mounds View	12,340	72,139	51,267	3,317,040	---	638,185	---	---	---	---	4,078,631
Mountain Iron	2,870	577,522	---	140,336	---	44,113	250,000	---	---	---	1,011,971
Mountain Lake	2,100	7,627	148,293	820,147	---	32,356	1,269	---	---	67,331	1,077,023
Murdock	270	---	---	---	---	---	---	---	---	---	---
Myrtle	47	---	---	5,303	---	---	---	---	---	---	5,303
Nashua	68	---	---	---	---	---	---	---	---	---	---
Nashwauk	986	15,000	95,037	6,852,946	---	---	---	---	---	---	6,962,983
Nassau	71	---	---	---	---	---	---	---	---	---	---
Nelson	186	---	---	---	---	---	---	---	---	---	---
Nerstrand	297	---	285	---	---	---	---	---	---	---	285
Nevis	394	2,323	2,147	124,466	---	26,909	---	---	---	---	155,845
New Auburn	451	---	23,775	---	---	---	---	---	---	---	23,775
New Brighton	21,996	---	20,232	299,199	---	3,946	548,511	---	321,568	47,429	1,240,885
New Germany	372	---	---	42,643	---	---	---	---	3,720,740	---	3,763,383
New Hope	20,764	45,357	104,927	1,349,233	---	1,062,032	5,124,270	---	---	---	7,685,819
New London	1,278	80,004	43,542	210,052	---	---	---	---	---	---	333,598
New Munich	322	---	---	---	---	---	---	---	---	4,101	4,101

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**For the Year Ended December 31, 2012**

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
New Prague	7,378	7,754	55,447	1,896,977	---	217,956	---	---	---	---	2,178,134
New Richland	1,214	3,315	115,514	95,485	---	43,869	44,442	---	---	---	302,625
New Trier	115	2,021	927	---	---	---	---	---	---	---	2,948
New Ulm	13,418	73,553	36,911	6,153,913	---	205,306	---	4,845,376	---	---	11,315,059
New York Mills	1,190	867	5,000	---	---	2,549	---	---	199,590	---	208,006
Newfolden	374	---	8,319	175,338	---	9,818	---	---	---	---	193,475
Newport	3,460	115,237	10,000	521,707	---	84,359	---	---	---	---	731,303
Nicollet	1,111	379,583	---	50,500	---	---	---	---	---	---	430,083
Nielsville	89	1,766	---	---	---	---	---	---	---	---	1,766
Nimrod	71	---	---	---	---	---	---	---	---	---	---
Nisswa	1,988	---	47,179	468,739	---	10,972	---	---	---	---	526,890
Norcross	72	---	---	---	---	---	---	---	---	---	---
North Branch	10,104	20,000	28,529	---	---	---	---	---	---	20,152	68,681
North Mankato	13,462	12,825	12,388	4,112,922	---	924,174	175,775	---	---	146,646	5,384,730
North Oaks	4,621	---	91,384	60,051	10,502	3,793	---	---	---	---	165,730
North Saint Paul	11,618	1,192	20,007	578,715	9,369	87,138	33,671	---	---	---	730,092
Northfield	20,373	302,372	750,649	2,629,590	---	54,816	---	---	---	42,331	3,779,758
Northome	202	---	---	---	---	---	---	4,500	---	---	4,500
Northrop	219	---	---	---	---	---	---	---	---	---	---
Norwood Young America	3,608	13,203	40,411	198,524	---	60,590	4,173	---	---	---	316,901
Nowthen	4,487	4,562	---	---	17,580	11,419	---	---	---	---	33,561
Oak Grove	8,088	79,012	20,834	394,974	6,327	44,878	---	---	---	---	546,025
Oak Park Heights	4,654	---	35,520	38,826	---	83,835	---	---	2,675	---	160,856
Oakdale	27,699	19,022	8,710	5,885,435	---	145,570	---	---	---	---	6,058,737
Odessa	133	---	5,376	---	---	---	---	---	---	---	5,376
Odin	106	5,709	---	---	6,735	---	---	---	---	---	12,444
Ogema	194	---	---	---	---	---	---	---	---	---	---
Ogilvie	359	---	4,593	---	---	---	---	---	---	---	4,593
Okabena	189	---	---	---	---	---	---	---	---	---	---
Oklee	444	---	---	39,915	---	---	---	---	---	---	39,915
Olivia	2,454	---	37,824	545,797	---	---	22,618	---	---	9,014	615,253
Onamia	870	3,478	---	5,076	---	10,887	---	---	---	799	20,240
Ormsby	129	---	---	---	---	---	---	---	---	---	---
Orono	7,584	84,278	183,260	1,612,665	---	70,629	---	---	---	---	1,950,832
Oronoco	1,312	---	19,519	49,455	---	---	---	---	---	---	68,974

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**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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	271	33,673	310,068	---	---	---	---	---	---	---	343,741
Ortonville	1,875	5,351	42,687	26,387	---	63,547	---	119,671	---	---	257,643
Osakis	1,750	5,035	24,735	176,141	---	2,496	---	---	324,180	---	532,587
Oslo*	310	---	5,245,460	42,603	---	---	---	---	---	---	5,288,063
Osseo	2,458	1,617	31,104	868,234	---	8,816	1,071	---	---	---	910,842
Ostrander	256	10,543	29,537	---	---	---	---	---	---	---	40,080
Otsego	14,034	217,725	42,681	1,254,731	---	192,209	---	---	---	---	1,707,346
Ottertail	580	---	7,075	427,567	---	---	---	---	---	---	434,642
Owatonna	25,469	240,484	147,009	3,487,132	---	82,820	353,832	187,808	---	---	4,499,085
Palisade	157	5,129	10,618	---	---	---	255,923	---	---	---	271,670
Park Rapids	3,808	---	106,741	389,276	---	47,302	56,755	123,524	---	---	723,598
Parkers Prairie	1,011	---	1,042	---	---	---	---	---	---	---	1,042
Paynesville	2,442	11,047	22,048	25,002	---	301,274	354,157	143,490	---	---	857,018
Pease	236	263	---	---	---	---	---	---	---	---	263
Pelican Rapids	2,476	16,647	291,923	445,410	---	20,111	---	23,223	---	---	797,314
Pemberton	249	9,000	---	---	---	8,592	---	---	---	6,372	23,964
Pennock	513	---	---	---	---	---	---	---	---	---	---
Pequot Lakes	2,185	18,021	47,103	308,745	---	---	---	---	---	---	373,869
Perham	3,018	45,495	574,849	875,608	---	538,815	---	35,550	---	---	2,070,317
Perley	87	234,796	---	---	11,200	---	---	---	---	32,020	278,016
Peterson	195	10,173	---	10,900	---	16,714	---	---	---	---	37,787
Pierz	1,387	7,732	46,969	109,786	---	---	---	---	---	---	164,487
Pillager	466	8,439	---	---	---	---	---	---	---	---	8,439
Pine City	3,084	5,883	26,802	5,884	---	2,735	4,906	---	---	---	46,210
Pine Island	3,318	11,887	234,969	1,195,839	---	148,652	19,294	---	---	---	1,610,641
Pine River	939	---	118,682	---	---	---	---	688,156	---	---	806,838
Pine Springs	408	---	---	---	---	---	---	---	---	---	---
Pipestone	4,273	---	15,779	1,023,463	---	78,485	---	80,970	---	236,803	1,435,500
Plainview	3,337	60,865	256,357	146,645	---	55,903	127,297	---	---	---	647,067
Plato	319	4,408	218,621	8,671	---	23,363	---	---	---	---	255,063
Plummer	296	---	---	---	---	---	---	---	---	---	---
Plymouth	72,644	109,853	34,984	7,970,275	---	139,606	---	---	---	---	8,254,718
Porter	180	848	12,898	---	---	---	---	---	---	---	13,746
Preston	1,315	36,137	13,835	24,008	---	12,893	10,199	---	---	---	97,072
Princeton	4,727	10,020	136,278	15,568	---	19,872	101,272	---	---	---	283,010

[1] Failed to report in time for this publication.

\*Submitted incomplete data.



**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Prinsburg	498	6,081	14,899	566	---	---	---	---	---	---	21,546
Prior Lake	23,385	93,194	60,942	5,685,004	---	1,063,107	114,945	---	---	1,296,791	8,313,983
Proctor	3,069	1,063	162,100	1,361,249	---	3,437	82,703	---	---	---	1,610,552
Quamba	119	---	---	552,044	---	---	---	---	---	---	552,044
Racine	436	---	---	81,556	---	---	---	---	---	---	81,556
Ramsey	23,946	1,223,674	247,743	1,718,486	---	180,225	---	---	---	---	3,370,128
Randall	650	1,463	15,303	---	---	4,809	---	---	---	---	21,575
Randolph	447	954	---	---	---	---	---	---	---	---	954
Ranier	608	---	---	---	---	---	---	---	419,082	---	419,082
Raymond	764	48,871	2,802	244,469	---	---	---	---	---	---	296,142
Red Lake Falls	1,429	---	10,353	96,132	---	---	---	---	---	---	106,485
Red Wing	16,480	108,447	385,829	5,387,471	---	1,073,328	---	310,471	---	320,653	7,586,199
Redwood Falls	5,230	---	31,608	192,602	---	518,787	18,770	91,709	---	---	853,476
Regal	35	---	---	---	---	---	---	---	---	---	---
Remer	369	---	---	14,995	---	---	---	---	---	---	14,995
Renville	1,261	---	38,075	491,719	---	6,350	---	---	---	---	536,144
Revere	93	---	---	---	---	3,229	---	---	---	---	3,229
Rice	1,301	13,173	10,562	---	---	---	---	---	---	---	23,735
Richfield	35,979	---	---	2,764,995	---	674,009	2,238,473	---	---	17,191	5,694,668
Richmond	1,433	---	28,416	67,558	---	108,531	---	---	---	---	204,505
Richville	95	---	---	5,410	---	---	---	---	---	---	5,410
Riverton	114	193	---	---	---	---	---	---	---	---	193
Robbinsdale	14,212	3,233	137,133	2,507,883	---	91,047	---	---	---	---	2,739,296
Rochester	108,814	750,169	2,402,889	11,002,951	---	2,511,574	2,428,739	2,686,984	6,740,045	9,256,011	37,779,362
Rock Creek	1,605	---	---	---	---	---	---	---	---	---	---
Rockford	4,343	100,848	245,328	188,543	---	40,722	279,228	---	---	---	854,669
Rockville	2,485	1,170	13,596	41,240	---	7,191	---	---	---	---	63,197
Rogers	11,508	15,377	89,474	1,399,821	---	196,713	396,225	---	---	---	2,097,610
Rollingstone	662	9,749	---	---	---	---	---	---	---	---	9,749
Roosevelt	145	---	---	---	---	---	---	---	---	---	---
Roscoe	101	---	---	---	---	---	---	---	---	---	---
Rose Creek	397	32,524	---	---	---	---	---	---	---	---	32,524
Roseau	2,629	---	---	1,478,777	---	52,871	9,254	553,092	---	---	2,093,994
Rosemount	22,384	379,509	45,611	6,192,935	---	1,478,811	---	---	---	---	8,096,866
Roseville	34,486	85,446	3,360,960	3,049,416	---	299,540	200,818	---	---	---	6,996,180

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\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Rothsay	492	6,994	199,533	11,541	---	267	6,812	---	---	---	225,147
Round Lake	375	---	2,506	23,350	---	---	---	---	---	---	25,856
Royalton	1,225	44,157	42,055	51,176	---	---	---	---	---	---	137,388
Rush City	3,054	67,884	---	810,890	---	---	---	---	---	---	878,774
Rushford	1,757	38,157	1,804,054	276,074	---	225,961	12,775	169,823	---	39,091	2,565,935
Rushford Village	812	5,832	---	53,859	---	2,000	---	---	---	---	61,691
Rushmore	341	---	21,397	36,693	---	---	---	---	---	---	58,090
Russell	333	---	7,001	12,024	---	---	---	---	---	---	19,025
Ruthton	231	---	16,663	94,984	---	---	---	---	---	---	111,647
Rutledge	225	---	---	---	---	---	---	---	---	---	---
Sabin	540	---	2,259	---	---	---	---	---	---	---	2,259
Sacred Heart	535	1,196	812	3,438	---	1,995	---	---	---	---	7,441
Saint Anthony	8,417	46,588	130,000	2,423,504	---	---	---	---	---	---	2,600,092
Saint Anthony [Stearns]	86	---	---	---	---	---	---	---	---	---	---
Saint Augusta	3,388	---	7,939	129,014	---	94,220	---	---	---	---	231,173
Saint Bonifacius	2,319	90,926	---	41,669	---	---	---	---	---	---	132,595
Saint Charles	3,742	---	10,266	408,727	---	54,826	10,470	---	---	---	484,289
Saint Clair	875	---	---	78,500	---	---	---	---	---	---	78,500
Saint Cloud	65,801	596,509	311,769	5,603,530	---	736,516	---	602,854	1,667,607	---	9,518,785
Saint Francis	7,277	6,534	130,560	7,028,857	---	208,043	---	---	---	---	7,373,994
Saint Hilaire*	283	5,244	---	---	---	---	---	---	---	---	5,244
Saint James	4,611	5,585	186,143	274,916	---	8,899	79,319	38,571	---	18,719	612,152
Saint Joseph	6,629	21,379	629,058	73,636	---	446,544	---	---	---	---	1,170,617
Saint Leo	97	2,132	---	---	---	10,663	---	---	---	---	12,795
Saint Louis Park	46,230	---	2,847,957	319,839	---	643,490	119,242	---	---	---	3,930,528
Saint Martin	307	---	---	---	---	13,702	---	---	128,431	---	142,133
Saint Mary's Point	373	---	---	---	---	---	---	---	---	---	---
Saint Michael	16,673	---	57,098	951,068	---	278,677	---	---	7,724	---	1,294,567
Saint Paul	289,270	3,473,375	2,503,791	23,976,971	---	23,812,797	---	---	---	---	53,766,934
Saint Paul Park	5,322	198,625	316,566	1,477,248	---	127,736	---	---	---	---	2,120,175
Saint Peter	11,503	806	378,568	26,864	---	73,394	455	---	---	1,538,806	2,018,893
Saint Rosa	66	---	---	---	---	---	---	---	---	---	---
Saint Stephen	863	771	9,161	---	---	---	---	---	---	---	9,932
Saint Vincent	59	---	---	14,929	---	---	---	---	---	---	14,929
Sanborn	334	---	6,963	40,359	---	---	---	---	---	---	47,322

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**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Sandstone	2,789	---	---	195,641	---	---	15,504	---	---	---	211,145
Sargeant	57	---	---	---	---	---	---	---	---	---	---
Sartell	16,100	27,128	103,833	215,533	---	1,069,321	615,063	---	---	---	2,030,878
Sauk Centre	4,344	---	151,849	1,715,862	---	44,705	---	901	---	---	1,913,317
Sauk Rapids	12,890	2,655,123	186,366	1,896,195	---	230,773	1,232,573	---	---	---	6,201,030
Savage	27,552	147,733	405,243	17,592,912	---	294,234	808,911	---	---	---	19,249,033
Scandia	3,989	1,946	102,894	63,479	---	5,974	---	---	---	---	174,293
Scanlon	987	2,320	---	43,962	---	2,114	---	---	---	---	48,396
Seaforth	83	---	69,130	---	---	---	---	---	---	---	69,130
Sebeka	710	2,500	232,846	---	---	---	---	---	---	---	235,346
Sedan	43	---	---	30,753	---	---	---	---	---	412	31,165
Shafer	1,044	1,571	---	---	---	1,975	---	---	---	---	3,546
Shakopee	38,252	30,281	185,249	1,554,117	---	394,406	---	---	---	---	2,164,053
Shelly	180	---	---	3,304	---	---	---	---	---	---	3,304
Sherburn	1,115	5,121	155,612	131,828	---	---	---	---	---	70,969	363,530
Shevlin	175	589	---	---	---	---	---	---	---	---	589
Shoreview	25,429	240,288	---	836,814	---	194,026	---	---	91,107	---	1,362,235
Shorewood	7,438	2,811	503,038	655,125	---	69,084	---	---	---	---	1,230,058
Silver Bay	1,868	1,600	14,127	13,112	---	56,411	670,897	---	---	---	756,147
Silver Lake	829	---	8,393	152,266	---	18,766	---	---	---	---	179,425
Skyline	287	1,300	---	---	---	---	---	---	---	---	1,300
Slayton	2,136	323	194,686	16,094	---	6,464	5,400	32,977	---	---	255,944
Sleepy Eye	3,577	3,578	22,069	3,561,816	---	54,100	1,239,172	10,110	---	---	4,890,845
Sobieski	190	---	---	5,987	---	140	---	---	---	---	6,127
Solway	92	---	---	---	---	---	---	---	---	---	---
South Haven	190	88,852	58,726	---	---	---	---	---	---	---	147,578
South Saint Paul	20,290	112,419	70,946	2,134,889	---	336,110	---	---	43,722	---	2,698,086
Spicer	1,185	3,544	100	847,883	---	14,933	796,392	---	---	---	1,662,852
Spring Grove*	1,318	727	81,591	109,724	---	13,031	---	---	---	---	205,073
Spring Hill	85	---	---	---	---	---	---	---	---	---	---
Spring Lake Park	6,427	21,427	38,345	5,969	---	24,935	---	---	---	---	90,676
Spring Park	1,673	3,116	---	38,496	---	29,799	---	---	---	---	71,411
Spring Valley*	2,468	---	20,000	1,833,482	---	21,094	5,165	---	---	42,627	1,922,368
Springfield	2,129	5,955	103,849	769,767	---	10,675	49,760	218,037	---	---	1,158,043
Squaw Lake	106	7,194	---	---	---	---	---	---	---	---	7,194

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**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Stacy	1,446	10,332	---	8,226	---	---	---	---	---	---	18,558
Staples	2,968	58,270	51,100	662,696	---	21,415	---	274,017	---	---	1,067,498
Starbuck	1,294	---	10,320	---	---	---	---	---	---	---	10,320
Steen	178	---	---	4,851	---	212	---	---	---	---	5,063
Stephen	659	---	13,936	10,638	---	28,836	8,253	---	---	---	61,663
Stewart	563	---	9,545	1,107,898	---	---	---	---	---	---	1,117,443
Stewartville	6,086	38,213	264,545	1,554,896	---	93,779	313,512	---	---	---	2,264,945
Stillwater	18,638	178,771	184,563	2,954,145	---	1,361,521	659,735	---	---	---	5,338,735
Stockton	692	---	---	---	---	7,014	---	---	31,846	---	38,860
Storden	215	---	---	---	---	---	---	---	---	---	---
Strandquist*	71	---	---	---	---	---	---	---	---	---	---
Strathcona	41	---	---	---	---	---	---	---	---	---	---
Sturgeon Lake	430	---	---	---	---	---	---	---	---	---	---
Sunburg	98	---	---	1,625	1,150	6,843	4,467	---	---	---	14,085
Sunfish Lake	526	---	---	25,025	---	---	---	---	---	---	25,025
Swanville	346	27,286	---	65,750	---	---	---	---	---	---	93,036
Taconite	650	250	---	124,380	---	10,040	---	---	136,989	---	271,659
Tamarack	92	---	---	---	---	1,656	---	---	---	---	1,656
Taopi	56	---	---	---	---	---	---	---	---	---	---
Taunton	134	---	4,284	---	---	---	---	---	---	---	4,284
Taylor's Falls	967	---	17,380	48,757	---	5,930	235,347	---	---	---	307,414
Tenstrike	215	---	---	---	---	---	---	---	---	---	---
Thief River Falls	8,636	---	79,480	2,854,126	---	962,967	---	---	---	---	3,896,573
Thomson	157	---	---	62,276	---	250	---	---	---	---	62,526
Tintah	59	---	3,347	---	---	---	---	---	---	---	3,347
Tonka Bay	1,499	16,000	---	32,223	---	28,778	---	---	---	---	77,001
Tower	499	---	---	170,372	---	---	19,128	1,153,029	---	---	1,342,529
Tracy	2,154	8,150	139,484	90,119	---	5,497	---	173,013	---	115,871	532,134
Trail	48	---	---	---	---	---	---	---	---	---	---
Trimont	734	---	14,468	3,882	---	---	---	---	---	---	18,350
Trommald	100	---	---	13,075	---	---	---	---	---	---	13,075
Trosky	79	---	---	---	---	---	---	---	---	---	---
Truman	1,098	1,213	42,387	---	---	16,211	---	---	---	---	59,811
Turtle River	82	---	---	---	---	---	---	---	---	---	---
Twin Lakes	150	---	---	---	---	---	---	---	---	---	---

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\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Twin Valley	808	11,499	6,600	12,002	---	16,757	---	---	---	---	46,858
Two Harbors	3,722	203,988	855,073	13,253	---	30,754	---	209,040	---	2,005	1,314,113
Tyler	1,133	---	110	1,483	---	2,781	---	34,868	---	---	39,242
Ulen	553	---	13,442	133,201	---	3,610	---	---	---	---	150,253
Underwood	336	---	---	---	---	---	---	---	---	---	---
Upsala	430	2,271	---	26,329	---	7,898	---	---	---	---	36,498
Urbank	52	1,693	---	---	---	40,210	---	---	---	---	41,903
Utica	290	---	---	3,700	---	---	---	---	---	---	3,700
Vadnais Heights	12,631	---	31,520	812,344	---	223,235	877,466	---	---	---	1,944,565
Vergas	335	---	---	15,426	---	17,290	---	---	---	---	32,716
Vermillion	423	20,500	---	---	---	---	---	---	---	---	20,500
Verndale	600	---	15,314	---	---	---	---	---	37,123	---	52,437
Vernon Center	333	1,185	2,433	---	---	1,228	---	---	---	---	4,846
Vesta	315	---	5,641	15,660	---	---	---	---	---	---	21,301
Victoria	7,793	129,067	454,766	350,113	---	232,068	58,849	---	---	---	1,224,863
Viking	105	---	---	---	---	---	---	---	---	---	---
Villard	252	---	217,680	---	---	10,420	---	---	---	---	228,100
Vining	73	---	---	---	---	11,793	---	---	---	---	11,793
Virginia	8,675	70,513	1,584,437	571,387	---	293,162	2,607,250	---	---	---	5,126,749
Wabasha	2,506	12,113	399,183	276,688	---	75,362	---	---	---	---	763,346
Wabasso	695	---	8,201	4,052	---	23,829	5,764	---	---	---	41,846
Waconia	11,065	40,478	14,825	1,471,157	---	368,581	---	---	---	---	1,895,041
Wadena	4,045	5,488	54,759	73,867	---	45,039	331,276	164,209	---	---	674,638
Wahkon	200	---	---	---	---	---	---	---	---	---	---
Waite Park	7,372	7,410	228,704	304,980	---	65,271	---	---	---	---	606,365
Waldorf	227	4,765	3,490	---	---	---	---	---	---	---	8,255
Walker	925	6,720	7,531	459,103	---	---	---	322,455	---	---	795,809
Walnut Grove	864	---	---	---	---	4,312	---	---	---	---	4,312
Walters	71	---	---	---	---	---	---	---	---	---	---
Waltham	152	322	---	---	---	---	---	---	---	---	322
Wanamingo	1,086	2,270	17,000	3,758	---	194,946	5,781	---	---	---	223,755
Wanda	85	---	3,816	---	---	---	---	---	---	---	3,816
Warba	176	---	3,500	---	---	---	---	---	---	---	3,500
Warren	1,567	---	---	943,204	---	---	---	---	---	---	943,204
Warroad	1,767	6,527	50,374	21,624	---	49,652	---	685,626	---	---	813,803

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**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Waseca	9,427	63,015	129,639	880,556	---	16,858	---	392,621	---	---	1,482,689
Watertown	4,256	16,700	20,736	1,596,932	---	119,147	51,745	---	---	---	1,805,260
Waterville	1,872	2,182	19,990	559,691	---	36,082	---	---	---	---	617,945
Watkins	948	1,742	47,797	57,618	---	7,941	---	---	---	---	115,098
Watson	199	479	---	3,001	---	---	---	---	---	---	3,480
Waubun	407	---	3,547	---	---	---	---	---	---	---	3,547
Waverly	1,381	5,548	---	95,901	---	1,163	---	---	---	---	102,612
Wayzata	3,781	23,660	597,083	3,504,122	---	288,434	---	---	---	---	4,413,299
Welcome	673	---	26,105	1,330,574	---	7,193	1,904	---	---	---	1,365,776
Wells	2,307	144	31,489	818,929	---	153,704	5,747	---	---	---	1,010,013
Wendell	165	---	---	---	---	---	---	---	---	---	---
West Concord	783	6,049	---	---	---	---	---	---	---	---	6,049
West Saint Paul	19,756	426,403	147,515	2,461,704	---	612,845	1,684,246	---	---	---	5,332,713
West Union	106	---	---	---	---	---	---	---	---	---	---
Westbrook	733	14,067	2,400	1,904	---	90,414	46,876	---	---	---	155,661
Westport	56	---	---	---	---	---	---	---	---	---	---
Whalan	63	---	---	---	---	---	---	---	---	---	---
Wheaton	1,413	---	29,496	324,442	---	8,824	---	---	---	---	362,762
White Bear Lake	24,074	53,835	394,340	3,909,325	---	131,824	454,784	---	124,158	160,806	5,229,072
Wilder	60	---	---	---	---	---	---	---	---	---	---
Willernie	506	---	---	---	---	---	---	---	---	---	---
Williams	187	---	185,100	---	---	---	---	---	---	---	185,100
Willmar	19,694	60,350	351,910	2,272,678	---	165,091	2,498	599,122	---	---	3,451,649
Willow River	409	---	---	13,010	---	1,122	---	---	---	---	14,132
Wilmont	338	---	4,831	---	---	---	---	---	---	---	4,831
Wilton	236	---	---	---	---	---	---	---	---	---	---
Windom	4,627	6,315	664,646	144,386	---	34,418	219,530	41,361	---	---	1,110,656
Winger	220	---	---	---	---	---	---	---	---	---	---
Winnebago	1,418	3,448	226,417	1,439,231	---	9,890	---	---	---	---	1,678,986
Winona	27,782	---	518,328	1,054,081	---	68,433	15,750	---	---	---	1,656,592
Winsted	2,330	---	61,302	53,180	---	---	---	85,400	---	---	199,882
Winthrop	1,402	12,329	26,125	---	---	---	---	---	---	---	38,454
Winton	170	2,797	---	4,447	---	---	---	---	---	---	7,244
Wolf Lake	60	---	20,289	---	---	2,813	---	---	---	---	23,102
Wolverton	142	---	---	---	---	---	---	---	---	---	---

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 17**  
**Classification of Capital Outlay by Function for All Governmental Funds**  
**For the Year Ended December 31, 2012**

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
Wood Lake	429	2,255	21,603	20,532	---	1,972	---	---	---	---	46,362
Woodbury	64,238	322,424	608,236	10,802,634	---	1,494,544	37,482	---	1,244,429	---	14,509,749
Woodland	441	---	---	62,533	---	---	---	---	---	---	62,533
Woodstock	120	---	3,162	---	---	---	---	---	---	---	3,162
Worthington	12,900	---	2,600,435	3,042,381	---	2,000,638	221,225	---	---	---	7,864,679
Wrenshall	399	---	---	16,426	---	---	---	---	---	---	16,426
Wright	127	---	---	---	---	---	---	---	---	---	---
Wykoff	443	22,378	---	38,131	---	---	---	---	---	---	60,509
Wyoming	7,777	---	89,087	1,500,149	---	15,999	---	---	---	---	1,605,235
Zemple	93	2,850	---	---	---	---	---	---	---	---	2,850
Zimmerman	5,242	4,857	1,598	575,084	---	229,798	576,014	---	---	---	1,387,351
Zumbro Falls	189	---	75,436	---	---	20,897	1,880,066	---	---	---	1,976,399
Zumbrota	3,296	---	---	64,715	---	---	---	---	---	---	64,715
<b>State Total</b>	<b>4,411,072</b>	<b>\$48,212,625</b>	<b>\$115,110,212</b>	<b>\$705,127,953</b>	<b>\$4,436,501</b>	<b>\$126,339,801</b>	<b>\$75,729,288</b>	<b>\$29,764,093</b>	<b>\$46,640,767</b>	<b>\$17,491,936</b>	<b>\$1,168,853,176</b>

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

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**ANALYSIS OF  
TOTAL OUTSTANDING INDEBTEDNESS**

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

Name of City	Popu- lation	Type of Bond							Total Bonded Indebtedness	Refunding	Other Long-Term Indebtedness
		General Obligation	G.O. Tax Increment	Revenue Tax Increment	Special Assessment	G.O. Revenue	Revenue	All Other			
Ada	1,673	920,000	---	---	---	3,674,000	---	---	4,594,000	2,445,000	---
Adams	797	155,000	---	---	895,000	240,000	315,000	---	1,605,000	555,000	---
Adrian	1,211	---	---	---	1,445,000	3,104,000	470,306	---	5,019,306	1,445,000	1,160,926
Afton	2,912	3,545,000	---	---	---	---	---	---	3,545,000	---	---
Aitkin	2,139	894,000	125,000	---	---	3,978,389	---	---	4,997,389	---	---
Akeley	429	---	---	---	166,000	515,000	---	---	681,000	---	44,800
Albany	2,598	---	316,244	---	6,790,000	---	---	---	7,106,244	3,885,000	4,943,256
Albert Lea	17,957	---	---	---	12,035,000	1,725,000	---	---	13,760,000	---	1,625,018
Alberta	97	---	---	---	---	353,000	---	---	353,000	---	---
Albertville	7,159	---	---	---	11,875,000	3,930,000	---	---	15,805,000	8,665,000	3,470,073
Alden	658	---	---	---	302,000	---	---	---	302,000	---	180,000
Alexandria	13,008	8,030,000	---	---	10,235,000	4,320,000	---	---	22,585,000	6,545,000	4,110,948
Alpha	121	---	---	---	---	---	---	---	---	---	42,000
Altura	497	65,000	---	---	---	---	---	---	65,000	---	---
Alvarado	366	---	---	---	---	---	141,000	---	141,000	---	789,908
Andover	31,125	22,295,000	---	---	760,000	7,420,000	17,375,000	520,000	48,370,000	9,420,000	774,000
Annandale	3,303	1,295,000	---	---	9,895,000	---	---	---	11,190,000	3,845,000	16,592,487
Anoka	17,345	3,395,000	7,585,000	---	---	---	3,035,000	---	14,015,000	4,795,000	---
Apple Valley	49,895	19,845,000	---	---	8,015,000	2,735,000	2,775,000	2,320,000	35,690,000	12,230,000	44,884
Appleton	1,393	4,921,814	---	---	1,625,000	1,675,000	---	---	8,221,814	2,885,000	1,744,088
Arco	74	---	---	---	---	47,000	---	---	47,000	---	---
Arden Hills	9,597	---	810,000	---	---	---	---	---	810,000	810,000	---
Argyle	642	---	---	---	290,000	2,253,000	---	---	2,543,000	290,000	714,000
Arlington	2,230	3,165,000	---	---	1,895,000	365,000	1,570,000	---	6,995,000	4,725,000	4,621,356
Ashby	447	---	---	---	1,380,000	1,690,000	---	---	3,070,000	820,000	174,499
Askov	359	---	---	---	---	267,755	---	---	267,755	---	176,000
Atwater	1,139	---	---	---	825,000	---	---	---	825,000	825,000	1,477,875
Audubon	527	1,657,000	---	---	335,000	808,000	---	---	2,800,000	1,610,000	367,284
Aurora	1,686	---	---	---	---	225,000	1,645,000	---	1,870,000	---	2,323,016
Austin	24,854	2,315,000	1,395,000	---	1,105,000	15,250,000	13,030,000	---	33,095,000	12,230,000	108,351
Avoca	142	---	---	---	---	418,500	---	---	418,500	---	100,000
Avon	1,414	7,009,855	---	---	4,605,000	2,310,000	---	---	13,924,855	1,685,000	---
Babbitt	1,467	---	---	---	155,000	1,480,000	---	---	1,635,000	---	1,034,794
Backus	244	194,444	---	---	---	---	---	---	194,444	---	359,636
Badger	369	---	---	---	---	200,000	---	---	200,000	---	342,769
Bagley	1,407	---	---	---	2,353,000	2,628,344	---	---	4,981,344	2,915,000	762,872
Balaton	639	---	---	---	1,390,000	2,848,560	---	---	4,238,560	---	800,035
Barnesville	2,600	1,955,000	---	---	3,100,000	1,674,672	462,553	---	7,192,225	4,145,000	3,342,301
Barnum	611	---	---	---	---	354,000	---	---	354,000	---	699,672

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Barrett	413	104,000	---	---	---	1,496,900	---	---	1,600,900	---	32,237
Battle Lake	881	---	---	---	209,000	---	1,861,000	---	2,070,000	149,000	---
Baudette	1,103	---	---	---	---	832,000	---	---	832,000	---	1,563,390
Baxter	7,661	3,430,000	---	---	9,620,000	7,315,000	---	---	20,365,000	4,835,000	8,066,000
Bayport	3,597	---	565,000	---	---	---	---	---	565,000	565,000	---
Beardsley	226	---	---	---	101,000	---	---	---	101,000	---	---
Beaver Bay	181	---	---	---	---	---	---	---	---	---	1,197,255
Beaver Creek	296	---	---	---	---	---	---	---	---	---	97,704
Becker	4,609	16,635,000	---	---	1,860,000	840,000	---	---	19,335,000	8,755,000	257,705
Bejou	91	---	---	---	---	---	---	---	---	---	220,825
Belgrade	743	---	375,000	---	190,000	495,000	1,125,000	---	2,185,000	1,520,000	1,013,077
Belle Plaine	6,640	---	---	---	8,598,010	11,261,989	1,310,000	---	21,169,999	9,020,000	7,505,696
Bellechester	173	---	---	---	---	120,000	---	---	120,000	---	---
Belview	377	---	---	---	---	1,240,000	266,771	---	1,506,771	35,000	45,501
Bemidji	13,560	10,285,000	---	---	4,075,000	13,070,000	44,000,000	---	71,430,000	11,470,000	---
Benson	3,200	1,130,000	---	---	---	700,000	5,655,000	---	7,485,000	---	6,016,769
Bertha	490	3,735,000	---	---	---	---	---	---	3,735,000	---	---
Bethel	465	920,000	---	---	---	350,000	---	---	1,270,000	920,000	535,000
Big Falls	235	---	---	---	---	662,500	---	---	662,500	---	---
Big Lake	10,334	---	1,810,000	---	21,455,000	14,743,740	2,149,254	---	40,157,994	8,810,000	20,902,698
Bigelow	237	---	---	---	---	---	---	---	---	---	775,925
Bigfork	446	---	---	---	74,000	41,000	---	---	115,000	---	118,000
Birchwood	872	---	---	---	180,746	---	---	---	180,746	---	---
Bird Island	1,024	---	---	---	255,000	5,647,000	383,247	---	6,285,247	---	4,007,631
Biscay	113	---	---	---	---	---	615,000	---	615,000	---	---
Biwabik	997	---	120,000	---	305,000	---	---	---	425,000	120,000	608,925
Blackduck	797	325,000	---	---	345,000	1,165,000	---	---	1,835,000	1,465,000	227,732
Blaine	60,199	16,305,000	2,875,000	---	11,515,000	4,820,000	---	---	35,515,000	1,445,000	4,534,000
Blomkest	160	---	---	---	---	1,011,000	---	---	1,011,000	1,011,000	---
Blooming Prairie	1,980	---	---	---	1,026,662	323,338	580,000	---	1,930,000	460,000	2,813,220
Bloomington	85,632	25,885,000	6,175,000	5,875,000	55,620,000	---	150,000	---	93,705,000	21,210,000	1,574,720
Blue Earth	3,323	4,952,668	---	---	4,232,000	---	1,305,000	---	10,489,668	3,615,000	8,098,412
Bock	106	---	---	---	---	222,400	---	---	222,400	---	---
Bovey	803	---	---	---	315,000	1,680,000	---	---	1,995,000	---	17,678
Boyd	168	---	---	---	---	912,700	---	---	912,700	---	---
Braham	1,815	778,000	---	---	---	---	---	---	778,000	---	2,875,833
Brainerd	13,621	812,500	---	---	11,850,000	2,095,000	8,871,063	---	23,628,563	812,500	24,454,539
Brandon	492	---	---	---	1,725,000	2,390,000	---	---	4,115,000	1,725,000	25,368
Breckenridge	3,380	2,660,000	76,548	---	620,000	174,118	---	---	3,530,666	2,874,118	1,483,839

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Breezy Point	2,394	---	---	---	6,165,000	---	---	---	6,165,000	2,350,000	98,976
Brewster	473	---	---	---	300,000	610,000	---	---	910,000	---	151,285
Bricelyn	359	151,000	---	---	---	---	---	---	151,000	---	1,283,000
Brook Park	132	---	---	---	---	---	---	---	---	---	31,000
Brooklyn Center	30,569	700,000	12,795,000	---	2,590,000	2,075,000	---	---	18,160,000	700,000	---
Brooklyn Park	77,446	18,900,000	11,340,000	175,000	2,485,000	18,410,000	3,880,000	---	55,190,000	17,530,000	421,861
Brooten	749	955,000	---	---	---	---	---	---	955,000	---	2,588,103
Browerville	783	---	---	---	1,280,000	362,000	135,000	---	1,777,000	135,000	1,437,000
Browns Valley	584	---	---	---	---	760,000	---	---	760,000	16,000	77,366
Brownsdale	682	---	---	---	1,364,000	---	---	---	1,364,000	120,000	---
Brownsville	462	65,000	---	---	---	1,030,000	---	---	1,095,000	275,000	---
Brownnton	739	850,000	---	---	925,000	---	---	---	1,775,000	925,000	1,329,000
Buckman	280	---	---	---	---	---	---	---	---	---	28,000
Buffalo	15,666	21,545,000	---	---	2,185,000	64,184,197	8,446,443	---	96,360,640	46,056,199	2,186,845
Buffalo Lake	713	---	---	---	1,509,000	---	---	---	1,509,000	---	245,516
Buhl	998	325,000	---	---	---	---	---	---	325,000	325,000	---
Burnsville	61,061	1,520,000	10,655,000	---	20,355,000	12,520,000	5,140,000	15,645,000	65,835,000	---	23,903
Butterfield	586	---	---	---	---	652,000	335,000	---	987,000	---	2,651,839
Byron	5,039	---	---	---	6,298,000	5,610,000	---	---	11,908,000	4,790,000	2,162,000
Caledonia	2,839	---	---	---	445,000	690,000	---	---	1,135,000	965,000	1,860,244
Callaway	238	---	---	---	---	326,284	---	---	326,284	---	586,000
Calumet	369	---	---	---	---	---	---	---	---	---	231,085
Cambridge	8,236	---	---	---	11,279,202	9,775,800	---	---	21,055,002	3,118,642	2,365,712
Canby	1,769	390,000	1,195,000	---	60,000	2,225,000	---	---	3,870,000	380,000	8,715,516
Cannon Falls	4,090	---	---	---	11,332,000	2,990,000	---	---	14,322,000	8,230,000	7,348,137
Canton	343	---	---	---	---	404,000	---	---	404,000	---	67,228
Carlos	501	725,000	---	---	555,000	---	---	---	1,280,000	---	---
Carlton	855	---	---	---	---	1,535,500	---	---	1,535,500	---	1,497,000
Carver	4,012	---	---	---	5,020,000	7,530,000	---	---	12,550,000	3,675,000	2,053,000
Cass Lake	761	---	---	---	---	76,000	129,000	---	205,000	---	508,913
Cedar Mills	45	---	---	---	---	194,000	---	---	194,000	---	---
Center City*	618	---	---	---	179,496	748,000	---	---	927,496	---	---
Centerville	3,841	---	---	---	9,294,981	---	---	---	9,294,981	515,000	---
Ceylon	354	---	---	---	---	250,000	---	---	250,000	250,000	126,160
Champlin	23,536	5,540,000	275,000	---	1,200,000	4,250,000	---	---	11,265,000	4,525,000	---
Chandler	266	---	---	---	---	---	---	---	---	---	781,490
Chanhasen	23,779	10,705,000	775,000	---	6,190,000	20,410,000	---	---	38,080,000	16,130,000	---
Chaska	24,211	3,455,000	10,905,000	---	21,705,000	12,020,000	34,575,000	---	82,660,000	55,980,000	842,717
Chatfield	2,794	50,000	---	217,460	5,490,000	6,665,000	---	---	12,422,460	10,210,000	---

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Chisago City	4,972	---	---	---	6,450,000	---	---	---	6,450,000	965,000	---
Chisholm	5,025	2,345,000	85,000	---	---	---	---	---	2,430,000	85,000	1,223,177
Chokio	388	---	---	---	---	1,225,000	---	---	1,225,000	1,005,000	494,500
Circle Pines	5,018	3,070,000	3,925,000	---	3,825,000	3,605,000	775,000	---	15,200,000	7,910,000	---
Clara City	1,329	2,385,000	---	---	---	1,265,000	---	---	3,650,000	990,000	2,356,385
Claremont	546	---	380,000	---	---	4,155,000	---	---	4,535,000	4,155,000	130,000
Clarissa	675	---	---	---	---	2,230,100	---	---	2,230,100	2,230,100	---
Clarkfield	847	---	1,115,000	---	185,000	3,505,000	176,418	---	4,981,418	2,240,000	---
Clear Lake	569	---	---	---	40,000	59,000	---	---	99,000	---	2,138,401
Clearbrook	519	600,000	---	---	---	155,000	---	---	755,000	755,000	302,598
Clearwater	1,767	---	---	---	1,095,000	---	---	660,000	1,755,000	980,000	7,907,174
Cleveland	717	1,025,000	---	---	---	1,496,711	---	---	2,521,711	1,025,000	161,488
Climax	269	---	---	---	---	---	---	---	---	---	137,911
Clinton	441	---	---	---	---	1,053,900	---	---	1,053,900	---	167,701
Clontarf	158	---	---	---	---	---	---	---	---	---	513,088
Cloquet	12,156	1,390,000	---	---	2,160,000	1,045,000	---	---	4,595,000	3,205,000	1,120,768
Cobden	36	---	---	---	---	---	---	---	---	---	88,500
Cokato	2,733	2,190,000	---	---	---	---	---	---	2,190,000	865,000	3,567,794
Cold Spring	4,053	---	---	---	6,365,000	---	---	---	6,365,000	---	4,257,000
Coleraine	1,977	---	820,000	84,091	---	730,000	---	---	1,634,091	275,000	2,309,455
Cologne	1,537	7,460,000	---	---	---	2,209,646	---	---	9,669,646	---	---
Columbia Heights	19,676	13,090,000	580,000	2,737,000	2,211,730	1,123,270	4,595,000	---	24,337,000	---	---
Columbus	3,929	5,414,000	---	---	7,535,000	---	4,720,000	---	17,669,000	3,270,000	406,844
Comfrey	375	---	---	---	---	272,000	598,011	---	870,011	---	582,329
Comstock	96	---	---	---	---	---	---	---	---	---	76,327
Conger	144	---	---	---	151,000	551,108	---	---	702,108	551,108	---
Cook	569	---	---	---	---	2,400,000	---	---	2,400,000	2,400,000	---
Coon Rapids	61,850	15,250,000	240,000	---	5,050,000	12,675,000	---	---	33,215,000	3,515,000	---
Corcoran	5,470	4,000,000	---	---	---	---	96,000	---	4,096,000	---	1,415,454
Cosmos	463	---	---	---	---	---	---	---	---	---	1,411,247
Cottage Grove	35,187	---	2,735,000	---	7,335,000	1,040,000	5,615,000	---	16,725,000	1,380,000	5,757,696
Cottonwood	1,206	---	---	---	1,430,000	---	---	---	1,430,000	645,000	608,000
Courtland	607	---	---	---	260,300	---	---	---	260,300	---	15,000
Cromwell	237	---	---	---	---	75,500	---	---	75,500	---	206,609
Crookston	7,885	---	---	---	50,000	157,500	---	---	207,500	---	11,401,739
Crosby	2,389	---	---	---	2,345,000	---	---	---	2,345,000	---	4,852,556
Crosslake	2,162	3,095,000	---	---	3,885,000	3,230,000	40,000	---	10,250,000	4,350,000	93,493
Crystal	22,417	1,748,886	---	---	11,770,000	---	---	---	13,518,886	1,178,886	35,081
Currie	232	---	---	---	---	473,000	---	---	473,000	---	20,000

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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	All Other			
Dakota	317	203,800	---	---	---	---	---	203,800	203,800	---
Dalton	248	---	---	---	11,000	371,000	---	382,000	---	160,000
Danube	491	---	---	---	78,000	---	---	182,761	---	---
Darfur	107	---	---	---	---	163,000	---	163,000	---	192,900
Dassel	1,465	---	---	---	1,080,000	440,000	---	1,520,000	970,000	3,603,250
Dawson	1,515	2,972,756	---	---	---	2,935,000	330,000	6,237,756	840,000	1,895,784
Dayton	4,819	---	---	---	32,350,000	---	---	32,350,000	1,330,000	3,537,246
De Graff	128	---	---	---	---	198,879	---	198,879	---	146,845
Deer Creek	323	69,000	---	---	---	530,600	---	599,600	---	13,289
Deer River	935	---	---	---	509,999	210,780	---	720,779	265,000	740,795
Deerwood*	537	266,000	---	---	---	---	---	266,000	---	547,057
Delano	5,548	5,590,000	485,000	---	280,000	1,325,000	---	7,680,000	3,425,000	16,456,670
Delhi	69	---	---	---	---	69,700	---	69,700	---	35,760
Dennison	221	---	---	---	710,000	---	---	710,000	710,000	---
Dent	192	---	---	---	---	477,000	---	477,000	---	2,999
Detroit Lakes	8,763	4,444,999	380,000	---	25,050,000	---	4,855,721	34,730,720	---	4,864,251
Dexter	342	---	---	---	228,900	---	65,000	293,900	---	---
Dilworth	4,117	---	---	---	12,925,000	---	---	12,925,000	---	894,000
Dodge Center	2,690	---	---	---	2,770,000	---	679,455	3,449,455	670,000	---
Donnelly	236	---	---	---	385,000	---	---	385,000	---	---
Doran	52	---	---	---	---	---	---	---	---	33,621
Dover	747	---	---	---	395,000	---	226,000	621,000	160,000	239,222
Dovray	57	---	---	---	---	207,000	---	207,000	---	18,591
Duluth	86,033	76,926,971	---	---	23,943,029	41,045,000	777,445	150,007,445	48,500,000	56,513,877
Dumont	95	---	---	---	---	249,000	---	249,000	---	209,000
Dundas	1,407	---	910,000	---	---	4,185,000	---	5,095,000	1,670,000	744,097
Dundee	68	---	---	---	---	168,000	---	168,000	---	---
Dunnell	163	---	---	---	---	---	---	---	---	215,329
Eagan	64,972	8,195,000	---	---	4,695,000	---	---	16,380,000	8,660,000	1,385,000
Eagle Bend	526	---	---	---	510,000	2,600,000	---	3,110,000	2,555,000	256,000
Eagle Lake	2,540	3,255,000	---	---	30,000	260,000	---	3,545,000	50,000	492,198
East Bethel	11,555	2,770,000	---	---	225,000	18,995,000	---	21,990,000	---	62,589
East Grand Forks	8,581	---	---	---	9,180,000	---	---	9,180,000	485,000	7,163,507
East Gull Lake	989	---	---	---	2,552,000	---	---	2,552,000	---	4,278,000
Echo	271	---	---	---	220,000	367,000	---	587,000	---	---
Eden Prairie	62,004	27,960,000	---	---	17,670,000	3,700,000	1,425,000	50,755,000	15,505,000	3,785,000
Eden Valley	1,053	---	---	---	380,000	465,000	---	845,000	465,000	2,586,268
Edgerton	1,171	---	---	---	---	---	---	---	---	231,000
Edina	48,829	27,605,000	550,000	---	21,550,000	37,985,000	11,938,720	99,628,720	8,885,000	75,000

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Effie	125	---	---	---	---	303,000	---	---	303,000	---	---
Eitzen	240	---	---	---	---	---	---	---	---	---	28,727
Elba	155	---	---	---	15,000	---	---	---	15,000	---	---
Elbow Lake	1,162	---	---	---	3,655,000	55,000	---	---	3,710,000	3,415,000	1,032,732
Elgin	1,090	22,000	115,000	---	171,000	700,000	---	---	1,008,000	815,000	1,353,593
Elizabeth	173	---	---	---	---	483,000	---	---	483,000	---	42,837
Elk River	23,147	26,334,000	---	---	3,975,000	4,750,000	5,085,000	---	40,144,000	4,710,000	3,385,812
Elko New Market	4,285	685,000	---	---	4,525,000	4,145,000	---	---	9,355,000	1,570,000	477,600
Ellendale	680	---	---	---	27,994	540,000	---	---	567,994	---	2,614,682
Ellsworth	456	---	---	---	---	415,000	---	---	415,000	---	7,300
Elmore	656	---	---	---	445,000	2,939,000	---	---	3,384,000	---	631,529
Ely	3,459	235,200	915,000	---	---	5,510,000	---	---	6,660,200	960,000	3,073,347
Elysian	660	1,105,000	---	---	550,000	---	---	---	1,655,000	595,000	840,676
Emily	823	930,000	---	---	925,000	1,546,000	---	---	3,401,000	930,000	---
Emmons	384	---	---	---	---	---	---	---	---	---	133,000
Erhard	146	18,000	---	---	---	---	---	---	18,000	---	---
Erskine	500	83,242	---	---	---	634,815	---	---	718,057	---	10,416
Evan	80	---	---	---	---	---	---	---	---	---	319,500
Evansville	612	---	---	---	2,015,000	---	---	---	2,015,000	---	1,276,450
Eveleth	3,705	---	---	---	1,315,798	825,020	---	---	2,140,818	---	5,978,788
Excelsior	2,235	---	---	---	2,650,000	650,000	---	---	3,300,000	---	---
Eyota	2,023	---	---	---	1,822,000	3,800,000	---	---	5,622,000	3,047,000	51,428
Fairfax	1,214	---	---	---	3,955,000	4,253,300	---	---	8,208,300	2,055,000	83,328
Fairmont	10,521	---	---	---	19,690,000	1,670,000	---	---	21,360,000	11,920,000	27,378,160
Falcon Heights	5,426	---	---	---	---	---	---	---	---	---	170,000
Faribault	23,436	24,680,000	---	---	1,630,000	1,130,000	---	---	27,440,000	10,330,000	22,886,461
Farmington	21,792	10,600,000	205,000	---	19,160,000	4,521,859	---	---	34,486,859	7,220,000	1,025,000
Federal Dam	105	---	---	---	45,900	37,600	---	---	83,500	---	---
Fergus Falls	13,228	13,460,000	---	---	8,210,000	5,840,000	630,000	---	28,140,000	5,520,000	1,007,578
Fertile	840	---	---	---	---	3,000,000	---	---	3,000,000	---	625,680
Fifty Lakes	392	---	---	---	---	---	---	---	---	---	371,703
Finlayson	313	---	---	---	22,000	335,000	---	---	357,000	---	196,760
Fisher	432	---	---	---	90,000	1,129,000	---	---	1,219,000	---	1,335,274
Flensburg	227	---	---	---	---	---	---	---	---	---	77,467
Floodwood	534	---	---	---	---	144,500	---	---	144,500	---	648,228
Florence	39	---	---	---	---	---	---	---	---	---	19,112
Foley	2,647	---	---	---	8,164,000	210,515	---	---	8,374,515	2,875,000	---
Forada	186	301,349	---	---	---	1,562,291	---	---	1,863,640	---	214,648
Forest Lake	18,791	---	1,815,000	---	750,000	8,035,000	---	---	10,600,000	6,935,000	1,628,667

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Foreston	524	---	---	---	505,000	405,000	---	---	910,000	405,000	---
Fosston	1,517	2,645,000	250,000	---	905,000	800,000	90,000	---	4,690,000	3,445,000	6,389,079
Fountain	406	---	---	---	---	---	---	---	---	---	915,000
Franklin	502	280,000	---	---	---	1,205,000	---	---	1,485,000	---	480,941
Frazee	1,378	---	---	---	1,498,000	520,000	237,663	---	2,255,663	1,415,000	---
Freeborn	298	---	---	---	---	---	---	---	---	---	75,090
Freeport	666	---	---	---	4,519,911	1,352,000	---	---	5,871,911	1,485,000	---
Fridley	27,591	---	---	---	5,880,000	7,067,791	---	---	12,947,791	---	1,780,000
Frost	191	---	---	---	---	970,000	---	---	970,000	---	280,000
Fulda	1,301	---	490,000	---	---	515,000	---	---	1,005,000	---	225,250
Garfield	354	---	---	---	240,000	1,100,000	---	---	1,340,000	---	296,789
Garrison	212	321,000	---	---	---	---	---	---	321,000	---	---
Garvin	133	---	---	---	---	267,000	---	---	267,000	---	19,880
Gary*	211	---	---	---	---	---	---	---	---	---	820,000
Gaylord	2,303	635,000	1,260,000	---	7,720,515	4,159,485	---	---	13,775,000	4,720,000	137,712
Gem Lake	397	---	---	---	364,923	790,000	---	---	1,154,923	---	---
Ghent	364	---	412,000	---	125,000	---	---	---	537,000	---	82,591
Gibbon	772	1,485,000	---	---	---	---	---	---	1,485,000	---	---
Gilbert	1,798	725,000	---	---	560,000	575,000	---	113,000	1,973,000	698,000	1,389,000
Glencoe	5,586	2,000,000	1,165,000	---	1,040,000	2,425,000	14,045,000	---	20,675,000	14,000,000	591,438
Glenville	634	---	---	---	262,500	---	---	---	262,500	---	---
Glenwood	2,546	---	---	---	---	---	494,016	---	494,016	---	953,000
Glyndon	1,415	1,700,000	---	---	283,848	---	---	---	1,983,848	---	1,660,994
Golden Valley	20,642	2,420,000	11,565,000	---	56,350,000	2,870,000	---	2,090,000	75,295,000	5,960,000	2,095,000
Gonvick	284	---	---	---	---	---	---	---	---	---	153,800
Good Thunder	575	---	---	---	260,000	420,000	---	---	680,000	---	60,000
Goodhue	1,186	1,430,000	168,843	---	325,000	1,065,000	---	---	2,988,843	680,000	---
Goodridge	134	---	---	---	---	---	---	---	---	---	31,000
Goodview	4,053	---	---	---	2,430,000	---	---	---	2,430,000	---	3,969,846
Graceville	578	---	---	---	---	3,715,000	30,000	---	3,745,000	1,825,000	193,505
Grand Marais	1,355	---	---	---	5,125,000	337,000	3,260,000	---	8,722,000	3,545,000	1,131,000
Grand Meadow	1,155	---	805,000	---	423,000	1,070,000	---	---	2,298,000	1,070,000	376,290
Grand Rapids	10,906	2,405,000	820,000	---	22,530,000	7,470,000	---	---	33,225,000	2,025,000	25,849,366
Granite Falls	2,843	750,000	---	---	7,400,000	9,300,000	4,060,433	---	21,510,433	7,569,434	292,990
Grant	4,178	---	---	---	92,486	---	---	---	92,486	---	---
Green Isle	559	---	---	---	1,890,409	803,092	1,642,556	---	4,336,057	2,112,556	---
Greenbush	719	---	---	---	---	205,223	---	---	205,223	---	2,133,573
Greenfield	2,815	675,000	---	---	2,790,000	---	---	---	3,465,000	3,365,000	---
Greenwald	225	---	---	---	193,141	---	---	---	193,141	---	---

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\*Submitted incomplete data.



**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Grey Eagle	342	623,000	---	---	25,000	---	---	---	648,000	---	208,886
Grove City	631	---	---	---	---	20,000	564,000	---	584,000	564,000	1,153,553
Grygla	222	---	---	---	202,000	---	---	---	202,000	202,000	112,870
Hackensack	314	141,711	---	---	98,000	259,000	365,000	---	863,711	56,000	263,000
Hadley	56	882,000	---	---	---	---	---	---	882,000	---	---
Hallock	967	---	---	---	3,515,000	580,000	---	---	4,095,000	1,675,000	---
Halstad	586	---	---	---	110,000	---	---	---	110,000	---	---
Ham Lake	15,462	2,185,000	---	---	---	---	---	---	2,185,000	---	---
Hamburg	518	---	---	---	140,000	1,120,000	---	---	1,260,000	---	1,087,021
Hammond	120	---	---	---	---	322,000	---	---	322,000	---	---
Hampton	691	340,000	---	---	---	---	1,360,000	---	1,700,000	---	536,000
Hancock	758	255,000	---	---	---	3,473,000	---	---	3,728,000	2,735,000	---
Hanley Falls	295	---	---	---	---	---	---	---	---	---	1,378,741
Hanover	2,979	400,000	---	---	1,424,000	---	---	---	1,824,000	1,824,000	992,786
Hanska	393	---	---	---	693,100	435,000	---	---	1,128,100	---	15,144
Hardwick	193	---	---	---	---	---	---	---	---	---	62,803
Harmony	1,015	216,000	---	---	---	2,205,000	---	---	2,421,000	2,210,000	825,622
Harris	1,124	---	---	---	---	---	---	---	---	---	6,236,239
Hartland	312	---	---	---	144,000	---	---	---	144,000	---	7,294
Hastings	22,339	3,405,000	---	---	19,790,000	---	3,900,250	---	27,095,250	---	1,284,750
Hawley	2,094	229,000	---	---	3,774,000	3,694,000	390,000	---	8,087,000	1,749,000	16,748
Hayfield	1,341	---	65,000	---	1,115,000	1,470,000	2,170,000	---	4,820,000	3,190,000	1,221,443
Hayward	251	---	---	---	142,000	161,000	---	---	303,000	---	---
Hazel Run	61	---	---	---	---	72,300	---	---	72,300	---	---
Hector	1,127	2,195,000	---	---	395,000	185,000	159,473	---	2,934,473	---	523,777
Henderson	889	540,000	291,000	---	1,940,000	1,330,000	---	---	4,101,000	3,030,000	3,162,305
Hendricks	707	---	---	---	---	479,479	1,362,944	---	1,842,423	---	311,269
Hendrum	296	---	625,000	---	50,000	---	---	---	675,000	---	600,000
Henning	800	333,032	---	---	---	6,991,000	203,934	---	7,527,966	4,180,000	418,207
Henriette	71	---	---	---	---	46,400	---	---	46,400	---	---
Herman	437	---	---	---	685,000	1,123,400	---	---	1,808,400	---	137,610
Hermantown	9,606	---	---	---	18,890,000	1,265,000	8,040,000	---	28,195,000	3,765,000	92,686
Heron Lake	691	---	560,000	---	---	2,263,000	56,000	---	2,879,000	---	138,146
Hibbing	16,299	2,825,000	225,000	---	---	3,759,000	393,215	---	7,202,215	---	15,295,862
Hill City	637	---	---	---	---	1,059,000	---	---	1,059,000	---	---
Hills	683	---	---	---	---	---	---	---	---	---	212,967
Hinckley	1,796	10,000	559,000	---	---	---	860,000	---	1,429,000	559,000	2,404,659
Hitterdal	209	---	---	---	---	---	---	---	---	---	570,000
Hoffman	682	---	---	---	898,000	1,644,000	---	125,000	2,667,000	---	1,743,230

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Hokah	572	---	---	---	---	1,081,000	---	---	1,081,000	---	---
Holdingford	712	975,000	---	---	---	3,873,000	---	---	4,848,000	---	140,000
Hollandale	300	---	---	---	---	30,000	---	---	30,000	---	---
Holloway	89	214,000	---	---	---	---	---	---	214,000	---	---
Hopkins	17,939	10,180,000	6,765,000	---	7,230,000	---	4,780,000	---	28,955,000	6,970,000	279,083
Houston	982	1,022,000	---	---	65,000	---	337,000	---	1,424,000	---	299,200
Howard Lake	1,996	3,395,000	470,000	---	---	8,260,000	130,000	---	12,255,000	7,850,000	8,047,923
Hoyt Lakes	2,020	---	---	---	385,000	---	---	---	385,000	385,000	1,081,391
Hugo	13,739	9,265,000	---	---	3,850,000	---	---	---	13,115,000	---	---
Hutchinson	14,034	---	220,000	---	19,475,000	11,945,000	42,050,000	---	73,690,000	33,050,000	26,266,466
Ihlen	60	---	---	---	---	---	---	---	---	---	70,872
Independence	3,635	---	---	---	872,000	965,000	---	---	1,837,000	---	190,000
International Falls	6,396	---	---	---	---	---	10,860,000	---	10,860,000	---	45,000
Inver Grove Heights	34,189	35,121,837	8,540,273	---	12,240,000	---	---	---	55,902,110	11,340,000	108,445
Iona	137	---	---	---	---	700,000	---	---	700,000	---	---
Ironton	577	---	---	---	---	---	---	---	---	---	307,224
Isanti	5,369	---	---	---	6,310,000	1,530,000	---	---	7,840,000	2,325,000	8,048,157
Isle	762	---	54,000	---	---	3,838,000	---	---	3,892,000	---	207,345
Ivanhoe	554	---	---	---	---	305,000	698,679	---	1,003,679	1,003,679	521,633
Jackson	3,354	675,000	---	---	1,415,000	2,245,000	3,695,000	---	8,030,000	485,000	820,973
Janesville	2,275	---	---	---	7,449,500	1,004,500	---	---	8,454,000	2,759,000	98,514
Jasper	623	---	---	---	280,000	259,000	494,381	---	1,033,381	---	371,684
Jeffers	363	---	---	---	1,358,000	---	---	---	1,358,000	---	---
Jordan	5,776	1,610,000	---	---	8,245,000	8,335,000	---	---	18,190,000	4,210,000	5,305,000
Kandiyohi	487	---	---	---	140,000	---	165,000	---	305,000	140,000	1,090,000
Karlstad	753	---	---	---	---	200,000	274,603	---	474,603	330,000	35,187
Kasson	6,022	---	---	---	1,575,000	1,695,000	1,570,000	---	4,840,000	1,695,000	9,136,139
Keewatin	1,070	---	---	---	---	---	---	---	---	---	411,328
Kelliher	266	---	---	---	92,000	---	---	---	92,000	---	---
Kellogg	445	---	---	---	450,000	---	---	---	450,000	---	69,000
Kennedy	191	---	---	---	---	70,000	---	---	70,000	70,000	63,000
Kenneth	68	---	---	---	---	205,000	---	---	205,000	---	---
Kent	80	---	---	---	---	152,765	---	---	152,765	---	---
Kenyon	1,819	575,000	---	---	680,000	103,000	---	---	1,358,000	680,000	46,000
Kerkhoven	747	---	---	---	375,000	405,000	260,368	---	1,040,368	---	---
Kettle River	179	119,000	---	---	---	633,400	---	---	752,400	90,000	---
Kiester	491	---	525,000	---	---	---	---	---	525,000	525,000	119,000
Kilkenny	134	---	---	---	---	155,000	---	---	155,000	---	---
Kimball	771	---	---	---	2,504,000	440,000	---	---	2,944,000	---	---

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
La Crescent	4,865	---	---	---	5,335,000	7,400,000	---	---	12,735,000	6,735,000	---
La Salle	85	---	---	---	---	---	337,000	---	337,000	---	---
Lafayette	496	---	---	---	2,681,000	---	---	---	2,681,000	---	---
Lake Benton	676	---	---	---	---	2,558,268	---	---	2,558,268	---	241,774
Lake Bronson	225	---	---	---	---	---	---	---	---	---	693,000
Lake City	5,047	---	---	---	3,019,999	1,095,000	3,320,000	---	7,434,999	---	4,202,991
Lake Crystal	2,554	6,632,260	---	---	1,030,000	1,785,000	2,015,000	---	11,462,260	8,647,260	466,178
Lake Elmo	7,997	---	---	---	8,120,000	8,635,000	---	---	16,755,000	6,680,000	150,000
Lake Henry	103	118,000	---	---	---	---	---	---	118,000	---	---
Lake Lillian	236	---	---	---	---	---	---	---	---	---	619,000
Lake Park	789	---	---	---	---	235,000	---	---	235,000	235,000	1,466,520
Lake Saint Croix Beach	1,057	---	---	---	---	---	226,000	---	226,000	---	---
Lake Shore	1,013	---	---	---	---	125,000	---	---	125,000	---	---
Lake Wilson	247	---	---	---	---	391,703	241,755	---	633,458	---	80,087
Lakefield	1,709	1,510,000	---	---	100,000	1,620,000	---	---	3,230,000	100,000	1,650,063
Lakeland	1,807	610,000	---	---	---	1,065,000	---	---	1,675,000	1,065,000	---
Lakeville	57,048	71,660,000	2,755,000	---	13,185,000	3,760,000	13,105,000	5,280,000	109,745,000	39,950,000	1,159,843
Lamberton	823	---	---	---	2,382,000	1,801,000	1,875,000	---	6,058,000	---	70,733
Lancaster	336	---	---	---	---	---	---	---	---	---	208,062
Landfall	722	---	---	---	---	---	---	---	---	---	4,697,216
Lanesboro	752	1,268,000	5,000	---	---	1,063,000	---	---	2,336,000	1,103,000	148,551
Laporte	110	---	---	---	---	793,000	---	---	793,000	---	---
Lauderdale	2,427	---	---	---	310,000	---	---	---	310,000	---	---
Le Center	2,504	---	---	---	5,645,000	1,315,000	---	---	6,960,000	3,210,000	5,405,587
Le Roy	937	---	---	---	785,000	2,180,000	---	---	2,965,000	2,180,000	70,740
Le Sueur	4,049	2,905,000	270,000	---	5,890,000	4,350,000	9,818,292	---	23,233,292	7,810,000	15,110,000
Lester Prairie	1,707	---	---	---	---	---	---	---	---	---	5,113,989
Lewiston	1,615	---	---	---	3,102,000	2,050,000	---	---	5,152,000	---	1,301,000
Lewisville	247	---	---	---	---	---	---	---	---	---	902,000
Lexington	2,014	878,500	---	---	140,000	985,000	---	---	2,003,500	445,000	450,148
Lilydale	774	---	---	---	---	---	390,000	---	390,000	---	2,280,000
Lindstrom	4,431	---	---	---	1,765,000	4,525,000	---	---	6,290,000	2,880,000	223,427
Lino Lakes	20,625	4,300,000	5,740,000	---	6,780,000	315,000	---	---	17,135,000	4,100,000	3,986,000
Lismore	228	113,296	---	---	---	686,000	---	---	799,296	---	---
Litchfield	6,688	5,285,000	---	---	1,555,000	4,520,000	14,925,000	---	26,285,000	1,140,000	21,814,373
Little Canada	9,987	---	3,770,000	---	2,655,000	---	---	---	6,425,000	---	314,855
Little Falls	8,315	375,000	620,000	---	17,810,000	---	1,335,000	---	20,140,000	11,985,000	4,557,000
Littlefork	645	304,000	---	---	---	830,000	---	---	1,134,000	830,000	341,000
Long Beach	333	440,000	---	---	---	---	---	---	440,000	---	42,451

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Long Lake	1,797	---	---	---	830,000	---	---	---	830,000	230,000	---
Long Prairie	3,441	---	---	---	3,280,000	2,166,000	---	---	5,446,000	2,575,000	4,956,968
Longville	154	---	---	---	---	540,000	---	---	540,000	---	173,295
Lonsdale	3,768	---	---	---	6,760,000	301,000	---	---	7,061,000	1,451,000	5,532,530
Loretto	658	---	---	---	---	---	---	---	---	---	570,000
Lowry	296	316,844	---	---	570,000	1,418,000	---	---	2,304,844	570,000	---
Lucan	188	---	---	---	---	336,000	---	---	336,000	---	---
Luverne	4,709	2,620,000	345,000	---	1,555,000	5,125,000	---	---	9,645,000	6,540,000	358,815
Lyle	553	148,000	205,000	---	---	58,000	---	---	411,000	---	---
Lynd	448	---	---	---	---	147,055	---	---	147,055	---	225,000
Mabel	777	---	95,000	---	---	---	---	---	95,000	---	1,738,349
Madelia	2,319	---	---	---	1,730,000	---	416,365	---	2,146,365	850,000	3,795,587
Madison	1,522	14,892,000	---	---	---	2,444,000	865,000	---	18,201,000	---	---
Madison Lake	1,053	---	---	---	435,000	135,000	---	---	570,000	390,000	2,831,709
Magnolia	216	481,300	---	---	---	---	---	---	481,300	---	---
Mahnomen	1,222	470,000	---	---	---	1,770,000	---	---	2,240,000	---	921,517
Mahtomedi	7,697	3,975,000	---	---	4,620,000	5,030,000	---	---	13,625,000	---	325,000
Manchester	54	48,000	---	---	89,000	---	---	---	137,000	137,000	---
Mankato	40,183	4,690,000	750,000	---	45,375,000	6,190,000	---	---	57,005,000	9,310,000	46,291,977
Mantorville	1,205	825,000	---	---	---	---	---	---	825,000	825,000	381,000
Maple Grove	63,928	67,235,000	---	---	41,650,000	4,565,000	---	---	113,450,000	37,695,000	7,010,960
Maple Lake	2,099	---	65,000	---	2,190,000	2,525,000	---	---	4,780,000	3,220,000	---
Maple Plain	1,788	1,465,000	---	---	---	126,000	---	---	1,591,000	---	3,023,373
Mapleton	1,768	---	---	---	7,666,000	---	---	---	7,666,000	2,761,000	88,480
Mapleview	178	---	---	---	---	128,000	---	---	128,000	---	---
Maplewood	39,065	6,435,000	1,767,297	---	56,530,000	5,820,000	---	8,925,000	79,477,297	15,140,000	1,011,689
Marble	701	---	---	---	---	---	---	---	---	---	158,598
Marine on Saint Croix	696	---	---	---	132,000	---	---	---	132,000	---	---
Marshall	13,619	1,635,000	2,965,000	---	12,305,000	18,320,000	42,330,000	---	77,555,000	5,695,000	95,645
Mayer	1,767	---	---	---	2,145,000	4,465,000	---	---	6,610,000	4,465,000	2,467,262
Maynard	357	60,000	---	---	---	940,000	---	---	1,000,000	785,000	408,867
Mazeppa	845	---	---	---	1,005,000	---	---	---	1,005,000	---	86,000
McGrath	78	28,600	---	---	---	---	---	---	28,600	---	---
McGregor	391	269,000	---	---	---	1,314,000	---	---	1,583,000	---	52,893
McIntosh	621	273,000	---	---	190,000	4,592,487	---	---	5,055,487	376,000	355,898
Medford	1,236	---	---	---	1,135,000	3,606,663	---	---	4,741,663	1,135,000	169,311
Medina	5,062	7,500,000	1,375,000	---	3,202,026	7,080,000	---	---	19,157,026	2,845,000	382,974
Melrose	3,632	---	---	---	3,940,000	4,450,000	---	---	8,390,000	4,495,000	734,700
Menahga	1,304	935,000	---	---	1,376,000	790,000	---	---	3,101,000	55,000	9,032

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Mendota	206	14,000	---	---	---	---	---	---	14,000	---	---
Mendota Heights	11,140	2,835,000	---	---	11,085,000	---	---	---	13,920,000	2,835,000	---
Middle River	304	---	---	---	---	258,200	---	---	258,200	---	214,723
Milaca	2,921	---	---	---	2,305,000	3,326,481	1,245,000	---	6,876,481	---	266,810
Milan	364	---	---	---	---	---	---	---	---	---	---
Miltona	423	---	---	---	424,800	---	237,000	---	661,800	---	156,361
Minneapolis	392,008	451,427,000	107,100,000	---	49,140,000	---	25,210,000	---	632,877,000	19,915,000	199,011,533
Minneota	1,380	---	350,000	---	1,635,000	---	---	---	1,985,000	1,985,000	789,000
Minnesota City	201	---	---	---	---	---	380,823	---	380,823	---	---
Minnesota Lake	680	---	---	---	630,000	---	---	---	630,000	---	2,773
Minnetonka	50,747	11,660,000	---	---	---	6,970,000	---	---	18,630,000	4,785,000	---
Minnetonka Beach	550	2,280,000	---	---	---	---	---	---	2,280,000	765,000	---
Minnetrista	6,735	---	---	---	5,015,000	1,510,000	5,155,000	---	11,680,000	730,000	580,364
Montevideo	5,343	282,450	---	---	4,949,362	1,638,188	---	---	6,870,000	2,570,000	9,789,411
Montgomery	2,957	---	---	---	5,340,000	8,418,252	2,240,000	---	15,998,252	8,205,000	5,412,158
Monticello	12,901	9,446,000	---	---	26,625,000	---	29,415,000	---	65,486,000	19,356,000	---
Montrose	2,979	3,730,000	---	---	4,255,000	1,824,001	---	---	9,809,001	4,755,000	3,552,215
Moorhead	38,889	585,000	4,865,000	---	179,460,000	1,390,000	48,650,000	---	234,950,000	51,328,000	18,113,578
Moose Lake	2,812	950,000	100,000	---	---	1,721,769	2,280,000	---	5,051,769	116,769	5,595,287
Mora	3,518	2,230,000	---	---	695,000	295,000	---	---	3,220,000	---	1,429,920
Morgan	890	---	---	---	---	855,000	---	---	855,000	855,000	358,143
Morris	5,396	2,365,000	---	---	7,875,000	---	---	---	10,240,000	2,365,000	1,152,021
Morristown	990	---	---	---	---	---	650,000	---	650,000	650,000	513,684
Morton	399	---	---	---	---	256,000	---	---	256,000	---	1,566,369
Motley	668	2,475,000	---	---	10,000	435,000	---	---	2,920,000	435,000	2,438,293
Mound	9,210	7,452,000	8,222,000	---	18,523,715	19,921,287	---	---	54,119,002	10,380,002	---
Mounds View	12,340	---	---	---	1,594,348	230,000	---	---	1,824,348	230,000	189,442
Mountain Iron	2,870	2,092,000	---	---	1,105,000	---	550,000	---	3,747,000	2,375,000	4,454,528
Mountain Lake	2,100	---	830,000	---	2,290,450	1,483,550	3,756,809	---	8,360,809	3,350,000	3,778,957
Murdock	270	---	---	---	150,000	---	---	---	150,000	---	---
Nashwauk	986	---	---	---	715,000	---	---	---	715,000	---	751,119
Nassau	71	146,000	---	---	---	---	---	---	146,000	---	---
Nerstrand	297	---	---	---	---	928,500	---	---	928,500	---	168,973
Nevis	394	90,000	---	---	10,021	436,000	---	---	536,021	---	---
New Auburn	451	---	---	---	1,330,000	832,989	---	---	2,162,989	---	36,660
New Brighton	21,996	---	42,265,000	---	5,775,000	---	---	---	48,040,000	6,045,000	---
New Germany	372	430,000	---	---	1,530,000	8,075,000	---	---	10,035,000	---	193,930
New Hope	20,764	---	8,230,000	---	---	2,033,000	3,505,000	---	13,768,000	6,100,000	1,123,605
New London	1,278	---	---	---	3,525,000	---	---	---	3,525,000	2,745,000	2,329,595

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
New Munich	322	---	---	---	---	---	---	---	---	---	505,048
New Prague	7,378	4,590,000	---	---	13,042,263	4,687,736	588,961	---	22,908,960	4,925,000	33,131,147
New Richland	1,214	---	555,000	---	773,500	805,000	---	---	2,133,500	1,340,000	3,205,286
New Ulm	13,418	---	---	---	14,689,000	12,201,000	---	1,130,572	28,020,572	8,080,000	4,209,183
New York Mills	1,190	1,210,000	655,000	---	260,000	4,880,368	---	---	7,005,368	2,265,000	10,559
Newfolden	374	---	---	---	155,000	204,000	---	---	359,000	50,000	465,963
Newport	3,460	465,000	---	---	820,000	---	540,000	---	1,825,000	465,000	363,000
Nicollet	1,111	367,000	395,000	---	2,490,000	715,000	---	---	3,967,000	830,000	729,163
Nielsville	89	---	---	---	---	161,200	---	---	161,200	---	16,000
Nisswa	1,988	---	---	---	---	1,240,000	2,138,000	---	3,378,000	---	271,940
North Branch	10,104	2,120,000	6,350,000	---	13,040,000	10,485,000	15,700,000	---	47,695,000	5,590,000	8,942,661
North Mankato	13,462	3,215,000	1,265,000	---	19,395,000	9,720,000	---	---	33,595,000	7,130,000	4,853,961
North Oaks	4,621	---	---	---	---	---	---	---	---	---	---
North Saint Paul	11,618	12,200,000	1,795,000	---	---	7,825,000	---	510,000	22,330,000	5,940,000	806,798
Northfield	20,373	1,480,000	1,163,000	---	7,773,440	9,471,560	27,630,000	---	47,518,000	5,390,000	22,871,164
Northome	202	---	---	---	---	---	---	---	---	---	180,381
Norwood Young America	3,608	---	---	---	18,860,000	14,285,000	5,073,000	---	38,218,000	12,275,000	1,861,324
Nowthen	4,487	695,000	---	---	82,804	---	---	---	777,804	695,000	225,000
Oak Grove	8,088	---	1,795,000	---	58,600	---	---	---	1,853,600	---	409,000
Oak Park Heights	4,654	---	---	---	11,720,000	---	---	---	11,720,000	5,140,000	---
Oakdale	27,699	---	7,475,000	---	22,200,000	705,000	---	---	30,380,000	4,530,000	2,116,640
Odessa	133	---	---	---	---	408,000	---	---	408,000	---	49,085
Odin	106	47,147	---	---	12,892	163,000	---	---	223,039	---	51,262
Ogema	194	100,000	---	---	---	---	355,900	---	455,900	---	---
Ogilvie	359	---	165,000	---	---	---	---	---	165,000	165,000	767,000
Okabena	189	---	---	---	---	281,000	---	---	281,000	281,000	---
Oklee	444	46,000	---	---	---	700,000	---	---	746,000	700,000	51,768
Olivia	2,454	---	---	---	4,552,048	13,009,166	---	---	17,561,214	1,483,000	610,000
Onamia	870	---	---	---	---	---	283,000	---	283,000	---	204,135
Ormsby	129	83,749	---	---	---	746,000	---	---	829,749	---	96,671
Orono	7,584	7,705,000	---	---	725,000	---	1,240,000	---	9,670,000	725,000	8,357
Oronoco	1,312	---	---	---	---	---	---	321,933	321,933	---	1,449,359
Orr	271	---	---	---	---	---	---	---	---	---	231,000
Ortonville	1,875	2,735,000	---	---	530,000	1,896,429	18,770,000	---	23,931,429	2,050,000	293,122
Osakis	1,750	---	---	---	2,620,000	---	---	---	2,620,000	1,125,000	405,000
Oslo*	310	111,000	---	---	---	---	---	---	111,000	---	134,956
Osseo	2,458	---	1,545,000	---	7,200,000	---	---	---	8,745,000	1,705,000	60,000
Ostrander	256	---	---	---	---	316,000	---	---	316,000	---	---
Otsego	14,034	---	---	---	18,310,000	27,660,000	---	---	45,970,000	38,350,000	310,000

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Ottertail	580	---	---	---	80,000	935,000	---	---	1,015,000	935,000	955,155
Owatonna	25,469	---	---	---	8,475,000	3,075,000	2,515,000	---	14,065,000	4,730,000	7,806,469
Palisade	157	---	---	---	---	---	---	---	---	---	65,637
Park Rapids	3,808	15,775,000	---	---	---	3,743,000	---	---	19,518,000	9,040,000	---
Parkers Prairie	1,011	---	---	---	400,000	---	1,050,000	---	1,450,000	---	87,144
Paynesville	2,442	---	---	---	3,880,000	---	---	---	3,880,000	840,000	---
Pease	236	---	---	---	374,000	35,000	---	---	409,000	---	---
Pelican Rapids	2,476	769,300	180,000	---	2,115,700	425,000	815,000	---	4,305,000	2,295,000	6,553,540
Pemberton	249	47,449	---	---	---	---	---	---	47,449	---	1,159,317
Pennock	513	1,630,000	---	---	---	---	---	---	1,630,000	1,455,000	---
Pequot Lakes	2,185	---	---	---	---	1,270,000	---	---	1,270,000	1,270,000	375,951
Perham	3,018	11,926,000	---	---	1,032,800	2,853,000	4,619,000	---	20,430,800	8,640,000	2,105,440
Perley	87	---	---	---	---	353,945	---	---	353,945	---	---
Peterson	195	---	---	---	---	---	---	---	---	---	384,000
Pierz	1,387	---	243,000	---	---	330,000	---	---	573,000	139,000	317,000
Pillager	466	1,745,000	---	---	---	940,000	---	---	2,685,000	65,000	196,705
Pine City	3,084	10,590,000	690,000	---	770,000	9,920,000	---	---	21,970,000	11,300,000	---
Pine Island	3,318	---	---	---	7,235,000	1,435,000	---	---	8,670,000	4,995,000	---
Pine River	939	---	---	---	---	275,000	---	---	275,000	---	275,153
Pipestone	4,273	2,700,000	865,000	---	2,468,260	8,315,438	1,056,800	---	15,405,498	---	147,603
Plainview	3,337	3,278,000	---	---	---	295,000	---	---	3,573,000	138,000	798,422
Plato	319	---	---	---	---	---	---	---	---	---	612,523
Plummer	296	63,000	---	---	---	---	---	---	63,000	---	245,244
Plymouth	72,644	44,375,000	3,365,000	---	---	---	6,725,000	---	54,465,000	18,010,000	---
Porter	180	---	---	---	---	---	---	---	---	---	125,239
Preston	1,315	676,640	---	235,672	---	1,093,360	350,000	---	2,355,672	---	---
Princeton	4,727	---	---	---	3,139,000	19,170,000	11,956,000	---	34,265,000	9,535,000	---
Prinsburg	498	---	---	---	---	2,292,000	345,691	---	2,637,691	---	65,000
Prior Lake	23,385	21,335,000	290,000	---	8,730,000	8,225,000	---	---	38,580,000	14,370,000	---
Proctor	3,069	---	---	---	7,180,000	1,280,000	110,000	---	8,570,000	1,390,000	164,000
Quamba	119	252,000	---	---	---	553,000	---	---	805,000	---	---
Racine	436	419,000	---	---	---	---	---	---	419,000	419,000	---
Ramsey	23,946	635,000	7,820,000	---	27,890,000	---	---	---	36,345,000	4,225,000	---
Randall	650	475,000	200,000	---	---	781,000	---	---	1,456,000	442,000	377,000
Ranier	608	480,000	---	---	---	1,241,000	---	---	1,721,000	---	79,600
Raymond	764	---	---	---	2,045,000	125,000	---	---	2,170,000	685,000	503,800
Red Lake Falls	1,429	3,420,000	---	---	890,000	1,160,000	---	---	5,470,000	2,910,000	396,666
Red Wing	16,480	4,210,000	---	---	250,000	20,152,987	728,442	---	25,341,429	835,000	91,336
Redwood Falls	5,230	2,684,999	---	---	---	26,303,460	---	---	28,988,459	6,975,000	290,000

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Remer	369	196,026	---	---	99,370	---	---	---	295,396	---	392,437
Renville	1,261	370,000	---	---	35,000	5,363,847	140,000	---	5,908,847	1,885,000	173,000
Revere	93	---	---	---	---	83,800	---	---	83,800	---	28,000
Rice	1,301	125,000	---	---	144,667	---	---	---	269,667	70,000	768,000
Richfield	35,979	---	8,955,000	---	23,880,000	8,530,000	870,000	---	42,235,000	8,955,000	---
Richmond	1,433	---	---	---	59,000	3,707,000	216,000	---	3,982,000	216,000	6,977,156
Robbinsdale	14,212	6,465,000	4,925,000	---	---	5,185,000	---	---	16,575,000	4,060,000	316,500
Rochester	108,814	26,650,000	9,079,422	---	---	182,370,000	93,160,000	---	311,259,422	60,840,000	8,834,377
Rock Creek	1,605	---	---	---	---	---	---	---	---	---	68,671
Rockford	4,343	540,000	---	---	2,900,000	---	2,232,000	---	5,672,000	1,860,000	440,432
Rockville	2,485	530,000	---	---	---	1,435,000	2,160,000	---	4,125,000	1,435,000	5,916,309
Rogers	11,508	---	785,000	---	9,075,000	---	5,180,000	---	15,040,000	9,710,000	2,275,070
Rollingstone	662	---	---	---	1,655,000	258,000	---	---	1,913,000	---	---
Roscoe	101	---	---	---	---	284,000	---	---	284,000	---	---
Rose Creek	397	---	---	---	25,000	---	---	---	25,000	---	110,157
Roseau	2,629	292,164	---	---	---	---	---	---	292,164	---	2,779,228
Rosemount	22,384	2,575,000	6,005,000	---	5,140,000	3,785,000	---	1,355,000	18,860,000	3,185,000	265,000
Roseville	34,486	32,150,000	---	---	435,000	---	---	---	32,585,000	---	1,800,000
Rothsay	492	---	---	---	110,000	185,000	---	---	295,000	185,000	229,000
Royalton	1,225	---	---	---	119,000	1,674,000	---	---	1,793,000	---	793,043
Rush City	3,054	1,225,000	---	---	---	---	---	---	1,225,000	---	3,140,513
Rushford	1,757	---	190,000	---	3,820,000	---	766,000	695,000	5,471,000	695,000	4,663,927
Rushford Village	812	375,000	---	---	---	119,103	---	---	494,103	---	164,683
Rushmore	341	125,000	---	---	---	---	---	---	125,000	125,000	566,876
Russell	333	---	---	---	---	---	---	---	---	---	120,000
Ruthton	231	---	---	---	---	140,000	---	---	140,000	140,000	57,176
Sabin	540	---	---	---	1,369,496	---	1,076,677	---	2,446,173	---	---
Sacred Heart	535	525,000	---	---	---	456,446	---	---	981,446	---	775,100
Saint Anthony	8,417	9,495,000	190,000	8,770,000	15,040,000	430,000	1,545,000	1,665,000	37,135,000	13,720,000	---
Saint Augusta	3,388	1,885,000	---	---	---	---	---	---	1,885,000	865,000	5,595,000
Saint Bonifacius	2,319	2,085,000	---	---	1,280,000	235,000	---	---	3,600,000	2,085,000	602,000
Saint Charles	3,742	991,903	---	---	2,208,097	---	2,455,000	---	5,655,000	4,663,097	134,080
Saint Clair	875	334,000	---	---	---	1,017,763	1,777,000	---	3,128,763	334,000	---
Saint Cloud	65,801	31,420,000	3,180,000	---	42,650,000	66,130,000	5,350,000	---	148,730,000	12,465,000	63,935,542
Saint Francis	7,277	---	---	---	885,000	14,204,000	8,200,000	---	23,289,000	2,085,000	75,071
Saint Hilaire*	283	13,100	---	---	---	---	---	---	13,100	---	973,538
Saint James	4,611	5,121,000	---	---	---	225,000	10,063,795	---	15,409,795	2,830,000	1,323,049
Saint Joseph	6,629	1,385,000	---	---	6,630,000	11,735,000	260,000	---	20,010,000	10,425,000	4,964,076
Saint Louis Park	46,230	---	6,600,000	---	21,730,000	9,600,000	---	---	37,930,000	12,715,000	---

[1] Failed to report in time for this publication.

\*Submitted incomplete data.



**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Saint Martin	307	---	20,000	---	182,000	120,000	---	---	322,000	---	607,669
Saint Michael	16,673	1,985,000	---	---	33,856,480	4,243,520	1,926,000	---	42,011,000	26,405,000	---
Saint Paul	289,270	213,121,620	16,070,000	33,693,862	19,208,380	---	318,835,813	7,855,000	608,784,675	144,130,862	157,579,623
Saint Paul Park	5,322	---	---	---	4,000,000	---	---	---	4,000,000	---	98,000
Saint Peter	11,503	13,460,000	4,115,349	---	35,000	6,569,960	11,695,000	---	35,875,309	25,995,000	40,675,190
Sanborn	334	---	---	---	---	962,000	---	---	962,000	---	119,985
Sandstone	2,789	1,215,000	---	---	---	4,275,000	---	---	5,490,000	5,490,000	500,000
Sargeant	57	---	---	---	---	70,000	---	---	70,000	---	---
Sartell	16,100	---	---	---	35,222,600	19,997,400	---	---	55,220,000	9,485,000	12,017,505
Sauk Centre	4,344	3,231,980	920,000	---	3,295,000	10,950,000	140,000	---	18,536,980	13,040,000	6,349,671
Sauk Rapids	12,890	5,185,000	---	---	4,360,000	11,460,000	---	---	21,005,000	11,715,000	5,302,513
Savage	27,552	13,020,000	---	---	40,155,000	23,680,000	2,385,000	---	79,240,000	25,225,000	6,921,395
Scandia	3,989	---	---	---	955,000	---	---	---	955,000	315,000	280,000
Scanlon	987	---	---	---	250,000	125,000	---	---	375,000	125,000	14,548
Seaforth	83	---	---	---	---	353,000	---	---	353,000	---	---
Sebeka	710	---	---	---	3,135,000	691,000	---	---	3,826,000	361,000	173,144
Sedan	43	---	---	---	40,000	---	---	---	40,000	---	17,815
Shafer	1,044	---	---	---	---	1,154,000	---	---	1,154,000	---	934,283
Shakopee	38,252	1,055,000	---	---	18,005,000	---	18,285,000	---	37,345,000	24,205,000	---
Shelly	180	---	---	---	---	459,600	---	---	459,600	---	60,000
Sherburn	1,115	5,251,076	---	---	560,000	---	1,173,348	---	6,984,424	2,710,000	---
Shoreview	25,429	8,355,000	1,320,000	---	1,065,000	8,985,000	---	---	19,725,000	1,320,000	10,330,000
Shorewood	7,438	---	---	---	---	2,500,000	9,515,000	---	12,015,000	8,375,000	---
Silver Bay	1,868	---	---	---	155,654	---	269,369	---	425,023	---	1,559,653
Silver Lake	829	165,000	---	---	90,000	245,000	---	---	500,000	410,000	---
Skyline	287	---	---	---	---	275,000	---	---	275,000	275,000	682,000
Slayton	2,136	---	---	---	1,013,936	---	597,375	---	1,611,311	---	251,893
Sleepy Eye	3,577	---	---	---	9,160,000	4,879,000	---	---	14,039,000	2,695,000	3,154,000
South Haven	190	---	---	---	---	---	444,000	---	444,000	---	---
South Saint Paul	20,290	10,020,000	---	---	3,060,000	---	3,505,000	---	16,585,000	2,230,000	5,505,212
Spicer	1,185	2,945,000	---	---	1,545,000	---	---	---	4,490,000	2,860,000	194,486
Spring Grove*	1,318	---	495,000	---	---	---	1,435,000	---	1,930,000	---	162,950
Spring Lake Park	6,427	---	---	---	1,090,000	---	---	530,872	1,620,872	455,000	2,507,636
Spring Park	1,673	1,010,000	---	---	---	---	---	---	1,010,000	---	---
Spring Valley*	2,468	---	410,000	---	3,445,000	720,000	825,000	---	5,400,000	---	---
Springfield	2,129	---	---	---	3,633,000	280,000	2,370,655	---	6,283,655	870,000	---
Squaw Lake	106	---	---	---	---	---	---	---	---	---	110,498
Stacy	1,446	450,000	---	---	1,930,000	30,000	1,615,000	---	4,025,000	450,000	3,070,000
Staples	2,968	1,515,000	---	---	7,172,000	500,000	600,000	---	9,787,000	---	1,417,719

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Starbuck	1,294	2,295,000	---	---	1,530,000	585,000	---	---	4,410,000	3,500,000	352,166
Steen	178	---	---	---	---	---	---	---	---	---	9,280
Stephen	659	2,785,000	---	---	271,371	971,353	---	---	4,027,724	3,721,000	75,000
Stewart	563	465,000	---	---	375,000	483,000	---	---	1,323,000	465,000	1,607,406
Stewartville	6,086	1,470,000	---	---	4,295,000	2,305,000	---	---	8,070,000	1,790,000	19,216
Stillwater	18,638	18,645,000	4,790,000	---	2,000,000	2,390,000	---	---	27,825,000	7,965,000	64,608
Storden	215	145,000	---	---	1,686,000	---	---	---	1,831,000	450,000	11,777
Strandquist*	71	---	---	---	---	---	---	---	---	---	133,323
Sturgeon Lake	430	---	---	---	---	---	---	---	---	---	8,990,828
Sunburg	98	---	---	---	---	---	---	---	---	---	202,270
Sunfish Lake	526	286,000	---	---	---	---	---	---	286,000	---	---
Swanville	346	---	---	---	---	---	---	---	---	---	633,000
Tamarack	92	---	---	---	---	---	---	---	---	---	2,892
Taopi	56	---	---	---	---	---	---	---	---	---	59,735
Taylors Falls	967	---	---	---	1,525,000	---	---	---	1,525,000	---	1,198,223
Thief River Falls	8,636	---	---	---	1,740,000	6,158,043	---	---	7,898,043	2,900,000	33,333
Thomson	157	---	---	---	---	---	---	---	---	---	369,643
Tintah	59	---	---	---	---	---	---	---	---	---	131,799
Tower	499	---	335,000	---	---	106,000	---	---	441,000	---	526,000
Tracy	2,154	6,437,598	---	---	1,025,000	---	---	---	7,462,598	1,785,000	808,163
Trimont	734	---	---	---	30,000	---	126,474	---	156,474	---	1,198,944
Trosky	79	---	---	---	---	---	---	57,000	57,000	---	---
Truman	1,098	530,000	---	---	479,271	---	2,680,000	---	3,689,271	1,975,000	---
Twin Valley	808	---	---	---	---	2,900,000	---	---	2,900,000	599,000	---
Two Harbors	3,722	---	---	---	---	---	---	---	---	---	5,863,268
Tyler	1,133	379,575	---	---	---	2,335,426	35,000	---	2,750,001	2,715,001	4,973,057
Ulen	553	---	---	---	---	1,403,000	---	---	1,403,000	143,000	1,513,613
Underwood	336	---	---	---	---	1,466,000	538,625	---	2,004,625	---	---
Upsala	430	---	---	---	---	325,000	---	---	325,000	---	284,435
Urbank	52	---	---	---	---	99,000	---	---	99,000	---	---
Utica	290	---	---	---	51,000	---	---	---	51,000	---	88,000
Vadnais Heights	12,631	7,275,000	491,000	---	859,000	---	---	---	8,625,000	350,000	400,000
Vergas	335	---	---	---	370,000	360,000	180,000	---	910,000	360,000	---
Vermillion	423	---	---	---	---	320,000	---	---	320,000	---	---
Verndale	600	---	---	---	---	247,000	---	---	247,000	247,000	667,023
Vernon Center	333	---	---	---	87,003	---	---	---	87,003	---	---
Vesta	315	---	---	---	150,000	---	---	---	150,000	---	554,610
Victoria	7,793	---	3,440,000	---	15,530,000	7,480,000	6,480,000	---	32,930,000	20,230,000	524,279
Viking	105	---	---	---	---	376,000	---	---	376,000	---	---

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Villard	252	57,000	---	---	---	966,000	---	---	1,023,000	---	---
Virginia	8,675	6,195,000	91,000	---	475,000	10,320,000	---	---	17,081,000	475,000	37,613,868
Wabasha	2,506	---	315,000	---	150,000	745,000	---	---	1,210,000	1,060,000	3,460,000
Wabasso	695	---	535,000	---	695,000	2,610,000	207,780	---	4,047,780	1,725,000	---
Waconia	11,065	---	---	---	14,965,000	12,045,000	6,383,621	---	33,393,621	1,678,922	5,300,000
Wadena	4,045	945,000	---	---	2,165,000	---	---	---	3,110,000	1,990,000	4,370,322
Wahkon	200	---	---	---	---	1,170,000	---	---	1,170,000	---	---
Waite Park	7,372	390,000	4,095,000	---	8,675,000	4,780,000	---	---	17,940,000	15,890,000	1,430,854
Waldorf	227	---	---	---	---	---	---	---	---	---	27,336
Walker	925	990,000	---	---	---	---	---	---	990,000	515,000	1,305,102
Walnut Grove	864	---	---	---	2,350,000	2,560,000	---	---	4,910,000	1,750,000	60,207
Walters	71	---	---	---	---	208,139	---	---	208,139	---	---
Waltham	152	---	---	---	---	210,000	---	---	210,000	---	---
Wanamingo	1,086	---	630,000	---	3,715,000	766,000	418,750	---	5,529,750	4,035,000	1,048,314
Warren	1,567	2,150,000	---	---	---	225,000	---	---	2,375,000	410,000	1,106,658
Warroad	1,767	760,000	---	---	---	600,000	---	---	1,360,000	600,000	---
Waseca	9,427	2,130,000	945,000	---	735,000	2,595,000	---	---	6,405,000	1,810,000	8,226,400
Watertown	4,256	---	---	---	6,497,000	905,000	---	---	7,402,000	572,000	2,287,631
Waterville	1,872	---	---	---	2,026,000	4,035,000	---	---	6,061,000	2,245,000	2,800,000
Watkins	948	5,523,712	130,000	---	---	---	---	---	5,653,712	130,000	1,839,311
Watson	199	---	---	---	---	1,595,000	---	---	1,595,000	---	---
Waubun	407	---	---	---	---	137,000	---	---	137,000	---	72,000
Waverly	1,381	---	---	---	389,000	4,180,000	39,544	---	4,608,544	---	539,808
Wayzata	3,781	6,940,000	970,000	---	---	7,045,000	---	---	14,955,000	1,885,000	---
Welcome	673	450,000	---	---	2,020,000	---	239,052	---	2,709,052	---	873,918
Wells	2,307	---	---	---	2,775,000	1,259,454	---	---	4,034,454	1,540,000	1,288,326
Wendell	165	---	---	---	---	---	---	---	---	---	75,000
West Concord	783	805,000	---	---	---	1,463,000	---	---	2,268,000	---	246,622
West Saint Paul	19,756	11,300,000	1,460,000	---	12,470,000	2,190,000	455,000	---	27,875,000	8,070,000	---
Westbrook	733	---	---	---	1,625,000	---	---	---	1,625,000	---	---
Wheaton	1,413	60,000	---	---	---	4,897,864	---	---	4,957,864	859,500	1,630,067
White Bear Lake	24,074	---	2,650,000	---	---	---	---	---	2,650,000	2,650,000	---
Wilder	60	---	---	---	---	---	---	---	---	---	39,000
Willernie	506	---	---	---	---	---	---	---	---	---	44,353
Williams	187	600,000	---	---	---	277,000	---	---	877,000	277,000	---
Willmar	19,694	---	---	---	12,165,000	43,485,000	7,715,000	---	63,365,000	---	80,049,630
Willow River	409	---	---	---	---	1,010,917	---	---	1,010,917	---	---
Wilmont	338	---	---	---	---	---	---	---	---	---	712,945
Windom	4,627	---	---	---	6,290,060	4,500,738	11,205,000	---	21,995,798	14,210,000	2,141,112

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

**Table 18**  
**Total Outstanding Indebtedness of Cities**  
**For the Year Ended December 31, 2012**

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			
Winger	220	---	---	---	39,000	---	---	---	39,000	---	---
Winnebago	1,418	---	---	---	4,327,000	385,000	---	---	4,712,000	1,265,000	4,138,803
Winona	27,782	2,080,000	---	---	1,895,000	3,505,000	---	---	7,480,000	---	1,520,000
Winsted	2,330	6,530,000	---	---	780,000	3,105,000	865,000	---	11,280,000	1,530,000	557,000
Winthrop	1,402	410,000	---	---	820,000	1,215,000	---	---	2,445,000	---	---
Winton	170	220,000	---	---	---	---	---	---	220,000	---	---
Wolf Lake	60	---	---	---	---	---	40,934	---	40,934	---	6,946
Wolverton	142	---	---	---	---	3,571	---	---	3,571	---	20,668
Wood Lake	429	40,000	---	---	---	793,500	---	---	833,500	---	---
Woodbury	64,238	29,895,000	1,255,000	---	16,955,000	935,000	---	---	49,040,000	20,845,000	7,390,393
Woodland	441	75,000	---	---	---	212,910	---	---	287,910	---	---
Woodstock	120	---	---	---	297,500	---	---	---	297,500	---	31,432
Worthington	12,900	10,325,000	40,000	---	---	3,715,000	880,000	---	14,960,000	---	2,551,980
Wrenshall	399	---	---	---	620,000	---	---	---	620,000	---	347,000
Wykoff	443	209,000	---	---	---	540,000	---	---	749,000	209,000	---
Wyoming	7,777	4,080,000	400,000	---	---	---	40,000	---	4,520,000	---	495,905
Zimmerman	5,242	---	---	---	---	---	---	---	---	---	5,577,000
Zumbro Falls	189	---	---	---	---	974,678	---	---	974,678	---	---
Zumbrota	3,296	---	---	---	2,585,000	990,000	---	---	3,575,000	2,585,000	---
<b>State Total</b>	<b>4,378,890</b>	<b>\$2,049,045,352</b>	<b>\$436,589,976</b>	<b>\$51,788,085</b>	<b>\$2,219,932,993</b>	<b>\$1,693,626,189</b>	<b>\$1,180,019,572</b>	<b>\$60,786,138</b>	<b>\$7,691,788,305</b>	<b>\$1,876,054,435</b>	<b>\$1,726,678,229</b>

[1] Failed to report in time for this publication.

\*Submitted incomplete data.

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

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Ada	17,760	1,098,320	1,116,080	127,381	1,096,832	1,224,213	9.7%	1,412,568	86.7%
Adrian	822,123	203,601	1,025,724	854,495	170,220	1,024,715	-0.1%	844,554	121.3%
Afton	402,935	61,864	464,799	387,679	81,247	468,926	0.9%	1,079,492	43.4%
Aitkin	940,894	461,216	1,402,110	1,130,039	105,353	1,235,392	-11.9%	2,002,620	61.7%
Albany	1,213,530	-	1,213,530	1,485,127	(34,032)	1,451,095	19.6%	1,235,212	117.5%
Albert Lea	7,084,174	2,043,444	9,127,618	8,310,357	1,860,951	10,171,308	11.4%	13,412,311	75.8%
Alberta	193,103	-	193,103	134,487	-	134,487	-30.4%	78,445	171.4%
Albertville	1,120,455	-	1,120,455	1,248,815	-	1,248,815	11.5%	2,827,865	44.2%
Alexandria	3,508,907	1,319,122	4,828,029	4,114,082	1,374,381	5,488,463	13.7%	9,249,969	59.3%
Alpha	99,729	16,365	116,094	110,955	16,403	127,358	9.7%	92,313	138.0%
Alvarado	(5,672)	225,423	219,751	21,168	215,363	236,531	7.6%	384,541	61.5%
Amboy	192,093	15,602	207,695	198,287	17,166	215,453	3.7%	335,476	64.2%
Andover	5,665,496	370,631	6,036,127	6,227,664	432,240	6,659,904	10.3%	11,586,440	57.5%
Annandale	864,456	(22,054)	842,402	1,195,895	682	1,196,577	42.0%	1,539,134	77.7%
Anoka	5,122,827	2,105,649	7,228,476	5,410,817	1,893,442	7,304,259	1.0%	9,423,141	77.5%
Apple Valley	12,587,092	-	12,587,092	13,136,054	955,262	14,091,316	12.0%	22,888,398	61.6%
Appleton	1,149,096	-	1,149,096	1,284,222	221,449	1,505,671	31.0%	1,959,212	76.9%
Arco	69,908	27,451	97,359	69,479	28,184	97,663	0.3%	81,203	120.3%
Arden Hills	2,122,272	264,016	2,386,288	2,328,593	451,523	2,780,116	16.5%	3,897,480	71.3%
Arlington	753,636	173,244	926,880	778,058	198,421	976,479	5.4%	1,312,990	74.4%
Askov	406,080	3,198	409,278	405,900	3,203	409,103	0.0%	217,055	188.5%
Atwater	1,060,335	-	1,060,335	1,046,071	-	1,046,071	-1.3%	536,393	195.0%
Aurora	549,591	39,416	589,007	539,905	29,024	568,929	-3.4%	1,585,909	35.9%
Austin	6,681,480	975,217	7,656,697	6,438,693	1,012,850	7,451,543	-2.7%	14,464,156	51.5%
Avon	1,759,582	(72,681)	1,686,901	1,901,261	(20,404)	1,880,857	11.5%	1,064,200	176.7%
Babbitt	1,484,234	379,080	1,863,314	1,654,598	307,204	1,961,802	5.3%	2,272,411	86.3%
Badger	178,779	34,503	213,282	202,405	75,081	277,486	30.1%	312,839	88.7%
Bagley	1,129,676	-	1,129,676	762,710	(3,769)	758,941	-32.8%	969,674	78.3%
Balaton	293,566	287,649	581,215	365,921	223,044	588,965	1.3%	619,409	95.1%
Barnesville	1,377,851	183,117	1,560,968	1,467,656	185,105	1,652,761	5.9%	2,215,240	74.6%
Barnum	247,791	91,691	339,482	268,912	105,456	374,368	10.3%	575,155	65.1%
Barrett	460,549	-	460,549	541,796	-	541,796	17.6%	321,886	168.3%
Battle Lake	728,947	-	728,947	803,479	-	803,479	10.2%	853,541	94.1%
Baudette	495,135	-	495,135	631,490	-	631,490	27.5%	959,536	65.8%
Baxter	3,348,291	757,497	4,105,788	3,493,321	1,222,461	4,715,782	14.9%	4,982,340	94.6%
Bayport	7,912,099	658,425	8,570,524	8,435,572	817,800	9,253,372	8.0%	2,228,095	415.3%
Beaver Bay	508,495	4,836	513,331	562,884	-	562,884	9.7%	337,349	166.9%
Becker	1,049,181	1,319,346	2,368,527	1,456,757	897,893	2,354,650	-0.6%	3,482,781	67.6%
Belgrade	374,480	94,128	468,608	388,678	100,583	489,261	4.4%	509,165	96.1%
Belle Plaine	2,533,032	622,008	3,155,040	2,695,192	694,524	3,389,716	7.4%	3,425,973	98.9%
Belview	363,743	-	363,743	350,698	-	350,698	-3.6%	342,682	102.3%
Bemidji	4,903,481	1,480,022	6,383,503	5,583,636	4,557,758	10,141,394	58.9%	10,079,811	100.6%
Benson	996,321	835,752	1,832,073	1,325,085	792,105	2,117,190	15.6%	3,078,271	68.8%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Bertha	64,420	242,027	306,447	124,251	286,854	411,105	34.2%	330,022	124.6%
Bethel	195,738	-	195,738	250,375	-	250,375	27.9%	279,813	89.5%
Big Lake	1,795,984	(266,513)	1,529,471	2,108,547	(247,378)	1,861,169	21.7%	3,474,147	53.6%
Bigelow	(196,420)	(69,795)	(266,215)	66,285	18,711	84,996	131.9%	140,911	60.3%
Biwabik	109,397	123,846	233,243	490,310	155,003	645,313	176.7%	1,270,826	50.8%
Blackduck	165,868	172,791	338,659	207,953	223,305	431,258	27.3%	576,147	74.9%
Blaine	10,848,967	3,613,139	14,462,106	10,430,565	3,722,851	14,153,416	-2.1%	25,360,652	55.8%
Blooming Prairie	1,183,942	-	1,183,942	1,017,463	-	1,017,463	-14.1%	1,111,419	91.5%
Bloomington	20,005,338	4,431,356	24,436,694	20,691,737	5,644,921	26,336,658	7.8%	85,681,886	30.7%
Blue Earth	1,837,839	(200,841)	1,636,998	2,039,362	(1,022,499)	1,016,863	-37.9%	3,236,540	31.4%
Boyd	307,926	-	307,926	236,370	-	236,370	-23.2%	241,880	97.7%
Braham	808,625	-	808,625	857,452	3,078	860,530	6.4%	978,275	88.0%
Brainerd	3,052,607	234,839	3,287,446	2,668,991	863,690	3,532,681	7.5%	12,183,478	29.0%
Breckenridge	1,335,257	-	1,335,257	1,433,569	-	1,433,569	7.4%	2,491,064	57.5%
Bricelyn	770,213	41,600	811,813	816,407	42,367	858,774	5.8%	280,588	306.1%
Brooklyn Center	9,698,527	157,292	9,855,819	10,597,944	(1,183,606)	9,414,338	-4.5%	22,229,245	42.4%
Brooklyn Park	11,779,960	392,486	12,172,446	12,552,289	(160,925)	12,391,364	1.8%	58,328,615	21.2%
Brooten	81,262	38,782	120,044	64,605	40,599	105,204	-12.4%	477,554	22.0%
Browerville	110,290	158,303	268,593	332,005	53,869	385,874	43.7%	420,025	91.9%
Brownton	400,717	254,759	655,476	342,180	83,463	425,643	-35.1%	676,260	62.9%
Buffalo	1,712,679	(2,224,993)	(512,314)	2,547,558	(1,585,651)	961,907	287.8%	7,817,685	12.3%
Buffalo Lake	775,714	(78,217)	697,497	594,989	-	594,989	-14.7%	497,247	119.7%
Buhl	1,075,654	14,150	1,089,804	1,161,835	41,280	1,203,115	10.4%	744,577	161.6%
Burnsville	16,536,695	2,017,894	18,554,589	17,144,725	2,531,242	19,675,967	6.0%	32,068,489	61.4%
Butterfield	145,091	43,198	188,289	86,565	61,033	147,598	-21.6%	320,120	46.1%
Byron	489,513	-	489,513	670,024	137,253	807,277	64.9%	1,601,467	50.4%
Caledonia	40,125	-	40,125	163,513	-	163,513	307.5%	1,761,776	9.3%
Callaway	(4,367)	301,953	297,586	890	374,664	375,554	26.2%	215,240	174.5%
Cambridge	2,586,591	534,906	3,121,497	2,741,333	542,278	3,283,611	5.2%	5,810,870	56.5%
Canby	1,164,311	(160,109)	1,004,202	1,200,150	(19,068)	1,181,082	17.6%	1,494,092	79.1%
Cannon Falls	2,617,040	(3,393)	2,613,647	2,832,388	63,163	2,895,551	10.8%	3,901,173	74.2%
Carver	886,580	18,434	905,014	918,941	34,111	953,052	5.3%	1,770,562	53.8%
Cass Lake	262,953	(4,770)	258,183	342,327	16,192	358,519	38.9%	718,458	49.9%
Centerville	1,130,495	-	1,130,495	1,202,827	-	1,202,827	6.4%	1,999,111	60.2%
Ceylon	229,079	(37,017)	192,062	207,641	2,470	210,111	9.4%	238,573	88.1%
Champlin	3,880,131	851,826	4,731,957	3,897,786	1,137,926	5,035,712	6.4%	16,513,053	30.5%
Chandler	108,018	10,000	118,018	104,820	65,236	170,056	44.1%	209,847	81.0%
Chanhassen	5,278,118	2,535,162	7,813,280	5,434,641	875,822	6,310,463	-19.2%	11,863,745	53.2%
Chaska	2,732,657	20,368	2,753,025	3,039,193	257,544	3,296,737	19.7%	13,634,717	24.2%
Chatfield	1,025,759	1,003,129	2,028,888	1,045,821	1,083,406	2,129,227	4.9%	2,388,257	89.2%
Chisago City	630,263	19,125	649,388	739,857	72,705	812,562	25.1%	1,967,241	41.3%
Chisholm	5,767,077	-	5,767,077	6,424,706	-	6,424,706	11.4%	4,394,696	146.2%
Chokio	477,436	43,649	521,085	542,361	33,287	575,648	10.5%	181,429	317.3%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Circle Pines	2,473,302	(861,662)	1,611,640	2,564,556	(434,897)	2,129,659	32.1%	2,077,814	102.5%
Clara City	1,814,201	121,339	1,935,540	1,750,729	187,474	1,938,203	0.1%	906,168	213.9%
Clarissa	503,585	9,257	512,842	381,063	2,671	383,734	-25.2%	274,700	139.7%
Clarkfield	521,395	(101,723)	419,672	588,451	(103,266)	485,185	15.6%	645,036	75.2%
Cleveland	269,143	(45,659)	223,484	363,034	(5,464)	357,570	60.0%	365,450	97.8%
Climax	77,992	-	77,992	100,443	-	100,443	28.8%	110,218	91.1%
Cloquet	3,907,628	1,019,298	4,926,926	3,984,961	727,159	4,712,120	-4.4%	6,281,276	75.0%
Cohasset	2,709,509	-	2,709,509	3,004,584	-	3,004,584	10.9%	1,332,053	225.6%
Cokato	543,534	265,971	809,505	817,632	381,418	1,199,050	48.1%	1,613,901	74.3%
Cold Spring	2,056,778	(1,098,808)	957,970	2,103,800	(1,155,569)	948,231	-1.0%	2,212,614	42.9%
Cologne	1,731,953	-	1,731,953	1,809,909	-	1,809,909	4.5%	860,504	210.3%
Columbia Heights	5,788,288	3,168,780	8,957,068	5,989,568	2,519,601	8,509,169	-5.0%	12,810,436	66.4%
Columbus	1,100,367	2,330,495	3,430,862	445,342	2,488,070	2,933,412	-14.5%	2,224,358	131.9%
Cook	649,215	95,494	744,709	618,934	197,603	816,537	9.6%	677,726	120.5%
Coon Rapids	11,989,697	6,328,041	18,317,738	12,287,781	6,639,131	18,926,912	3.3%	31,103,637	60.9%
Corcoran	471,772	31,486	503,258	668,338	19,178	687,516	36.6%	3,027,313	22.7%
Cosmos	159,498	21,908	181,406	176,513	24,443	200,956	10.8%	397,261	50.6%
Cottage Grove	8,789,535	833,500	9,623,035	9,144,768	560,321	9,705,089	0.9%	16,097,219	60.3%
Cottonwood	208,569	90,120	298,689	378,465	220,597	599,062	100.6%	779,306	76.9%
Courtland	275,721	170,461	446,182	331,027	171,179	502,206	12.6%	189,956	264.4%
Crookston	3,349,892	2,310,259	5,660,151	3,886,730	3,080,645	6,967,375	23.1%	5,676,865	122.7%
Crosslake	2,133,826	-	2,133,826	2,122,238	-	2,122,238	-0.5%	2,693,270	78.8%
Crystal	7,514,970	3,593,691	11,108,661	7,397,467	3,824,629	11,222,096	1.0%	12,491,372	89.8%
Currie	54,558	46,137	100,695	69,639	50,997	120,636	19.8%	175,689	68.7%
Dalton	24,985	8,114	33,099	31,623	55,905	87,528	164.4%	142,217	61.5%
Danvers	(1,998)	-	(1,998)	85,174	-	85,174	4363.0%	101,083	84.3%
Darfur	117,637	-	117,637	128,121	-	128,121	8.9%	91,106	140.6%
Darwin	114,138	12,905	127,043	143,738	14,152	157,890	24.3%	118,109	133.7%
Dassel	(29,628)	54,794	25,166	35,094	35,694	70,788	181.3%	885,179	8.0%
Dawson	224,464	1,104,424	1,328,888	162,824	1,322,738	1,485,562	11.8%	1,457,772	101.9%
Dayton	1,162,338	67,454	1,229,792	1,433,358	99,805	1,533,163	24.7%	2,163,676	70.9%
Deephaven	2,538,144	-	2,538,144	2,664,296	-	2,664,296	5.0%	2,556,283	104.2%
Deer River	(74,976)	495,887	420,911	32,800	598,521	631,321	50.0%	888,573	71.0%
Delano	1,129,076	(1,182,395)	(53,319)	1,471,574	(1,191,102)	280,472	626.0%	2,839,847	9.9%
Delavan	291,700	-	291,700	209,028	-	209,028	-28.3%	164,886	126.8%
Detroit Lakes	2,613,954	(321,420)	2,292,534	2,847,172	916,560	3,763,732	64.2%	6,600,402	57.0%
Dilworth	1,288,799	-	1,288,799	1,484,875	-	1,484,875	15.2%	1,634,523	90.8%
Dodge Center	757,147	224,864	982,011	887,204	251,860	1,139,064	16.0%	1,532,054	74.3%
Dover	306,897	204,996	511,893	385,048	89,517	474,565	-7.3%	244,612	194.0%
Dovray	48,173	14,771	62,944	62,325	23,666	85,991	36.6%	39,778	216.2%
Duluth	7,997,414	25,267,719	33,265,133	8,180,570	18,850,992	27,031,562	-18.7%	105,193,129	25.7%
Dundas	579,255	183,273	762,528	449,034	271,131	720,165	-5.6%	1,094,981	65.8%
Dundee	50,189	4,751	54,940	56,153	3,717	59,870	9.0%	41,941	142.7%

\*Submitted incomplete data.



**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Dunnell	125,908	(2,017)	123,891	142,403	2,572	144,975	17.0%	139,389	104.0%
Eagan	12,620,117	2,152,114	14,772,231	14,471,925	2,204,827	16,676,752	12.9%	30,254,373	55.1%
Eagle Bend	460,393	36,507	496,900	460,076	38,534	498,610	0.3%	617,556	80.7%
Eagle Lake	1,437,982	-	1,437,982	1,201,756	-	1,201,756	-16.4%	1,187,191	101.2%
East Bethel	2,252,878	(956)	2,251,922	2,620,680	-	2,620,680	16.4%	4,465,000	58.7%
East Grand Forks	2,724,606	1,624	2,726,230	3,156,150	(62,993)	3,093,157	13.5%	8,275,696	37.4%
East Gull Lake	339,492	-	339,492	319,009	-	319,009	-6.0%	282,131	113.1%
Easton	536,863	40,606	577,469	491,694	42,463	534,157	-7.5%	93,459	571.5%
Echo	159,155	-	159,155	198,236	-	198,236	24.6%	274,643	72.2%
Eden Prairie	21,162,123	-	21,162,123	21,069,050	(1,089)	21,067,961	-0.4%	42,456,318	49.6%
Edgerton	1,406,321	473,444	1,879,765	1,557,093	475,095	2,032,188	8.1%	597,826	339.9%
Edina	13,284,050	-	13,284,050	13,545,539	-	13,545,539	2.0%	32,005,300	42.3%
Elk River	6,277,222	3,572,109	9,849,331	6,185,113	3,348,677	9,533,790	-3.2%	14,979,815	63.6%
Elko New Market	935,036	114,988	1,050,024	1,007,895	123,509	1,131,404	7.8%	1,611,442	70.2%
Elmore	113,994	181,676	295,670	182,736	139,406	322,142	9.0%	526,952	61.1%
Ely	2,332,850	331,697	2,664,547	2,779,461	521,416	3,300,877	23.9%	3,788,637	87.1%
Elysian	830,890	(5,144)	825,746	524,206	78,006	602,212	-27.1%	517,089	116.5%
Emily	-	-	-	1,245,653	-	1,245,653	N/A	645,266	193.0%
Eveleth	3,600,250	303,224	3,903,474	4,194,091	339,592	4,533,683	16.1%	4,075,665	111.2%
Excelsior	1,530,791	86,890	1,617,681	1,595,598	101,467	1,697,065	4.9%	1,852,528	91.6%
Eyota	904,618	332,292	1,236,910	944,429	314,748	1,259,177	1.8%	639,411	196.9%
Fairfax	510,221	-	510,221	542,046	389,123	931,169	82.5%	1,634,997	57.0%
Fairmont	5,254,473	2,415,869	7,670,342	4,261,514	2,549,726	6,811,240	-11.2%	7,888,775	86.3%
Falcon Heights	1,236,211	182,259	1,418,470	1,275,982	189,414	1,465,396	3.3%	1,874,817	78.2%
Faribault	8,976,263	(1,802,661)	7,173,602	9,348,626	(70,872)	9,277,754	29.3%	14,797,826	62.7%
Farmington	2,093,006	(576,114)	1,516,892	2,067,246	124,519	2,191,765	44.5%	9,454,129	23.2%
Fergus Falls	5,237,878	3,121,172	8,359,050	5,484,168	3,545,481	9,029,649	8.0%	10,575,608	85.4%
Fertile	539,689	(31,029)	508,660	598,372	(34,487)	563,885	10.9%	555,686	101.5%
Finlayson	153,775	98,826	252,601	168,034	98,160	266,194	5.4%	227,103	117.2%
Fisher	78,422	-	78,422	117,649	-	117,649	50.0%	187,868	62.6%
Foley	1,827,942	720,543	2,548,485	1,898,870	840,698	2,739,568	7.5%	1,360,952	201.3%
Forest Lake	4,339,969	(1,794,504)	2,545,465	4,640,601	(2,054,515)	2,586,086	1.6%	11,637,590	22.2%
Fountain	229,703	70,833	300,536	239,455	63,925	303,380	0.9%	195,212	155.4%
Franklin	376,980	-	376,980	384,012	-	384,012	1.9%	354,950	108.2%
Frazee	1,184,451	77,550	1,262,001	1,267,056	106,770	1,373,826	8.9%	827,504	166.0%
Freeport	-	-	-	284,107	424,811	708,918	N/A	511,953	138.5%
Fridley	6,708,284	1,169,829	7,878,113	7,582,360	1,282,641	8,865,001	12.5%	16,420,325	54.0%
Frost	115,810	2,889	118,699	127,235	3,731	130,966	10.3%	189,571	69.1%
Fulda	288,306	343,221	631,527	288,411	383,356	671,767	6.4%	773,191	86.9%
Garvin	177,994	14,376	192,370	199,221	18,820	218,041	13.3%	107,593	202.7%
Gaylord	1,147,626	247,934	1,395,560	1,235,215	14,453	1,249,668	-10.5%	1,545,535	80.9%
Gem Lake	396,215	-	396,215	376,166	-	376,166	-5.1%	246,122	152.8%
Gilbert	717,800	265,509	983,309	820,987	281,655	1,102,642	12.1%	2,335,083	47.2%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Glencoe	1,877,196	5,672	1,882,868	1,873,283	20,425	1,893,708	0.6%	3,196,410	59.2%
Glenwood	1,227,153	141,877	1,369,030	1,290,230	112,252	1,402,482	2.4%	1,718,778	81.6%
Golden Valley	9,173,998	103,337	9,277,335	9,316,057	112,458	9,428,515	1.6%	14,793,814	63.7%
Good Thunder	615,591	41,980	657,571	680,809	41,981	722,790	9.9%	406,753	177.7%
Goodridge	(2,887)	4,204	1,317	278	5,452	5,730	335.1%	55,043	10.4%
Goodview	839,144	-	839,144	935,744	-	935,744	11.5%	1,386,760	67.5%
Granada	231,118	97,166	328,284	265,835	100,196	366,031	11.5%	98,188	372.8%
Grand Marais	1,758,541	246,778	2,005,319	2,055,208	246,692	2,301,900	14.8%	1,821,211	126.4%
Grand Meadow	644,223	653,068	1,297,291	574,729	701,531	1,276,260	-1.6%	637,051	200.3%
Grand Rapids	3,933,817	532,064	4,465,881	4,620,386	546,809	5,167,195	15.7%	9,691,437	53.3%
Granite Falls	945,816	630,636	1,576,452	1,010,035	74,649	1,084,684	-31.2%	2,509,656	43.2%
Grant	1,049,404	-	1,049,404	1,113,031	-	1,113,031	6.1%	1,100,871	101.1%
Greenbush	276,143	276,017	552,160	332,773	220,634	553,407	0.2%	791,014	70.0%
Greenfield	585,107	-	585,107	755,331	490	755,821	29.2%	1,081,286	69.9%
Greenwood	286,083	7,609	293,692	320,538	11,539	332,077	13.1%	587,485	56.5%
Grove City	385,613	-	385,613	455,233	-	455,233	18.1%	453,843	100.3%
Grygla	112,611	142,889	255,500	74,207	143,956	218,163	-14.6%	263,787	82.7%
Hadley	68,241	8,139	76,380	52,718	-	52,718	-31.0%	52,044	101.3%
Hallock	907,879	(29,013)	878,866	931,714	(21,587)	910,127	3.6%	606,687	150.0%
Halstad	894,134	(195,219)	698,915	562,673	(195,513)	367,160	-47.5%	363,916	100.9%
Ham Lake	2,775,406	988,284	3,763,690	2,885,012	864,054	3,749,066	-0.4%	3,850,776	97.4%
Hamburg	277,720	-	277,720	277,727	-	277,727	0.0%	416,486	66.7%
Hancock	348,035	88,719	436,754	368,084	106,180	474,264	8.6%	443,961	106.8%
Hanley Falls	67,252	83,387	150,639	81,785	80,102	161,887	7.5%	174,267	92.9%
Hanover	723,180	223,455	946,635	647,858	-	647,858	-31.6%	1,089,508	59.5%
Hanska	276,331	32,133	308,464	249,872	30,112	279,984	-9.2%	213,776	131.0%
Harmony	638,963	95,530	734,493	596,952	172,067	769,019	4.7%	981,355	78.4%
Harris	1,074,127	10,873	1,085,000	1,251,091	10,913	1,262,004	16.3%	291,896	432.3%
Hastings	3,024,570	2,398,535	5,423,105	3,411,086	2,705,544	6,116,630	12.8%	15,320,228	39.9%
Hayfield	325,964	14,918	340,882	363,408	19,536	382,944	12.3%	725,659	52.8%
Hector	739,487	186,426	925,913	780,526	324,100	1,104,626	19.3%	886,761	124.6%
Henderson	69,747	86,820	156,567	190,344	89,784	280,128	78.9%	925,288	30.3%
Hendricks	291,132	84,650	375,782	257,662	38,834	296,496	-21.1%	602,753	49.2%
Hendrum	(83,349)	(51,726)	(135,075)	18,549	(41,094)	(22,545)	83.3%	242,156	-9.3%
Henning	100,077	367,191	467,268	160,298	374,366	534,664	14.4%	486,072	110.0%
Herman	287,700	-	287,700	361,807	54,890	416,697	44.8%	370,067	112.6%
Hermantown	2,236,821	427,290	2,664,111	2,755,512	471,450	3,226,962	21.1%	3,803,855	84.8%
Heron Lake	1,174,834	180,222	1,355,056	918,805	266,629	1,185,434	-12.5%	423,787	279.7%
Hibbing	11,571,701	101,858	11,673,559	12,116,014	108,084	12,224,098	4.7%	15,369,284	79.5%
Hills	381,117	108,970	490,087	402,002	177,713	579,715	18.3%	313,971	184.6%
Hilltop	1,355,096	-	1,355,096	985,247	-	985,247	-27.3%	727,295	135.5%
Hinckley	798,056	308,172	1,106,228	869,588	339,672	1,209,260	9.3%	1,037,936	116.5%
Hitterdal	183,419	(66,611)	116,808	187,190	(86,341)	100,849	-13.7%	158,092	63.8%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Hoffman	243,238	43,651	286,889	288,237	67,596	355,833	24.0%	407,000	87.4%
Holdingford	676,222	-	676,222	504,512	-	504,512	-25.4%	357,016	141.3%
Hopkins	4,857,724	(990,516)	3,867,208	4,997,643	588,601	5,586,244	44.5%	14,243,618	39.2%
Houston	253,986	208,937	462,923	320,368	224,886	545,254	17.8%	855,695	63.7%
Howard Lake	1,064,284	8,538	1,072,822	1,407,096	65,264	1,472,360	37.2%	1,421,631	103.6%
Hoyt Lakes	1,281,299	1,139,592	2,420,891	1,055,496	1,187,601	2,243,097	-7.3%	2,890,118	77.6%
Hugo	2,160,273	272,702	2,432,975	2,109,985	1,633,011	3,742,996	53.8%	3,963,490	94.4%
Hutchinson	5,929,617	277,970	6,207,587	6,180,581	495,274	6,675,855	7.5%	11,695,410	57.1%
Independence	1,103,144	1,094	1,104,238	1,227,827	82,536	1,310,363	18.7%	2,154,475	60.8%
International Falls	3,199,133	1,491,179	4,690,312	3,374,373	1,129,217	4,503,590	-4.0%	7,633,434	59.0%
Inver Grove Heights	6,326,550	596,070	6,922,620	7,232,157	(27,877)	7,204,280	4.1%	21,568,895	33.4%
Isanti	2,256,952	220,780	2,477,732	2,159,587	75,609	2,235,196	-9.8%	2,795,330	80.0%
Ivanhoe	145,235	386,431	531,666	137,292	374,046	511,338	-3.8%	778,555	65.7%
Jackson	2,892,053	1,700,713	4,592,766	5,013,282	(953,381)	4,059,901	-11.6%	4,910,187	82.7%
Janesville	542,831	88,508	631,339	556,285	117,837	674,122	6.8%	1,186,683	56.8%
Jasper	554,793	173,720	728,513	629,322	206,128	835,450	14.7%	350,498	238.4%
Jeffers	61,839	-	61,839	199,998	-	199,998	223.4%	278,642	71.8%
Jordan	1,684,889	191,386	1,876,275	1,713,027	347,974	2,061,001	9.8%	2,728,500	75.5%
Kandiyohi	-	-	-	204,151	-	204,151	N/A	193,388	105.6%
Karlstad	496,684	57,890	554,574	571,223	121,038	692,261	24.8%	471,470	146.8%
Kasota	291,800	-	291,800	295,946	-	295,946	1.4%	311,494	95.0%
Kasson	970,783	182,081	1,152,864	1,132,334	252,842	1,385,176	20.2%	7,098,268	19.5%
Kellogg	162,949	229,293	392,242	134,585	271,546	406,131	3.5%	400,602	101.4%
Kennedy	30,342	38,640	68,982	94,639	59,786	154,425	123.9%	158,116	97.7%
Kenyon	459,976	141,779	601,755	591,016	175,194	766,210	27.3%	1,231,462	62.2%
Kimball	340,805	242,743	583,548	386,320	378,491	764,811	31.1%	712,441	107.4%
La Crescent	1,531,427	-	1,531,427	1,661,362	-	1,661,362	8.5%	2,826,615	58.8%
Lake Benton	396,190	155,186	551,376	248,716	189,226	437,942	-20.6%	1,380,707	31.7%
Lake City	3,182,799	734,343	3,917,142	4,079,493	811,839	4,891,332	24.9%	4,049,413	120.8%
Lake Crystal	2,055,123	141,328	2,196,451	2,469,584	140,766	2,610,350	18.8%	1,720,527	151.7%
Lake Elmo	1,707,711	(369)	1,707,342	2,414,692	(72,937)	2,341,755	37.2%	2,851,594	82.1%
Lake Wilson	196,357	118,185	314,542	207,213	131,165	338,378	7.6%	166,131	203.7%
Lakefield	1,156,312	(673,186)	483,126	1,023,486	(628,782)	394,704	-18.3%	895,426	44.1%
Lakeville	10,164,009	924,632	11,088,641	11,235,299	849,686	12,084,985	9.0%	20,712,894	58.3%
Lamberton	545,953	-	545,953	586,211	-	586,211	7.4%	687,111	85.3%
Lancaster	127,639	134,207	261,846	44,116	196,632	240,748	-8.1%	184,182	130.7%
Lanesboro	327,924	93,592	421,516	215,202	212,946	428,148	1.6%	820,296	52.2%
Lauderdale	706,502	140,080	846,582	711,830	142,434	854,264	0.9%	1,144,853	74.6%
Le Center	(66,407)	163,645	97,238	(39,515)	184,426	144,911	49.0%	1,328,352	10.9%
Le Roy	645,991	829	646,820	686,296	(15,803)	670,493	3.7%	595,595	112.6%
Le Sueur	282,354	1,481,434	1,763,788	358,284	1,446,107	1,804,391	2.3%	4,543,442	39.7%
Lewiston	768,320	300,657	1,068,977	610,733	388,718	999,451	-6.5%	820,387	121.8%
Lewisville	50,086	34,415	84,501	69,392	41,097	110,489	30.8%	91,070	121.3%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Lexington	693,012	-	693,012	766,607	-	766,607	10.6%	1,405,299	54.6%
Lindstrom	847,426	41,739	889,165	937,378	43,644	981,022	10.3%	2,032,432	48.3%
Lino Lakes	5,440,101	110,568	5,550,669	5,053,031	115,196	5,168,227	-6.9%	8,930,032	57.9%
Litchfield	2,983,783	1,001,305	3,985,088	2,890,379	1,337,212	4,227,591	6.1%	4,635,272	91.2%
Little Canada	2,779,608	1,084,081	3,863,689	2,642,522	1,205,829	3,848,351	-0.4%	3,806,010	101.1%
Little Falls	575,139	1,802,639	2,377,778	737,480	1,269,926	2,007,406	-15.6%	4,736,163	42.4%
Littlefork	239,483	60,958	300,441	269,484	66,325	335,809	11.8%	666,172	50.4%
Long Lake	728,997	341,774	1,070,771	728,521	164,581	893,102	-16.6%	1,334,323	66.9%
Long Prairie	737,016	88,464	825,480	820,494	105,589	926,083	12.2%	1,773,312	52.2%
Lonsdale	2,062,370	809,583	2,871,953	2,479,454	-	2,479,454	-13.7%	1,820,651	136.2%
Lowry	56,143	46,553	102,696	71,325	57,088	128,413	25.0%	205,186	62.6%
Luverne	2,022,180	593,502	2,615,682	2,063,609	586,241	2,649,850	1.3%	3,619,779	73.2%
Lynd	172,280	11,058	183,338	157,184	11,102	168,286	-8.2%	170,250	98.8%
Madelia	1,142,341	(195,951)	946,390	1,140,139	(184,072)	956,067	1.0%	2,113,748	45.2%
Madison	1,585,528	1,866,498	3,452,026	1,459,277	1,294,763	2,754,040	-20.2%	1,503,127	183.2%
Madison Lake	573,395	305,041	878,436	647,643	387,744	1,035,387	17.9%	523,479	197.8%
Mahnomen	1,064,470	(4,277)	1,060,193	1,114,175	-	1,114,175	5.1%	799,789	139.3%
Mahtomedi	4,363,232	1,223,367	5,586,599	4,866,597	1,350,289	6,216,886	11.3%	4,054,054	153.3%
Mankato	9,702,340	3,335,761	13,038,101	9,990,014	2,849,635	12,839,649	-1.5%	22,340,638	57.5%
Mantorville	477,492	134,007	611,499	563,381	152,695	716,076	17.1%	482,102	148.5%
Maple Grove	7,022,404	2,528,875	9,551,279	7,025,280	2,909,804	9,935,084	4.0%	34,937,128	28.4%
Maple Lake	1,232,559	886,993	2,119,552	1,334,502	641,403	1,975,905	-6.8%	1,051,704	187.9%
Maple Plain	1,176,469	422,760	1,599,229	1,203,286	501,849	1,705,135	6.6%	1,521,521	112.1%
Mapleton	1,064,540	153,116	1,217,656	1,233,289	176,125	1,409,414	15.7%	816,773	172.6%
Maplewood	7,945,079	222,211	8,167,290	8,431,416	(239,350)	8,192,066	0.3%	18,807,112	43.6%
Marshall	8,203,717	(187,545)	8,016,172	8,566,189	(67,188)	8,499,001	6.0%	11,016,665	77.1%
Mayer	1,064,398	-	1,064,398	1,194,877	-	1,194,877	12.3%	568,190	210.3%
Maynard	32,378	194,739	227,117	(20)	198,844	198,824	-12.5%	397,399	50.0%
Mazeppa	175,939	212,665	388,604	204,021	132,799	336,820	-13.3%	487,136	69.1%
Medford	(245,879)	110,049	(135,830)	(153,495)	128,029	(25,466)	81.3%	571,509	-4.5%
Medina	2,119,679	494,788	2,614,467	2,578,326	528,178	3,106,504	18.8%	3,765,845	82.5%
Melrose	1,035,770	775,761	1,811,531	1,180,918	257,547	1,438,465	-20.6%	1,748,490	82.3%
Menahga	400,868	-	400,868	452,636	-	452,636	12.9%	1,040,582	43.5%
Mendota Heights	5,944,924	444,221	6,389,145	6,208,944	522,653	6,731,597	5.4%	6,697,462	100.5%
Mentor	102,486	49,044	151,530	95,496	69,751	165,247	9.1%	209,139	79.0%
Middle River	205,743	90,778	296,521	204,014	98,753	302,767	2.1%	201,838	150.0%
Milaca	1,165,239	(73,007)	1,092,232	1,233,395	-	1,233,395	12.9%	1,750,179	70.5%
Milan	469,757	(16,748)	453,009	517,841	(14,211)	503,630	11.2%	210,853	238.9%
Milroy	105,561	(35,299)	70,262	123,994	(10,219)	113,775	61.9%	201,516	56.5%
Miltona	(2,471)	-	(2,471)	-	(4,769)	(4,769)	-93.0%	173,931	-2.7%
Minneapolis	72,335,000	72,306,000	144,641,000	86,298,000	99,071,000	185,369,000	28.2%	619,052,917	29.9%
Minneota	245,691	193,170	438,861	242,532	201,042	443,574	1.1%	907,570	48.9%
Minnesota City	153,917	-	153,917	189,507	-	189,507	23.1%	36,920	513.3%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Minnesota Lake	415,202	-	415,202	427,212	-	427,212	2.9%	382,735	111.6%
Minnetonka	16,118,531	454,699	16,573,230	16,798,485	4,260,188	21,058,673	27.1%	29,209,559	72.1%
Minnetrissa	2,401,386	395,068	2,796,454	2,671,237	450,214	3,121,451	11.6%	4,312,302	72.4%
Montevideo	1,070,955	793,076	1,864,031	1,110,685	798,455	1,909,140	2.4%	3,629,233	52.6%
Montgomery	(80,805)	70,932	(9,873)	304,056	75,258	379,314	3941.9%	2,227,432	17.0%
Monticello	4,024,021	1,066,390	5,090,411	3,136,127	705,683	3,841,810	-24.5%	9,036,274	42.5%
Montrose	508,450	649,471	1,157,921	580,228	802,375	1,382,603	19.4%	1,037,009	133.3%
Moorhead	11,141,412	3,902,879	15,044,291	13,983,314	3,659,190	17,642,504	17.3%	27,040,709	65.2%
Moose Lake	646,314	-	646,314	640,861	-	640,861	-0.8%	1,685,011	38.0%
Mora	1,006,954	170,028	1,176,982	1,065,516	195,558	1,261,074	7.1%	2,377,933	53.0%
Morgan	1,134,281	30,356	1,164,637	1,055,408	(24,832)	1,030,576	-11.5%	731,772	140.8%
Morris	2,736,452	-	2,736,452	2,966,842	-	2,966,842	8.4%	4,063,754	73.0%
Morton	613,236	-	613,236	634,376	-	634,376	3.4%	339,441	186.9%
Mound	1,863,443	415,883	2,279,326	1,730,879	512,860	2,243,739	-1.6%	5,840,307	38.4%
Mounds View	9,493,378	-	9,493,378	9,656,135	-	9,656,135	1.7%	6,999,475	138.0%
Mountain Iron	1,451,742	8,225	1,459,967	1,646,507	6,914	1,653,421	13.3%	2,931,250	56.4%
Mountain Lake	2,019,787	141,874	2,161,661	1,785,685	1,183,104	2,968,789	37.3%	2,278,147	130.3%
Murdock	87,437	-	87,437	170,392	-	170,392	94.9%	183,020	93.1%
New Brighton	5,744,435	96,917	5,841,352	6,031,782	102,116	6,133,898	5.0%	14,927,037	41.1%
New Hope	4,920,846	4,666,447	9,587,293	5,080,812	5,165,192	10,246,004	6.9%	10,609,375	96.6%
New London	618,223	468,725	1,086,948	624,902	499,424	1,124,326	3.4%	744,944	150.9%
New Prague	4,622,331	568,580	5,190,911	4,746,015	562,485	5,308,500	2.3%	4,218,449	125.8%
New Richland	794,286	148,599	942,885	774,415	10,975	785,390	-16.7%	867,897	90.5%
New Ulm	6,892,363	4,857,415	11,749,778	6,018,909	1,784,740	7,803,649	-33.6%	12,412,283	62.9%
Newfolden	278,712	28,847	307,559	301,991	41,063	343,054	11.5%	212,262	161.6%
Newport	1,131,958	22,862	1,154,820	1,656,652	20,643	1,677,295	45.2%	2,609,826	64.3%
Nicollet	269,699	-	269,699	418,410	-	418,410	55.1%	260,294	160.7%
North Branch	1,988,343	(229,981)	1,758,362	2,221,651	(227,290)	1,994,361	13.4%	4,340,481	45.9%
North Mankato	2,085,321	468,552	2,553,873	2,731,388	442,513	3,173,901	24.3%	7,040,123	45.1%
North Oaks	1,183,848	-	1,183,848	1,356,315	-	1,356,315	14.6%	1,956,481	69.3%
North Saint Paul	1,517,458	428,536	1,945,994	1,864,105	(137,721)	1,726,384	-11.3%	5,283,003	32.7%
Northfield	6,135,104	1,729,350	7,864,454	6,620,727	1,422,871	8,043,598	2.3%	10,990,191	73.2%
Norwood Young America	532,683	-	532,683	527,147	-	527,147	-1.0%	1,726,149	30.5%
Nowthen	806,197	35,721	841,918	858,987	-	858,987	2.0%	1,101,242	78.0%
Oak Grove	2,727,479	406,064	3,133,543	3,063,914	361,742	3,425,656	9.3%	2,152,874	159.1%
Oak Park Heights	3,259,504	31,198	3,290,702	3,665,024	31,627	3,696,651	12.3%	3,459,205	106.9%
Oakdale	8,509,200	2,140,492	10,649,692	8,600,952	2,097,810	10,698,762	0.5%	12,626,563	84.7%
Ogilvie	186,532	-	186,532	221,452	-	221,452	18.7%	228,956	96.7%
Okabena	-	-	-	123,011	-	123,011	N/A	120,635	102.0%
Olivia	547,330	161,965	709,295	736,158	171,181	907,339	27.9%	1,715,599	52.9%
Ormsby	122,686	-	122,686	122,003	-	122,003	-0.6%	93,020	131.2%
Orono	3,509,254	-	3,509,254	3,133,691	-	3,133,691	-10.7%	5,124,577	61.2%
Oronoco	253,138	(7,033)	246,105	383,309	11,676	394,985	60.5%	970,488	40.7%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Orr	81,708	77,017	158,725	54,946	49,871	104,817	-34.0%	522,830	20.0%
Oslo*	164,945	-	164,945	(157,936)	-	(157,936)	-195.8%	1,444,280	-10.9%
Osseo	711,237	86,617	797,854	894,664	117,082	1,011,746	26.8%	2,505,465	40.4%
Otsego	1,703,598	(653,891)	1,049,707	1,753,337	(133,489)	1,619,848	54.3%	3,750,279	43.2%
Ottertail	869,347	96,609	965,956	963,729	110,866	1,074,595	11.2%	335,695	320.1%
Owatonna	8,766,246	-	8,766,246	9,512,702	-	9,512,702	8.5%	16,838,504	56.5%
Park Rapids	1,723,658	321,534	2,045,192	1,975,022	411,706	2,386,728	16.7%	3,182,361	75.0%
Parkers Prairie	471,372	4,940	476,312	566,055	2,873	568,928	19.4%	881,053	64.6%
Paynesville	1,385,272	380,965	1,766,237	1,116,167	(332,578)	783,589	-55.6%	1,603,287	48.9%
Pelican Rapids	1,712,483	196,545	1,909,028	1,753,427	197,266	1,950,693	2.2%	1,888,481	103.3%
Pennock	368,665	29,450	398,115	420,663	23,281	443,944	11.5%	191,721	231.6%
Pequot Lakes	1,273,272	252,737	1,526,009	1,237,519	618,529	1,856,048	21.6%	1,674,627	110.8%
Perham	470,567	1,675,909	2,146,476	564,175	1,740,485	2,304,660	7.4%	2,405,701	95.8%
Pillager	390,793	91,217	482,010	447,480	115,066	562,546	16.7%	330,887	170.0%
Pine City	1,327,145	642,775	1,969,920	1,023,530	-	1,023,530	-48.0%	1,965,424	52.1%
Pine Island	526,741	(208,203)	318,538	581,335	16,008	597,343	87.5%	2,831,838	21.1%
Pipestone	440,579	1,010,325	1,450,904	662,815	1,062,555	1,725,370	18.9%	4,023,102	42.9%
Plainview	1,642,003	189,792	1,831,795	1,928,817	204,330	2,133,147	16.5%	2,277,830	93.6%
Plato	223,159	35,910	259,069	195,399	39,685	235,084	-9.3%	200,933	117.0%
Plummer	311,416	40,936	352,352	430,522	45,069	475,591	35.0%	197,100	241.3%
Plymouth	11,998,207	900,180	12,898,387	12,260,464	473,783	12,734,247	-1.3%	38,230,532	33.3%
Preston	796,385	281,502	1,077,887	838,873	332,266	1,171,139	8.7%	1,240,987	94.4%
Princeton	1,945,103	463,670	2,408,773	2,294,448	263,387	2,557,835	6.2%	3,390,187	75.4%
Prinsburg	610,882	-	610,882	753,295	-	753,295	23.3%	250,664	300.5%
Prior Lake	7,747,207	1,019,883	8,767,090	6,972,362	1,306,249	8,278,611	-5.6%	10,420,599	79.4%
Proctor	1,090,418	-	1,090,418	1,335,236	-	1,335,236	22.5%	1,907,720	70.0%
Racine	202,702	-	202,702	225,051	-	225,051	11.0%	119,651	188.1%
Ramsey	6,378,703	819,839	7,198,542	6,721,241	946,312	7,667,553	6.5%	27,380,076	28.0%
Ranier	74,063	-	74,063	75,804	-	75,804	2.4%	235,057	32.2%
Red Lake Falls	(447,800)	(64,011)	(511,811)	(202,291)	(73,825)	(276,116)	-46.1%	1,125,791	-24.5%
Red Wing	16,553,893	159,320	16,713,213	14,645,368	154,054	14,799,422	-11.5%	15,492,603	95.5%
Redwood Falls	4,179,269	244,264	4,423,533	4,171,812	236,600	4,408,412	-0.3%	5,246,503	84.0%
Renville	831,197	116,617	947,814	876,769	117,683	994,452	4.9%	878,172	113.2%
Revere	8,398	-	8,398	16,080	-	16,080	91.5%	44,502	36.1%
Richfield	6,886,065	3,184,729	10,070,794	7,235,983	3,590,698	10,826,681	7.5%	27,724,278	39.1%
Richmond	883,686	(3,354)	880,332	1,037,739	(5,465)	1,032,274	17.3%	744,815	138.6%
Robbinsdale	4,984,318	(2,017,362)	2,966,956	4,362,696	(2,303,158)	2,059,538	-30.6%	9,370,462	22.0%
Rochester	23,687,802	5,560,461	29,248,263	26,524,173	6,105,985	32,630,158	11.6%	88,197,067	37.0%
Rockford	1,148,195	309,844	1,458,039	1,183,118	243,667	1,426,785	-2.1%	1,619,961	88.1%
Rockville	911,813	276,660	1,188,473	1,040,375	278,147	1,318,522	10.9%	682,917	193.1%
Rogers	3,544,009	(2,272,739)	1,271,270	4,467,361	(2,063,874)	2,403,487	89.1%	5,932,976	40.5%
Rollingstone	146,898	47,533	194,431	146,348	53,219	199,567	2.6%	235,876	84.6%
Roseau	515,810	451,497	967,307	448,493	509,148	957,641	-1.0%	2,445,469	39.2%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Rosemount	7,594,419	159,048	7,753,467	8,224,489	191,307	8,415,796	8.5%	10,384,324	81.0%
Roseville	5,864,386	1,304,099	7,168,485	6,181,962	1,910,076	8,092,038	12.9%	20,747,995	39.0%
Rush City	498,239	253,564	751,803	548,985	303,629	852,614	13.4%	1,305,154	65.3%
Rushford	70,744	902,397	973,141	139,288	907,335	1,046,623	7.6%	1,160,708	90.2%
Rushmore	160,943	91,941	252,884	168,995	82,449	251,444	-0.6%	222,149	113.2%
Russell	79,173	126,318	205,491	21,646	151,538	173,184	-15.7%	426,424	40.6%
Ruthon	307,886	127,918	435,804	257,006	146,013	403,019	-7.5%	152,038	265.1%
Sacred Heart	115,402	-	115,402	286,875	-	286,875	148.6%	430,077	66.7%
Saint Anthony	1,647,566	(43,881)	1,603,685	1,906,856	(38,760)	1,868,096	16.5%	6,743,925	27.7%
Saint Augusta	598,685	351,819	950,504	732,789	142,614	875,403	-7.9%	733,437	119.4%
Saint Bonifacius	607,722	-	607,722	705,761	-	705,761	16.1%	991,820	71.2%
Saint Charles	613,694	192,719	806,413	657,094	255,362	912,456	13.1%	1,733,266	52.6%
Saint Clair	864,603	242,405	1,107,008	593,271	14,141	607,412	-45.1%	369,744	164.3%
Saint Cloud	20,017,622	3,971,712	23,989,334	19,964,188	4,103,846	24,068,034	0.3%	42,715,115	56.3%
Saint Francis	2,066,958	-	2,066,958	2,061,628	-	2,061,628	-0.3%	3,098,989	66.5%
Saint Hilaire*	30,377	-	30,377	20,612	-	20,612	-32.1%	182,992	11.3%
Saint James	1,848,695	(1,378)	1,847,317	2,662,187	(1,345)	2,660,842	44.0%	3,932,856	67.7%
Saint Joseph	1,698,915	47,343	1,746,258	1,680,137	77,181	1,757,318	0.6%	2,544,934	69.1%
Saint Louis Park	10,939,312	744,994	11,684,306	11,448,018	(591,818)	10,856,200	-7.1%	46,119,784	23.5%
Saint Michael	2,618,085	(30,340)	2,587,745	2,788,097	(2,556,678)	231,419	-91.1%	5,927,819	3.9%
Saint Paul	42,768,809	27,071,136	69,839,945	49,725,274	26,376,590	76,101,864	9.0%	359,928,690	21.1%
Saint Paul Park	1,358,126	87,396	1,445,522	1,575,268	86,399	1,661,667	15.0%	2,504,595	66.3%
Saint Peter	3,389,749	822,708	4,212,457	3,957,821	971,351	4,929,172	17.0%	6,841,629	72.0%
Sanborn	701,091	212,788	913,879	661,670	208,639	870,309	-4.8%	240,041	362.6%
Sandstone	1,403,197	573,311	1,976,508	1,187,322	631,632	1,818,954	-8.0%	971,406	187.2%
Sartell	2,433,339	120,585	2,553,924	2,423,759	(845,432)	1,578,327	-38.2%	4,867,147	32.4%
Sauk Centre	1,062,423	589,309	1,651,732	1,462,963	954,173	2,417,136	46.3%	3,621,649	66.7%
Sauk Rapids	3,367,168	1,229,947	4,597,115	3,410,127	1,230,817	4,640,944	1.0%	4,741,717	97.9%
Savage	6,152,728	(277,015)	5,875,713	6,316,240	(51,279)	6,264,961	6.6%	11,770,851	53.2%
Scandia	1,107,750	-	1,107,750	1,177,870	-	1,177,870	6.3%	1,766,844	66.7%
Scanlon	438,084	-	438,084	507,184	-	507,184	15.8%	369,573	137.2%
Sebeka	521,413	-	521,413	406,439	-	406,439	-22.1%	500,903	81.1%
Shakopee	9,172,747	-	9,172,747	9,503,652	66,989	9,570,641	4.3%	20,184,675	47.4%
Sherburn	1,055,527	-	1,055,527	1,049,390	-	1,049,390	-0.6%	746,877	140.5%
Shoreview	3,958,458	1,685,966	5,644,424	4,066,796	1,849,271	5,916,067	4.8%	16,280,581	36.3%
Shorewood	3,440,227	6,678	3,446,905	3,574,468	(40,749)	3,533,719	2.5%	3,888,611	90.9%
Silver Bay	1,351,684	799,540	2,151,224	1,472,468	851,700	2,324,168	8.0%	2,399,878	96.8%
Silver Lake	305,141	216,002	521,143	397,381	349,982	747,363	43.4%	671,230	111.3%
Skyline	74,701	-	74,701	63,132	-	63,132	-15.5%	75,442	83.7%
Sleepy Eye	3,055,375	(1,436,698)	1,618,677	3,943,570	363,398	4,306,968	166.1%	2,640,969	163.1%
South Haven	456,008	-	456,008	410,026	-	410,026	-10.1%	358,358	114.4%
South Saint Paul	4,473,179	(1,404,648)	3,068,531	4,913,138	(1,393,762)	3,519,376	14.7%	15,968,065	22.0%
Spicer	355,610	490,790	846,400	630,142	638,286	1,268,428	49.9%	811,728	156.3%

\*Submitted incomplete data.

**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Spring Grove*	1,025,986	(992)	1,024,994	639,017	(2,166)	636,851	-37.9%	1,489,234	42.8%
Spring Lake Park	1,576,991	439,110	2,016,101	1,607,530	399,408	2,006,938	-0.5%	4,362,282	46.0%
Spring Park	624,988	-	624,988	630,649	-	630,649	0.9%	957,186	65.9%
Spring Valley*	1,224,127	501,531	1,725,658	1,203,202	485,493	1,688,695	-2.1%	1,484,770	113.7%
Springfield	916,082	212,460	1,128,542	879,005	203,605	1,082,610	-4.1%	2,202,946	49.1%
Stacy	704,892	119,093	823,985	678,135	52,301	730,436	-11.4%	738,503	98.9%
Staples	506,597	820,573	1,327,170	530,731	767,767	1,298,498	-2.2%	1,752,825	74.1%
Stephen	200,994	57,110	258,104	241,365	81,012	322,377	24.9%	660,780	48.8%
Stewart	989,160	48,860	1,038,020	1,166,501	-	1,166,501	12.4%	415,198	281.0%
Stewartville	804,225	509,493	1,313,718	808,263	534,040	1,342,303	2.2%	2,526,662	53.1%
Stillwater	4,065,057	1,474,010	5,539,067	4,154,465	1,914,102	6,068,567	9.6%	12,208,629	49.7%
Stockton	425,790	139,922	565,712	577,730	193,145	770,875	36.3%	159,384	483.7%
Storden	(90,240)	159,481	69,241	(108,222)	165,646	57,424	-17.1%	196,612	29.2%
Sturgeon Lake	251,703	53,915	305,618	128,757	76,277	205,034	-32.9%	177,875	115.3%
Swanville	14,525	(8,957)	5,568	30,470	(10,827)	19,643	252.8%	192,170	10.2%
Thief River Falls	2,024,900	2,245,259	4,270,159	2,259,866	2,283,086	4,542,952	6.4%	7,377,792	61.6%
Thomson	167,164	-	167,164	348,621	-	348,621	108.6%	55,011	633.7%
Tonka Bay	-	-	-	622,344	366,449	988,793	N/A	1,172,166	84.4%
Tower	678,419	90,963	769,382	800,823	56,322	857,145	11.4%	1,177,732	72.8%
Tracy	576,218	132,238	708,456	475,928	(45,021)	430,907	-39.2%	2,345,817	18.4%
Trimont	555,164	493,577	1,048,741	608,002	207,572	815,574	-22.2%	510,873	159.6%
Truman	589,133	214,418	803,551	654,392	230,781	885,173	10.2%	779,912	113.5%
Twin Valley	549,209	133,253	682,462	564,554	124,311	688,865	0.9%	495,226	139.1%
Two Harbors	1,029,141	(794,139)	235,002	1,036,104	(802,721)	233,383	-0.7%	3,797,157	6.1%
Tyler	206,433	132,261	338,694	344,894	64,706	409,600	20.9%	773,019	53.0%
Ulen	434,479	-	434,479	749,553	-	749,553	72.5%	223,565	335.3%
Underwood	199,386	6,463	205,849	245,959	24,397	270,356	31.3%	157,269	171.9%
Upsala	426,846	19,245	446,091	460,842	2,557	463,399	3.9%	275,730	168.1%
Vadnais Heights	2,889,632	35,715	2,925,347	2,986,673	42,018	3,028,691	3.5%	4,842,040	62.5%
Vergas	126,813	-	126,813	121,432	-	121,432	-4.2%	252,903	48.0%
Verndale	548,743	98,397	647,140	599,632	131,152	730,784	12.9%	465,018	157.2%
Vernon Center	450,380	-	450,380	511,793	-	511,793	13.6%	239,889	213.3%
Vesta	184,803	8,089	192,892	264,628	8,095	272,723	41.4%	176,449	154.6%
Victoria	1,218,183	610,785	1,828,968	1,409,747	570,936	1,980,683	8.3%	3,285,330	60.3%
Viking	45,876	9,681	55,557	44,020	54,114	98,134	76.6%	85,837	114.3%
Villard	69,035	36,410	105,445	35,659	21,905	57,564	-45.4%	167,437	34.4%
Virginia	4,690,781	148,974	4,839,755	4,188,917	181,804	4,370,721	-9.7%	12,015,784	36.4%
Wabasha	1,778,092	-	1,778,092	1,928,730	-	1,928,730	8.5%	2,618,715	73.7%
Wabasso	550,502	1,142,902	1,693,404	628,967	1,147,595	1,776,562	4.9%	578,296	307.2%
Waconia	2,007,444	15,191	2,022,635	2,138,775	32,150	2,170,925	7.3%	4,808,080	45.2%
Wadena	1,842,685	315,820	2,158,505	2,967,824	515,047	3,482,871	61.4%	2,762,635	126.1%
Waite Park	4,423,738	4,338,612	8,762,350	4,764,161	3,204,406	7,968,567	-9.1%	4,555,191	174.9%
Walnut Grove	516,563	248,658	765,221	633,817	276,162	909,979	18.9%	377,054	241.3%

\*Submitted incomplete data.



**Table 19**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Alphabetically by City**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Wanamingo	(107,357)	76,693	(30,664)	51,822	81,981	133,803	536.4%	582,364	23.0%
Warren	567,680	42,642	610,322	1,098,515	(505)	1,098,010	79.9%	1,054,328	104.1%
Warroad	2,225,338	2,101,728	4,327,066	2,727,230	1,619,383	4,346,613	0.5%	2,787,244	155.9%
Waseca	2,964,330	468,117	3,432,447	3,341,936	448,066	3,790,002	10.4%	6,630,050	57.2%
Watertown	1,120,908	157,579	1,278,487	1,215,562	357,551	1,573,113	23.0%	1,818,719	86.5%
Waterville	1,869,704	157,851	2,027,555	2,060,969	86,918	2,147,887	5.9%	947,989	226.6%
Waubun	126,412	43,834	170,246	111,307	44,921	156,228	-8.2%	203,706	76.7%
Waverly	-	-	-	352,970	-	352,970	N/A	732,416	48.2%
Wayzata	1,580,720	209,516	1,790,236	2,274,206	216,200	2,490,406	39.1%	6,103,536	40.8%
Welcome	1,301,123	177,062	1,478,185	926,173	491,716	1,417,889	-4.1%	420,156	337.5%
Wells	1,249,207	322,905	1,572,112	1,322,460	348,707	1,671,167	6.3%	2,294,439	72.8%
West Saint Paul	7,143,331	2,454,013	9,597,344	7,411,647	2,853,349	10,264,996	7.0%	11,672,807	87.9%
Westbrook	325,898	38,786	364,684	261,353	22,472	283,825	-22.2%	610,844	46.5%
White Bear Lake	3,510,610	908,041	4,418,651	3,351,922	871,823	4,223,745	-4.4%	8,388,282	50.4%
Willernie	258,614	-	258,614	264,550	-	264,550	2.3%	271,037	97.6%
Williams	64,494	99,850	164,344	106,396	94,061	200,457	22.0%	130,879	153.2%
Willmar	13,969,160	1,998,627	15,967,787	14,767,801	11,512,063	26,279,864	64.6%	12,436,879	211.3%
Willow River	167,099	-	167,099	82,040	-	82,040	-50.9%	334,224	24.5%
Wilmont	197,140	119,284	316,424	186,855	137,973	324,828	2.7%	241,539	134.5%
Windom	2,140,444	1,739,592	3,880,036	2,118,542	1,815,237	3,933,779	1.4%	3,043,384	129.3%
Winger	(38,956)	-	(38,956)	(22,629)	-	(22,629)	41.9%	196,721	-11.5%
Winnebago	635,301	130	635,431	806,682	(239)	806,443	26.9%	1,150,893	70.1%
Winona	6,761,534	577,739	7,339,273	6,799,290	578,800	7,378,090	0.5%	16,173,625	45.6%
Winsted	1,013,598	479,950	1,493,548	1,188,377	81,073	1,269,450	-15.0%	2,337,880	54.3%
Wood Lake	221,860	116,068	337,928	205,666	80,985	286,651	-15.2%	321,559	89.1%
Woodbury	11,141,669	2,612,833	13,754,502	10,369,551	2,758,950	13,128,501	-4.6%	27,003,572	48.6%
Worthington	4,414,932	20,675,301	25,090,233	5,162,840	17,468,919	22,631,759	-9.8%	7,666,559	295.2%
Wrenshall	277,243	-	277,243	298,245	-	298,245	7.6%	157,136	189.8%
Wykoff	295,487	107,495	402,982	327,814	100,491	428,305	6.3%	213,091	201.0%
Wyoming	1,198,644	114,569	1,313,213	1,901,346	128,219	2,029,565	54.5%	2,932,783	69.2%
Zimmerman	1,191,458	53,892	1,245,350	1,282,986	66,220	1,349,206	8.3%	1,660,025	81.3%
Zumbrota	1,424,945	1,238,253	2,663,198	1,617,851	1,200,905	2,818,756	5.8%	2,253,935	125.1%
<b>Total</b>	<b>\$ 1,152,352,605</b>	<b>\$ 325,519,300</b>	<b>\$ 1,477,871,905</b>	<b>\$ 1,236,331,830</b>	<b>\$ 359,740,296</b>	<b>\$ 1,596,072,126</b>	<b>8.0%</b>	<b>\$ 3,260,782,023</b>	<b>48.9%</b>

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Red Lake Falls	(447,800)	(64,011)	(511,811)	(202,291)	(73,825)	(276,116)	-46.1%	1,125,791	-24.5%
Winger	(38,956)	-	(38,956)	(22,629)	-	(22,629)	41.9%	196,721	-11.5%
Oslo*	164,945	-	164,945	(157,936)	-	(157,936)	-195.8%	1,444,280	-10.9%
Hendrum	(83,349)	(51,726)	(135,075)	18,549	(41,094)	(22,545)	83.3%	242,156	-9.3%
Medford	(245,879)	110,049	(135,830)	(153,495)	128,029	(25,466)	81.3%	571,509	-4.5%
Miltona	(2,471)	-	(2,471)	-	(4,769)	(4,769)	-93.0%	173,931	-2.7%
Saint Michael	2,618,085	(30,340)	2,587,745	2,788,097	(2,556,678)	231,419	-91.1%	5,927,819	3.9%
Two Harbors	1,029,141	(794,139)	235,002	1,036,104	(802,721)	233,383	-0.7%	3,797,157	6.1%
Dassel	(29,628)	54,794	25,166	35,094	35,694	70,788	181.3%	885,179	8.0%
Caledonia	40,125	-	40,125	163,513	-	163,513	307.5%	1,761,776	9.3%
Delano	1,129,076	(1,182,395)	(53,319)	1,471,574	(1,191,102)	280,472	626.0%	2,839,847	9.9%
Swanville	14,525	(8,957)	5,568	30,470	(10,827)	19,643	252.8%	192,170	10.2%
Goodridge	(2,887)	4,204	1,317	278	5,452	5,730	335.1%	55,043	10.4%
Le Center	(66,407)	163,645	97,238	(39,515)	184,426	144,911	49.0%	1,328,352	10.9%
Saint Hilaire*	30,377	-	30,377	20,612	-	20,612	-32.1%	182,992	11.3%
Buffalo	1,712,679	(2,224,993)	(512,314)	2,547,558	(1,585,651)	961,907	287.8%	7,817,685	12.3%
Montgomery	(80,805)	70,932	(9,873)	304,056	75,258	379,314	3941.9%	2,227,432	17.0%
Tracy	576,218	132,238	708,456	475,928	(45,021)	430,907	-39.2%	2,345,817	18.4%
Kasson	970,783	182,081	1,152,864	1,132,334	252,842	1,385,176	20.2%	7,098,268	19.5%
Orr	81,708	77,017	158,725	54,946	49,871	104,817	-34.0%	522,830	20.0%
Pine Island	526,741	(208,203)	318,538	581,335	16,008	597,343	87.5%	2,831,838	21.1%
Saint Paul	42,768,809	27,071,136	69,839,945	49,725,274	26,376,590	76,101,864	9.0%	359,928,690	21.1%
Brooklyn Park	11,779,960	392,486	12,172,446	12,552,289	(160,925)	12,391,364	1.8%	58,328,615	21.2%
Robbinsdale	4,984,318	(2,017,362)	2,966,956	4,362,696	(2,303,158)	2,059,538	-30.6%	9,370,462	22.0%
Brooten	81,262	38,782	120,044	64,605	40,599	105,204	-12.4%	477,554	22.0%
South Saint Paul	4,473,179	(1,404,648)	3,068,531	4,913,138	(1,393,762)	3,519,376	14.7%	15,968,065	22.0%
Forest Lake	4,339,969	(1,794,504)	2,545,465	4,640,601	(2,054,515)	2,586,086	1.6%	11,637,590	22.2%
Corcoran	471,772	31,486	503,258	668,338	19,178	687,516	36.6%	3,027,313	22.7%
Wanamingo	(107,357)	76,693	(30,664)	51,822	81,981	133,803	536.4%	582,364	23.0%
Farmington	2,093,006	(576,114)	1,516,892	2,067,246	124,519	2,191,765	44.5%	9,454,129	23.2%
Saint Louis Park	10,939,312	744,994	11,684,306	11,448,018	(591,818)	10,856,200	-7.1%	46,119,784	23.5%
Chaska	2,732,657	20,368	2,753,025	3,039,193	257,544	3,296,737	19.7%	13,634,717	24.2%
Willow River	167,099	-	167,099	82,040	-	82,040	-50.9%	334,224	24.5%
Duluth	7,997,414	25,267,719	33,265,133	8,180,570	18,850,992	27,031,562	-18.7%	105,193,129	25.7%
Saint Anthony	1,647,566	(43,881)	1,603,685	1,906,856	(38,760)	1,868,096	16.5%	6,743,925	27.7%
Ramsey	6,378,703	819,839	7,198,542	6,721,241	946,312	7,667,553	6.5%	27,380,076	28.0%
Maple Grove	7,022,404	2,528,875	9,551,279	7,025,280	2,909,804	9,935,084	4.0%	34,937,128	28.4%
Brainerd	3,052,607	234,839	3,287,446	2,668,991	863,690	3,532,681	7.5%	12,183,478	29.0%
Storden	(90,240)	159,481	69,241	(108,222)	165,646	57,424	-17.1%	196,612	29.2%
Minneapolis	72,335,000	72,306,000	144,641,000	86,298,000	99,071,000	185,369,000	28.2%	619,052,917	29.9%
Henderson	69,747	86,820	156,567	190,344	89,784	280,128	78.9%	925,288	30.3%
Champlin	3,880,131	851,826	4,731,957	3,897,786	1,137,926	5,035,712	6.4%	16,513,053	30.5%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Norwood Young America	532,683	-	532,683	527,147	-	527,147	-1.0%	1,726,149	30.5%
Bloomington	20,005,338	4,431,356	24,436,694	20,691,737	5,644,921	26,336,658	7.8%	85,681,886	30.7%
Blue Earth	1,837,839	(200,841)	1,636,998	2,039,362	(1,022,499)	1,016,863	-37.9%	3,236,540	31.4%
Lake Benton	396,190	155,186	551,376	248,716	189,226	437,942	-20.6%	1,380,707	31.7%
Ranier	74,063	-	74,063	75,804	-	75,804	2.4%	235,057	32.2%
Sartell	2,433,339	120,585	2,553,924	2,423,759	(845,432)	1,578,327	-38.2%	4,867,147	32.4%
North Saint Paul	1,517,458	428,536	1,945,994	1,864,105	(137,721)	1,726,384	-11.3%	5,283,003	32.7%
Plymouth	11,998,207	900,180	12,898,387	12,260,464	473,783	12,734,247	-1.3%	38,230,532	33.3%
Inver Grove Heights	6,326,550	596,070	6,922,620	7,232,157	(27,877)	7,204,280	4.1%	21,568,895	33.4%
Villard	69,035	36,410	105,445	35,659	21,905	57,564	-45.4%	167,437	34.4%
Aurora	549,591	39,416	589,007	539,905	29,024	568,929	-3.4%	1,585,909	35.9%
Revere	8,398	-	8,398	16,080	-	16,080	91.5%	44,502	36.1%
Shoreview	3,958,458	1,685,966	5,644,424	4,066,796	1,849,271	5,916,067	4.8%	16,280,581	36.3%
Virginia	4,690,781	148,974	4,839,755	4,188,917	181,804	4,370,721	-9.7%	12,015,784	36.4%
Rochester	23,687,802	5,560,461	29,248,263	26,524,173	6,105,985	32,630,158	11.6%	88,197,067	37.0%
East Grand Forks	2,724,606	1,624	2,726,230	3,156,150	(62,993)	3,093,157	13.5%	8,275,696	37.4%
Moose Lake	646,314	-	646,314	640,861	-	640,861	-0.8%	1,685,011	38.0%
Mound	1,863,443	415,883	2,279,326	1,730,879	512,860	2,243,739	-1.6%	5,840,307	38.4%
Roseville	5,864,386	1,304,099	7,168,485	6,181,962	1,910,076	8,092,038	12.9%	20,747,995	39.0%
Richfield	6,886,065	3,184,729	10,070,794	7,235,983	3,590,698	10,826,681	7.5%	27,724,278	39.1%
Roseau	515,810	451,497	967,307	448,493	509,148	957,641	-1.0%	2,445,469	39.2%
Hopkins	4,857,724	(990,516)	3,867,208	4,997,643	588,601	5,586,244	44.5%	14,243,618	39.2%
Le Sueur	282,354	1,481,434	1,763,788	358,284	1,446,107	1,804,391	2.3%	4,543,442	39.7%
Hastings	3,024,570	2,398,535	5,423,105	3,411,086	2,705,544	6,116,630	12.8%	15,320,228	39.9%
Osseo	711,237	86,617	797,854	894,664	117,082	1,011,746	26.8%	2,505,465	40.4%
Rogers	3,544,009	(2,272,739)	1,271,270	4,467,361	(2,063,874)	2,403,487	89.1%	5,932,976	40.5%
Russell	79,173	126,318	205,491	21,646	151,538	173,184	-15.7%	426,424	40.6%
Oronoco	253,138	(7,033)	246,105	383,309	11,676	394,985	60.5%	970,488	40.7%
Wayzata	1,580,720	209,516	1,790,236	2,274,206	216,200	2,490,406	39.1%	6,103,536	40.8%
New Brighton	5,744,435	96,917	5,841,352	6,031,782	102,116	6,133,898	5.0%	14,927,037	41.1%
Chisago City	630,263	19,125	649,388	739,857	72,705	812,562	25.1%	1,967,241	41.3%
Edina	13,284,050	-	13,284,050	13,545,539	-	13,545,539	2.0%	32,005,300	42.3%
Brooklyn Center	9,698,527	157,292	9,855,819	10,597,944	(1,183,606)	9,414,338	-4.5%	22,229,245	42.4%
Little Falls	575,139	1,802,639	2,377,778	737,480	1,269,926	2,007,406	-15.6%	4,736,163	42.4%
Monticello	4,024,021	1,066,390	5,090,411	3,136,127	705,683	3,841,810	-24.5%	9,036,274	42.5%
Spring Grove*	1,025,986	(992)	1,024,994	639,017	(2,166)	636,851	-37.9%	1,489,234	42.8%
Cold Spring	2,056,778	(1,098,808)	957,970	2,103,800	(1,155,569)	948,231	-1.0%	2,212,614	42.9%
Pipestone	440,579	1,010,325	1,450,904	662,815	1,062,555	1,725,370	18.9%	4,023,102	42.9%
Otsego	1,703,598	(653,891)	1,049,707	1,753,337	(133,489)	1,619,848	54.3%	3,750,279	43.2%
Granite Falls	945,816	630,636	1,576,452	1,010,035	74,649	1,084,684	-31.2%	2,509,656	43.2%
Afton	402,935	61,864	464,799	387,679	81,247	468,926	0.9%	1,079,492	43.4%
Menahga	400,868	-	400,868	452,636	-	452,636	12.9%	1,040,582	43.5%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Maplewood	7,945,079	222,211	8,167,290	8,431,416	(239,350)	8,192,066	0.3%	18,807,112	43.6%
Lakefield	1,156,312	(673,186)	483,126	1,023,486	(628,782)	394,704	-18.3%	895,426	44.1%
Albertville	1,120,455	-	1,120,455	1,248,815	-	1,248,815	11.5%	2,827,865	44.2%
North Mankato	2,085,321	468,552	2,553,873	2,731,388	442,513	3,173,901	24.3%	7,040,123	45.1%
Waconia	2,007,444	15,191	2,022,635	2,138,775	32,150	2,170,925	7.3%	4,808,080	45.2%
Madelia	1,142,341	(195,951)	946,390	1,140,139	(184,072)	956,067	1.0%	2,113,748	45.2%
Winona	6,761,534	577,739	7,339,273	6,799,290	578,800	7,378,090	0.5%	16,173,625	45.6%
North Branch	1,988,343	(229,981)	1,758,362	2,221,651	(227,290)	1,994,361	13.4%	4,340,481	45.9%
Spring Lake Park	1,576,991	439,110	2,016,101	1,607,530	399,408	2,006,938	-0.5%	4,362,282	46.0%
Butterfield	145,091	43,198	188,289	86,565	61,033	147,598	-21.6%	320,120	46.1%
Westbrook	325,898	38,786	364,684	261,353	22,472	283,825	-22.2%	610,844	46.5%
Gilbert	717,800	265,509	983,309	820,987	281,655	1,102,642	12.1%	2,335,083	47.2%
Shakopee	9,172,747	-	9,172,747	9,503,652	66,989	9,570,641	4.3%	20,184,675	47.4%
Vergas	126,813	-	126,813	121,432	-	121,432	-4.2%	252,903	48.0%
Waverly	-	-	-	352,970	-	352,970	N/A	732,416	48.2%
Lindstrom	847,426	41,739	889,165	937,378	43,644	981,022	10.3%	2,032,432	48.3%
Woodbury	11,141,669	2,612,833	13,754,502	10,369,551	2,758,950	13,128,501	-4.6%	27,003,572	48.6%
Stephen	200,994	57,110	258,104	241,365	81,012	322,377	24.9%	660,780	48.8%
Paynesville	1,385,272	380,965	1,766,237	1,116,167	(332,578)	783,589	-55.6%	1,603,287	48.9%
Minneota	245,691	193,170	438,861	242,532	201,042	443,574	1.1%	907,570	48.9%
Springfield	916,082	212,460	1,128,542	879,005	203,605	1,082,610	-4.1%	2,202,946	49.1%
Hendricks	291,132	84,650	375,782	257,662	38,834	296,496	-21.1%	602,753	49.2%
Eden Prairie	21,162,123	-	21,162,123	21,069,050	(1,089)	21,067,961	-0.4%	42,456,318	49.6%
Stillwater	4,065,057	1,474,010	5,539,067	4,154,465	1,914,102	6,068,567	9.6%	12,208,629	49.7%
Cass Lake	262,953	(4,770)	258,183	342,327	16,192	358,519	38.9%	718,458	49.9%
Maynard	32,378	194,739	227,117	(20)	198,844	198,824	-12.5%	397,399	50.0%
White Bear Lake	3,510,610	908,041	4,418,651	3,351,922	871,823	4,223,745	-4.4%	8,388,282	50.4%
Byron	489,513	-	489,513	670,024	137,253	807,277	64.9%	1,601,467	50.4%
Littlefork	239,483	60,958	300,441	269,484	66,325	335,809	11.8%	666,172	50.4%
Cosmos	159,498	21,908	181,406	176,513	24,443	200,956	10.8%	397,261	50.6%
Biwabik	109,397	123,846	233,243	490,310	155,003	645,313	176.7%	1,270,826	50.8%
Austin	6,681,480	975,217	7,656,697	6,438,693	1,012,850	7,451,543	-2.7%	14,464,156	51.5%
Pine City	1,327,145	642,775	1,969,920	1,023,530	-	1,023,530	-48.0%	1,965,424	52.1%
Lanesboro	327,924	93,592	421,516	215,202	212,946	428,148	1.6%	820,296	52.2%
Long Prairie	737,016	88,464	825,480	820,494	105,589	926,083	12.2%	1,773,312	52.2%
Montevideo	1,070,955	793,076	1,864,031	1,110,685	798,455	1,909,140	2.4%	3,629,233	52.6%
Saint Charles	613,694	192,719	806,413	657,094	255,362	912,456	13.1%	1,733,266	52.6%
Hayfield	325,964	14,918	340,882	363,408	19,536	382,944	12.3%	725,659	52.8%
Olivia	547,330	161,965	709,295	736,158	171,181	907,339	27.9%	1,715,599	52.9%
Tyler	206,433	132,261	338,694	344,894	64,706	409,600	20.9%	773,019	53.0%
Mora	1,006,954	170,028	1,176,982	1,065,516	195,558	1,261,074	7.1%	2,377,933	53.0%
Stewartville	804,225	509,493	1,313,718	808,263	534,040	1,342,303	2.2%	2,526,662	53.1%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Chanhasen	5,278,118	2,535,162	7,813,280	5,434,641	875,822	6,310,463	-19.2%	11,863,745	53.2%
Savage	6,152,728	(277,015)	5,875,713	6,316,240	(51,279)	6,264,961	6.6%	11,770,851	53.2%
Grand Rapids	3,933,817	532,064	4,465,881	4,620,386	546,809	5,167,195	15.7%	9,691,437	53.3%
Big Lake	1,795,984	(266,513)	1,529,471	2,108,547	(247,378)	1,861,169	21.7%	3,474,147	53.6%
Carver	886,580	18,434	905,014	918,941	34,111	953,052	5.3%	1,770,562	53.8%
Fridley	6,708,284	1,169,829	7,878,113	7,582,360	1,282,641	8,865,001	12.5%	16,420,325	54.0%
Winsted	1,013,598	479,950	1,493,548	1,188,377	81,073	1,269,450	-15.0%	2,337,880	54.3%
Lexington	693,012	-	693,012	766,607	-	766,607	10.6%	1,405,299	54.6%
Eagan	12,620,117	2,152,114	14,772,231	14,471,925	2,204,827	16,676,752	12.9%	30,254,373	55.1%
Blaine	10,848,967	3,613,139	14,462,106	10,430,565	3,722,851	14,153,416	-2.1%	25,360,652	55.8%
Saint Cloud	20,017,622	3,971,712	23,989,334	19,964,188	4,103,846	24,068,034	0.3%	42,715,115	56.3%
Mountain Iron	1,451,742	8,225	1,459,967	1,646,507	6,914	1,653,421	13.3%	2,931,250	56.4%
Milroy	105,561	(35,299)	70,262	123,994	(10,219)	113,775	61.9%	201,516	56.5%
Owatonna	8,766,246	-	8,766,246	9,512,702	-	9,512,702	8.5%	16,838,504	56.5%
Cambridge	2,586,591	534,906	3,121,497	2,741,333	542,278	3,283,611	5.2%	5,810,870	56.5%
Greenwood	286,083	7,609	293,692	320,538	11,539	332,077	13.1%	587,485	56.5%
Janesville	542,831	88,508	631,339	556,285	117,837	674,122	6.8%	1,186,683	56.8%
Fairfax	510,221	-	510,221	542,046	389,123	931,169	82.5%	1,634,997	57.0%
Detroit Lakes	2,613,954	(321,420)	2,292,534	2,847,172	916,560	3,763,732	64.2%	6,600,402	57.0%
Hutchinson	5,929,617	277,970	6,207,587	6,180,581	495,274	6,675,855	7.5%	11,695,410	57.1%
Waseca	2,964,330	468,117	3,432,447	3,341,936	448,066	3,790,002	10.4%	6,630,050	57.2%
Mankato	9,702,340	3,335,761	13,038,101	9,990,014	2,849,635	12,839,649	-1.5%	22,340,638	57.5%
Andover	5,665,496	370,631	6,036,127	6,227,664	432,240	6,659,904	10.3%	11,586,440	57.5%
Breckenridge	1,335,257	-	1,335,257	1,433,569	-	1,433,569	7.4%	2,491,064	57.5%
Lino Lakes	5,440,101	110,568	5,550,669	5,053,031	115,196	5,168,227	-6.9%	8,930,032	57.9%
Lakeville	10,164,009	924,632	11,088,641	11,235,299	849,686	12,084,985	9.0%	20,712,894	58.3%
East Bethel	2,252,878	(956)	2,251,922	2,620,680	-	2,620,680	16.4%	4,465,000	58.7%
La Crescent	1,531,427	-	1,531,427	1,661,362	-	1,661,362	8.5%	2,826,615	58.8%
International Falls	3,199,133	1,491,179	4,690,312	3,374,373	1,129,217	4,503,590	-4.0%	7,633,434	59.0%
Glencoe	1,877,196	5,672	1,882,868	1,873,283	20,425	1,893,708	0.6%	3,196,410	59.2%
Alexandria	3,508,907	1,319,122	4,828,029	4,114,082	1,374,381	5,488,463	13.7%	9,249,969	59.3%
Hanover	723,180	223,455	946,635	647,858	-	647,858	-31.6%	1,089,508	59.5%
Centerville	1,130,495	-	1,130,495	1,202,827	-	1,202,827	6.4%	1,999,111	60.2%
Victoria	1,218,183	610,785	1,828,968	1,409,747	570,936	1,980,683	8.3%	3,285,330	60.3%
Cottage Grove	8,789,535	833,500	9,623,035	9,144,768	560,321	9,705,089	0.9%	16,097,219	60.3%
Bigelow	(196,420)	(69,795)	(266,215)	66,285	18,711	84,996	131.9%	140,911	60.3%
Independence	1,103,144	1,094	1,104,238	1,227,827	82,536	1,310,363	18.7%	2,154,475	60.8%
Coon Rapids	11,989,697	6,328,041	18,317,738	12,287,781	6,639,131	18,926,912	3.3%	31,103,637	60.9%
Elmore	113,994	181,676	295,670	182,736	139,406	322,142	9.0%	526,952	61.1%
Orono	3,509,254	-	3,509,254	3,133,691	-	3,133,691	-10.7%	5,124,577	61.2%
Burnsville	16,536,695	2,017,894	18,554,589	17,144,725	2,531,242	19,675,967	6.0%	32,068,489	61.4%
Alvarado	(5,672)	225,423	219,751	21,168	215,363	236,531	7.6%	384,541	61.5%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Dalton	24,985	8,114	33,099	31,623	55,905	87,528	164.4%	142,217	61.5%
Apple Valley	12,587,092	-	12,587,092	13,136,054	955,262	14,091,316	12.0%	22,888,398	61.6%
Thief River Falls	2,024,900	2,245,259	4,270,159	2,259,866	2,283,086	4,542,952	6.4%	7,377,792	61.6%
Aitkin	940,894	461,216	1,402,110	1,130,039	105,353	1,235,392	-11.9%	2,002,620	61.7%
Kenyon	459,976	141,779	601,755	591,016	175,194	766,210	27.3%	1,231,462	62.2%
Vadnais Heights	2,889,632	35,715	2,925,347	2,986,673	42,018	3,028,691	3.5%	4,842,040	62.5%
Lowry	56,143	46,553	102,696	71,325	57,088	128,413	25.0%	205,186	62.6%
Fisher	78,422	-	78,422	117,649	-	117,649	50.0%	187,868	62.6%
Faribault	8,976,263	(1,802,661)	7,173,602	9,348,626	(70,872)	9,277,754	29.3%	14,797,826	62.7%
New Ulm	6,892,363	4,857,415	11,749,778	6,018,909	1,784,740	7,803,649	-33.6%	12,412,283	62.9%
Brownton	400,717	254,759	655,476	342,180	83,463	425,643	-35.1%	676,260	62.9%
Elk River	6,277,222	3,572,109	9,849,331	6,185,113	3,348,677	9,533,790	-3.2%	14,979,815	63.6%
Houston	253,986	208,937	462,923	320,368	224,886	545,254	17.8%	855,695	63.7%
Golden Valley	9,173,998	103,337	9,277,335	9,316,057	112,458	9,428,515	1.6%	14,793,814	63.7%
Hitterdal	183,419	(66,611)	116,808	187,190	(86,341)	100,849	-13.7%	158,092	63.8%
Amboy	192,093	15,602	207,695	198,287	17,166	215,453	3.7%	335,476	64.2%
Newport	1,131,958	22,862	1,154,820	1,656,652	20,643	1,677,295	45.2%	2,609,826	64.3%
Parkers Prairie	471,372	4,940	476,312	566,055	2,873	568,928	19.4%	881,053	64.6%
Barnum	247,791	91,691	339,482	268,912	105,456	374,368	10.3%	575,155	65.1%
Moorhead	11,141,412	3,902,879	15,044,291	13,983,314	3,659,190	17,642,504	17.3%	27,040,709	65.2%
Rush City	498,239	253,564	751,803	548,985	303,629	852,614	13.4%	1,305,154	65.3%
Ivanhoe	145,235	386,431	531,666	137,292	374,046	511,338	-3.8%	778,555	65.7%
Dundas	579,255	183,273	762,528	449,034	271,131	720,165	-5.6%	1,094,981	65.8%
Baudette	495,135	-	495,135	631,490	-	631,490	27.5%	959,536	65.8%
Spring Park	624,988	-	624,988	630,649	-	630,649	0.9%	957,186	65.9%
Saint Paul Park	1,358,126	87,396	1,445,522	1,575,268	86,399	1,661,667	15.0%	2,504,595	66.3%
Columbia Heights	5,788,288	3,168,780	8,957,068	5,989,568	2,519,601	8,509,169	-5.0%	12,810,436	66.4%
Saint Francis	2,066,958	-	2,066,958	2,061,628	-	2,061,628	-0.3%	3,098,989	66.5%
Scandia	1,107,750	-	1,107,750	1,177,870	-	1,177,870	6.3%	1,766,844	66.7%
Hamburg	277,720	-	277,720	277,727	-	277,727	0.0%	416,486	66.7%
Sacred Heart	115,402	-	115,402	286,875	-	286,875	148.6%	430,077	66.7%
Sauk Centre	1,062,423	589,309	1,651,732	1,462,963	954,173	2,417,136	46.3%	3,621,649	66.7%
Long Lake	728,997	341,774	1,070,771	728,521	164,581	893,102	-16.6%	1,334,323	66.9%
Goodview	839,144	-	839,144	935,744	-	935,744	11.5%	1,386,760	67.5%
Becker	1,049,181	1,319,346	2,368,527	1,456,757	897,893	2,354,650	-0.6%	3,482,781	67.6%
Saint James	1,848,695	(1,378)	1,847,317	2,662,187	(1,345)	2,660,842	44.0%	3,932,856	67.7%
Currie	54,558	46,137	100,695	69,639	50,997	120,636	19.8%	175,689	68.7%
Benson	996,321	835,752	1,832,073	1,325,085	792,105	2,117,190	15.6%	3,078,271	68.8%
Saint Joseph	1,698,915	47,343	1,746,258	1,680,137	77,181	1,757,318	0.6%	2,544,934	69.1%
Frost	115,810	2,889	118,699	127,235	3,731	130,966	10.3%	189,571	69.1%
Mazeppa	175,939	212,665	388,604	204,021	132,799	336,820	-13.3%	487,136	69.1%
Wyoming	1,198,644	114,569	1,313,213	1,901,346	128,219	2,029,565	54.5%	2,932,783	69.2%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
North Oaks	1,183,848	-	1,183,848	1,356,315	-	1,356,315	14.6%	1,956,481	69.3%
Greenfield	585,107	-	585,107	755,331	490	755,821	29.2%	1,081,286	69.9%
Greenbush	276,143	276,017	552,160	332,773	220,634	553,407	0.2%	791,014	70.0%
Proctor	1,090,418	-	1,090,418	1,335,236	-	1,335,236	22.5%	1,907,720	70.0%
Winnebago	635,301	130	635,431	806,682	(239)	806,443	26.9%	1,150,893	70.1%
Elko New Market	935,036	114,988	1,050,024	1,007,895	123,509	1,131,404	7.8%	1,611,442	70.2%
Milaca	1,165,239	(73,007)	1,092,232	1,233,395	-	1,233,395	12.9%	1,750,179	70.5%
Dayton	1,162,338	67,454	1,229,792	1,433,358	99,805	1,533,163	24.7%	2,163,676	70.9%
Deer River	(74,976)	495,887	420,911	32,800	598,521	631,321	50.0%	888,573	71.0%
Saint Bonifacius	607,722	-	607,722	705,761	-	705,761	16.1%	991,820	71.2%
Arden Hills	2,122,272	264,016	2,386,288	2,328,593	451,523	2,780,116	16.5%	3,897,480	71.3%
Jeffers	61,839	-	61,839	199,998	-	199,998	223.4%	278,642	71.8%
Saint Peter	3,389,749	822,708	4,212,457	3,957,821	971,351	4,929,172	17.0%	6,841,629	72.0%
Minnetonka	16,118,531	454,699	16,573,230	16,798,485	4,260,188	21,058,673	27.1%	29,209,559	72.1%
Echo	159,155	-	159,155	198,236	-	198,236	24.6%	274,643	72.2%
Minnetrista	2,401,386	395,068	2,796,454	2,671,237	450,214	3,121,451	11.6%	4,312,302	72.4%
Tower	678,419	90,963	769,382	800,823	56,322	857,145	11.4%	1,177,732	72.8%
Wells	1,249,207	322,905	1,572,112	1,322,460	348,707	1,671,167	6.3%	2,294,439	72.8%
Morris	2,736,452	-	2,736,452	2,966,842	-	2,966,842	8.4%	4,063,754	73.0%
Northfield	6,135,104	1,729,350	7,864,454	6,620,727	1,422,871	8,043,598	2.3%	10,990,191	73.2%
Luverne	2,022,180	593,502	2,615,682	2,063,609	586,241	2,649,850	1.3%	3,619,779	73.2%
Wabasha	1,778,092	-	1,778,092	1,928,730	-	1,928,730	8.5%	2,618,715	73.7%
Staples	506,597	820,573	1,327,170	530,731	767,767	1,298,498	-2.2%	1,752,825	74.1%
Cannon Falls	2,617,040	(3,393)	2,613,647	2,832,388	63,163	2,895,551	10.8%	3,901,173	74.2%
Cokato	543,534	265,971	809,505	817,632	381,418	1,199,050	48.1%	1,613,901	74.3%
Dodge Center	757,147	224,864	982,011	887,204	251,860	1,139,064	16.0%	1,532,054	74.3%
Arlington	753,636	173,244	926,880	778,058	198,421	976,479	5.4%	1,312,990	74.4%
Barnesville	1,377,851	183,117	1,560,968	1,467,656	185,105	1,652,761	5.9%	2,215,240	74.6%
Lauderdale	706,502	140,080	846,582	711,830	142,434	854,264	0.9%	1,144,853	74.6%
Blackduck	165,868	172,791	338,659	207,953	223,305	431,258	27.3%	576,147	74.9%
Park Rapids	1,723,658	321,534	2,045,192	1,975,022	411,706	2,386,728	16.7%	3,182,361	75.0%
Cloquet	3,907,628	1,019,298	4,926,926	3,984,961	727,159	4,712,120	-4.4%	6,281,276	75.0%
Clarkfield	521,395	(101,723)	419,672	588,451	(103,266)	485,185	15.6%	645,036	75.2%
Princeton	1,945,103	463,670	2,408,773	2,294,448	263,387	2,557,835	6.2%	3,390,187	75.4%
Jordan	1,684,889	191,386	1,876,275	1,713,027	347,974	2,061,001	9.8%	2,728,500	75.5%
Albert Lea	7,084,174	2,043,444	9,127,618	8,310,357	1,860,951	10,171,308	11.4%	13,412,311	75.8%
Waubun	126,412	43,834	170,246	111,307	44,921	156,228	-8.2%	203,706	76.7%
Appleton	1,149,096	-	1,149,096	1,284,222	221,449	1,505,671	31.0%	1,959,212	76.9%
Cottonwood	208,569	90,120	298,689	378,465	220,597	599,062	100.6%	779,306	76.9%
Marshall	8,203,717	(187,545)	8,016,172	8,566,189	(67,188)	8,499,001	6.0%	11,016,665	77.1%
Anoka	5,122,827	2,105,649	7,228,476	5,410,817	1,893,442	7,304,259	1.0%	9,423,141	77.5%
Hoyt Lakes	1,281,299	1,139,592	2,420,891	1,055,496	1,187,601	2,243,097	-7.3%	2,890,118	77.6%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Annandale	864,456	(22,054)	842,402	1,195,895	682	1,196,577	42.0%	1,539,134	77.7%
Nowthen	806,197	35,721	841,918	858,987	-	858,987	2.0%	1,101,242	78.0%
Falcon Heights	1,236,211	182,259	1,418,470	1,275,982	189,414	1,465,396	3.3%	1,874,817	78.2%
Bagley	1,129,676	-	1,129,676	762,710	(3,769)	758,941	-32.8%	969,674	78.3%
Harmony	638,963	95,530	734,493	596,952	172,067	769,019	4.7%	981,355	78.4%
Crosslake	2,133,826	-	2,133,826	2,122,238	-	2,122,238	-0.5%	2,693,270	78.8%
Mentor	102,486	49,044	151,530	95,496	69,751	165,247	9.1%	209,139	79.0%
Canby	1,164,311	(160,109)	1,004,202	1,200,150	(19,068)	1,181,082	17.6%	1,494,092	79.1%
Prior Lake	7,747,207	1,019,883	8,767,090	6,972,362	1,306,249	8,278,611	-5.6%	10,420,599	79.4%
Hibbing	11,571,701	101,858	11,673,559	12,116,014	108,084	12,224,098	4.7%	15,369,284	79.5%
Isanti	2,256,952	220,780	2,477,732	2,159,587	75,609	2,235,196	-9.8%	2,795,330	80.0%
Eagle Bend	460,393	36,507	496,900	460,076	38,534	498,610	0.3%	617,556	80.7%
Gaylord	1,147,626	247,934	1,395,560	1,235,215	14,453	1,249,668	-10.5%	1,545,535	80.9%
Chandler	108,018	10,000	118,018	104,820	65,236	170,056	44.1%	209,847	81.0%
Rosemount	7,594,419	159,048	7,753,467	8,224,489	191,307	8,415,796	8.5%	10,384,324	81.0%
Sebek	521,413	-	521,413	406,439	-	406,439	-22.1%	500,903	81.1%
Zimmerman	1,191,458	53,892	1,245,350	1,282,986	66,220	1,349,206	8.3%	1,660,025	81.3%
Glenwood	1,227,153	141,877	1,369,030	1,290,230	112,252	1,402,482	2.4%	1,718,778	81.6%
Lake Elmo	1,707,711	(369)	1,707,342	2,414,692	(72,937)	2,341,755	37.2%	2,851,594	82.1%
Melrose	1,035,770	775,761	1,811,531	1,180,918	257,547	1,438,465	-20.6%	1,748,490	82.3%
Medina	2,119,679	494,788	2,614,467	2,578,326	528,178	3,106,504	18.8%	3,765,845	82.5%
Jackson	2,892,053	1,700,713	4,592,766	5,013,282	(953,381)	4,059,901	-11.6%	4,910,187	82.7%
Grygla	112,611	142,889	255,500	74,207	143,956	218,163	-14.6%	263,787	82.7%
Skyline	74,701	-	74,701	63,132	-	63,132	-15.5%	75,442	83.7%
Redwood Falls	4,179,269	244,264	4,423,533	4,171,812	236,600	4,408,412	-0.3%	5,246,503	84.0%
Danvers	(1,998)	-	(1,998)	85,174	-	85,174	4363.0%	101,083	84.3%
Tonka Bay	-	-	-	622,344	366,449	988,793	N/A	1,172,166	84.4%
Rollingstone	146,898	47,533	194,431	146,348	53,219	199,567	2.6%	235,876	84.6%
Oakdale	8,509,200	2,140,492	10,649,692	8,600,952	2,097,810	10,698,762	0.5%	12,626,563	84.7%
Hermantown	2,236,821	427,290	2,664,111	2,755,512	471,450	3,226,962	21.1%	3,803,855	84.8%
Lamberton	545,953	-	545,953	586,211	-	586,211	7.4%	687,111	85.3%
Fergus Falls	5,237,878	3,121,172	8,359,050	5,484,168	3,545,481	9,029,649	8.0%	10,575,608	85.4%
Babbitt	1,484,234	379,080	1,863,314	1,654,598	307,204	1,961,802	5.3%	2,272,411	86.3%
Fairmont	5,254,473	2,415,869	7,670,342	4,261,514	2,549,726	6,811,240	-11.2%	7,888,775	86.3%
Watertown	1,120,908	157,579	1,278,487	1,215,562	357,551	1,573,113	23.0%	1,818,719	86.5%
Ada	17,760	1,098,320	1,116,080	127,381	1,096,832	1,224,213	9.7%	1,412,568	86.7%
Fulda	288,306	343,221	631,527	288,411	383,356	671,767	6.4%	773,191	86.9%
Ely	2,332,850	331,697	2,664,547	2,779,461	521,416	3,300,877	23.9%	3,788,637	87.1%
Hoffman	243,238	43,651	286,889	288,237	67,596	355,833	24.0%	407,000	87.4%
West Saint Paul	7,143,331	2,454,013	9,597,344	7,411,647	2,853,349	10,264,996	7.0%	11,672,807	87.9%
Braham	808,625	-	808,625	857,452	3,078	860,530	6.4%	978,275	88.0%
Ceylon	229,079	(37,017)	192,062	207,641	2,470	210,111	9.4%	238,573	88.1%

\*Submitted incomplete data.



**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Rockford	1,148,195	309,844	1,458,039	1,183,118	243,667	1,426,785	-2.1%	1,619,961	88.1%
Badger	178,779	34,503	213,282	202,405	75,081	277,486	30.1%	312,839	88.7%
Wood Lake	221,860	116,068	337,928	205,666	80,985	286,651	-15.2%	321,559	89.1%
Chatfield	1,025,759	1,003,129	2,028,888	1,045,821	1,083,406	2,129,227	4.9%	2,388,257	89.2%
Bethel	195,738	-	195,738	250,375	-	250,375	27.9%	279,813	89.5%
Crystal	7,514,970	3,593,691	11,108,661	7,397,467	3,824,629	11,222,096	1.0%	12,491,372	89.8%
Rushford	70,744	902,397	973,141	139,288	907,335	1,046,623	7.6%	1,160,708	90.2%
New Richland	794,286	148,599	942,885	774,415	10,975	785,390	-16.7%	867,897	90.5%
Dilworth	1,288,799	-	1,288,799	1,484,875	-	1,484,875	15.2%	1,634,523	90.8%
Shorewood	3,440,227	6,678	3,446,905	3,574,468	(40,749)	3,533,719	2.5%	3,888,611	90.9%
Climax	77,992	-	77,992	100,443	-	100,443	28.8%	110,218	91.1%
Litchfield	2,983,783	1,001,305	3,985,088	2,890,379	1,337,212	4,227,591	6.1%	4,635,272	91.2%
Blooming Prairie	1,183,942	-	1,183,942	1,017,463	-	1,017,463	-14.1%	1,111,419	91.5%
Excelsior	1,530,791	86,890	1,617,681	1,595,598	101,467	1,697,065	4.9%	1,852,528	91.6%
Browerville	110,290	158,303	268,593	332,005	53,869	385,874	43.7%	420,025	91.9%
Hanley Falls	67,252	83,387	150,639	81,785	80,102	161,887	7.5%	174,267	92.9%
Murdock	87,437	-	87,437	170,392	-	170,392	94.9%	183,020	93.1%
Plainview	1,642,003	189,792	1,831,795	1,928,817	204,330	2,133,147	16.5%	2,277,830	93.6%
Battle Lake	728,947	-	728,947	803,479	-	803,479	10.2%	853,541	94.1%
Preston	796,385	281,502	1,077,887	838,873	332,266	1,171,139	8.7%	1,240,987	94.4%
Hugo	2,160,273	272,702	2,432,975	2,109,985	1,633,011	3,742,996	53.8%	3,963,490	94.4%
Baxter	3,348,291	757,497	4,105,788	3,493,321	1,222,461	4,715,782	14.9%	4,982,340	94.6%
Kasota	291,800	-	291,800	295,946	-	295,946	1.4%	311,494	95.0%
Balaton	293,566	287,649	581,215	365,921	223,044	588,965	1.3%	619,409	95.1%
Red Wing	16,553,893	159,320	16,713,213	14,645,368	154,054	14,799,422	-11.5%	15,492,603	95.5%
Perham	470,567	1,675,909	2,146,476	564,175	1,740,485	2,304,660	7.4%	2,405,701	95.8%
Belgrade	374,480	94,128	468,608	388,678	100,583	489,261	4.4%	509,165	96.1%
New Hope	4,920,846	4,666,447	9,587,293	5,080,812	5,165,192	10,246,004	6.9%	10,609,375	96.6%
Ogilvie	186,532	-	186,532	221,452	-	221,452	18.7%	228,956	96.7%
Silver Bay	1,351,684	799,540	2,151,224	1,472,468	851,700	2,324,168	8.0%	2,399,878	96.8%
Ham Lake	2,775,406	988,284	3,763,690	2,885,012	864,054	3,749,066	-0.4%	3,850,776	97.4%
Willermie	258,614	-	258,614	264,550	-	264,550	2.3%	271,037	97.6%
Kennedy	30,342	38,640	68,982	94,639	59,786	154,425	123.9%	158,116	97.7%
Boyd	307,926	-	307,926	236,370	-	236,370	-23.2%	241,880	97.7%
Cleveland	269,143	(45,659)	223,484	363,034	(5,464)	357,570	60.0%	365,450	97.8%
Sauk Rapids	3,367,168	1,229,947	4,597,115	3,410,127	1,230,817	4,640,944	1.0%	4,741,717	97.9%
Lynd	172,280	11,058	183,338	157,184	11,102	168,286	-8.2%	170,250	98.8%
Stacy	704,892	119,093	823,985	678,135	52,301	730,436	-11.4%	738,503	98.9%
Belle Plaine	2,533,032	622,008	3,155,040	2,695,192	694,524	3,389,716	7.4%	3,425,973	98.9%
Grove City	385,613	-	385,613	455,233	-	455,233	18.1%	453,843	100.3%
Mendota Heights	5,944,924	444,221	6,389,145	6,208,944	522,653	6,731,597	5.4%	6,697,462	100.5%
Bemidji	4,903,481	1,480,022	6,383,503	5,583,636	4,557,758	10,141,394	58.9%	10,079,811	100.6%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Halstad	894,134	(195,219)	698,915	562,673	(195,513)	367,160	-47.5%	363,916	100.9%
Grant	1,049,404	-	1,049,404	1,113,031	-	1,113,031	6.1%	1,100,871	101.1%
Little Canada	2,779,608	1,084,081	3,863,689	2,642,522	1,205,829	3,848,351	-0.4%	3,806,010	101.1%
Eagle Lake	1,437,982	-	1,437,982	1,201,756	-	1,201,756	-16.4%	1,187,191	101.2%
Hadley	68,241	8,139	76,380	52,718	-	52,718	-31.0%	52,044	101.3%
Kellogg	162,949	229,293	392,242	134,585	271,546	406,131	3.5%	400,602	101.4%
Fertile	539,689	(31,029)	508,660	598,372	(34,487)	563,885	10.9%	555,686	101.5%
Dawson	224,464	1,104,424	1,328,888	162,824	1,322,738	1,485,562	11.8%	1,457,772	101.9%
Okabena	-	-	-	123,011	-	123,011	N/A	120,635	102.0%
Belview	363,743	-	363,743	350,698	-	350,698	-3.6%	342,682	102.3%
Circle Pines	2,473,302	(861,662)	1,611,640	2,564,556	(434,897)	2,129,659	32.1%	2,077,814	102.5%
Pelican Rapids	1,712,483	196,545	1,909,028	1,753,427	197,266	1,950,693	2.2%	1,888,481	103.3%
Howard Lake	1,064,284	8,538	1,072,822	1,407,096	65,264	1,472,360	37.2%	1,421,631	103.6%
Dunnell	125,908	(2,017)	123,891	142,403	2,572	144,975	17.0%	139,389	104.0%
Warren	567,680	42,642	610,322	1,098,515	(505)	1,098,010	79.9%	1,054,328	104.1%
Deephaven	2,538,144	-	2,538,144	2,664,296	-	2,664,296	5.0%	2,556,283	104.2%
Kandiyohi	-	-	-	204,151	-	204,151	N/A	193,388	105.6%
Hancock	348,035	88,719	436,754	368,084	106,180	474,264	8.6%	443,961	106.8%
Oak Park Heights	3,259,504	31,198	3,290,702	3,665,024	31,627	3,696,651	12.3%	3,459,205	106.9%
Kimball	340,805	242,743	583,548	386,320	378,491	764,811	31.1%	712,441	107.4%
Franklin	376,980	-	376,980	384,012	-	384,012	1.9%	354,950	108.2%
Henning	100,077	367,191	467,268	160,298	374,366	534,664	14.4%	486,072	110.0%
Pequot Lakes	1,273,272	252,737	1,526,009	1,237,519	618,529	1,856,048	21.6%	1,674,627	110.8%
Eveleth	3,600,250	303,224	3,903,474	4,194,091	339,592	4,533,683	16.1%	4,075,665	111.2%
Silver Lake	305,141	216,002	521,143	397,381	349,982	747,363	43.4%	671,230	111.3%
Minnesota Lake	415,202	-	415,202	427,212	-	427,212	2.9%	382,735	111.6%
Maple Plain	1,176,469	422,760	1,599,229	1,203,286	501,849	1,705,135	6.6%	1,521,521	112.1%
Le Roy	645,991	829	646,820	686,296	(15,803)	670,493	3.7%	595,595	112.6%
Herman	287,700	-	287,700	361,807	54,890	416,697	44.8%	370,067	112.6%
East Gull Lake	339,492	-	339,492	319,009	-	319,009	-6.0%	282,131	113.1%
Rushmore	160,943	91,941	252,884	168,995	82,449	251,444	-0.6%	222,149	113.2%
Renville	831,197	116,617	947,814	876,769	117,683	994,452	4.9%	878,172	113.2%
Truman	589,133	214,418	803,551	654,392	230,781	885,173	10.2%	779,912	113.5%
Spring Valley*	1,224,127	501,531	1,725,658	1,203,202	485,493	1,688,695	-2.1%	1,484,770	113.7%
Viking	45,876	9,681	55,557	44,020	54,114	98,134	76.6%	85,837	114.3%
South Haven	456,008	-	456,008	410,026	-	410,026	-10.1%	358,358	114.4%
Sturgeon Lake	251,703	53,915	305,618	128,757	76,277	205,034	-32.9%	177,875	115.3%
Elysian	830,890	(5,144)	825,746	524,206	78,006	602,212	-27.1%	517,089	116.5%
Hinckley	798,056	308,172	1,106,228	869,588	339,672	1,209,260	9.3%	1,037,936	116.5%
Plato	223,159	35,910	259,069	195,399	39,685	235,084	-9.3%	200,933	117.0%
Finlayson	153,775	98,826	252,601	168,034	98,160	266,194	5.4%	227,103	117.2%
Albany	1,213,530	-	1,213,530	1,485,127	(34,032)	1,451,095	19.6%	1,235,212	117.5%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Saint Augusta	598,685	351,819	950,504	732,789	142,614	875,403	-7.9%	733,437	119.4%
Buffalo Lake	775,714	(78,217)	697,497	594,989	-	594,989	-14.7%	497,247	119.7%
Arco	69,908	27,451	97,359	69,479	28,184	97,663	0.3%	81,203	120.3%
Cook	649,215	95,494	744,709	618,934	197,603	816,537	9.6%	677,726	120.5%
Lake City	3,182,799	734,343	3,917,142	4,079,493	811,839	4,891,332	24.9%	4,049,413	120.8%
Lewisville	50,086	34,415	84,501	69,392	41,097	110,489	30.8%	91,070	121.3%
Adrian	822,123	203,601	1,025,724	854,495	170,220	1,024,715	-0.1%	844,554	121.3%
Lewiston	768,320	300,657	1,068,977	610,733	388,718	999,451	-6.5%	820,387	121.8%
Crookston	3,349,892	2,310,259	5,660,151	3,886,730	3,080,645	6,967,375	23.1%	5,676,865	122.7%
Hector	739,487	186,426	925,913	780,526	324,100	1,104,626	19.3%	886,761	124.6%
Bertha	64,420	242,027	306,447	124,251	286,854	411,105	34.2%	330,022	124.6%
Zumbrota	1,424,945	1,238,253	2,663,198	1,617,851	1,200,905	2,818,756	5.8%	2,253,935	125.1%
New Prague	4,622,331	568,580	5,190,911	4,746,015	562,485	5,308,500	2.3%	4,218,449	125.8%
Wadena	1,842,685	315,820	2,158,505	2,967,824	515,047	3,482,871	61.4%	2,762,635	126.1%
Grand Marais	1,758,541	246,778	2,005,319	2,055,208	246,692	2,301,900	14.8%	1,821,211	126.4%
Delavan	291,700	-	291,700	209,028	-	209,028	-28.3%	164,886	126.8%
Windom	2,140,444	1,739,592	3,880,036	2,118,542	1,815,237	3,933,779	1.4%	3,043,384	129.3%
Mountain Lake	2,019,787	141,874	2,161,661	1,785,685	1,183,104	2,968,789	37.3%	2,278,147	130.3%
Lancaster	127,639	134,207	261,846	44,116	196,632	240,748	-8.1%	184,182	130.7%
Hanska	276,331	32,133	308,464	249,872	30,112	279,984	-9.2%	213,776	131.0%
Ormsby	122,686	-	122,686	122,003	-	122,003	-0.6%	93,020	131.2%
Columbus	1,100,367	2,330,495	3,430,862	445,342	2,488,070	2,933,412	-14.5%	2,224,358	131.9%
Montrose	508,450	649,471	1,157,921	580,228	802,375	1,382,603	19.4%	1,037,009	133.3%
Darwin	114,138	12,905	127,043	143,738	14,152	157,890	24.3%	118,109	133.7%
Wilmont	197,140	119,284	316,424	186,855	137,973	324,828	2.7%	241,539	134.5%
Hilltop	1,355,096	-	1,355,096	985,247	-	985,247	-27.3%	727,295	135.5%
Lonsdale	2,062,370	809,583	2,871,953	2,479,454	-	2,479,454	-13.7%	1,820,651	136.2%
Scanlon	438,084	-	438,084	507,184	-	507,184	15.8%	369,573	137.2%
Mounds View	9,493,378	-	9,493,378	9,656,135	-	9,656,135	1.7%	6,999,475	138.0%
Alpha	99,729	16,365	116,094	110,955	16,403	127,358	9.7%	92,313	138.0%
Freeport	-	-	-	284,107	424,811	708,918	N/A	511,953	138.5%
Richmond	883,686	(3,354)	880,332	1,037,739	(5,465)	1,032,274	17.3%	744,815	138.6%
Twin Valley	549,209	133,253	682,462	564,554	124,311	688,865	0.9%	495,226	139.1%
Mahnomen	1,064,470	(4,277)	1,060,193	1,114,175	-	1,114,175	5.1%	799,789	139.3%
Clarissa	503,585	9,257	512,842	381,063	2,671	383,734	-25.2%	274,700	139.7%
Sherburn	1,055,527	-	1,055,527	1,049,390	-	1,049,390	-0.6%	746,877	140.5%
Darfur	117,637	-	117,637	128,121	-	128,121	8.9%	91,106	140.6%
Morgan	1,134,281	30,356	1,164,637	1,055,408	(24,832)	1,030,576	-11.5%	731,772	140.8%
Holdingford	676,222	-	676,222	504,512	-	504,512	-25.4%	357,016	141.3%
Dundee	50,189	4,751	54,940	56,153	3,717	59,870	9.0%	41,941	142.7%
Chisholm	5,767,077	-	5,767,077	6,424,706	-	6,424,706	11.4%	4,394,696	146.2%
Karlstad	496,684	57,890	554,574	571,223	121,038	692,261	24.8%	471,470	146.8%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Mantorville	477,492	134,007	611,499	563,381	152,695	716,076	17.1%	482,102	148.5%
Middle River	205,743	90,778	296,521	204,014	98,753	302,767	2.1%	201,838	150.0%
Hallock	907,879	(29,013)	878,866	931,714	(21,587)	910,127	3.6%	606,687	150.0%
New London	618,223	468,725	1,086,948	624,902	499,424	1,124,326	3.4%	744,944	150.9%
Lake Crystal	2,055,123	141,328	2,196,451	2,469,584	140,766	2,610,350	18.8%	1,720,527	151.7%
Gem Lake	396,215	-	396,215	376,166	-	376,166	-5.1%	246,122	152.8%
Williams	64,494	99,850	164,344	106,396	94,061	200,457	22.0%	130,879	153.2%
Mahtomedi	4,363,232	1,223,367	5,586,599	4,866,597	1,350,289	6,216,886	11.3%	4,054,054	153.3%
Vesta	184,803	8,089	192,892	264,628	8,095	272,723	41.4%	176,449	154.6%
Fountain	229,703	70,833	300,536	239,455	63,925	303,380	0.9%	195,212	155.4%
Warroad	2,225,338	2,101,728	4,327,066	2,727,230	1,619,383	4,346,613	0.5%	2,787,244	155.9%
Spicer	355,610	490,790	846,400	630,142	638,286	1,268,428	49.9%	811,728	156.3%
Verndale	548,743	98,397	647,140	599,632	131,152	730,784	12.9%	465,018	157.2%
Oak Grove	2,727,479	406,064	3,133,543	3,063,914	361,742	3,425,656	9.3%	2,152,874	159.1%
Trimont	555,164	493,577	1,048,741	608,002	207,572	815,574	-22.2%	510,873	159.6%
Nicollet	269,699	-	269,699	418,410	-	418,410	55.1%	260,294	160.7%
Buhl	1,075,654	14,150	1,089,804	1,161,835	41,280	1,203,115	10.4%	744,577	161.6%
Newfolden	278,712	28,847	307,559	301,991	41,063	343,054	11.5%	212,262	161.6%
Sleepy Eye	3,055,375	(1,436,698)	1,618,677	3,943,570	363,398	4,306,968	166.1%	2,640,969	163.1%
Saint Clair	864,603	242,405	1,107,008	593,271	14,141	607,412	-45.1%	369,744	164.3%
Frazee	1,184,451	77,550	1,262,001	1,267,056	106,770	1,373,826	8.9%	827,504	166.0%
Beaver Bay	508,495	4,836	513,331	562,884	-	562,884	9.7%	337,349	166.9%
Upsala	426,846	19,245	446,091	460,842	2,557	463,399	3.9%	275,730	168.1%
Barrett	460,549	-	460,549	541,796	-	541,796	17.6%	321,886	168.3%
Pillager	390,793	91,217	482,010	447,480	115,066	562,546	16.7%	330,887	170.0%
Alberta	193,103	-	193,103	134,487	-	134,487	-30.4%	78,445	171.4%
Underwood	199,386	6,463	205,849	245,959	24,397	270,356	31.3%	157,269	171.9%
Mapleton	1,064,540	153,116	1,217,656	1,233,289	176,125	1,409,414	15.7%	816,773	172.6%
Callaway	(4,367)	301,953	297,586	890	374,664	375,554	26.2%	215,240	174.5%
Waite Park	4,423,738	4,338,612	8,762,350	4,764,161	3,204,406	7,968,567	-9.1%	4,555,191	174.9%
Avon	1,759,582	(72,681)	1,686,901	1,901,261	(20,404)	1,880,857	11.5%	1,064,200	176.7%
Good Thunder	615,591	41,980	657,571	680,809	41,981	722,790	9.9%	406,753	177.7%
Madison	1,585,528	1,866,498	3,452,026	1,459,277	1,294,763	2,754,040	-20.2%	1,503,127	183.2%
Hills	381,117	108,970	490,087	402,002	177,713	579,715	18.3%	313,971	184.6%
Morton	613,236	-	613,236	634,376	-	634,376	3.4%	339,441	186.9%
Sandstone	1,403,197	573,311	1,976,508	1,187,322	631,632	1,818,954	-8.0%	971,406	187.2%
Maple Lake	1,232,559	886,993	2,119,552	1,334,502	641,403	1,975,905	-6.8%	1,051,704	187.9%
Racine	202,702	-	202,702	225,051	-	225,051	11.0%	119,651	188.1%
Askov	406,080	3,198	409,278	405,900	3,203	409,103	0.0%	217,055	188.5%
Wrenshall	277,243	-	277,243	298,245	-	298,245	7.6%	157,136	189.8%
Emily	-	-	-	1,245,653	-	1,245,653	N/A	645,266	193.0%
Rockville	911,813	276,660	1,188,473	1,040,375	278,147	1,318,522	10.9%	682,917	193.1%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
	Dover	306,897	204,996	511,893	385,048	89,517			
Atwater	1,060,335	-	1,060,335	1,046,071	-	1,046,071	-1.3%	536,393	195.0%
Eyota	904,618	332,292	1,236,910	944,429	314,748	1,259,177	1.8%	639,411	196.9%
Madison Lake	573,395	305,041	878,436	647,643	387,744	1,035,387	17.9%	523,479	197.8%
Grand Meadow	644,223	653,068	1,297,291	574,729	701,531	1,276,260	-1.6%	637,051	200.3%
Wykoff	295,487	107,495	402,982	327,814	100,491	428,305	6.3%	213,091	201.0%
Foley	1,827,942	720,543	2,548,485	1,898,870	840,698	2,739,568	7.5%	1,360,952	201.3%
Garvin	177,994	14,376	192,370	199,221	18,820	218,041	13.3%	107,593	202.7%
Lake Wilson	196,357	118,185	314,542	207,213	131,165	338,378	7.6%	166,131	203.7%
Mayer	1,064,398	-	1,064,398	1,194,877	-	1,194,877	12.3%	568,190	210.3%
Cologne	1,731,953	-	1,731,953	1,809,909	-	1,809,909	4.5%	860,504	210.3%
Willmar	13,969,160	1,998,627	15,967,787	14,767,801	11,512,063	26,279,864	64.6%	12,436,879	211.3%
Vernon Center	450,380	-	450,380	511,793	-	511,793	13.6%	239,889	213.3%
Clara City	1,814,201	121,339	1,935,540	1,750,729	187,474	1,938,203	0.1%	906,168	213.9%
Dovray	48,173	14,771	62,944	62,325	23,666	85,991	36.6%	39,778	216.2%
Cohasset	2,709,509	-	2,709,509	3,004,584	-	3,004,584	10.9%	1,332,053	225.6%
Waterville	1,869,704	157,851	2,027,555	2,060,969	86,918	2,147,887	5.9%	947,989	226.6%
Pennock	368,665	29,450	398,115	420,663	23,281	443,944	11.5%	191,721	231.6%
Jasper	554,793	173,720	728,513	629,322	206,128	835,450	14.7%	350,498	238.4%
Milan	469,757	(16,748)	453,009	517,841	(14,211)	503,630	11.2%	210,853	238.9%
Plummer	311,416	40,936	352,352	430,522	45,069	475,591	35.0%	197,100	241.3%
Walnut Grove	516,563	248,658	765,221	633,817	276,162	909,979	18.9%	377,054	241.3%
Courtland	275,721	170,461	446,182	331,027	171,179	502,206	12.6%	189,956	264.4%
Ruthton	307,886	127,918	435,804	257,006	146,013	403,019	-7.5%	152,038	265.1%
Heron Lake	1,174,834	180,222	1,355,056	918,805	266,629	1,185,434	-12.5%	423,787	279.7%
Stewart	989,160	48,860	1,038,020	1,166,501	-	1,166,501	12.4%	415,198	281.0%
Worthington	4,414,932	20,675,301	25,090,233	5,162,840	17,468,919	22,631,759	-9.8%	7,666,559	295.2%
Prinsburg	610,882	-	610,882	753,295	-	753,295	23.3%	250,664	300.5%
Bricelyn	770,213	41,600	811,813	816,407	42,367	858,774	5.8%	280,588	306.1%
Wabasso	550,502	1,142,902	1,693,404	628,967	1,147,595	1,776,562	4.9%	578,296	307.2%
Chokio	477,436	43,649	521,085	542,361	33,287	575,648	10.5%	181,429	317.3%
Ottertail	869,347	96,609	965,956	963,729	110,866	1,074,595	11.2%	335,695	320.1%
Ulen	434,479	-	434,479	749,553	-	749,553	72.5%	223,565	335.3%
Welcome	1,301,123	177,062	1,478,185	926,173	491,716	1,417,889	-4.1%	420,156	337.5%
Edgerton	1,406,321	473,444	1,879,765	1,557,093	475,095	2,032,188	8.1%	597,826	339.9%
Sanborn	701,091	212,788	913,879	661,670	208,639	870,309	-4.8%	240,041	362.6%
Granada	231,118	97,166	328,284	265,835	100,196	366,031	11.5%	98,188	372.8%
Bayport	7,912,099	658,425	8,570,524	8,435,572	817,800	9,253,372	8.0%	2,228,095	415.3%
Harris	1,074,127	10,873	1,085,000	1,251,091	10,913	1,262,004	16.3%	291,896	432.3%
Stockton	425,790	139,922	565,712	577,730	193,145	770,875	36.3%	159,384	483.7%
Minnesota City	153,917	-	153,917	189,507	-	189,507	23.1%	36,920	513.3%
Easton	536,863	40,606	577,469	491,694	42,463	534,157	-7.5%	93,459	571.5%

\*Submitted incomplete data.

**Table 20**  
**Unrestricted Fund Balances in the General and Special Revenue Funds**  
**Unrestricted Fund Balance as a Percent of Total Current Expenditures - Ranked by Percentage**

City	2011			2012			2011/2012 Percent Change	Total Current Expenditures	2012 Unrestricted Fund Balance as a Percent of Total Current Expenditures
	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance	General Fund Unrestricted Fund Balance	Special Revenue Funds Unrestricted Fund Balance	Total Unrestricted Fund Balance			
Thomson	167,164	-	167,164	348,621	-	348,621	108.6%	55,011	633.7%
<b>Total</b>	<b>\$ 1,152,352,605</b>	<b>\$ 325,519,300</b>	<b>\$ 1,477,871,905</b>	<b>\$ 1,236,331,830</b>	<b>\$ 359,740,296</b>	<b>\$ 1,596,072,126</b>	<b>8.0%</b>	<b>\$ 3,260,782,023</b>	<b>48.9%</b>

\*Submitted incomplete data.

## **ANALYSIS OF ENTERPRISE FUNDS**

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Ada</b>														
Light	1,516,678	1,251,102	265,576	---	---	265,576	---	---	---	274,802	247,163	---	---	---
Liquor	547,511	512,656	34,855	30,457	---	65,312	---	30,457	---	17,021	43,982	---	---	---
Water and Sewer	579,159	451,116	128,043	1,834	93,510	36,367	---	---	---	(10,000)	542,395	528,580	93,510	258,000
<b>Total</b>	<b>2,643,348</b>	<b>2,214,874</b>	<b>428,474</b>	<b>32,291</b>	<b>93,510</b>	<b>367,255</b>	<b>---</b>	<b>30,457</b>	<b>---</b>	<b>281,823</b>	<b>833,540</b>	<b>528,580</b>	<b>93,510</b>	<b>258,000</b>
<b>Adams</b>														
Nursing Home [14]	4,353,953	4,270,993	82,960	6,400	39,145	50,215	---	---	---	---	15,793	---	39,145	175,000
Sewer	85,967	122,641	(36,674)	87	---	(36,587)	---	---	---	(9,180)	---	---	---	---
Water	82,392	136,748	(54,356)	421	---	(53,935)	---	---	---	(3,000)	64,750	---	---	---
<b>Total</b>	<b>4,522,312</b>	<b>4,530,382</b>	<b>(8,070)</b>	<b>6,908</b>	<b>39,145</b>	<b>(40,307)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(12,180)</b>	<b>80,543</b>	<b>---</b>	<b>39,145</b>	<b>175,000</b>
<b>Adrian</b>														
Adrian Country Living Cottages	639,040	462,414	176,626	2,317	83,731	95,212	---	---	---	---	---	---	83,731	---
Ambulance	121,912	93,310	28,602	12,833	---	41,435	---	---	---	(8,500)	---	---	---	---
Arnold Memorial Health Care Center	---	21,057	(21,057)	---	6,140	(27,197)	---	---	---	---	---	---	5,144	35,132
Electric	1,444,992	1,281,565	163,427	9,579	---	173,006	---	---	394	117,940	55,137	---	---	---
Refuse	116,193	114,535	1,658	139	---	1,797	---	---	---	---	---	---	---	---
Sewer	94,115	93,466	649	2,437	---	3,086	---	---	198	12,675	---	---	---	---
Tennessee Avenue Townhouse	55,841	33,301	22,540	170	20,902	1,808	---	---	---	---	16,055	---	20,902	15,185
Water	209,105	184,491	24,614	2,372	---	26,986	---	---	198	36,143	38,104	---	---	---
<b>Total</b>	<b>2,681,198</b>	<b>2,284,139</b>	<b>397,059</b>	<b>29,847</b>	<b>110,773</b>	<b>316,133</b>	<b>---</b>	<b>---</b>	<b>790</b>	<b>158,258</b>	<b>109,296</b>	<b>---</b>	<b>109,777</b>	<b>50,317</b>
<b>Aitkin</b>														
Electric	3,452,179	3,243,453	208,726	18,280	---	227,006	---	---	---	145,000	---	---	---	---
Liquor	950,095	872,136	77,959	21,076	---	99,035	---	---	---	51,722	7,343	---	---	---
Sewer	481,149	327,574	153,575	---	---	153,575	---	---	---	178,714	---	---	---	---
Water	234,727	154,793	79,934	---	---	79,934	---	---	---	30,000	---	---	---	---
<b>Total</b>	<b>5,118,150</b>	<b>4,597,956</b>	<b>520,194</b>	<b>39,356</b>	<b>---</b>	<b>559,550</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>405,436</b>	<b>7,343</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Akeley</b>														
Liquor	368,885	351,307	17,578	2	---	17,580	---	---	---	---	---	---	---	---
Sewer	83,992	121,768	(37,776)	1,933	255	(36,098)	1,672	---	---	---	---	---	255	15,000
Water	87,835	145,353	(57,518)	18,107	21,356	(60,767)	1,672	---	---	---	---	186,500	21,356	451,000
<b>Total</b>	<b>540,712</b>	<b>618,428</b>	<b>(77,716)</b>	<b>20,042</b>	<b>21,611</b>	<b>(79,285)</b>	<b>3,344</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>186,500</b>	<b>21,611</b>	<b>466,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



## Table 21

### Public Service Enterprises - Analysis of All Enterprise Operations For the Year Ended December 31, 2012

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>Albany</b>														
Golf Course	503,929	569,001	(65,072)	44,470	1,202	(21,804)	---	---	---	---	43,894	---	1,202	4,138
Sewer	351,298	354,845	(3,547)	44,711	28,018	13,146	---	---	---	52,600	10,831	---	28,018	65,000
Water	552,444	402,112	150,332	18,240	71,233	97,339	---	---	---	52,600	17,875	---	71,233	268,000
<b>Total</b>	<b>1,407,671</b>	<b>1,325,958</b>	<b>81,713</b>	<b>107,421</b>	<b>100,453</b>	<b>88,681</b>	---	---	---	<b>105,200</b>	<b>72,600</b>	---	<b>100,453</b>	<b>337,138</b>
<b>Albert Lea</b>														
Parking	39,635	28,719	10,916	3,161	824	13,253	---	---	---	4,721	---	---	---	---
Port Authority - Real Estate [29]	538,683	502,563	36,120	70,162	84,329	21,953	---	---	---	---	164,218	---	84,329	73,508
Sewage Disposal	3,720,317	3,688,950	31,367	260,687	12,167	279,887	---	---	---	154,202	285,751	---	---	---
Solid Waste Management	155,384	172,208	(16,824)	32	382	(17,174)	---	---	---	(28,872)	---	---	---	---
Water	1,991,295	1,755,185	236,110	1,483	89,513	148,080	---	---	---	70,238	---	---	63,925	150,000
<b>Total</b>	<b>6,445,314</b>	<b>6,147,625</b>	<b>297,689</b>	<b>335,525</b>	<b>187,215</b>	<b>445,999</b>	---	---	---	<b>200,289</b>	<b>449,969</b>	---	<b>148,254</b>	<b>223,508</b>
<b>Alberta</b>														
Sewer	12,338	23,543	(11,205)	645	---	(10,560)	---	---	---	---	9,059	---	---	---
Water	43,198	41,450	1,748	8	15,044	(13,288)	---	---	---	(51,397)	17,936	---	15,044	9,000
<b>Total</b>	<b>55,536</b>	<b>64,993</b>	<b>(9,457)</b>	<b>653</b>	<b>15,044</b>	<b>(23,848)</b>	---	---	---	<b>(51,397)</b>	<b>26,995</b>	---	<b>15,044</b>	<b>9,000</b>
<b>Albertville</b>														
Recycling	78,144	78,830	(686)	10,707	---	10,021	---	---	---	---	---	---	---	---
Sewer	716,448	664,872	51,576	17,382	159,654	(90,696)	---	---	---	(97,360)	---	---	159,654	362,193
Storm Water	220,891	110,118	110,773	30,087	40,891	99,969	---	---	---	---	---	483,065	40,891	35,000
Water	1,063,140	1,141,103	(77,963)	15,125	3,496	(66,334)	---	---	---	(107,033)	20,225	---	3,496	9,100
<b>Total</b>	<b>2,078,623</b>	<b>1,994,923</b>	<b>83,700</b>	<b>73,301</b>	<b>204,041</b>	<b>(47,040)</b>	---	---	---	<b>(204,393)</b>	<b>20,225</b>	<b>483,065</b>	<b>204,041</b>	<b>406,293</b>
<b>Alden</b>														
Garbage	45,477	46,572	(1,095)	---	---	(1,095)	---	---	---	---	---	---	---	---
Sewer	58,753	25,349	33,404	1,411	---	34,815	---	---	---	---	151	---	---	---
Water	57,782	42,822	14,960	3,523	---	18,483	---	---	---	---	14,331	---	---	---
<b>Total</b>	<b>162,012</b>	<b>114,743</b>	<b>47,269</b>	<b>4,934</b>	---	<b>52,203</b>	---	---	---	---	<b>14,482</b>	---	---	---
<b>Alexandria</b>														
Board of Public Works - Electric	22,659,073	21,862,291	796,782	551,245	356,412	991,615	---	---	---	---	1,875,654	---	188,801	450,000
Board of Public Works - Water	1,968,414	1,797,342	171,072	62,738	122,492	111,318	---	---	---	---	229,637	---	122,492	283,916

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	4,402,535	4,160,258	242,277	1,076	12,473	230,880	---	---	---	200,000	---	---	12,473	---
<b>Total</b>	<b>29,030,022</b>	<b>27,819,891</b>	<b>1,210,131</b>	<b>615,059</b>	<b>491,377</b>	<b>1,333,813</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>200,000</b>	<b>2,105,291</b>	<b>---</b>	<b>323,766</b>	<b>733,916</b>
<b>Alpha</b>														
Electric	120,903	124,599	(3,696)	---	---	(3,696)	---	---	---	---	---	---	---	---
Water and Sewer	19,879	56,076	(36,197)	---	---	(36,197)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>140,782</b>	<b>180,675</b>	<b>(39,893)</b>	<b>---</b>	<b>---</b>	<b>(39,893)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Altura</b>														
Liquor Store Building Lease	8,650	9,594	(944)	60	---	(884)	---	---	---	---	---	---	---	---
Sewer	157,842	104,821	53,021	778	---	53,799	---	---	---	---	---	---	---	---
Water	86,779	63,082	23,697	251	---	23,948	---	---	---	---	---	---	---	---
<b>Total</b>	<b>253,271</b>	<b>177,497</b>	<b>75,774</b>	<b>1,089</b>	<b>---</b>	<b>76,863</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Alvarado</b>														
Electric	81,826	34,459	47,367	24	---	47,391	---	---	9,624	60,000	---	---	---	---
Refuse	21,764	31,917	(10,153)	180	---	(9,973)	---	---	---	---	---	---	---	---
Sewer	56,263	63,851	(7,588)	566	2,836	(9,858)	---	---	---	---	---	---	2,836	34,526
Water	23,484	46,450	(22,966)	4,669	7,121	(25,418)	---	---	---	---	---	---	7,121	6,000
<b>Total</b>	<b>183,337</b>	<b>176,677</b>	<b>6,660</b>	<b>5,439</b>	<b>9,957</b>	<b>2,142</b>	<b>---</b>	<b>---</b>	<b>9,624</b>	<b>60,000</b>	<b>---</b>	<b>---</b>	<b>9,957</b>	<b>40,526</b>
<b>Amboy</b>														
Refuse Collection	38,852	37,962	890	570	---	1,460	---	---	---	---	---	---	---	---
Sewer Utility	116,582	195,494	(78,912)	5,869	---	(73,043)	---	---	---	---	5,553	---	---	---
Water Utility	48,796	61,355	(12,559)	1,416	---	(11,143)	---	---	---	(1,000)	29,794	---	---	---
<b>Total</b>	<b>204,230</b>	<b>294,811</b>	<b>(90,581)</b>	<b>7,855</b>	<b>---</b>	<b>(82,726)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,000)</b>	<b>35,347</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Andover</b>														
Sewer	2,063,177	1,859,515	203,662	45,710	---	249,372	---	---	---	446,680	4,482	---	---	---
Storm Sewer	379,262	535,544	(156,282)	4,763	---	(151,519)	---	---	---	---	---	---	---	---
Water	2,572,560	2,328,498	244,062	175,855	481,079	(61,162)	---	---	---	143,116	---	---	481,079	6,980,000
<b>Total</b>	<b>5,014,999</b>	<b>4,723,557</b>	<b>291,442</b>	<b>226,328</b>	<b>481,079</b>	<b>36,691</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>589,796</b>	<b>4,482</b>	<b>---</b>	<b>481,079</b>	<b>6,980,000</b>
<b>Annandale</b>														
Refuse and Recycling	177,690	176,223	1,467	13	---	1,480	---	---	---	---	---	---	---	---
Sewer	979,044	925,770	53,274	1,169,214	305,285	917,203	---	---	---	175,000	16,876	---	305,285	802,000

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 Utility	30,483	78,829	(48,346)	258	---	(48,088)	---	---	---	52,000	---	---	---	---
Water	669,012	399,235	269,777	3,746	59,525	213,998	---	---	---	70,000	16,876	---	59,525	155,000
<b>Total</b>	<b>1,856,229</b>	<b>1,580,057</b>	<b>276,172</b>	<b>1,173,231</b>	<b>364,810</b>	<b>1,084,593</b>	---	---	---	<b>297,000</b>	<b>33,752</b>	---	<b>364,810</b>	<b>957,000</b>
<b>Anoka</b>														
Electric	24,506,822	22,858,948	1,647,874	373,604	3,086	2,018,392	---	---	---	1,964,996	2,146,164	---	3,086	---
Golf	1,009,109	1,246,248	(237,139)	480	73,238	(309,897)	---	---	---	(85,000)	33,254	---	73,238	85,000
Liquor	3,970,832	3,758,217	212,615	11,874	---	224,489	---	---	---	195,000	---	---	---	---
Recycling	218,310	253,912	(35,602)	20,893	---	(14,709)	---	---	---	---	---	---	---	---
Refuse	169,868	177,847	(7,979)	1,009	---	(6,970)	---	---	---	---	---	---	---	---
Sewer	2,045,200	1,842,496	202,704	48,704	---	251,408	---	---	---	---	756,690	---	---	---
Storm Drainage	420,954	166,886	254,068	---	331	253,737	---	---	---	---	---	---	---	---
Water	1,726,207	1,263,997	462,210	210,307	27,811	644,706	---	---	---	---	711,561	---	27,811	190,000
<b>Total</b>	<b>34,067,302</b>	<b>31,568,551</b>	<b>2,498,751</b>	<b>666,871</b>	<b>104,466</b>	<b>3,061,156</b>	---	---	---	<b>2,074,996</b>	<b>3,647,669</b>	---	<b>104,135</b>	<b>275,000</b>
<b>Apple Valley</b>														
Cemetery	127,735	69,376	58,359	14,131	---	72,490	---	---	---	---	15,270	---	---	---
Golf	1,122,791	1,244,500	(121,709)	23,211	47,871	(146,369)	---	---	---	(1,200,000)	2,968,996	---	7,321	33,091
Liquor	9,231,890	8,261,461	970,429	49,053	120,960	898,522	---	---	---	525,000	100,287	---	120,960	140,000
Sport Arena	647,134	753,048	(105,914)	213,403	25,883	81,606	120,000	---	---	---	130,677	---	14,815	105,000
Storm Drainage	1,517,090	936,991	580,099	322,097	64,149	838,047	---	---	---	299,328	286,198	---	64,149	225,000
Street Light Utility	454,477	447,954	6,523	658	---	7,181	---	---	---	---	---	---	---	---
Water and Sewer	9,256,709	7,214,372	2,042,337	570,050	---	2,612,387	---	---	---	1,450,777	2,133,166	---	---	120,000
<b>Total</b>	<b>22,357,826</b>	<b>18,927,702</b>	<b>3,430,124</b>	<b>1,192,603</b>	<b>258,863</b>	<b>4,363,864</b>	<b>120,000</b>	---	---	<b>1,075,105</b>	<b>5,634,594</b>	---	<b>207,245</b>	<b>623,091</b>
<b>Appleton</b>														
Appleton Area Health Services [11][14][26]	10,184,652	9,670,986	513,666	35,951	134,997	414,620	---	---	16,255	---	202,866	---	134,997	120,498
Liquor	496,182	479,666	16,516	1,450	---	17,966	---	---	---	20,000	---	---	---	---
Water, Sewer, and Garbage [1]	503,412	718,708	(215,296)	10,727	11,212	(215,781)	---	---	---	6,701	292,232	---	11,212	71,000
<b>Total</b>	<b>11,184,246</b>	<b>10,869,360</b>	<b>314,886</b>	<b>48,128</b>	<b>146,209</b>	<b>216,805</b>	---	---	<b>16,255</b>	<b>26,701</b>	<b>495,098</b>	---	<b>146,209</b>	<b>191,498</b>
<b>Arco</b>														
Sewer	18,866	15,218	3,648	67	2,700	1,015	---	---	---	---	---	---	2,700	7,000
Water Utility	14,157	13,114	1,043	72	---	1,115	---	---	---	---	---	---	---	---
<b>Total</b>	<b>33,023</b>	<b>28,332</b>	<b>4,691</b>	<b>139</b>	<b>2,700</b>	<b>2,130</b>	---	---	---	---	---	---	<b>2,700</b>	<b>7,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Arden Hills</b>														
Recycling	121,688	142,114	(20,426)	21,503	---	1,077	---	---	---	---	---	---	---	---
Sewer	1,739,123	1,595,379	143,744	3,853	---	147,597	---	---	25,506	62,000	936,812	---	---	---
Surface Water Management	567,361	388,406	178,955	12,771	---	191,726	---	---	---	38,000	272,951	---	---	---
Water	2,285,161	1,983,200	301,961	29,063	---	331,024	---	---	---	43,000	544,704	---	---	---
<b>Total</b>	<b>4,713,333</b>	<b>4,109,099</b>	<b>604,234</b>	<b>67,190</b>	<b>---</b>	<b>671,424</b>	<b>---</b>	<b>---</b>	<b>25,506</b>	<b>143,000</b>	<b>1,754,467</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Argyle</b>														
Gas	315,506	155,984	159,522	---	---	159,522	---	---	---	50,000	---	---	---	---
Refuse	72,996	74,227	(1,231)	---	---	(1,231)	---	---	---	(5,000)	---	---	---	---
Wastewater	73,552	105,697	(32,145)	---	10,425	(42,570)	---	---	---	(60,318)	9,327	---	10,425	37,500
Water	140,247	105,590	34,657	---	6,251	28,406	---	---	---	(5,106)	---	---	6,251	24,500
<b>Total</b>	<b>602,301</b>	<b>441,498</b>	<b>160,803</b>	<b>---</b>	<b>16,676</b>	<b>144,127</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(20,424)</b>	<b>9,327</b>	<b>---</b>	<b>16,676</b>	<b>62,000</b>
<b>Arlington</b>														
Electric	1,693,706	1,939,195	(245,489)	20,743	---	(224,746)	---	---	395	---	4,850	---	---	---
Sewer	560,859	342,068	218,791	362,493	60,456	520,828	---	---	338,305	30,743	2,987,340	2,658,096	60,456	231,545
Sibley Medical Center	11,400,262	11,341,425	58,837	66,636	103,919	21,554	---	---	---	---	487,053	---	103,919	219,719
Storm Water Drainage	8,840	---	8,840	17	3,998	4,859	---	---	---	---	119,090	122,300	3,998	---
Water	432,037	250,477	181,560	8,411	18,706	171,265	---	---	---	9,000	119,089	122,300	18,706	182,000
<b>Total</b>	<b>14,095,704</b>	<b>13,873,165</b>	<b>222,539</b>	<b>458,300</b>	<b>187,079</b>	<b>493,760</b>	<b>---</b>	<b>---</b>	<b>338,700</b>	<b>39,743</b>	<b>3,717,422</b>	<b>2,902,696</b>	<b>187,079</b>	<b>633,264</b>
<b>Ashby</b>														
Garbage	72,590	71,705	885	54	---	939	---	---	---	---	---	---	---	---
Sewer	112,568	88,077	24,491	189,914	6,335	208,070	---	184,618	---	6,000	1,134,755	---	6,335	---
Storm Sewer	10,958	4,256	6,702	20	---	6,722	---	---	---	---	---	---	---	---
Water	157,569	84,021	73,548	189	12,113	61,624	---	---	---	36,000	244	---	12,113	---
<b>Total</b>	<b>353,685</b>	<b>248,059</b>	<b>105,626</b>	<b>190,177</b>	<b>18,448</b>	<b>277,355</b>	<b>---</b>	<b>184,618</b>	<b>---</b>	<b>42,000</b>	<b>1,134,999</b>	<b>---</b>	<b>18,448</b>	<b>---</b>
<b>Askov</b>														
Sewer	55,243	103,203	(47,960)	106,269	79,958	(21,649)	---	106,048	---	33,338	---	---	12,520	15,237
Water	68,802	105,938	(37,136)	106	180	(37,210)	---	---	---	(38,441)	---	---	180	24,000
<b>Total</b>	<b>124,045</b>	<b>209,141</b>	<b>(85,096)</b>	<b>106,375</b>	<b>80,138</b>	<b>(58,859)</b>	<b>---</b>	<b>106,048</b>	<b>---</b>	<b>(5,103)</b>	<b>---</b>	<b>---</b>	<b>12,700</b>	<b>39,237</b>
<b>Atwater</b>														
Economic Development Authority	4,800	12,945	(8,145)	1,000	---	(7,145)	---	---	---	29,268	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	76,510	36,393	40,117	5,161	6,592	38,686	---	---	---	23,625	496,770	69,341	6,592	9,000	
Water	109,134	105,996	3,138	7,282	12,195	(1,775)	---	---	---	28,875	1,012,202	122,561	12,195	14,000	
<b>Total</b>	<b>190,444</b>	<b>155,334</b>	<b>35,110</b>	<b>13,443</b>	<b>18,787</b>	<b>29,766</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>81,768</b>	<b>1,508,972</b>	<b>191,902</b>	<b>18,787</b>	<b>23,000</b>	
<b>Audubon</b>															
Liquor	569,019	567,800	1,219	5,717	11,939	(5,003)	---	---	---	2,249	38,952	---	10,886	14,375	
Sewer	109,028	48,173	60,855	521	36,900	24,476	---	---	---	43,361	---	---	36,900	12,000	
Water	69,599	52,010	17,589	164	---	17,753	---	---	---	16,010	---	---	---	---	
<b>Total</b>	<b>747,646</b>	<b>667,983</b>	<b>79,663</b>	<b>6,402</b>	<b>48,839</b>	<b>37,226</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>61,620</b>	<b>38,952</b>	<b>---</b>	<b>47,786</b>	<b>26,375</b>	
<b>Aurora</b>															
Cina Center	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Irongate Apts.	688,850	454,496	234,354	59,960	135,513	158,801	---	---	---	---	256,358	---	107,370	155,000	
Sanitation	225,063	234,445	(9,382)	87	---	(9,295)	---	---	---	---	---	---	---	---	
Wastewater	472,637	270,207	202,430	6,383	40,337	168,476	---	35,519	825	(132,000)	47,042	---	40,337	180,000	
Water	181,426	172,312	9,114	169	---	9,283	---	---	213,531	---	274,966	---	---	---	
<b>Total</b>	<b>1,567,976</b>	<b>1,131,460</b>	<b>436,516</b>	<b>66,599</b>	<b>175,850</b>	<b>327,265</b>	<b>---</b>	<b>35,519</b>	<b>214,356</b>	<b>(132,000)</b>	<b>578,366</b>	<b>---</b>	<b>147,707</b>	<b>335,000</b>	
<b>Austin</b>															
Central Office Cost Care [14]	359,286	388,591	(29,305)	198,842	---	169,537	167,988	---	29,147	90,326	6,295	---	---	---	
Courtyard/Chauncey [14]	1,580,385	909,469	670,916	17,296	434,115	254,097	---	---	---	---	---	---	434,115	395,000	
Electric	33,678,482	33,066,127	612,355	137,298	268	749,385	---	---	---	---	1,858,392	---	---	---	
Gas	14,134,078	13,914,516	219,562	109,459	268	328,753	---	---	---	---	513,963	---	---	---	
MHFA and HIP Programs [14]	16,605	62,258	(45,653)	---	---	(45,653)	---	---	---	(90,326)	---	---	---	---	
Pickett Place [14]	382,851	715,996	(333,145)	34,555	---	(298,590)	---	58,020	---	---	47,368	---	---	---	
Port Authority Component Unit	590,319	265,497	324,822	254,481	294,564	284,739	25,247	---	---	---	97,576	---	294,564	895,000	
Scattered Sites [14]	155,014	385,580	(230,566)	10,330	58,741	(278,977)	---	101,062	---	---	104,391	---	---	---	
Section 8 Voucher Program [14]	1,853	718,008	(716,155)	686,648	---	(29,507)	---	686,648	---	---	---	---	---	---	
Sewer	4,239,179	4,549,126	(309,947)	671,979	360,059	1,973	---	---	---	---	858,219	---	356,298	925,000	
Storm Water Utility District	550,450	268,083	282,367	1,057	---	283,424	---	---	---	---	365,531	---	---	---	
Twin Towers [14]	667,630	1,165,811	(498,181)	99,656	87	(398,612)	---	313,328	---	---	224,313	---	---	---	
Waste Transfer Station	64,079	46,494	17,585	7,831	---	25,416	---	---	---	---	---	---	---	---	
Water	2,807,120	2,857,600	(50,480)	55,814	25,059	(19,725)	---	---	---	---	3,994,632	5,600,000	24,886	---	
<b>Total</b>	<b>59,227,331</b>	<b>59,313,156</b>	<b>(85,825)</b>	<b>2,285,246</b>	<b>1,173,161</b>	<b>1,026,260</b>	<b>193,235</b>	<b>1,159,058</b>	<b>29,147</b>	<b>---</b>	<b>8,070,680</b>	<b>5,600,000</b>	<b>1,109,863</b>	<b>2,215,000</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Avoca</b>														
A and I Fund	21,265	20,396	869	---	---	869	---	---	---	---	---	---	---	---
Liquor	267,937	241,336	26,601	3,642	40	30,203	---	---	---	17,600	4,905	---	---	---
Water and Sewer [3]	28,168	62,533	(34,365)	26,118	18,024	(26,271)	---	---	---	5,000	---	---	18,024	5,600
<b>Total</b>	<b>317,370</b>	<b>324,265</b>	<b>(6,895)</b>	<b>29,760</b>	<b>18,064</b>	<b>4,801</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,600</b>	<b>4,905</b>	<b>---</b>	<b>18,024</b>	<b>5,600</b>
<b>Avon</b>														
Sewer	224,038	531,294	(307,256)	97,839	161,333	(370,750)	39,520	---	---	(91,078)	35,682	---	143,185	125,639
Water	187,041	193,472	(6,431)	18,901	89,859	(77,389)	151	---	---	(74,593)	3,095	---	78,214	69,742
<b>Total</b>	<b>411,079</b>	<b>724,766</b>	<b>(313,687)</b>	<b>116,740</b>	<b>251,192</b>	<b>(448,139)</b>	<b>39,671</b>	<b>---</b>	<b>---</b>	<b>(165,671)</b>	<b>38,777</b>	<b>---</b>	<b>221,399</b>	<b>195,381</b>
<b>Babbitt</b>														
Public Utility [3]	531,751	492,169	39,582	697	23,255	17,024	---	---	---	1,500	89,665	---	23,255	82,826
Sanitation	100,836	103,852	(3,016)	---	---	(3,016)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>632,587</b>	<b>596,021</b>	<b>36,566</b>	<b>697</b>	<b>23,255</b>	<b>14,008</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,500</b>	<b>89,665</b>	<b>---</b>	<b>23,255</b>	<b>82,826</b>
<b>Backus</b>														
Senior Townhomes	33,444	25,769	7,675	2	10,550	(2,873)	---	---	---	---	---	---	10,550	9,694
Sewer	73,951	67,673	6,278	1,805	3,770	4,313	---	---	---	---	---	---	3,770	---
Water	65,649	47,733	17,916	756	3,203	15,469	---	---	---	---	47,951	---	3,203	8,000
<b>Total</b>	<b>173,044</b>	<b>141,175</b>	<b>31,869</b>	<b>2,563</b>	<b>17,523</b>	<b>16,909</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>47,951</b>	<b>---</b>	<b>17,523</b>	<b>17,694</b>
<b>Badger</b>														
Refuse	44,991	36,986	8,005	---	---	8,005	---	---	---	---	---	---	---	---
Sewer	52,870	34,543	18,327	1,399	1,706	18,020	---	---	---	30,000	---	---	1,706	2,500
Water	54,406	39,016	15,390	6,466	7,575	14,281	---	---	---	---	---	---	7,575	21,500
<b>Total</b>	<b>152,267</b>	<b>110,545</b>	<b>41,722</b>	<b>7,865</b>	<b>9,281</b>	<b>40,306</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>30,000</b>	<b>---</b>	<b>---</b>	<b>9,281</b>	<b>24,000</b>
<b>Bagley</b>														
Liquor	1,032,303	990,742	41,561	1,714	---	43,275	---	---	---	15,000	132,690	---	---	---
Public Utilities Commission	3,842,153	3,615,178	226,975	32,571	129,211	130,335	---	---	---	(184,222)	695,113	570,000	81,072	257,688
<b>Total</b>	<b>4,874,456</b>	<b>4,605,920</b>	<b>268,536</b>	<b>34,285</b>	<b>129,211</b>	<b>173,610</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(169,222)</b>	<b>827,803</b>	<b>570,000</b>	<b>81,072</b>	<b>257,688</b>
<b>Balaton</b>														
Garbage	44,041	43,476	565	33	---	598	---	---	---	---	---	---	---	---
Lakeview Senior Housing	272,319	255,128	17,191	300	50	17,441	---	---	---	---	---	---	50	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	405,027	390,284	14,743	210	---	14,953	---	---	---	45,000	---	---	---	---	
Nursing Home (Component Unit)	2,356,264	2,196,026	160,238	63,831	16,807	207,262	---	---	---	---	---	---	16,807	10,671	
Sewer	96,193	69,802	26,391	852	---	27,243	---	---	---	---	11,367	---	---	---	
Water	109,161	91,510	17,651	221	10,019	7,853	---	---	---	---	59,957	---	10,019	235,000	
<b>Total</b>	<b>3,283,005</b>	<b>3,046,226</b>	<b>236,779</b>	<b>65,447</b>	<b>26,876</b>	<b>275,350</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>45,000</b>	<b>71,324</b>	<b>---</b>	<b>26,876</b>	<b>245,671</b>	
<b>Barnesville</b>															
Ambulance	278,062	396,435	(118,373)	77,029	---	(41,344)	43,680	---	---	---	---	---	---	---	
Broadband Internet	219,604	44,399	175,205	36	---	175,241	---	---	---	125,582	---	---	---	---	
Cable T.V.	428,448	399,034	29,414	2,914	33,687	(1,359)	---	---	---	---	---	---	33,687	34,370	
Electric	1,959,168	1,692,148	267,020	19,119	9,204	276,935	---	---	---	242,500	---	---	9,204	31,650	
Liquor	448,651	422,496	26,155	2,962	---	29,117	---	---	---	12,000	---	---	---	---	
Sanitation	185,115	188,687	(3,572)	28,928	---	25,356	---	---	---	15,000	---	---	---	---	
Sewer	591,043	250,148	340,895	9,032	57,394	292,533	---	---	---	103,000	---	662,203	57,394	850,687	
Storm Sewer	31,262	22,122	9,140	34	---	9,174	---	---	---	7,500	---	---	---	---	
Telephone	934,833	710,927	223,906	211,436	13,808	421,534	---	---	2,783	322,918	14,508	---	13,808	47,474	
Water	424,563	227,579	196,984	11,033	42,840	165,177	---	---	---	50,000	7,275	1,277,082	42,840	782,537	
<b>Total</b>	<b>5,500,749</b>	<b>4,353,975</b>	<b>1,146,774</b>	<b>362,523</b>	<b>156,933</b>	<b>1,352,364</b>	<b>43,680</b>	<b>---</b>	<b>2,783</b>	<b>878,500</b>	<b>21,783</b>	<b>1,939,285</b>	<b>156,933</b>	<b>1,746,718</b>	
<b>Barnum</b>															
Liquor	468,177	471,530	(3,353)	29,517	---	26,164	---	---	---	7,000	1,693	---	---	---	
Sewer	102,702	49,006	53,696	414	17,115	36,995	---	---	---	---	---	---	17,115	28,000	
Water	130,372	73,051	57,321	12,787	11,217	58,891	---	---	---	21,481	---	23,718	11,217	38,000	
<b>Total</b>	<b>701,251</b>	<b>593,587</b>	<b>107,664</b>	<b>42,718</b>	<b>28,332</b>	<b>122,050</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,481</b>	<b>1,693</b>	<b>23,718</b>	<b>28,332</b>	<b>66,000</b>	
<b>Barrett</b>															
Sewer	57,352	68,650	(11,298)	70	---	(11,228)	---	---	---	27,000	---	---	---	---	
Water	106,753	98,340	8,413	12,237	60,389	(39,739)	---	---	---	(284,536)	---	---	60,259	88,600	
<b>Total</b>	<b>164,105</b>	<b>166,990</b>	<b>(2,885)</b>	<b>12,307</b>	<b>60,389</b>	<b>(50,967)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(257,536)</b>	<b>---</b>	<b>---</b>	<b>60,259</b>	<b>88,600</b>	
<b>Barry</b>															
Water and Sewer	1,794	3,945	(2,151)	4,733	---	2,582	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>1,794</b>	<b>3,945</b>	<b>(2,151)</b>	<b>4,733</b>	<b>---</b>	<b>2,582</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Battle Lake</b>															
Liquor	1,166,319	1,044,212	122,107	4,111	---	126,218	---	---	---	160,000	---	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	217,254	148,834	68,420	21,650	15,235	74,835	---	---	---	---	---	---	14,768	116,000	
Water	196,768	134,833	61,935	3,288	12,367	52,856	---	---	---	---	---	---	12,367	72,000	
<b>Total</b>	<b>1,580,341</b>	<b>1,327,879</b>	<b>252,462</b>	<b>29,049</b>	<b>27,602</b>	<b>253,909</b>	---	---	---	<b>160,000</b>	---	---	<b>27,135</b>	<b>188,000</b>	
<b>Baudette</b>															
Liquor	1,451,642	1,389,288	62,354	1,085	---	63,439	---	---	---	175,000	---	---	---	---	
Public Utilities	2,757,691	2,214,369	543,322	19,885	101,722	461,485	---	---	---	150,000	705,052	16,250	101,722	198,020	
<b>Total</b>	<b>4,209,333</b>	<b>3,603,657</b>	<b>605,676</b>	<b>20,970</b>	<b>101,722</b>	<b>524,924</b>	---	---	---	<b>325,000</b>	<b>705,052</b>	<b>16,250</b>	<b>101,722</b>	<b>198,020</b>	
<b>Baxter</b>															
Sewer	1,166,591	1,623,673	(457,082)	520,482	---	63,400	---	---	---	58,027	272,289	---	---	---	
Storm Water	311,327	278,915	32,412	9,048	3,895	37,565	---	---	---	3,830	10,580	---	---	---	
Water	1,245,590	1,368,055	(122,465)	588,773	306,418	159,890	---	---	---	(114,713)	7,720	---	306,418	455,410	
<b>Total</b>	<b>2,723,508</b>	<b>3,270,643</b>	<b>(547,135)</b>	<b>1,118,303</b>	<b>310,313</b>	<b>260,855</b>	---	---	---	<b>(52,856)</b>	<b>290,589</b>	---	<b>306,418</b>	<b>455,410</b>	
<b>Bayport</b>															
Sewer	596,982	576,728	20,254	82,064	---	102,318	---	---	---	111,475	31,992	---	---	---	
Water	388,361	450,375	(62,014)	165,317	---	103,303	---	---	---	(7,171)	19,278	---	---	---	
<b>Total</b>	<b>985,343</b>	<b>1,027,103</b>	<b>(41,760)</b>	<b>247,381</b>	---	<b>205,621</b>	---	---	---	<b>104,304</b>	<b>51,270</b>	---	---	---	
<b>Beardsley</b>															
Garbage	21,823	15,264	6,559	---	---	6,559	---	---	---	---	---	---	---	---	
Sewer	15,000	14,805	195	7,218	769	6,644	---	---	---	---	---	---	769	9,052	
Water	22,000	30,805	(8,805)	7,349	1,337	(2,793)	---	---	---	---	2,879	---	1,337	5,000	
<b>Total</b>	<b>58,823</b>	<b>60,874</b>	<b>(2,051)</b>	<b>14,567</b>	<b>2,106</b>	<b>10,410</b>	---	---	---	---	<b>2,879</b>	---	<b>2,106</b>	<b>14,052</b>	
<b>Beaver Bay</b>															
Economic Development Authority	16,612	20,423	(3,811)	131	---	(3,680)	---	---	---	(16,612)	---	---	---	---	
Liquor	387,373	381,379	5,994	---	---	5,994	---	---	---	96,614	---	---	---	---	
Sewer	89,242	78,653	10,589	24,541	3,709	31,421	19,450	---	187,706	(27,170)	187,706	---	3,709	13,000	
Water	161,368	122,723	38,645	---	12,390	26,255	---	---	---	(102,475)	---	---	12,390	114,800	
<b>Total</b>	<b>654,595</b>	<b>603,178</b>	<b>51,417</b>	<b>24,672</b>	<b>16,099</b>	<b>59,990</b>	<b>19,450</b>	---	<b>187,706</b>	<b>(49,643)</b>	<b>187,706</b>	---	<b>16,099</b>	<b>127,800</b>	
<b>Beaver Creek</b>															
Refuse [0]	21,024	21,739	(715)	---	---	(715)	---	---	---	---	---	---	---	---	
Sewer [0]	48,150	6,003	42,147	---	904	41,243	---	---	---	---	---	---	904	6,334	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 [0]	25,093	34,152	(9,059)	699	---	(8,360)	---	---	---	30,000	---	---	---	---	
<b>Total</b>	<b>94,267</b>	<b>61,894</b>	<b>32,373</b>	<b>699</b>	<b>904</b>	<b>32,168</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>30,000</b>	<b>---</b>	<b>---</b>	<b>904</b>	<b>6,334</b>	
<b>Becker</b>															
Golf	884,973	1,125,981	(241,008)	8,025	12,110	(245,093)	---	---	---	(154,000)	92,217	---	12,110	39,034	
Sewer	1,216,412	1,778,900	(562,488)	1,763,988	597,756	603,744	1,748,748	---	---	185,892	107,905	5,162,630	525,386	1,295,000	
Water	498,398	505,522	(7,124)	14,565	43,074	(35,633)	---	---	---	(40,000)	100,554	924,606	26,273	1,090,000	
<b>Total</b>	<b>2,599,783</b>	<b>3,410,403</b>	<b>(810,620)</b>	<b>1,786,578</b>	<b>652,940</b>	<b>323,018</b>	<b>1,748,748</b>	<b>---</b>	<b>---</b>	<b>(8,108)</b>	<b>300,676</b>	<b>6,087,236</b>	<b>563,769</b>	<b>2,424,034</b>	
<b>Bejou</b>															
Sewer	6,631	5,499	1,132	---	---	1,132	---	---	---	---	---	---	---	---	
Water	19,985	5,180	14,805	---	---	14,805	---	---	---	---	---	---	---	---	
Water Project	---	59,265	(59,265)	70,212	7,199	3,748	---	70,212	---	---	---	---	7,199	3,175	
<b>Total</b>	<b>26,616</b>	<b>69,944</b>	<b>(43,328)</b>	<b>70,212</b>	<b>7,199</b>	<b>19,685</b>	<b>---</b>	<b>70,212</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,199</b>	<b>3,175</b>	
<b>Belgrade</b>															
Economic Development Authority - Housing	110,888	77,284	33,604	---	18,712	14,892	---	---	---	---	6,877	---	18,712	50,000	
Sewer	91,392	134,492	(43,100)	7,661	---	(35,439)	---	---	---	---	34,576	---	---	---	
Water	113,958	143,023	(29,065)	3,904	7,361	(32,522)	---	2,154	---	---	3,921	---	7,361	21,000	
<b>Total</b>	<b>316,238</b>	<b>354,799</b>	<b>(38,561)</b>	<b>11,565</b>	<b>26,073</b>	<b>(53,069)</b>	<b>---</b>	<b>2,154</b>	<b>---</b>	<b>---</b>	<b>45,374</b>	<b>---</b>	<b>26,073</b>	<b>71,000</b>	
<b>Belle Plaine</b>															
Sewer	1,093,326	1,044,522	48,804	24,339	190,769	(117,626)	---	---	---	30,372	---	---	190,769	710,325	
Water	808,762	907,854	(99,092)	23,291	216,836	(292,637)	---	---	---	38,498	---	---	216,836	275,000	
<b>Total</b>	<b>1,902,088</b>	<b>1,952,376</b>	<b>(50,288)</b>	<b>47,630</b>	<b>407,605</b>	<b>(410,263)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>68,870</b>	<b>---</b>	<b>---</b>	<b>407,605</b>	<b>985,325</b>	
<b>Bellechester</b>															
Sewer [0]	19,222	14,970	4,252	---	2,070	2,182	---	---	---	---	6,239	---	2,070	3,000	
Water [0]	34,970	23,822	11,148	---	4,200	6,948	---	---	---	2,000	8,064	---	4,200	5,000	
<b>Total</b>	<b>54,192</b>	<b>38,792</b>	<b>15,400</b>	<b>---</b>	<b>6,270</b>	<b>9,130</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,000</b>	<b>14,303</b>	<b>---</b>	<b>6,270</b>	<b>8,000</b>	
<b>Bellingham</b>															
Sewer	31,624	24,149	7,475	19	---	7,494	---	---	---	---	---	---	---	---	
Water	36,937	24,014	12,923	---	---	12,923	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>68,561</b>	<b>48,163</b>	<b>20,398</b>	<b>19</b>	<b>---</b>	<b>20,417</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Beltrami</b>														
Water and Garbage [2]	13,658	15,702	(2,044)	7,783	---	5,739	7,662	---	---	---	---	---	---	---
<b>Total</b>	<b>13,658</b>	<b>15,702</b>	<b>(2,044)</b>	<b>7,783</b>	<b>---</b>	<b>5,739</b>	<b>7,662</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Belview</b>														
Parkview Home and Parkwood Apartments [99]	1,640,615	1,943,693	(303,078)	60,704	65,921	(308,295)	---	---	---	---	---	620,000	41,014	100,000
Sewer and Garbage	65,964	47,436	18,528	2,104	---	20,632	---	---	---	37,988	---	---	---	---
Village Park Townhomes	27,558	22,866	4,692	---	11,251	(6,559)	---	---	---	---	---	---	11,251	8,133
Water	21,611	47,620	(26,009)	3,077	---	(22,932)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,755,748</b>	<b>2,061,615</b>	<b>(305,867)</b>	<b>65,885</b>	<b>77,172</b>	<b>(317,154)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>37,988</b>	<b>---</b>	<b>620,000</b>	<b>52,265</b>	<b>108,133</b>
<b>Bemidji</b>														
Liquor	5,132,559	4,457,771	674,788	14,518	---	689,306	---	---	1,837	340,000	53,130	---	---	---
Refuse	364,443	225,038	139,405	6,364	---	145,769	---	---	402	56,000	27,605	---	---	---
Sanford Center	1,836,010	4,687,490	(2,851,480)	2,495,735	2,357,813	(2,713,558)	2,207,493	---	---	383,376	---	---	2,357,813	---
Sewer	2,487,731	2,240,837	246,894	132,111	178,224	200,781	---	---	1,701	(29,370)	92,679	---	177,454	720,000
Storm Water	1,137,514	306,947	830,567	2,442	---	833,009	---	---	---	822,954	---	---	---	---
Water	1,843,681	1,185,564	658,117	97,908	178,024	578,001	---	---	1,260	32,436	2,921,281	---	177,454	720,000
<b>Total</b>	<b>12,801,938</b>	<b>13,103,647</b>	<b>(301,709)</b>	<b>2,749,078</b>	<b>2,714,061</b>	<b>(266,692)</b>	<b>2,207,493</b>	<b>---</b>	<b>5,200</b>	<b>1,605,396</b>	<b>3,094,695</b>	<b>---</b>	<b>2,712,721</b>	<b>1,440,000</b>
<b>Benson</b>														
Electric	4,105,562	3,713,822	391,740	109,030	286,522	214,248	---	---	---	105,601	360,216	495,000	263,618	260,000
Garbage Collection	165,096	156,627	8,469	2,238	---	10,707	---	---	---	---	---	---	---	---
Liquor	1,094,861	1,011,870	82,991	23,223	---	106,214	---	---	---	30,000	---	---	---	---
Sewer	736,856	777,867	(41,011)	6,545	71,937	(106,403)	---	---	---	34,261	32,544	---	71,007	247,000
Water	589,558	473,113	116,445	10,991	78,773	48,663	---	---	---	18,076	1,397,970	1,493,158	60,516	161,460
<b>Total</b>	<b>6,691,933</b>	<b>6,133,299</b>	<b>558,634</b>	<b>152,027</b>	<b>437,232</b>	<b>273,429</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>187,938</b>	<b>1,790,730</b>	<b>1,988,158</b>	<b>395,141</b>	<b>668,460</b>
<b>Bertha</b>														
Ambulance	82,623	88,995	(6,372)	80,552	---	74,180	993	---	1	---	---	---	---	---
Liquor [21][22]	---	---	---	17,492	7,233	10,259	---	---	---	101,385	---	---	---	---
Sewer	89,087	55,661	33,426	516	---	33,942	---	---	---	115,000	---	---	---	---
Water	43,775	21,957	21,818	440	---	22,258	---	---	---	85,000	---	---	---	---
<b>Total</b>	<b>215,485</b>	<b>166,613</b>	<b>48,872</b>	<b>99,000</b>	<b>7,233</b>	<b>140,639</b>	<b>993</b>	<b>---</b>	<b>1</b>	<b>301,385</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Bethel</b>															
Sewer	97,628	100,412	(2,784)	368,051	32,658	332,609	---	---	---	(151,450)	340,415	---	32,658	173,000	
<b>Total</b>	<b>97,628</b>	<b>100,412</b>	<b>(2,784)</b>	<b>368,051</b>	<b>32,658</b>	<b>332,609</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(151,450)</b>	<b>340,415</b>	<b>---</b>	<b>32,658</b>	<b>173,000</b>	
<b>Big Falls</b>															
Liquor	309,480	303,118	6,362	1,218	---	7,580	---	---	---	13,628	3,197	---	---	---	
Sewer	57,892	34,398	23,494	708	29,813	(5,611)	---	---	---	---	---	---	29,813	11,000	
Water	33,749	26,030	7,719	65	---	7,784	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>401,121</b>	<b>363,546</b>	<b>37,575</b>	<b>1,991</b>	<b>29,813</b>	<b>9,753</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,628</b>	<b>3,197</b>	<b>---</b>	<b>29,813</b>	<b>11,000</b>	
<b>Big Lake</b>															
Liquor	3,420,250	2,938,705	481,545	13,818	56,071	439,292	---	---	---	250,000	---	---	53,370	50,870	
Sanitary Sewer	983,198	1,333,397	(350,199)	237,755	674,701	(787,145)	---	---	---	(7,119)	220,026	2,743,997	665,753	734,499	
Storm Sewer	201,592	357,427	(155,835)	---	6,048	(161,883)	---	---	---	13,152	---	---	397	78,835	
Water	1,706,430	1,588,788	117,642	86,879	344,782	(140,261)	---	---	---	---	18,192	1,171,200	299,254	745,500	
<b>Total</b>	<b>6,311,470</b>	<b>6,218,317</b>	<b>93,153</b>	<b>338,452</b>	<b>1,081,602</b>	<b>(649,997)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>256,033</b>	<b>238,218</b>	<b>3,915,197</b>	<b>1,018,774</b>	<b>1,609,704</b>	
<b>Bigelow</b>															
Electric	146,997	132,712	14,285	1,864	---	16,149	---	---	---	477,888	---	---	---	---	
Sewer	57,021	110,141	(53,120)	6,172	32,825	(79,773)	5,271	---	---	(62,968)	---	---	32,825	8,100	
Water	20,356	40,867	(20,511)	15,818	---	(4,693)	14,343	---	---	(54,535)	---	---	---	---	
<b>Total</b>	<b>224,374</b>	<b>283,720</b>	<b>(59,346)</b>	<b>23,854</b>	<b>32,825</b>	<b>(68,317)</b>	<b>19,614</b>	<b>---</b>	<b>---</b>	<b>360,385</b>	<b>---</b>	<b>---</b>	<b>32,825</b>	<b>8,100</b>	
<b>Bigfork</b>															
Sewer	100,192	90,470	9,722	515	2,240	7,997	458	---	---	---	---	---	2,240	4,000	
Water	103,534	128,203	(24,669)	157,271	4,077	128,525	---	---	148,693	---	1,329	---	4,077	---	
<b>Total</b>	<b>203,726</b>	<b>218,673</b>	<b>(14,947)</b>	<b>157,786</b>	<b>6,317</b>	<b>136,522</b>	<b>458</b>	<b>---</b>	<b>148,693</b>	<b>---</b>	<b>1,329</b>	<b>---</b>	<b>6,317</b>	<b>4,000</b>	
<b>Bingham Lake</b>															
Sewer	19,501	63,490	(43,989)	53	---	(43,936)	---	---	---	(17,239)	---	---	---	---	
Water	53,803	42,004	11,799	---	---	11,799	---	---	---	(28,747)	40,606	---	---	---	
<b>Total</b>	<b>73,304</b>	<b>105,494</b>	<b>(32,190)</b>	<b>53</b>	<b>---</b>	<b>(32,137)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(45,986)</b>	<b>40,606</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Birchwood</b>															
Sewer	82,394	83,914	(1,520)	14	---	(1,506)	---	---	---	31,479	26,719	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	67,795	73,658	(5,863)	2,100	---	(3,763)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>150,189</b>	<b>157,572</b>	<b>(7,383)</b>	<b>2,114</b>	<b>---</b>	<b>(5,269)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>31,479</b>	<b>26,719</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Bird Island</b>															
Economic Development	55,989	37,109	18,880	34,223	30,326	22,777	---	---	---	---	---	---	10,559	18,099	
Sewer	183,535	223,118	(39,583)	179,094	61,010	78,501	---	---	---	---	74,920	---	61,010	242,604	
Storm Sewer	31,450	24,795	6,655	907	48,189	(40,627)	---	---	---	(30,100)	---	---	48,189	11,717	
Water	302,621	235,905	66,716	15,402	175,577	(93,459)	---	---	---	---	74,920	---	175,577	49,273	
<b>Total</b>	<b>573,595</b>	<b>520,927</b>	<b>52,668</b>	<b>229,626</b>	<b>315,102</b>	<b>(32,808)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(30,100)</b>	<b>149,840</b>	<b>---</b>	<b>295,335</b>	<b>321,693</b>	
<b>Biscay</b>															
Liquor [16]	175,000	97,503	77,497	---	---	77,497	---	---	---	---	---	---	---	---	
Water [0][24]	9,025	4,938	4,087	---	---	4,087	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>184,025</b>	<b>102,441</b>	<b>81,584</b>	<b>---</b>	<b>---</b>	<b>81,584</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Biwabik</b>															
Ambulance	110,248	102,761	7,487	---	---	7,487	---	---	---	(4,085)	---	---	---	---	
Electric Utilities	641,678	630,622	11,056	7,229	2,677	15,608	---	---	---	13,597	154,974	---	2,677	22,631	
Sewer	169,445	191,544	(22,099)	1,020	---	(21,079)	---	---	---	19,212	---	---	---	---	
Solid Waste Management	141,448	148,120	(6,672)	---	---	(6,672)	---	---	---	---	---	---	---	---	
Water Utilities	221,678	321,704	(100,026)	3,474	1,541	(98,093)	---	---	---	19,212	---	---	1,541	15,000	
<b>Total</b>	<b>1,284,497</b>	<b>1,394,751</b>	<b>(110,254)</b>	<b>11,723</b>	<b>4,218</b>	<b>(102,749)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>47,936</b>	<b>154,974</b>	<b>---</b>	<b>4,218</b>	<b>37,631</b>	
<b>Blackduck</b>															
Golf Course	110,233	107,869	2,364	45	5,098	(2,689)	---	---	---	(2,500)	17,817	84,529	5,098	10,260	
Liquor	854,304	777,444	76,860	8,449	---	85,309	---	---	---	52,500	3,359	---	---	---	
Sewer	121,531	164,917	(43,386)	---	---	(43,386)	---	---	---	17,660	---	---	---	---	
Water	175,810	190,872	(15,062)	25	41,698	(56,735)	---	---	---	17,660	---	1,033,698	41,698	1,006,000	
<b>Total</b>	<b>1,261,878</b>	<b>1,241,102</b>	<b>20,776</b>	<b>8,519</b>	<b>46,796</b>	<b>(17,501)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>85,320</b>	<b>21,176</b>	<b>1,118,227</b>	<b>46,796</b>	<b>1,016,260</b>	
<b>Blaine</b>															
Blaine Courts - Senior Housing	431,720	579,835	(148,115)	75,368	---	(72,747)	---	---	---	---	50,438	---	---	---	
Cloverleaf Courts - Senior Housing	998,475	841,972	156,503	45,506	---	202,009	---	---	---	301,992	54,383	---	---	---	
Refuse	2,632,527	2,862,082	(229,555)	131,989	---	(97,566)	---	---	---	---	---	---	---	---	
Sewer	4,649,702	4,730,749	(81,047)	143,843	---	62,796	---	---	---	71,358	1,940,933	---	---	---	
Storm Drainage	908,100	962,097	(53,997)	50,210	---	(3,787)	---	---	---	---	288,433	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	5,069,764	3,577,505	1,492,259	179,643	185,484	1,486,418	---	---	---	246,641	270,006	---	185,484	350,000
<b>Total</b>	<b>14,690,288</b>	<b>13,554,240</b>	<b>1,136,048</b>	<b>626,559</b>	<b>185,484</b>	<b>1,577,123</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>619,991</b>	<b>2,604,193</b>	<b>---</b>	<b>185,484</b>	<b>350,000</b>
<b>Blomkest</b>														
Sewer	65,917	75,929	(10,012)	47	---	(9,965)	---	---	---	---	---	---	---	---
Water	16,041	17,144	(1,103)	14	---	(1,089)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>81,958</b>	<b>93,073</b>	<b>(11,115)</b>	<b>61</b>	<b>---</b>	<b>(11,054)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Blooming Prairie</b>														
Ambulance	120,377	95,079	25,298	8,935	---	34,233	---	---	4,577	---	16,189	---	---	---
Cemetery	1,795	3,650	(1,855)	102	---	(1,753)	---	---	---	---	---	---	---	---
Economic Development Authority	---	23,966	(23,966)	9,815	1,332	(15,483)	---	---	---	1,000	---	---	1,332	9,047
Light and Power Utility	2,789,333	2,703,018	86,315	32,725	46,447	72,593	---	---	---	---	115,628	---	46,447	140,502
Sewer Utility	443,779	474,150	(30,371)	14,745	4,290	(19,916)	---	---	---	---	46,554	---	4,290	21,675
Storm Sewer	22,224	46,461	(24,237)	80,713	17,729	38,747	73,682	---	---	---	271,268	271,218	17,729	102,000
Water Utility	242,082	194,441	47,641	7,897	12,463	43,075	---	---	---	---	62,083	---	12,463	45,717
<b>Total</b>	<b>3,619,590</b>	<b>3,540,765</b>	<b>78,825</b>	<b>154,932</b>	<b>82,261</b>	<b>151,496</b>	<b>73,682</b>	<b>---</b>	<b>4,577</b>	<b>1,000</b>	<b>511,722</b>	<b>271,218</b>	<b>82,261</b>	<b>318,941</b>
<b>Bloomington</b>														
Motor Vehicle	617,193	580,635	36,558	1,693	533	37,718	---	---	---	(129,996)	---	---	---	---
Police Contractual	656,860	586,649	70,211	---	18	70,193	---	---	---	70,193	---	---	---	---
Property Management	175,222	290,865	(115,643)	31,168	---	(84,475)	31,168	---	---	---	---	---	---	---
Public Housing Management	175,904	237,967	(62,063)	41,378	---	(20,685)	---	41,378	---	---	---	---	---	---
Recreation Facilities	3,439,419	5,332,948	(1,893,529)	1,212,119	43,523	(724,933)	1,101,352	---	---	(1,300,832)	992,263	---	7,784	150,000
Recycling	860,863	1,122,889	(262,026)	253,081	---	(8,945)	27,892	---	---	(200,004)	---	---	---	---
Storm Water	4,519,242	3,176,026	1,343,216	172,036	364	1,514,888	36	---	---	---	2,323,945	---	---	---
Water and Sewer [3]	20,944,062	21,891,982	(947,920)	263,816	85,822	(769,926)	69,903	---	---	24,996	392,166	---	---	---
<b>Total</b>	<b>31,388,765</b>	<b>33,219,961</b>	<b>(1,831,196)</b>	<b>1,975,291</b>	<b>130,260</b>	<b>13,835</b>	<b>1,230,351</b>	<b>41,378</b>	<b>---</b>	<b>(1,535,643)</b>	<b>3,708,374</b>	<b>---</b>	<b>7,784</b>	<b>150,000</b>
<b>Blue Earth</b>														
Electric	5,575,030	5,471,673	103,357	45,910	152,073	(2,806)	---	---	---	---	640,910	---	19,659	270,000
Fitness Center	144,994	88,962	56,032	821	---	56,853	---	---	---	---	---	---	---	---
Liquor	1,498,613	1,378,381	120,232	329	23,632	96,929	---	---	---	88,789	---	---	2,180	420,000
Sewer	1,127,351	823,502	303,849	1,188	80,274	224,763	---	---	---	(77,683)	967,242	1,266,656	78,574	432,574

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	692,752	630,616	62,136	111,345	59,452	114,029	---	---	---	---	327,980	369,852	52,370	131,871	
<b>Total</b>	<b>9,038,740</b>	<b>8,393,134</b>	<b>645,606</b>	<b>159,593</b>	<b>315,431</b>	<b>489,768</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,106</b>	<b>1,936,132</b>	<b>1,636,508</b>	<b>152,783</b>	<b>1,254,445</b>	
<b>Bock</b>															
Sewer	25,692	18,342	7,350	734	1,062	7,022	---	---	---	---	---	---	1,062	400	
Water	17,261	6,802	10,459	---	9,122	1,337	---	---	---	---	---	---	9,122	3,500	
<b>Total</b>	<b>42,953</b>	<b>25,144</b>	<b>17,809</b>	<b>734</b>	<b>10,184</b>	<b>8,359</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,184</b>	<b>3,900</b>	
<b>Borup</b>															
Water, Sewer, and Refuse [1]	21,993	18,643	3,350	---	---	3,350	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>21,993</b>	<b>18,643</b>	<b>3,350</b>	<b>---</b>	<b>---</b>	<b>3,350</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Bovey</b>															
Refuse	65,036	56,870	8,166	1,315	---	9,481	---	---	---	8,000	---	---	---	---	
Sewer	136,377	123,913	12,464	92,848	30,798	74,514	13,109	---	---	145,859	---	---	30,798	30,000	
Water	59,026	116,593	(57,567)	97,046	30,798	8,681	13,109	---	4,957	144,487	---	---	30,798	30,000	
<b>Total</b>	<b>260,439</b>	<b>297,376</b>	<b>(36,937)</b>	<b>191,209</b>	<b>61,596</b>	<b>92,676</b>	<b>26,218</b>	<b>---</b>	<b>4,957</b>	<b>298,346</b>	<b>---</b>	<b>---</b>	<b>61,596</b>	<b>60,000</b>	
<b>Bowlus</b>															
Garbage	21,777	22,259	(482)	1,480	---	998	---	---	---	---	---	---	---	---	
Sewer	13,366	17,135	(3,769)	44	---	(3,725)	---	---	---	---	---	---	---	---	
Water	20,248	14,037	6,211	---	---	6,211	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>55,391</b>	<b>53,431</b>	<b>1,960</b>	<b>1,524</b>	<b>---</b>	<b>3,484</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Boyd</b>															
Cable T.V.	18,145	19,500	(1,355)	123	60	(1,292)	---	---	---	---	---	---	---	---	
Liquor	353,571	349,315	4,256	13,804	---	18,060	---	---	---	5,000	15,080	---	---	---	
Sewer	37,289	52,145	(14,856)	8,547	5,432	(11,741)	8,500	---	---	---	---	---	5,432	1,900	
Water	51,194	39,030	12,164	8,367	33,173	(12,642)	8,266	---	---	---	---	---	33,173	9,000	
<b>Total</b>	<b>460,199</b>	<b>459,990</b>	<b>209</b>	<b>30,841</b>	<b>38,665</b>	<b>(7,615)</b>	<b>16,766</b>	<b>---</b>	<b>---</b>	<b>5,000</b>	<b>15,080</b>	<b>---</b>	<b>38,605</b>	<b>10,900</b>	
<b>Braham</b>															
Liquor	1,281,301	1,206,863	74,438	93,521	88,514	79,445	---	---	---	59,537	8,999	---	---	---	
Sewer	319,706	323,004	(3,298)	877,723	52,289	822,136	---	877,376	---	---	784,447	778,000	52,289	937,000	
Water	249,674	194,176	55,498	565	23,664	32,399	---	---	---	---	11,542	---	23,664	123,000	
<b>Total</b>	<b>1,850,681</b>	<b>1,724,043</b>	<b>126,638</b>	<b>971,809</b>	<b>164,467</b>	<b>933,980</b>	<b>---</b>	<b>877,376</b>	<b>---</b>	<b>59,537</b>	<b>804,988</b>	<b>778,000</b>	<b>75,953</b>	<b>1,060,000</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Brainerd</b>														
H.R.A. - Brainerd Oaks Fund [29]	---	1,627	(1,627)	314,573	---	312,946	---	---	---	(73,212)	---	---	---	---
H.R.A. - Housing Choice Vouchers Fund [29]	262,439	1,474,125	(1,211,686)	1,126,160	---	(85,526)	---	470,114	---	---	---	---	---	---
H.R.A. - Public Housing Fund [29]	690,739	1,317,307	(626,568)	470,158	7,433	(163,843)	---	1,359,043	---	---	89,326	---	7,433	19,325
Public Utilities Commission [22][29][30]	22,732,119	23,031,717	(299,598)	1,582,570	1,930,546	(647,574)	---	179,265	---	---	2,143,748	---	1,159,579	1,951,000
<b>Total</b>	<b>23,685,297</b>	<b>25,824,776</b>	<b>(2,139,479)</b>	<b>3,493,461</b>	<b>1,937,979</b>	<b>(583,997)</b>	<b>---</b>	<b>2,008,422</b>	<b>---</b>	<b>(73,212)</b>	<b>2,233,074</b>	<b>---</b>	<b>1,167,012</b>	<b>1,970,325</b>
<b>Brandon</b>														
Economic Development Authority	---	1,778	(1,778)	8	---	(1,770)	---	---	---	---	---	---	---	---
Liquor	481,116	447,485	33,631	972	---	34,603	---	---	---	---	6,001	---	---	---
Sewer	112,474	71,036	41,438	725	1,614	40,549	---	---	---	---	---	---	93	---
Water	85,457	201,510	(116,053)	1,129,964	6,381	1,007,530	---	---	1,129,491	---	---	---	4,915	---
<b>Total</b>	<b>679,047</b>	<b>721,809</b>	<b>(42,762)</b>	<b>1,131,669</b>	<b>7,995</b>	<b>1,080,912</b>	<b>---</b>	<b>---</b>	<b>1,129,491</b>	<b>---</b>	<b>6,001</b>	<b>---</b>	<b>5,008</b>	<b>---</b>
<b>Breckenridge</b>														
Electric	2,810,962	2,595,435	215,527	47,445	---	262,972	---	---	---	225,000	75,792	---	---	---
Sewer	382,341	203,662	178,679	6,186	43,197	141,668	---	---	---	---	5,517	---	43,197	144,995
Storm Sewer	109,147	271,541	(162,394)	3,123	---	(159,271)	---	---	---	26,455	---	---	---	---
Water	627,655	771,651	(143,996)	54,413	---	(89,583)	---	---	---	---	135,116	---	---	---
<b>Total</b>	<b>3,930,105</b>	<b>3,842,289</b>	<b>87,816</b>	<b>111,167</b>	<b>43,197</b>	<b>155,786</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>251,455</b>	<b>216,425</b>	<b>---</b>	<b>43,197</b>	<b>144,995</b>
<b>Breezy Point</b>														
Sewer	371,677	181,277	190,400	150,041	---	340,441	---	---	---	36,138	7,904	---	---	---
<b>Total</b>	<b>371,677</b>	<b>181,277</b>	<b>190,400</b>	<b>150,041</b>	<b>---</b>	<b>340,441</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>36,138</b>	<b>7,904</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Brewster</b>														
Electric	416,934	427,492	(10,558)	626	5,198	(15,130)	---	---	---	---	8,574	---	4,586	20,000
Housing and Redevelopment Authority	13,675	8,306	5,369	51	2,405	3,015	---	---	---	(1,249)	---	---	2,405	5,003
Sewer	135,399	88,102	47,297	994	---	48,291	---	---	---	---	---	---	---	---
Water	81,142	122,229	(41,087)	90	---	(40,997)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>647,150</b>	<b>646,129</b>	<b>1,021</b>	<b>1,761</b>	<b>7,603</b>	<b>(4,821)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,249)</b>	<b>8,574</b>	<b>---</b>	<b>6,991</b>	<b>25,003</b>
<b>Bricelyn</b>														
Sewer	64,474	52,052	12,422	127,396	---	139,818	---	127,386	---	---	233,349	96,075	---	---
Swimming Pool	20,284	40,265	(19,981)	---	---	(19,981)	---	---	---	(12,000)	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	40,139	31,971	8,168	---	---	8,168	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>124,897</b>	<b>124,288</b>	<b>609</b>	<b>127,396</b>	<b>---</b>	<b>128,005</b>	<b>---</b>	<b>127,386</b>	<b>---</b>	<b>(12,000)</b>	<b>233,349</b>	<b>96,075</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Brook Park</b>															
Municipal Water	20,437	14,965	5,472	---	1,691	3,781	---	---	---	(453)	18,656	---	1,691	2,000	---
<b>Total</b>	<b>20,437</b>	<b>14,965</b>	<b>5,472</b>	<b>---</b>	<b>1,691</b>	<b>3,781</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(453)</b>	<b>18,656</b>	<b>---</b>	<b>1,691</b>	<b>2,000</b>	<b>---</b>
<b>Brooklyn Center</b>															
Earle Brown Heritage Center	4,458,072	4,955,173	(497,101)	34,567	---	(462,534)	---	---	---	---	15,261	---	---	---	---
Golf Course	207,827	272,282	(64,455)	200	---	(64,255)	---	---	---	(200,000)	---	---	---	---	---
Liquor	5,963,908	5,587,878	376,030	14,580	---	390,610	---	---	---	200,000	146,819	---	---	---	---
Recycling	290,737	285,853	4,884	15	---	4,899	---	---	---	---	---	---	---	---	---
Sanitary Sewer Utility	3,592,429	3,294,796	297,633	5,303	20,591	282,345	---	---	---	---	---	---	20,591	33,750	---
Storm Drainage Utility	1,637,486	1,500,135	137,351	33,832	---	171,183	---	---	---	---	117,772	---	---	---	---
Street Light Utility	354,708	222,835	131,873	382	---	132,255	---	---	---	436	57,956	---	---	---	---
Water Utility	2,297,340	1,789,216	508,124	30,315	61,772	476,667	---	---	---	---	15,090	---	61,772	101,250	---
<b>Total</b>	<b>18,802,507</b>	<b>17,908,168</b>	<b>894,339</b>	<b>119,194</b>	<b>82,363</b>	<b>931,170</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>436</b>	<b>352,898</b>	<b>---</b>	<b>82,363</b>	<b>135,000</b>	<b>---</b>
<b>Brooklyn Park</b>															
Public Utilities [3][22][27]	14,882,986	12,546,121	2,336,865	964,079	818,926	2,482,018	---	---	---	738,016	870,903	---	818,926	3,360,000	---
Recreation [22]	2,069,511	2,327,750	(258,239)	32,551	---	(225,688)	---	---	---	---	210,761	---	---	---	---
Storm Sewer Utility	1,150,746	1,979,783	(829,037)	23,007	---	(806,030)	---	---	---	---	---	---	---	---	---
Street and Signal Light Utility	1,114,464	1,064,136	50,328	26,852	---	77,180	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>19,217,707</b>	<b>17,917,790</b>	<b>1,299,917</b>	<b>1,046,489</b>	<b>818,926</b>	<b>1,527,480</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>738,016</b>	<b>1,081,664</b>	<b>---</b>	<b>818,926</b>	<b>3,360,000</b>	<b>---</b>
<b>Broton</b>															
Utility [1]	256,498	264,083	(7,585)	14	22,912	(30,483)	---	---	---	---	9,992	---	22,912	113,000	---
<b>Total</b>	<b>256,498</b>	<b>264,083</b>	<b>(7,585)</b>	<b>14</b>	<b>22,912</b>	<b>(30,483)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,992</b>	<b>---</b>	<b>22,912</b>	<b>113,000</b>	<b>---</b>
<b>Browerville</b>															
Ambulance	142,433	96,988	45,445	8,621	---	54,066	---	---	---	15,000	3,549	---	---	---	---
Liquor	469,309	436,102	33,207	12,117	---	45,324	---	---	---	27,002	6,099	---	---	---	---
Refuse	45,656	42,618	3,038	414	---	3,452	---	---	---	---	---	---	---	---	---
Sewer	333,081	264,551	68,530	16,709	23,495	61,744	---	---	---	(307,179)	706,275	362,000	23,495	62,189	---
Storm Water Utility	20,337	22,999	(2,662)	12,983	17,229	(6,908)	---	---	---	42,498	---	---	17,229	18,636	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	300,296	177,317	122,979	16,839	18,568	121,250	---	---	---	151,859	8,850	---	18,568	66,688
<b>Total</b>	<b>1,311,112</b>	<b>1,040,575</b>	<b>270,537</b>	<b>67,683</b>	<b>59,292</b>	<b>278,928</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(70,820)</b>	<b>724,773</b>	<b>362,000</b>	<b>59,292</b>	<b>147,513</b>
<b>Browns Valley</b>														
Liquor	196,164	216,978	(20,814)	2,081	---	(18,733)	---	---	---	---	---	---	---	---
Refuse [0]	80,877	56,036	24,841	---	---	24,841	---	---	---	---	107	---	---	---
Wastewater	105,896	50,157	55,739	94,485	27,869	122,355	26,206	---	---	---	85,405	---	19,640	30,000
Water [0]	69,678	63,746	5,932	---	---	5,932	---	---	---	---	4,609	---	---	---
<b>Total</b>	<b>452,615</b>	<b>386,917</b>	<b>65,698</b>	<b>96,566</b>	<b>27,869</b>	<b>134,395</b>	<b>26,206</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>90,121</b>	<b>---</b>	<b>19,640</b>	<b>30,000</b>
<b>Brownsdale</b>														
Water and Sewer	125,883	73,951	51,932	---	2,379	49,553	---	---	---	58,266	---	---	2,379	12,000
<b>Total</b>	<b>125,883</b>	<b>73,951</b>	<b>51,932</b>	<b>---</b>	<b>2,379</b>	<b>49,553</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>58,266</b>	<b>---</b>	<b>---</b>	<b>2,379</b>	<b>12,000</b>
<b>Brownsville</b>														
Recycle Collections Fund	30,293	30,114	179	---	---	179	---	---	---	---	---	---	---	---
Sewer Capital	57,237	---	57,237	4,503	36,921	24,819	---	---	---	(2,880)	---	---	36,921	25,000
Sewer Operations	44,610	48,414	(3,804)	---	---	(3,804)	---	---	---	(2,304)	---	---	---	---
<b>Total</b>	<b>132,140</b>	<b>78,528</b>	<b>53,612</b>	<b>4,503</b>	<b>36,921</b>	<b>21,194</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,184)</b>	<b>---</b>	<b>---</b>	<b>36,921</b>	<b>25,000</b>
<b>Brownton</b>														
Electric	478,983	459,127	19,856	871	13,050	7,677	---	---	---	4,000	20,182	---	13,050	27,000
Sewer	158,790	161,766	(2,976)	628	7,509	(9,857)	---	---	---	7,000	---	---	7,509	36,920
Water	67,454	65,542	1,912	4,088	2,634	3,366	---	---	---	9,000	---	---	2,634	10,000
<b>Total</b>	<b>705,227</b>	<b>686,435</b>	<b>18,792</b>	<b>5,587</b>	<b>23,193</b>	<b>1,186</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>20,182</b>	<b>---</b>	<b>23,193</b>	<b>73,920</b>
<b>Buckman</b>														
Water	10,793	3,689	7,104	---	---	7,104	---	---	---	---	---	---	---	---
<b>Total</b>	<b>10,793</b>	<b>3,689</b>	<b>7,104</b>	<b>---</b>	<b>---</b>	<b>7,104</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Buffalo</b>														
Electric	12,336,078	10,539,553	1,796,525	173,539	228,415	1,741,649	---	240	---	950,000	546,482	---	228,415	1,021,723
Liquor	4,298,307	3,795,084	503,223	207,114	27,114	683,223	153,037	---	---	500,000	50,880	---	27,114	124,665
Water and Sewer [3]	4,269,424	4,194,593	74,831	322,671	2,602,695	(2,205,193)	---	---	584	300,000	4,665,196	5,610,000	2,602,695	1,175,211
Wild Marsh Golf Course	566,688	920,573	(353,885)	---	185,269	(539,154)	---	---	---	---	---	---	180,423	20,220
<b>Total</b>	<b>21,470,497</b>	<b>19,449,803</b>	<b>2,020,694</b>	<b>703,324</b>	<b>3,043,493</b>	<b>(319,475)</b>	<b>153,037</b>	<b>240</b>	<b>584</b>	<b>1,750,000</b>	<b>5,262,558</b>	<b>5,610,000</b>	<b>3,038,647</b>	<b>2,341,819</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Buffalo Lake</b>														
Ambulance	64,004	114,597	(50,593)	8,165	---	(42,428)	---	---	600	(51,459)	---	---	---	---
Liquor	399,569	395,521	4,048	14,078	---	18,126	---	---	---	---	10,964	---	---	---
Sewer	103,810	173,913	(70,103)	12,571	---	(57,532)	---	---	---	---	---	---	---	---
Water	161,300	238,067	(76,767)	26,807	---	(49,960)	---	---	---	---	6,983	---	---	---
<b>Total</b>	<b>728,683</b>	<b>922,098</b>	<b>(193,415)</b>	<b>61,621</b>	<b>---</b>	<b>(131,794)</b>	<b>---</b>	<b>---</b>	<b>600</b>	<b>(51,459)</b>	<b>17,947</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Buhl</b>														
Ambulance	67,976	52,439	15,537	508	---	16,045	---	---	---	10,000	---	---	---	---
Electric	614,675	605,131	9,544	3,249	---	12,793	---	---	---	---	36,023	---	---	---
Refuse	64,855	60,439	4,416	44	---	4,460	---	---	---	---	---	---	---	---
Sewer	191,480	212,936	(21,456)	493	---	(20,963)	---	---	---	(75,941)	75,941	---	---	---
Water	81,492	102,798	(21,306)	187	2,127	(23,246)	---	---	---	(142,182)	142,182	---	2,127	10,000
<b>Total</b>	<b>1,020,478</b>	<b>1,033,743</b>	<b>(13,265)</b>	<b>4,481</b>	<b>2,127</b>	<b>(10,911)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(208,123)</b>	<b>254,146</b>	<b>---</b>	<b>2,127</b>	<b>10,000</b>
<b>Burnsville</b>														
Golf Course	268,956	282,104	(13,148)	5,470	---	(7,678)	---	---	---	---	---	---	---	---
Ice Arena	957,018	1,211,326	(254,308)	11,183	---	(243,125)	---	---	---	---	16,627	---	---	---
Performing Arts Center	975,388	1,839,297	(863,909)	273,241	2,131	(592,799)	---	---	---	(72,000)	---	---	2,131	11,243
Sewer	4,850,796	6,562,271	(1,711,475)	177,072	46,935	(1,581,338)	---	---	---	221,281	305,450	---	19,819	111,523
Sidewalk Snow Plowing	55,113	24,813	30,300	1,199	---	31,499	---	---	---	(10,000)	---	---	---	---
Storm Drainage	4,067,584	3,266,418	801,166	219,356	193,728	826,794	---	14,540	21,402	70,325	651,699	---	157,421	742,749
Street Lighting	561,773	502,597	59,176	6,474	---	65,650	---	---	---	---	67,750	---	---	---
Water	8,847,571	6,799,370	2,048,201	383,838	393,605	2,038,434	---	42,991	---	410,950	3,929,187	3,113,767	332,115	827,115
<b>Total</b>	<b>20,584,199</b>	<b>20,488,196</b>	<b>96,003</b>	<b>1,077,833</b>	<b>636,399</b>	<b>537,437</b>	<b>---</b>	<b>57,531</b>	<b>21,402</b>	<b>620,556</b>	<b>4,970,713</b>	<b>3,113,767</b>	<b>511,486</b>	<b>1,692,630</b>
<b>Butterfield</b>														
Liquor	224,546	213,524	11,022	3,389	---	14,411	---	---	---	---	---	---	---	---
Sewer	276,616	189,659	86,957	36,656	53,328	70,285	36,155	---	---	---	408,594	611,810	52,858	139,500
Water	131,979	124,796	7,183	22,644	19,369	10,458	22,644	---	---	---	20,049	---	19,369	30,500
<b>Total</b>	<b>633,141</b>	<b>527,979</b>	<b>105,162</b>	<b>62,689</b>	<b>72,697</b>	<b>95,154</b>	<b>58,799</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>428,643</b>	<b>611,810</b>	<b>72,227</b>	<b>170,000</b>
<b>Byron</b>														
Sewer	1,007,058	716,271	290,787	87,169	224,399	153,557	---	---	---	---	22,949	---	224,399	2,956,400

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	490,734	463,722	27,012	70,633	61,987	35,658	---	---	---	---	---	---	61,987	798,600
<b>Total</b>	<b>1,497,792</b>	<b>1,179,993</b>	<b>317,799</b>	<b>157,802</b>	<b>286,386</b>	<b>189,215</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,949</b>	<b>---</b>	<b>286,386</b>	<b>3,755,000</b>
<b>Caledonia</b>														
Dump Site	40,004	40,173	(169)	320	---	151	---	---	---	---	---	---	---	---
Economic Development	9,471	---	9,471	---	5,236	4,235	---	---	---	---	---	---	1,661	39,665
Light	2,875,599	2,669,138	206,461	110,242	31,509	285,194	---	---	---	20,598	834,303	---	24	---
Liquor	637,629	625,845	11,784	133	---	11,917	---	---	---	---	---	---	---	---
Sewer	608,247	409,661	198,586	6,498	26,667	178,417	---	---	---	---	995,077	1,293,654	26,667	124,544
Water	354,749	239,382	115,367	8,730	3,378	120,719	---	---	---	---	30,684	---	3,378	45,000
<b>Total</b>	<b>4,525,699</b>	<b>3,984,199</b>	<b>541,500</b>	<b>125,923</b>	<b>66,790</b>	<b>600,633</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,598</b>	<b>1,860,064</b>	<b>1,293,654</b>	<b>31,730</b>	<b>209,209</b>
<b>Callaway</b>														
Liquor	528,537	492,200	36,337	4,061	---	40,398	---	---	---	15,283	---	---	---	---
Sewer	24,637	19,339	5,298	568	11,410	(5,544)	---	---	---	1,366	142,634	143,590	11,410	155,000
Water	65,465	86,862	(21,397)	1,390	18,172	(38,179)	---	---	---	(23,426)	---	---	18,172	22,726
<b>Total</b>	<b>618,639</b>	<b>598,401</b>	<b>20,238</b>	<b>6,019</b>	<b>29,582</b>	<b>(3,325)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,777)</b>	<b>142,634</b>	<b>143,590</b>	<b>29,582</b>	<b>177,726</b>
<b>Calumet</b>														
Radio Tower [0]	75,324	9,146	66,178	---	---	66,178	---	---	---	15,000	---	---	---	---
Refuse [0]	186	---	186	419	---	605	419	---	---	---	---	---	---	---
Sewer [0]	71,289	74,709	(3,420)	5,836	---	2,416	2,929	---	2,907	---	---	---	---	---
Water [0]	36,664	21,018	15,646	---	---	15,646	---	---	---	---	---	---	---	---
<b>Total</b>	<b>183,463</b>	<b>104,873</b>	<b>78,590</b>	<b>6,255</b>	<b>---</b>	<b>84,845</b>	<b>3,348</b>	<b>---</b>	<b>2,907</b>	<b>15,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cambridge</b>														
Housing	157,147	251,272	(94,125)	2,099	---	(92,026)	---	19,731	---	---	---	---	---	---
Liquor	4,684,393	4,258,726	425,667	10,148	379	435,436	---	---	---	430,000	---	---	379	85,821
Sewer	2,215,651	1,932,082	283,569	23,488	69,543	237,514	---	---	---	59,688	778,667	340,000	69,253	829,586
Storm Sewer	301,704	360,229	(58,525)	---	33,619	(92,144)	---	---	---	---	---	---	33,619	287,573
Water [22]	1,608,964	1,258,715	350,249	497,409	297,303	550,355	---	---	---	(84,630)	531,663	450,000	296,853	650,080
<b>Total</b>	<b>8,967,859</b>	<b>8,061,024</b>	<b>906,835</b>	<b>533,144</b>	<b>400,844</b>	<b>1,039,135</b>	<b>---</b>	<b>19,731</b>	<b>---</b>	<b>405,058</b>	<b>1,310,330</b>	<b>790,000</b>	<b>400,104</b>	<b>1,853,060</b>
<b>Campbell</b>														
Garbage	15,238	15,718	(480)	---	---	(480)	---	---	---	---	---	---	---	---
Sewer	8,371	8,112	259	3,622	---	3,881	3,364	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	12,024	10,745	1,279	5,056	---	6,335	5,048	---	---	---	---	---	---	---	
<b>Total</b>	<b>35,633</b>	<b>34,575</b>	<b>1,058</b>	<b>8,678</b>	<b>---</b>	<b>9,736</b>	<b>8,412</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Canby</b>															
Sanitation	137,314	141,292	(3,978)	116	9,663	(13,525)	---	---	---	---	---	---	---	---	
Sewer	233,930	294,235	(60,305)	160,515	69,972	30,238	82,692	---	---	---	526,974	693,436	69,972	177,000	
Storm Sewer	122,414	27,869	94,545	10,745	43,961	61,329	---	---	---	---	251,971	---	43,961	45,000	
Water	387,975	323,227	64,748	141,558	56,470	149,836	65,667	---	---	---	40,343	81,187	56,470	232,000	
<b>Total</b>	<b>881,633</b>	<b>786,623</b>	<b>95,010</b>	<b>312,934</b>	<b>180,066</b>	<b>227,878</b>	<b>148,359</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>819,288</b>	<b>774,623</b>	<b>170,403</b>	<b>454,000</b>	
<b>Cannon Falls</b>															
Ambulance	410,061	475,046	(64,985)	9,349	344	(55,980)	---	---	---	2,500	---	---	---	---	
Deputy Registrar	102,857	98,300	4,557	---	---	4,557	---	---	---	2,500	---	---	---	---	
Disposal	1,055,602	901,785	153,817	4,564	238,341	(79,960)	---	---	---	71,865	293,800	---	238,341	638,502	
Recycling Program	83,976	74,798	9,178	4,329	---	13,507	---	---	---	---	---	---	---	---	
Storm Water	129,714	22,596	107,118	261	12,832	94,547	---	---	---	20,000	296,066	---	12,832	8,443	
Water	633,085	638,360	(5,275)	9,870	94,703	(90,108)	---	---	---	166,760	345,165	---	94,703	312,502	
<b>Total</b>	<b>2,415,295</b>	<b>2,210,885</b>	<b>204,410</b>	<b>28,373</b>	<b>346,220</b>	<b>(113,437)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>263,625</b>	<b>935,031</b>	<b>---</b>	<b>345,876</b>	<b>959,447</b>	
<b>Canton</b>															
Liquor	91,917	95,078	(3,161)	3,399	---	238	---	---	---	298	---	---	---	---	
Refuse	21,675	16,754	4,921	---	---	4,921	---	---	---	---	---	---	---	---	
Sewer	58,114	99,391	(41,277)	---	17,425	(58,702)	---	---	---	---	---	---	17,425	6,000	
Water	31,249	55,276	(24,027)	2,163	1,052	(22,916)	---	---	---	---	---	---	1,052	4,728	
<b>Total</b>	<b>202,955</b>	<b>266,499</b>	<b>(63,544)</b>	<b>5,562</b>	<b>18,477</b>	<b>(76,459)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>298</b>	<b>---</b>	<b>---</b>	<b>18,477</b>	<b>10,728</b>	
<b>Carlos</b>															
Utilities [3]	119,825	66,852	52,973	124	23,160	29,937	---	---	---	(65,000)	7,885	---	12,465	760,000	
<b>Total</b>	<b>119,825</b>	<b>66,852</b>	<b>52,973</b>	<b>124</b>	<b>23,160</b>	<b>29,937</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(65,000)</b>	<b>7,885</b>	<b>---</b>	<b>12,465</b>	<b>760,000</b>	
<b>Carlton</b>															
Ambulance	299,390	219,885	79,505	32,394	275	111,624	---	1,588	7,188	---	18,051	---	275	---	
Cemetery	5,825	15,336	(9,511)	1,221	---	(8,290)	---	---	---	---	22,920	---	---	---	
Sewer	161,101	202,909	(41,808)	80,435	37,766	861	26,218	44,104	634	---	38,900	76,900	37,766	14,670	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	267,480	170,245	97,235	23,327	60,405	60,157	16,206	---	392	---	59,704	76,900	60,405	110,630
<b>Total</b>	<b>733,796</b>	<b>608,375</b>	<b>125,421</b>	<b>137,377</b>	<b>98,446</b>	<b>164,352</b>	<b>42,424</b>	<b>45,692</b>	<b>8,214</b>	<b>---</b>	<b>139,575</b>	<b>153,800</b>	<b>98,446</b>	<b>125,300</b>
<b>Carver</b>														
Sewer	404,071	427,325	(23,254)	37,048	64,712	(50,918)	---	---	---	(36,793)	1,050,627	---	57,860	120,000
Storm Water	138,868	89,381	49,487	6,053	14,272	41,268	---	---	---	(51,483)	120,816	---	14,272	479,000
Water	740,480	696,577	43,903	37,199	327,303	(246,201)	---	---	---	(26,622)	62,593	647,038	299,341	244,000
<b>Total</b>	<b>1,283,419</b>	<b>1,213,283</b>	<b>70,136</b>	<b>80,300</b>	<b>406,287</b>	<b>(255,851)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(114,898)</b>	<b>1,234,036</b>	<b>647,038</b>	<b>371,473</b>	<b>843,000</b>
<b>Cass Lake</b>														
Sewer	272,150	151,142	121,008	16,148	5,464	131,692	---	---	---	30,000	---	---	5,464	37,639
Water	215,952	118,839	97,113	---	14,072	83,041	---	---	---	41,000	---	---	14,072	48,000
<b>Total</b>	<b>488,102</b>	<b>269,981</b>	<b>218,121</b>	<b>16,148</b>	<b>19,536</b>	<b>214,733</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>71,000</b>	<b>---</b>	<b>---</b>	<b>19,536</b>	<b>85,639</b>
<b>Cedar Mills</b>														
Sewer	24,498	50,602	(26,104)	1,089	8,003	(33,018)	---	---	---	---	---	---	8,003	3,000
<b>Total</b>	<b>24,498</b>	<b>50,602</b>	<b>(26,104)</b>	<b>1,089</b>	<b>8,003</b>	<b>(33,018)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,003</b>	<b>3,000</b>
<b>Center City*</b>														
Sewer [0]	117,822	102,810	15,012	---	---	15,012	---	---	---	---	---	---	---	---
Water [0]	75,552	48,359	27,193	---	---	27,193	---	---	---	---	---	---	---	---
<b>Total</b>	<b>193,374</b>	<b>151,169</b>	<b>42,205</b>	<b>---</b>	<b>---</b>	<b>42,205</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Centerville</b>														
Sewer	375,103	433,792	(58,689)	18,843	---	(39,846)	---	---	---	---	---	---	---	---
Storm Water	89,400	87,632	1,768	1,723	1,650	1,841	---	---	---	(10,464)	---	---	---	---
Water	320,631	349,521	(28,890)	15,599	---	(13,291)	---	---	---	---	25,741	---	---	---
<b>Total</b>	<b>785,134</b>	<b>870,945</b>	<b>(85,811)</b>	<b>36,165</b>	<b>1,650</b>	<b>(51,296)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,464)</b>	<b>25,741</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ceylon</b>														
Electric	207,887	225,109	(17,222)	1,924	---	(15,298)	---	---	---	7,894	19,816	---	---	---
Sewer	51,284	33,334	17,950	45,172	14,226	48,896	44,679	---	---	14,788	4,816	---	12,535	45,000
Water	26,220	92,000	(65,780)	32,133	839	(34,486)	29,104	---	1,595	21,682	4,816	---	839	10,480
<b>Total</b>	<b>285,391</b>	<b>350,443</b>	<b>(65,052)</b>	<b>79,229</b>	<b>15,065</b>	<b>(888)</b>	<b>73,783</b>	<b>---</b>	<b>1,595</b>	<b>44,364</b>	<b>29,448</b>	<b>---</b>	<b>13,374</b>	<b>55,480</b>
<b>Champlin</b>														
Recycling	339,527	392,048	(52,521)	59,638	---	7,117	---	---	54,621	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 Collection	1,355,964	1,230,904	125,060	27,172	1,822	150,410	---	---	---	---	---	---	---	---	---
Sewer Utility	2,366,307	2,026,538	339,769	112,470	---	452,239	---	---	---	90,000	359,401	---	---	---	---
Water Utility	2,341,093	1,656,310	684,783	257,205	66,509	875,479	---	---	---	2,208,518	847,046	---	66,509	235,000	---
<b>Total</b>	<b>6,402,891</b>	<b>5,305,800</b>	<b>1,097,091</b>	<b>456,485</b>	<b>68,331</b>	<b>1,485,245</b>	<b>---</b>	<b>---</b>	<b>54,621</b>	<b>2,298,518</b>	<b>1,206,447</b>	<b>---</b>	<b>66,509</b>	<b>235,000</b>	<b>---</b>
<b>Chandler</b>															
Apartment	39,535	34,239	5,296	3	---	5,299	---	---	---	12,500	7,268	---	---	---	---
Sewer	130,342	86,931	43,411	2,419	8,240	37,590	---	---	---	---	48,458	---	8,240	67,000	---
Water	78,742	72,512	6,230	613	---	6,843	---	---	---	---	24,236	---	---	---	---
<b>Total</b>	<b>248,619</b>	<b>193,682</b>	<b>54,937</b>	<b>3,035</b>	<b>8,240</b>	<b>49,732</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,500</b>	<b>79,962</b>	<b>---</b>	<b>8,240</b>	<b>67,000</b>	<b>---</b>
<b>Chanhassen</b>															
Sewer	2,433,680	3,218,385	(784,705)	106,028	16,939	(695,616)	---	---	---	296,121	28,223	622,500	15,751	70,000	---
Surface Water Management	582,894	1,347,345	(764,451)	54,509	---	(709,942)	---	---	7,750	395,824	2,167	---	---	---	---
Water	3,131,858	3,055,647	76,211	76,988	591,140	(437,941)	---	---	2,831	462,205	1,438,839	622,500	589,952	660,000	---
<b>Total</b>	<b>6,148,432</b>	<b>7,621,377</b>	<b>(1,472,945)</b>	<b>237,525</b>	<b>608,079</b>	<b>(1,843,499)</b>	<b>---</b>	<b>---</b>	<b>10,581</b>	<b>1,154,150</b>	<b>1,469,229</b>	<b>1,245,000</b>	<b>605,703</b>	<b>730,000</b>	<b>---</b>
<b>Chaska</b>															
Chaska.net Internet Service Provider	603,826	666,043	(62,217)	---	---	(62,217)	---	---	---	---	178,659	---	---	---	---
Community Center	2,952,501	3,748,449	(795,948)	949	127,419	(922,418)	---	---	---	(287,000)	967,354	---	127,419	---	---
Electric	31,641,160	29,217,935	2,423,225	253,724	168,691	2,508,258	---	---	---	639,019	3,965,382	---	168,691	170,000	---
Par 30 Golf Course	158,381	188,261	(29,880)	---	---	(29,880)	---	---	---	---	6,654	---	---	---	---
Sewer	2,796,625	2,730,101	66,524	13,457	---	79,981	---	---	---	114,600	---	---	---	---	---
Storm Water Utility	756,516	588,590	167,926	1,627	---	169,553	---	---	---	200,000	---	---	---	---	---
Town Course Golf Course	1,790,342	2,133,639	(343,297)	101,045	---	(242,252)	---	---	---	---	409,197	---	---	---	---
Turbine Generator	2,112,887	114,695	1,998,192	244,455	1,461,687	780,960	---	---	---	302,000	---	---	1,461,687	975,000	---
Water	2,758,682	2,170,858	587,824	---	409,245	178,579	---	---	---	(210,400)	311,872	---	409,245	315,000	---
<b>Total</b>	<b>45,570,920</b>	<b>41,558,571</b>	<b>4,012,349</b>	<b>615,257</b>	<b>2,167,042</b>	<b>2,460,564</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>758,219</b>	<b>5,839,118</b>	<b>---</b>	<b>2,167,042</b>	<b>1,460,000</b>	<b>---</b>
<b>Chatfield</b>															
Garbage	176,424	168,946	7,478	11,103	---	18,581	---	---	---	13,800	---	---	---	---	---
Sewer	595,098	305,325	289,773	56,501	---	346,274	---	---	---	418,130	---	---	---	---	---
Sewer - No Fault Back	---	---	---	879	---	879	---	---	---	(6,000)	---	---	---	---	---
Sewer Infrastructure	---	328,781	(328,781)	23,563	207,079	(512,297)	---	---	---	(400,698)	---	---	207,079	340,000	---
Water	225,164	115,149	110,015	49,101	---	159,116	---	---	---	107,130	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 Infrastructure	---	94,565	(94,565)	17,936	---	(76,629)	---	---	---	49,927	154,259	---	---	---	
<b>Total</b>	<b>996,686</b>	<b>1,012,766</b>	<b>(16,080)</b>	<b>159,083</b>	<b>207,079</b>	<b>(64,076)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>182,289</b>	<b>154,259</b>	<b>---</b>	<b>207,079</b>	<b>340,000</b>	
<b>Chisago City</b>															
Deputy Registrar	254,909	198,050	56,859	1,545	---	58,404	---	---	---	59,000	---	---	---	---	
Sewer	561,098	610,024	(48,926)	88,679	56,000	(16,247)	35,000	---	---	17,500	5,000	---	---	---	
Water	302,430	479,504	(177,074)	53,966	---	(123,108)	---	---	---	88,681	5,000	---	---	---	
<b>Total</b>	<b>1,118,437</b>	<b>1,287,578</b>	<b>(169,141)</b>	<b>144,190</b>	<b>56,000</b>	<b>(80,951)</b>	<b>35,000</b>	<b>---</b>	<b>---</b>	<b>165,181</b>	<b>10,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Chisholm</b>															
Garbage	485,699	454,762	30,937	14,938	---	45,875	---	---	---	---	---	---	---	---	
Sewer	1,057,158	765,431	291,727	3,659	30,821	264,565	---	100,000	200,000	(230,882)	618,026	---	30,821	154,738	
Water	588,227	515,318	72,909	4,396	67,507	9,798	---	---	---	(188,904)	230,801	---	67,507	55,600	
<b>Total</b>	<b>2,131,084</b>	<b>1,735,511</b>	<b>395,573</b>	<b>22,993</b>	<b>98,328</b>	<b>320,238</b>	<b>---</b>	<b>100,000</b>	<b>200,000</b>	<b>(419,786)</b>	<b>848,827</b>	<b>---</b>	<b>98,328</b>	<b>210,338</b>	
<b>Chokio</b>															
Garbage	47,322	48,013	(691)	---	---	(691)	---	---	---	---	---	---	---	---	
Sewer	69,980	60,816	9,164	3,078	11,563	679	---	---	---	---	30,691	---	11,563	16,000	
Storm Sewer	30,198	26,684	3,514	---	16,707	(13,193)	---	---	---	---	---	---	16,707	24,000	
Water	125,340	69,936	55,404	20,244	16,105	59,543	20,244	---	---	---	---	---	16,105	54,000	
<b>Total</b>	<b>272,840</b>	<b>205,449</b>	<b>67,391</b>	<b>23,322</b>	<b>44,375</b>	<b>46,338</b>	<b>20,244</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>30,691</b>	<b>---</b>	<b>44,375</b>	<b>94,000</b>	
<b>Circle Pines</b>															
Gas	2,767,904	2,700,334	67,570	6,837	25,831	48,576	---	---	---	---	378,348	---	25,831	85,000	
Sewer	683,764	555,829	127,935	3,938	36,771	95,102	---	---	---	---	412,422	795,000	36,771	45,000	
Solid Waste	357,214	335,436	21,778	23,744	---	45,522	---	---	---	---	---	---	---	---	
Storm Water	163,321	80,029	83,292	1,171	19,253	65,210	---	---	---	---	272,473	310,000	19,253	25,000	
Water	526,901	443,686	83,215	76,552	30,514	129,253	---	---	8,000	---	650,653	590,000	30,514	40,000	
<b>Total</b>	<b>4,499,104</b>	<b>4,115,314</b>	<b>383,790</b>	<b>112,242</b>	<b>112,369</b>	<b>383,663</b>	<b>---</b>	<b>---</b>	<b>8,000</b>	<b>---</b>	<b>1,713,896</b>	<b>1,695,000</b>	<b>112,369</b>	<b>195,000</b>	
<b>Clara City</b>															
Ambulance	71,662	86,433	(14,771)	4,401	2,994	(13,364)	---	---	---	(28,020)	28,020	---	---	---	
Care Center	4,075,972	4,113,471	(37,499)	33,499	36,335	(40,335)	---	---	9,874	34,375	236,770	---	30,975	25,000	
Congregate Housing	346,461	265,159	81,302	331	19,213	62,420	---	---	---	---	11,840	---	19,213	105,928	
Sewer	172,387	220,891	(48,504)	63,244	20,079	(5,339)	58,121	---	18	(3,094)	---	---	20,079	117,892	

\*Submitted incomplete data.

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**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	297,172	222,217	74,955	25,402	31,191	69,166	24,988	---	41	(4,641)	7,158	---	31,191	125,000
<b>Total</b>	<b>4,963,654</b>	<b>4,908,171</b>	<b>55,483</b>	<b>126,877</b>	<b>109,812</b>	<b>72,548</b>	<b>83,109</b>	<b>---</b>	<b>9,933</b>	<b>(1,380)</b>	<b>283,788</b>	<b>---</b>	<b>101,458</b>	<b>373,820</b>
<b>Claremont</b>														
Sewer Utility	79,447	170,666	(91,219)	80,000	101,599	(112,818)	80,000	---	---	(226,790)	14,856	1,447,458	65,855	1,442,000
Water Utility	126,178	92,405	33,773	827	103,434	(68,834)	---	---	---	(16,616)	55,436	35,552	58,801	34,000
<b>Total</b>	<b>205,625</b>	<b>263,071</b>	<b>(57,446)</b>	<b>80,827</b>	<b>205,033</b>	<b>(181,652)</b>	<b>80,000</b>	<b>---</b>	<b>---</b>	<b>(243,406)</b>	<b>70,292</b>	<b>1,483,010</b>	<b>124,656</b>	<b>1,476,000</b>
<b>Clarissa</b>														
Gas	198,201	120,255	77,946	272	29,802	48,416	---	---	---	(10,000)	5,090	---	29,802	45,000
Liquor	381,578	381,246	332	4,443	---	4,775	---	---	---	---	2,582	---	---	---
Sewer	111,107	54,798	56,309	14,542	33,427	37,424	14,440	---	---	(6,720)	11,057	---	33,427	27,510
Water	130,548	80,031	50,517	46	35,806	14,757	---	---	---	6,720	576	---	35,806	17,490
<b>Total</b>	<b>821,434</b>	<b>636,330</b>	<b>185,104</b>	<b>19,303</b>	<b>99,035</b>	<b>105,372</b>	<b>14,440</b>	<b>---</b>	<b>---</b>	<b>(10,000)</b>	<b>19,305</b>	<b>---</b>	<b>99,035</b>	<b>90,000</b>
<b>Clarkfield</b>														
Clarkfield Care Center	3,466,680	3,615,821	(149,141)	124,880	100,303	(124,564)	---	---	---	---	186,947	1,165,000	89,896	55,000
Economic Development Authority Apartments	102,412	56,853	45,559	---	30,556	15,003	---	---	---	---	---	---	30,131	32,876
Sewer	135,065	98,998	36,067	19,529	5,216	50,380	16,687	---	1,697	---	12,779	---	5,101	14,850
Water	135,342	141,080	(5,738)	52,812	14,097	32,977	50,128	---	2,369	---	5,769	---	13,787	40,150
<b>Total</b>	<b>3,839,499</b>	<b>3,912,752</b>	<b>(73,253)</b>	<b>197,221</b>	<b>150,172</b>	<b>(26,204)</b>	<b>66,815</b>	<b>---</b>	<b>4,066</b>	<b>---</b>	<b>205,495</b>	<b>1,165,000</b>	<b>138,915</b>	<b>142,876</b>
<b>Clarks Grove</b>														
Garbage	34,255	31,412	2,843	24	---	2,867	---	---	---	---	---	---	---	---
Sewer	58,806	15,168	43,638	957	---	44,595	---	---	---	---	35,210	---	---	---
Storm Sewer	4,727	1,944	2,783	27	---	2,810	---	---	---	---	---	---	---	---
Water	95,071	26,567	68,504	1,628	---	70,132	---	---	---	---	1,615	---	---	---
<b>Total</b>	<b>192,859</b>	<b>75,091</b>	<b>117,768</b>	<b>2,636</b>	<b>---</b>	<b>120,404</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>36,825</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Clear Lake</b>														
Sewer [0]	212,889	114,676	98,213	2,817	24,860	76,170	---	---	---	---	2,880	---	24,860	81,860
Water [0]	89,012	53,288	35,724	40,211	3,613	72,322	---	---	1,052	---	---	---	3,613	26,000
<b>Total</b>	<b>301,901</b>	<b>167,964</b>	<b>133,937</b>	<b>43,028</b>	<b>28,473</b>	<b>148,492</b>	<b>---</b>	<b>---</b>	<b>1,052</b>	<b>---</b>	<b>2,880</b>	<b>---</b>	<b>28,473</b>	<b>107,860</b>
<b>Clearbrook</b>														
Liquor	492,461	478,710	13,751	---	---	13,751	---	---	---	5,000	21,695	---	---	---

\*Submitted incomplete data.

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**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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
Natural Gas	347,437	312,590	34,847	---	4,126	30,721	---	---	---	40,000	---	---	4,126	35,500
Sewer	84,616	72,083	12,533	26	3,185	9,374	---	---	---	25,000	---	---	3,185	---
Water	68,268	69,932	(1,664)	---	---	(1,664)	---	---	---	10,000	---	---	---	---
<b>Total</b>	<b>992,782</b>	<b>933,315</b>	<b>59,467</b>	<b>26</b>	<b>7,311</b>	<b>52,182</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>80,000</b>	<b>21,695</b>	<b>---</b>	<b>7,311</b>	<b>35,500</b>
<b>Clearwater</b>														
Refuse and Recycling [0]	76,238	91,924	(15,686)	12,357	---	(3,329)	---	---	---	---	---	---	---	---
Sewer [0]	823,795	373,080	450,715	23,850	131,053	343,512	10,355	---	---	---	---	---	131,053	469,372
Storm Sewer	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water [0]	166,326	81,007	85,319	18,097	11,746	91,670	---	---	---	---	---	---	11,746	42,000
<b>Total</b>	<b>1,066,359</b>	<b>546,011</b>	<b>520,348</b>	<b>54,304</b>	<b>142,799</b>	<b>431,853</b>	<b>10,355</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>142,799</b>	<b>511,372</b>
<b>Clements</b>														
Water and Sewer	45,341	32,734	12,607	313	---	12,920	---	---	---	---	11,932	---	---	---
<b>Total</b>	<b>45,341</b>	<b>32,734</b>	<b>12,607</b>	<b>313</b>	<b>---</b>	<b>12,920</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,932</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cleveland</b>														
Liquor	199,955	210,233	(10,278)	22,192	---	11,914	---	---	---	(130,000)	3,960	---	---	---
Sewer	111,848	96,564	15,284	10,645	13,569	12,360	---	---	---	---	81,763	114,272	12,575	16,967
Water	175,879	111,252	64,627	---	48,803	15,824	---	---	---	---	81,763	653,918	46,012	75,626
<b>Total</b>	<b>487,682</b>	<b>418,049</b>	<b>69,633</b>	<b>32,837</b>	<b>62,372</b>	<b>40,098</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(130,000)</b>	<b>167,486</b>	<b>768,190</b>	<b>58,587</b>	<b>92,593</b>
<b>Climax</b>														
Garbage	19,983	19,651	332	10	---	342	---	---	---	---	---	---	---	---
Sewer	42,682	33,149	9,533	136	1,336	8,333	---	---	---	---	---	---	1,336	5,000
Water	46,723	34,861	11,862	174	---	12,036	---	---	---	---	---	---	---	---
<b>Total</b>	<b>109,388</b>	<b>87,661</b>	<b>21,727</b>	<b>320</b>	<b>1,336</b>	<b>20,711</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,336</b>	<b>5,000</b>
<b>Clinton</b>														
Garbage	20,763	17,141	3,622	---	---	3,622	---	---	---	---	---	---	---	---
Sewer	68,871	45,578	23,293	---	45,936	(22,643)	---	---	---	---	---	---	45,936	15,000
Water	65,195	46,558	18,637	---	1,040	17,597	---	---	---	---	---	---	1,040	18,000
<b>Total</b>	<b>154,829</b>	<b>109,277</b>	<b>45,552</b>	<b>---</b>	<b>46,976</b>	<b>(1,424)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>46,976</b>	<b>33,000</b>
<b>Clontarf</b>														
Liquor	372,155	389,096	(16,941)	---	363	(17,304)	---	---	---	(7,983)	---	---	363	5,296

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	---	9,428	(9,428)	11,959	---	2,531	---	---	---	---	---	---	---	---	---
Sewer	22,769	63,324	(40,555)	27,975	20,295	(32,875)	---	---	---	---	---	---	20,295	7,000	
<b>Total</b>	<b>394,924</b>	<b>461,848</b>	<b>(66,924)</b>	<b>39,934</b>	<b>20,658</b>	<b>(47,648)</b>	---	---	---	(7,983)	---	---	<b>20,658</b>	<b>12,296</b>	
<b>Cloquet</b>															
Sewer	1,388,964	1,409,584	(20,620)	108,831	27,568	60,643	30,043	2,226	762	157,380	51,805	---	---	---	
Stormwater	330,947	99,280	231,667	---	---	231,667	---	---	---	25,000	108,548	---	---	---	
Water	3,512,806	3,400,611	112,195	247,112	39,532	319,775	---	148,479	50,827	151,917	307,755	---	29,693	318,000	
<b>Total</b>	<b>5,232,717</b>	<b>4,909,475</b>	<b>323,242</b>	<b>355,943</b>	<b>67,100</b>	<b>612,085</b>	<b>30,043</b>	<b>150,705</b>	<b>51,589</b>	<b>334,297</b>	<b>468,108</b>	---	<b>29,693</b>	<b>318,000</b>	
<b>Cobden</b>															
Water and Sewer	23,026	15,661	7,365	---	3,812	3,553	---	---	---	---	---	---	3,812	1,200	
<b>Total</b>	<b>23,026</b>	<b>15,661</b>	<b>7,365</b>	---	<b>3,812</b>	<b>3,553</b>	---	---	---	---	---	---	<b>3,812</b>	<b>1,200</b>	
<b>Cohasset</b>															
Natural Gas	890,466	727,288	163,178	21,030	11,724	172,484	---	---	---	---	114,723	---	11,724	---	
Sewer	378,340	297,893	80,447	20,766	---	101,213	---	---	---	---	34,305	---	---	---	
Water	258,368	176,795	81,573	35,267	---	116,840	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>1,527,174</b>	<b>1,201,976</b>	<b>325,198</b>	<b>77,063</b>	<b>11,724</b>	<b>390,537</b>	---	---	---	---	<b>149,028</b>	---	<b>11,724</b>	---	
<b>Cokato</b>															
Sewer	588,106	884,928	(296,822)	143,754	22,973	(176,041)	---	---	---	3,260	283,749	---	22,973	165,151	
Water	695,703	487,134	208,569	33,854	100,642	141,781	---	---	---	3,260	75,755	---	100,642	260,000	
<b>Total</b>	<b>1,283,809</b>	<b>1,372,062</b>	<b>(88,253)</b>	<b>177,608</b>	<b>123,615</b>	<b>(34,260)</b>	---	---	---	<b>6,520</b>	<b>359,504</b>	---	<b>123,615</b>	<b>425,151</b>	
<b>Cold Spring</b>															
Sewer	959,511	856,948	102,563	33,917	113,369	23,111	---	---	---	130,508	28,671	---	111,295	333,000	
Stormwater	7,715	15,735	(8,020)	200	153	(7,973)	---	---	---	---	---	---	---	---	
Water	443,102	483,838	(40,736)	41,722	---	986	---	---	---	150,359	17,212	---	---	---	
<b>Total</b>	<b>1,410,328</b>	<b>1,356,521</b>	<b>53,807</b>	<b>75,839</b>	<b>113,522</b>	<b>16,124</b>	---	---	---	<b>280,867</b>	<b>45,883</b>	---	<b>111,295</b>	<b>333,000</b>	
<b>Coleraine</b>															
Cable [0]	---	---	---	---	---	---	---	---	---	1,098	---	---	---	---	
Golf Course [0]	50,000	---	50,000	---	---	50,000	---	---	---	50,000	---	---	---	---	
Public Utilities	497,789	353,182	144,607	1,515	34,238	111,884	---	---	---	---	---	---	34,238	108,000	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	66,134	64,409	1,725	---	---	1,725	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>613,923</b>	<b>417,591</b>	<b>196,332</b>	<b>1,515</b>	<b>34,238</b>	<b>163,609</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>51,098</b>	<b>---</b>	<b>---</b>	<b>34,238</b>	<b>108,000</b>	
<b>Cologne</b>															
Internet Service Provider	70,746	72,233	(1,487)	---	---	(1,487)	---	---	---	---	---	---	---	---	---
Sanitary Sewer	315,031	285,209	29,822	45,887	17,775	57,934	44,980	---	---	---	---	---	17,775	86,430	
Storm Sewer	20,044	26,903	(6,859)	303	---	(6,556)	---	---	---	---	---	---	---	---	
Water	282,169	194,805	87,364	111,526	77,867	121,023	108,935	---	---	---	---	---	77,867	75,000	
<b>Total</b>	<b>687,990</b>	<b>579,150</b>	<b>108,840</b>	<b>157,716</b>	<b>95,642</b>	<b>170,914</b>	<b>153,915</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>95,642</b>	<b>161,430</b>	
<b>Columbia Heights</b>															
Liquor	8,804,233	8,120,340	683,893	1,000	229,954	454,939	---	---	---	96,667	26,888	---	229,954	155,000	
Refuse	1,761,860	1,558,793	203,067	122,971	---	326,038	---	---	---	115,461	54,203	---	---	---	
Sewer	1,579,864	1,431,603	148,261	22,073	---	170,334	---	---	---	133,342	373,690	---	---	---	
Storm Sewer	349,457	321,110	28,347	6,086	10,801	23,632	---	---	---	---	7,594	---	10,801	28,120	
Water	2,771,763	2,234,405	537,358	26,020	52,093	511,285	---	---	---	133,344	350,136	---	52,093	152,880	
<b>Total</b>	<b>15,267,177</b>	<b>13,666,251</b>	<b>1,600,926</b>	<b>178,150</b>	<b>292,848</b>	<b>1,486,228</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>478,814</b>	<b>812,511</b>	<b>---</b>	<b>292,848</b>	<b>336,000</b>	
<b>Columbus</b>															
Sewer	35,230	122,325	(87,095)	125	---	(86,970)	---	---	---	---	---	---	---	---	
Water	42,210	111,730	(69,520)	---	172,231	(241,751)	---	---	---	---	---	---	172,231	203,422	
<b>Total</b>	<b>77,440</b>	<b>234,055</b>	<b>(156,615)</b>	<b>125</b>	<b>172,231</b>	<b>(328,721)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>172,231</b>	<b>203,422</b>	
<b>Comfrey</b>															
Sewer	70,970	75,432	(4,462)	13,965	5,747	3,756	---	12,279	---	---	80,063	43,042	5,747	20,000	
Water	46,754	45,438	1,316	14,681	11,598	4,399	---	---	---	---	24,693	---	11,598	12,000	
<b>Total</b>	<b>117,724</b>	<b>120,870</b>	<b>(3,146)</b>	<b>28,646</b>	<b>17,345</b>	<b>8,155</b>	<b>---</b>	<b>12,279</b>	<b>---</b>	<b>---</b>	<b>104,756</b>	<b>43,042</b>	<b>17,345</b>	<b>32,000</b>	
<b>Comstock</b>															
Garbage [0]	8,427	12,538	(4,111)	---	---	(4,111)	---	---	---	---	---	---	---	---	
Recycling [0]	2,011	3,487	(1,476)	---	---	(1,476)	---	---	---	---	24,250	---	---	---	
Sewage [0]	30,992	19,036	11,956	---	5,320	6,636	---	---	---	---	42,672	---	5,320	14,969	
Water [0]	8,084	15,313	(7,229)	---	---	(7,229)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>49,514</b>	<b>50,374</b>	<b>(860)</b>	<b>---</b>	<b>5,320</b>	<b>(6,180)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>66,922</b>	<b>---</b>	<b>5,320</b>	<b>14,969</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Conger</b>														
Liquor	298,568	289,713	8,855	4,046	---	12,901	---	---	---	(6,400)	11,456	---	---	---
Sewer	59,533	11,233	48,300	182	30,917	17,565	---	---	---	---	---	---	30,917	11,974
Water	14,034	9,004	5,030	---	---	5,030	---	---	---	---	---	---	---	---
<b>Total</b>	<b>372,135</b>	<b>309,950</b>	<b>62,185</b>	<b>4,228</b>	<b>30,917</b>	<b>35,496</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,400)</b>	<b>11,456</b>	<b>---</b>	<b>30,917</b>	<b>11,974</b>
<b>Cook</b>														
Liquor	1,488,815	1,343,447	145,368	2,003	---	147,371	---	---	---	590,998	10,180	---	---	---
Refuse	---	---	---	---	---	---	---	---	---	36,180	---	---	---	---
Sewer	200,278	183,576	16,702	---	62,122	(45,420)	---	---	---	(12,250)	---	983,774	62,122	1,001,035
Water	273,303	190,505	82,798	---	51,498	31,300	---	---	---	(393,855)	---	816,234	51,498	830,065
Water/Sewer Line Replacement	35,489	---	35,489	---	---	35,489	---	---	---	(11,680)	---	---	---	---
<b>Total</b>	<b>1,997,885</b>	<b>1,717,528</b>	<b>280,357</b>	<b>2,003</b>	<b>113,620</b>	<b>168,740</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>209,393</b>	<b>10,180</b>	<b>1,800,008</b>	<b>113,620</b>	<b>1,831,100</b>
<b>Coon Rapids</b>														
Golf Course	2,394,786	2,521,033	(126,247)	66,974	204,076	(263,349)	---	---	---	---	348,992	---	204,076	120,000
Sewer	6,091,717	5,602,464	489,253	108,422	---	597,675	---	---	---	---	1,394,917	---	---	---
Storm Water Drainage	1,358,238	1,287,275	70,963	41,763	---	112,726	---	---	---	---	109,983	---	---	---
Water [22]	6,090,242	5,396,943	693,299	31,098	415,536	308,861	---	---	---	---	499,088	---	360,986	870,000
<b>Total</b>	<b>15,934,983</b>	<b>14,807,715</b>	<b>1,127,268</b>	<b>248,257</b>	<b>619,612</b>	<b>755,913</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,352,980</b>	<b>---</b>	<b>565,062</b>	<b>990,000</b>
<b>Correll</b>														
Water	8,636	2,999	5,637	---	---	5,637	---	---	---	---	---	---	---	---
<b>Total</b>	<b>8,636</b>	<b>2,999</b>	<b>5,637</b>	<b>---</b>	<b>---</b>	<b>5,637</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cosmos</b>														
Fire	104,432	118,562	(14,130)	22,965	---	8,835	---	---	---	---	73,481	---	---	---
Sewer	59,398	55,114	4,284	2,600	---	6,884	---	---	---	---	1,820	---	---	---
Water	146,701	142,635	4,066	3,306	17,838	(10,466)	---	---	---	---	77,405	---	17,838	81,000
<b>Total</b>	<b>310,531</b>	<b>316,311</b>	<b>(5,780)</b>	<b>28,871</b>	<b>17,838</b>	<b>5,253</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>152,706</b>	<b>---</b>	<b>17,838</b>	<b>81,000</b>
<b>Cottage Grove</b>														
Cottage Grove E.M.S.	1,511,660	1,170,101	341,559	20,442	---	362,001	---	---	---	4,800	---	---	---	---
Golf Course	1,561,025	1,627,987	(66,962)	5,010	42,767	(104,719)	---	---	---	---	119,843	176,039	42,767	228,433
Sewer Operating	2,204,000	2,426,706	(222,706)	50,661	---	(172,045)	---	---	---	29,200	---	---	---	---
Street Light	489,011	704,381	(215,370)	68,631	---	(146,739)	---	---	---	293,479	152,531	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 Operating	2,251,480	2,175,199	76,281	573,263	41,337	608,207	---	---	---	(69,200)	58,971	---	39,761	225,000
<b>Total</b>	<b>8,017,176</b>	<b>8,104,374</b>	<b>(87,198)</b>	<b>718,007</b>	<b>84,104</b>	<b>546,705</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>258,279</b>	<b>331,345</b>	<b>176,039</b>	<b>82,528</b>	<b>453,433</b>
<b>Cottonwood</b>														
Sewer	187,550	153,444	34,106	6,521	14,540	26,087	---	---	---	---	8,620	---	14,540	44,000
Water	129,435	191,694	(62,259)	2,035	---	(60,224)	---	---	---	---	84,043	---	---	---
<b>Total</b>	<b>316,985</b>	<b>345,138</b>	<b>(28,153)</b>	<b>8,556</b>	<b>14,540</b>	<b>(34,137)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>92,663</b>	<b>---</b>	<b>14,540</b>	<b>44,000</b>
<b>Courtland</b>														
Utility	240,309	309,052	(68,743)	11,151	279	(57,871)	---	---	---	---	25,680	---	279	180,000
<b>Total</b>	<b>240,309</b>	<b>309,052</b>	<b>(68,743)</b>	<b>11,151</b>	<b>279</b>	<b>(57,871)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,680</b>	<b>---</b>	<b>279</b>	<b>180,000</b>
<b>Cromwell</b>														
Liquor	456,469	410,107	46,362	11,693	---	58,055	---	---	---	50,000	5,354	---	---	---
Sewer	39,169	18,071	21,098	---	---	21,098	---	---	---	16,500	---	---	---	---
Water	35,789	33,388	2,401	---	---	2,401	---	---	---	8,250	---	---	---	---
<b>Total</b>	<b>531,427</b>	<b>461,566</b>	<b>69,861</b>	<b>11,693</b>	<b>---</b>	<b>81,554</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>74,750</b>	<b>5,354</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Crookston</b>														
CHEDA - Economic Development	35,536	307,965	(272,429)	200,607	---	(71,822)	---	---	---	(100,000)	---	---	---	---
CHEDA - Housing Programs	331,029	1,311,953	(980,924)	870,577	---	(110,347)	---	86,883	---	---	86,883	---	---	---
Crookston Civic Arena LLC	248,977	927,748	(678,771)	---	158,701	(837,472)	---	---	---	(356,270)	20,511	---	158,701	764
Sewer	626,648	360,541	266,107	7,160	9,049	264,218	---	---	---	---	6,735	---	9,049	9,300
Water	1,371,259	1,046,200	325,059	19,247	---	344,306	---	---	---	133,776	328,502	---	---	950,000
<b>Total</b>	<b>2,613,449</b>	<b>3,954,407</b>	<b>(1,340,958)</b>	<b>1,097,591</b>	<b>167,750</b>	<b>(411,117)</b>	<b>---</b>	<b>86,883</b>	<b>---</b>	<b>(322,494)</b>	<b>442,631</b>	<b>---</b>	<b>167,750</b>	<b>960,064</b>
<b>Crosby</b>														
Deputy Registrar	83,848	87,228	(3,380)	81	12	(3,311)	---	---	---	---	139	---	---	---
Range Collectors	175,360	159,568	15,792	187	16,570	(591)	---	---	---	---	---	---	---	---
Sanitation	(9)	---	(9)	36	---	27	---	---	---	---	---	---	---	---
Sewer	323,817	316,522	7,295	---	507	6,788	---	---	---	---	---	---	---	---
Storm Drainage	52,790	14,016	38,774	6,631	6	45,399	---	---	---	30,000	---	---	---	---
Water	336,969	340,889	(3,920)	43,194	50,356	(11,082)	---	---	18,947	---	158,560	---	50,356	144,000
<b>Total</b>	<b>972,775</b>	<b>918,223</b>	<b>54,552</b>	<b>50,129</b>	<b>67,451</b>	<b>37,230</b>	<b>---</b>	<b>---</b>	<b>18,947</b>	<b>30,000</b>	<b>158,699</b>	<b>---</b>	<b>50,356</b>	<b>144,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Crosslake</b>														
Communications	3,471,272	3,457,200	14,072	20,217	174,922	(140,633)	---	---	---	277,209	271,594	---	174,922	285,000
Sewer	202,175	426,877	(224,702)	242,692	108,601	(90,611)	223,482	---	---	112,351	6,268	1,855,000	101,604	120,000
<b>Total</b>	<b>3,673,447</b>	<b>3,884,077</b>	<b>(210,630)</b>	<b>262,909</b>	<b>283,523</b>	<b>(231,244)</b>	<b>223,482</b>	<b>---</b>	<b>---</b>	<b>389,560</b>	<b>277,862</b>	<b>1,855,000</b>	<b>276,526</b>	<b>405,000</b>
<b>Crystal</b>														
Recycling	335,214	329,106	6,108	953	206	6,855	---	---	---	---	---	---	---	---
Sanitary Sewer	1,923,113	1,874,699	48,414	69,059	14,941	102,532	---	---	---	---	422,317	---	---	---
Storm Drainage	677,619	778,031	(100,412)	21,239	8,790	(87,963)	---	---	---	73,659	415,834	---	---	---
Street Lights	162,492	173,308	(10,816)	10,737	2,323	(2,402)	---	---	---	---	---	---	---	---
Water	2,961,432	3,094,744	(133,312)	199,979	8,667	58,000	---	---	---	---	595,114	---	---	---
<b>Total</b>	<b>6,059,870</b>	<b>6,249,888</b>	<b>(190,018)</b>	<b>301,967</b>	<b>34,927</b>	<b>77,022</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>73,659</b>	<b>1,433,265</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Currie</b>														
Garbage	8,517	10,929	(2,412)	---	---	(2,412)	---	---	---	---	---	---	---	---
Sewer	17,298	53,474	(36,176)	51,772	21,286	(5,690)	---	---	---	---	361	---	21,286	8,000
Water	30,018	46,847	(16,829)	1,018	40	(15,851)	---	---	---	(10,000)	---	---	---	---
<b>Total</b>	<b>55,833</b>	<b>111,250</b>	<b>(55,417)</b>	<b>52,790</b>	<b>21,326</b>	<b>(23,953)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,000)</b>	<b>361</b>	<b>---</b>	<b>21,286</b>	<b>8,000</b>
<b>Cuyuna</b>														
Sewer	22,270	27,775	(5,505)	---	---	(5,505)	---	---	---	(26,281)	---	---	---	---
Water	14,867	11,446	3,421	---	---	3,421	---	---	---	---	---	---	---	---
<b>Total</b>	<b>37,137</b>	<b>39,221</b>	<b>(2,084)</b>	<b>---</b>	<b>---</b>	<b>(2,084)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(26,281)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Cyrus</b>														
Garbage	25,355	27,240	(1,885)	---	---	(1,885)	---	---	---	---	---	---	---	---
Sewer	23,707	29,322	(5,615)	1,823	---	(3,792)	---	---	---	1,400	---	---	---	---
Water	20,770	35,037	(14,267)	1,450	---	(12,817)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>69,832</b>	<b>91,599</b>	<b>(21,767)</b>	<b>3,273</b>	<b>---</b>	<b>(18,494)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,400</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Dalton</b>														
Liquor	332,604	325,829	6,775	1,624	---	8,399	---	---	---	---	---	---	---	---
Sewer	35,749	36,886	(1,137)	14,644	1,568	11,939	6,228	---	---	---	---	---	1,568	11,000
Water	58,820	58,918	(98)	1,224	17,844	(16,718)	---	---	---	---	---	---	17,844	16,000
<b>Total</b>	<b>427,173</b>	<b>421,633</b>	<b>5,540</b>	<b>17,492</b>	<b>19,412</b>	<b>3,620</b>	<b>6,228</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,412</b>	<b>27,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Danube</b>														
Economic Development Authority	25,235	13,814	11,421	5,401	7,457	9,365	---	---	---	---	---	---	7,457	5,611
Garbage	30,853	25,840	5,013	682	---	5,695	---	---	---	---	---	---	---	---
Sewer	21,161	28,874	(7,713)	451	---	(7,262)	---	---	---	---	---	---	---	---
Water	30,438	50,305	(19,867)	2,551	---	(17,316)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>107,687</b>	<b>118,833</b>	<b>(11,146)</b>	<b>9,085</b>	<b>7,457</b>	<b>(9,518)</b>	---	---	---	---	---	---	<b>7,457</b>	<b>5,611</b>
<b>Danvers</b>														
Liquor	366,300	336,797	29,503	883	---	30,386	---	---	---	130,000	8,713	---	---	---
Refuse	4,415	8,475	(4,060)	---	---	(4,060)	---	---	---	---	---	---	---	---
Sewer	14,784	20,281	(5,497)	9,733	---	4,236	---	---	---	---	---	---	---	---
<b>Total</b>	<b>385,499</b>	<b>365,553</b>	<b>19,946</b>	<b>10,616</b>	---	<b>30,562</b>	---	---	---	<b>130,000</b>	<b>8,713</b>	---	---	---
<b>Darfur</b>														
Hall	950	4,010	(3,060)	3,129	---	69	---	---	---	---	---	---	---	---
Sewer	26,941	36,693	(9,752)	21	5,200	(14,931)	---	---	---	3,000	---	---	5,200	3,000
Water	16,937	18,772	(1,835)	2	---	(1,833)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>44,828</b>	<b>59,475</b>	<b>(14,647)</b>	<b>3,152</b>	<b>5,200</b>	<b>(16,695)</b>	---	---	---	<b>3,000</b>	---	---	<b>5,200</b>	<b>3,000</b>
<b>Darwin</b>														
Liquor	463,441	457,317	6,124	1,135	---	7,259	---	---	261	---	---	---	---	---
Sewer	41,436	22,360	19,076	4,208	---	23,284	---	---	---	---	2,460	---	---	---
Water	49,975	45,117	4,858	4,609	---	9,467	---	---	---	---	89,541	---	---	---
<b>Total</b>	<b>554,852</b>	<b>524,794</b>	<b>30,058</b>	<b>9,952</b>	---	<b>40,010</b>	---	---	<b>261</b>	---	<b>92,001</b>	---	---	---
<b>Dassel</b>														
Liquor	1,127,588	1,050,944	76,644	9,667	36,109	50,202	---	---	---	---	9,935	---	22,333	40,000
Sewer	388,357	383,208	5,149	9,282	13,243	1,188	---	---	---	---	6,760	---	13,243	84,000
Surface Water	11,674	6,414	5,260	212	---	5,472	---	---	---	---	---	---	---	---
Water	348,208	316,743	31,465	12,348	30,963	12,850	---	---	---	---	---	---	30,963	168,710
<b>Total</b>	<b>1,875,827</b>	<b>1,757,309</b>	<b>118,518</b>	<b>31,509</b>	<b>80,315</b>	<b>69,712</b>	---	---	---	---	<b>16,695</b>	---	<b>66,539</b>	<b>292,710</b>
<b>Dawson</b>														
Armory Housing	66,130	54,450	11,680	6,710	13,916	4,474	---	---	---	---	---	---	12,875	20,000
Liquor	459,399	443,884	15,515	1,198	---	16,713	---	---	---	---	---	---	---	---
Refuse	113,901	103,606	10,295	278	---	10,573	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 [1]	747,524	554,470	193,054	4,040	57,928	139,166	---	---	---	---	191,130	---	55,873	189,000
<b>Total</b>	<b>1,386,954</b>	<b>1,156,410</b>	<b>230,544</b>	<b>12,226</b>	<b>71,844</b>	<b>170,926</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>191,130</b>	<b>---</b>	<b>68,748</b>	<b>209,000</b>
<b>Dayton</b>														
Sewer	218,547	523,040	(304,493)	29,888	---	(274,605)	---	---	---	---	---	---	---	---
Water	195,116	487,811	(292,695)	19,437	---	(273,258)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>413,663</b>	<b>1,010,851</b>	<b>(597,188)</b>	<b>49,325</b>	<b>---</b>	<b>(547,863)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>De Graff</b>														
Liquor	466,449	431,479	34,970	---	11,833	23,137	---	---	---	8,600	5,101	---	11,833	29,106
Utilities	38,665	58,926	(20,261)	---	---	(20,261)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>505,114</b>	<b>490,405</b>	<b>14,709</b>	<b>---</b>	<b>11,833</b>	<b>2,876</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,600</b>	<b>5,101</b>	<b>---</b>	<b>11,833</b>	<b>29,106</b>
<b>Deephaven</b>														
Marina	124,666	122,383	2,283	1,533	---	3,816	---	---	---	---	101,790	---	---	---
Recycling	30,643	23,759	6,884	256	---	7,140	---	---	---	---	---	---	---	---
Sewer	559,066	659,511	(100,445)	9,654	---	(90,791)	---	---	---	24,315	9,375	---	---	---
Storm Water	84,865	63,532	21,333	2,674	---	24,007	---	---	---	---	179,984	---	---	---
Water	74,676	80,160	(5,484)	2,662	---	(2,822)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>873,916</b>	<b>949,345</b>	<b>(75,429)</b>	<b>16,779</b>	<b>---</b>	<b>(58,650)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,315</b>	<b>291,149</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Deer Creek</b>														
Sewer	48,707	30,974	17,733	87	11,095	6,725	---	---	---	---	---	---	11,095	11,600
Water	45,326	29,574	15,752	341	13,918	2,175	---	---	---	---	---	---	13,918	5,000
<b>Total</b>	<b>94,033</b>	<b>60,548</b>	<b>33,485</b>	<b>428</b>	<b>25,013</b>	<b>8,900</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,013</b>	<b>16,600</b>
<b>Deer River</b>														
License Bureau	1,155	10,662	(9,507)	---	---	(9,507)	---	---	---	---	805	---	---	---
Sewer	140,981	144,719	(3,738)	293	15,044	(18,489)	108	---	---	---	30,210	---	12,734	38,460
Water	169,961	179,994	(10,033)	42	12,576	(22,567)	---	---	---	---	---	---	12,295	25,200
<b>Total</b>	<b>312,097</b>	<b>335,375</b>	<b>(23,278)</b>	<b>335</b>	<b>27,620</b>	<b>(50,563)</b>	<b>108</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>31,015</b>	<b>---</b>	<b>25,029</b>	<b>63,660</b>
<b>Deerwood*</b>														
Sewer [0]	105,283	85,197	20,086	---	---	20,086	---	---	---	---	123	---	---	---
Water	119,125	143,198	(24,073)	---	3,063	(27,136)	---	---	---	---	2,678	55,902	3,063	7,883
<b>Total</b>	<b>224,408</b>	<b>228,395</b>	<b>(3,987)</b>	<b>---</b>	<b>3,063</b>	<b>(7,050)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,801</b>	<b>55,902</b>	<b>3,063</b>	<b>7,883</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Delano</b>														
Electric	4,901,460	4,947,241	(45,781)	111,082	28,385	36,916	---	---	---	---	901,854	---	28,385	30,000
Liquor	2,357,422	2,172,260	185,162	1,977	---	187,139	---	---	656	100,000	---	---	---	---
Sanitary Sewer	1,663,334	1,236,730	426,604	346,026	341,596	431,034	---	---	---	---	82,006	---	341,596	957,190
Water	1,076,189	766,123	310,066	208,785	289,565	229,286	---	---	---	---	985	---	289,565	515,000
<b>Total</b>	<b>9,998,405</b>	<b>9,122,354</b>	<b>876,051</b>	<b>667,870</b>	<b>659,546</b>	<b>884,375</b>	<b>---</b>	<b>---</b>	<b>656</b>	<b>100,000</b>	<b>984,845</b>	<b>---</b>	<b>659,546</b>	<b>1,502,190</b>
<b>Delavan</b>														
Sewer	48,370	59,285	(10,915)	---	112	(11,027)	---	---	---	(178,391)	---	---	112	96,026
Water	45,862	30,187	15,675	3	---	15,678	---	---	---	---	---	---	---	---
<b>Total</b>	<b>94,232</b>	<b>89,472</b>	<b>4,760</b>	<b>3</b>	<b>112</b>	<b>4,651</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(178,391)</b>	<b>---</b>	<b>---</b>	<b>112</b>	<b>96,026</b>
<b>Delhi</b>														
Sewer Treatment Project	24,471	23,375	1,096	7	784	319	---	---	---	---	---	---	745	3,260
<b>Total</b>	<b>24,471</b>	<b>23,375</b>	<b>1,096</b>	<b>7</b>	<b>784</b>	<b>319</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>745</b>	<b>3,260</b>
<b>Dennison</b>														
Garbage	15,319	11,614	3,705	---	---	3,705	---	---	---	---	---	---	---	---
Sewer	24,885	36,865	(11,980)	9,900	138	(2,218)	---	---	---	---	---	---	---	---
Water	13,338	19,820	(6,482)	---	---	(6,482)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>53,542</b>	<b>68,299</b>	<b>(14,757)</b>	<b>9,900</b>	<b>138</b>	<b>(4,995)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Dent</b>														
Sewer	28,618	17,258	11,360	14	---	11,374	---	---	---	17,610	52,610	---	---	---
Sewer Equipment Reserve	---	---	---	---	---	---	---	---	---	(1,000)	---	---	---	---
<b>Total</b>	<b>28,618</b>	<b>17,258</b>	<b>11,360</b>	<b>14</b>	<b>---</b>	<b>11,374</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,610</b>	<b>52,610</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Detroit Lakes</b>														
Communications Utility	260,375	411,469	(151,094)	---	---	(151,094)	---	---	---	---	---	---	---	---
Electric	15,957,999	14,068,850	1,889,149	148,776	234,718	1,803,207	---	---	---	553,911	398,723	3,065,000	197,780	3,525,000
Liquor	4,909,641	4,177,179	732,462	---	70,250	662,212	---	---	---	555,072	1,960,200	1,800,000	10,272	9,279
Sewer [22]	1,558,362	1,598,291	(39,929)	26,216	33,024	(46,737)	---	---	---	---	154,225	---	33,024	213,924
Water	1,165,248	901,338	263,910	3,027	77,623	189,314	---	---	---	---	57,356	---	77,623	158,000
<b>Total</b>	<b>23,851,625</b>	<b>21,157,127</b>	<b>2,694,498</b>	<b>178,019</b>	<b>415,615</b>	<b>2,456,902</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,108,983</b>	<b>2,570,504</b>	<b>4,865,000</b>	<b>318,699</b>	<b>3,906,203</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Dexter</b>														
Sewer [0]	15,424	8,789	6,635	6,605	---	13,240	6,000	---	---	---	---	---	---	---
Water [0]	38,170	19,933	18,237	5,713	4,279	19,671	4,971	---	---	---	---	---	4,279	10,000
<b>Total</b>	<b>53,594</b>	<b>28,722</b>	<b>24,872</b>	<b>12,318</b>	<b>4,279</b>	<b>32,911</b>	<b>10,971</b>	---	---	---	---	---	<b>4,279</b>	<b>10,000</b>
<b>Dilworth</b>														
Forestry	25,101	16,908	8,193	418	---	8,611	---	---	---	---	---	---	---	---
Pest Control	31,587	27,331	4,256	225	---	4,481	---	---	---	---	---	---	---	---
Refuse	368,949	375,153	(6,204)	1,444	---	(4,760)	---	---	---	7,500	---	---	---	---
Sewer	515,879	554,053	(38,174)	159,249	30,424	90,651	49,493	---	15,059	7,500	---	---	30,424	97,000
Water	522,865	642,083	(119,218)	6,581	---	(112,637)	---	---	---	7,500	---	---	---	---
<b>Total</b>	<b>1,464,381</b>	<b>1,615,528</b>	<b>(151,147)</b>	<b>167,917</b>	<b>30,424</b>	<b>(13,654)</b>	<b>49,493</b>	---	<b>15,059</b>	<b>22,500</b>	---	---	<b>30,424</b>	<b>97,000</b>
<b>Dodge Center</b>														
Ambulance	755,579	634,765	120,814	17,334	64	138,084	---	---	---	---	11,520	---	64	---
Sewer	390,252	371,882	18,370	21,284	---	39,654	---	---	---	47,586	2,415	---	---	---
Water	300,045	332,908	(32,863)	20,806	---	(12,057)	---	---	---	89,251	2,415	---	---	---
<b>Total</b>	<b>1,445,876</b>	<b>1,339,555</b>	<b>106,321</b>	<b>59,424</b>	<b>64</b>	<b>165,681</b>	---	---	---	<b>136,837</b>	<b>16,350</b>	---	<b>64</b>	---
<b>Donaldson</b>														
Sewer	5,978	1,431	4,547	---	---	4,547	---	---	---	---	---	---	---	---
<b>Total</b>	<b>5,978</b>	<b>1,431</b>	<b>4,547</b>	---	---	<b>4,547</b>	---	---	---	---	---	---	---	---
<b>Donnelly</b>														
Garbage	26,551	26,551	---	---	---	---	---	---	---	---	---	---	---	---
Sewer	22,600	40,873	(18,273)	102	---	(18,171)	---	---	---	(10,680)	---	---	---	---
Water	39,603	68,558	(28,955)	11	---	(28,944)	---	---	---	(28,475)	---	---	---	---
<b>Total</b>	<b>88,754</b>	<b>135,982</b>	<b>(47,228)</b>	<b>113</b>	---	<b>(47,115)</b>	---	---	---	<b>(39,155)</b>	---	---	---	---
<b>Doran</b>														
Wastewater [0][24]	7,636	1,318	6,318	---	398	5,920	---	---	---	---	---	---	398	1,379
<b>Total</b>	<b>7,636</b>	<b>1,318</b>	<b>6,318</b>	---	<b>398</b>	<b>5,920</b>	---	---	---	---	---	---	<b>398</b>	<b>1,379</b>
<b>Dover</b>														
Water and Sewer	164,966	131,468	33,498	---	22,725	10,773	---	---	---	---	69,430	160,000	22,725	64,000
<b>Total</b>	<b>164,966</b>	<b>131,468</b>	<b>33,498</b>	---	<b>22,725</b>	<b>10,773</b>	---	---	---	---	<b>69,430</b>	<b>160,000</b>	<b>22,725</b>	<b>64,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Dovray</b>														
Sewer	24,740	18,898	5,842	520	8,925	(2,563)	---	---	---	---	---	---	8,925	3,000
Water	6,893	9,260	(2,367)	530	221	(2,058)	---	---	---	---	---	---	221	823
<b>Total</b>	<b>31,633</b>	<b>28,158</b>	<b>3,475</b>	<b>1,050</b>	<b>9,146</b>	<b>(4,621)</b>	---	---	---	---	---	---	<b>9,146</b>	<b>3,823</b>
<b>Duluth</b>														
Airport	4,075,644	8,911,211	(4,835,567)	659,198	1,580,781	(5,757,150)	---	18,088,144	8,457,365	---	33,448,025	7,650,000	388,859	501,706
Duluth Entertainment and Convention Center	8,128,427	12,887,694	(4,759,267)	1,411,421	25,654	(3,373,500)	1,195,939	---	---	---	615,452	---	25,654	140,774
Gas Utility [22]	34,071,373	30,062,331	4,009,042	103,965	274,210	3,838,797	---	---	23,365	3,031,020	3,146,714	---	274,210	634,232
Golf	1,926,929	2,171,449	(244,520)	7	21,111	(265,624)	---	---	---	---	36,128	---	21,111	251,099
Parking	3,185,152	2,351,005	834,147	31,053	572,736	292,464	---	---	---	660,867	16,280	69,482	572,736	825,000
Sewer Utility [22]	20,350,506	17,382,148	2,968,358	45,819	699,824	2,314,353	---	1,050,680	1,734,961	47,584	13,832,440	4,320,465	699,824	2,737,775
Spirit Mountain Recreation Area Authority [22][12]	4,430,892	4,633,524	(202,632)	402,558	126,269	73,657	350,000	---	---	---	2,822,949	---	126,269	488,076
Steam District #1	7,239,203	6,866,314	372,889	751	217,509	156,131	---	---	---	140,389	399,242	48,106	217,509	965,000
Storm Water [22]	4,798,166	3,375,695	1,422,471	75,168	65,101	1,432,538	---	4,271	---	514,602	2,720,679	---	65,101	196,838
Street Lighting	2,272,395	1,585,123	687,272	---	---	687,272	---	---	---	41,000	119,913	---	---	---
Transit	2,663,846	16,598,306	(13,934,460)	11,546,668	---	(2,387,792)	1,316,900	2,054,691	3,418,200	---	951,081	---	---	---
Water Utility [22]	13,911,617	10,384,894	3,526,723	35,086	296,162	3,265,647	---	---	16,919	235,735	8,271,074	1,167,302	296,162	1,278,203
<b>Total</b>	<b>107,054,150</b>	<b>117,209,694</b>	<b>(10,155,544)</b>	<b>14,311,694</b>	<b>3,879,357</b>	<b>276,793</b>	<b>2,862,839</b>	<b>21,197,786</b>	<b>13,650,810</b>	<b>4,671,197</b>	<b>66,379,977</b>	<b>13,255,355</b>	<b>2,687,435</b>	<b>8,018,703</b>
<b>Dumont</b>														
Sanitation	4,398	4,410	(12)	---	---	(12)	---	---	---	---	---	---	---	---
Sewer	23,517	20,030	3,487	---	8,190	(4,703)	---	---	---	---	---	---	8,190	6,000
Water	21,228	21,661	(433)	---	2,134	(2,567)	---	---	---	---	---	---	2,134	7,000
<b>Total</b>	<b>49,143</b>	<b>46,101</b>	<b>3,042</b>	---	<b>10,324</b>	<b>(7,282)</b>	---	---	---	---	---	---	<b>10,324</b>	<b>13,000</b>
<b>Dundas</b>														
Refuse	97,643	86,856	10,787	301	---	11,088	---	---	---	14,000	---	---	---	---
Sewer	383,800	383,005	795	95,527	90,958	5,364	---	72,377	---	---	11,986	---	90,958	298,671
Storm Water Utility	3,000	26,053	(23,053)	681	---	(22,372)	---	---	---	(14,000)	---	---	---	---
Water	333,319	381,459	(48,140)	1,223	120,337	(167,254)	---	---	---	(260,555)	76,690	---	120,337	145,000
<b>Total</b>	<b>817,762</b>	<b>877,373</b>	<b>(59,611)</b>	<b>97,732</b>	<b>211,295</b>	<b>(173,174)</b>	---	<b>72,377</b>	---	<b>(260,555)</b>	<b>88,676</b>	---	<b>211,295</b>	<b>443,671</b>
<b>Dundee</b>														
Electric [17]	67,515	71,014	(3,499)	6,841	8,332	(4,990)	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	---	351	(351)	7,240	---	6,889	---	---	---	---	---	---	---	---	
Water	9,865	21,839	(11,974)	14,227	7,560	(5,307)	---	---	---	---	---	---	7,560	4,000	
<b>Total</b>	<b>77,380</b>	<b>93,204</b>	<b>(15,824)</b>	<b>28,308</b>	<b>15,892</b>	<b>(3,408)</b>	---	---	---	---	---	---	<b>7,560</b>	<b>4,000</b>	
<b>Dunnell</b>															
Utility [30]	175,309	217,648	(42,339)	31,459	11,182	(22,062)	24,640	---	---	---	9,278	---	9,690	3,588	
<b>Total</b>	<b>175,309</b>	<b>217,648</b>	<b>(42,339)</b>	<b>31,459</b>	<b>11,182</b>	<b>(22,062)</b>	<b>24,640</b>	---	---	---	<b>9,278</b>	---	<b>9,690</b>	<b>3,588</b>	
<b>Eagan</b>															
Aquatic Facility	1,064,523	1,198,770	(134,247)	1,065	---	(133,182)	---	---	404	---	12,001	---	---	---	
Civic Arena	1,015,651	1,268,483	(252,832)	12,152	85,273	(325,953)	---	---	808	---	14,429	---	85,273	---	
Community Center	1,267,563	2,029,205	(761,642)	1,188,984	257,586	169,756	1,117,576	---	1,615	(304,072)	158,923	---	257,586	8,755,000	
Fiber Infrastructure	68,618	192,223	(123,605)	---	74	(123,679)	---	---	---	---	1,561,400	---	---	---	
Sanitary Sewer	5,884,133	6,666,615	(782,482)	227,252	---	(555,230)	---	---	104,789	92,721	316,284	---	---	---	
Storm Drainage/Water Quality	1,284,336	2,384,682	(1,100,346)	188,909	3,080	(914,517)	---	---	101,160	54,899	133,972	---	---	---	
Street Lighting	588,228	507,089	81,139	---	---	81,139	---	---	---	---	---	---	---	---	
Water	5,284,546	5,959,282	(674,736)	1,449,438	---	774,702	---	---	2,424	447,603	910,836	---	---	---	
<b>Total</b>	<b>16,457,598</b>	<b>20,206,349</b>	<b>(3,748,751)</b>	<b>3,067,800</b>	<b>346,013</b>	<b>(1,026,964)</b>	<b>1,117,576</b>	---	<b>211,200</b>	<b>291,151</b>	<b>3,107,845</b>	---	<b>342,859</b>	<b>8,755,000</b>	
<b>Eagle Bend</b>															
Gas	139,999	86,631	53,368	3,615	32,474	24,509	---	---	---	2,000	---	---	32,474	45,000	
Liquor	285,827	263,887	21,940	10,390	---	32,330	---	---	---	2,000	10,623	---	---	---	
Sewer	83,565	40,640	42,925	3,849	---	46,774	---	---	---	46,083	---	---	---	---	
Water	84,349	61,883	22,466	5,140	4,995	22,611	---	---	---	6,133	1,900	---	4,995	14,000	
<b>Total</b>	<b>593,740</b>	<b>453,041</b>	<b>140,699</b>	<b>22,994</b>	<b>37,469</b>	<b>126,224</b>	---	---	---	<b>56,216</b>	<b>12,523</b>	---	<b>37,469</b>	<b>59,000</b>	
<b>Eagle Lake</b>															
Sanitary Sewer	428,693	259,590	169,103	131	---	169,234	---	---	---	50,000	15,363	---	---	---	
Water	289,051	176,107	112,944	7,155	10,837	109,262	---	---	---	50,000	---	---	10,837	35,000	
<b>Total</b>	<b>717,744</b>	<b>435,697</b>	<b>282,047</b>	<b>7,286</b>	<b>10,837</b>	<b>278,496</b>	---	---	---	<b>100,000</b>	<b>15,363</b>	---	<b>10,837</b>	<b>35,000</b>	
<b>East Bethel</b>															
Arena	256,338	295,144	(38,806)	---	179	(38,985)	---	---	---	---	---	---	179	---	
Sewer	63,785	97,737	(33,952)	---	294	(34,246)	---	---	---	---	---	---	294	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	34,445	53,320	(18,875)	---	44,133	(63,008)	---	---	---	---	---	---	44,133	---
<b>Total</b>	<b>354,568</b>	<b>446,201</b>	<b>(91,633)</b>	<b>---</b>	<b>44,606</b>	<b>(136,239)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>44,606</b>	<b>---</b>
<b>East Grand Forks</b>														
City Mall	190,915	324,547	(133,632)	1,300	---	(132,332)	---	---	---	---	---	---	---	---
Economic Development and Housing Authority	333,292	2,249,519	(1,916,227)	2,007,899	6,016	85,656	---	---	---	---	---	---	6,016	37,357
Electric	14,064,360	13,206,411	857,949	208,272	337	1,065,884	---	---	---	1,750,000	853,750	---	337	---
Refuse	840,565	863,028	(22,463)	16,788	3,239	(8,914)	---	---	---	---	---	---	3,239	80,112
Sewer	1,279,097	805,684	473,413	25,998	95,919	403,492	---	---	---	---	---	---	95,919	171,000
Storm Water	233,899	499,046	(265,147)	5,215	---	(259,932)	---	---	---	---	114,784	---	---	---
Water	2,338,132	2,343,208	(5,076)	---	---	(5,076)	---	---	---	(2,000,000)	2,253,932	---	---	---
<b>Total</b>	<b>19,280,260</b>	<b>20,291,443</b>	<b>(1,011,183)</b>	<b>2,265,472</b>	<b>105,511</b>	<b>1,148,778</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(250,000)</b>	<b>3,222,466</b>	<b>---</b>	<b>105,511</b>	<b>288,469</b>
<b>East Gull Lake</b>														
Sewer	488,488	661,809	(173,321)	152,965	66,569	(86,925)	67,301	---	---	---	8,622	---	66,569	648,400
<b>Total</b>	<b>488,488</b>	<b>661,809</b>	<b>(173,321)</b>	<b>152,965</b>	<b>66,569</b>	<b>(86,925)</b>	<b>67,301</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,622</b>	<b>---</b>	<b>66,569</b>	<b>648,400</b>
<b>Easton</b>														
Mosquito Spraying	1,259	---	1,259	---	---	1,259	---	---	---	---	---	---	---	---
Refuse	2,324	2,922	(598)	---	---	(598)	---	---	---	---	---	---	---	---
Sewer	42,065	37,092	4,973	---	---	4,973	---	---	---	(50,000)	55,198	---	---	---
Water	34,893	28,954	5,939	---	---	5,939	---	---	---	(75,000)	35,569	---	---	---
<b>Total</b>	<b>80,541</b>	<b>68,968</b>	<b>11,573</b>	<b>---</b>	<b>---</b>	<b>11,573</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(125,000)</b>	<b>90,767</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Echo</b>														
Cemetery	1,000	275	725	1,119	---	1,844	---	---	---	---	---	---	---	---
Sewer	50,451	42,324	8,127	800	8,050	877	---	---	---	---	---	---	8,050	14,000
Water	67,611	79,031	(11,420)	12,606	9,270	(8,084)	---	---	---	---	---	---	9,270	3,000
<b>Total</b>	<b>119,062</b>	<b>121,630</b>	<b>(2,568)</b>	<b>14,525</b>	<b>17,320</b>	<b>(5,363)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,320</b>	<b>17,000</b>
<b>Eden Prairie</b>														
Liquor	12,371,628	11,246,624	1,125,004	12,349	---	1,137,353	---	---	---	1,063,557	2,082	---	---	---
Sewer	5,095,500	6,662,958	(1,567,458)	562,671	22,484	(1,027,271)	---	---	---	---	112,474	---	22,484	80,000
Storm	1,259,324	2,051,178	(791,854)	68,878	---	(722,976)	---	---	---	35,000	81,863	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 [22]	8,625,434	9,479,932	(854,498)	1,332,880	90,647	387,735	---	---	9,639	260,000	394,251	---	89,859	345,000
<b>Total</b>	<b>27,351,886</b>	<b>29,440,692</b>	<b>(2,088,806)</b>	<b>1,976,778</b>	<b>113,131</b>	<b>(225,159)</b>	<b>---</b>	<b>---</b>	<b>9,639</b>	<b>1,358,557</b>	<b>590,670</b>	<b>---</b>	<b>112,343</b>	<b>425,000</b>
<b>Eden Valley</b>														
Senior Housing	114,279	72,808	41,471	4,594	23,243	22,822	---	---	---	---	---	---	23,243	60,000
Sewer	121,173	183,888	(62,715)	82,388	10,222	9,451	---	---	---	9,500	---	---	10,222	27,771
Water	227,691	201,298	26,393	68,987	21,538	73,842	---	---	---	---	---	---	21,358	144,000
<b>Total</b>	<b>463,143</b>	<b>457,994</b>	<b>5,149</b>	<b>155,969</b>	<b>55,003</b>	<b>106,115</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,500</b>	<b>---</b>	<b>---</b>	<b>54,823</b>	<b>231,771</b>
<b>Edgerton</b>														
Refuse	45,378	39,865	5,513	28	---	5,541	---	---	---	---	---	---	---	---
Sewer	79,697	88,888	(9,191)	---	---	(9,191)	---	---	---	(21,754)	16,468	---	---	---
Water	174,033	185,989	(11,956)	3,517	8,152	(16,591)	---	---	3,500	---	16,203	---	8,152	51,251
<b>Total</b>	<b>299,108</b>	<b>314,742</b>	<b>(15,634)</b>	<b>3,545</b>	<b>8,152</b>	<b>(20,241)</b>	<b>---</b>	<b>---</b>	<b>3,500</b>	<b>(21,754)</b>	<b>32,671</b>	<b>---</b>	<b>8,152</b>	<b>51,251</b>
<b>Edina</b>														
Aquatic Center	1,001,946	854,337	147,609	---	12,607	135,002	---	---	---	---	865,874	---	12,014	135,000
Arena [22]	1,452,435	2,099,369	(646,934)	810,846	82,831	81,081	---	---	---	(289,903)	3,077,180	2,908,350	81,767	100,000
Art Center	441,941	617,577	(175,636)	9,844	---	(165,792)	---	---	---	(165,000)	---	---	---	---
Centennial Lakes	713,696	869,277	(155,581)	28,921	---	(126,660)	---	---	---	(89,096)	69,776	---	---	---
Edinborough Park	1,243,453	1,355,285	(111,832)	37,133	---	(74,699)	---	---	---	(79,166)	37,086	---	---	---
Golf Course [22]	3,225,591	3,286,516	(60,925)	2,623,627	6,676	2,556,026	---	---	---	(100,000)	233,670	---	6,229	285,000
Liquor	13,230,941	11,740,404	1,490,537	---	340	1,490,197	---	---	---	1,320,100	284,128	---	---	---
Utilities [1][22]	17,723,103	11,811,468	5,911,635	338,824	841,890	5,408,569	---	---	236,644	100,000	14,089,138	6,782,354	841,890	2,360,000
<b>Total</b>	<b>39,033,106</b>	<b>32,634,233</b>	<b>6,398,873</b>	<b>3,849,195</b>	<b>944,344</b>	<b>9,303,724</b>	<b>---</b>	<b>---</b>	<b>236,644</b>	<b>696,935</b>	<b>18,656,852</b>	<b>9,690,704</b>	<b>941,900</b>	<b>2,880,000</b>
<b>Effie</b>														
Sewer	34,744	38,957	(4,213)	2,118	---	(2,095)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>34,744</b>	<b>38,957</b>	<b>(4,213)</b>	<b>2,118</b>	<b>---</b>	<b>(2,095)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Eitzen</b>														
Electric	217,246	227,981	(10,735)	---	467	(11,202)	---	---	---	---	---	---	---	---
Recycle	4,033	6,514	(2,481)	30	---	(2,451)	---	---	---	---	---	---	---	---
Sewer	17,872	36,446	(18,574)	---	---	(18,574)	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	15,139	8,551	6,588	---	---	6,588	52	---	---	---	---	---	---	---	
<b>Total</b>	<b>254,290</b>	<b>279,492</b>	<b>(25,202)</b>	<b>30</b>	<b>467</b>	<b>(25,639)</b>	<b>52</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Elba</b>															
Water	11,152	4,971	6,181	1,944	---	8,125	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>11,152</b>	<b>4,971</b>	<b>6,181</b>	<b>1,944</b>	<b>---</b>	<b>8,125</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Elbow Lake</b>															
Electric	1,494,401	1,347,032	147,369	10,256	15,601	142,024	---	---	4,590	103,500	128,023	---	14,830	35,000	
Maplewood Manor	151,739	122,678	29,061	72	4,537	24,596	---	---	---	50,400	4,041	---	3,771	25,000	
Sewer	208,737	119,006	89,731	---	2,929	86,802	---	---	---	40,000	82,683	---	2,929	3,972	
Tipsinah Mounds Campground	212,365	179,005	33,360	65	---	33,425	---	---	---	40,800	13,960	---	---	---	
Water	273,096	196,168	76,928	417	1,238	76,107	---	---	---	40,000	82,683	---	1,238	1,915	
<b>Total</b>	<b>2,340,338</b>	<b>1,963,889</b>	<b>376,449</b>	<b>10,810</b>	<b>24,305</b>	<b>362,954</b>	<b>---</b>	<b>---</b>	<b>4,590</b>	<b>274,700</b>	<b>311,390</b>	<b>---</b>	<b>22,768</b>	<b>65,887</b>	
<b>Elgin</b>															
Building	43,200	76,255	(33,055)	---	16,791	(49,846)	---	---	---	---	25,758	---	16,791	10,096	
Sewer	118,990	158,001	(39,011)	---	---	(39,011)	---	---	---	---	---	---	---	---	
Water	175,456	208,447	(32,991)	---	38,093	(71,084)	---	---	---	(10,284)	---	---	38,093	45,695	
<b>Total</b>	<b>337,646</b>	<b>442,703</b>	<b>(105,057)</b>	<b>---</b>	<b>54,884</b>	<b>(159,941)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,284)</b>	<b>25,758</b>	<b>---</b>	<b>54,884</b>	<b>55,791</b>	
<b>Elizabeth</b>															
Liquor	356,548	341,410	15,138	948	---	16,086	---	---	---	---	4,692	---	---	---	
Sewer	10,051	9,877	174	---	---	174	---	---	---	---	---	---	---	---	
Water	71,100	61,737	9,363	---	5,035	4,328	---	---	---	---	---	---	5,035	32,000	
<b>Total</b>	<b>437,699</b>	<b>413,024</b>	<b>24,675</b>	<b>948</b>	<b>5,035</b>	<b>20,588</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,692</b>	<b>---</b>	<b>5,035</b>	<b>32,000</b>	
<b>Elk River</b>															
Electric	30,258,690	27,350,312	2,908,378	264,792	236,261	2,936,909	---	---	---	816,864	1,517,549	---	236,261	746,070	
Garbage	1,326,360	1,276,887	49,473	5,730	---	55,203	---	---	17,902	4,120	---	---	---	---	
Liquor	6,525,234	5,608,880	916,354	14,485	83,225	847,614	---	---	---	468,667	32,541	---	13,425	730,000	
Sewer	1,533,851	2,210,953	(677,102)	367,421	28,961	(338,642)	---	---	---	175,156	120,818	---	28,961	170,000	
Water	2,265,142	2,159,558	105,584	284,216	106,256	283,544	---	---	---	39,456	114,709	---	105,256	491,000	
<b>Total</b>	<b>41,909,277</b>	<b>38,606,590</b>	<b>3,302,687</b>	<b>936,644</b>	<b>454,703</b>	<b>3,784,628</b>	<b>---</b>	<b>---</b>	<b>17,902</b>	<b>1,504,263</b>	<b>1,785,617</b>	<b>---</b>	<b>383,903</b>	<b>2,137,070</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Elko New Market</b>														
Sewer	655,106	888,763	(233,657)	20,112	109,421	(322,966)	---	---	---	40,233	3,873	972,568	109,421	357,718
Storm Water	169,896	229,260	(59,364)	3,036	23,546	(79,874)	---	---	---	692,756	316	---	23,546	48,965
Water	542,184	486,687	55,497	26,282	82,061	(282)	---	---	---	455,829	4,000	515,000	82,061	278,756
<b>Total</b>	<b>1,367,186</b>	<b>1,604,710</b>	<b>(237,524)</b>	<b>49,430</b>	<b>215,028</b>	<b>(403,122)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,188,818</b>	<b>8,189</b>	<b>1,487,568</b>	<b>215,028</b>	<b>685,439</b>
<b>Elkton</b>														
Water and Sewer [3]	19,298	19,018	280	3,163	---	3,443	---	---	---	(3,000)	---	---	---	---
<b>Total</b>	<b>19,298</b>	<b>19,018</b>	<b>280</b>	<b>3,163</b>	<b>---</b>	<b>3,443</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ellendale</b>														
Liquor	358,262	372,178	(13,916)	23	---	(13,893)	---	---	---	(15,126)	12,001	---	---	---
Sewer	59,759	66,496	(6,737)	278	4,906	(11,365)	---	---	---	---	54,382	---	4,906	13,006
Water	226,966	220,093	6,873	---	52,287	(45,414)	---	---	---	---	23,873	---	52,287	142,000
<b>Total</b>	<b>644,987</b>	<b>658,767</b>	<b>(13,780)</b>	<b>301</b>	<b>57,193</b>	<b>(70,672)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(15,126)</b>	<b>90,256</b>	<b>---</b>	<b>57,193</b>	<b>155,006</b>
<b>Ellsworth</b>														
Parkview Manor Municipal Nursing Home [14]	1,831,243	1,900,508	(69,265)	9,732	---	(59,533)	---	---	---	---	3,063	---	---	---
Water, Sewer, and Refuse [1]	255,475	149,820	105,655	9,333	18,063	96,925	---	---	---	---	---	---	18,063	25,000
<b>Total</b>	<b>2,086,718</b>	<b>2,050,328</b>	<b>36,390</b>	<b>19,065</b>	<b>18,063</b>	<b>37,392</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,063</b>	<b>---</b>	<b>18,063</b>	<b>25,000</b>
<b>Elmore</b>														
Liquor	134,753	129,114	5,639	51	---	5,690	---	---	---	---	---	---	---	---
Refuse	47,932	48,410	(478)	29	---	(449)	---	---	---	---	---	---	---	---
Sewer	59,607	126,493	(66,886)	811,236	213,153	531,197	---	838,290	---	---	603,187	2,939,000	213,153	2,939,000
Water	88,888	96,982	(8,094)	1,201,465	---	1,193,371	---	1,291,580	---	---	1,762,718	612,000	---	---
<b>Total</b>	<b>331,180</b>	<b>400,999</b>	<b>(69,819)</b>	<b>2,012,781</b>	<b>213,153</b>	<b>1,729,809</b>	<b>---</b>	<b>2,129,870</b>	<b>---</b>	<b>---</b>	<b>2,365,905</b>	<b>3,551,000</b>	<b>213,153</b>	<b>2,939,000</b>
<b>Ely</b>														
Electric	3,600,306	3,304,112	296,194	10,007	---	306,201	---	373,769	---	---	517,048	---	---	---
Housing and Redevelopment Authority - Business Activities	289,277	332,086	(42,809)	423	---	(42,386)	---	---	---	---	695	---	---	8,860
Low Rent Public Housing & Capital Improvements	392,497	843,448	(450,951)	295,453	8,065	(163,563)	---	294,385	---	---	106,320	---	---	---
Sewer	961,795	1,036,225	(74,430)	2,501	72,447	(144,376)	---	---	---	---	12,052	---	70,337	171,000
Water	633,833	562,130	71,703	3,892	20,960	54,635	---	---	---	---	2,048	---	20,960	61,000
<b>Total</b>	<b>5,877,708</b>	<b>6,078,001</b>	<b>(200,293)</b>	<b>312,276</b>	<b>101,472</b>	<b>10,511</b>	<b>---</b>	<b>668,154</b>	<b>---</b>	<b>---</b>	<b>638,163</b>	<b>---</b>	<b>91,297</b>	<b>240,860</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Elysian</b>														
Refuse Collection	49,216	50,968	(1,752)	---	---	(1,752)	---	---	---	(10,000)	---	---	---	---
Sewer Utility	185,799	194,008	(8,209)	129	9,078	(17,158)	---	---	---	(100,000)	4,265	---	9,078	62,190
Water Utility	191,543	137,737	53,806	123	23,355	30,574	---	---	---	110,000	4,099	---	23,355	260,000
<b>Total</b>	<b>426,558</b>	<b>382,713</b>	<b>43,845</b>	<b>252</b>	<b>32,433</b>	<b>11,664</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,364</b>	<b>---</b>	<b>32,433</b>	<b>322,190</b>
<b>Emily</b>														
Sewer	60,445	109,530	(49,085)	138,071	67,715	21,271	137,358	---	---	---	---	---	67,715	20,000
<b>Total</b>	<b>60,445</b>	<b>109,530</b>	<b>(49,085)</b>	<b>138,071</b>	<b>67,715</b>	<b>21,271</b>	<b>137,358</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>67,715</b>	<b>20,000</b>
<b>Emmons</b>														
Garbage	21,701	21,506	195	12	---	207	---	---	---	---	---	---	---	---
Sewer	33,080	38,972	(5,892)	14	3,283	(9,161)	---	---	---	---	---	---	3,283	14,000
Water	33,182	19,493	13,689	8	2,645	11,052	---	---	---	(5,000)	---	---	2,645	10,000
<b>Total</b>	<b>87,963</b>	<b>79,971</b>	<b>7,992</b>	<b>34</b>	<b>5,928</b>	<b>2,098</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,000)</b>	<b>---</b>	<b>---</b>	<b>5,928</b>	<b>24,000</b>
<b>Erhard</b>														
Liquor	306,762	306,092	670	3,475	---	4,145	---	---	---	---	5,012	---	---	---
<b>Total</b>	<b>306,762</b>	<b>306,092</b>	<b>670</b>	<b>3,475</b>	<b>---</b>	<b>4,145</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,012</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Erskine</b>														
Sewer	77,497	59,721	17,776	179	2,468	15,487	---	---	---	---	---	---	2,468	20,882
Water	103,699	74,201	29,498	278	25,603	4,173	---	---	---	17,698	---	---	25,603	23,000
<b>Total</b>	<b>181,196</b>	<b>133,922</b>	<b>47,274</b>	<b>457</b>	<b>28,071</b>	<b>19,660</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,698</b>	<b>---</b>	<b>---</b>	<b>28,071</b>	<b>43,882</b>
<b>Evan</b>														
Water and Sewer [3]	37,783	22,166	15,617	107	13,776	1,948	---	---	---	---	---	---	13,776	3,500
<b>Total</b>	<b>37,783</b>	<b>22,166</b>	<b>15,617</b>	<b>107</b>	<b>13,776</b>	<b>1,948</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,776</b>	<b>3,500</b>
<b>Evansville</b>														
Sewer	130,001	65,571	64,430	57,027	7,326	114,131	---	57,027	---	---	2,349	---	7,038	41,493
Water	118,048	77,768	40,280	762	7,871	33,171	---	---	762	---	180	---	5,807	13,442
<b>Total</b>	<b>248,049</b>	<b>143,339</b>	<b>104,710</b>	<b>57,789</b>	<b>15,197</b>	<b>147,302</b>	<b>---</b>	<b>57,027</b>	<b>762</b>	<b>---</b>	<b>2,529</b>	<b>---</b>	<b>12,845</b>	<b>54,935</b>
<b>Eveleth</b>														
Economic Development Authority - Lincoln Place	263,781	232,236	31,545	629	77,073	(44,899)	---	---	---	---	30,755	---	63,877	53,491
Golf Course	156,607	235,090	(78,483)	---	---	(78,483)	---	---	---	(58,764)	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	
Housing and Redevelopment Authority	86,481	216,495	(130,014)	24,216	6	(105,804)	---	47,687	---	---	96,542	---	---	---	
Medical Office Building	88,838	45,950	42,888	---	33,352	9,536	---	---	---	---	---	---	33,352	33,908	
Refuse	417,877	424,656	(6,779)	50	2,864	(9,593)	---	---	---	---	---	---	2,864	21,318	
Sewer Treatment Plants	580,421	583,442	(3,021)	---	34,635	(37,656)	---	---	---	(34,316)	55,736	---	34,635	215,437	
Water Utility	663,172	817,734	(154,562)	1,025	41,069	(194,606)	---	---	---	---	100,004	---	41,069	91,000	
<b>Total</b>	<b>2,257,177</b>	<b>2,555,603</b>	<b>(298,426)</b>	<b>25,920</b>	<b>188,999</b>	<b>(461,505)</b>	<b>---</b>	<b>47,687</b>	<b>---</b>	<b>(93,080)</b>	<b>283,037</b>	<b>---</b>	<b>175,797</b>	<b>415,154</b>	
<b>Excelsior</b>															
Commercial Docks	227,113	139,636	87,477	2,082	---	89,559	---	---	---	50,000	---	---	---	---	
Parking Meter [25]	---	---	---	---	---	---	---	---	---	---	---	---	---	---	
Sewer	527,026	393,016	134,010	36,284	10,219	160,075	---	---	---	54,262	32,871	---	10,219	38,204	
Solid Waste	146,296	131,354	14,942	933	---	15,875	---	---	---	9,000	---	---	---	---	
Street Lighting	55,255	35,484	19,771	620	---	20,391	---	---	---	2,400	---	---	---	---	
Surface Water Management	150,238	91,554	58,684	2,390	7,496	53,578	---	---	---	(12,825)	9,546	---	7,496	19,137	
Water	506,656	378,789	127,867	61,303	38,817	150,353	---	---	---	180,167	17,484	---	38,817	107,474	
<b>Total</b>	<b>1,612,584</b>	<b>1,169,833</b>	<b>442,751</b>	<b>103,612</b>	<b>56,532</b>	<b>489,831</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>283,004</b>	<b>59,901</b>	<b>---</b>	<b>56,532</b>	<b>164,815</b>	
<b>Eyota</b>															
Arbor Gardens Senior Housing	921,310	755,351	165,959	1,148	112,653	54,454	---	---	---	---	21,847	---	103,705	115,000	
Sewer Utility	315,167	334,232	(19,065)	1,451	46,566	(64,180)	---	---	---	(81,079)	---	---	41,585	110,019	
Storm Water Utility	17,689	19,720	(2,031)	322	---	(1,709)	---	---	---	13,404	---	---	---	---	
Water Utility	190,855	163,832	27,023	4,324	7,922	23,425	---	---	---	40,152	---	---	7,182	14,981	
<b>Total</b>	<b>1,445,021</b>	<b>1,273,135</b>	<b>171,886</b>	<b>7,245</b>	<b>167,141</b>	<b>11,990</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(27,523)</b>	<b>21,847</b>	<b>---</b>	<b>152,472</b>	<b>240,000</b>	
<b>Fairfax</b>															
Electric	1,336,180	1,021,267	314,913	38,726	21,596	332,043	---	---	---	---	91,917	---	21,596	130,000	
Housing and Redevelopment Authority - Fairview	166,833	100,229	66,604	527	4	67,127	---	---	---	---	42,813	---	4	---	
Housing and Redevelopment Authority - Southview	50,518	52,642	(2,124)	9	3,959	(6,074)	5,978	---	---	---	6,875	---	3,959	4,990	
Liquor	554,928	549,370	5,558	5,656	---	11,214	---	---	---	---	5,279	---	---	---	
Natural Gas	1,287,952	1,071,442	216,510	6,984	75,600	147,894	---	---	---	---	42,655	---	75,600	75,000	
Sanitary Sewer	206,944	101,020	105,924	8,131	12,055	102,000	---	---	---	(253,398)	260,216	---	12,055	87,067	
Storm Sewer	109,101	53,100	56,001	---	---	56,001	---	---	---	(467,269)	476,067	---	---	---	
Water	307,101	210,537	96,564	12,933	18,750	90,747	---	---	---	(479,085)	1,274,667	725,565	18,750	85,648	
<b>Total</b>	<b>4,019,557</b>	<b>3,159,607</b>	<b>859,950</b>	<b>72,966</b>	<b>131,964</b>	<b>800,952</b>	<b>5,978</b>	<b>---</b>	<b>---</b>	<b>(1,199,752)</b>	<b>2,200,489</b>	<b>725,565</b>	<b>131,964</b>	<b>382,705</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Fairmont</b>														
Electric Department	14,856,538	13,994,084	862,454	75,310	67,122	870,642	---	---	---	598,253	---	---	---	---
Liquor	3,291,955	2,935,463	356,492	8,654	---	365,146	---	---	---	200,500	14,425	---	---	---
Parking Lot	4,824	4,905	(81)	21	---	(60)	---	---	---	---	---	---	---	---
Sewer	2,159,105	1,685,451	473,654	70,531	170,840	373,345	---	---	---	81,457	---	---	161,340	658,000
Storm Sewer Utility	578,036	252,690	325,346	12,176	51,475	286,047	---	---	---	---	98,943	---	51,475	165,000
Water Department	3,023,394	1,763,629	1,259,765	824,468	180,604	1,903,629	---	---	---	97,422	---	---	159,423	10,812
<b>Total</b>	<b>23,913,852</b>	<b>20,636,222</b>	<b>3,277,630</b>	<b>991,160</b>	<b>470,041</b>	<b>3,798,749</b>	---	---	---	<b>977,632</b>	<b>113,368</b>	---	<b>372,238</b>	<b>833,812</b>
<b>Falcon Heights</b>														
Sanitary Sewer	788,551	565,107	223,444	19,082	---	242,526	---	---	---	56,075	---	---	---	---
Storm Drainage	141,630	139,766	1,864	2,591	---	4,455	---	---	---	---	---	---	---	---
<b>Total</b>	<b>930,181</b>	<b>704,873</b>	<b>225,308</b>	<b>21,673</b>	---	<b>246,981</b>	---	---	---	<b>56,075</b>	---	---	---	---
<b>Faribault</b>														
Sewer [22]	4,797,563	4,389,196	408,367	116,833	550,197	(24,997)	---	---	56,309	139,275	370,402	1,136,910	550,197	1,772,000
Storm Water	596,198	543,397	52,801	10,462	---	63,263	---	---	---	---	---	---	---	---
Water [22]	1,966,712	1,930,661	36,051	51,171	41,752	45,470	---	---	---	(139,275)	463,160	---	41,752	475,000
<b>Total</b>	<b>7,360,473</b>	<b>6,863,254</b>	<b>497,219</b>	<b>178,466</b>	<b>591,949</b>	<b>83,736</b>	---	---	<b>56,309</b>	---	<b>833,562</b>	<b>1,136,910</b>	<b>591,949</b>	<b>2,247,000</b>
<b>Farmington</b>														
Liquor	4,397,572	4,116,030	281,542	---	---	281,542	---	---	---	90,008	---	---	---	---
Sewer Utility	1,787,957	1,876,273	(88,316)	6,950	15,599	(96,965)	---	---	---	125,537	35,452	---	15,599	220,000
Solid Waste	1,869,426	1,727,384	142,042	21,168	---	163,210	---	---	---	116,715	---	---	---	---
Storm Water Utility	475,060	734,516	(259,456)	3,707	---	(255,749)	---	---	---	85,577	---	---	---	---
Street Light Utility	215,029	176,513	38,516	---	---	38,516	---	---	---	---	---	---	---	---
Water Utility	1,595,116	1,704,790	(109,674)	98,734	377	(11,317)	---	---	---	491,447	65,073	---	---	---
<b>Total</b>	<b>10,340,160</b>	<b>10,335,506</b>	<b>4,654</b>	<b>130,559</b>	<b>15,976</b>	<b>119,237</b>	---	---	---	<b>909,284</b>	<b>100,525</b>	---	<b>15,599</b>	<b>220,000</b>
<b>Federal Dam</b>														
Sewer	23,551	110	23,441	31,690	39,183	15,948	11,720	---	---	3,029	---	---	---	700
<b>Total</b>	<b>23,551</b>	<b>110</b>	<b>23,441</b>	<b>31,690</b>	<b>39,183</b>	<b>15,948</b>	<b>11,720</b>	---	---	<b>3,029</b>	---	---	---	<b>700</b>
<b>Felton</b>														
Garbage	15,354	16,579	(1,225)	---	---	(1,225)	---	---	---	(1,761)	---	---	---	---
Sewer	11,212	21,402	(10,190)	---	---	(10,190)	---	---	---	(10,190)	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 Cash	---	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	9,231	8,133	1,098	---	---	1,098	---	---	---	1,098	---	---	---	---	---
<b>Total</b>	<b>35,797</b>	<b>46,114</b>	<b>(10,317)</b>	<b>---</b>	<b>---</b>	<b>(10,317)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,853)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Fergus Falls</b>															
Liquor	5,519,338	4,830,839	688,499	33,271	42,256	679,514	---	---	---	357,595	3,649	---	41,299	110,000	---
Sewage Disposal	2,039,086	1,988,479	50,607	285,416	21,829	314,194	---	---	---	147,394	316,120	---	21,829	216,473	---
Storm Water	388,595	372,407	16,188	26,735	---	42,923	---	---	---	78,179	192,197	---	---	---	---
Waste Management	2,294,725	2,214,146	80,579	157,001	39,056	198,524	---	---	---	25,498	675,251	---	39,056	65,000	---
Water Department	1,799,690	1,666,736	132,954	144,403	116,678	160,679	---	---	---	176,318	467,784	1,781,280	116,678	100,000	---
Western Minnesota Industries	63,993	109,118	(45,125)	897,448	29,489	822,834	---	---	---	---	---	---	29,489	3,425,799	---
<b>Total</b>	<b>12,105,427</b>	<b>11,181,725</b>	<b>923,702</b>	<b>1,544,274</b>	<b>249,308</b>	<b>2,218,668</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>784,984</b>	<b>1,655,001</b>	<b>1,781,280</b>	<b>248,351</b>	<b>3,917,272</b>	<b>---</b>
<b>Fertile</b>															
Nursing Home [14]	3,116,660	3,304,957	(188,297)	606	1,743	(189,434)	---	---	---	---	59,929	---	1,743	2,955	---
Sewer	58,139	70,264	(12,125)	---	---	(12,125)	---	---	---	---	---	---	---	---	---
Water	131,472	146,724	(15,252)	---	7,119	(22,371)	---	---	---	---	29,366	---	7,119	54,000	---
<b>Total</b>	<b>3,306,271</b>	<b>3,521,945</b>	<b>(215,674)</b>	<b>606</b>	<b>8,862</b>	<b>(223,930)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>89,295</b>	<b>---</b>	<b>8,862</b>	<b>56,955</b>	<b>---</b>
<b>Fifty Lakes</b>															
Liquor	394,555	375,073	19,482	---	---	19,482	---	---	---	---	2,709	---	---	---	---
<b>Total</b>	<b>394,555</b>	<b>375,073</b>	<b>19,482</b>	<b>---</b>	<b>---</b>	<b>19,482</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,709</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Finlayson</b>															
Liquor	483,592	427,743	55,849	8,200	---	64,049	---	---	---	27,049	26,801	---	---	---	---
Sewer	37,008	34,590	2,418	---	2,025	393	---	---	---	(13,025)	---	---	2,025	11,000	---
Water	92,235	62,449	29,786	---	13,438	16,348	---	---	---	13,025	---	---	13,438	25,000	---
<b>Total</b>	<b>612,835</b>	<b>524,782</b>	<b>88,053</b>	<b>8,200</b>	<b>15,463</b>	<b>80,790</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>27,049</b>	<b>26,801</b>	<b>---</b>	<b>15,463</b>	<b>36,000</b>	<b>---</b>
<b>Fisher</b>															
Refuse and Recycling	54,237	46,562	7,675	---	---	7,675	---	---	---	---	---	---	---	---	---
Sewer	83,161	38,504	44,657	---	48,706	(4,049)	---	---	---	---	---	---	48,706	17,000	---
Water	114,867	144,209	(29,342)	6,845	13,960	(36,457)	---	---	---	---	---	---	13,960	101,000	---
<b>Total</b>	<b>252,265</b>	<b>229,275</b>	<b>22,990</b>	<b>6,845</b>	<b>62,666</b>	<b>(32,831)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>62,666</b>	<b>118,000</b>	<b>---</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Flensburg</b>														
Liquor Store [0]	338,188	312,607	25,581	---	4,928	20,653	---	---	---	---	606	85,000	4,928	7,533
Refuse	8,466	---	8,466	---	---	8,466	---	---	---	---	---	---	---	---
Sewer	6,238	4,445	1,793	---	---	1,793	---	---	---	---	---	---	---	---
<b>Total</b>	<b>352,892</b>	<b>317,052</b>	<b>35,840</b>	<b>---</b>	<b>4,928</b>	<b>30,912</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>606</b>	<b>85,000</b>	<b>4,928</b>	<b>7,533</b>
<b>Floodwood</b>														
Sewer	73,260	77,961	(4,701)	---	7,097	(11,798)	---	---	---	---	---	138,479	7,097	5,100
Water	61,804	71,067	(9,263)	---	---	(9,263)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>135,064</b>	<b>149,028</b>	<b>(13,964)</b>	<b>---</b>	<b>7,097</b>	<b>(21,061)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>138,479</b>	<b>7,097</b>	<b>5,100</b>
<b>Florence</b>														
Garbage	2,584	1,792	792	---	---	792	---	---	---	---	---	---	---	---
Water	3,800	1,894	1,906	---	---	1,906	---	---	---	---	---	---	---	---
<b>Total</b>	<b>6,384</b>	<b>3,686</b>	<b>2,698</b>	<b>---</b>	<b>---</b>	<b>2,698</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Foley</b>														
Sewer	400,257	370,666	29,591	36,232	7,852	57,971	---	---	---	(220,000)	171,163	---	7,852	65,699
Water	376,940	271,659	105,281	12,565	---	117,846	---	---	---	(220,000)	---	---	---	---
<b>Total</b>	<b>777,197</b>	<b>642,325</b>	<b>134,872</b>	<b>48,797</b>	<b>7,852</b>	<b>175,817</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(440,000)</b>	<b>171,163</b>	<b>---</b>	<b>7,852</b>	<b>65,699</b>
<b>Forada</b>														
Sewer	118,823	111,623	7,200	22,149	65,965	(36,616)	22,017	---	---	---	---	---	65,965	18,000
<b>Total</b>	<b>118,823</b>	<b>111,623</b>	<b>7,200</b>	<b>22,149</b>	<b>65,965</b>	<b>(36,616)</b>	<b>22,017</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>65,965</b>	<b>18,000</b>
<b>Forest Lake</b>														
Airport	110,506	195,987	(85,481)	191,361	499,394	(393,514)	137,486	---	3,800	---	2,000	530,000	38,562	110,000
Water and Sewer	4,812,271	3,288,083	1,524,188	279,422	299,796	1,503,814	---	---	---	50,000	1,300,767	1,455,000	273,230	2,585,000
<b>Total</b>	<b>4,922,777</b>	<b>3,484,070</b>	<b>1,438,707</b>	<b>470,783</b>	<b>799,190</b>	<b>1,110,300</b>	<b>137,486</b>	<b>---</b>	<b>3,800</b>	<b>50,000</b>	<b>1,302,767</b>	<b>1,985,000</b>	<b>311,792</b>	<b>2,695,000</b>
<b>Foreston</b>														
Liquor	339,254	356,692	(17,438)	7,707	616	(10,347)	---	---	---	10,000	---	---	---	---
Water and Sewer [3][0]	95,741	80,148	15,593	114	1,446	14,261	---	---	---	---	---	405,713	1,446	385,000
<b>Total</b>	<b>434,995</b>	<b>436,840</b>	<b>(1,845)</b>	<b>7,821</b>	<b>2,062</b>	<b>3,914</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>---</b>	<b>405,713</b>	<b>1,446</b>	<b>385,000</b>
<b>Fosston</b>														
Cable T.V.	185,736	181,061	4,675	---	---	4,675	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	
Light and Power	3,370,893	2,824,602	546,291	22,056	4,689	563,658	---	---	---	200,000	167,224	---	---	---	
Natural Gas	1,258,130	1,032,204	225,926	---	142,052	83,874	---	---	---	50,000	41,946	780	142,052	164,500	
Water and Sewer	806,165	460,513	345,652	2,892,786	106,066	3,132,372	---	---	2,892,786	57,159	5,108,043	2,198,964	99,234	290,831	
<b>Total</b>	<b>5,620,924</b>	<b>4,498,380</b>	<b>1,122,544</b>	<b>2,914,842</b>	<b>252,807</b>	<b>3,784,579</b>	<b>---</b>	<b>---</b>	<b>2,892,786</b>	<b>307,159</b>	<b>5,317,213</b>	<b>2,199,744</b>	<b>241,286</b>	<b>455,331</b>	
<b>Fountain</b>															
Sewer	101,440	208,613	(107,173)	71,378	10,630	(46,425)	44,915	---	---	---	4,545	---	10,630	48,000	
Water	46,099	74,041	(27,942)	263	---	(27,679)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>147,539</b>	<b>282,654</b>	<b>(135,115)</b>	<b>71,641</b>	<b>10,630</b>	<b>(74,104)</b>	<b>44,915</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,545</b>	<b>---</b>	<b>10,630</b>	<b>48,000</b>	
<b>Franklin</b>															
Sewer	99,904	66,144	33,760	564	---	34,324	---	---	---	38,100	---	---	---	---	
Water	86,864	44,759	42,105	483	---	42,588	---	---	---	32,200	---	---	---	---	
<b>Total</b>	<b>186,768</b>	<b>110,903</b>	<b>75,865</b>	<b>1,047</b>	<b>---</b>	<b>76,912</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,300</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Fraze</b>															
Economic Development Authority	7,886	47,955	(40,069)	30,305	51,000	(60,764)	---	---	---	(44,000)	---	---	---	---	
Economic Development Authority - Sunrise Villa	41,139	36,234	4,905	48	11,282	(6,329)	---	---	---	---	---	---	11,282	9,058	
Event Center	74,450	95,041	(20,591)	---	---	(20,591)	---	---	---	---	---	---	---	---	
Liquor	638,753	600,856	37,897	97	---	37,994	---	---	---	---	---	---	---	---	
Sewer	140,235	78,366	61,869	2,145	5,217	58,797	---	---	---	35,486	1,892	---	5,217	7,388	
Water	144,284	139,005	5,279	21,450	5,217	21,512	---	---	---	35,487	1,892	---	5,217	7,388	
<b>Total</b>	<b>1,046,747</b>	<b>997,457</b>	<b>49,290</b>	<b>54,045</b>	<b>72,716</b>	<b>30,619</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>26,973</b>	<b>3,784</b>	<b>---</b>	<b>21,716</b>	<b>23,834</b>	
<b>Freeborn</b>															
Garbage	19,204	19,203	1	---	---	1	---	---	---	---	---	---	---	---	
Sewer	53,683	23,773	29,910	124	---	30,034	---	---	---	---	---	---	---	---	
Water	59,932	55,566	4,366	---	---	4,366	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>132,819</b>	<b>98,542</b>	<b>34,277</b>	<b>124</b>	<b>---</b>	<b>34,401</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Freeport</b>															
Sewer	77,256	63,256	14,000	716	12,309	2,407	---	---	---	35,000	---	---	12,309	20,000	
Water	154,945	85,753	69,192	254,925	16,353	307,764	---	759,961	---	35,000	290,655	1,352,000	16,353	1,940,000	
<b>Total</b>	<b>232,201</b>	<b>149,009</b>	<b>83,192</b>	<b>255,641</b>	<b>28,662</b>	<b>310,171</b>	<b>---</b>	<b>759,961</b>	<b>---</b>	<b>70,000</b>	<b>290,655</b>	<b>1,352,000</b>	<b>28,662</b>	<b>1,960,000</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Fridley</b>														
Liquor	4,705,523	4,354,909	350,614	960	---	351,574	---	---	---	350,000	14,651	---	---	---
Sewer [22]	4,549,254	4,637,434	(88,180)	22,537	16,000	(81,643)	---	---	---	---	262,394	---	16,000	---
Storm Water	554,505	590,910	(36,405)	31,729	12,013	(16,689)	---	---	---	---	130,910	---	12,013	---
Water [22]	2,773,101	2,420,134	352,967	37,193	227,042	163,118	---	---	---	---	646,707	---	227,042	554,744
<b>Total</b>	<b>12,582,383</b>	<b>12,003,387</b>	<b>578,996</b>	<b>92,419</b>	<b>255,055</b>	<b>416,360</b>	---	---	---	<b>350,000</b>	<b>1,054,662</b>	---	<b>255,055</b>	<b>554,744</b>
<b>Frost</b>														
Sewer	73,918	61,436	12,482	---	32,445	(19,963)	---	---	---	---	---	---	32,445	13,000
Water	51,627	45,550	6,077	1,047	3,794	3,330	---	---	---	---	---	---	3,794	18,000
<b>Total</b>	<b>125,545</b>	<b>106,986</b>	<b>18,559</b>	<b>1,047</b>	<b>36,239</b>	<b>(16,633)</b>	---	---	---	---	---	---	<b>36,239</b>	<b>31,000</b>
<b>Fulda</b>														
Sewer	90,997	50,502	40,495	25,366	269	65,592	---	---	---	18,345	3,966	---	269	4,870
Water and Refuse [2]	149,797	184,896	(35,099)	179,287	73,449	70,739	---	---	---	108,794	29,573	---	269	4,870
<b>Total</b>	<b>240,794</b>	<b>235,398</b>	<b>5,396</b>	<b>204,653</b>	<b>73,718</b>	<b>136,331</b>	---	---	---	<b>127,139</b>	<b>33,539</b>	---	<b>538</b>	<b>9,740</b>
<b>Garfield</b>														
Sewer	42,375	37,091	5,284	64	6,870	(1,522)	---	---	---	---	---	---	2,870	56,000
Water	59,946	25,574	34,372	---	31,322	3,050	---	---	---	---	---	---	3,069	28,253
<b>Total</b>	<b>102,321</b>	<b>62,665</b>	<b>39,656</b>	<b>64</b>	<b>38,192</b>	<b>1,528</b>	---	---	---	---	---	---	<b>5,939</b>	<b>84,253</b>
<b>Garvin</b>														
Garbage	13,460	11,616	1,844	---	---	1,844	---	---	---	---	---	---	---	---
Sewer	29,905	62,098	(32,193)	11,560	11,453	(32,086)	9,948	---	---	(10,314)	---	---	11,453	3,000
Water	19,760	26,733	(6,973)	4,811	1,578	(3,740)	4,727	---	---	(4,879)	---	---	1,578	5,877
<b>Total</b>	<b>63,125</b>	<b>100,447</b>	<b>(37,322)</b>	<b>16,371</b>	<b>13,031</b>	<b>(33,982)</b>	<b>14,675</b>	---	---	<b>(15,193)</b>	---	---	<b>13,031</b>	<b>8,877</b>
<b>Gary*</b>														
Café	5,771	13,768	(7,997)	---	---	(7,997)	---	---	---	---	---	---	---	---
Laundromat	9,815	8,513	1,302	---	---	1,302	---	---	---	---	---	---	---	---
Refuse Disposal	12,320	14,235	(1,915)	---	---	(1,915)	---	---	---	---	---	---	---	---
Sewer	54,969	59,223	(4,254)	---	---	(4,254)	---	---	---	---	50,000	---	---	9,000
Wastewater	50,000	46,415	3,585	8	---	3,593	---	---	---	---	---	---	---	1,000

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	30,154	18,773	11,381	48	---	11,429	48	---	---	---	---	---	---	---	
<b>Total</b>	<b>163,029</b>	<b>160,927</b>	<b>2,102</b>	<b>56</b>	<b>---</b>	<b>2,158</b>	<b>48</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	
<b>Gaylord</b>															
Refuse	152,339	152,995	(656)	170	---	(486)	---	---	---	---	---	---	---	---	
Sewer Utility	329,555	296,890	32,665	29,653	37,923	24,395	---	---	---	---	---	---	37,923	131,453	
Storm Water	157,388	118,135	39,253	58,962	24,094	74,121	34,774	---	3	---	---	---	24,094	55,780	
Water Utility	522,015	578,725	(56,710)	39,251	50,530	(67,989)	---	---	---	---	11,515	---	50,530	171,998	
<b>Total</b>	<b>1,161,297</b>	<b>1,146,745</b>	<b>14,552</b>	<b>128,036</b>	<b>112,547</b>	<b>30,041</b>	<b>34,774</b>	<b>---</b>	<b>3</b>	<b>---</b>	<b>11,515</b>	<b>---</b>	<b>112,547</b>	<b>359,231</b>	
<b>Gem Lake</b>															
Sewer	57,139	37,463	19,676	5,478	---	25,154	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>57,139</b>	<b>37,463</b>	<b>19,676</b>	<b>5,478</b>	<b>---</b>	<b>25,154</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Geneva</b>															
Garbage	32,437	26,700	5,737	---	---	5,737	---	---	---	---	---	---	---	---	
Sewer	23,225	18,845	4,380	64	---	4,444	---	---	---	---	---	---	---	---	
Water	37,296	30,146	7,150	133	---	7,283	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>92,958</b>	<b>75,691</b>	<b>17,267</b>	<b>197</b>	<b>---</b>	<b>17,464</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Georgetown</b>															
Garbage	8,071	8,257	(186)	(440)	---	(626)	---	---	---	---	---	---	---	---	
Mosquito Control	2,131	---	2,131	(135)	---	1,996	---	---	---	---	---	---	---	---	
Sewer	6,014	9,924	(3,910)	(406)	---	(4,316)	---	---	---	---	---	---	---	---	
Water	11,180	9,565	1,615	(710)	---	905	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>27,396</b>	<b>27,746</b>	<b>(350)</b>	<b>(1,691)</b>	<b>---</b>	<b>(2,041)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Ghent</b>															
Refuse	23,720	24,693	(973)	7	---	(966)	2,293	---	---	---	---	---	---	---	
Sewer	35,760	49,436	(13,676)	63	---	(13,613)	---	---	---	(173)	19,152	---	---	---	
Water	64,900	47,987	16,913	471	5,387	11,997	356	---	---	(18)	---	---	4,999	6,273	
<b>Total</b>	<b>124,380</b>	<b>122,116</b>	<b>2,264</b>	<b>541</b>	<b>5,387</b>	<b>(2,582)</b>	<b>2,649</b>	<b>---</b>	<b>---</b>	<b>(191)</b>	<b>19,152</b>	<b>---</b>	<b>4,999</b>	<b>6,273</b>	
<b>Gibbon</b>															
Sewer	53,956	60,755	(6,799)	3	---	(6,796)	---	---	---	---	---	---	---	---	

\*Submitted incomplete data.

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**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water	92,137	75,152	16,985	88	---	17,073	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>146,093</b>	<b>135,907</b>	<b>10,186</b>	<b>91</b>	<b>---</b>	<b>10,277</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Gilbert</b>															
Electric	1,039,909	939,238	100,671	19,926	---	120,597	---	---	19,926	70,000	78,202	---	---	---	
Sewer Usage	418,022	523,637	(105,615)	18,750	40,065	(126,930)	31,542	---	---	---	42,366	218,500	38,237	96,000	
Water	287,638	365,243	(77,605)	---	8,451	(86,056)	---	---	---	---	73,889	356,500	7,494	8,000	
<b>Total</b>	<b>1,745,569</b>	<b>1,828,118</b>	<b>(82,549)</b>	<b>38,676</b>	<b>48,516</b>	<b>(92,389)</b>	<b>31,542</b>	<b>---</b>	<b>19,926</b>	<b>70,000</b>	<b>194,457</b>	<b>575,000</b>	<b>45,731</b>	<b>104,000</b>	
<b>Gilman</b>															
Liquor	429,136	399,978	29,158	8,414	---	37,572	---	---	---	---	---	---	---	---	
Park Fund	40,618	49,229	(8,611)	---	---	(8,611)	---	---	---	---	---	---	---	---	
Sewage Collection and Disposal	1,312	9,208	(7,896)	48,488	---	40,592	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>471,066</b>	<b>458,415</b>	<b>12,651</b>	<b>56,902</b>	<b>---</b>	<b>69,553</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Glencoe</b>															
Airport	58,387	134,060	(75,673)	67,204	---	(8,469)	---	43,701	13,776	---	---	---	---	---	
City Center	137,604	317,360	(179,756)	117,377	116,216	(178,595)	76,238	---	---	(160,000)	---	---	111,101	73,865	
Light and Power Commission [29]	8,587,208	7,338,749	1,248,459	59,489	198,976	1,108,972	---	---	---	119,434	4,159,648	7,980,000	187,833	6,022,406	
Liquor	1,370,337	1,208,512	161,825	95	---	161,920	---	---	---	174,000	---	---	---	---	
Sanitation	30,228	11,754	18,474	30	---	18,504	---	---	---	3,000	---	---	---	---	
Storm Water Management	114,340	91,743	22,597	1,499	68,140	(44,044)	---	---	---	(31,506)	---	1,193,244	65,187	55,000	
Wastewater Treatment Plant	1,032,832	930,246	102,586	61,724	37,455	126,855	---	---	---	16,137	51,284	---	31,250	285,000	
Water	771,098	748,429	22,669	22,818	12,884	32,603	---	---	---	14,599	13,387	410,000	11,920	425,000	
<b>Total</b>	<b>12,102,034</b>	<b>10,780,853</b>	<b>1,321,181</b>	<b>330,236</b>	<b>433,671</b>	<b>1,217,746</b>	<b>76,238</b>	<b>43,701</b>	<b>13,776</b>	<b>135,664</b>	<b>4,224,319</b>	<b>9,583,244</b>	<b>407,291</b>	<b>6,861,271</b>	
<b>Glenville</b>															
Garbage	40,066	41,500	(1,434)	8	---	(1,426)	---	---	---	---	---	---	---	---	
Sewer	49,466	50,396	(930)	3	---	(927)	---	---	---	(3,649)	---	---	---	---	
Water	44,204	34,214	9,990	106	---	10,096	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>133,736</b>	<b>126,110</b>	<b>7,626</b>	<b>117</b>	<b>---</b>	<b>7,743</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(3,649)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Glenwood</b>															
Ballroom	72,078	145,854	(73,776)	30,031	39,777	(83,522)	---	---	---	(20,000)	---	---	39,777	6,868	
Liquor	1,164,969	1,088,831	76,138	9,062	---	85,200	---	---	---	40,000	---	---	---	---	
Refuse and Recycling	172,113	137,814	34,299	298	---	34,597	---	---	---	5,000	---	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	589,000	700,011	(111,011)	63,289	---	(47,722)	---	---	---	---	5,664	---	---	---	
Water Utility	400,146	309,248	90,898	25,359	20,122	96,135	---	---	---	---	581	---	20,122	93,000	
<b>Total</b>	<b>2,398,306</b>	<b>2,381,758</b>	<b>16,548</b>	<b>128,039</b>	<b>59,899</b>	<b>84,688</b>	---	---	---	<b>25,000</b>	<b>6,245</b>	---	<b>59,899</b>	<b>99,868</b>	
<b>Glyndon</b>															
Sewer	226,716	140,993	85,723	15,687	11,633	89,777	676	---	---	49,180	---	7,323	11,633	95,681	
Storm Water Utility	---	---	---	---	---	---	---	---	---	7,380	---	---	---	---	
Water	255,878	94,747	161,131	3,041	12,487	151,685	---	---	---	---	---	---	12,487	42,000	
<b>Total</b>	<b>482,594</b>	<b>235,740</b>	<b>246,854</b>	<b>18,728</b>	<b>24,120</b>	<b>241,462</b>	<b>676</b>	---	---	<b>56,560</b>	---	<b>7,323</b>	<b>24,120</b>	<b>137,681</b>	
<b>Golden Valley</b>															
Brookview Golf	1,765,186	1,702,983	62,203	9,210	2,700	68,713	---	---	---	50,000	45,037	---	2,700	---	
Motor Vehicle	92,626	150,794	(58,168)	14,465	---	(43,703)	---	---	---	36,810	14,266	---	---	---	
Recycling	276,190	299,809	(23,619)	71,337	---	47,718	---	---	---	23,600	---	---	---	---	
Storm Sewer Utility	2,256,336	1,269,110	987,226	128,043	123,848	991,421	---	---	32,162	8,113	947,781	---	123,848	305,000	
Utility	8,217,582	8,028,644	188,938	100,013	---	288,951	---	---	---	---	1,129,045	---	---	---	
<b>Total</b>	<b>12,607,920</b>	<b>11,451,340</b>	<b>1,156,580</b>	<b>323,068</b>	<b>126,548</b>	<b>1,353,100</b>	---	---	<b>32,162</b>	<b>118,523</b>	<b>2,136,129</b>	---	<b>126,548</b>	<b>305,000</b>	
<b>Gonvick</b>															
Water, Sewer, and Refuse [1]	81,429	72,624	8,805	563	---	9,368	---	---	---	(4,159)	4,509	---	---	---	
<b>Total</b>	<b>81,429</b>	<b>72,624</b>	<b>8,805</b>	<b>563</b>	---	<b>9,368</b>	---	---	---	<b>(4,159)</b>	<b>4,509</b>	---	---	---	
<b>Good Thunder</b>															
Refuse Collection	45,615	42,117	3,498	---	---	3,498	---	---	---	---	---	---	---	---	
Sewer Utility	97,635	67,952	29,683	---	5,885	23,798	---	---	---	---	---	---	5,885	57,000	
Water Utility	58,136	54,900	3,236	---	---	3,236	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>201,386</b>	<b>164,969</b>	<b>36,417</b>	---	<b>5,885</b>	<b>30,532</b>	---	---	---	---	---	---	<b>5,885</b>	<b>57,000</b>	
<b>Goodhue</b>															
Disposal Fee	---	---	---	32,758	36,593	(3,835)	---	---	---	---	---	---	---	---	
Gas	461,391	365,068	96,323	1,058	69,599	27,782	---	---	---	---	---	---	34,523	35,000	
Recycling	---	---	---	15,927	10,830	5,097	---	---	---	---	---	---	---	---	
Refuse	---	---	---	79,490	74,172	5,318	---	---	---	---	---	---	---	---	
Sewer	93,834	117,138	(23,304)	568	---	(22,736)	---	---	---	---	---	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	153,302	169,614	(16,312)	1,209	---	(15,103)	---	---	---	---	---	---	---	15,000
<b>Total</b>	<b>708,527</b>	<b>651,820</b>	<b>56,707</b>	<b>131,010</b>	<b>191,194</b>	<b>(3,477)</b>	---	---	---	---	---	---	<b>34,523</b>	<b>50,000</b>
<b>Goodridge</b>														
Liquor	356,072	331,933	24,139	---	---	24,139	---	---	---	10,000	21,115	---	---	---
Refuse	13,010	9,552	3,458	---	---	3,458	---	---	---	---	---	---	---	---
Sewer	12,278	23,334	(11,056)	---	---	(11,056)	---	---	---	---	---	---	---	---
Water	14,382	20,157	(5,775)	---	---	(5,775)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>395,742</b>	<b>384,976</b>	<b>10,766</b>	---	---	<b>10,766</b>	---	---	---	<b>10,000</b>	<b>21,115</b>	---	---	---
<b>Goodview</b>														
Sewer	662,000	519,565	142,435	5,587	---	148,022	---	---	---	301,753	100,758	---	---	---
Water	711,828	492,083	219,745	5,826	98,774	126,797	---	---	---	129,014	18,897	---	98,774	181,000
<b>Total</b>	<b>1,373,828</b>	<b>1,011,648</b>	<b>362,180</b>	<b>11,413</b>	<b>98,774</b>	<b>274,819</b>	---	---	---	<b>430,767</b>	<b>119,655</b>	---	<b>98,774</b>	<b>181,000</b>
<b>Graceville</b>														
Water and Sewer [3]	215,328	137,492	77,836	148	14,845	63,139	989	---	---	(109,816)	206,086	---	14,845	38,800
<b>Total</b>	<b>215,328</b>	<b>137,492</b>	<b>77,836</b>	<b>148</b>	<b>14,845</b>	<b>63,139</b>	<b>989</b>	---	---	<b>(109,816)</b>	<b>206,086</b>	---	<b>14,845</b>	<b>38,800</b>
<b>Granada</b>														
Water and Sewer [3][27]	48,374	98,500	(50,126)	24,837	---	(25,289)	22,192	---	---	---	2,241	---	---	---
<b>Total</b>	<b>48,374</b>	<b>98,500</b>	<b>(50,126)</b>	<b>24,837</b>	---	<b>(25,289)</b>	<b>22,192</b>	---	---	---	<b>2,241</b>	---	---	---
<b>Grand Marais</b>														
Electric	2,592,492	2,257,369	335,123	3,998	152,730	186,391	---	---	---	2,114	60,181	1,925,000	152,730	2,045,000
Golf Course	153,703	164,416	(10,713)	5,010	---	(5,703)	---	---	30,883	(50,757)	83,436	---	---	---
Liquor	1,747,367	1,476,400	270,967	3,668	---	274,635	---	---	---	200,000	---	---	---	---
Sewer	549,346	505,455	43,891	5,174	15,165	33,900	---	---	---	466,268	7,070	---	15,165	8,000
Water	375,093	326,798	48,295	41,755	37,753	52,297	---	---	---	46,373	34,087	---	37,753	84,000
<b>Total</b>	<b>5,418,001</b>	<b>4,730,438</b>	<b>687,563</b>	<b>59,605</b>	<b>205,648</b>	<b>541,520</b>	---	---	<b>30,883</b>	<b>663,998</b>	<b>184,774</b>	<b>1,925,000</b>	<b>205,648</b>	<b>2,137,000</b>
<b>Grand Meadow</b>														
Water and Sewer Utility [3]	250,288	182,302	67,986	29	---	68,015	---	---	---	127,475	65,351	---	---	---
<b>Total</b>	<b>250,288</b>	<b>182,302</b>	<b>67,986</b>	<b>29</b>	---	<b>68,015</b>	---	---	---	<b>127,475</b>	<b>65,351</b>	---	---	---
<b>Grand Rapids</b>														
Pokegama Golf Course	561,653	559,012	2,641	7,320	2,472	7,489	---	---	---	3,500	57,099	---	2,472	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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
Public Utilities Commission [29]	22,335,181	22,988,570	(653,389)	1,760,406	2,041,365	(934,348)	---	---	---	---	4,235,063	2,290,762	1,139,271	4,653,242
Storm Water Utility	498,189	341,287	156,902	4,095	---	160,997	---	---	---	100,000	---	---	---	---
<b>Total</b>	<b>23,395,023</b>	<b>23,888,869</b>	<b>(493,846)</b>	<b>1,771,821</b>	<b>2,043,837</b>	<b>(765,862)</b>	---	---	---	<b>103,500</b>	<b>4,292,162</b>	<b>2,290,762</b>	<b>1,141,743</b>	<b>4,653,242</b>
<b>Granite Falls</b>														
Cable T.V.	34,403	18,344	16,059	87	---	16,146	---	---	---	17,550	---	---	---	---
Community Activity Center	189,213	479,925	(290,712)	127,091	24,856	(188,477)	124,730	---	---	(158,673)	---	---	24,856	90,000
Community Housing [29]	227,259	118,866	108,393	---	62,478	45,915	---	---	---	10,000	---	---	62,478	50,809
Electric	3,411,468	2,742,253	669,215	35,400	169,989	534,626	---	---	29,609	349,550	164,714	---	169,989	2,445,000
Hospital	16,990,954	16,837,704	153,250	49,949	64,379	138,820	---	---	---	---	553,253	100,000	64,379	174,093
Liquor	1,060,090	948,232	111,858	16,703	16,329	112,232	---	---	---	68,975	---	---	16,329	25,000
Motor Vehicle	99,708	71,322	28,386	---	---	28,386	---	---	---	400	---	---	---	---
Sewer	337,038	421,458	(84,420)	55,285	270	(29,405)	21,383	---	305,958	13,500	364,182	---	270	---
Water	915,476	662,633	252,843	58,479	77,257	234,065	14,255	4,140,233	---	14,600	6,611,896	8,042,923	77,257	8,120,000
<b>Total</b>	<b>23,265,609</b>	<b>22,300,737</b>	<b>964,872</b>	<b>342,994</b>	<b>415,558</b>	<b>892,308</b>	<b>160,368</b>	<b>4,140,233</b>	<b>335,567</b>	<b>315,902</b>	<b>7,694,045</b>	<b>8,142,923</b>	<b>415,558</b>	<b>10,904,902</b>
<b>Grasston</b>														
Sewer	15,198	6,466	8,732	---	260	8,472	---	---	---	---	---	---	---	---
<b>Total</b>	<b>15,198</b>	<b>6,466</b>	<b>8,732</b>	---	<b>260</b>	<b>8,472</b>	---	---	---	---	---	---	---	---
<b>Green Isle</b>														
Refuse	30,334	38,196	(7,862)	4,775	---	(3,087)	---	---	---	---	---	---	---	---
Sewer Utility	165,990	97,831	68,159	97	23,907	44,349	---	---	---	32,854	---	---	23,907	9,252
Water Utility	55,442	52,177	3,265	5,385	12,873	(4,223)	---	---	---	(2,854)	---	---	12,873	4,981
<b>Total</b>	<b>251,766</b>	<b>188,204</b>	<b>63,562</b>	<b>10,257</b>	<b>36,780</b>	<b>37,039</b>	---	---	---	<b>30,000</b>	---	---	<b>36,780</b>	<b>14,233</b>
<b>Greenbush</b>														
Sanitation	102,989	92,912	10,077	577	---	10,654	---	---	---	---	---	---	---	---
Sewer	86,566	86,029	537	10,361	9,401	1,497	---	---	---	---	---	---	9,401	9,666
Water	225,553	182,382	43,171	1,155	22,389	21,937	---	---	---	(9,000)	26,329	---	22,389	65,866
<b>Total</b>	<b>415,108</b>	<b>361,323</b>	<b>53,785</b>	<b>12,093</b>	<b>31,790</b>	<b>34,088</b>	---	---	---	<b>(9,000)</b>	<b>26,329</b>	---	<b>31,790</b>	<b>75,532</b>
<b>Greenfield</b>														
Industrial Park Sewer	64,896	114,941	(50,045)	1,110	1,339	(50,274)	---	---	---	---	---	---	---	---
Industrial Park Water	66,177	113,051	(46,874)	815	---	(46,059)	---	---	---	---	5,135	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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
Lake Sarah Sewer	41,196	34,055	7,141	1,670	---	8,811	---	---	---	---	---	---	---	---
<b>Total</b>	<b>172,269</b>	<b>262,047</b>	<b>(89,778)</b>	<b>3,595</b>	<b>1,339</b>	<b>(87,522)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,135</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Greenwood</b>														
Marina	27,655	12,190	15,465	---	---	15,465	---	---	---	14,920	---	---	---	---
Sewer	112,378	83,621	28,757	---	---	28,757	---	---	---	10,866	---	---	---	---
<b>Total</b>	<b>140,033</b>	<b>95,811</b>	<b>44,222</b>	<b>---</b>	<b>---</b>	<b>44,222</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,786</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Grey Eagle</b>														
Garbage	24,263	23,791	472	---	---	472	---	---	---	---	---	---	---	---
Sewer	59,210	33,892	25,318	6,599	10,636	21,281	6,599	---	---	(91)	187	---	10,636	24,940
Water	28,639	27,564	1,075	13,248	---	14,323	13,248	---	---	(198)	187	---	---	---
<b>Total</b>	<b>112,112</b>	<b>85,247</b>	<b>26,865</b>	<b>19,847</b>	<b>10,636</b>	<b>36,076</b>	<b>19,847</b>	<b>---</b>	<b>---</b>	<b>(289)</b>	<b>374</b>	<b>---</b>	<b>10,636</b>	<b>24,940</b>
<b>Grove City</b>														
Economic Development Authority - Senior Housing [29]	123,608	111,417	12,191	16	15,564	(3,357)	---	---	---	---	---	---	15,564	53,000
Electric	288,192	301,514	(13,322)	7,092	1,425	(7,655)	---	---	---	---	---	---	1,425	35,000
Sewer	157,611	77,840	79,771	3,639	1,420	81,990	---	---	---	---	101,607	---	1,420	17,000
Water	150,919	139,311	11,608	894	13,922	(1,420)	---	---	---	---	---	---	13,922	49,922
<b>Total</b>	<b>720,330</b>	<b>630,082</b>	<b>90,248</b>	<b>11,641</b>	<b>32,331</b>	<b>69,558</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>101,607</b>	<b>---</b>	<b>32,331</b>	<b>154,922</b>
<b>Grygla</b>														
Sewer	31,517	30,131	1,386	120	---	1,506	---	---	---	437	---	---	---	---
Water	44,164	39,483	4,681	238	---	4,919	---	---	---	(1,805)	---	---	---	---
<b>Total</b>	<b>75,681</b>	<b>69,614</b>	<b>6,067</b>	<b>358</b>	<b>---</b>	<b>6,425</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(1,368)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Gully</b>														
Garbage Fund	2,084	9,038	(6,954)	6,613	---	(341)	926	---	---	---	---	---	---	---
<b>Total</b>	<b>2,084</b>	<b>9,038</b>	<b>(6,954)</b>	<b>6,613</b>	<b>---</b>	<b>(341)</b>	<b>926</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hackensack</b>														
Liquor	1,047,883	996,470	51,413	111	9,018	42,506	---	---	---	---	4,910	---	9,018	---
Sewer	115,261	128,390	(13,129)	27,385	16,535	(2,279)	---	---	---	---	---	---	16,535	45,968
Water	97,374	136,508	(39,134)	53,756	9,531	5,091	---	---	---	---	83,338	---	9,531	---
<b>Total</b>	<b>1,260,518</b>	<b>1,261,368</b>	<b>(850)</b>	<b>81,252</b>	<b>35,084</b>	<b>45,318</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>88,248</b>	<b>---</b>	<b>35,084</b>	<b>45,968</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Hadley</b>														
Liquor	234,496	249,615	(15,119)	8,353	---	(6,766)	---	---	---	---	1,000	---	---	---
Sewer Fund	19,100	30,621	(11,521)	3,504	11,375	(19,392)	---	---	---	(3,072)	---	---	11,375	7,109
Water and Garbage [2]	20,270	28,011	(7,741)	3,435	11,025	(15,331)	---	---	---	(10,328)	---	---	11,025	6,891
<b>Total</b>	<b>273,866</b>	<b>308,247</b>	<b>(34,381)</b>	<b>15,292</b>	<b>22,400</b>	<b>(41,489)</b>	---	---	---	<b>(13,400)</b>	<b>1,000</b>	---	<b>22,400</b>	<b>14,000</b>
<b>Hallock</b>														
Economic Development Authority	---	2,593	(2,593)	4,077	---	1,484	---	---	---	(5,000)	---	---	---	---
Gas	461,076	383,490	77,586	5,297	---	82,883	---	---	---	50,000	---	---	---	---
Sewer	52,506	94,634	(42,128)	---	---	(42,128)	---	---	---	(32,500)	---	---	---	---
Water	217,216	267,436	(50,220)	6,469	24,456	(68,207)	---	---	---	(30,000)	---	---	24,456	25,000
<b>Total</b>	<b>730,798</b>	<b>748,153</b>	<b>(17,355)</b>	<b>15,843</b>	<b>24,456</b>	<b>(25,968)</b>	---	---	---	<b>(17,500)</b>	---	---	<b>24,456</b>	<b>25,000</b>
<b>Halstad</b>														
John Wimmer Homes	26,322	24,770	1,552	47	---	1,599	---	---	---	---	---	---	---	---
Public Service Utilities	1,262,002	1,201,794	60,208	8,737	---	68,945	---	---	---	---	63,790	---	---	---
Sunrise Apartments	38,630	52,333	(13,703)	1	---	(13,702)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,326,954</b>	<b>1,278,897</b>	<b>48,057</b>	<b>8,785</b>	---	<b>56,842</b>	---	---	---	---	<b>63,790</b>	---	---	---
<b>Hamburg</b>														
Sewer	78,761	77,654	1,107	4,726	3,612	2,221	---	---	---	---	15,270	---	3,612	40,721
Storm Water	42,033	20,669	21,364	---	36,235	(14,871)	---	---	---	---	34,633	---	36,235	---
Water	110,754	95,780	14,974	46	20,559	(5,539)	---	---	---	(12,000)	---	---	20,559	56,000
<b>Total</b>	<b>231,548</b>	<b>194,103</b>	<b>37,445</b>	<b>4,772</b>	<b>60,406</b>	<b>(18,189)</b>	---	---	---	<b>(12,000)</b>	<b>49,903</b>	---	<b>60,406</b>	<b>96,721</b>
<b>Hammond</b>														
Sewer	38,859	109,533	(70,674)	449	14,219	(84,444)	---	---	---	(9,939)	---	---	14,219	3,000
Water	22,167	20,030	2,137	281	---	2,418	---	---	---	(14,883)	---	---	---	---
<b>Total</b>	<b>61,026</b>	<b>129,563</b>	<b>(68,537)</b>	<b>730</b>	<b>14,219</b>	<b>(82,026)</b>	---	---	---	<b>(24,822)</b>	---	---	<b>14,219</b>	<b>3,000</b>
<b>Hampton</b>														
Sewer	52,651	43,165	9,486	682	---	10,168	---	---	---	6,769	38,141	---	---	---
Water	59,607	63,909	(4,302)	459	---	(3,843)	---	---	---	6,769	308,250	---	---	---
<b>Total</b>	<b>112,258</b>	<b>107,074</b>	<b>5,184</b>	<b>1,141</b>	---	<b>6,325</b>	---	---	---	<b>13,538</b>	<b>346,391</b>	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Hancock</b>														
Sewer	180,523	164,900	15,623	57,661	71,591	1,693	54,971	---	---	45,237	3,639	1,490,000	71,591	1,586,066
Water	172,098	133,920	38,178	3,210	31,305	10,083	---	---	---	---	3,639	---	31,305	65,000
<b>Total</b>	<b>352,621</b>	<b>298,820</b>	<b>53,801</b>	<b>60,871</b>	<b>102,896</b>	<b>11,776</b>	<b>54,971</b>	<b>---</b>	<b>---</b>	<b>45,237</b>	<b>7,278</b>	<b>1,490,000</b>	<b>102,896</b>	<b>1,651,066</b>
<b>Hanley Falls</b>														
Liquor	220,845	242,869	(22,024)	3,184	---	(18,840)	---	---	---	---	---	---	---	---
Utilities	129,135	111,090	18,045	145	42,456	(24,266)	---	---	---	---	---	---	42,456	13,633
<b>Total</b>	<b>349,980</b>	<b>353,959</b>	<b>(3,979)</b>	<b>3,329</b>	<b>42,456</b>	<b>(43,106)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,456</b>	<b>13,633</b>
<b>Hanover</b>														
Sewer	225,789	289,411	(63,622)	99,169	80,057	(44,510)	---	---	---	---	---	---	18,801	87,000
Storm Sewer	40,799	93,742	(52,943)	9,421	---	(43,522)	---	---	---	---	---	---	---	---
Water	82,863	81,233	1,630	41,921	27,850	15,701	---	---	---	---	---	---	---	---
<b>Total</b>	<b>349,451</b>	<b>464,386</b>	<b>(114,935)</b>	<b>150,511</b>	<b>107,907</b>	<b>(72,331)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>18,801</b>	<b>87,000</b>
<b>Hanska</b>														
Liquor	313,111	305,592	7,519	7,260	354	14,425	---	---	---	7,341	1,756	---	---	---
Sewer	34,912	46,395	(11,483)	2,026	---	(9,457)	---	---	---	---	---	---	---	---
Water	64,025	63,663	362	370	---	732	---	---	---	---	6,422	---	---	---
<b>Total</b>	<b>412,048</b>	<b>415,650</b>	<b>(3,602)</b>	<b>9,656</b>	<b>354</b>	<b>5,700</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,341</b>	<b>8,178</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hardwick</b>														
Refuse	13,791	16,821	(3,030)	---	---	(3,030)	---	---	---	---	---	---	---	---
Sewer	11,799	9,674	2,125	935	---	3,060	---	---	---	121,778	---	---	---	---
Water	16,216	18,177	(1,961)	---	19,828	(21,789)	---	---	---	---	---	---	7,901	11,926
<b>Total</b>	<b>41,806</b>	<b>44,672</b>	<b>(2,866)</b>	<b>935</b>	<b>19,828</b>	<b>(21,759)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>121,778</b>	<b>---</b>	<b>---</b>	<b>7,901</b>	<b>11,926</b>
<b>Harmony</b>														
Electric	973,342	935,921	37,421	12,675	---	50,096	---	---	---	18,000	17,284	---	---	---
Refuse	52,615	50,972	1,643	111	---	1,754	---	---	---	1,000	---	---	---	---
Senior Housing	748,866	689,552	59,314	20	96,749	(37,415)	---	---	---	(70,000)	2,373	---	96,749	110,000
Sewer	294,461	251,035	43,426	2,550	11,283	34,693	---	---	---	(38,440)	9,630	---	11,283	155,167
Storm Water	9,602	27,481	(17,879)	458	---	(17,421)	---	---	---	(37,500)	40,971	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	187,122	130,201	56,921	732	---	57,653	---	---	---	33,500	5,714	---	---	---	
<b>Total</b>	<b>2,266,008</b>	<b>2,085,162</b>	<b>180,846</b>	<b>16,546</b>	<b>108,032</b>	<b>89,360</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(93,440)</b>	<b>75,972</b>	<b>---</b>	<b>108,032</b>	<b>265,167</b>	
<b>Harris</b>															
Cemetery	700	4,504	(3,804)	529	---	(3,275)	---	---	---	---	---	---	---	---	
Sewer	127,301	224,616	(97,315)	100,037	47,952	(45,230)	100,037	---	---	---	---	---	47,952	---	
Water	98,890	161,134	(62,244)	89,840	19,103	8,493	89,840	---	---	---	---	---	19,103	41,000	
<b>Total</b>	<b>226,891</b>	<b>390,254</b>	<b>(163,363)</b>	<b>190,406</b>	<b>67,055</b>	<b>(40,012)</b>	<b>189,877</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>67,055</b>	<b>41,000</b>	
<b>Hartland</b>															
Sewer Utility	39,741	23,473	16,268	75	---	16,343	---	---	---	---	---	---	---	---	
Water Utility	71,494	22,798	48,696	15	---	48,711	---	---	---	(207,831)	---	---	---	---	
<b>Total</b>	<b>111,235</b>	<b>46,271</b>	<b>64,964</b>	<b>90</b>	<b>---</b>	<b>65,054</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(207,831)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hastings</b>															
Hydro	981,819	907,562	74,257	2,502	---	76,759	---	484	---	621,213	---	---	---	---	
Sewer	1,859,169	1,807,697	51,472	62,484	---	113,956	---	3,919	---	675,192	2,413	---	---	---	
Storm Water	435,361	416,911	18,450	22,217	325	40,342	---	17,591	---	---	20,424	---	325	---	
Water	2,220,064	1,854,061	366,003	57,862	149,562	274,303	---	13,591	---	441,307	---	---	149,562	220,000	
<b>Total</b>	<b>5,496,413</b>	<b>4,986,231</b>	<b>510,182</b>	<b>145,065</b>	<b>149,887</b>	<b>505,360</b>	<b>---</b>	<b>35,585</b>	<b>---</b>	<b>1,737,712</b>	<b>22,837</b>	<b>---</b>	<b>149,887</b>	<b>220,000</b>	
<b>Hatfield</b>															
Garbage	2,680	2,366	314	---	---	314	---	---	---	---	---	---	---	---	
Sewer	7,091	3,429	3,662	13,610	12,080	5,192	---	---	---	3,208	---	---	761	11,100	
Water	4,355	3,167	1,188	313	313	1,188	---	---	---	(3,208)	---	---	---	---	
<b>Total</b>	<b>14,126</b>	<b>8,962</b>	<b>5,164</b>	<b>13,923</b>	<b>12,393</b>	<b>6,694</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>761</b>	<b>11,100</b>	
<b>Hawley</b>															
Electric	2,082,227	1,985,800	96,427	18,927	---	115,354	---	---	---	127,667	35,939	---	---	---	
Gas	585,115	557,171	27,944	1,530	10,823	18,651	---	---	---	42,966	5,967	---	10,823	23,000	
Liquor	967,427	903,868	63,559	79	27,960	35,678	---	---	---	5,000	27,019	---	27,960	15,000	
Sewer	264,214	282,178	(17,964)	1,457	8,820	(25,327)	---	---	---	87,700	---	---	8,820	65,000	
Water	329,304	274,250	55,054	125	27,427	27,752	---	---	---	98,000	---	229,000	27,427	293,000	
<b>Total</b>	<b>4,228,287</b>	<b>4,003,267</b>	<b>225,020</b>	<b>22,118</b>	<b>75,030</b>	<b>172,108</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>361,333</b>	<b>68,925</b>	<b>229,000</b>	<b>75,030</b>	<b>396,000</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Hayfield</b>														
Field Crest Care Center	3,883,228	3,995,762	(112,534)	20,145	100,239	(192,628)	---	---	---	---	664,283	---	100,239	173,230
Water and Sewer	213,107	291,117	(78,010)	63,862	35,839	(49,987)	56,643	---	---	---	435,086	---	25,283	35,000
<b>Total</b>	<b>4,096,335</b>	<b>4,286,879</b>	<b>(190,544)</b>	<b>84,007</b>	<b>136,078</b>	<b>(242,615)</b>	<b>56,643</b>	---	---	---	<b>1,099,369</b>	---	<b>125,522</b>	<b>208,230</b>
<b>Hayward</b>														
Sewer	39,382	41,998	(2,616)	---	---	(2,616)	---	---	---	---	---	---	---	---
Water	58,795	44,481	14,314	---	6,620	7,694	---	---	---	---	24,750	---	6,620	9,000
<b>Total</b>	<b>98,177</b>	<b>86,479</b>	<b>11,698</b>	---	<b>6,620</b>	<b>5,078</b>	---	---	---	---	<b>24,750</b>	---	<b>6,620</b>	<b>9,000</b>
<b>Hazel Run</b>														
Sewer Utility	35,786	35,786	---	---	---	---	---	---	---	---	---	---	---	---
Water Utility	10,590	5,129	5,461	8	---	5,469	---	---	---	(2,250)	---	---	---	1,100
<b>Total</b>	<b>46,376</b>	<b>40,915</b>	<b>5,461</b>	<b>8</b>	---	<b>5,469</b>	---	---	---	<b>(2,250)</b>	---	---	---	<b>1,100</b>
<b>Hector</b>														
Hummingbird Court	29,113	17,804	11,309	---	8,938	2,371	---	---	---	---	---	---	8,938	6,332
Prairie View	878,390	794,076	84,314	---	114,476	(30,162)	---	---	---	---	---	---	114,476	120,000
Refuse	91,662	94,580	(2,918)	---	---	(2,918)	---	---	---	---	---	---	---	---
Sewer	235,275	218,553	16,722	---	19,500	(2,778)	---	---	---	---	---	---	19,500	117,668
Water	233,818	174,742	59,076	4,538	---	63,614	4,538	---	---	---	---	---	---	---
<b>Total</b>	<b>1,468,258</b>	<b>1,299,755</b>	<b>168,503</b>	<b>4,538</b>	<b>142,914</b>	<b>30,127</b>	<b>4,538</b>	---	---	---	---	---	<b>142,914</b>	<b>244,000</b>
<b>Henderson</b>														
Environmental Services	28,927	22,023	6,904	---	4,753	2,151	---	---	---	---	---	---	4,753	60,450
Sewer Utility	318,029	291,890	26,139	92,707	86,098	32,748	65,000	---	---	---	---	---	82,925	820,200
Water Utility	139,184	133,892	5,292	1,454	8,522	(1,776)	---	---	---	---	15,419	---	8,522	205,350
<b>Total</b>	<b>486,140</b>	<b>447,805</b>	<b>38,335</b>	<b>94,161</b>	<b>99,373</b>	<b>33,123</b>	<b>65,000</b>	---	---	---	<b>15,419</b>	---	<b>96,200</b>	<b>1,086,000</b>
<b>Hendricks</b>														
Garbage	39,013	39,693	(680)	2	---	(678)	---	---	---	---	---	---	---	---
Sewer	182,056	89,780	92,276	709	71,316	21,669	---	---	---	---	160,346	---	71,316	50,656
Water	113,048	79,127	33,921	564	2,259	32,226	---	---	---	---	11,366	---	2,259	6,450
<b>Total</b>	<b>334,117</b>	<b>208,600</b>	<b>125,517</b>	<b>1,275</b>	<b>73,575</b>	<b>53,217</b>	---	---	---	---	<b>171,712</b>	---	<b>73,575</b>	<b>57,106</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Hendrum</b>														
Economic Development Authority	7,303	17,036	(9,733)	1	---	(9,732)	---	---	---	(10,000)	---	---	---	---
Garbage	17,813	24,629	(6,816)	---	---	(6,816)	---	---	---	(869)	---	---	---	---
Sewer	67,582	46,945	20,637	5,434	7,478	18,593	---	---	---	79,441	---	---	7,478	21,755
Water	51,110	48,119	2,991	2,646	2,210	3,427	---	---	---	11,692	---	---	2,210	11,000
<b>Total</b>	<b>143,808</b>	<b>136,729</b>	<b>7,079</b>	<b>8,081</b>	<b>9,688</b>	<b>5,472</b>	---	---	---	<b>80,264</b>	---	---	<b>9,688</b>	<b>32,755</b>
<b>Henning</b>														
Ambulance	189,708	193,124	(3,416)	19,359	11,801	4,142	5,215	---	34	---	36,051	---	11,801	13,313
Country View Apartments	51,957	31,029	20,928	156	4,630	16,454	---	---	---	---	---	---	4,630	19,106
Electric	809,106	676,900	132,206	8,402	648	139,960	---	---	---	---	144,540	---	648	731
Natural Gas	519,256	463,560	55,696	---	43,090	12,606	---	---	---	---	---	---	41,841	35,731
Sewer	116,421	128,933	(12,512)	---	4,504	(17,016)	---	---	---	---	---	---	4,330	36,038
Transit Bus	2,725	7,545	(4,820)	34	---	(4,786)	---	---	---	---	---	---	---	---
Water	191,180	144,440	46,740	9,483	87,768	(31,545)	---	---	9,480	---	5,949	934,325	86,540	977,731
Willow Creek Senior Housing	666,228	531,140	135,088	102,670	243,066	(5,308)	---	---	---	---	---	---	239,115	70,000
<b>Total</b>	<b>2,546,581</b>	<b>2,176,671</b>	<b>369,910</b>	<b>140,104</b>	<b>395,507</b>	<b>114,507</b>	<b>5,215</b>	---	<b>9,514</b>	---	<b>186,540</b>	<b>934,325</b>	<b>388,905</b>	<b>1,152,650</b>
<b>Henriette</b>														
Sewer	14,617	14,295	322	---	---	322	---	---	---	---	---	---	---	600
<b>Total</b>	<b>14,617</b>	<b>14,295</b>	<b>322</b>	---	---	<b>322</b>	---	---	---	---	---	---	---	<b>600</b>
<b>Herman</b>														
Garbage	29,264	36,116	(6,852)	---	---	(6,852)	---	---	---	---	---	---	---	---
Liquor [16]	194,296	212,917	(18,621)	---	7,563	(26,184)	---	---	---	---	---	---	7,563	55,567
Mosquito Control	7,881	5,946	1,935	---	---	1,935	---	---	---	---	---	---	---	---
Recycle	12,568	14,949	(2,381)	---	---	(2,381)	---	---	---	---	---	---	---	---
Sewer	77,695	69,498	8,197	---	45,722	(37,525)	---	---	---	---	---	---	45,722	10,000
Water	63,584	56,545	7,039	---	7,173	(134)	---	---	---	(20,798)	855	---	7,038	13,500
<b>Total</b>	<b>385,288</b>	<b>395,971</b>	<b>(10,683)</b>	---	<b>60,458</b>	<b>(71,141)</b>	---	---	---	<b>(20,798)</b>	<b>855</b>	---	<b>60,323</b>	<b>79,067</b>
<b>Hermantown</b>														
Sewage Disposal	1,140,004	1,186,116	(46,112)	90,274	---	44,162	---	---	---	61,090	31,520	---	---	---
Street Lighting	103,014	44,570	58,444	9,118	---	67,562	---	---	---	2,500	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	1,149,154	1,140,710	8,444	145,967	---	154,411	---	---	---	47,810	7,549	---	---	---	
<b>Total</b>	<b>2,392,172</b>	<b>2,371,396</b>	<b>20,776</b>	<b>245,359</b>	<b>---</b>	<b>266,135</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>111,400</b>	<b>39,069</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Heron Lake</b>															
Liquor	364,837	338,066	26,771	91	4,296	22,566	---	---	---	---	6,413	---	4,296	8,000	
Sewer	88,513	85,092	3,421	26	---	3,447	---	---	---	44,600	7,197	---	---	---	
Water	424,244	374,262	49,982	3,168	92,271	(39,121)	---	---	---	(56,391)	41,236	---	92,271	132,000	
<b>Total</b>	<b>877,594</b>	<b>797,420</b>	<b>80,174</b>	<b>3,285</b>	<b>96,567</b>	<b>(13,108)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(11,791)</b>	<b>54,846</b>	<b>---</b>	<b>96,567</b>	<b>140,000</b>	
<b>Hewitt</b>															
Sewer	27,502	25,858	1,644	37	1,989	(308)	---	---	---	---	1,989	---	---	---	
Water	41,451	21,261	20,190	69	6,655	13,604	---	---	---	---	6,655	---	---	---	
<b>Total</b>	<b>68,953</b>	<b>47,119</b>	<b>21,834</b>	<b>106</b>	<b>8,644</b>	<b>13,296</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,644</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hibbing</b>															
Electric [29]	14,199,133	15,570,019	(1,370,886)	372,856	83,304	(1,081,334)	---	---	---	---	1,771,995	---	83,304	459,879	
Garbage and Refuse Collection	2,696,435	2,313,347	383,088	938	---	384,026	---	---	---	38,000	50,071	---	---	---	
Gas [29]	5,886,859	4,737,334	1,149,525	154,583	34,537	1,269,571	---	---	---	---	615,634	---	34,537	190,663	
Hibbing Economic Development Authority - Family Center	---	---	---	26,873	---	26,873	---	---	---	---	---	---	---	---	
Memorial Building Concessions	9,123	4,858	4,265	241	---	4,506	---	---	---	---	---	---	---	---	
Sewer Operations and Maintenance	2,671,513	2,372,412	299,101	---	239,283	59,818	---	---	---	46,000	4,528,496	1,010,000	223,443	718,830	
Steam [29]	2,855,013	4,034,491	(1,179,478)	74,970	16,750	(1,121,258)	---	---	---	---	357,102	---	16,750	92,468	
Water [29]	2,316,963	2,161,942	155,021	60,841	43,917	171,945	---	---	---	---	708,281	88,679	43,917	153,041	
<b>Total</b>	<b>30,635,039</b>	<b>31,194,403</b>	<b>(559,364)</b>	<b>691,302</b>	<b>417,791</b>	<b>(285,853)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>84,000</b>	<b>8,031,579</b>	<b>1,098,679</b>	<b>401,951</b>	<b>1,614,881</b>	
<b>Hill City</b>															
Garbage	3	---	3	2,059	---	2,062	---	---	---	---	---	---	---	---	
Sewer	236,763	135,990	100,773	2,107	48,958	53,922	---	---	---	142,343	17,638	---	48,958	23,000	
Water	130,886	89,663	41,223	2,107	---	43,330	---	---	---	(42,471)	64,757	---	---	---	
<b>Total</b>	<b>367,652</b>	<b>225,653</b>	<b>141,999</b>	<b>6,273</b>	<b>48,958</b>	<b>99,314</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>99,872</b>	<b>82,395</b>	<b>---</b>	<b>48,958</b>	<b>23,000</b>	
<b>Hills</b>															
Garbage	54,403	47,019	7,384	---	---	7,384	---	---	---	---	---	---	---	---	
Sewer	115,958	36,976	78,982	2,940	---	81,922	---	---	---	---	---	---	---	6,000	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	114,914	110,363	4,551	---	---	4,551	---	---	---	---	---	---	---	---	3,800
<b>Total</b>	<b>285,275</b>	<b>194,358</b>	<b>90,917</b>	<b>2,940</b>	<b>---</b>	<b>93,857</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>9,800</b>
<b>Hilltop</b>															
Water and Sewer [3]	106,917	161,583	(54,666)	---	---	(54,666)	---	---	---	(62,814)	---	---	---	---	---
<b>Total</b>	<b>106,917</b>	<b>161,583</b>	<b>(54,666)</b>	<b>---</b>	<b>---</b>	<b>(54,666)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(62,814)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hinckley</b>															
Liquor	2,406,273	2,159,601	246,672	997	40,450	207,219	---	---	---	106,750	18,066	---	40,450	---	60,000
Sewer Utility	682,720	524,839	157,881	657	37,426	121,112	---	---	---	35,250	9,465	---	37,426	---	196,198
Water Utility	514,832	289,527	225,305	574	37,855	188,024	---	---	---	35,250	---	---	37,855	---	147,000
<b>Total</b>	<b>3,603,825</b>	<b>2,973,967</b>	<b>629,858</b>	<b>2,228</b>	<b>115,731</b>	<b>516,355</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>177,250</b>	<b>27,531</b>	<b>---</b>	<b>115,731</b>	<b>---</b>	<b>403,198</b>
<b>Hitterdal</b>															
Liquor	400,555	346,382	54,173	---	---	54,173	---	---	---	35,000	---	---	---	---	---
Refuse	27,533	22,306	5,227	---	---	5,227	---	---	---	8,000	---	---	---	---	---
Sewer	32,978	24,319	8,659	789	14,666	(5,218)	---	---	---	(12,000)	---	---	14,666	---	161,400
Water	33,965	66,559	(32,594)	1,052	2,190	(33,732)	---	---	---	12,000	---	---	2,190	---	8,000
<b>Total</b>	<b>495,031</b>	<b>459,566</b>	<b>35,465</b>	<b>1,841</b>	<b>16,856</b>	<b>20,450</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,000</b>	<b>---</b>	<b>---</b>	<b>16,856</b>	<b>---</b>	<b>169,400</b>
<b>Hoffman</b>															
Center Apartments	29,349	23,242	6,107	2,978	8,873	212	---	---	---	(3,177)	---	---	8,873	---	10,000
Garbage	81,857	71,785	10,072	---	---	10,072	---	---	---	---	---	---	---	---	---
Health Care Mall	12,808	14,637	(1,829)	1,528	1,340	(1,641)	---	---	---	---	---	---	1,340	---	1,258
Sewer	189,482	128,424	61,058	540	69,853	(8,255)	---	---	---	27,006	1,546	---	69,853	---	36,888
Water	164,300	194,999	(30,699)	686	32,834	(62,847)	---	---	---	(1,169)	---	---	32,834	---	55,461
<b>Total</b>	<b>477,796</b>	<b>433,087</b>	<b>44,709</b>	<b>5,732</b>	<b>112,900</b>	<b>(62,459)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>22,660</b>	<b>1,546</b>	<b>---</b>	<b>112,900</b>	<b>---</b>	<b>103,607</b>
<b>Hokah</b>															
Sanitation	33,088	35,015	(1,927)	45	---	(1,882)	---	---	---	---	---	---	---	---	---
Sewer	125,351	59,507	65,844	19	---	65,863	---	---	---	59,522	---	---	---	---	---
Water	43,769	27,301	16,468	47	---	16,515	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>202,208</b>	<b>121,823</b>	<b>80,385</b>	<b>111</b>	<b>---</b>	<b>80,496</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>59,522</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Holdingford</b>															
Liquor	374,950	371,183	3,767	18,623	---	22,390	---	---	---	26,280	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	57,143	57,938	(795)	8	---	(787)	---	---	---	4,000	---	---	---	---	
Sewer	121,807	225,104	(103,297)	426,068	62,793	259,978	---	426,007	---	(34,099)	1,275,194	2,322,117	62,793	2,322,117	
Water	124,323	70,958	53,365	93,934	43,357	103,942	---	93,204	---	79,099	595,518	1,550,883	43,357	1,550,883	
<b>Total</b>	<b>678,223</b>	<b>725,183</b>	<b>(46,960)</b>	<b>538,633</b>	<b>106,150</b>	<b>385,523</b>	<b>---</b>	<b>519,211</b>	<b>---</b>	<b>75,280</b>	<b>1,870,712</b>	<b>3,873,000</b>	<b>106,150</b>	<b>3,873,000</b>	
<b>Holland</b>															
Garbage	6,177	3,080	3,097	---	---	3,097	---	---	---	---	---	---	---	---	
Sewer	12,180	9,556	2,624	215	---	2,839	---	---	---	(7,500)	---	---	---	---	
Water	19,711	13,491	6,220	408	---	6,628	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>38,068</b>	<b>26,127</b>	<b>11,941</b>	<b>623</b>	<b>---</b>	<b>12,564</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(7,500)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hollandale</b>															
Garbage	17,144	14,428	2,716	---	---	2,716	---	---	---	---	---	---	---	---	
Sewer	22,531	19,887	2,644	389	---	3,033	---	---	---	---	13,050	---	---	---	
Water	34,000	35,916	(1,916)	461	1,928	(3,383)	---	---	---	---	---	---	1,928	15,000	
<b>Total</b>	<b>73,675</b>	<b>70,231</b>	<b>3,444</b>	<b>850</b>	<b>1,928</b>	<b>2,366</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,050</b>	<b>---</b>	<b>1,928</b>	<b>15,000</b>	
<b>Holloway</b>															
Garbage	10,288	14,040	(3,752)	6,046	---	2,294	---	---	---	---	---	---	---	---	
Sewer	9,736	5,570	4,166	23,994	---	28,160	---	---	---	---	---	---	---	---	
Water	18,680	49,067	(30,387)	42,979	13,943	(1,351)	---	---	---	(120,000)	---	---	13,943	124,000	
<b>Total</b>	<b>38,704</b>	<b>68,677</b>	<b>(29,973)</b>	<b>73,019</b>	<b>13,943</b>	<b>29,103</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(120,000)</b>	<b>---</b>	<b>---</b>	<b>13,943</b>	<b>124,000</b>	
<b>Holt</b>															
Water	1,255	1,190	65	---	---	65	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>1,255</b>	<b>1,190</b>	<b>65</b>	<b>---</b>	<b>---</b>	<b>65</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Hopkins</b>															
Housing Authority	255,921	563,863	(307,942)	404,172	---	96,230	---	404,172	---	---	23,855	---	---	---	
Pavillion/Ice Arena	406,767	426,906	(20,139)	1,033	3,176	(22,282)	---	---	---	---	45,053	175,000	671	---	
Refuse	907,287	862,286	45,001	21,740	---	66,741	---	---	---	25,000	---	---	---	---	
Sewer	2,149,955	1,772,831	377,124	4,989	43,227	338,886	---	---	---	---	319,960	170,000	43,227	60,000	
Storm Sewer	801,345	409,203	392,142	4,183	42,456	353,869	---	---	---	120,000	249,503	320,000	42,456	180,000	
Water	1,534,221	1,303,941	230,280	3,650	61,601	172,329	---	---	---	---	388,050	760,000	61,601	210,000	
<b>Total</b>	<b>6,055,496</b>	<b>5,339,030</b>	<b>716,466</b>	<b>439,767</b>	<b>150,460</b>	<b>1,005,773</b>	<b>---</b>	<b>404,172</b>	<b>---</b>	<b>145,000</b>	<b>1,026,421</b>	<b>1,425,000</b>	<b>147,955</b>	<b>450,000</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Houston</b>														
Sewer	174,613	139,462	35,151	210	4,645	30,716	---	---	---	8,073	171,376	162,545	4,645	17,000
Water	99,532	90,718	8,814	210	4,645	4,379	---	---	---	8,073	171,376	162,545	4,645	17,000
<b>Total</b>	<b>274,145</b>	<b>230,180</b>	<b>43,965</b>	<b>420</b>	<b>9,290</b>	<b>35,095</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,146</b>	<b>342,752</b>	<b>325,090</b>	<b>9,290</b>	<b>34,000</b>
<b>Howard Lake</b>														
Liquor	828,173	852,520	(24,347)	14,906	9,520	(18,961)	---	---	---	---	---	---	8,663	40,000
Sewer	703,750	521,830	181,920	182,540	217,145	147,315	---	---	---	74,950	332,843	1,841,161	212,757	397,122
Water	476,427	246,806	229,621	19,609	187,038	62,192	---	---	---	74,950	305,884	1,706,890	182,650	206,069
<b>Total</b>	<b>2,008,350</b>	<b>1,621,156</b>	<b>387,194</b>	<b>217,055</b>	<b>413,703</b>	<b>190,546</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>149,900</b>	<b>638,727</b>	<b>3,548,051</b>	<b>404,070</b>	<b>643,191</b>
<b>Hoyt Lakes</b>														
Sanitation	242,537	227,701	14,836	902	---	15,738	---	---	---	---	---	---	---	---
Sewer	259,963	308,277	(48,314)	---	3,036	(51,350)	---	---	---	(64,948)	39,424	---	---	---
Water	433,785	412,064	21,721	7,767	---	29,488	---	---	---	85,786	3,036	---	---	---
<b>Total</b>	<b>936,285</b>	<b>948,042</b>	<b>(11,757)</b>	<b>8,669</b>	<b>3,036</b>	<b>(6,124)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,838</b>	<b>42,460</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hugo</b>														
Water and Sewer [3]	2,179,915	1,720,993	458,922	1,722,797	---	2,181,719	---	---	---	104,475	558,283	---	---	---
<b>Total</b>	<b>2,179,915</b>	<b>1,720,993</b>	<b>458,922</b>	<b>1,722,797</b>	<b>---</b>	<b>2,181,719</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>104,475</b>	<b>558,283</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Hutchinson</b>														
Composting	410,426	190,946	219,480	83,990	---	303,470	---	---	---	71,840	---	---	---	---
Housing and Redevelopment Authority [11][29]	524,074	819,160	(295,086)	446,390	303,121	(151,817)	---	89,506	350,699	---	135,772	---	---	---
Hutchinson Health Care [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Liquor	5,325,001	4,776,970	548,031	7,242	39,723	515,550	---	---	---	420,000	61,890	---	39,723	---
Public Utilities Commission [9]	38,839,995	34,977,611	3,862,384	680,989	1,999,636	2,543,737	---	---	---	1,285,309	9,150,229	23,140,150	1,488,038	2,106,138
Refuse	1,135,884	1,051,928	83,956	31,326	2,483	112,799	---	---	---	40,960	---	---	---	---
Sewer	3,325,849	3,224,362	101,487	885,149	484,743	501,893	754,528	---	---	270,922	47,665	1,457,690	484,439	1,071,000
Storm Water	628,960	469,400	159,560	15,191	49,268	125,483	---	---	---	---	---	---	49,268	146,910
Water	2,494,513	1,980,729	513,784	690,057	517,941	685,900	546,383	---	9,271	328,361	47,770	1,446,932	517,941	735,000
<b>Total</b>	<b>52,684,702</b>	<b>47,491,106</b>	<b>5,193,596</b>	<b>2,840,334</b>	<b>3,396,915</b>	<b>4,637,015</b>	<b>1,300,911</b>	<b>89,506</b>	<b>359,970</b>	<b>2,417,392</b>	<b>9,443,326</b>	<b>26,044,772</b>	<b>2,579,409</b>	<b>4,059,048</b>
<b>Ihlen</b>														
Community Center	3,847	6,818	(2,971)	3,850	800	79	---	---	---	(4,322)	---	---	800	4,200
Garbage	5,809	5,580	229	---	---	229	---	---	---	(43)	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	22,128	24,233	(2,105)	---	---	(2,105)	---	---	---	(4,275)	---	---	---	---	
Water	10,452	7,366	3,086	---	---	3,086	---	---	---	6	---	---	---	---	
<b>Total</b>	<b>42,236</b>	<b>43,997</b>	<b>(1,761)</b>	<b>3,850</b>	<b>800</b>	<b>1,289</b>	---	---	---	<b>(8,634)</b>	---	---	<b>800</b>	<b>4,200</b>	
<b>Independence</b>															
Sanitary Sewer	136,246	245,096	(108,850)	70,452	27,863	(66,261)	12,700	---	---	---	---	---	27,863	60,000	
<b>Total</b>	<b>136,246</b>	<b>245,096</b>	<b>(108,850)</b>	<b>70,452</b>	<b>27,863</b>	<b>(66,261)</b>	<b>12,700</b>	---	---	---	---	---	<b>27,863</b>	<b>60,000</b>	
<b>International Falls</b>															
International Falls Recreation Commission	40,891	166,963	(126,072)	146,359	---	20,287	---	---	---	---	---	---	---	---	
Water and Sewer	2,839,802	2,332,243	507,559	72,302	---	579,861	70,939	---	---	521,570	---	---	---	---	
<b>Total</b>	<b>2,880,693</b>	<b>2,499,206</b>	<b>381,487</b>	<b>218,661</b>	---	<b>600,148</b>	<b>70,939</b>	---	---	<b>521,570</b>	---	---	---	---	
<b>Inver Grove Heights</b>															
Golf Course	1,560,687	1,829,662	(268,975)	1,260,580	96,733	894,872	---	---	---	---	---	---	96,733	1,259,035	
Sewer	2,875,851	2,793,314	82,537	63,805	---	146,342	---	---	---	213,736	---	---	---	---	
Water	3,296,353	2,607,993	688,360	104,124	---	792,484	3,310	---	---	709,616	---	---	---	---	
<b>Total</b>	<b>7,732,891</b>	<b>7,230,969</b>	<b>501,922</b>	<b>1,428,509</b>	<b>96,733</b>	<b>1,833,698</b>	<b>3,310</b>	---	---	<b>923,352</b>	---	---	<b>96,733</b>	<b>1,259,035</b>	
<b>Iona</b>															
Sewer	34,782	44,156	(9,374)	1,160	---	(8,214)	---	---	---	4,982	---	---	---	---	
Water	35,393	59,660	(24,267)	7,113	---	(17,154)	---	1,132	4,440	3,321	764	---	---	---	
<b>Total</b>	<b>70,175</b>	<b>103,816</b>	<b>(33,641)</b>	<b>8,273</b>	---	<b>(25,368)</b>	---	<b>1,132</b>	<b>4,440</b>	<b>8,303</b>	<b>764</b>	---	---	---	
<b>Iron Junction</b>															
Sewer	---	---	---	49,909	30,598	19,311	---	---	---	---	13,370	---	---	---	
Water	---	---	---	5,066	1,301	3,765	---	---	---	---	199	---	---	---	
<b>Total</b>	---	---	---	<b>54,975</b>	<b>31,899</b>	<b>23,076</b>	---	---	---	---	<b>13,569</b>	---	---	---	
<b>Ironton</b>															
Sanitation	33,230	33,486	(256)	---	---	(256)	---	---	---	---	---	---	---	---	
Sewer	80,399	46,566	33,833	---	---	33,833	---	---	---	---	---	---	---	---	
Water	64,896	40,895	24,001	26,984	23,903	27,082	---	---	---	---	---	---	2,903	21,000	
<b>Total</b>	<b>178,525</b>	<b>120,947</b>	<b>57,578</b>	<b>26,984</b>	<b>23,903</b>	<b>60,659</b>	---	---	---	---	---	---	<b>2,903</b>	<b>21,000</b>	
<b>Isanti</b>															
Liquor	2,267,230	2,005,634	261,596	7,014	---	268,610	---	---	---	150,000	---	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	1,290,616	961,413	329,203	25,530	102,298	252,435	---	---	---	---	42,112	---	102,298	596,290	
Water	973,310	678,135	295,175	36,687	230,899	100,963	---	---	---	---	---	167,844	230,899	689,764	
<b>Total</b>	<b>4,531,156</b>	<b>3,645,182</b>	<b>885,974</b>	<b>69,231</b>	<b>333,197</b>	<b>622,008</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>150,000</b>	<b>42,112</b>	<b>167,844</b>	<b>333,197</b>	<b>1,286,054</b>	
<b>Isle</b>															
Liquor	1,008,383	926,936	81,447	17,761	---	99,208	---	---	---	83,000	1,475	---	---	---	
Sewer	447,479	241,887	205,592	56,178	292,303	(30,533)	---	---	---	164,022	2,116	---	292,303	2,817,000	
Water	75,126	81,771	(6,645)	11,991	9,324	(3,978)	---	---	---	15,000	2,738	5,500	3,824	---	
<b>Total</b>	<b>1,530,988</b>	<b>1,250,594</b>	<b>280,394</b>	<b>85,930</b>	<b>301,627</b>	<b>64,697</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>262,022</b>	<b>6,329</b>	<b>5,500</b>	<b>296,127</b>	<b>2,817,000</b>	
<b>Ivanhoe</b>															
Economic Development Authority	104,382	73,974	30,408	15	12,874	17,549	---	---	---	---	---	---	12,874	30,729	
Liquor	479,730	469,598	10,132	37	283	9,886	---	---	---	---	---	---	283	---	
Utility	245,181	191,539	53,642	1,723	19,322	36,043	---	---	---	---	384,882	298,000	19,322	20,000	
<b>Total</b>	<b>829,293</b>	<b>735,111</b>	<b>94,182</b>	<b>1,775</b>	<b>32,479</b>	<b>63,478</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>384,882</b>	<b>298,000</b>	<b>32,479</b>	<b>50,729</b>	
<b>Jackson</b>															
Airport	95,851	298,500	(202,649)	173,281	---	(29,368)	---	173,281	---	---	528,501	---	---	9,219	
Ambulance Service	339,649	296,938	42,711	45,196	---	87,907	---	---	---	600,000	30,058	---	---	---	
Electric	4,725,942	4,302,097	423,845	65,140	163,754	325,231	---	---	---	249,730	61,949	---	159,929	175,000	
Liquor	1,018,767	1,029,786	(11,019)	3,156	---	(7,863)	---	---	---	41,000	11,950	---	---	---	
Municipal Hospital	354,710	498,875	(144,165)	5,695	369,130	(507,600)	---	---	---	3,217,024	---	---	---	---	
Sewer	691,791	574,419	117,372	165,069	147	282,294	---	153,595	---	34,918	1,002,188	820,973	147	31,500	
Television Service	458,804	594,846	(136,042)	1,338	---	(134,704)	---	---	---	35,000	---	---	---	---	
Water	659,232	511,829	147,403	10,681	63	158,021	---	---	---	44,896	---	---	63	13,500	
<b>Total</b>	<b>8,344,746</b>	<b>8,107,290</b>	<b>237,456</b>	<b>469,556</b>	<b>533,094</b>	<b>173,918</b>	<b>---</b>	<b>326,876</b>	<b>---</b>	<b>4,222,568</b>	<b>1,634,646</b>	<b>820,973</b>	<b>160,139</b>	<b>229,219</b>	
<b>Janesville</b>															
Golf Course	254,183	317,979	(63,796)	41,134	6,716	(29,378)	25,000	---	---	---	---	---	6,716	55,000	
Housing and Redevelopment Authority [13][29]	120,678	240,753	(120,075)	72,779	---	(47,296)	---	72,779	---	---	---	---	---	---	
Light and Power	1,431,916	1,290,470	141,446	37,489	2,200	176,735	---	---	---	35,000	---	---	2,200	60,000	
Nursing Home	2,330,158	2,323,007	7,151	8,326	---	15,477	---	---	---	---	7,062	---	---	9,839	
Sewage Collection	179,342	285,854	(106,512)	1,029	18,370	(123,853)	---	---	---	25,000	---	---	18,370	81,143	
Waterworks	220,832	193,952	26,880	359	17,355	9,884	---	---	---	20,000	---	---	17,355	58,750	
<b>Total</b>	<b>4,537,109</b>	<b>4,652,015</b>	<b>(114,906)</b>	<b>161,116</b>	<b>44,641</b>	<b>1,569</b>	<b>25,000</b>	<b>72,779</b>	<b>---</b>	<b>80,000</b>	<b>7,062</b>	<b>---</b>	<b>44,641</b>	<b>264,732</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Jasper</b>														
Economic Development Authority - Housing	59,687	32,778	26,909	313	24,110	3,112	---	---	---	---	---	---	24,110	14,561
Garbage	38,850	38,175	675	---	11	664	---	---	---	---	---	---	11	44,030
Sewer	84,390	48,474	35,916	964	5,375	31,505	---	---	---	15,478	---	---	5,375	---
Sunrise Village	432,246	455,167	(22,921)	639	---	(22,282)	---	---	---	---	22,886	---	---	---
Water	88,585	92,615	(4,030)	306	13,700	(17,424)	---	---	---	(15,478)	51,982	---	13,700	15,000
<b>Total</b>	<b>703,758</b>	<b>667,209</b>	<b>36,549</b>	<b>2,222</b>	<b>43,196</b>	<b>(4,425)</b>	---	---	---	---	<b>74,868</b>	---	<b>43,196</b>	<b>73,591</b>
<b>Jeffers</b>														
Sewer	73,908	15,792	58,116	2,943	27,173	33,886	---	---	---	---	---	---	27,173	15,000
Water	50,698	39,009	11,689	1,288	10,871	2,106	---	---	---	---	---	---	10,871	6,000
<b>Total</b>	<b>124,606</b>	<b>54,801</b>	<b>69,805</b>	<b>4,231</b>	<b>38,044</b>	<b>35,992</b>	---	---	---	---	---	---	<b>38,044</b>	<b>21,000</b>
<b>Johnson</b>														
Water	3,078	1,408	1,670	---	---	1,670	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,078</b>	<b>1,408</b>	<b>1,670</b>	---	---	<b>1,670</b>	---	---	---	---	---	---	---	---
<b>Jordan</b>														
Sewer Utility	985,347	978,048	7,299	192,842	134,710	65,431	---	---	---	---	19,521	325,260	134,710	423,603
Storm Sewer Utility	167,290	149,990	17,300	113,633	102,254	28,679	---	---	---	---	---	638,010	102,254	160,531
Water Utility	956,590	907,320	49,270	224,313	327,871	(54,288)	---	---	---	---	124,979	156,375	327,871	601,464
<b>Total</b>	<b>2,109,227</b>	<b>2,035,358</b>	<b>73,869</b>	<b>530,788</b>	<b>564,835</b>	<b>39,822</b>	---	---	---	---	<b>144,500</b>	<b>1,119,645</b>	<b>564,835</b>	<b>1,185,598</b>
<b>Kandiyohi</b>														
Electric	337,000	289,472	47,528	5,450	9,983	42,995	---	---	---	---	---	---	9,983	25,000
Sewer	196,848	204,062	(7,214)	845	5,226	(11,595)	---	---	---	---	3,500	211	4,381	24,282
Water	50,482	64,795	(14,313)	431	1,622	(15,504)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>584,330</b>	<b>558,329</b>	<b>26,001</b>	<b>6,726</b>	<b>16,831</b>	<b>15,896</b>	---	---	---	---	<b>3,500</b>	<b>211</b>	<b>14,364</b>	<b>49,282</b>
<b>Karlstad</b>														
Sewer	43,368	50,954	(7,586)	450	2,504	(9,640)	---	---	---	---	---	---	---	---
Water	60,842	43,743	17,099	1,490	---	18,589	---	---	---	---	---	---	---	---
<b>Total</b>	<b>104,210</b>	<b>94,697</b>	<b>9,513</b>	<b>1,940</b>	<b>2,504</b>	<b>8,949</b>	---	---	---	---	---	---	---	---
<b>Kasota</b>														
Electric and Refuse	407,944	395,758	12,186	16,063	---	28,249	---	---	---	---	6,145	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	117,613	115,571	2,042	10,809	---	12,851	---	---	---	---	---	---	---	---	
Water	46,122	46,691	(569)	8,412	---	7,843	---	---	---	(29,376)	64,030	---	---	---	
<b>Total</b>	<b>571,679</b>	<b>558,020</b>	<b>13,659</b>	<b>35,284</b>	<b>---</b>	<b>48,943</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(29,376)</b>	<b>70,175</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kasson</b>															
Electric	3,394,440	3,491,478	(97,038)	195,177	30,691	67,448	---	---	---	75,000	232,386	---	24,295	33,335	
Liquor	1,172,438	1,134,994	37,444	2,447	---	39,891	---	---	---	61,000	---	---	---	---	
Maple Grove Cemetery	25,675	35,527	(9,852)	7,773	---	(2,079)	---	---	---	---	---	---	---	---	
Storm Water	192,969	164,490	28,479	3,594	15,425	16,648	---	---	---	---	---	---	15,425	17,033	
Wastewater Treatment	1,522,171	1,065,724	456,447	14,294	177,549	293,192	---	---	---	24,964	3,871	115,112	176,834	458,037	
Water Utility	626,460	553,892	72,568	51,016	57,093	66,491	---	---	---	27,215	289,362	---	46,491	73,053	
<b>Total</b>	<b>6,934,153</b>	<b>6,446,105</b>	<b>488,048</b>	<b>274,301</b>	<b>280,758</b>	<b>481,591</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>188,179</b>	<b>525,619</b>	<b>115,112</b>	<b>263,045</b>	<b>581,458</b>	
<b>Keewatin</b>															
Public Utilities [30]	907,749	1,008,953	(101,204)	720	8,870	(109,354)	---	---	---	---	---	---	8,870	25,000	
<b>Total</b>	<b>907,749</b>	<b>1,008,953</b>	<b>(101,204)</b>	<b>720</b>	<b>8,870</b>	<b>(109,354)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,870</b>	<b>25,000</b>	
<b>Kelliher</b>															
Liquor	408,851	372,976	35,875	1,348	---	37,223	---	---	---	20,000	---	---	---	---	
Sewer	36,021	51,483	(15,462)	34	---	(15,428)	---	---	---	---	---	---	---	---	
Water	53,779	54,049	(270)	15,377	---	15,107	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>498,651</b>	<b>478,508</b>	<b>20,143</b>	<b>16,759</b>	<b>---</b>	<b>36,902</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kellogg</b>															
Liquor	121,790	139,702	(17,912)	6,340	---	(11,572)	---	---	---	---	---	---	---	---	
Sewer	25,657	75,951	(50,294)	368	---	(49,926)	---	---	---	---	---	---	---	---	
Water	54,712	83,382	(28,670)	4,001	---	(24,669)	---	---	---	6,426	1,265	---	---	---	
<b>Total</b>	<b>202,159</b>	<b>299,035</b>	<b>(96,876)</b>	<b>10,709</b>	<b>---</b>	<b>(86,167)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,426</b>	<b>1,265</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Kennedy</b>															
Sewer	24,503	21,064	3,439	---	---	3,439	---	---	---	---	---	---	---	---	
Water	54,256	91,879	(37,623)	46,250	2,282	6,345	---	---	---	---	---	70,000	2,282	71,000	
<b>Total</b>	<b>78,759</b>	<b>112,943</b>	<b>(34,184)</b>	<b>46,250</b>	<b>2,282</b>	<b>9,784</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,000</b>	<b>2,282</b>	<b>71,000</b>	
<b>Kenneth</b>															
Sewer	12,700	11,837	863	---	---	863	---	---	---	---	---	---	---	3,000	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	5,289	5,493	(204)	---	---	(204)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>17,989</b>	<b>17,330</b>	<b>659</b>	<b>---</b>	<b>---</b>	<b>659</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,000</b>
<b>Kent</b>														
Refuse	8,132	8,684	(552)	---	---	(552)	---	---	---	---	---	---	---	---
Sewer	22,309	44,555	(22,246)	---	6,756	(29,002)	---	---	---	---	---	---	6,756	1,652
Water	7,754	5,494	2,260	---	---	2,260	---	---	---	---	---	---	---	---
<b>Total</b>	<b>38,195</b>	<b>58,733</b>	<b>(20,538)</b>	<b>---</b>	<b>6,756</b>	<b>(27,294)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,756</b>	<b>1,652</b>
<b>Kenyon</b>														
Electric	1,744,683	1,730,387	14,296	39,495	16,914	36,877	---	---	713	67,078	80,344	33,350	4,825	220,000
Liquor	656,323	637,742	18,581	18,116	229	36,468	---	---	---	25,000	129,014	---	229	---
Sewer	284,855	291,040	(6,185)	18,328	5,924	6,219	---	---	---	---	249,767	112,125	5,924	16,000
Storm Sewer	39,536	25,251	14,285	2,539	2,831	13,993	---	---	---	---	92,557	116,725	2,831	---
Water	251,396	220,693	30,703	14,757	8,679	36,781	---	---	173	---	212,098	234,025	6,101	11,000
<b>Total</b>	<b>2,976,793</b>	<b>2,905,113</b>	<b>71,680</b>	<b>93,235</b>	<b>34,577</b>	<b>130,338</b>	<b>---</b>	<b>---</b>	<b>886</b>	<b>92,078</b>	<b>763,780</b>	<b>496,225</b>	<b>19,910</b>	<b>247,000</b>
<b>Kerkhoven</b>														
Garbage	75,409	69,565	5,844	1,397	15,411	(8,170)	---	---	---	---	15,411	---	---	---
Sewer	77,324	56,125	21,199	619	24,482	(2,664)	---	---	---	---	2,732	---	1,750	20,000
Water	112,002	32,369	79,633	1,934	100,420	(18,853)	---	---	---	---	14,537	---	10,883	75,000
<b>Total</b>	<b>264,735</b>	<b>158,059</b>	<b>106,676</b>	<b>3,950</b>	<b>140,313</b>	<b>(29,687)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>32,680</b>	<b>---</b>	<b>12,633</b>	<b>95,000</b>
<b>Kettle River</b>														
Sewer	41,794	50,254	(8,460)	---	3,615	(12,075)	---	---	---	7,538	---	---	3,615	10,000
Water	64,641	44,364	20,277	---	---	20,277	---	---	---	27,129	---	---	---	---
<b>Total</b>	<b>106,435</b>	<b>94,618</b>	<b>11,817</b>	<b>---</b>	<b>3,615</b>	<b>8,202</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>34,667</b>	<b>---</b>	<b>---</b>	<b>3,615</b>	<b>10,000</b>
<b>Kiester</b>														
Grocery Store	8,010	17,178	(9,168)	31,422	3,145	19,109	27,614	---	---	(69,080)	---	---	3,145	89,000
Liquor	171,565	167,441	4,124	5,402	2,829	6,697	---	---	---	---	---	---	---	---
Sewer	55,643	27,016	28,627	1,287	345	29,569	975	---	---	---	---	---	345	---
Water	66,798	34,482	32,316	312	6,172	26,456	---	---	---	---	---	---	6,172	11,000
<b>Total</b>	<b>302,016</b>	<b>246,117</b>	<b>55,899</b>	<b>38,423</b>	<b>12,491</b>	<b>81,831</b>	<b>28,589</b>	<b>---</b>	<b>---</b>	<b>(69,080)</b>	<b>---</b>	<b>---</b>	<b>9,662</b>	<b>100,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Kilkenny</b>														
Refuse and Recycling	10,848	8,164	2,684	---	---	2,684	---	---	---	---	---	---	---	---
Sewer	16,100	11,623	4,477	1,688	---	6,165	---	---	---	507	2,194	---	---	---
Sewer - WIF Fund	---	---	---	5	---	5	---	---	---	(507)	---	---	---	---
Water	24,041	10,094	13,947	---	28,903	(14,956)	---	---	---	---	3,260	---	25,643	---
<b>Total</b>	<b>50,989</b>	<b>29,881</b>	<b>21,108</b>	<b>1,693</b>	<b>28,903</b>	<b>(6,102)</b>	---	---	---	---	<b>5,454</b>	---	<b>25,643</b>	---
<b>Kimball</b>														
Refuse	48,551	39,806	8,745	936	---	9,681	---	---	---	---	---	---	---	---
Sewer	102,614	191,564	(88,950)	7,026	20,116	(102,040)	---	---	---	16,955	---	---	20,116	20,000
Water	122,572	154,312	(31,740)	17,617	---	(14,123)	---	---	---	21,455	---	---	---	---
<b>Total</b>	<b>273,737</b>	<b>385,682</b>	<b>(111,945)</b>	<b>25,579</b>	<b>20,116</b>	<b>(106,482)</b>	---	---	---	<b>38,410</b>	---	---	<b>20,116</b>	<b>20,000</b>
<b>Kinney</b>														
Garbage [0]	8,328	11,239	(2,911)	---	---	(2,911)	---	---	---	(2,911)	---	---	---	---
Sewage [0]	13,942	35,690	(21,748)	---	---	(21,748)	---	---	---	(21,748)	---	---	---	---
Water [0]	12,943	65,152	(52,209)	33,700	---	(18,509)	---	---	33,700	(18,509)	---	---	---	---
<b>Total</b>	<b>35,213</b>	<b>112,081</b>	<b>(76,868)</b>	<b>33,700</b>	---	<b>(43,168)</b>	---	---	<b>33,700</b>	<b>(43,168)</b>	---	---	---	---
<b>La Crescent</b>														
Arena	80,625	176,950	(96,325)	---	25,427	(121,752)	---	---	---	(65,000)	8,546	---	22,894	30,000
Golf Course	375,225	426,413	(51,188)	---	14,769	(65,957)	---	---	---	(65,000)	3,879	---	14,769	25,000
License Bureau	99,241	66,038	33,203	3,814	---	37,017	---	---	---	---	---	---	---	---
Sewer	573,308	709,830	(136,522)	110,416	160,386	(186,492)	---	---	---	---	269	2,800,000	160,386	2,836,250
Solid Waste	182,910	194,264	(11,354)	---	28	(11,382)	---	---	---	---	---	---	28	---
Water	727,666	715,329	12,337	153,421	241,170	(75,412)	---	---	---	---	44,266	2,915,000	241,170	3,028,750
<b>Total</b>	<b>2,038,975</b>	<b>2,288,824</b>	<b>(249,849)</b>	<b>267,651</b>	<b>441,780</b>	<b>(423,978)</b>	---	---	---	<b>(130,000)</b>	<b>56,960</b>	<b>5,715,000</b>	<b>439,247</b>	<b>5,920,000</b>
<b>La Prairie</b>														
Sewer	70,243	56,406	13,837	128	---	13,965	---	---	---	129,612	8,287	---	---	---
Water	82,149	52,843	29,306	362	---	29,668	---	---	---	55,000	---	---	---	---
<b>Total</b>	<b>152,392</b>	<b>109,249</b>	<b>43,143</b>	<b>490</b>	---	<b>43,633</b>	---	---	---	<b>184,612</b>	<b>8,287</b>	---	---	---
<b>La Salle</b>														
Wastewater	35,987	60,369	(24,382)	16	10,110	(34,476)	---	---	---	(10,000)	---	---	10,110	2,250

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Water	14,606	24,118	(9,512)	---	3,370	(12,882)	---	---	---	---	---	---	3,370	750
<b>Total</b>	<b>50,593</b>	<b>84,487</b>	<b>(33,894)</b>	<b>16</b>	<b>13,480</b>	<b>(47,358)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(10,000)</b>	<b>---</b>	<b>---</b>	<b>13,480</b>	<b>3,000</b>
<b>Lafayette</b>														
Sewer	108,824	82,753	26,071	1,332	---	27,403	---	---	---	---	---	---	---	---
Water	97,879	110,808	(12,929)	1,914	---	(11,015)	---	---	---	---	6,193	---	---	---
<b>Total</b>	<b>206,703</b>	<b>193,561</b>	<b>13,142</b>	<b>3,246</b>	<b>---</b>	<b>16,388</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,193</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lake Benton</b>														
Garbage	5,663	---	5,663	---	---	5,663	---	---	---	---	---	---	---	---
Liquor [16]	240,424	270,757	(30,333)	2	---	(30,331)	---	---	---	10,000	---	---	---	---
Sewer	122,082	75,666	46,416	59,390	55,048	50,758	37,976	---	---	71,486	---	---	55,048	34,714
Water	133,352	116,227	17,125	66,615	54,834	28,906	41,818	---	---	(71,145)	---	---	54,834	24,000
<b>Total</b>	<b>501,521</b>	<b>462,650</b>	<b>38,871</b>	<b>126,007</b>	<b>109,882</b>	<b>54,996</b>	<b>79,794</b>	<b>---</b>	<b>---</b>	<b>10,341</b>	<b>---</b>	<b>---</b>	<b>109,882</b>	<b>58,714</b>
<b>Lake Bronson</b>														
Sewer	17,275	11,215	6,060	---	---	6,060	---	---	---	6,060	---	---	---	---
Water	65,516	36,438	29,078	---	---	29,078	---	---	---	29,078	---	---	---	---
<b>Total</b>	<b>82,791</b>	<b>47,653</b>	<b>35,138</b>	<b>---</b>	<b>---</b>	<b>35,138</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>35,138</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lake City</b>														
Electric	13,018,756	11,934,190	1,084,566	64,311	170,360	978,517	---	---	---	128,610	306,182	---	121,740	130,000
Garbage	407,351	450,685	(43,334)	12,112	---	(31,222)	---	---	---	---	---	---	---	---
Marina	1,869,105	1,004,240	864,865	56,841	140,068	781,638	---	---	---	270,000	66,642	---	25,342	100,000
Sewer	1,531,570	1,167,142	364,428	9,791	140,636	233,583	---	---	---	66,833	34,169	---	136,682	470,889
Storm Water	82,381	193,335	(110,954)	11,231	17,453	(117,176)	---	---	---	---	53,784	---	17,453	32,500
Water	743,760	665,995	77,765	31,335	79,350	29,750	---	---	10,000	125,028	125,028	---	29,995	51,388
<b>Total</b>	<b>17,652,923</b>	<b>15,415,587</b>	<b>2,237,336</b>	<b>185,621</b>	<b>547,867</b>	<b>1,875,090</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>590,471</b>	<b>585,805</b>	<b>---</b>	<b>331,212</b>	<b>784,777</b>
<b>Lake Crystal</b>														
Electric	2,387,527	2,474,865	(87,338)	101,990	61,404	(46,752)	---	---	---	---	93,085	---	61,404	95,000
Sewer	420,690	464,688	(43,998)	210,305	74,977	91,330	---	---	---	---	105,815	771,625	74,977	114,000
Water	1,165,707	450,406	715,301	49,587	245,101	519,787	---	---	---	---	116,223	---	245,101	3,765,500
<b>Total</b>	<b>3,973,924</b>	<b>3,389,959</b>	<b>583,965</b>	<b>361,882</b>	<b>381,482</b>	<b>564,365</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>315,123</b>	<b>771,625</b>	<b>381,482</b>	<b>3,974,500</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Lake Elmo</b>														
Sewer	54,710	53,903	807	11,366	---	12,173	---	---	---	---	12,514	---	---	---
Storm Sewer	147,162	73,590	73,572	24,705	---	98,277	---	---	---	---	31,831	---	---	---
Water	634,607	645,607	(11,000)	73,857	227,179	(164,322)	---	---	---	---	117,712	4,019,015	221,129	40,000
<b>Total</b>	<b>836,479</b>	<b>773,100</b>	<b>63,379</b>	<b>109,928</b>	<b>227,179</b>	<b>(53,872)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>162,057</b>	<b>4,019,015</b>	<b>221,129</b>	<b>40,000</b>
<b>Lake Henry</b>														
Sewer	19,936	---	19,936	8,410	21,737	6,609	8,410	---	---	---	---	---	5,490	4,000
<b>Total</b>	<b>19,936</b>	<b>---</b>	<b>19,936</b>	<b>8,410</b>	<b>21,737</b>	<b>6,609</b>	<b>8,410</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,490</b>	<b>4,000</b>
<b>Lake Lillian</b>														
Sewer	37,201	35,135	2,066	454	1,739	781	---	---	---	---	---	---	1,739	11,000
Water	79,839	79,353	486	1,588	4,629	(2,555)	---	---	---	---	---	---	4,629	60,000
<b>Total</b>	<b>117,040</b>	<b>114,488</b>	<b>2,552</b>	<b>2,042</b>	<b>6,368</b>	<b>(1,774)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,368</b>	<b>71,000</b>
<b>Lake Park</b>														
Electric	772,249	634,810	137,439	604	---	138,043	---	---	---	429,821	71,482	---	---	---
Gas	257,978	262,192	(4,214)	9,144	---	4,930	---	---	---	81,691	45,114	---	---	---
Liquor	657,932	633,581	24,351	---	---	24,351	---	---	---	232,228	3,974	---	---	---
Sewer	149,030	127,862	21,168	---	12,904	8,264	---	---	---	---	104,372	91,862	12,904	47,000
Water	148,547	154,226	(5,679)	---	20,749	(26,428)	---	---	---	---	14,736	---	20,749	19,000
<b>Total</b>	<b>1,985,736</b>	<b>1,812,671</b>	<b>173,065</b>	<b>9,748</b>	<b>33,653</b>	<b>149,160</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>743,740</b>	<b>239,678</b>	<b>91,862</b>	<b>33,653</b>	<b>66,000</b>
<b>Lake Shore</b>														
Sewer	82,676	135,075	(52,399)	142	5,865	(58,122)	---	---	---	---	10,682	---	5,865	60,000
<b>Total</b>	<b>82,676</b>	<b>135,075</b>	<b>(52,399)</b>	<b>142</b>	<b>5,865</b>	<b>(58,122)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,682</b>	<b>---</b>	<b>5,865</b>	<b>60,000</b>
<b>Lake Wilson</b>														
Apartment	22,562	17,865	4,697	766	675	4,788	---	---	---	20,801	---	---	669	356
Water and Sewer [1]	44,541	54,294	(9,753)	53,692	17,158	26,781	---	---	---	22,000	---	---	---	---
<b>Total</b>	<b>67,103</b>	<b>72,159</b>	<b>(5,056)</b>	<b>54,458</b>	<b>17,833</b>	<b>31,569</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>42,801</b>	<b>---</b>	<b>---</b>	<b>669</b>	<b>356</b>
<b>Lakefield</b>														
Ambulance	129,841	129,298	543	52,294	---	52,837	---	---	---	---	27,642	---	---	---
Liquor	411,237	373,601	37,636	4,402	64	41,974	---	---	---	(5,827)	15,645	---	---	---
Sewer	315,638	375,447	(59,809)	36,530	10,921	(34,200)	---	---	---	6,000	33,842	1,620,000	10,921	63,613

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Utilities (Electric, Water, and Cable T.V.) [4]	1,847,818	1,725,717	122,101	76,030	49,146	148,985	---	---	---	12,806	53,683	---	49,146	111,000	
<b>Total</b>	<b>2,704,534</b>	<b>2,604,063</b>	<b>100,471</b>	<b>169,256</b>	<b>60,131</b>	<b>209,596</b>	---	---	---	<b>12,979</b>	<b>130,812</b>	<b>1,620,000</b>	<b>60,067</b>	<b>174,613</b>	
<b>Lakeland</b>															
Building Inspection	36,344	21,191	15,153	29	6,435	8,747	---	---	---	5,150	---	---	---	---	
Water	282,041	221,069	60,972	153	---	61,125	---	---	---	(5,150)	8,898	---	---	---	
<b>Total</b>	<b>318,385</b>	<b>242,260</b>	<b>76,125</b>	<b>182</b>	<b>6,435</b>	<b>69,872</b>	---	---	---	---	<b>8,898</b>	---	---	---	
<b>Lakeville</b>															
Environmental Resources	669,722	524,297	145,425	99,959	---	245,384	---	---	292	135,548	---	---	---	---	
Liquor	15,220,064	13,596,163	1,623,901	30,162	177,629	1,476,434	---	3,762	---	2,554,609	---	---	169,362	150,000	
Sewer	4,397,001	5,039,404	(642,403)	18,477	---	(623,926)	---	---	1,632	135,269	634,800	---	---	---	
Street Lights	674,684	662,114	12,570	713	---	13,283	---	---	---	3,555	---	---	---	---	
Water	3,795,899	4,141,618	(345,719)	35,791	---	(309,928)	---	---	1,632	301,714	1,139,212	---	---	---	
<b>Total</b>	<b>24,757,370</b>	<b>23,963,596</b>	<b>793,774</b>	<b>185,102</b>	<b>177,629</b>	<b>801,247</b>	---	<b>3,762</b>	<b>3,556</b>	<b>3,130,695</b>	<b>1,774,012</b>	---	<b>169,362</b>	<b>150,000</b>	
<b>Lamberton</b>															
Economic Development Authority - Housing	13,200	9,193	4,007	201	3,908	300	---	---	---	82,923	---	---	3,908	136,271	
Refuse	17,495	15,870	1,625	74	---	1,699	---	---	---	---	---	---	---	---	
Sanitary Sewer	139,607	86,822	52,785	542	55,335	(2,008)	---	---	---	14,500	---	---	55,335	18,000	
Storm Sewer	58,484	96	58,388	34	---	58,422	---	---	---	45,000	---	---	---	---	
Valley View Manor	3,168,390	3,217,517	(49,127)	1,122	111,097	(159,102)	---	---	---	---	22,531	---	111,097	110,000	
Water	133,670	119,173	14,497	335	---	14,832	---	---	---	24,988	---	---	---	---	
<b>Total</b>	<b>3,530,846</b>	<b>3,448,671</b>	<b>82,175</b>	<b>2,308</b>	<b>170,340</b>	<b>(85,857)</b>	---	---	---	<b>167,411</b>	<b>22,531</b>	---	<b>170,340</b>	<b>264,271</b>	
<b>Lancaster</b>															
Liquor	275,983	255,901	20,082	3,973	---	24,055	---	---	---	---	---	---	---	---	
Sewer	37,728	58,516	(20,788)	1,696	---	(19,092)	---	---	---	(25,000)	---	---	---	---	
Water	35,263	20,223	15,040	2,973	---	18,013	---	---	---	25,000	---	---	---	---	
<b>Total</b>	<b>348,974</b>	<b>334,640</b>	<b>14,334</b>	<b>8,642</b>	---	<b>22,976</b>	---	---	---	---	---	---	---	---	
<b>Landfall</b>															
Community Improvement	40,480	18,389	22,091	1,098	---	23,189	---	---	---	26,398	---	---	---	---	
Sewer	121,066	51,457	69,609	---	65,890	3,719	---	---	---	---	---	---	4,005	61,885	
Terrace Project	1,030,093	623,581	406,512	73,207	482,875	(3,156)	73,072	---	---	(68,341)	---	68,400	167,291	328,203	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	67,730	61,388	6,342	---	---	6,342	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,259,369</b>	<b>754,815</b>	<b>504,554</b>	<b>74,305</b>	<b>548,765</b>	<b>30,094</b>	<b>73,072</b>	<b>---</b>	<b>---</b>	<b>(41,943)</b>	<b>---</b>	<b>68,400</b>	<b>171,296</b>	<b>390,088</b>	
<b>Lanesboro</b>															
Utilities Commission [30]	1,316,034	1,096,037	219,997	110,211	42,439	287,769	---	---	---	12,000	400,736	---	42,439	134,438	
<b>Total</b>	<b>1,316,034</b>	<b>1,096,037</b>	<b>219,997</b>	<b>110,211</b>	<b>42,439</b>	<b>287,769</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,000</b>	<b>400,736</b>	<b>---</b>	<b>42,439</b>	<b>134,438</b>	
<b>Laporte</b>															
Water and Sewer	77,878	48,095	29,783	14,485	34,694	9,574	14,089	---	---	---	---	---	34,694	12,000	
<b>Total</b>	<b>77,878</b>	<b>48,095</b>	<b>29,783</b>	<b>14,485</b>	<b>34,694</b>	<b>9,574</b>	<b>14,089</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>34,694</b>	<b>12,000</b>	
<b>Lauderdale</b>															
Sewer	262,947	235,902	27,045	4,330	---	31,375	---	---	---	---	---	---	---	---	---
Storm Sewer	68,877	59,395	9,482	1,363	---	10,845	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>331,824</b>	<b>295,297</b>	<b>36,527</b>	<b>5,693</b>	<b>---</b>	<b>42,220</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Le Center</b>															
Liquor	871,902	832,881	39,021	74	5,646	33,449	---	---	---	25,000	---	---	5,646	6,226	
Refuse	118,898	103,405	15,493	---	---	15,493	---	---	---	---	---	---	---	---	
Sewer	591,714	399,028	192,686	---	50,790	141,896	---	---	---	---	---	---	50,790	266,177	
Water	510,367	315,436	194,931	---	108,884	86,047	---	---	---	---	---	---	108,884	224,000	
<b>Total</b>	<b>2,092,881</b>	<b>1,650,750</b>	<b>442,131</b>	<b>74</b>	<b>165,320</b>	<b>276,885</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>25,000</b>	<b>---</b>	<b>---</b>	<b>165,320</b>	<b>496,403</b>	
<b>Le Roy</b>															
Sewer	96,107	113,783	(17,676)	250	1,947	(19,373)	---	---	---	(66,179)	---	---	1,947	64,232	
Water	114,006	101,890	12,116	476	3,338	9,254	---	---	---	(113,451)	---	---	3,338	110,112	
Wildwood Grove	924,675	856,545	68,130	109,683	107,200	70,613	109,592	---	---	---	19,241	---	107,200	110,000	
<b>Total</b>	<b>1,134,788</b>	<b>1,072,218</b>	<b>62,570</b>	<b>110,409</b>	<b>112,485</b>	<b>60,494</b>	<b>109,592</b>	<b>---</b>	<b>---</b>	<b>(179,630)</b>	<b>19,241</b>	<b>---</b>	<b>112,485</b>	<b>284,344</b>	
<b>Le Sueur</b>															
Electric	7,983,869	7,740,072	243,797	117,962	43,475	318,284	---	4,980	1,494	350,000	246,452	---	43,475	210,000	
Sewer	1,309,777	1,109,078	200,699	123,418	224,337	99,780	---	82	8,975	(579,012)	496,559	825,777	224,337	919,000	
Sewer Pre-Treatment	---	79,320	(79,320)	---	---	(79,320)	---	---	---	---	---	---	---	---	
Water	1,004,597	748,101	256,496	75,147	64,548	267,095	---	---	---	(581,494)	179,210	---	64,548	850,000	
<b>Total</b>	<b>10,298,243</b>	<b>9,676,571</b>	<b>621,672</b>	<b>316,527</b>	<b>332,360</b>	<b>605,839</b>	<b>---</b>	<b>5,062</b>	<b>10,469</b>	<b>(810,506)</b>	<b>922,221</b>	<b>825,777</b>	<b>332,360</b>	<b>1,979,000</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Lester Prairie</b>														
Sewer	493,591	316,496	177,095	72,370	54,315	195,150	---	---	---	---	88,535	---	54,315	230,000
Water	194,714	191,881	2,833	64,379	18,514	48,698	---	---	---	---	1,006,741	1,001,457	17,532	12,817
<b>Total</b>	<b>688,305</b>	<b>508,377</b>	<b>179,928</b>	<b>136,749</b>	<b>72,829</b>	<b>243,848</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,095,276</b>	<b>1,001,457</b>	<b>71,847</b>	<b>242,817</b>
<b>Lewiston</b>														
Water and Sewer	655,936	582,788	73,148	12,783	106,399	(20,468)	---	---	10,039	(246,265)	---	2,050,000	106,399	1,973,800
<b>Total</b>	<b>655,936</b>	<b>582,788</b>	<b>73,148</b>	<b>12,783</b>	<b>106,399</b>	<b>(20,468)</b>	<b>---</b>	<b>---</b>	<b>10,039</b>	<b>(246,265)</b>	<b>---</b>	<b>2,050,000</b>	<b>106,399</b>	<b>1,973,800</b>
<b>Lewisville</b>														
Liquor	208,674	211,023	(2,349)	7,773	---	5,424	---	---	---	---	---	7,500	---	1,564
Water and Sewer [1]	108,680	123,468	(14,788)	3,714	27,694	(38,768)	---	---	---	---	---	---	27,694	8,000
<b>Total</b>	<b>317,354</b>	<b>334,491</b>	<b>(17,137)</b>	<b>11,487</b>	<b>27,694</b>	<b>(33,344)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,500</b>	<b>27,694</b>	<b>9,564</b>
<b>Lexington</b>														
Liquor	2,940,611	2,820,647	119,964	4,045	22,881	101,128	173	---	---	75,000	---	---	22,881	39,223
Lovell Building	194,522	192,249	2,273	1,577	---	3,850	---	---	---	---	---	---	---	---
Sewer	161,987	300,016	(138,029)	10,889	18,868	(146,008)	28,494	---	---	(23,986)	---	---	18,868	35,000
Storm Sewer	11,204	18,542	(7,338)	239	---	(7,099)	---	---	---	---	159,644	---	---	---
Water	129,553	148,060	(18,507)	13,605	10,280	(15,182)	---	---	---	(23,776)	201,804	---	10,280	20,000
<b>Total</b>	<b>3,437,877</b>	<b>3,479,514</b>	<b>(41,637)</b>	<b>30,355</b>	<b>52,029</b>	<b>(63,311)</b>	<b>28,667</b>	<b>---</b>	<b>---</b>	<b>27,238</b>	<b>361,448</b>	<b>---</b>	<b>52,029</b>	<b>94,223</b>
<b>Lilydale</b>														
Sewer	219,623	192,369	27,254	786	---	28,040	---	---	---	---	---	---	---	---
Storm Water	32,008	3,967	28,041	163	---	28,204	---	---	---	---	---	---	---	---
<b>Total</b>	<b>251,631</b>	<b>196,336</b>	<b>55,295</b>	<b>949</b>	<b>---</b>	<b>56,244</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Lindstrom</b>														
Liquor	2,112,650	2,026,459	86,191	31,972	---	118,163	---	---	---	132,630	---	---	---	---
Sewer	706,137	889,337	(183,200)	26,922	---	(156,278)	---	---	---	66,300	313,147	---	---	---
Storm Water Management	47,954	70,227	(22,273)	527	---	(21,746)	---	---	---	(20,000)	---	---	---	---
Water	432,861	405,503	27,358	51,460	880	77,938	---	---	---	181,487	691,535	---	880	80,000
<b>Total</b>	<b>3,299,602</b>	<b>3,391,526</b>	<b>(91,924)</b>	<b>110,881</b>	<b>880</b>	<b>18,077</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>360,417</b>	<b>1,004,682</b>	<b>---</b>	<b>880</b>	<b>80,000</b>
<b>Lino Lakes</b>														
Sewer	1,505,781	1,527,637	(21,856)	67,645	---	45,789	---	---	---	34,511	4,394	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	1,371,809	947,477	424,332	54,446	1,644	477,134	---	---	---	34,511	5,985	---	1,644	405,000
<b>Total</b>	<b>2,877,590</b>	<b>2,475,114</b>	<b>402,476</b>	<b>122,091</b>	<b>1,644</b>	<b>522,923</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>69,022</b>	<b>10,379</b>	<b>---</b>	<b>1,644</b>	<b>405,000</b>
<b>Lismore</b>														
Refuse	18,108	18,470	(362)	---	---	(362)	---	---	---	---	---	---	---	---
Sewer	53,532	47,424	6,108	62	2,670	3,500	---	---	---	---	---	---	2,670	30,898
Water	74,616	86,228	(11,612)	546,600	20,580	514,408	---	538,334	---	1,148	536,340	---	20,580	---
<b>Total</b>	<b>146,256</b>	<b>152,122</b>	<b>(5,866)</b>	<b>546,662</b>	<b>23,250</b>	<b>517,546</b>	<b>---</b>	<b>538,334</b>	<b>---</b>	<b>1,148</b>	<b>536,340</b>	<b>---</b>	<b>23,250</b>	<b>30,898</b>
<b>Litchfield</b>														
Electric	9,277,564	7,608,368	1,669,196	77,106	641,085	1,105,217	---	---	---	605,478	204,222	---	641,085	625,000
Liquor	2,150,292	1,892,340	257,952	4,015	39,867	222,100	---	---	---	59,000	967,454	---	---	---
Sewer	3,062,309	1,835,406	1,226,903	40,050	408,964	857,989	---	---	---	53,250	1,403,392	739,151	408,964	994,000
Water	949,020	868,268	80,752	629	73,683	7,698	---	---	---	31,869	---	---	73,683	240,767
<b>Total</b>	<b>15,439,185</b>	<b>12,204,382</b>	<b>3,234,803</b>	<b>121,800</b>	<b>1,163,599</b>	<b>2,193,004</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>749,597</b>	<b>2,575,068</b>	<b>739,151</b>	<b>1,123,732</b>	<b>1,859,767</b>
<b>Little Canada</b>														
Sewer Operating	1,374,417	1,407,955	(33,538)	23,917	---	(9,621)	---	---	---	100,000	---	---	---	---
Water Operating	1,456,235	1,505,735	(49,500)	77,154	---	27,654	---	---	---	150,000	---	---	---	---
<b>Total</b>	<b>2,830,652</b>	<b>2,913,690</b>	<b>(83,038)</b>	<b>101,071</b>	<b>---</b>	<b>18,033</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>250,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Little Falls</b>														
Garbage and Recycling	380,049	331,903	48,146	11,367	---	59,513	---	---	---	50,253	---	---	---	---
Golf	316,449	417,074	(100,625)	28,297	1,060	(73,388)	---	---	---	14,158	16,288	---	---	---
Sewer	1,664,363	1,668,353	(3,990)	49,511	52,234	(6,713)	---	---	---	103,284	224,135	---	52,234	371,000
Storm Water	78,589	50,205	28,384	5,718	---	34,102	---	---	---	4,323	---	---	---	---
Water	1,619,785	1,128,252	491,533	46,224	---	537,757	---	---	---	99,683	286,904	---	---	---
<b>Total</b>	<b>4,059,235</b>	<b>3,595,787</b>	<b>463,448</b>	<b>141,117</b>	<b>53,294</b>	<b>551,271</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>271,701</b>	<b>527,327</b>	<b>---</b>	<b>52,234</b>	<b>371,000</b>
<b>Littlefork</b>														
Liquor	409,803	409,000	803	3,571	---	4,374	---	---	---	30,000	10,351	---	---	---
Littlefork Medical Center	4,132,214	4,406,374	(274,160)	58,361	21,420	(237,219)	---	---	---	---	27,188	---	21,420	65,000
Sewer	47,028	25,219	21,809	144	---	21,953	---	---	---	10,000	---	---	---	---
Water	114,879	82,702	32,177	24	1,436	30,765	---	---	---	14,943	---	---	1,436	10,000
<b>Total</b>	<b>4,703,924</b>	<b>4,923,295</b>	<b>(219,371)</b>	<b>62,100</b>	<b>22,856</b>	<b>(180,127)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>54,943</b>	<b>37,539</b>	<b>---</b>	<b>22,856</b>	<b>75,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Long Beach</b>														
Sewer	181,436	337,460	(156,024)	9,775	---	(146,249)	---	---	7,853	(160,000)	---	---	---	15,000
<b>Total</b>	<b>181,436</b>	<b>337,460</b>	<b>(156,024)</b>	<b>9,775</b>	<b>---</b>	<b>(146,249)</b>	<b>---</b>	<b>---</b>	<b>7,853</b>	<b>(160,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,000</b>
<b>Long Lake</b>														
Recycling	19,376	23,919	(4,543)	5,327	---	784	---	---	---	---	---	---	---	---
Sewer	350,383	405,221	(54,838)	63,733	---	8,895	---	---	---	---	---	---	---	---
Surface Water Management	66,137	52,158	13,979	3,070	---	17,049	---	---	---	---	---	---	---	---
Water	268,780	276,102	(7,322)	17,436	751	9,363	---	---	---	---	---	---	751	90,000
<b>Total</b>	<b>704,676</b>	<b>757,400</b>	<b>(52,724)</b>	<b>89,566</b>	<b>751</b>	<b>36,091</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>751</b>	<b>90,000</b>
<b>Long Prairie</b>														
Liquor	1,334,065	1,166,781	167,284	2,114	---	169,398	---	---	---	90,000	6,438	---	---	---
Sewer	1,287,818	952,046	335,772	83,720	112,892	306,600	---	---	---	252,756	68,117	---	112,892	440,000
Water	554,659	301,968	252,691	31,694	76,799	207,586	---	---	---	21,000	---	---	76,799	309,000
<b>Total</b>	<b>3,176,542</b>	<b>2,420,795</b>	<b>755,747</b>	<b>117,528</b>	<b>189,691</b>	<b>683,584</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>363,756</b>	<b>74,555</b>	<b>---</b>	<b>189,691</b>	<b>749,000</b>
<b>Longville</b>														
Liquor	1,483,157	1,373,987	109,170	2,121	6,242	105,049	---	---	---	---	---	---	6,242	23,446
Sewer	117,183	114,952	2,231	41,965	33,812	10,384	41,807	---	---	---	---	---	33,812	441,376
<b>Total</b>	<b>1,600,340</b>	<b>1,488,939</b>	<b>111,401</b>	<b>44,086</b>	<b>40,054</b>	<b>115,433</b>	<b>41,807</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,054</b>	<b>464,822</b>
<b>Lonsdale</b>														
Liquor	1,352,506	1,297,894	54,612	46	---	54,658	---	---	---	---	---	---	---	---
Sewer	668,480	436,705	231,775	69,795	110,495	191,075	---	---	---	(276,494)	11,048	---	110,495	382,000
Water	456,241	316,547	139,694	45,079	21,061	163,712	---	---	---	(276,493)	269,294	481,664	21,061	16,380
<b>Total</b>	<b>2,477,227</b>	<b>2,051,146</b>	<b>426,081</b>	<b>114,920</b>	<b>131,556</b>	<b>409,445</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(552,987)</b>	<b>280,342</b>	<b>481,664</b>	<b>131,556</b>	<b>398,380</b>
<b>Loretto</b>														
Garbage	49,207	51,495	(2,288)	2,202	---	(86)	---	---	---	---	---	---	---	---
Storm Water	41,218	29,222	11,996	111	---	12,107	---	---	---	---	---	---	---	---
Wastewater	132,502	104,974	27,528	224	---	27,752	---	---	---	---	5,575	---	---	---
Water	179,466	125,148	54,318	117	13,737	40,698	---	---	---	---	---	---	13,737	37,000
<b>Total</b>	<b>402,393</b>	<b>310,839</b>	<b>91,554</b>	<b>2,654</b>	<b>13,737</b>	<b>80,471</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,575</b>	<b>---</b>	<b>13,737</b>	<b>37,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Lowry</b>														
Economic Development Authority	56,055	34,715	21,340	358	14,801	6,897	---	---	---	---	---	---	14,801	20,602
Sewer	69,371	113,206	(43,835)	11,390	23,645	(56,090)	---	---	---	24,315	---	---	23,645	17,000
Water	66,637	48,325	18,312	177	16,650	1,839	---	---	---	---	---	---	16,650	10,000
<b>Total</b>	<b>192,063</b>	<b>196,246</b>	<b>(4,183)</b>	<b>11,925</b>	<b>55,096</b>	<b>(47,354)</b>	---	---	---	<b>24,315</b>	---	---	<b>55,096</b>	<b>47,602</b>
<b>Lucan</b>														
Economic Development Authority	1,500	28	1,472	1,522	---	2,994	---	---	---	---	---	---	---	---
Sewer	32,634	39,837	(7,203)	759	---	(6,444)	---	---	---	---	---	---	---	---
Water	68,557	75,516	(6,959)	2,195	14,280	(19,044)	---	---	---	---	---	---	14,280	5,000
<b>Total</b>	<b>102,691</b>	<b>115,381</b>	<b>(12,690)</b>	<b>4,476</b>	<b>14,280</b>	<b>(22,494)</b>	---	---	---	---	---	---	<b>14,280</b>	<b>5,000</b>
<b>Luverne</b>														
Economic Development Authority - Proprietary	126,361	147,325	(20,964)	53,240	11,739	20,537	---	---	---	29,000	57,510	---	11,739	---
Electric	6,322,301	5,789,653	532,648	78,314	41	610,921	---	---	---	75,000	901,268	---	---	---
Lewis & Clark	---	---	---	2,239	---	2,239	---	---	---	---	---	---	---	---
Liquor	1,186,644	1,080,807	105,837	4,544	---	110,381	---	---	---	45,000	14,280	---	---	---
Refuse	530,850	442,747	88,103	20,886	14	108,975	---	---	---	72,000	108,818	---	14	---
Sewer	1,262,942	834,171	428,771	78,733	48,885	458,619	24,976	---	---	62,000	1,334,147	1,101,906	17,351	114,000
Storm Sewer	87,038	76,775	10,263	6,711	---	16,974	---	---	---	13,000	100,386	---	---	---
Water	1,226,549	868,673	357,876	63,026	87,558	333,344	---	---	1,500	70,000	1,011,940	1,566,093	81,700	131,000
<b>Total</b>	<b>10,742,685</b>	<b>9,240,151</b>	<b>1,502,534</b>	<b>307,693</b>	<b>148,237</b>	<b>1,661,990</b>	<b>24,976</b>	---	<b>1,500</b>	<b>366,000</b>	<b>3,528,349</b>	<b>2,667,999</b>	<b>110,804</b>	<b>245,000</b>
<b>Lyle</b>														
Sewer	54,898	64,215	(9,317)	---	1,207	(10,524)	---	---	---	(901)	---	---	1,207	5,200
Water	72,663	70,642	2,021	---	6,731	(4,710)	---	---	---	(773)	---	---	6,731	23,800
<b>Total</b>	<b>127,561</b>	<b>134,857</b>	<b>(7,296)</b>	---	<b>7,938</b>	<b>(15,234)</b>	---	---	---	<b>(1,674)</b>	---	---	<b>7,938</b>	<b>29,000</b>
<b>Lynd</b>														
Housing	28,200	20,456	7,744	24	3,656	4,112	---	---	---	---	---	---	3,656	7,712
Sewer	50,563	60,466	(9,903)	2,569	---	(7,334)	---	---	---	---	---	---	---	---
Water	83,808	111,235	(27,427)	1,036	---	(26,391)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>162,571</b>	<b>192,157</b>	<b>(29,586)</b>	<b>3,629</b>	<b>3,656</b>	<b>(29,613)</b>	---	---	---	---	---	---	<b>3,656</b>	<b>7,712</b>
<b>Mabel</b>														
Electric	126,016	83,815	42,201	---	27,960	14,241	---	---	---	---	2,461	---	16,035	11,925

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	176,136	127,387	48,749	---	88,379	(39,630)	---	---	---	(120,000)	2,456	---	12,993	75,386
Water	105,437	79,953	25,484	---	3,854	21,630	---	---	---	8,541	2,456	---	1,424	2,430
<b>Total</b>	<b>407,589</b>	<b>291,155</b>	<b>116,434</b>	<b>---</b>	<b>120,193</b>	<b>(3,759)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(111,459)</b>	<b>7,373</b>	<b>---</b>	<b>30,452</b>	<b>89,741</b>
<b>Madelia</b>														
Electric	3,627,034	3,492,899	134,135	26,463	86,738	73,860	---	---	---	55,000	72,034	---	11,152	135,000
Liquor	408,190	377,386	30,804	629	---	31,433	---	---	---	30,000	---	---	---	---
Wastewater	1,320,438	1,220,993	99,445	7,181	43,770	62,856	---	---	---	30,000	43,992	---	43,770	384,758
Water	822,415	607,868	214,547	10,565	67	225,045	---	---	---	80,000	---	---	67	20,000
<b>Total</b>	<b>6,178,077</b>	<b>5,699,146</b>	<b>478,931</b>	<b>44,838</b>	<b>130,575</b>	<b>393,194</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>195,000</b>	<b>116,026</b>	<b>---</b>	<b>54,989</b>	<b>539,758</b>
<b>Madison</b>														
Apartments	159,070	75,317	83,753	1,723	48,931	36,545	---	---	---	---	---	---	48,931	35,000
Electric	1,300,298	1,186,537	113,761	26,069	11,607	128,223	---	---	---	37,000	77,521	---	118	---
Liquor	459,285	450,549	8,736	1,850	---	10,586	---	---	---	5,000	---	---	---	---
Sanitation	211,324	168,014	43,310	1,856	---	45,166	---	---	---	50,000	1,000	---	---	---
Sewer	426,310	395,361	30,949	4,109	8,576	26,482	---	---	---	91,298	33,023	---	8,576	18,405
Storm Sewer	143,554	103,935	39,619	811	---	40,430	---	---	---	132,012	1,000	---	---	---
Water	529,943	476,296	53,647	3,832	99,647	(42,168)	---	---	---	222	69,229	---	99,647	63,595
<b>Total</b>	<b>3,229,784</b>	<b>2,856,009</b>	<b>373,775</b>	<b>40,250</b>	<b>168,761</b>	<b>245,264</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>315,532</b>	<b>181,773</b>	<b>---</b>	<b>157,272</b>	<b>117,000</b>
<b>Madison Lake</b>														
Refuse	107,258	58,977	48,281	8	---	48,289	---	---	---	38,168	---	---	---	---
Sewer Utility	326,328	236,045	90,283	41,320	80,540	51,063	---	---	---	---	---	---	19,999	96,531
Water Utility	199,251	174,265	24,986	2,993	10,854	17,125	---	---	---	2,161	712,311	754,223	10,854	43,226
<b>Total</b>	<b>632,837</b>	<b>469,287</b>	<b>163,550</b>	<b>44,321</b>	<b>91,394</b>	<b>116,477</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>40,329</b>	<b>712,311</b>	<b>754,223</b>	<b>30,853</b>	<b>139,757</b>
<b>Magnolia</b>														
Sewer	32,150	5,223	26,927	412	21,659	5,680	---	---	---	(1,387)	---	---	21,659	7,400
Water	17,564	24,395	(6,831)	568	---	(6,263)	---	---	---	1,387	---	---	---	---
<b>Total</b>	<b>49,714</b>	<b>29,618</b>	<b>20,096</b>	<b>980</b>	<b>21,659</b>	<b>(583)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,659</b>	<b>7,400</b>
<b>Mahnomen</b>														
Liquor	1,087,758	1,016,427	71,331	32,004	27,607	75,728	---	---	---	---	45,876	---	24,182	23,914
Sewer	148,358	169,816	(21,458)	132	34,603	(55,929)	---	---	---	(60,650)	12,961	---	26,785	34,000
Storm Water	3,350	3,504	(154)	---	---	(154)	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	181,217	210,326	(29,109)	7,454	26,463	(48,118)	---	---	---	(67,421)	---	---	26,463	41,000
<b>Total</b>	<b>1,420,683</b>	<b>1,400,073</b>	<b>20,610</b>	<b>39,590</b>	<b>88,673</b>	<b>(28,473)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(128,071)</b>	<b>58,837</b>	<b>---</b>	<b>77,430</b>	<b>98,914</b>
<b>Mahtomedi</b>														
Sewer Utility	864,473	881,451	(16,978)	35,265	87,115	(68,828)	---	---	---	---	822,575	---	56,264	30,000
Water Utility	1,059,065	864,882	194,183	257,867	207,666	244,384	---	---	---	---	716,506	---	99,687	130,000
<b>Total</b>	<b>1,923,538</b>	<b>1,746,333</b>	<b>177,205</b>	<b>293,132</b>	<b>294,781</b>	<b>175,556</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,539,081</b>	<b>---</b>	<b>155,951</b>	<b>160,000</b>
<b>Manchester</b>														
Sewer [0]	24,097	19,697	4,400	210,308	179,517	35,191	---	31,937	166,752	2,000	---	---	3,620	3,000
Water [0]	4,242	986	3,256	454	1,293	2,417	---	---	---	---	---	---	---	---
<b>Total</b>	<b>28,339</b>	<b>20,683</b>	<b>7,656</b>	<b>210,762</b>	<b>180,810</b>	<b>37,608</b>	<b>---</b>	<b>31,937</b>	<b>166,752</b>	<b>2,000</b>	<b>---</b>	<b>---</b>	<b>3,620</b>	<b>3,000</b>
<b>Mankato</b>														
Airport	401,385	1,294,435	(893,050)	132,006	2,773	(763,817)	---	---	72,790	(600,000)	1,580,737	---	2,773	34,579
Eastwood Park	---	1,407	(1,407)	---	---	(1,407)	---	---	---	---	---	---	---	---
Economic Development Authority	1,031,351	1,694,625	(663,274)	942,015	245,097	33,644	362,807	277,634	---	(15,102)	173,783	---	245,097	---
Economic Development Authority - Housing	687,609	3,965,605	(3,277,996)	2,607,963	---	(670,033)	---	2,601,786	---	---	2,804,592	---	---	---
Mass Transit	496,318	2,245,839	(1,749,521)	1,415,324	---	(334,197)	167,000	460,500	771,747	(12,500)	---	---	---	---
Parking System	158,561	1,067,686	(909,125)	152,374	---	(756,751)	---	---	---	(484,371)	204,556	---	---	---
Refuse	1,498,500	1,465,029	33,471	3,600	---	37,071	---	---	---	147,840	---	---	---	---
Riverfront 2000 Civic Center	3,290,510	5,952,154	(2,661,644)	5,623,195	191,062	2,770,489	5,562,626	---	---	1,437,897	232,653	---	191,062	990,000
Riverfront 2000 Events and Marketing	---	---	---	---	---	---	---	---	---	846,539	---	---	---	---
Riverfront 2000 Major Improvements	---	---	---	3,585	---	3,585	---	---	---	269,052	---	---	---	---
Sewer	7,134,961	5,982,348	1,152,613	100,781	430,212	823,182	---	---	---	750,928	2,307,737	494,836	430,212	1,634,118
Storm Water	1,217,170	797,983	419,187	61,098	---	480,285	---	---	---	402,130	898,927	---	---	---
Street Lighting	---	---	---	277	---	277	---	---	---	(500,000)	---	---	---	---
Water	6,876,450	4,950,838	1,925,612	160,834	793,962	1,292,484	---	---	---	804,024	806,111	247,247	793,962	1,834,000
<b>Total</b>	<b>22,792,815</b>	<b>29,417,949</b>	<b>(6,625,134)</b>	<b>11,203,052</b>	<b>1,663,106</b>	<b>2,914,812</b>	<b>6,092,433</b>	<b>3,339,920</b>	<b>844,537</b>	<b>3,046,437</b>	<b>9,009,096</b>	<b>742,083</b>	<b>1,663,106</b>	<b>4,492,697</b>
<b>Mantorville</b>														
Sewer	181,874	219,767	(37,893)	32,751	4,407	(9,549)	---	---	---	18,500	---	---	4,407	10,614
Storm Sewer	17,922	5,603	12,319	23	---	12,342	---	---	---	---	---	---	---	---
Water	147,588	111,333	36,255	122	---	36,377	---	---	---	41,100	---	---	---	---
<b>Total</b>	<b>347,384</b>	<b>336,703</b>	<b>10,681</b>	<b>32,896</b>	<b>4,407</b>	<b>39,170</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>59,600</b>	<b>---</b>	<b>---</b>	<b>4,407</b>	<b>10,614</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Maple Grove</b>														
Community Center	2,401,106	3,614,497	(1,213,391)	22,771	---	(1,190,620)	---	---	---	(690,000)	78,501	---	---	---
Recycling	1,287,214	1,262,594	24,620	53,685	---	78,305	---	---	---	9,500	---	---	---	---
Sewer	6,864,220	6,168,111	696,109	887,472	---	1,583,581	---	---	---	661,000	---	---	---	---
Sports Dome	304,336	359,760	(55,424)	2,790	---	(52,634)	---	---	---	1,200	---	---	---	---
Street Lights	657,110	791,970	(134,860)	21,693	---	(113,167)	---	---	---	---	---	---	---	---
Water	4,655,580	5,928,854	(1,273,274)	1,120,722	142,656	(295,208)	---	---	---	1,070,176	---	---	142,656	1,645,000
<b>Total</b>	<b>16,169,566</b>	<b>18,125,786</b>	<b>(1,956,220)</b>	<b>2,109,133</b>	<b>142,656</b>	<b>10,257</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,051,876</b>	<b>78,501</b>	<b>---</b>	<b>142,656</b>	<b>1,645,000</b>
<b>Maple Lake</b>														
Airport	28,681	58,839	(30,158)	615,426	50,038	535,230	---	---	580,650	(10,000)	661,707	---	---	---
Liquor	1,358,743	1,318,888	39,855	5,693	---	45,548	---	---	---	25,000	4,938	---	---	---
Sewer	377,572	625,470	(247,898)	546,591	403,747	(105,054)	250,141	202,079	---	---	---	---	50,464	39,000
Storm Sewer	11,622	39,281	(27,659)	49,819	---	22,160	---	---	---	---	---	---	---	---
Water	306,573	369,820	(63,247)	209,878	40,108	106,523	---	---	---	---	---	---	40,108	85,000
<b>Total</b>	<b>2,083,191</b>	<b>2,412,298</b>	<b>(329,107)</b>	<b>1,427,407</b>	<b>493,893</b>	<b>604,407</b>	<b>250,141</b>	<b>202,079</b>	<b>580,650</b>	<b>15,000</b>	<b>666,645</b>	<b>---</b>	<b>90,572</b>	<b>124,000</b>
<b>Maple Plain</b>														
Sewer	381,416	375,443	5,973	2,147	5,174	2,946	---	---	1,424	2,081	---	---	5,174	31,500
Storm Water	76,569	22,412	54,157	877	---	55,034	---	---	---	---	---	---	---	---
Water	443,021	255,769	187,252	9,237	60,635	135,854	---	---	1,425	(24,525)	---	---	60,635	165,000
<b>Total</b>	<b>901,006</b>	<b>653,624</b>	<b>247,382</b>	<b>12,261</b>	<b>65,809</b>	<b>193,834</b>	<b>---</b>	<b>---</b>	<b>2,849</b>	<b>(22,444)</b>	<b>---</b>	<b>---</b>	<b>65,809</b>	<b>196,500</b>
<b>Mapleton</b>														
Liquor	554,108	576,240	(22,132)	11,698	---	(10,434)	---	---	---	---	9,478	---	---	---
Refuse and Recycling	108,335	98,551	9,784	771	---	10,555	---	---	---	---	---	190,000	---	---
Sewer Utility	177,005	208,822	(31,817)	3,839	3,234	(31,212)	---	---	---	---	9,358	---	3,234	42,000
Storm Sewer	26,297	19,138	7,159	12	19,165	(11,994)	---	---	---	---	161,974	---	19,165	22,750
Water Utility	217,150	185,261	31,889	5,590	3,234	34,245	---	---	---	---	15,716	---	3,234	42,000
<b>Total</b>	<b>1,082,895</b>	<b>1,088,012</b>	<b>(5,117)</b>	<b>21,910</b>	<b>25,633</b>	<b>(8,840)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>196,526</b>	<b>190,000</b>	<b>25,633</b>	<b>106,750</b>
<b>Mapleview</b>														
Water and Sewer	55,613	41,576	14,037	---	---	14,037	---	---	---	---	---	---	---	---
<b>Total</b>	<b>55,613</b>	<b>41,576</b>	<b>14,037</b>	<b>---</b>	<b>---</b>	<b>14,037</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

## Table 21

### Public Service Enterprises - Analysis of All Enterprise Operations For the Year Ended December 31, 2012

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>Maplewood</b>														
Ambulance	2,170,536	2,244,532	(73,996)	420,734	9,595	337,143	349,060	---	71,674	---	---	---	---	---
Community Center Operations	1,874,655	2,554,554	(679,899)	507,851	3,019	(175,067)	449,885	---	---	(62,450)	18,629	---	---	---
Environmental Utility	2,103,052	1,923,241	179,811	2,819	2,922	179,708	---	---	---	597,024	---	---	---	---
Recycling Program	439,860	555,368	(115,508)	80,486	1,800	(36,822)	---	---	---	---	---	---	---	---
Sanitary Sewer	5,075,864	3,905,739	1,170,125	9,069	6,458	1,172,736	---	---	---	562,714	35,316	---	---	---
Street Light Utility	287,636	209,361	78,275	730	771	78,234	---	---	---	542,974	---	---	---	---
<b>Total</b>	<b>11,951,603</b>	<b>11,392,795</b>	<b>558,808</b>	<b>1,021,689</b>	<b>24,565</b>	<b>1,555,932</b>	<b>798,945</b>	<b>---</b>	<b>71,674</b>	<b>1,640,262</b>	<b>53,945</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Marble</b>														
Sewer Payment	163,830	114,719	49,111	51,271	28,805	71,577	---	---	---	---	---	---	---	---
Water	87,645	25,567	62,078	1,500	66	63,512	---	---	---	---	---	---	---	---
<b>Total</b>	<b>251,475</b>	<b>140,286</b>	<b>111,189</b>	<b>52,771</b>	<b>28,871</b>	<b>135,089</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Marietta</b>														
Garbage	17,219	17,804	(585)	---	---	(585)	---	---	---	---	---	---	---	---
Sewer	14,622	18,883	(4,261)	---	---	(4,261)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>31,841</b>	<b>36,687</b>	<b>(4,846)</b>	<b>---</b>	<b>---</b>	<b>(4,846)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Marine on Saint Croix</b>														
Jackson Meadow Water	---	13,226	(13,226)	---	---	(13,226)	---	---	---	---	---	---	---	---
Wastewater	129,349	98,673	30,676	205	6,213	24,668	---	---	---	---	---	---	6,213	18,000
<b>Total</b>	<b>129,349</b>	<b>111,899</b>	<b>17,450</b>	<b>205</b>	<b>6,213</b>	<b>11,442</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,213</b>	<b>18,000</b>
<b>Marshall</b>														
Liquor	3,717,457	3,168,264	549,193	714	---	549,907	---	---	---	375,000	---	---	---	---
Marshall Municipal Utilities	51,423,251	46,596,063	4,827,188	1,253,796	1,635,414	4,445,570	---	137,285	---	1,346,780	6,128,530	7,855,229	1,464,990	5,885,000
Public Housing Commission	313,948	891,047	(577,099)	282,223	---	(294,876)	---	184,706	---	---	202,307	---	---	---
Surface Water Management	938,060	1,172,931	(234,871)	240,409	100,475	(94,937)	212,754	---	---	331,089	---	---	100,475	381,185
Wastewater Treatment Facility [4]	4,693,718	3,565,278	1,128,440	130,284	566,855	691,869	---	---	---	236,432	1,676,271	---	511,039	1,529,500
<b>Total</b>	<b>61,086,434</b>	<b>55,393,583</b>	<b>5,692,851</b>	<b>1,907,426</b>	<b>2,302,744</b>	<b>5,297,533</b>	<b>212,754</b>	<b>321,991</b>	<b>---</b>	<b>2,289,301</b>	<b>8,007,108</b>	<b>7,855,229</b>	<b>2,076,504</b>	<b>7,795,685</b>
<b>Mayer</b>														
Sewer Utility	334,158	451,807	(117,649)	476,225	146,508	212,068	390,000	---	---	---	16,151	---	146,508	214,850
Storm Water Utility	19,092	23,800	(4,708)	632	---	(4,076)	---	---	---	---	33,501	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 Utility	222,434	274,327	(51,893)	110,672	97,263	(38,484)	---	---	---	---	---	---	97,263	202,150
<b>Total</b>	<b>575,684</b>	<b>749,934</b>	<b>(174,250)</b>	<b>587,529</b>	<b>243,771</b>	<b>169,508</b>	<b>390,000</b>	---	---	---	<b>49,652</b>	---	<b>243,771</b>	<b>417,000</b>
<b>Maynard</b>														
Garbage	35,433	33,881	1,552	135	---	1,687	---	---	---	---	---	---	---	---
Sewer	46,589	87,546	(40,957)	18,123	7,750	(30,584)	---	---	---	---	---	---	7,750	15,000
Water	60,513	63,275	(2,762)	29,895	26,357	776	---	---	---	(10,137)	---	798,320	26,357	849,600
<b>Total</b>	<b>142,535</b>	<b>184,702</b>	<b>(42,167)</b>	<b>48,153</b>	<b>34,107</b>	<b>(28,121)</b>	---	---	---	<b>(10,137)</b>	---	<b>798,320</b>	<b>34,107</b>	<b>864,600</b>
<b>Mazepa</b>														
Liquor	370,477	348,140	22,337	7,360	---	29,697	---	---	---	---	---	---	---	---
Sewer Utility	138,154	146,653	(8,499)	8,152	---	(347)	---	---	---	10,000	---	---	---	---
Water Utility	76,652	58,724	17,928	1,560	---	19,488	---	---	---	50,342	---	---	---	---
<b>Total</b>	<b>585,283</b>	<b>553,517</b>	<b>31,766</b>	<b>17,072</b>	---	<b>48,838</b>	---	---	---	<b>60,342</b>	---	---	---	---
<b>McGrath</b>														
Wastewater Enterprise Fund	16,941	10,558	6,383	---	6,145	238	---	---	---	732	---	---	1,305	400
Wastewater Renovation Fund	---	---	---	---	---	---	---	---	---	(732)	---	---	---	---
<b>Total</b>	<b>16,941</b>	<b>10,558</b>	<b>6,383</b>	---	<b>6,145</b>	<b>238</b>	---	---	---	---	---	---	<b>1,305</b>	<b>400</b>
<b>McGregor</b>														
Sewer	76,259	69,890	6,369	16,923	13,050	10,242	16,686	---	---	37,875	---	---	13,050	21,000
Water	84,313	97,311	(12,998)	18,579	58,275	(52,694)	18,578	---	---	37,875	---	---	58,275	18,000
<b>Total</b>	<b>160,572</b>	<b>167,201</b>	<b>(6,629)</b>	<b>35,502</b>	<b>71,325</b>	<b>(42,452)</b>	<b>35,264</b>	---	---	<b>75,750</b>	---	---	<b>71,325</b>	<b>39,000</b>
<b>McIntosh</b>														
Economic Development Authority	561,470	581,518	(20,048)	62,064	125,923	(83,907)	---	---	---	(21,025)	---	---	125,923	115,000
Public Utilities	158,038	182,184	(24,146)	1,502,597	29,625	1,448,826	---	885,635	---	(17,780)	2,102,589	1,124,487	29,625	179,749
<b>Total</b>	<b>719,508</b>	<b>763,702</b>	<b>(44,194)</b>	<b>1,564,661</b>	<b>155,548</b>	<b>1,364,919</b>	---	<b>885,635</b>	---	<b>(38,805)</b>	<b>2,102,589</b>	<b>1,124,487</b>	<b>155,548</b>	<b>294,749</b>
<b>McKinley</b>														
Public Utilities [3]	31,346	70,212	(38,866)	113,944	---	75,078	---	---	7,995	(13,118)	---	---	---	---
<b>Total</b>	<b>31,346</b>	<b>70,212</b>	<b>(38,866)</b>	<b>113,944</b>	---	<b>75,078</b>	---	---	<b>7,995</b>	<b>(13,118)</b>	---	---	---	---
<b>Meadowlands</b>														
Ambulance Service	83,497	49,808	33,689	18,722	18,594	33,817	---	---	---	32,200	4,626	---	---	---
Sewer Fund	15,575	14,057	1,518	38	345	1,211	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	18,124	17,594	530	1,036	669	897	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>117,196</b>	<b>81,459</b>	<b>35,737</b>	<b>19,796</b>	<b>19,608</b>	<b>35,925</b>	---	---	---	<b>32,200</b>	<b>4,626</b>	---	---	---	---
<b>Medford</b>															
Liquor	360,084	359,110	974	9,141	---	10,115	---	---	---	10,000	---	---	---	---	---
Sewer Utility	271,392	346,123	(74,731)	2,357	25,980	(98,354)	---	---	---	---	---	---	25,980	67,000	---
Water Utility	294,564	204,897	89,667	2,342	25,567	66,442	---	---	---	---	69,374	77,524	25,567	130,000	---
<b>Total</b>	<b>926,040</b>	<b>910,130</b>	<b>15,910</b>	<b>13,840</b>	<b>51,547</b>	<b>(21,797)</b>	---	---	---	<b>10,000</b>	<b>69,374</b>	<b>77,524</b>	<b>51,547</b>	<b>197,000</b>	---
<b>Medina</b>															
Sanitary Sewer	566,702	478,280	88,422	21,499	---	109,921	---	---	---	91,650	---	---	---	---	---
Storm Water	179,322	91,175	88,147	8,027	---	96,174	---	---	---	50,150	30,417	---	---	---	---
Water	949,056	676,602	272,454	337,865	258,177	352,142	---	---	---	137,300	5,344	2,195,000	258,177	1,950,000	---
<b>Total</b>	<b>1,695,080</b>	<b>1,246,057</b>	<b>449,023</b>	<b>367,391</b>	<b>258,177</b>	<b>558,237</b>	---	---	---	<b>279,100</b>	<b>35,761</b>	<b>2,195,000</b>	<b>258,177</b>	<b>1,950,000</b>	---
<b>Melrose</b>															
Ambulance	435,805	459,706	(23,901)	32,969	---	9,068	---	---	---	---	---	---	---	---	---
Electric	7,787,972	7,475,761	312,211	385,529	---	697,740	---	---	2,478	6,477	318,176	---	---	---	---
Wastewater	1,727,246	1,652,608	74,638	76,379	138,322	12,695	---	---	35,486	---	69,520	---	137,595	165,000	---
Water	951,674	605,870	345,804	44,741	68,423	322,122	---	---	345	---	---	---	68,423	256,000	---
<b>Total</b>	<b>10,902,697</b>	<b>10,193,945</b>	<b>708,752</b>	<b>539,618</b>	<b>206,745</b>	<b>1,041,625</b>	---	---	<b>38,309</b>	<b>6,477</b>	<b>387,696</b>	---	<b>206,018</b>	<b>421,000</b>	---
<b>Menahga</b>															
Greenwood Connections [14][29]	4,775,947	4,639,370	136,577	15,972	68,363	84,186	---	---	---	---	180,234	---	68,363	404,000	---
Liquor	725,575	680,582	44,993	6,249	1,024	50,218	---	---	---	41,000	---	---	1,024	17,314	---
Water and Sewer	438,723	345,063	93,660	10,760	35,502	68,918	---	---	---	---	11,713	---	35,502	65,000	---
<b>Total</b>	<b>5,940,245</b>	<b>5,665,015</b>	<b>275,230</b>	<b>32,981</b>	<b>104,889</b>	<b>203,322</b>	---	---	---	<b>41,000</b>	<b>191,947</b>	---	<b>104,889</b>	<b>486,314</b>	---
<b>Mendota</b>															
Gambling	10,312	8,794	1,518	---	---	1,518	---	---	---	---	---	---	---	---	---
Recycling	---	534	(534)	1,111	---	577	---	---	---	---	---	---	---	---	---
Sewer	25,699	17,651	8,048	117	---	8,165	---	---	---	---	---	---	---	---	---
<b>Total</b>	<b>36,011</b>	<b>26,979</b>	<b>9,032</b>	<b>1,228</b>	---	<b>10,260</b>	---	---	---	---	---	---	---	---	---
<b>Mendota Heights</b>															
Par 3 Golf Course	146,603	161,532	(14,929)	5,805	---	(9,124)	---	---	---	---	5,620	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	1,481,624	1,499,556	(17,932)	57,739	---	39,807	---	---	---	(13,850)	92,012	---	---	---
Storm Sewer Utility	274,587	175,413	99,174	3,099	---	102,273	---	---	---	405,083	207,291	---	---	---
<b>Total</b>	<b>1,902,814</b>	<b>1,836,501</b>	<b>66,313</b>	<b>66,643</b>	<b>---</b>	<b>132,956</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>391,233</b>	<b>304,923</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Mentor</b>														
Liquor	519,208	473,491	45,717	493	---	46,210	---	---	---	26,000	9,105	---	---	---
<b>Total</b>	<b>519,208</b>	<b>473,491</b>	<b>45,717</b>	<b>493</b>	<b>---</b>	<b>46,210</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>26,000</b>	<b>9,105</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Middle River</b>														
Garbage	20,809	20,533	276	29	---	305	---	---	---	---	---	---	---	---
Sewer	56,905	44,262	12,643	778	1,528	11,893	---	---	37	4,256	36,536	---	1,528	10,000
Water	43,433	58,984	(15,551)	3,833	12,093	(23,811)	3,706	---	36	---	---	---	12,093	7,000
<b>Total</b>	<b>121,147</b>	<b>123,779</b>	<b>(2,632)</b>	<b>4,640</b>	<b>13,621</b>	<b>(11,613)</b>	<b>3,706</b>	<b>---</b>	<b>73</b>	<b>4,256</b>	<b>36,536</b>	<b>---</b>	<b>13,621</b>	<b>17,000</b>
<b>Milaca</b>														
Liquor	1,915,174	1,765,867	149,307	5,346	24,079	130,574	---	---	---	30,000	---	---	24,079	41,612
Motor Vehicle	134,288	119,584	14,704	77	---	14,781	---	---	---	---	---	---	---	---
Sewer	334,589	302,345	32,244	13,888	6,598	39,534	---	---	---	79,562	---	---	6,598	30,000
Water	537,994	415,901	122,093	10,927	35,820	97,200	---	---	---	59,871	60,350	---	35,820	239,000
<b>Total</b>	<b>2,922,045</b>	<b>2,603,697</b>	<b>318,348</b>	<b>30,238</b>	<b>66,497</b>	<b>282,089</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>169,433</b>	<b>60,350</b>	<b>---</b>	<b>66,497</b>	<b>310,612</b>
<b>Milan</b>														
Refuse	48,763	47,563	1,200	---	---	1,200	---	---	---	---	---	---	---	---
Sewer	27,511	19,112	8,399	310	---	8,709	---	---	---	---	---	---	---	---
Water	47,477	27,912	19,565	1,169,948	---	1,189,513	---	1,166,469	---	---	2,238,222	1,388,000	---	---
<b>Total</b>	<b>123,751</b>	<b>94,587</b>	<b>29,164</b>	<b>1,170,258</b>	<b>---</b>	<b>1,199,422</b>	<b>---</b>	<b>1,166,469</b>	<b>---</b>	<b>---</b>	<b>2,238,222</b>	<b>1,388,000</b>	<b>---</b>	<b>---</b>
<b>Millerville</b>														
Liquor	335,154	305,466	29,688	1,163	---	30,851	---	---	---	---	17,093	---	---	---
Sewer	9,619	10,013	(394)	1,461	---	1,067	---	---	---	---	---	---	---	---
<b>Total</b>	<b>344,773</b>	<b>315,479</b>	<b>29,294</b>	<b>2,624</b>	<b>---</b>	<b>31,918</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,093</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Millville</b>														
Water	18,527	14,858	3,669	584	---	4,253	---	---	---	---	---	---	---	---
<b>Total</b>	<b>18,527</b>	<b>14,858</b>	<b>3,669</b>	<b>584</b>	<b>---</b>	<b>4,253</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Milroy</b>														
Garbage	13,388	11,874	1,514	---	---	1,514	---	---	---	---	---	---	---	---
Sewer	39,946	27,188	12,758	10,469	---	23,227	---	---	---	6,000	---	---	---	---
Water	47,018	33,489	13,529	10,540	---	24,069	---	---	---	6,000	---	---	---	---
<b>Total</b>	<b>100,352</b>	<b>72,551</b>	<b>27,801</b>	<b>21,009</b>	<b>---</b>	<b>48,810</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>12,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Miltona</b>														
Fire	85,000	105,884	(20,884)	25,335	180	4,271	---	---	---	(1,000)	---	---	180	---
Liquor	608,087	572,334	35,753	3,056	---	38,809	---	---	---	---	5,000	---	---	---
Sewer	105,403	43,968	61,435	---	12,538	48,897	---	---	---	42,729	2,931	---	12,538	12,000
<b>Total</b>	<b>798,490</b>	<b>722,186</b>	<b>76,304</b>	<b>28,391</b>	<b>12,718</b>	<b>91,977</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>41,729</b>	<b>7,931</b>	<b>---</b>	<b>12,718</b>	<b>12,000</b>
<b>Minneapolis</b>														
Community Planning and Economic Development	2,239,000	2,761,000	(522,000)	5,286,000	5,114,000	(350,000)	---	---	---	981,000	---	---	5,114,000	6,883,000
Meet Minneapolis [29]	10,461,420	9,384,003	1,077,417	125,704	330,623	872,498	---	---	---	---	241,568	38,304	330,623	972,543
Municipal Parking	5,015,000	46,766,000	(41,751,000)	67,000	4,498,000	(46,182,000)	---	---	---	(2,370,000)	4,368,000	23,960,000	4,498,000	77,480,000
Park Operations [29]	14,640,039	13,729,541	910,498	751,468	894,004	767,962	---	---	---	1,348,850	223,712	---	24,820	42,980
Sanitary Sewer	62,233,000	53,277,000	8,956,000	113,000	295,000	8,774,000	---	---	---	2,150,000	4,932,000	1,750,000	295,000	4,600,000
Solid Waste and Recycling	31,001,000	31,406,000	(405,000)	1,160,000	---	755,000	---	---	10,000	975,000	1,643,000	---	---	---
Storm Water	39,921,000	25,670,000	14,251,000	1,900,000	329,000	15,822,000	---	173,000	1,717,000	1,094,000	7,068,000	5,442,000	329,000	6,555,000
Water Works	75,237,000	57,972,000	17,265,000	1,264,000	3,304,000	15,225,000	---	14,000	---	3,998,000	11,531,000	151,000	3,304,000	5,796,000
<b>Total</b>	<b>240,747,459</b>	<b>240,965,544</b>	<b>(218,085)</b>	<b>10,667,172</b>	<b>14,764,627</b>	<b>(4,315,540)</b>	<b>---</b>	<b>187,000</b>	<b>1,727,000</b>	<b>8,176,850</b>	<b>30,007,280</b>	<b>31,341,304</b>	<b>13,895,443</b>	<b>102,329,523</b>
<b>Minneota</b>														
Garbage	130,386	105,491	24,895	1,201	---	26,096	---	---	---	35,000	---	---	---	---
Sewer	114,613	164,924	(50,311)	48,316	---	(1,995)	---	---	---	68,926	4,255	---	---	---
Water	139,811	186,985	(47,174)	2,628	10,426	(54,972)	---	---	---	(330,437)	77,772	---	576	335,061
<b>Total</b>	<b>384,810</b>	<b>457,400</b>	<b>(72,590)</b>	<b>52,145</b>	<b>10,426</b>	<b>(30,871)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(226,511)</b>	<b>82,027</b>	<b>---</b>	<b>576</b>	<b>335,061</b>
<b>Minnesota City</b>														
Water and Sewer	4,586	42,307	(37,721)	2,429,509	1,966	2,389,822	---	1,675,381	---	---	1,959,080	157,533	1,966	18,320
<b>Total</b>	<b>4,586</b>	<b>42,307</b>	<b>(37,721)</b>	<b>2,429,509</b>	<b>1,966</b>	<b>2,389,822</b>	<b>---</b>	<b>1,675,381</b>	<b>---</b>	<b>---</b>	<b>1,959,080</b>	<b>157,533</b>	<b>1,966</b>	<b>18,320</b>
<b>Minnesota Lake</b>														
Garbage	42,135	55,690	(13,555)	---	---	(13,555)	---	---	---	---	---	---	---	---
Sewer	110,976	97,766	13,210	---	---	13,210	---	---	---	---	69,556	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	64,310	81,353	(17,043)	---	---	(17,043)	---	---	---	---	3,630	---	---	---	---
<b>Total</b>	<b>217,421</b>	<b>234,809</b>	<b>(17,388)</b>	<b>---</b>	<b>---</b>	<b>(17,388)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>73,186</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Minnetonka</b>															
Environmental	668,735	811,394	(142,659)	139,379	---	(3,280)	---	---	133,903	201,300	---	---	---	---	---
Gray's Bay Marina	242,522	222,604	19,918	1,809	---	21,727	---	---	---	22,600	---	---	---	---	---
Ice Arena	898,047	1,169,804	(271,757)	---	1,526	(273,283)	---	---	---	56,500	---	---	---	---	---
Storm Water	2,162,188	1,440,974	721,214	7,498	---	728,712	---	---	---	155,000	650,000	---	---	---	---
Water and Sewer Utilities [3]	12,613,585	13,374,283	(760,698)	65,013	196,787	(892,472)	---	---	---	1,064,700	886,661	---	196,787	870,000	---
Williston Fitness Center	2,109,149	1,759,059	350,090	487	---	350,577	---	---	---	61,500	---	---	---	---	---
<b>Total</b>	<b>18,694,226</b>	<b>18,778,118</b>	<b>(83,892)</b>	<b>214,186</b>	<b>198,313</b>	<b>(68,019)</b>	<b>---</b>	<b>---</b>	<b>133,903</b>	<b>1,561,600</b>	<b>1,536,661</b>	<b>---</b>	<b>196,787</b>	<b>870,000</b>	<b>---</b>
<b>Minnetonka Beach</b>															
Sewer	61,438	56,214	5,224	157	---	5,381	---	---	---	---	---	---	---	---	---
Water	116,897	76,871	40,026	528	40,535	19	---	---	---	35,976	1,110,970	1,495,266	20,801	---	---
<b>Total</b>	<b>178,335</b>	<b>133,085</b>	<b>45,250</b>	<b>685</b>	<b>40,535</b>	<b>5,400</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>35,976</b>	<b>1,110,970</b>	<b>1,495,266</b>	<b>20,801</b>	<b>---</b>	<b>---</b>
<b>Minnetrista</b>															
Recycling	94,432	97,054	(2,622)	22,874	---	20,252	---	---	---	---	---	---	---	---	---
Sewer	629,548	682,237	(52,689)	6,387	36,335	(82,637)	---	---	---	---	---	780,000	36,335	---	---
Storm Water	176,400	204,343	(27,943)	12,125	---	(15,818)	---	---	---	---	---	---	---	---	---
Water	609,554	647,095	(37,541)	39,334	31,858	(30,065)	---	---	---	---	---	---	31,858	135,427	---
<b>Total</b>	<b>1,509,934</b>	<b>1,630,729</b>	<b>(120,795)</b>	<b>80,720</b>	<b>68,193</b>	<b>(108,268)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>780,000</b>	<b>68,193</b>	<b>135,427</b>	<b>---</b>
<b>Montevideo</b>															
Building Inspection	49,782	102,809	(53,027)	74	---	(52,953)	---	---	---	(53,000)	---	---	---	---	---
Economic Development and Housing	174,944	174,031	913	4,667	32,085	(26,505)	---	---	---	---	21,288	---	31,535	36,187	---
Liquor	2,125,434	1,996,134	129,300	2,696	---	131,996	---	---	---	100,000	---	---	---	---	---
Refuse	712,098	712,098	---	---	---	---	---	---	---	---	---	---	---	---	---
Utilities [3]	2,402,734	1,892,361	510,373	62,038	324,256	248,155	---	---	---	---	376,847	196,698	321,021	828,974	---
<b>Total</b>	<b>5,464,992</b>	<b>4,877,433</b>	<b>587,559</b>	<b>69,475</b>	<b>356,341</b>	<b>300,693</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>47,000</b>	<b>398,135</b>	<b>196,698</b>	<b>352,556</b>	<b>865,161</b>	<b>---</b>
<b>Montgomery</b>															
Housing and Redevelopment Authority	129,464	228,086	(98,622)	6,637	---	(91,985)	---	---	---	---	1,669	---	---	---	---
Sewer Utility	868,247	489,360	378,887	10,424	101,898	287,413	---	---	---	100,000	---	---	101,898	454,450	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

## Table 21

### Public Service Enterprises - Analysis of All Enterprise Operations For the Year Ended December 31, 2012

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	626,372	405,505	220,867	13,706	313,533	(78,960)	---	---	---	(100,000)	---	700,000	313,533	476,550
<b>Total</b>	<b>1,624,083</b>	<b>1,122,951</b>	<b>501,132</b>	<b>30,767</b>	<b>415,431</b>	<b>116,468</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,669</b>	<b>700,000</b>	<b>415,431</b>	<b>931,000</b>
<b>Monticello</b>														
Cemetery	19,813	26,132	(6,319)	960	---	(5,359)	---	---	---	---	---	---	---	---
Fiber Optics	1,794,144	3,380,291	(1,586,147)	---	1,853,087	(3,439,234)	---	---	---	(4,450,000)	---	---	1,848,137	---
Liquor	4,854,798	4,302,055	552,743	---	9,333	543,410	---	---	---	3,500,000	16,234	---	---	---
Sewer	1,875,351	2,458,932	(583,581)	111,789	21,725	(493,517)	---	---	---	---	79,019	---	21,725	85,500
Water	1,334,445	1,118,789	215,656	166,123	---	381,779	---	---	---	---	3,375	---	---	---
<b>Total</b>	<b>9,878,551</b>	<b>11,286,199</b>	<b>(1,407,648)</b>	<b>278,872</b>	<b>1,884,145</b>	<b>(3,012,921)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(950,000)</b>	<b>98,628</b>	<b>---</b>	<b>1,869,862</b>	<b>85,500</b>
<b>Montrose</b>														
Refuse	246,940	214,200	32,740	7,857	---	40,597	---	---	---	---	---	---	---	---
Sanitary Sewer	328,011	294,117	33,894	67,576	49,991	51,479	---	---	52,931	76,314	35,160	---	49,991	129,500
Storm Water	45,965	41,926	4,039	807	---	4,846	---	---	---	4,000	---	---	---	---
Wastewater Treatment	629,697	353,678	276,019	80,747	100,010	256,756	---	---	---	8,128	---	---	100,010	297,000
Water	439,650	315,504	124,146	91,680	109,627	106,199	44,809	---	---	48,096	---	986,630	109,627	110,543
<b>Total</b>	<b>1,690,263</b>	<b>1,219,425</b>	<b>470,838</b>	<b>248,667</b>	<b>259,628</b>	<b>459,877</b>	<b>44,809</b>	<b>---</b>	<b>52,931</b>	<b>136,538</b>	<b>35,160</b>	<b>986,630</b>	<b>259,628</b>	<b>537,043</b>
<b>Moorhead</b>														
Airport	99,669	258,975	(159,306)	169,968	---	10,662	---	---	---	---	118,766	---	---	---
Electric	35,346,331	25,516,913	9,829,418	154,515	689,046	9,294,887	---	---	---	7,372,106	8,084,545	6,240,000	608,749	2,597,971
Forestry	730,176	642,819	87,357	1,752	---	89,109	---	---	---	36,583	---	---	---	---
Golf Course	1,151,760	1,578,912	(427,152)	53,530	164,578	(538,200)	---	---	---	(508,250)	---	---	164,578	210,000
Pest Control	443,759	369,592	74,167	1,500	---	75,667	---	---	---	71,609	---	---	---	---
Public Housing	1,440,938	1,627,556	(186,618)	179	---	(186,439)	---	187,523	---	---	---	---	---	---
Sanitation	3,888,603	3,230,446	658,157	10,091	---	668,248	---	---	---	446,010	13,046	---	---	---
Sports Center	565,170	913,737	(348,567)	4,871	911	(344,607)	---	---	---	(60,000)	---	---	911	55,000
Storm Water	2,384,477	882,259	1,502,218	2,782	---	1,505,000	---	---	---	820,733	289,266	---	---	---
Wastewater Treatment	5,694,766	5,060,060	634,706	20,246	967,764	(312,812)	---	---	---	463,906	---	10,790,000	896,546	1,651,647
Water	6,975,437	4,988,764	1,986,673	994,869	451,948	2,529,594	---	---	---	473,151	1,627,415	---	330,119	2,132,911
<b>Total</b>	<b>58,721,086</b>	<b>45,070,033</b>	<b>13,651,053</b>	<b>1,414,303</b>	<b>2,274,247</b>	<b>12,791,109</b>	<b>---</b>	<b>187,523</b>	<b>---</b>	<b>9,115,848</b>	<b>10,133,038</b>	<b>17,030,000</b>	<b>2,000,903</b>	<b>6,647,529</b>
<b>Moose Lake</b>														
Electric	4,295,088	3,241,601	1,053,487	19,767	81,192	992,062	---	---	404,506	141,180	320,868	750,000	51,006	255,000

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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
Hillside Manor	149,750	251,634	(101,884)	88,561	95	(13,418)	---	---	---	---	18,708	---	95	---
Liquor	1,089,031	1,020,798	68,233	---	48,430	19,803	---	---	---	---	---	---	48,430	47,605
Motor Vehicle	116,633	95,286	21,347	230	---	21,577	---	---	---	---	---	---	---	---
Municipal Buildings	112,461	---	112,461	---	63,579	48,882	---	---	---	---	---	---	63,579	103,197
Sewer	284,289	344,696	(60,407)	---	43,279	(103,686)	---	---	---	---	42,215	42,215	43,279	721,242
Water	219,142	138,809	80,333	---	76,658	3,675	---	---	---	---	94,219	---	76,658	21,000
<b>Total</b>	<b>6,266,394</b>	<b>5,092,824</b>	<b>1,173,570</b>	<b>108,558</b>	<b>313,233</b>	<b>968,895</b>	<b>---</b>	<b>---</b>	<b>404,506</b>	<b>141,180</b>	<b>476,010</b>	<b>792,215</b>	<b>283,047</b>	<b>1,148,044</b>
<b>Mora</b>														
Electric	1,145,376	903,056	242,320	135,690	---	378,010	---	---	---	---	152,044	---	---	---
Liquor	2,855,623	2,575,970	279,653	4,602	23,021	261,234	---	---	---	270,000	56,951	---	---	---
Sewer	772,932	718,433	54,499	9,507	19,812	44,194	---	---	---	---	203,647	---	19,812	756,469
Water	567,763	577,666	(9,903)	12,291	41,522	(39,134)	---	---	---	---	518,565	---	41,522	149,606
<b>Total</b>	<b>5,341,694</b>	<b>4,775,125</b>	<b>566,569</b>	<b>162,090</b>	<b>84,355</b>	<b>644,304</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>270,000</b>	<b>931,207</b>	<b>---</b>	<b>61,334</b>	<b>906,075</b>
<b>Morgan</b>														
Natural Gas	140,153	79,160	60,993	544	---	61,537	---	---	---	78,300	4,057	---	---	---
Sewer	221,323	130,062	91,261	420	---	91,681	---	---	---	9,600	---	---	---	---
Water	182,681	130,409	52,272	4	---	52,276	---	---	---	3,300	9,215	---	---	---
<b>Total</b>	<b>544,157</b>	<b>339,631</b>	<b>204,526</b>	<b>968</b>	<b>---</b>	<b>205,494</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>91,200</b>	<b>13,272</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Morris</b>														
Liquor	1,790,908	1,626,158	164,750	8,924	---	173,674	---	---	---	156,890	---	---	---	---
Refuse Collection	337,711	319,224	18,487	4,403	---	22,890	---	---	---	20,000	---	---	---	---
Utility	1,014,828	1,292,325	(277,497)	54,638	35,780	(258,639)	---	---	---	284,149	196,601	---	14,614	68,000
<b>Total</b>	<b>3,143,447</b>	<b>3,237,707</b>	<b>(94,260)</b>	<b>67,965</b>	<b>35,780</b>	<b>(62,075)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>461,039</b>	<b>196,601</b>	<b>---</b>	<b>14,614</b>	<b>68,000</b>
<b>Morristown</b>														
Refuse [0]	50,003	49,034	969	132	---	1,101	---	---	---	---	---	---	---	---
Wastewater [0]	200,194	105,304	94,890	41	84,168	10,763	---	---	---	---	10,602	---	10,160	63,406
Water [0]	83,419	36,016	47,403	11,897	---	59,300	---	---	---	---	---	---	---	---
<b>Total</b>	<b>333,616</b>	<b>190,354</b>	<b>143,262</b>	<b>12,070</b>	<b>84,168</b>	<b>71,164</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,602</b>	<b>---</b>	<b>10,160</b>	<b>63,406</b>
<b>Morton</b>														
Sewer	122,070	53,329	68,741	---	---	68,741	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	78,147	52,178	25,969	---	---	25,969	---	---	---	30,330	---	---	---	---	
<b>Total</b>	<b>200,217</b>	<b>105,507</b>	<b>94,710</b>	<b>---</b>	<b>---</b>	<b>94,710</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>30,330</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Motley</b>															
Sewer Utility	313,710	231,784	81,926	1,846,255	27,663	1,900,518	---	---	250,000	87,640	22,509	14,421	27,663	144,080	
Solid Waste	44,370	40,847	3,523	4,077	---	7,600	---	---	---	4,991	---	---	---	---	
Water Utility	329,676	155,171	174,505	2,431	19,852	157,084	---	---	---	66,144	6,611	---	19,852	37,920	
<b>Total</b>	<b>687,756</b>	<b>427,802</b>	<b>259,954</b>	<b>1,852,763</b>	<b>47,515</b>	<b>2,065,202</b>	<b>---</b>	<b>---</b>	<b>250,000</b>	<b>158,775</b>	<b>29,120</b>	<b>14,421</b>	<b>47,515</b>	<b>182,000</b>	
<b>Mound</b>															
Housing and Redevelopment Authority	236,062	266,751	(30,689)	19,412	---	(11,277)	---	131,299	---	---	32,480	---	---	---	
Liquor	2,835,506	2,656,274	179,232	---	---	179,232	---	---	---	65,452	---	---	---	---	
Recycling	175,799	190,192	(14,393)	29,810	---	15,417	---	---	---	---	---	---	---	---	
Sewer	1,446,242	1,914,126	(467,884)	2,721	150,385	(615,548)	---	---	---	---	1,251,772	985,000	150,385	216,941	
Storm Sewer	359,905	257,445	102,460	---	116,171	(13,711)	---	---	---	---	465,887	960,000	116,171	543,585	
Water	1,672,286	1,116,999	555,287	12,481	418,866	148,902	---	---	---	---	1,311,249	1,850,000	418,866	1,158,188	
<b>Total</b>	<b>6,725,800</b>	<b>6,401,787</b>	<b>324,013</b>	<b>64,424</b>	<b>685,422</b>	<b>(296,985)</b>	<b>---</b>	<b>131,299</b>	<b>---</b>	<b>65,452</b>	<b>3,061,388</b>	<b>3,795,000</b>	<b>685,422</b>	<b>1,918,714</b>	
<b>Mounds View</b>															
Sanitary Sewer	1,192,506	1,290,361	(97,855)	31,367	---	(66,488)	---	---	---	247,807	7,493	---	---	---	
Storm Water	266,395	158,052	108,343	18,879	---	127,222	---	---	---	62,756	---	---	---	---	
Street Light	76,231	82,413	(6,182)	1,262	---	(4,920)	---	---	---	2,320	---	---	---	---	
Water	943,731	858,160	85,571	3,838	9,806	79,603	---	---	---	(65,590)	652,851	---	9,806	215,000	
<b>Total</b>	<b>2,478,863</b>	<b>2,388,986</b>	<b>89,877</b>	<b>55,346</b>	<b>9,806</b>	<b>135,417</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>247,293</b>	<b>660,344</b>	<b>---</b>	<b>9,806</b>	<b>215,000</b>	
<b>Mountain Iron</b>															
Electric	2,245,348	2,065,533	179,815	4,880	---	184,695	---	---	---	15,000	78,251	---	---	---	
Mountain Manor Apartments	201,872	207,070	(5,198)	6,194	17,866	(16,870)	---	---	---	(60,171)	26,770	---	17,866	10,744	
Refuse Removal and Recycling	394,718	410,416	(15,698)	4,241	---	(11,457)	---	---	---	10,000	---	---	---	---	
Wastewater Treatment	404,345	528,345	(124,000)	2,837	12,177	(133,340)	---	---	---	---	---	---	12,177	25,000	
Water	338,164	290,900	47,264	7,628	19,538	35,354	---	---	---	(42,438)	---	---	19,538	50,000	
<b>Total</b>	<b>3,584,447</b>	<b>3,502,264</b>	<b>82,183</b>	<b>25,780</b>	<b>49,581</b>	<b>58,382</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(77,609)</b>	<b>105,021</b>	<b>---</b>	<b>49,581</b>	<b>85,744</b>	
<b>Mountain Lake</b>															
Electric Utility	2,333,710	2,128,521	205,189	27,628	90,732	142,085	---	---	444	136,360	261,493	645,000	82,925	823,750	
Heritage Estates 4-Plex	27,965	40,401	(12,436)	12	14,160	(26,584)	---	---	---	540	---	191,426	14,160	182,053	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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
Heritage Estates 8-Plex	55,953	49,027	6,926	19	37,007	(30,062)	---	---	---	1,080	---	432,059	37,007	409,167
Mason Manor 4-Plex	32,170	19,089	13,081	6	11,158	1,929	---	---	---	540	---	---	11,158	4,328
Sewer Utility	374,342	217,950	156,392	15,021	52,284	119,129	---	---	238	---	1,963,909	1,942,138	43,634	56,000
Water Utility	530,922	362,491	168,431	23,233	43,993	147,671	---	18,716	238	---	869,938	---	40,801	165,500
<b>Total</b>	<b>3,355,062</b>	<b>2,817,479</b>	<b>537,583</b>	<b>65,919</b>	<b>249,334</b>	<b>354,168</b>	<b>---</b>	<b>18,716</b>	<b>920</b>	<b>138,520</b>	<b>3,095,340</b>	<b>3,210,623</b>	<b>229,685</b>	<b>1,640,798</b>
<b>Murdock</b>														
Garbage	21,392	14,770	6,622	---	---	6,622	---	---	---	25,000	---	---	---	---
Sewer	18,468	42,984	(24,516)	10,361	---	(14,155)	---	---	---	75,000	---	---	---	---
Water	24,658	56,227	(31,569)	---	---	(31,569)	---	---	---	100,000	---	---	---	---
<b>Total</b>	<b>64,518</b>	<b>113,981</b>	<b>(49,463)</b>	<b>10,361</b>	<b>---</b>	<b>(39,102)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>200,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Myrtle</b>														
Water	2,764	1,376	1,388	---	---	1,388	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,764</b>	<b>1,376</b>	<b>1,388</b>	<b>---</b>	<b>---</b>	<b>1,388</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nashua</b>														
Water	1,478	4,545	(3,067)	47	---	(3,020)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>1,478</b>	<b>4,545</b>	<b>(3,067)</b>	<b>47</b>	<b>---</b>	<b>(3,020)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nashwauk</b>														
Ambulance	430,179	307,039	123,140	---	---	123,140	---	---	---	271,130	---	---	---	---
Essar Calumet Substation Utilities	24,164	---	24,164	---	---	24,164	---	---	---	25,404	4,713,079	---	---	---
Essar McCarthy Substation Utilities	5,535	---	5,535	---	---	5,535	---	---	---	10,794	1,041,383	---	---	---
Essar Water/Sewer Utilities	---	---	---	---	---	---	---	---	---	---	934,150	---	---	---
Public Utilities [30]	880,181	985,662	(105,481)	20,174	16,280	(101,587)	---	---	---	43,802	107,703	---	16,280	69,980
<b>Total</b>	<b>1,340,059</b>	<b>1,292,701</b>	<b>47,358</b>	<b>20,174</b>	<b>16,280</b>	<b>51,252</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>351,130</b>	<b>6,796,315</b>	<b>---</b>	<b>16,280</b>	<b>69,980</b>
<b>Nassau</b>														
Sewer	16,312	15,424	888	---	---	888	---	---	---	---	---	---	---	---
<b>Total</b>	<b>16,312</b>	<b>15,424</b>	<b>888</b>	<b>---</b>	<b>---</b>	<b>888</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Nerstrand</b>														
Sewer	90,764	94,548	(3,784)	347	41,607	(45,044)	---	---	---	---	---	---	41,607	13,500
Water	39,283	29,839	9,444	103	---	9,547	---	---	---	---	10,983	---	---	---
<b>Total</b>	<b>130,047</b>	<b>124,387</b>	<b>5,660</b>	<b>450</b>	<b>41,607</b>	<b>(35,497)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,983</b>	<b>---</b>	<b>41,607</b>	<b>13,500</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Nevis</b>														
Liquor	591,159	545,192	45,967	2,833	---	48,800	---	---	---	35,000	9,083	---	---	---
Sewer	105,494	163,146	(57,652)	4,744	20,790	(73,698)	---	---	---	---	9,494	---	20,790	26,000
Water	38,072	70,987	(32,915)	2,442	---	(30,473)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>734,725</b>	<b>779,325</b>	<b>(44,600)</b>	<b>10,019</b>	<b>20,790</b>	<b>(55,371)</b>	---	---	---	<b>35,000</b>	<b>18,577</b>	---	<b>20,790</b>	<b>26,000</b>
<b>New Auburn</b>														
Sewer	69,348	49,729	19,619	4,717	14,888	9,448	---	---	---	---	---	---	14,888	16,980
Water	92,724	79,067	13,657	3,534	5,707	11,484	---	---	---	---	---	---	5,707	39,000
<b>Total</b>	<b>162,072</b>	<b>128,796</b>	<b>33,276</b>	<b>8,251</b>	<b>20,595</b>	<b>20,932</b>	---	---	---	---	---	---	<b>20,595</b>	<b>55,980</b>
<b>New Brighton</b>														
Municipal Golf Course	257,495	337,128	(79,633)	90	16,883	(96,426)	---	---	---	(350,130)	---	---	16,883	340,000
Sewer Utility	2,146,522	2,404,341	(257,819)	100,770	---	(157,049)	---	---	---	181,200	---	---	---	---
Storm Water Management Utility	595,713	543,457	52,256	49,739	---	101,995	---	---	---	208,650	---	---	---	---
Street Light System	178,677	204,347	(25,670)	2,827	---	(22,843)	---	---	---	---	---	---	---	---
Water Utility	1,357,082	1,516,109	(159,027)	191,979	---	32,952	---	---	---	---	---	---	---	---
<b>Total</b>	<b>4,535,489</b>	<b>5,005,382</b>	<b>(469,893)</b>	<b>345,405</b>	<b>16,883</b>	<b>(141,371)</b>	---	---	---	<b>39,720</b>	---	---	<b>16,883</b>	<b>340,000</b>
<b>New Germany</b>														
Sewer [0]	83,696	25,184	58,512	220,462	167,221	111,753	---	---	---	---	---	---	86,421	80,800
Water [0]	87,222	17,865	69,357	83,531	114,573	38,315	---	---	---	---	---	---	50,173	64,400
<b>Total</b>	<b>170,918</b>	<b>43,049</b>	<b>127,869</b>	<b>303,993</b>	<b>281,794</b>	<b>150,068</b>	---	---	---	---	---	---	<b>136,594</b>	<b>145,200</b>
<b>New Hope</b>														
Golf Course	289,448	288,457	991	7,563	6,900	1,654	---	---	---	---	---	---	6,900	---
Ice Arena	694,702	713,020	(18,318)	6,797	57,933	(69,454)	---	---	---	---	2,799,443	---	57,933	7,633
Sewer	2,376,021	2,187,204	188,817	5,102	2,871	191,048	---	---	---	45,204	388,232	---	2,871	72,872
Storm Water	948,650	375,989	572,661	37,067	15,285	594,443	---	---	---	2,242	266,699	---	15,285	99,257
Street Lighting	124,397	104,721	19,676	3,434	---	23,110	---	---	---	---	---	---	---	---
Water	3,532,349	3,586,341	(53,992)	75,505	27,401	(5,888)	---	---	---	45,204	433,924	6,905	27,401	161,871
<b>Total</b>	<b>7,965,567</b>	<b>7,255,732</b>	<b>709,835</b>	<b>135,468</b>	<b>110,390</b>	<b>734,913</b>	---	---	---	<b>92,650</b>	<b>3,888,298</b>	<b>6,905</b>	<b>110,390</b>	<b>341,633</b>
<b>New London</b>														
Sewer	453,783	418,763	35,020	43,310	43,271	35,059	---	---	---	---	104,071	166,658	12,768	30,210

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	308,070	273,947	34,123	6,743	6,713	34,153	---	---	---	---	18,336	53,823	6,713	17,285	
<b>Total</b>	<b>761,853</b>	<b>692,710</b>	<b>69,143</b>	<b>50,053</b>	<b>49,984</b>	<b>69,212</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>122,407</b>	<b>220,481</b>	<b>19,481</b>	<b>47,495</b>	
<b>New Munich</b>															
Sewer [0]	115,539	84,724	30,815	499	2,630	28,684	---	---	---	---	---	28,109	2,630	35,652	
Water [0]	35,852	27,883	7,969	---	---	7,969	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>151,391</b>	<b>112,607</b>	<b>38,784</b>	<b>499</b>	<b>2,630</b>	<b>36,653</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,109</b>	<b>2,630</b>	<b>35,652</b>	
<b>New Prague</b>															
Ambulance	36,944	32,373	4,571	924	---	5,495	---	---	---	---	---	---	---	---	
Economic Development Authority	6,277	23,993	(17,716)	81,146	---	63,430	49,436	---	---	---	---	---	---	---	
Electric	6,888,923	6,748,079	140,844	47,490	48	188,286	---	---	69,500	40,000	526,131	---	48	---	
Golf	685,967	752,351	(66,384)	245	29,059	(95,198)	---	---	---	(684,965)	124,318	120,023	20,041	59,468	
Sewer	2,472,958	2,529,031	(56,073)	39,546	1,000,711	(1,017,238)	---	---	---	2,921	247,392	234,912	1,000,711	686,628	
Storm Water	214,305	305,977	(91,672)	240	47,798	(139,230)	---	---	249,576	---	509,152	249,576	47,798	21,555	
Water	1,145,384	994,277	151,107	55,134	189,080	17,161	---	---	---	---	318,747	1,082,822	188,047	317,662	
<b>Total</b>	<b>11,450,758</b>	<b>11,386,081</b>	<b>64,677</b>	<b>224,725</b>	<b>1,266,696</b>	<b>(977,294)</b>	<b>49,436</b>	<b>---</b>	<b>319,076</b>	<b>(642,044)</b>	<b>1,725,740</b>	<b>1,687,333</b>	<b>1,256,645</b>	<b>1,085,313</b>	
<b>New Richland</b>															
Cedar Pointe Housing	54,394	48,071	6,323	---	5,380	943	---	---	---	---	---	---	5,380	16,022	
Nursing Home [14]	3,237,476	3,269,622	(32,146)	271,265	75	239,044	---	---	---	---	42,559	---	---	---	
Sewer Utility	202,000	287,131	(85,131)	38,057	8,370	(55,444)	---	---	---	---	1,563,555	1,549,923	8,370	60,000	
Water Utility	280,860	155,535	125,325	2,453	55,859	71,919	---	---	---	---	---	360,500	55,859	104,000	
<b>Total</b>	<b>3,774,730</b>	<b>3,760,359</b>	<b>14,371</b>	<b>311,775</b>	<b>69,684</b>	<b>256,462</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,606,114</b>	<b>1,910,423</b>	<b>69,609</b>	<b>180,022</b>	
<b>New Trier</b>															
Water Fund	11,063	12,253	(1,190)	---	35	(1,225)	---	---	---	---	1,793	---	---	---	
<b>Total</b>	<b>11,063</b>	<b>12,253</b>	<b>(1,190)</b>	<b>---</b>	<b>35</b>	<b>(1,225)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,793</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>New Ulm</b>															
District Energy [29]	902,700	670,477	232,223	28,303	46,610	213,916	---	---	---	---	147,853	---	---	---	
Electric [29]	21,668,725	20,576,699	1,092,026	144,226	1,245,423	(9,171)	---	---	---	---	2,873,292	---	174,364	855,000	
Market Rate Housing [13][29]	838,389	583,817	254,572	8,906	35,045	228,433	---	---	---	---	111,999	---	35,045	261,835	
Natural Gas [29]	7,366,183	6,585,570	780,613	104,940	374,173	511,380	---	---	---	---	152,759	---	---	---	
Public Housing Capital Fund [13][29]	---	46,678	(46,678)	---	---	(46,678)	---	88,441	---	---	88,441	---	---	---	
Public and Indian Housing [13][29]	146,679	266,453	(119,774)	35,140	149	(84,783)	---	27,923	---	---	4,521	---	149	1,328	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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
Rental Property [13][29]	7,678	11,710	(4,032)	1,014	1	(3,019)	---	---	---	---	---	---	1	---
Section 8 Housing Choice Voucher [13][29]	2,539	394,046	(391,507)	377,322	---	(14,185)	---	376,740	---	---	---	---	---	---
Wastewater [29]	3,218,376	2,779,602	438,774	142,031	289,283	291,522	---	---	---	---	424,912	---	122,383	542,000
Water [29]	3,192,484	2,229,277	963,207	34,861	203,864	794,204	---	---	---	---	491,893	---	42,989	520,000
<b>Total</b>	<b>37,343,753</b>	<b>34,144,329</b>	<b>3,199,424</b>	<b>876,743</b>	<b>2,194,548</b>	<b>1,881,619</b>	<b>---</b>	<b>493,104</b>	<b>---</b>	<b>---</b>	<b>4,295,670</b>	<b>---</b>	<b>374,931</b>	<b>2,180,163</b>
<b>New York Mills</b>														
Gas	1,069,458	621,883	447,575	953	9,400	439,128	---	---	---	312,137	---	---	9,400	35,000
Liquor	661,158	580,815	80,343	5,286	---	85,629	---	---	---	59,500	---	---	---	---
Sewer	365,921	244,314	121,607	733	30,470	91,870	---	---	---	54,000	81,204	---	30,470	193,000
Water	221,890	201,216	20,674	13,045	21,747	11,972	---	---	---	58,000	16,876	---	21,747	62,000
<b>Total</b>	<b>2,318,427</b>	<b>1,648,228</b>	<b>670,199</b>	<b>20,017</b>	<b>61,617</b>	<b>628,599</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>483,637</b>	<b>98,080</b>	<b>---</b>	<b>61,617</b>	<b>290,000</b>
<b>Newfolden</b>														
Electric	130,897	65,201	65,696	231	---	65,927	---	---	---	19,200	---	---	---	---
Sewer	58,427	49,092	9,335	2,671	5,535	6,471	---	---	---	---	---	---	5,535	6,000
Water	70,048	41,827	28,221	2,765	5,535	25,451	---	---	---	---	471,069	465,963	5,535	6,000
<b>Total</b>	<b>259,372</b>	<b>156,120</b>	<b>103,252</b>	<b>5,667</b>	<b>11,070</b>	<b>97,849</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>19,200</b>	<b>471,069</b>	<b>465,963</b>	<b>11,070</b>	<b>12,000</b>
<b>Newport</b>														
Sewer	367,619	314,939	52,680	169,924	8,967	213,637	---	---	167,102	---	626,232	---	8,967	---
Storm Sewer	26,949	20,740	6,209	177	---	6,386	---	---	---	---	---	---	---	---
Street Light	50,655	43,544	7,111	49	---	7,160	---	---	---	---	---	---	---	---
Water	228,980	172,741	56,239	1,831	6,866	51,204	---	---	---	---	19,540	---	6,866	---
<b>Total</b>	<b>674,203</b>	<b>551,964</b>	<b>122,239</b>	<b>171,981</b>	<b>15,833</b>	<b>278,387</b>	<b>---</b>	<b>---</b>	<b>167,102</b>	<b>---</b>	<b>645,772</b>	<b>---</b>	<b>15,833</b>	<b>---</b>
<b>Nicollet</b>														
Economic Development Authority	81,926	95,611	(13,685)	56	---	(13,629)	---	---	---	---	---	---	---	---
Sewer Utility	168,427	126,929	41,498	589	12,321	29,766	---	---	---	175,000	---	---	12,321	72,621
Water Utility	152,743	151,672	1,071	709	31,186	(29,406)	(86)	---	---	(175,000)	---	---	31,186	40,000
<b>Total</b>	<b>403,096</b>	<b>374,212</b>	<b>28,884</b>	<b>1,354</b>	<b>43,507</b>	<b>(13,269)</b>	<b>(86)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>43,507</b>	<b>112,621</b>
<b>Nielsville</b>														
Electric	58,389	52,162	6,227	---	---	6,227	---	---	---	---	1,289	---	---	---
Garbage	6,831	6,627	204	---	---	204	---	---	---	---	---	---	---	---
Sewer	17,811	7,615	10,196	3,000	5,653	7,543	3,000	---	---	---	6,470	---	5,653	2,000

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	20,977	10,695	10,282	---	1,898	8,384	---	---	---	(1,600)	---	---	1,898	3,800
<b>Total</b>	<b>104,008</b>	<b>77,099</b>	<b>26,909</b>	<b>3,000</b>	<b>7,551</b>	<b>22,358</b>	<b>3,000</b>	<b>---</b>	<b>---</b>	<b>(1,600)</b>	<b>7,759</b>	<b>---</b>	<b>7,551</b>	<b>5,800</b>
<b>Nisswa</b>														
Liquor	3,157,852	2,868,927	288,925	---	12,051	276,874	---	---	---	166,695	---	---	12,051	14,000
Sewer	462,293	482,002	(19,709)	128,565	7,732	101,124	---	---	---	---	899,144	1,227,600	7,732	90,000
<b>Total</b>	<b>3,620,145</b>	<b>3,350,929</b>	<b>269,216</b>	<b>128,565</b>	<b>19,783</b>	<b>377,998</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>166,695</b>	<b>899,144</b>	<b>1,227,600</b>	<b>19,783</b>	<b>104,000</b>
<b>Norcross</b>														
Water, Sewer, and Refuse	16,466	16,796	(330)	---	---	(330)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>16,466</b>	<b>16,796</b>	<b>(330)</b>	<b>---</b>	<b>---</b>	<b>(330)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>North Branch</b>														
Electric	3,746,921	3,394,973	351,948	269,406	348,148	273,206	---	---	---	---	515,878	---	344,235	370,000
Liquor	2,198,763	1,980,449	218,314	169	26,494	191,989	---	---	---	128,000	---	---	27,581	45,000
Sewer	1,361,697	999,311	362,386	775	327,855	35,306	---	---	---	358,238	---	---	329,302	110,000
Storm Sewer Utility	293,344	422,928	(129,584)	9,874	6,664	(126,374)	9,497	---	---	61,960	---	---	6,811	10,000
Trunk	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Water	1,421,678	1,097,716	323,962	23,074	508,475	(161,439)	---	---	---	---	287,559	---	517,251	490,000
<b>Total</b>	<b>9,022,403</b>	<b>7,895,377</b>	<b>1,127,026</b>	<b>303,298</b>	<b>1,217,636</b>	<b>212,688</b>	<b>9,497</b>	<b>---</b>	<b>---</b>	<b>548,198</b>	<b>803,437</b>	<b>---</b>	<b>1,225,180</b>	<b>1,025,000</b>
<b>North Mankato</b>														
Sanitary Collection	1,333,111	1,196,115	136,996	50,000	96,184	90,812	50,000	---	---	46,460	---	935,000	50,146	60,000
Sewer	1,525,340	1,473,521	51,819	2,724	58,860	(4,317)	---	---	---	72,880	20,349	---	60,760	280,922
Storm Water	274,823	134,609	140,214	---	18,611	121,603	---	---	---	176,750	---	---	18,801	34,167
Water	1,614,738	1,271,171	343,567	7,384	162,281	188,670	1,079	---	---	63,076	346	---	180,115	1,200,833
<b>Total</b>	<b>4,748,012</b>	<b>4,075,416</b>	<b>672,596</b>	<b>60,108</b>	<b>335,936</b>	<b>396,768</b>	<b>51,079</b>	<b>---</b>	<b>---</b>	<b>359,166</b>	<b>20,695</b>	<b>935,000</b>	<b>309,822</b>	<b>1,575,922</b>
<b>North Saint Paul</b>														
Electric	8,796,555	7,875,468	921,087	---	100,322	820,765	---	---	---	42,910	21,709	---	91,289	110,000
Fiber Optic	117,651	174,859	(57,208)	---	42,195	(99,403)	---	---	---	---	---	---	42,195	208,239
Solid Waste	992,495	886,897	105,598	---	25,982	79,616	---	---	---	20,000	---	---	24,232	---
Surface Water	588,515	443,116	145,399	---	50,609	94,790	---	---	---	---	---	---	46,983	115,200
Wastewater	1,508,674	1,271,825	236,849	---	115,191	121,658	---	---	---	69,967	269,993	---	113,603	117,600

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	1,384,986	945,346	439,640	---	79,602	360,038	---	---	---	20,000	563,020	---	79,523	127,200
<b>Total</b>	<b>13,388,876</b>	<b>11,597,511</b>	<b>1,791,365</b>	<b>---</b>	<b>413,901</b>	<b>1,377,464</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>152,877</b>	<b>854,722</b>	<b>---</b>	<b>397,825</b>	<b>678,239</b>
<b>Northfield</b>														
Garbage	777,370	831,541	(54,171)	1,585	---	(52,586)	---	---	---	(2,000)	---	---	---	---
Liquor	2,915,670	2,701,553	214,117	12,245	---	226,362	---	---	---	131,280	---	---	---	---
Municipal Hospital	75,436,552	72,802,008	2,634,544	835,934	177,624	3,292,854	---	---	---	---	3,444,465	---	1,561,398	816,211
Storm Water Drainage	659,622	350,484	309,138	83,159	80,064	312,233	---	---	79,298	2,000	390,703	430,274	81,435	210,000
Wastewater	3,602,649	2,669,661	932,988	15,909	422,438	526,459	---	---	---	23,215	176,578	344,800	425,564	1,160,247
Water	2,229,562	1,152,713	1,076,849	68,313	60,451	1,084,711	---	---	9,900	14,510	183,044	403,420	52,622	286,856
<b>Total</b>	<b>85,621,425</b>	<b>80,507,960</b>	<b>5,113,465</b>	<b>1,017,145</b>	<b>740,577</b>	<b>5,390,033</b>	<b>---</b>	<b>---</b>	<b>89,198</b>	<b>169,005</b>	<b>4,194,790</b>	<b>1,178,494</b>	<b>2,121,019</b>	<b>2,473,314</b>
<b>Northome</b>														
Liquor	355,480	316,325	39,155	9	---	39,164	---	---	---	20,000	8,821	---	---	---
Sewer	32,488	22,014	10,474	---	---	10,474	---	---	---	10,000	---	---	---	---
Water	35,375	53,686	(18,311)	---	2,803	(21,114)	---	---	---	(10,000)	---	---	2,803	12,000
<b>Total</b>	<b>423,343</b>	<b>392,025</b>	<b>31,318</b>	<b>9</b>	<b>2,803</b>	<b>28,524</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>8,821</b>	<b>---</b>	<b>2,803</b>	<b>12,000</b>
<b>Northrop</b>														
Sewer	49,769	11,197	38,572	15,087	110,764	(57,105)	---	---	---	(14,568)	98,019	---	---	---
Water	36,057	28,611	7,446	11,104	13,163	5,387	---	---	---	(11,104)	2,134	---	---	---
<b>Total</b>	<b>85,826</b>	<b>39,808</b>	<b>46,018</b>	<b>26,191</b>	<b>123,927</b>	<b>(51,718)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(25,672)</b>	<b>100,153</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Norwood Young America</b>														
Harbor at Peace	1,429,027	1,137,638	291,389	---	465,198	(173,809)	---	---	---	100,000	11,071	5,696,399	509,680	6,027,294
Sewer	490,803	545,080	(54,277)	59,169	166,594	(161,702)	---	---	---	194,595	21,532	2,344,840	105,314	150,000
Storm Water	72,893	94,695	(21,802)	8,200	7,350	(20,952)	---	---	---	31,428	125,000	125,000	5,627	---
Water	668,301	449,202	219,099	78,490	280,802	16,787	22,200	318,623	---	105,655	94,833	1,514,900	273,608	528,000
<b>Total</b>	<b>2,661,024</b>	<b>2,226,615</b>	<b>434,409</b>	<b>145,859</b>	<b>919,944</b>	<b>(339,676)</b>	<b>22,200</b>	<b>318,623</b>	<b>---</b>	<b>431,678</b>	<b>252,436</b>	<b>9,681,139</b>	<b>894,229</b>	<b>6,705,294</b>
<b>Oak Grove</b>														
Sewer - Lake George	71,897	115,403	(43,506)	36,265	7,150	(14,391)	---	---	---	6,179	---	---	7,284	21,000
Sewer - The Ponds	74,676	161,721	(87,045)	10,898	---	(76,147)	---	---	---	(6,179)	---	---	---	---
Street Light	9,334	6,970	2,364	799	---	3,163	---	---	---	(47,402)	---	---	---	---
Water - Lake George	24,012	27,351	(3,339)	10,867	---	7,528	---	---	10,000	---	295,780	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 - The Ponds	116,064	124,276	(8,212)	13,443	---	5,231	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>295,983</b>	<b>435,721</b>	<b>(139,738)</b>	<b>72,272</b>	<b>7,150</b>	<b>(74,616)</b>	<b>---</b>	<b>---</b>	<b>10,000</b>	<b>(47,402)</b>	<b>295,780</b>	<b>---</b>	<b>7,284</b>	<b>21,000</b>	
<b>Oak Park Heights</b>															
Sewer	800,281	668,454	131,827	5,527	134	137,220	---	---	---	(177,384)	537	---	---	---	
Storm Sewer	83,762	43,904	39,858	1,720	95,325	(53,747)	---	---	---	(5,992)	95,325	---	---	---	
Water	714,660	470,065	244,595	6,799	201	251,193	---	---	---	(225,538)	25,590	---	---	---	
<b>Total</b>	<b>1,598,703</b>	<b>1,182,423</b>	<b>416,280</b>	<b>14,046</b>	<b>95,660</b>	<b>334,666</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(408,914)</b>	<b>121,452</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Oakdale</b>															
Ambulance	717,524	695,560	21,964	118,663	---	140,627	97,851	---	---	---	---	---	---	---	
Sewer	3,052,701	3,505,672	(452,971)	57,274	---	(395,697)	---	---	---	300,000	29,226	---	---	---	
Street Light	366,567	477,714	(111,147)	4,265	---	(106,882)	---	---	---	---	---	---	---	---	
Water	2,299,353	2,333,118	(33,765)	82,019	29,985	18,269	---	---	---	300,000	---	---	---	---	
<b>Total</b>	<b>6,436,145</b>	<b>7,012,064</b>	<b>(575,919)</b>	<b>262,221</b>	<b>29,985</b>	<b>(343,683)</b>	<b>97,851</b>	<b>---</b>	<b>---</b>	<b>600,000</b>	<b>29,226</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Odessa</b>															
Sewer	28,681	4,866	23,815	233,866	8,250	249,431	---	---	---	4,472	---	---	---	3,000	
Water	42,189	53,231	(11,042)	---	8,460	(19,502)	---	---	---	---	---	---	---	10,000	
<b>Total</b>	<b>70,870</b>	<b>58,097</b>	<b>12,773</b>	<b>233,866</b>	<b>16,710</b>	<b>229,929</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,472</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,000</b>	
<b>Odin</b>															
Sewer	31,732	11,936	19,796	3,280	5,879	17,197	---	3,071	---	5,961	26,053	---	---	---	
Water	20,996	18,464	2,532	3,806	---	6,338	529	---	---	1,655	1,705	---	---	---	
<b>Total</b>	<b>52,728</b>	<b>30,400</b>	<b>22,328</b>	<b>7,086</b>	<b>5,879</b>	<b>23,535</b>	<b>529</b>	<b>3,071</b>	<b>---</b>	<b>7,616</b>	<b>27,758</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Ogema</b>															
Liquor	322,583	298,847	23,736	2,866	---	26,602	---	---	---	5,000	---	---	---	---	
Sewer	2,833	12,586	(9,753)	15	---	(9,738)	---	---	---	(10,000)	---	---	---	---	
Water	39,837	21,438	18,399	225	---	18,624	---	---	---	13,006	---	---	---	---	
<b>Total</b>	<b>365,253</b>	<b>332,871</b>	<b>32,382</b>	<b>3,106</b>	<b>---</b>	<b>35,488</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>8,006</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Ogilvie</b>															
Liquor	413,891	403,344	10,547	125	---	10,672	---	---	---	5,000	---	---	---	---	
Sewer	94,310	81,784	12,526	581	---	13,107	---	---	---	10,930	66,994	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	96,274	91,509	4,765	138,355	81,570	61,550	---	---	---	---	272,383	---	81,570	---	
<b>Total</b>	<b>604,475</b>	<b>576,637</b>	<b>27,838</b>	<b>139,061</b>	<b>81,570</b>	<b>85,329</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,930</b>	<b>339,377</b>	<b>---</b>	<b>81,570</b>	<b>---</b>	
<b>Okabena</b>															
Liquor	267,620	274,026	(6,406)	2,074	---	(4,332)	---	---	---	(2,074)	---	---	---	---	
Sewer	26,947	26,751	196	15,053	---	15,249	15,053	---	---	---	---	---	---	---	
Water	60,428	53,746	6,682	27,271	13,643	20,310	27,271	---	---	---	---	---	13,643	40,000	
<b>Total</b>	<b>354,995</b>	<b>354,523</b>	<b>472</b>	<b>44,398</b>	<b>13,643</b>	<b>31,227</b>	<b>42,324</b>	<b>---</b>	<b>---</b>	<b>(2,074)</b>	<b>---</b>	<b>---</b>	<b>13,643</b>	<b>40,000</b>	
<b>Oklee</b>															
Sewer	46,084	43,933	2,151	---	7,393	(5,242)	---	---	---	---	---	159,957	7,393	180,000	
Water and Garbage	102,289	92,686	9,603	---	24,628	(15,025)	---	---	---	---	---	518,648	24,628	545,000	
<b>Total</b>	<b>148,373</b>	<b>136,619</b>	<b>11,754</b>	<b>---</b>	<b>32,021</b>	<b>(20,267)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>678,605</b>	<b>32,021</b>	<b>725,000</b>	
<b>Olivia</b>															
Bayberry Court	127,892	74,181	53,711	4,639	51,903	6,447	---	---	---	---	---	---	52,575	30,000	
Congregate Housing	381,018	362,378	18,640	4,338	35,945	(12,967)	---	---	---	---	---	---	37,813	115,000	
Electric Utility	2,349,215	2,148,584	200,631	94,706	6,955	288,382	---	---	---	405,600	264,061	---	42	---	
Liquor	924,949	912,137	12,812	9,958	---	22,770	---	---	---	---	---	---	---	---	
Storm Sewer Utility	178,318	50,376	127,942	75,141	10,638	192,445	---	---	156,670	115,311	2,425,854	---	19,191	55,000	
Utility Reserve	81,232	293	80,939	3,498	---	84,437	---	---	---	127,000	---	---	---	---	
Wastewater Utility	494,542	442,283	52,259	52,564	25,085	79,738	45,000	---	2,990,945	123,974	6,224,771	3,203,169	17,339	131,565	
Water Utility	507,891	385,535	122,356	7,493	14,106	115,743	---	---	2,110,547	85,223	4,207,253	2,086,462	7,555	189,000	
<b>Total</b>	<b>5,045,057</b>	<b>4,375,767</b>	<b>669,290</b>	<b>252,337</b>	<b>144,632</b>	<b>776,995</b>	<b>45,000</b>	<b>---</b>	<b>5,258,162</b>	<b>857,108</b>	<b>13,121,939</b>	<b>5,289,631</b>	<b>134,515</b>	<b>520,565</b>	
<b>Onamia</b>															
Water and Sewer	230,622	121,208	109,414	9,829	20,034	99,209	---	---	---	---	6,106	---	20,034	248,000	
<b>Total</b>	<b>230,622</b>	<b>121,208</b>	<b>109,414</b>	<b>9,829</b>	<b>20,034</b>	<b>99,209</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,106</b>	<b>---</b>	<b>20,034</b>	<b>248,000</b>	
<b>Ormsby</b>															
Sewer Fund	51,286	61,814	(10,528)	---	8,345	(18,873)	---	21,874	---	---	54,422	---	8,345	9,000	
Water Fund	38,103	31,605	6,498	---	20,741	(14,243)	---	35,693	---	(7,500)	35,693	---	13,411	8,651	
<b>Total</b>	<b>89,389</b>	<b>93,419</b>	<b>(4,030)</b>	<b>---</b>	<b>29,086</b>	<b>(33,116)</b>	<b>---</b>	<b>57,567</b>	<b>---</b>	<b>(7,500)</b>	<b>90,115</b>	<b>---</b>	<b>21,756</b>	<b>17,651</b>	
<b>Orono</b>															
Sewer	1,135,412	1,156,071	(20,659)	89,346	---	68,687	---	---	---	111,000	480,643	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Storm Water	199,140	126,294	72,846	55,602	---	128,448	---	---	---	---	233,901	---	---	---	
Water	498,953	467,898	31,055	136,179	1,900	165,334	---	---	---	55,000	23,150	---	---	---	
<b>Total</b>	<b>1,833,505</b>	<b>1,750,263</b>	<b>83,242</b>	<b>281,127</b>	<b>1,900</b>	<b>362,469</b>	---	---	---	<b>166,000</b>	<b>737,694</b>	---	---	---	
<b>Oronoco</b>															
Water Utility	116,079	151,527	(35,448)	7,055	12,088	(40,481)	---	---	---	34,725	---	---	11,318	58,000	
<b>Total</b>	<b>116,079</b>	<b>151,527</b>	<b>(35,448)</b>	<b>7,055</b>	<b>12,088</b>	<b>(40,481)</b>	---	---	---	<b>34,725</b>	---	---	<b>11,318</b>	<b>58,000</b>	
<b>Orr</b>															
Aiport	46,412	169,127	(122,715)	24,898	---	(97,817)	---	2,988	24,898	(6,000)	133,672	---	---	---	
Liquor	532,412	483,753	48,659	4,515	---	53,174	---	---	---	26,000	---	---	---	---	
Sewer	97,802	122,943	(25,141)	---	9,818	(34,959)	---	---	---	(8,500)	---	---	9,945	3,000	
Water	57,128	82,716	(25,588)	---	---	(25,588)	---	---	---	(7,500)	5,702	---	---	---	
<b>Total</b>	<b>733,754</b>	<b>858,539</b>	<b>(124,785)</b>	<b>29,413</b>	<b>9,818</b>	<b>(105,190)</b>	---	<b>2,988</b>	<b>24,898</b>	<b>4,000</b>	<b>139,374</b>	---	<b>9,945</b>	<b>3,000</b>	
<b>Ortonville</b>															
Golf	252,780	293,075	(40,295)	187	---	(40,108)	---	---	187	---	---	---	---	---	
Light	2,554,532	1,899,952	654,580	21,903	---	676,483	---	---	510	230,042	88,548	---	---	---	
Ortonville Area Health Services	22,671,187	22,226,126	445,061	82,549	---	527,610	---	---	39,949	---	1,179,217	---	1,602,352	890,894	
Senior Assisted Living	901,397	735,062	166,335	48,038	126,396	87,977	---	---	---	---	3,128	---	126,396	55,000	
Sewer	430,289	322,761	107,528	20,487	8,940	119,075	---	---	70	90,000	408,478	---	8,940	21,000	
Storm Water	13,998	6,062	7,936	93	---	8,029	---	---	---	---	---	---	---	---	
Water	707,351	415,087	292,264	5,719	75,475	222,508	---	---	204	130,000	1,560	---	72,752	170,000	
<b>Total</b>	<b>27,531,534</b>	<b>25,898,125</b>	<b>1,633,409</b>	<b>178,976</b>	<b>210,811</b>	<b>1,601,574</b>	---	---	<b>40,920</b>	<b>450,042</b>	<b>1,680,931</b>	---	<b>1,810,440</b>	<b>1,136,894</b>	
<b>Osakis</b>															
Garbage	111,469	109,029	2,440	---	---	2,440	---	---	---	---	---	---	---	---	
Liquor	708,850	674,522	34,328	21,570	---	55,898	---	---	---	---	4,265	---	---	---	
Sewer	239,518	108,389	131,129	2,605	---	133,734	---	---	---	---	---	---	---	---	
Water	341,551	165,791	175,760	977,547	12,030	1,141,277	---	975,000	---	20,135	1,608,573	---	12,030	32,000	
<b>Total</b>	<b>1,401,388</b>	<b>1,057,731</b>	<b>343,657</b>	<b>1,001,722</b>	<b>12,030</b>	<b>1,333,349</b>	---	<b>975,000</b>	---	<b>20,135</b>	<b>1,612,838</b>	---	<b>12,030</b>	<b>32,000</b>	
<b>Oslo*</b>															
Garbage	44,216	36,509	7,707	---	---	7,707	---	---	---	---	---	---	---	---	
Sewer	21,282	40,266	(18,984)	---	---	(18,984)	---	---	---	---	---	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	113,681	131,675	(17,994)	---	1,204	(19,198)	---	---	---	---	6,834	---	1,204	11,750
<b>Total</b>	<b>179,179</b>	<b>208,450</b>	<b>(29,271)</b>	<b>---</b>	<b>1,204</b>	<b>(30,475)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>6,834</b>	<b>---</b>	<b>1,204</b>	<b>11,750</b>
<b>Osseo</b>														
Garbage	12,806	15,542	(2,736)	100	---	(2,636)	---	---	---	---	---	---	---	---
Sewer	351,198	281,258	69,940	842	---	70,782	---	---	---	1,618	---	---	---	---
Storm Water	176,167	39,543	136,624	182	---	136,806	---	---	---	159,496	12,518	---	---	---
Water	402,001	294,833	107,168	38,832	---	146,000	---	---	---	131,250	14,106	---	---	---
Wi-Fi	---	---	---	---	2,201	(2,201)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>942,172</b>	<b>631,176</b>	<b>310,996</b>	<b>39,956</b>	<b>2,201</b>	<b>348,751</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>292,364</b>	<b>26,624</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Ostrander</b>														
Sewer	56,720	33,734	22,986	---	13,218	9,768	---	---	---	---	---	---	13,218	5,000
Water	39,721	38,071	1,650	54	600	1,104	---	---	---	---	---	---	600	10,000
<b>Total</b>	<b>96,441</b>	<b>71,805</b>	<b>24,636</b>	<b>54</b>	<b>13,818</b>	<b>10,872</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>13,818</b>	<b>15,000</b>
<b>Otsego</b>														
Sewer	1,043,570	1,571,150	(527,580)	103,598	755,400	(1,179,382)	---	---	---	19,600	8,550	---	820,561	4,262,400
Storm Water	69,608	69,834	(226)	793	---	567	---	---	---	19,600	---	---	---	---
Water	986,597	877,076	109,521	122,851	424,914	(192,542)	---	---	---	9,800	8,550	---	461,568	2,397,599
<b>Total</b>	<b>2,099,775</b>	<b>2,518,060</b>	<b>(418,285)</b>	<b>227,242</b>	<b>1,180,314</b>	<b>(1,371,357)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>49,000</b>	<b>17,100</b>	<b>---</b>	<b>1,282,129</b>	<b>6,659,999</b>
<b>Ottertail</b>														
Water	230,385	179,377	51,008	10,423	86,372	(24,941)	---	---	---	---	---	---	111,958	72,000
<b>Total</b>	<b>230,385</b>	<b>179,377</b>	<b>51,008</b>	<b>10,423</b>	<b>86,372</b>	<b>(24,941)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>111,958</b>	<b>72,000</b>
<b>Owatonna</b>														
Aquatic Center	198,191	265,476	(67,285)	---	---	(67,285)	---	---	---	---	---	---	---	---
Electric	34,651,139	33,306,632	1,344,507	61,563	35,277	1,370,793	---	---	---	---	2,118,943	---	6,573	123,639
Gas	13,008,829	12,459,321	549,508	40,886	54,276	536,118	---	---	---	---	414,825	---	25,860	303,076
Housing Programs	588,220	653,564	(65,344)	67,668	---	2,324	---	588,220	---	---	---	---	---	---
Sewer	2,022,730	2,379,229	(356,499)	103,491	117,656	(370,664)	---	---	---	584,956	276,107	---	103,932	485,000
Storm Water	397,888	242,494	155,394	291,350	125,346	321,398	252,521	---	---	19,414	45,978	---	124,688	205,000
Water	3,602,180	2,480,413	1,121,767	14,144	50,731	1,085,180	---	---	---	---	711,755	---	20,827	318,285
<b>Total</b>	<b>54,469,177</b>	<b>51,787,129</b>	<b>2,682,048</b>	<b>579,102</b>	<b>383,286</b>	<b>2,877,864</b>	<b>252,521</b>	<b>588,220</b>	<b>---</b>	<b>604,370</b>	<b>3,567,608</b>	<b>---</b>	<b>281,880</b>	<b>1,435,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Palisade</b>														
Liquor	371,038	356,395	14,643	13,208	---	27,851	---	---	---	---	5,100	---	---	---
Water and Sewer	66,245	62,326	3,919	---	---	3,919	---	---	---	24,000	---	---	---	---
<b>Total</b>	<b>437,283</b>	<b>418,721</b>	<b>18,562</b>	<b>13,208</b>	<b>---</b>	<b>31,770</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,000</b>	<b>5,100</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Park Rapids</b>														
Liquor	3,196,977	2,858,315	338,662	1,364	---	340,026	---	---	---	134,002	---	---	---	---
Sewer	431,004	1,227,852	(796,848)	125,277	77,150	(748,721)	---	---	---	---	17,874	---	77,150	1,020,000
Storm Sewer	117,646	15,463	102,183	144	---	102,327	---	---	---	20,000	704	---	---	---
Water	511,030	638,229	(127,199)	28,765	16,925	(115,359)	---	---	---	---	396,038	---	16,925	40,000
<b>Total</b>	<b>4,256,657</b>	<b>4,739,859</b>	<b>(483,202)</b>	<b>155,550</b>	<b>94,075</b>	<b>(421,727)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>154,002</b>	<b>414,616</b>	<b>---</b>	<b>94,075</b>	<b>1,060,000</b>
<b>Parkers Prairie</b>														
Economic Development 1-1	---	128,382	(128,382)	115,512	---	(12,870)	---	---	280,000	---	---	---	---	---
Economic Development 1-2	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Event Center	57,692	130,651	(72,959)	79,841	253	6,629	---	---	---	---	---	---	253	---
Liquor	651,019	652,379	(1,360)	---	26,297	(27,657)	---	---	---	---	---	---	25,503	---
Sewer	225,420	143,813	81,607	28	18,073	63,562	---	---	---	---	---	---	16,325	25,000
Water	129,335	120,988	8,347	637	9,764	(780)	---	---	---	---	---	---	9,281	30,000
<b>Total</b>	<b>1,063,466</b>	<b>1,176,213</b>	<b>(112,747)</b>	<b>196,018</b>	<b>54,387</b>	<b>28,884</b>	<b>---</b>	<b>---</b>	<b>280,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>51,362</b>	<b>55,000</b>
<b>Paynesville</b>														
Liquor	1,130,998	1,068,378	62,620	7,694	---	70,314	---	---	---	40,000	---	---	---	---
Sewer	705,399	580,630	124,769	677,675	---	802,444	---	548,735	---	80,569	7,885,835	---	---	---
Water	495,383	265,721	229,662	55,321	---	284,983	---	---	---	98,000	---	---	---	---
<b>Total</b>	<b>2,331,780</b>	<b>1,914,729</b>	<b>417,051</b>	<b>740,690</b>	<b>---</b>	<b>1,157,741</b>	<b>---</b>	<b>548,735</b>	<b>---</b>	<b>218,569</b>	<b>7,885,835</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Pease</b>														
Sewer	42,445	64,843	(22,398)	---	---	(22,398)	---	---	---	---	---	---	---	---
Water	31,262	42,515	(11,253)	---	---	(11,253)	---	---	---	14,450	---	---	---	---
<b>Total</b>	<b>73,707</b>	<b>107,358</b>	<b>(33,651)</b>	<b>---</b>	<b>---</b>	<b>(33,651)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>14,450</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Pelican Rapids</b>														
Liquor	1,186,767	1,054,097	132,670	17,224	21,159	128,735	---	---	---	34,475	---	---	21,159	26,359
Sewer	1,243,381	973,288	270,093	1,972	75,776	196,289	---	---	---	---	330,705	---	72,154	399,460

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	432,062	300,737	131,325	4,149	27,062	108,412	---	---	---	---	575,002	144,300	25,697	78,273
<b>Total</b>	<b>2,862,210</b>	<b>2,328,122</b>	<b>534,088</b>	<b>23,345</b>	<b>123,997</b>	<b>433,436</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>34,475</b>	<b>905,707</b>	<b>144,300</b>	<b>119,010</b>	<b>504,092</b>
<b>Pemberton</b>														
Garbage	16,536	16,638	(102)	---	---	(102)	---	---	---	---	---	---	---	---
Sewer	57,602	32,608	24,994	---	21,770	3,224	---	---	---	---	---	---	2,039	19,731
Water	45,807	25,937	19,870	---	---	19,870	---	---	---	---	---	---	---	---
<b>Total</b>	<b>119,945</b>	<b>75,183</b>	<b>44,762</b>	<b>---</b>	<b>21,770</b>	<b>22,992</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,039</b>	<b>19,731</b>
<b>Pennock</b>														
Sewer	67,649	84,100	(16,451)	11,471	46,044	(51,024)	---	---	---	---	---	1,075,000	93,667	1,084,000
Water	34,608	19,075	15,533	---	---	15,533	---	---	---	---	---	---	---	---
<b>Total</b>	<b>102,257</b>	<b>103,175</b>	<b>(918)</b>	<b>11,471</b>	<b>46,044</b>	<b>(35,491)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,075,000</b>	<b>93,667</b>	<b>1,084,000</b>
<b>Pequot Lakes</b>														
Sewer	227,300	139,654	87,646	9,653	---	97,299	---	---	7	---	12,554	---	---	---
Water	237,123	169,733	67,390	5,811	59,958	13,243	---	---	7	---	3,220	1,270,000	59,958	1,428,198
<b>Total</b>	<b>464,423</b>	<b>309,387</b>	<b>155,036</b>	<b>15,464</b>	<b>59,958</b>	<b>110,542</b>	<b>---</b>	<b>---</b>	<b>14</b>	<b>---</b>	<b>15,774</b>	<b>1,270,000</b>	<b>59,958</b>	<b>1,428,198</b>
<b>Perham</b>														
Gas	5,977,782	5,530,693	447,089	23,606	180,037	290,658	---	---	741	209,000	149,166	---	150,963	155,000
Liquor	2,778,443	2,370,496	407,947	18,739	66,480	360,206	---	---	309	120,750	14,466	---	18,989	91,450
Perham Area Community Center	809,343	782,538	26,805	1,497	---	28,302	---	---	---	---	46,665	---	---	---
Perham Golf Course	696,032	671,524	24,508	---	---	24,508	---	---	---	---	113,447	74,508	---	66,164
Recycling	68,326	63,537	4,789	671	---	5,460	---	---	31	---	30,824	---	---	---
Sewer and Wastewater	995,558	973,120	22,438	1,074,858	60,333	1,036,963	---	398,929	399,361	41,524	880,437	---	54,826	162,266
Water	656,709	414,068	242,641	362,242	63,432	541,451	---	---	370	81,538	---	---	72,591	196,000
<b>Total</b>	<b>11,982,193</b>	<b>10,805,976</b>	<b>1,176,217</b>	<b>1,481,613</b>	<b>370,282</b>	<b>2,287,548</b>	<b>---</b>	<b>398,929</b>	<b>400,812</b>	<b>452,812</b>	<b>1,235,005</b>	<b>74,508</b>	<b>297,369</b>	<b>670,880</b>
<b>Perley</b>														
Garbage	14,065	8,007	6,058	---	---	6,058	---	---	---	---	---	---	---	---
Sewer	30,270	38,332	(8,062)	---	---	(8,062)	---	---	---	---	---	---	---	---
Water	10,204	8,154	2,050	---	---	2,050	---	---	---	---	---	---	---	---
<b>Total</b>	<b>54,539</b>	<b>54,493</b>	<b>46</b>	<b>---</b>	<b>---</b>	<b>46</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Peterson</b>														
Campground Ball Field	8,371	9,457	(1,086)	5	---	(1,081)	---	---	---	---	9,457	---	---	---
Electric Enterprise Fund	151,863	164,730	(12,867)	3,501	---	(9,366)	---	---	---	---	35,782	---	---	---
Refuse	13,103	15,457	(2,354)	---	---	(2,354)	---	---	---	---	---	---	---	---
Sewer Enterprise Fund	66,348	39,780	26,568	15,821	14,697	27,692	---	---	---	---	3,310	---	14,697	10,000
Water	18,130	14,121	4,009	349	---	4,358	---	---	---	---	14,470	---	---	---
<b>Total</b>	<b>257,815</b>	<b>243,545</b>	<b>14,270</b>	<b>19,676</b>	<b>14,697</b>	<b>19,249</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>63,019</b>	<b>---</b>	<b>14,697</b>	<b>10,000</b>
<b>Pierz</b>														
Electric	848,638	825,085	23,553	8,777	---	32,330	---	---	---	6,700	---	---	---	---
Golf Course	269,179	237,929	31,250	36,213	---	67,463	35,286	---	---	---	2,167	---	---	---
Solid Waste	70,816	70,288	528	53	---	581	---	---	---	---	---	---	---	---
Storm Water	41,196	12,806	28,390	1,142	14,994	14,538	---	---	---	---	---	317,000	14,994	25,000
<b>Total</b>	<b>1,229,829</b>	<b>1,146,108</b>	<b>83,721</b>	<b>46,185</b>	<b>14,994</b>	<b>114,912</b>	<b>35,286</b>	<b>---</b>	<b>---</b>	<b>6,700</b>	<b>2,167</b>	<b>317,000</b>	<b>14,994</b>	<b>25,000</b>
<b>Pillager</b>														
Sewer	143,117	122,227	20,890	86,176	37,718	69,348	34,334	---	28	32,020	---	---	37,219	48,250
Water	96,039	118,399	(22,360)	51,215	15,020	13,835	---	---	---	---	---	---	14,635	21,750
<b>Total</b>	<b>239,156</b>	<b>240,626</b>	<b>(1,470)</b>	<b>137,391</b>	<b>52,738</b>	<b>83,183</b>	<b>34,334</b>	<b>---</b>	<b>28</b>	<b>32,020</b>	<b>---</b>	<b>---</b>	<b>51,854</b>	<b>70,000</b>
<b>Pine City</b>														
Liquor	1,687,377	1,517,594	169,783	5,898	---	175,681	---	---	---	100,000	4,102	---	---	---
Sewer	533,185	315,061	218,124	30,066	40,258	207,932	---	---	---	83,397	522,275	466,846	---	1,168,719
Water	797,127	417,526	379,601	17,556	318,578	78,579	---	---	---	(497,424)	581,811	6,488,978	---	1,269,281
<b>Total</b>	<b>3,017,689</b>	<b>2,250,181</b>	<b>767,508</b>	<b>53,520</b>	<b>358,836</b>	<b>462,192</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(314,027)</b>	<b>1,108,188</b>	<b>6,955,824</b>	<b>---</b>	<b>2,438,000</b>
<b>Pine Island</b>														
Cemetery	13,080	27,519	(14,439)	2,893	---	(11,546)	---	---	---	---	---	---	---	---
Deputy Registrar	63,705	61,408	2,297	121	---	2,418	---	---	---	---	---	---	---	---
Evergreen Place	218,757	146,515	72,242	4,462	30,525	46,179	---	---	---	4,777	6,626	---	30,525	55,000
Sewer	752,545	647,643	104,902	23,886	---	128,788	---	---	---	228,861	42,934	---	---	---
Water	459,941	303,865	156,076	19,188	22,736	152,528	---	---	---	224,757	9,049	745,000	22,736	780,000
<b>Total</b>	<b>1,508,028</b>	<b>1,186,950</b>	<b>321,078</b>	<b>50,550</b>	<b>53,261</b>	<b>318,367</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>458,395</b>	<b>58,609</b>	<b>745,000</b>	<b>53,261</b>	<b>835,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 River</b>														
Water and Sewer	141,885	70,679	71,206	656	13,732	58,130	656	---	---	50,853	---	---	13,732	28,000
<b>Total</b>	<b>141,885</b>	<b>70,679</b>	<b>71,206</b>	<b>656</b>	<b>13,732</b>	<b>58,130</b>	<b>656</b>	<b>---</b>	<b>---</b>	<b>50,853</b>	<b>---</b>	<b>---</b>	<b>13,732</b>	<b>28,000</b>
<b>Pipestone</b>														
Garbage	174,853	172,977	1,876	1,876	---	3,752	---	---	---	---	50,436	---	---	---
Liquor	1,426,072	1,218,053	208,019	3,592	---	211,611	---	---	---	222,537	---	---	---	---
Prairie Winds	106,194	97,678	8,516	361	38,812	(29,935)	---	---	---	---	---	---	38,812	14,518
Sewer	818,480	720,909	97,571	4,173	186,565	(84,821)	---	---	---	264,073	225,417	466,390	186,565	326,500
Water	606,158	515,688	90,470	6,855	105,140	(7,815)	---	---	---	(17,887)	32,400	---	105,140	217,426
<b>Total</b>	<b>3,131,757</b>	<b>2,725,305</b>	<b>406,452</b>	<b>16,857</b>	<b>330,517</b>	<b>92,792</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>468,723</b>	<b>308,253</b>	<b>466,390</b>	<b>330,517</b>	<b>558,444</b>
<b>Plainview</b>														
Liquor	655,785	617,776	38,009	9,925	---	47,934	---	---	---	---	3,614	---	---	---
Sewer	1,084,798	852,480	232,318	8,108	13,926	226,500	---	---	---	---	13,461	---	13,926	30,000
Water	323,411	347,219	(23,808)	23,106	20,346	(21,048)	---	---	---	---	92,385	17,394	20,346	56,882
<b>Total</b>	<b>2,063,994</b>	<b>1,817,475</b>	<b>246,519</b>	<b>41,139</b>	<b>34,272</b>	<b>253,386</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>109,460</b>	<b>17,394</b>	<b>34,272</b>	<b>86,882</b>
<b>Plato</b>														
Sewer	111,013	201,656	(90,643)	32,441	9,292	(67,494)	32,212	---	---	---	11,778	---	9,292	48,000
Water	28,560	41,037	(12,477)	20,267	---	7,790	20,109	---	---	---	4,756	---	---	---
<b>Total</b>	<b>139,573</b>	<b>242,693</b>	<b>(103,120)</b>	<b>52,708</b>	<b>9,292</b>	<b>(59,704)</b>	<b>52,321</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>16,534</b>	<b>---</b>	<b>9,292</b>	<b>48,000</b>
<b>Plummer</b>														
Sanitation	14,843	17,677	(2,834)	---	---	(2,834)	---	---	---	(44,013)	---	---	---	---
Wastewater	30,232	33,630	(3,398)	---	3,960	(7,358)	---	---	---	(44,906)	7,857	---	3,960	9,000
Water	42,260	28,466	13,794	10,000	2,313	21,481	---	10,000	---	161,155	45,603	33,288	2,313	114,089
<b>Total</b>	<b>87,335</b>	<b>79,773</b>	<b>7,562</b>	<b>10,000</b>	<b>6,273</b>	<b>11,289</b>	<b>---</b>	<b>10,000</b>	<b>---</b>	<b>72,236</b>	<b>53,460</b>	<b>33,288</b>	<b>6,273</b>	<b>123,089</b>
<b>Plymouth</b>														
Field House	334,990	235,487	99,503	14,934	---	114,437	---	---	---	252,980	---	---	---	---
Ice Center	1,465,434	1,651,453	(186,019)	12,585	52,031	(225,465)	---	---	---	11,939	67,105	---	52,031	---
Plymouth Towne Square	679,704	700,204	(20,500)	24,506	294,085	(290,079)	---	---	---	(216,000)	138,695	---	198,511	3,285,000
Solid Waste Management	632,251	902,478	(270,227)	232,598	---	(37,629)	---	---	188,622	17,929	---	---	---	---
Vicksburg Crossing	1,140,126	798,269	341,857	5,055	742,037	(395,125)	---	---	---	(24,000)	---	9,811,588	634,789	170,000
Water Resources	2,572,894	1,935,510	637,384	136,311	---	773,695	---	---	100,986	134,918	543,854	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	14,237,587	14,708,619	(471,032)	3,621,204	374,190	2,775,982	---	---	25,000	2,927,956	2,021,826	5,319,497	374,190	830,000	
<b>Total</b>	<b>21,062,986</b>	<b>20,932,020</b>	<b>130,966</b>	<b>4,047,193</b>	<b>1,462,343</b>	<b>2,715,816</b>	<b>---</b>	<b>---</b>	<b>314,608</b>	<b>3,105,722</b>	<b>2,771,480</b>	<b>15,131,085</b>	<b>1,259,521</b>	<b>4,285,000</b>	
<b>Porter</b>															
Water and Sewer [3]	58,306	39,315	18,991	402	1,215	18,178	---	---	---	---	---	---	1,215	2,009	
<b>Total</b>	<b>58,306</b>	<b>39,315</b>	<b>18,991</b>	<b>402</b>	<b>1,215</b>	<b>18,178</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,215</b>	<b>2,009</b>	
<b>Preston</b>															
Electric	1,724,979	1,703,234	21,745	26,379	34,360	13,764	---	---	---	---	305,655	---	14,513	50,000	
Preston Emergency Services	152,957	178,105	(25,148)	9,860	---	(15,288)	---	---	---	---	8,201	---	---	---	
Sewer	232,269	304,120	(71,851)	23,294	4,107	(52,664)	---	---	---	---	---	---	3,447	41,491	
Storm Sewer	60,308	28,845	31,463	---	3,329	28,134	---	---	---	---	---	---	3,329	75,700	
Water	301,766	295,409	6,357	17,261	13,740	9,878	---	---	---	---	---	---	12,559	100,998	
<b>Total</b>	<b>2,472,279</b>	<b>2,509,713</b>	<b>(37,434)</b>	<b>76,794</b>	<b>55,536</b>	<b>(16,176)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>313,856</b>	<b>---</b>	<b>33,848</b>	<b>268,189</b>	
<b>Princeton</b>															
Airport	102,170	246,742	(144,572)	452,948	---	308,376	---	431,331	21,617	(66,000)	338,119	---	---	---	
Electric	7,046,867	6,152,455	894,412	112,959	276,355	731,016	---	---	---	---	576,575	1,940,000	227,603	556,687	
Liquor	2,773,415	2,536,667	236,748	12,946	---	249,694	---	---	---	53,500	---	---	---	---	
Sanitary Sewer	1,479,000	706,772	772,228	583,195	474,076	881,347	---	---	500,000	---	7,809,868	1,365,000	474,076	330,000	
Water	1,464,945	784,506	680,439	18,359	225,695	473,103	---	---	---	---	23,611	510,000	200,296	399,333	
<b>Total</b>	<b>12,866,397</b>	<b>10,427,142</b>	<b>2,439,255</b>	<b>1,180,407</b>	<b>976,126</b>	<b>2,643,536</b>	<b>---</b>	<b>431,331</b>	<b>521,617</b>	<b>(12,500)</b>	<b>8,748,173</b>	<b>3,815,000</b>	<b>901,975</b>	<b>1,286,020</b>	
<b>Prinsburg</b>															
Senior Housing	30,000	21,960	8,040	3	12,226	(4,183)	---	---	---	(6,000)	---	---	12,226	10,605	
Sewer	150,285	131,514	18,771	1,705	92,701	(72,225)	---	---	---	---	---	---	92,701	41,550	
Water	37,859	29,984	7,875	1,111	4,727	4,259	---	---	---	---	---	---	4,727	1,450	
<b>Total</b>	<b>218,144</b>	<b>183,458</b>	<b>34,686</b>	<b>2,819</b>	<b>109,654</b>	<b>(72,149)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(6,000)</b>	<b>---</b>	<b>---</b>	<b>109,654</b>	<b>53,605</b>	
<b>Prior Lake</b>															
Sewer	2,502,409	2,342,915	159,494	59,661	2,742	216,413	---	---	---	508,907	3,301	---	---	---	
Transit Services	198,805	841,040	(642,235)	526,378	---	(115,857)	---	---	485,016	---	---	---	---	---	
Water Quality	552,264	362,459	189,805	79,898	---	269,703	---	---	25,752	440,383	---	---	---	---	
Water Utility	3,416,383	2,050,863	1,365,520	82,027	7,071	1,440,476	---	---	10,000	1,514,830	36,066	---	---	---	
<b>Total</b>	<b>6,669,861</b>	<b>5,597,277</b>	<b>1,072,584</b>	<b>747,964</b>	<b>9,813</b>	<b>1,810,735</b>	<b>---</b>	<b>---</b>	<b>520,768</b>	<b>2,464,120</b>	<b>39,367</b>	<b>---</b>	<b>---</b>	<b>---</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Proctor</b>														
Liquor	901,873	848,523	53,350	81	---	53,431	---	---	---	3,000	---	---	---	---
Municipal Golf Course	83,107	108,266	(25,159)	30,250	---	5,091	---	---	---	---	---	---	---	---
Public Utilities	2,794,234	2,595,861	198,373	63,310	44,684	216,999	---	---	---	---	---	---	---	---
Sewer	541,486	478,593	62,893	2,217	---	65,110	---	---	---	5,300	17,826	---	---	---
<b>Total</b>	<b>4,320,700</b>	<b>4,031,243</b>	<b>289,457</b>	<b>95,858</b>	<b>44,684</b>	<b>340,631</b>	---	---	---	<b>8,300</b>	<b>17,826</b>	---	---	---
<b>Racine</b>														
Water and Sewer [3]	154,549	79,250	75,299	---	---	75,299	---	---	---	32,706	---	---	---	---
<b>Total</b>	<b>154,549</b>	<b>79,250</b>	<b>75,299</b>	---	---	<b>75,299</b>	---	---	---	<b>32,706</b>	---	---	---	---
<b>Ramsey</b>														
Recycling Utility	296,358	302,936	(6,578)	52,394	---	45,816	---	---	---	8,500	---	---	---	---
Sewer Utility	1,324,342	1,152,760	171,582	115,542	---	287,124	---	---	---	28,000	---	---	---	---
Storm Water Utility	647,169	496,309	150,860	13,492	---	164,352	---	---	---	23,000	373,055	---	---	---
Street Light	179,124	165,651	13,473	19,641	---	33,114	---	---	---	14,000	26,648	---	---	---
Water Utility	2,131,460	1,228,012	903,448	177,064	---	1,080,512	---	---	---	34,000	---	---	---	---
<b>Total</b>	<b>4,578,453</b>	<b>3,345,668</b>	<b>1,232,785</b>	<b>378,133</b>	---	<b>1,610,918</b>	---	---	---	<b>107,500</b>	<b>399,703</b>	---	---	---
<b>Randall</b>														
Electric	438,887	399,186	39,701	1,406	---	41,107	---	---	---	11,000	1,948	---	---	---
Liquor	578,224	572,684	5,540	6,966	---	12,506	---	---	---	190,799	7,890	---	---	---
Natural Gas	257,353	191,545	65,808	951	30,829	35,930	---	---	---	---	1,948	377,000	30,829	395,000
Solid Waste	44,554	42,797	1,757	1,643	---	3,400	---	---	---	---	---	---	---	---
Water and Sewer	149,710	177,500	(27,790)	8,935	34,275	(53,130)	---	---	---	(114,986)	---	---	34,275	58,000
<b>Total</b>	<b>1,468,728</b>	<b>1,383,712</b>	<b>85,016</b>	<b>19,901</b>	<b>65,104</b>	<b>39,813</b>	---	---	---	<b>86,813</b>	<b>11,786</b>	<b>377,000</b>	<b>65,104</b>	<b>453,000</b>
<b>Randolph</b>														
Water [0]	45,023	45,486	(463)	---	---	(463)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>45,023</b>	<b>45,486</b>	<b>(463)</b>	---	---	<b>(463)</b>	---	---	---	---	---	---	---	---
<b>Ranier</b>														
Liquor	385,478	378,038	7,440	1,961	---	9,401	---	---	---	45,000	---	---	---	---
Water Utility	244,804	250,906	(6,102)	4,422	38,602	(40,282)	---	---	---	(75,452)	141,132	---	1,372	102,415
<b>Total</b>	<b>630,282</b>	<b>628,944</b>	<b>1,338</b>	<b>6,383</b>	<b>38,602</b>	<b>(30,881)</b>	---	---	---	<b>(30,452)</b>	<b>141,132</b>	---	<b>1,372</b>	<b>102,415</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Raymond</b>														
Sewer [0]	85,753	50,213	35,540	92	---	35,632	---	---	---	130,995	---	---	---	---
Water [0]	84,456	54,683	29,773	---	---	29,773	---	---	---	(40,500)	---	---	---	---
<b>Total</b>	<b>170,209</b>	<b>104,896</b>	<b>65,313</b>	<b>92</b>	<b>---</b>	<b>65,405</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>90,495</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Red Lake Falls</b>														
Refuse	159,349	129,785	29,564	---	---	29,564	---	---	---	---	---	---	---	---
Sewer	156,838	99,556	57,282	4,215	60,804	693	---	---	---	---	---	715,950	60,804	386,965
Water	241,724	187,784	53,940	36,649	58,153	32,436	---	---	---	---	---	401,781	58,153	403,094
<b>Total</b>	<b>557,911</b>	<b>417,125</b>	<b>140,786</b>	<b>40,864</b>	<b>118,957</b>	<b>62,693</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,117,731</b>	<b>118,957</b>	<b>790,059</b>
<b>Red Wing</b>														
Ambulance	3,646,727	3,521,146	125,581	27,042	---	152,623	---	---	4,220	---	189,795	---	---	---
Incinerator	2,687,895	2,932,753	(244,858)	48,311	156,282	(352,829)	---	---	---	(3,866,288)	107,243	---	156,282	150,000
Marina	468,258	537,563	(69,305)	1,007	20,649	(88,947)	---	---	---	---	24,600	---	20,649	85,000
Refuse Collection and Recycling	2,117,154	1,951,479	165,675	27,172	---	192,847	---	---	---	---	251,431	---	---	---
Sewer Utility	3,299,146	3,496,228	(197,082)	292,476	171,932	(76,538)	---	---	---	434,764	1,513,481	---	171,132	553,533
Storm Water	723,152	653,632	69,520	65,017	---	134,537	---	33,090	9,927	(54,932)	182,586	---	---	---
Water Utility	3,223,599	2,703,867	519,732	328,571	290,027	558,276	---	---	---	449,510	545,430	---	290,027	811,000
<b>Total</b>	<b>16,165,931</b>	<b>15,796,668</b>	<b>369,263</b>	<b>789,596</b>	<b>638,890</b>	<b>519,969</b>	<b>---</b>	<b>33,090</b>	<b>14,147</b>	<b>(3,036,946)</b>	<b>2,814,566</b>	<b>---</b>	<b>638,090</b>	<b>1,599,533</b>
<b>Redwood Falls</b>														
Aspenwood Apartments	140,790	64,157	76,633	4,551	71,225	9,959	---	---	---	1,600	---	---	69,581	32,439
Electric Utility	6,216,564	5,609,488	607,076	176,964	185,996	598,044	---	253	3,348	338,450	4,254,349	---	180,543	305,000
Liquor	1,888,619	1,732,399	156,220	11,889	15,941	152,168	---	---	---	80,000	---	---	13,868	40,000
Redwood Area Hospital	21,854,775	19,907,887	1,946,888	954,904	633,450	2,268,342	---	---	---	410,000	1,056,167	---	613,407	545,000
Sewer Utility	712,981	879,960	(166,979)	28,993	29,017	(167,003)	---	---	---	14,380	107,975	---	26,674	51,459
Southwaite Apartments	279,306	189,787	89,519	10,694	93,524	6,689	---	---	---	3,200	10,988	---	91,346	42,564
Storm Sewer Utility	225,996	181,066	44,930	6,955	58	51,827	---	---	---	---	213,522	---	---	---
Water Utility	1,135,903	976,851	159,052	38,586	216,093	(18,455)	---	27	9	40,095	131,417	172,980	214,310	207,720
<b>Total</b>	<b>32,454,934</b>	<b>29,541,595</b>	<b>2,913,339</b>	<b>1,233,536</b>	<b>1,245,304</b>	<b>2,901,571</b>	<b>---</b>	<b>280</b>	<b>3,357</b>	<b>887,725</b>	<b>5,774,418</b>	<b>172,980</b>	<b>1,209,729</b>	<b>1,224,182</b>
<b>Remer</b>														
Ambulance	110,366	121,992	(11,626)	52,996	---	41,370	---	---	---	(84,132)	57,294	---	---	---
Liquor	554,317	541,767	12,550	---	---	12,550	---	---	---	2,651	12,349	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	83,191	62,987	20,204	---	18,639	1,565	---	---	---	4,200	---	---	18,639	19,032
Water	39,434	115,994	(76,560)	---	2,240	(78,800)	---	---	---	(15,000)	---	---	2,240	2,000
<b>Total</b>	<b>787,308</b>	<b>842,740</b>	<b>(55,432)</b>	<b>52,996</b>	<b>20,879</b>	<b>(23,315)</b>	---	---	---	<b>(92,281)</b>	<b>69,643</b>	---	<b>20,879</b>	<b>21,032</b>
<b>Renville</b>														
Sewer Utility	536,634	493,239	43,395	39,778	43,438	39,735	---	---	---	---	99,006	544,866	43,438	847,354
Water Utility	252,383	225,637	26,746	22,531	45,273	4,004	14,000	---	---	---	66,711	804,568	45,273	1,020,030
<b>Total</b>	<b>789,017</b>	<b>718,876</b>	<b>70,141</b>	<b>62,309</b>	<b>88,711</b>	<b>43,739</b>	<b>14,000</b>	---	---	---	<b>165,717</b>	<b>1,349,434</b>	<b>88,711</b>	<b>1,867,384</b>
<b>Revere</b>														
Refuse	5,173	4,488	685	---	---	685	---	---	---	---	---	---	---	---
Sewer	31,779	12,528	19,251	131	1,463	17,919	---	---	---	---	---	---	1,463	6,000
Water	15,781	14,347	1,434	---	---	1,434	---	---	---	---	---	---	---	---
<b>Total</b>	<b>52,733</b>	<b>31,363</b>	<b>21,370</b>	<b>131</b>	<b>1,463</b>	<b>20,038</b>	---	---	---	---	---	---	<b>1,463</b>	<b>6,000</b>
<b>Rice</b>														
Sewer	171,993	151,467	20,526	7,021	15,902	11,645	---	---	---	---	---	---	15,902	56,000
Water	158,505	111,805	46,700	9,241	---	55,941	---	---	---	---	---	---	---	---
<b>Total</b>	<b>330,498</b>	<b>263,272</b>	<b>67,226</b>	<b>16,262</b>	<b>15,902</b>	<b>67,586</b>	---	---	---	---	---	---	<b>15,902</b>	<b>56,000</b>
<b>Richfield</b>														
Liquor	11,807,489	10,753,999	1,053,490	30,158	---	1,083,648	---	---	---	701,170	167,204	---	---	---
Recreation	1,081,488	1,535,503	(454,015)	67,233	69,211	(455,993)	---	---	---	(103,800)	15,836	---	69,211	85,000
Storm Sewer	1,238,267	1,051,489	186,778	2,763	85,222	104,319	---	---	---	---	85,935	---	85,222	95,000
Water and Sewer	6,940,791	6,349,634	591,157	81,373	273,316	399,214	---	---	10,000	36,120	989,023	---	273,316	235,000
<b>Total</b>	<b>21,068,035</b>	<b>19,690,625</b>	<b>1,377,410</b>	<b>181,527</b>	<b>427,749</b>	<b>1,131,188</b>	---	---	<b>10,000</b>	<b>633,490</b>	<b>1,257,998</b>	---	<b>427,749</b>	<b>415,000</b>
<b>Richmond</b>														
Civic Arena	158,435	226,382	(67,947)	8,298	10,392	(70,041)	8,000	---	---	---	---	---	10,392	33,664
Wastewater	284,782	410,071	(125,289)	81,810	61,243	(104,722)	---	---	---	---	---	---	61,243	312,000
Water	218,588	146,689	71,899	6,373	17,763	60,509	---	---	---	---	---	---	17,763	20,000
<b>Total</b>	<b>661,805</b>	<b>783,142</b>	<b>(121,337)</b>	<b>96,481</b>	<b>89,398</b>	<b>(114,254)</b>	<b>8,000</b>	---	---	---	---	---	<b>89,398</b>	<b>365,664</b>
<b>Riverton</b>														
Sewer	11,873	8,601	3,272	---	4,275	(1,003)	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	17,865	12,377	5,488	---	4,275	1,213	---	---	---	(20,000)	---	---	---	---	
<b>Total</b>	<b>29,738</b>	<b>20,978</b>	<b>8,760</b>	<b>---</b>	<b>8,550</b>	<b>210</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(20,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Robbinsdale</b>															
Broadway Court	723,657	452,525	271,132	19,989	191,112	100,009	---	---	---	---	30,592	---	180,095	140,000	
Deputy Registrar	430,840	345,079	85,761	1,956	---	87,717	---	---	---	---	---	---	---	---	
Internal Service	2,327,068	2,155,327	171,741	222,923	---	394,664	---	---	---	(735,000)	554,016	---	---	---	
Liquor	3,040,352	2,896,201	144,151	6,724	26,601	124,274	---	---	---	75,000	606,254	---	---	---	
Sanitary Sewer Utility	1,625,636	1,362,864	262,772	17,672	46,204	234,240	---	---	---	25,338	531,135	1,175,000	46,204	254,210	
Solid Waste Removal	1,489,942	1,187,660	302,282	73,432	---	375,714	---	---	---	315,000	---	---	---	---	
Storm Sewer Utility	806,383	353,950	452,433	3,008	47,014	408,427	---	---	---	5,781	637,564	25,000	47,014	266,140	
Water Utility	1,555,498	944,844	610,654	31,236	50,860	591,030	---	---	---	35,406	769,881	1,130,000	50,860	303,650	
<b>Total</b>	<b>11,999,376</b>	<b>9,698,450</b>	<b>2,300,926</b>	<b>376,940</b>	<b>361,791</b>	<b>2,316,075</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(278,475)</b>	<b>3,129,442</b>	<b>2,330,000</b>	<b>324,173</b>	<b>964,000</b>	
<b>Rochester</b>															
Electric Utility	142,602,756	126,180,725	16,422,031	354,683	4,137,864	12,638,850	---	---	---	8,303,458	12,131,204	---	3,224,077	4,025,000	
Parking	5,566,720	4,139,050	1,427,670	171,786	26,900	1,572,556	---	185	577	791,265	1,003,657	---	---	---	
Sewer Utility	20,461,638	17,702,100	2,759,538	657,902	6,228,819	(2,811,379)	---	---	9,219	(86,786)	4,593,674	---	5,343,254	2,875,000	
Storm Water Utility	5,135,264	3,641,464	1,493,800	385,672	152,370	1,727,102	---	249,750	80,615	286,296	312,469	---	---	---	
Water Utility	8,619,876	8,193,482	426,394	96,669	46,307	476,756	---	---	---	378,764	1,248,824	---	---	---	
<b>Total</b>	<b>182,386,254</b>	<b>159,856,821</b>	<b>22,529,433</b>	<b>1,666,712</b>	<b>10,592,260</b>	<b>13,603,885</b>	<b>---</b>	<b>249,935</b>	<b>90,411</b>	<b>9,672,997</b>	<b>19,289,828</b>	<b>---</b>	<b>8,567,331</b>	<b>6,900,000</b>	
<b>Rockford</b>															
Sewer	564,624	490,977	73,647	26,970	36,523	64,094	---	---	---	37,650	224,074	148,800	35,913	534,696	
Water	439,457	374,758	64,699	39,011	48,617	55,093	---	---	5,002	37,650	230,099	1,828,200	48,617	1,635,000	
<b>Total</b>	<b>1,004,081</b>	<b>865,735</b>	<b>138,346</b>	<b>65,981</b>	<b>85,140</b>	<b>119,187</b>	<b>---</b>	<b>---</b>	<b>5,002</b>	<b>75,300</b>	<b>454,173</b>	<b>1,977,000</b>	<b>84,530</b>	<b>2,169,696</b>	
<b>Rockville</b>															
Sewer	249,933	389,805	(139,872)	243,506	164,098	(60,464)	13,009	---	81	---	---	---	82,290	484,449	
Water	123,019	131,957	(8,938)	36,698	338,770	(311,010)	---	---	---	(5,632)	---	---	43,479	101,000	
<b>Total</b>	<b>372,952</b>	<b>521,762</b>	<b>(148,810)</b>	<b>280,204</b>	<b>502,868</b>	<b>(371,474)</b>	<b>13,009</b>	<b>---</b>	<b>81</b>	<b>(5,632)</b>	<b>---</b>	<b>---</b>	<b>125,769</b>	<b>585,449</b>	
<b>Rogers</b>															
Liquor	3,375,858	3,025,619	350,239	---	23,175	327,064	---	---	---	215,142	---	---	22,281	65,000	
Sewer	725,767	893,969	(168,202)	72,550	32,733	(128,385)	---	---	---	76,050	9,315	---	32,733	234,321	
Storm Sewer	448,066	446,695	1,371	5,705	---	7,076	---	---	---	82,500	77,159	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	1,028,990	1,129,283	(100,293)	77,454	40,099	(62,938)	---	---	1,000	95,336	1,963,120	1,670,198	25,297	---
<b>Total</b>	<b>5,578,681</b>	<b>5,495,566</b>	<b>83,115</b>	<b>155,709</b>	<b>96,007</b>	<b>142,817</b>	<b>---</b>	<b>---</b>	<b>1,000</b>	<b>469,028</b>	<b>2,049,594</b>	<b>1,670,198</b>	<b>80,311</b>	<b>299,321</b>
<b>Rollingstone</b>														
Sewer	77,733	60,969	16,764	1,181	7,695	10,250	---	---	---	1,000	---	---	7,695	28,000
Water	61,108	68,489	(7,381)	744	---	(6,637)	---	---	---	16,000	---	---	---	---
<b>Total</b>	<b>138,841</b>	<b>129,458</b>	<b>9,383</b>	<b>1,925</b>	<b>7,695</b>	<b>3,613</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>17,000</b>	<b>---</b>	<b>---</b>	<b>7,695</b>	<b>28,000</b>
<b>Roscoe</b>														
Sewer	9,751	7,032	2,719	---	---	2,719	---	---	---	2,719	---	---	---	---
Water	14,433	7,477	6,956	27,215	11,960	22,211	---	---	---	(10,285)	---	---	11,960	30,000
<b>Total</b>	<b>24,184</b>	<b>14,509</b>	<b>9,675</b>	<b>27,215</b>	<b>11,960</b>	<b>24,930</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(7,566)</b>	<b>---</b>	<b>---</b>	<b>11,960</b>	<b>30,000</b>
<b>Rose Creek</b>														
Water and Sewer	61,355	48,674	12,681	247	---	12,928	---	---	---	---	---	---	---	---
<b>Total</b>	<b>61,355</b>	<b>48,674</b>	<b>12,681</b>	<b>247</b>	<b>---</b>	<b>12,928</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Roseau</b>														
Electric	4,029,627	3,365,370	664,257	---	---	664,257	---	---	---	200,000	---	---	---	---
Garbage Collection	391,570	363,112	28,458	---	---	28,458	---	---	---	---	---	---	---	---
Liquor	1,774,921	1,512,522	262,399	789	---	263,188	---	---	---	200,000	---	---	---	---
Roseau Court Townhomes	177,500	163,331	14,169	1,320	20,086	(4,597)	---	---	---	36,071	---	---	20,086	7,619
Sewer Service	344,319	427,952	(83,633)	7,215	9,469	(85,887)	7,215	---	---	500,000	172,855	---	9,469	68,707
Water	383,661	545,116	(161,455)	63	1,133	(162,525)	---	---	---	---	195,965	---	1,133	105,000
<b>Total</b>	<b>7,101,598</b>	<b>6,377,403</b>	<b>724,195</b>	<b>9,387</b>	<b>30,688</b>	<b>702,894</b>	<b>7,215</b>	<b>---</b>	<b>---</b>	<b>936,071</b>	<b>368,820</b>	<b>---</b>	<b>30,688</b>	<b>181,326</b>
<b>Rosemount</b>														
Arena	352,930	498,117	(145,187)	1,038	---	(144,149)	---	---	---	(111,500)	30,612	---	---	---
Sewer	1,523,006	2,314,431	(791,425)	504,038	2,893	(290,280)	---	---	---	14,877	439,173	---	2,893	---
Storm Water	914,412	937,343	(22,931)	318,511	31,591	263,989	---	---	---	(42,714)	186,381	---	31,591	290,000
Water	1,737,894	1,718,413	19,481	905,474	108,391	816,564	---	---	---	348,000	59,991	---	108,391	510,000
<b>Total</b>	<b>4,528,242</b>	<b>5,468,304</b>	<b>(940,062)</b>	<b>1,729,061</b>	<b>142,875</b>	<b>646,124</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>208,663</b>	<b>716,157</b>	<b>---</b>	<b>142,875</b>	<b>800,000</b>
<b>Roseville</b>														
Golf	299,555	360,518	(60,963)	5,873	---	(55,090)	---	---	---	---	14,396	---	---	---
Sanitary Sewer	3,740,826	3,638,421	102,405	7,641	---	110,046	---	---	---	---	720,859	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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
Solid Waste and Recycling	453,259	549,113	(95,854)	106,716	---	10,862	---	---	104,891	---	---	---	---	---
Storm Water	1,526,792	1,000,570	526,222	68,874	---	595,096	---	---	---	---	316,311	---	---	---
Water	6,607,234	6,307,221	300,013	2,972	---	302,985	---	---	---	25,000	534,934	---	---	---
<b>Total</b>	<b>12,627,666</b>	<b>11,855,843</b>	<b>771,823</b>	<b>192,076</b>	<b>---</b>	<b>963,899</b>	<b>---</b>	<b>---</b>	<b>104,891</b>	<b>25,000</b>	<b>1,586,500</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Rothsay</b>														
Sewer	50,511	40,244	10,267	---	---	10,267	---	---	---	---	14,133	---	---	---
Water	78,127	57,323	20,804	47,681	13,955	54,530	47,681	---	---	---	7,398	---	13,955	33,000
<b>Total</b>	<b>128,638</b>	<b>97,567</b>	<b>31,071</b>	<b>47,681</b>	<b>13,955</b>	<b>64,797</b>	<b>47,681</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>21,531</b>	<b>---</b>	<b>13,955</b>	<b>33,000</b>
<b>Round Lake</b>														
Broadband	391	1,957	(1,566)	---	---	(1,566)	---	---	---	---	---	---	---	---
Electric	659,860	466,122	193,738	145	---	193,883	---	---	---	50,000	---	---	---	---
Gas	200,501	192,996	7,505	5,902	---	13,407	---	---	---	---	---	---	---	---
Internet	28,598	52,483	(23,885)	---	---	(23,885)	---	---	---	---	---	---	---	---
Liquor	136,534	147,854	(11,320)	1,185	---	(10,135)	---	---	---	---	---	---	---	---
Pit-Stop	1,074,520	1,102,277	(27,757)	---	---	(27,757)	---	---	---	---	963	---	---	---
Sewer	28,340	44,642	(16,302)	1,037	---	(15,265)	---	---	---	---	---	---	---	---
Water	51,402	91,274	(39,872)	9,541	---	(30,331)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,180,146</b>	<b>2,099,605</b>	<b>80,541</b>	<b>17,810</b>	<b>---</b>	<b>98,351</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>963</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Royalton</b>														
Refuse	87,488	93,156	(5,668)	2,812	---	(2,856)	---	---	---	143	---	---	---	---
Sewer	201,196	109,315	91,881	7,794	53,553	46,122	2,031	---	---	11,943	2,338	---	53,553	1,440,000
Water	152,527	96,734	55,793	5,805	2,140	59,458	---	---	---	13,943	14,044	---	2,140	24,000
<b>Total</b>	<b>441,211</b>	<b>299,205</b>	<b>142,006</b>	<b>16,411</b>	<b>55,693</b>	<b>102,724</b>	<b>2,031</b>	<b>---</b>	<b>---</b>	<b>26,029</b>	<b>16,382</b>	<b>---</b>	<b>55,693</b>	<b>1,464,000</b>
<b>Rush City</b>														
Liquor	1,059,670	1,072,526	(12,856)	65	---	(12,791)	---	---	---	---	---	---	---	---
Sewer	547,127	226,053	321,074	10,661	18,127	313,608	47,526	---	---	(581,550)	606,982	---	18,127	212,000
Sewer Access/Hookup	12,900	---	12,900	---	---	12,900	---	---	---	---	---	---	---	---
Storm Sewer	25,166	6,269	18,897	---	---	18,897	---	---	---	(4,500)	---	---	---	---
Water	517,155	317,413	199,742	7,942	34,615	173,069	51,969	---	---	(711,202)	929,403	---	34,615	213,000
Water Access/Hookup	8,950	---	8,950	---	---	8,950	---	---	---	---	---	---	---	---
<b>Total</b>	<b>2,170,968</b>	<b>1,622,261</b>	<b>548,707</b>	<b>18,668</b>	<b>52,742</b>	<b>514,633</b>	<b>99,495</b>	<b>---</b>	<b>---</b>	<b>(1,297,252)</b>	<b>1,536,385</b>	<b>---</b>	<b>52,742</b>	<b>425,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Rushford</b>														
Electric	1,701,223	1,538,895	162,328	118,205	20,353	260,180	---	---	165,362	50,000	194,571	---	20,353	60,000
Liquor [21]	---	34,012	(34,012)	---	30,721	(64,733)	---	---	---	---	---	---	---	---
Sewer	424,301	371,530	52,771	1,117	26,889	26,999	---	---	126,976	53,120	439,893	398,191	23,414	68,368
Water	499,225	377,845	121,380	64,437	46,618	139,199	---	---	66,064	13,696	31,639	41,950	46,618	213,000
<b>Total</b>	<b>2,624,749</b>	<b>2,322,282</b>	<b>302,467</b>	<b>183,759</b>	<b>124,581</b>	<b>361,645</b>	<b>---</b>	<b>---</b>	<b>358,402</b>	<b>116,816</b>	<b>666,103</b>	<b>440,141</b>	<b>90,385</b>	<b>341,368</b>
<b>Rushford Village</b>														
Sewer	75,494	52,734	22,760	2,033	2,629	22,164	---	---	---	12,770	37,390	37,390	2,629	10,810
Water	39,495	21,240	18,255	403	---	18,658	---	---	---	(31,653)	229,725	115,190	---	---
<b>Total</b>	<b>114,989</b>	<b>73,974</b>	<b>41,015</b>	<b>2,436</b>	<b>2,629</b>	<b>40,822</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(18,883)</b>	<b>267,115</b>	<b>152,580</b>	<b>2,629</b>	<b>10,810</b>
<b>Rushmore</b>														
Electric	228,151	235,286	(7,135)	20,764	---	13,629	---	---	---	---	5,133	---	---	---
Sewer	71,347	56,235	15,112	1,150	3,510	12,752	---	---	---	---	4,000	---	3,510	22,000
Water	59,373	89,014	(29,641)	---	---	(29,641)	---	---	---	---	19,190	---	---	---
<b>Total</b>	<b>358,871</b>	<b>380,535</b>	<b>(21,664)</b>	<b>21,914</b>	<b>3,510</b>	<b>(3,260)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>28,323</b>	<b>---</b>	<b>3,510</b>	<b>22,000</b>
<b>Russell</b>														
Liquor	271,001	251,294	19,707	5,748	---	25,455	---	---	---	---	2,106	---	---	---
Refuse	21,520	21,114	406	114	---	520	---	---	---	---	---	---	---	---
Sewer	37,548	49,913	(12,365)	3,051	73	(9,387)	---	---	---	---	---	---	73	5,031
Water	64,508	65,263	(755)	517	---	(238)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>394,577</b>	<b>387,584</b>	<b>6,993</b>	<b>9,430</b>	<b>73</b>	<b>16,350</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,106</b>	<b>---</b>	<b>73</b>	<b>5,031</b>
<b>Ruthon</b>														
Garbage	15,661	14,043	1,618	15	---	1,633	---	---	---	---	---	---	---	---
Sewer	26,057	39,923	(13,866)	596	19	(13,289)	---	---	---	---	---	---	19	---
Water	38,108	40,598	(2,490)	14,056	8,154	3,412	---	---	---	---	---	---	7,882	15,000
<b>Total</b>	<b>79,826</b>	<b>94,564</b>	<b>(14,738)</b>	<b>14,667</b>	<b>8,173</b>	<b>(8,244)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,901</b>	<b>15,000</b>
<b>Sabin</b>														
Garbage	38,940	35,040	3,900	---	---	3,900	---	---	---	---	---	---	---	---
Mosquito Control	---	2,146	(2,146)	---	---	(2,146)	---	---	---	---	---	---	---	---
Recycle	6,277	5,166	1,111	---	---	1,111	---	---	---	---	---	---	---	---
Sewer	43,246	31,457	11,789	---	---	11,789	---	---	---	---	75,872	72,500	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	143,655	76,609	67,046	39,295	33,757	72,584	39,295	---	---	---	98,163	72,500	---	64,900
<b>Total</b>	<b>232,118</b>	<b>150,418</b>	<b>81,700</b>	<b>39,295</b>	<b>33,757</b>	<b>87,238</b>	<b>39,295</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>174,035</b>	<b>145,000</b>	<b>---</b>	<b>64,900</b>
<b>Sacred Heart</b>														
Economic Development Authority	74,956	57,985	16,971	16,456	30,266	3,161	---	---	---	---	351	124,565	30,266	132,717
Liquor	464,457	476,318	(11,861)	22,936	80	10,995	---	---	---	20,000	16,571	---	---	---
Water and Sewer	134,926	225,417	(90,491)	76,621	7,385	(21,255)	74,320	---	---	---	166,195	176,000	7,385	75,823
<b>Total</b>	<b>674,339</b>	<b>759,720</b>	<b>(85,381)</b>	<b>116,013</b>	<b>37,731</b>	<b>(7,099)</b>	<b>74,320</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>183,117</b>	<b>300,565</b>	<b>37,651</b>	<b>208,540</b>
<b>Saint Anthony</b>														
Liquor	7,139,381	6,613,500	525,881	8,867	5,475	529,273	---	---	---	510,000	---	---	5,475	---
Sewer	877,794	1,008,552	(130,758)	---	33,880	(164,638)	---	---	---	---	---	---	32,533	47,500
Water	957,824	869,198	88,626	8,708	33,881	63,453	---	---	---	---	---	---	32,534	47,500
Water Filtration and Purification	---	114,337	(114,337)	122,827	---	8,490	---	---	---	(100,000)	---	---	---	---
<b>Total</b>	<b>8,974,999</b>	<b>8,605,587</b>	<b>369,412</b>	<b>140,402</b>	<b>73,236</b>	<b>436,578</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>410,000</b>	<b>---</b>	<b>---</b>	<b>70,542</b>	<b>95,000</b>
<b>Saint Augusta</b>														
Sewer	210,781	290,952	(80,171)	30,283	118,151	(168,039)	---	---	---	(390,672)	---	576,955	118,151	334,055
Street Utility	4,020	4,079	(59)	5	---	(54)	---	---	---	---	---	---	---	---
Water	177,700	247,739	(70,039)	23,387	56,459	(103,111)	---	---	---	(200,162)	59,307	288,045	56,459	165,758
<b>Total</b>	<b>392,501</b>	<b>542,770</b>	<b>(150,269)</b>	<b>53,675</b>	<b>174,610</b>	<b>(271,204)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(590,834)</b>	<b>59,307</b>	<b>865,000</b>	<b>174,610</b>	<b>499,813</b>
<b>Saint Bonifacius</b>														
Sewer	231,587	336,135	(104,548)	1,314	---	(103,234)	---	---	---	80,828	---	---	---	---
Storm Sewer	57,714	19,626	38,088	291	11,061	27,318	---	---	---	15,087	---	---	11,061	20,000
Water	388,312	250,036	138,276	14,432	43,190	109,518	---	---	---	113,257	---	775,000	43,190	845,000
<b>Total</b>	<b>677,613</b>	<b>605,797</b>	<b>71,816</b>	<b>16,037</b>	<b>54,251</b>	<b>33,602</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>209,172</b>	<b>---</b>	<b>775,000</b>	<b>54,251</b>	<b>865,000</b>
<b>Saint Charles</b>														
Ambulance	219,753	206,864	12,889	11,487	---	24,376	---	---	---	6,500	---	---	---	17,866
Electric	3,028,680	2,171,728	856,952	122,809	65,953	913,808	---	---	---	120,000	281,333	---	65,953	205,000
Garbage	179,499	180,354	(855)	13,315	---	12,460	---	---	---	---	---	---	---	---
Sewer	628,482	527,987	100,495	22,007	3,077	119,425	---	---	---	---	---	---	3,077	106,765
Storm Water	84,121	35,191	48,930	47	---	48,977	---	---	---	---	55,227	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	504,431	379,962	124,469	30,443	20,065	134,847	---	---	---	---	104,821	---	20,065	151,577
<b>Total</b>	<b>4,644,966</b>	<b>3,502,086</b>	<b>1,142,880</b>	<b>200,108</b>	<b>89,095</b>	<b>1,253,893</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>126,500</b>	<b>441,381</b>	<b>---</b>	<b>89,095</b>	<b>481,208</b>
<b>Saint Clair</b>														
Sewer	269,446	220,967	48,479	50,512	34,725	64,266	50,419	---	---	---	7,213	334,000	32,070	497,014
Water	125,831	123,825	2,006	74,914	52,424	24,496	63,749	---	---	---	---	---	51,940	85,000
<b>Total</b>	<b>395,277</b>	<b>344,792</b>	<b>50,485</b>	<b>125,426</b>	<b>87,149</b>	<b>88,762</b>	<b>114,168</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>7,213</b>	<b>334,000</b>	<b>84,010</b>	<b>582,014</b>
<b>Saint Cloud</b>														
Civic Center	1,460,397	2,640,491	(1,180,094)	1,940,601	1,057,352	(296,845)	1,799,442	183,118	---	448,451	1,685,826	---	1,057,352	---
Housing and Redevelopment Authority	10,267,777	10,907,343	(639,566)	154,549	209,916	(694,933)	339,982	7,929,938	416,775	---	647,504	---	174,965	691,565
Hydroelectric Utility	2,519,875	801,241	1,718,634	39,360	379,695	1,378,299	---	---	---	450,000	15,858	---	379,695	1,250,000
Municipal Athletic Complex	1,304,121	1,672,527	(368,406)	95,440	165,529	(438,495)	37,550	---	---	(374,970)	27,605	---	165,529	382,373
Parking System	1,689,165	1,558,783	130,382	50,911	180,002	1,291	---	---	---	88,599	56,899	---	180,002	279,573
Refuse Service	3,074,898	2,711,114	363,784	48,494	---	412,278	---	---	---	39,279	223,426	---	---	---
Storm Water Utility	744,991	875,101	(130,110)	86,175	---	(43,935)	---	---	---	7,425	107,425	---	---	---
Street Light Utility	939,455	872,732	66,723	2,485	---	69,208	---	---	---	---	80,366	---	---	---
Wastewater Utility	7,015,512	7,907,920	(892,408)	591,159	936,789	(1,238,038)	---	291,000	---	927,192	4,486,991	851,724	936,789	3,016,100
Water Utility	10,424,466	8,361,647	2,062,819	130,254	438,690	1,754,383	---	---	28,319	302,711	494,133	634,876	438,690	2,916,501
<b>Total</b>	<b>39,440,657</b>	<b>38,308,899</b>	<b>1,131,758</b>	<b>3,139,428</b>	<b>3,367,973</b>	<b>903,213</b>	<b>2,176,974</b>	<b>8,404,056</b>	<b>445,094</b>	<b>1,888,687</b>	<b>7,826,033</b>	<b>1,486,600</b>	<b>3,333,022</b>	<b>8,536,112</b>
<b>Saint Francis</b>														
Liquor	2,094,876	1,883,145	211,731	12,785	---	224,516	---	---	---	60,000	7,059	---	---	---
Sewer	875,916	707,222	168,694	40,426	151,460	57,660	---	---	---	---	26,850	---	151,460	233,500
Water	1,137,548	843,392	294,156	51,673	293,227	52,602	---	---	---	---	52,685	---	293,227	461,500
<b>Total</b>	<b>4,108,340</b>	<b>3,433,759</b>	<b>674,581</b>	<b>104,884</b>	<b>444,687</b>	<b>334,778</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>60,000</b>	<b>86,594</b>	<b>---</b>	<b>444,687</b>	<b>695,000</b>
<b>Saint Hilaire*</b>														
Liquor	426,965	442,559	(15,594)	1,015	---	(14,579)	---	---	---	---	6,193	---	---	---
Sewer	79,190	72,777	6,413	---	7,989	(1,576)	---	---	---	4,772	---	---	7,989	39,744
Water	30,657	33,043	(2,386)	1,650	---	(736)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>536,812</b>	<b>548,379</b>	<b>(11,567)</b>	<b>2,665</b>	<b>7,989</b>	<b>(16,891)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>4,772</b>	<b>6,193</b>	<b>---</b>	<b>7,989</b>	<b>39,744</b>
<b>Saint James</b>														
Economic Development Authority - Housing	146,692	67,121	79,571	1,011	26,143	54,439	---	---	---	15,000	---	---	26,143	39,875
Electric [22]	5,351,365	4,504,607	846,758	71,601	39,764	878,595	---	---	---	335,000	583,831	---	39,764	380,000

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	1,022,746	855,246	167,500	2,756	---	170,256	---	---	---	73,730	---	---	---	---
Wastewater Treatment	1,070,951	999,680	71,271	79,101	146,440	3,932	---	---	---	88,329	78,127	336,886	129,961	270,000
Water	1,037,322	794,462	242,860	6,595	68,195	181,260	---	---	---	135,807	5,306	---	68,195	128,000
<b>Total</b>	<b>8,629,076</b>	<b>7,221,116</b>	<b>1,407,960</b>	<b>161,064</b>	<b>280,542</b>	<b>1,288,482</b>	---	---	---	<b>647,866</b>	<b>667,264</b>	<b>336,886</b>	<b>264,063</b>	<b>817,875</b>
<b>Saint Joseph</b>														
Refuse	294,998	296,119	(1,121)	8,751	---	7,630	---	---	---	---	---	---	---	---
Sewer	460,685	681,214	(220,529)	21,025	115,056	(314,560)	---	---	---	(148,900)	212,760	---	108,943	347,994
Storm Sewer	101,336	169,508	(68,172)	5,482	---	(62,690)	---	---	---	21,250	---	---	---	---
Water	626,360	758,440	(132,080)	95,686	373,183	(409,577)	---	---	---	(107,425)	---	4,860,000	347,264	395,000
<b>Total</b>	<b>1,483,379</b>	<b>1,905,281</b>	<b>(421,902)</b>	<b>130,944</b>	<b>488,239</b>	<b>(779,197)</b>	---	---	---	<b>(235,075)</b>	<b>212,760</b>	<b>4,860,000</b>	<b>456,207</b>	<b>742,994</b>
<b>Saint Leo</b>														
Refuse	8,224	7,647	577	---	---	577	---	---	---	---	---	---	---	---
Sewer	15,593	10,698	4,895	186	---	5,081	---	---	---	---	---	---	---	---
Water	12,937	11,152	1,785	386	---	2,171	---	---	---	---	---	---	---	---
<b>Total</b>	<b>36,754</b>	<b>29,497</b>	<b>7,257</b>	<b>572</b>	---	<b>7,829</b>	---	---	---	---	---	---	---	---
<b>Saint Louis Park</b>														
Sewer Utility	6,025,843	4,514,247	1,511,596	52,763	36,176	1,528,183	---	---	---	1,889,782	166,153	---	6,575	15,500
Solid Waste	2,858,930	2,562,985	295,945	143,539	---	439,484	---	---	---	196,010	---	---	---	---
Storm Water Utility	1,977,445	1,383,923	593,522	18,067	81,987	529,602	---	---	---	270,090	97,606	---	80,074	354,100
Water Utility	5,107,627	3,477,293	1,630,334	2,623	356,336	1,276,621	---	---	---	(695,847)	1,071,093	---	303,977	585,400
<b>Total</b>	<b>15,969,845</b>	<b>11,938,448</b>	<b>4,031,397</b>	<b>216,992</b>	<b>474,499</b>	<b>3,773,890</b>	---	---	---	<b>1,660,035</b>	<b>1,334,852</b>	---	<b>390,626</b>	<b>955,000</b>
<b>Saint Martin</b>														
Sewer	38,749	14,517	24,232	---	---	24,232	---	---	---	---	---	---	---	---
Water	69,407	11,349	58,058	9,699	1,176	66,581	---	---	---	21,000	---	---	1,176	8,824
<b>Total</b>	<b>108,156</b>	<b>25,866</b>	<b>82,290</b>	<b>9,699</b>	<b>1,176</b>	<b>90,813</b>	---	---	---	<b>21,000</b>	---	---	<b>1,176</b>	<b>8,824</b>
<b>Saint Michael</b>														
Recycling	166,394	176,439	(10,045)	23,828	78	13,705	---	---	---	---	---	---	78	---
Sewer	1,515,766	1,314,432	201,334	1,179	51,448	151,065	---	---	---	(47,820)	97,217	121,138	51,448	362,887
Storm Water	146,141	162,993	(16,852)	720	1,350	(17,482)	---	---	---	64,042	---	22,537	1,350	2,398

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	644,503	475,072	169,431	11,730	20,710	160,451	---	---	---	100,000	---	346,514	20,710	36,863	
<b>Total</b>	<b>2,472,804</b>	<b>2,128,936</b>	<b>343,868</b>	<b>37,457</b>	<b>73,586</b>	<b>307,739</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>116,222</b>	<b>97,217</b>	<b>490,189</b>	<b>73,586</b>	<b>402,148</b>	
<b>Saint Paul</b>															
Housing and Redevelopment Authority - Loan Enterprise	919,137	1,218,000	(298,863)	1,422,319	1,510,322	(386,866)	257,046	89,143	422,637	(10,981,516)	5,941,985	25,000	514,094	---	
Housing and Redevelopment Authority - Parking	12,186,953	8,261,287	3,925,666	1,261,606	2,804,050	2,383,222	1,181,563	---	---	2,401,780	710,448	---	2,686,959	3,275,000	
Impound Lot	2,456,393	2,535,887	(79,494)	---	---	(79,494)	---	---	---	2,724	---	---	---	---	
Port Authority	7,697,195	17,032,088	(9,334,893)	12,167,686	6,541,000	(3,708,207)	5,602,927	---	---	---	5,134,000	8,238,000	2,724,000	5,428,000	
Regional Water Services	51,520,196	41,433,558	10,086,638	699,976	4,145,807	6,640,807	---	---	---	---	21,993,418	---	1,358,603	3,799,688	
RiverCentre Convention & Visitors Authority	8,251,909	11,160,731	(2,908,822)	2,843,076	1,946,011	(2,011,757)	1,633,023	---	---	---	742,315	---	120	4,647	
RiverPrint Saint Paul/Ramsey County	1,210,644	1,395,623	(184,979)	---	---	(184,979)	---	---	---	624	---	---	---	---	
Sewer Utility	51,185,513	47,625,609	3,559,904	325,310	3,027,622	857,592	---	---	---	12,471,774	7,988,181	9,002,766	2,655,484	4,182,462	
Special Services	4,146,303	4,658,036	(511,733)	41,231	348,757	(819,259)	---	---	---	22,387	---	---	284,150	280,000	
Watergate Marina	33,532	6,556	26,976	---	---	26,976	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>139,607,775</b>	<b>135,327,375</b>	<b>4,280,400</b>	<b>18,761,204</b>	<b>20,323,569</b>	<b>2,718,035</b>	<b>8,674,559</b>	<b>89,143</b>	<b>422,637</b>	<b>3,917,773</b>	<b>42,510,347</b>	<b>17,265,766</b>	<b>10,223,410</b>	<b>16,969,797</b>	
<b>Saint Paul Park</b>															
Sewer	608,802	573,229	35,573	2,329	---	37,902	---	---	---	---	---	---	---	---	
Water	552,901	480,973	71,928	46,504	---	118,432	---	---	---	15,800	---	---	---	---	
<b>Total</b>	<b>1,161,703</b>	<b>1,054,202</b>	<b>107,501</b>	<b>48,833</b>	<b>---</b>	<b>156,334</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,800</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Saint Peter</b>															
Electric Utility	10,751,186	9,650,050	1,101,136	37,129	474,241	664,024	---	---	1,408	924,465	862,142	---	474,241	525,000	
Environmental Services	683,726	725,109	(41,383)	2,136	---	(39,247)	---	---	326	3,486	2,933	---	---	---	
Heartland Transit	85,947	332,038	(246,091)	212,307	---	(33,784)	---	66,500	145,807	---	1,142	---	---	---	
Hospital [29]	17,469,762	17,802,758	(332,996)	105,839	499,901	(727,058)	---	---	66,236	---	451,410	---	481,462	475,000	
Housing and Redevelopment Authority [29]	218,817	343,518	(124,701)	11,917	---	(112,784)	---	20,081	---	---	---	---	---	---	
Long-Term Care Facility	776,165	225,323	550,842	726	576,344	(24,776)	---	---	---	---	---	---	576,344	226,415	
Medical Office Building	288,242	260,117	28,125	1,488	143,178	(113,565)	---	---	---	---	---	---	143,178	65,000	
Storm Water	488,622	522,787	(34,165)	3,731	10,595	(41,029)	---	---	43	29,804	135,880	---	10,595	74,150	
Telecommunication	143,736	19,670	124,066	688	---	124,754	---	---	---	143,736	---	---	---	---	
Waste Water Utility	3,253,915	2,456,689	797,226	9,574	333,108	473,692	---	---	1,048	239,327	138,773	1,890,000	333,108	3,007,960	
Water Utility	2,204,700	2,304,782	(100,082)	21,499	529,059	(607,642)	---	---	10,651	210,040	761,149	761,014	529,059	1,907,606	
<b>Total</b>	<b>36,364,818</b>	<b>34,642,841</b>	<b>1,721,977</b>	<b>407,034</b>	<b>2,566,426</b>	<b>(437,415)</b>	<b>---</b>	<b>86,581</b>	<b>225,519</b>	<b>1,550,858</b>	<b>2,353,429</b>	<b>2,651,014</b>	<b>2,547,987</b>	<b>6,281,131</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

## Table 21

### Public Service Enterprises - Analysis of All Enterprise Operations For the Year Ended December 31, 2012

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>Sanborn</b>														
Garbage	21,395	17,606	3,789	---	---	3,789	---	---	---	---	---	---	---	---
Sewage Disposal	18,301	13,765	4,536	1,937	2,279	4,194	---	---	---	---	---	---	2,279	2,700
Water	70,626	72,190	(1,564)	50,652	44,280	4,808	24,694	---	---	---	---	---	44,280	167,300
<b>Total</b>	<b>110,322</b>	<b>103,561</b>	<b>6,761</b>	<b>52,589</b>	<b>46,559</b>	<b>12,791</b>	<b>24,694</b>	---	---	---	---	---	<b>46,559</b>	<b>170,000</b>
<b>Sandstone</b>														
Golf	2,988	36,068	(33,080)	86,651	---	53,571	---	---	---	(179,477)	---	---	---	---
Sewer	362,322	301,252	61,070	34,950	---	96,020	---	---	---	134,662	---	---	---	---
Storm Sewer	36,895	23,462	13,433	710	---	14,143	---	---	---	8,400	---	---	---	---
Water	208,243	196,654	11,589	2,569	---	14,158	---	---	---	45,000	---	---	---	---
Wild River Apartments	619,591	420,240	199,351	---	175,866	23,485	---	---	---	(91,636)	---	4,275,000	175,866	4,225,000
<b>Total</b>	<b>1,230,039</b>	<b>977,676</b>	<b>252,363</b>	<b>124,880</b>	<b>175,866</b>	<b>201,377</b>	---	---	---	<b>(83,051)</b>	---	<b>4,275,000</b>	<b>175,866</b>	<b>4,225,000</b>
<b>Sargeant</b>														
Sewer	14,248	8,201	6,047	1,855	3,444	4,458	---	---	---	---	---	---	3,444	5,000
Water [0]	4,700	3,933	767	1	---	768	---	---	---	---	---	---	---	---
<b>Total</b>	<b>18,948</b>	<b>12,134</b>	<b>6,814</b>	<b>1,856</b>	<b>3,444</b>	<b>5,226</b>	---	---	---	---	---	---	<b>3,444</b>	<b>5,000</b>
<b>Sartell</b>														
Sewer	1,654,240	1,601,359	52,881	1,748	359,069	(304,440)	---	---	---	(690,353)	---	1,865,000	359,069	949,783
Storm Water	307,851	860,765	(552,914)	280,000	147	(273,061)	---	---	---	118,225	---	---	---	---
Water	1,807,973	2,273,561	(465,588)	42,657	494,911	(917,842)	---	---	---	(712,931)	---	---	494,911	795,000
<b>Total</b>	<b>3,770,064</b>	<b>4,735,685</b>	<b>(965,621)</b>	<b>324,405</b>	<b>854,127</b>	<b>(1,495,343)</b>	---	---	---	<b>(1,285,059)</b>	---	<b>1,865,000</b>	<b>853,980</b>	<b>1,744,783</b>
<b>Sauk Centre</b>														
Housing and Redevelopment Authority [14][29]	127,278	230,364	(103,086)	64,528	---	(38,558)	---	90,058	---	---	45,775	---	---	---
Public Utilities Commission [4][6][29]	6,448,242	6,126,818	321,424	83,790	331,213	74,001	---	---	---	---	532,769	150,212	170,207	442,384
St. Michaels Hospital and Nursing Home [11][29]	18,932,793	17,346,426	1,586,367	124,929	388,659	1,322,637	---	---	---	---	620,182	---	388,659	25,000
<b>Total</b>	<b>25,508,313</b>	<b>23,703,608</b>	<b>1,804,705</b>	<b>273,247</b>	<b>719,872</b>	<b>1,358,080</b>	---	<b>90,058</b>	---	---	<b>1,198,726</b>	<b>150,212</b>	<b>558,866</b>	<b>467,384</b>
<b>Sauk Rapids</b>														
Liquor	2,298,929	2,245,596	53,333	9,081	---	62,414	---	---	---	---	376,857	---	---	---
Sewer	1,247,768	1,165,811	81,957	120,640	112,752	89,845	---	---	---	---	74,785	---	112,752	323,086
Storm Water	180,887	326,085	(145,198)	1,588	---	(143,610)	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	1,763,509	1,497,750	265,759	134,611	443,074	(42,704)	---	---	---	(51)	106,772	---	443,074	2,740,000
<b>Total</b>	<b>5,491,093</b>	<b>5,235,242</b>	<b>255,851</b>	<b>265,920</b>	<b>555,826</b>	<b>(34,055)</b>	---	---	---	<b>(51)</b>	<b>558,414</b>	---	<b>555,826</b>	<b>3,063,086</b>
<b>Savage</b>														
Liquor	4,560,288	4,266,886	293,402	---	59,356	234,046	---	---	---	---	29,081	---	59,356	125,000
Sports Center	111,522	134,016	(22,494)	44,604	---	22,110	---	---	---	14,987	4,756,087	4,915,000	---	---
Storm Water	1,243,080	1,611,101	(368,021)	184,502	65,790	(249,309)	---	---	---	---	---	---	65,790	283,900
Street Light	345,255	332,040	13,215	3,947	---	17,162	---	---	---	---	48,834	---	---	---
Water and Sewer [3]	7,457,902	9,571,409	(2,113,507)	128,079	615,631	(2,601,059)	---	---	---	200,000	253,543	---	615,631	1,896,100
<b>Total</b>	<b>13,718,047</b>	<b>15,915,452</b>	<b>(2,197,405)</b>	<b>361,132</b>	<b>740,777</b>	<b>(2,577,050)</b>	---	---	---	<b>214,987</b>	<b>5,087,545</b>	<b>4,915,000</b>	<b>740,777</b>	<b>2,305,000</b>
<b>Scandia</b>														
Sewer	70,696	126,143	(55,447)	5,874	---	(49,573)	---	---	---	2,825	---	---	---	---
Uptown Sewer Fund	9,579	17,478	(7,899)	---	---	(7,899)	---	---	---	(173,434)	158,354	---	---	---
<b>Total</b>	<b>80,275</b>	<b>143,621</b>	<b>(63,346)</b>	<b>5,874</b>	---	<b>(57,472)</b>	---	---	---	<b>(170,609)</b>	<b>158,354</b>	---	---	---
<b>Scanlon</b>														
Water and Sewer [3]	353,124	299,645	53,479	1,341	7,627	47,193	---	---	---	---	3,884	---	6,278	65,000
<b>Total</b>	<b>353,124</b>	<b>299,645</b>	<b>53,479</b>	<b>1,341</b>	<b>7,627</b>	<b>47,193</b>	---	---	---	---	<b>3,884</b>	---	<b>6,278</b>	<b>65,000</b>
<b>Seaforth</b>														
Garbage	3,158	3,513	(355)	---	---	(355)	---	---	---	---	---	---	---	---
Wastewater	25,662	30,185	(4,523)	19	5,804	(10,308)	---	---	---	---	---	---	5,804	2,000
Water	19,705	25,234	(5,529)	17	4,281	(9,793)	---	---	---	---	---	---	4,281	4,000
<b>Total</b>	<b>48,525</b>	<b>58,932</b>	<b>(10,407)</b>	<b>36</b>	<b>10,085</b>	<b>(20,456)</b>	---	---	---	---	---	---	<b>10,085</b>	<b>6,000</b>
<b>Sebeka</b>														
Liquor	496,319	473,582	22,737	65	---	22,802	---	---	---	12,000	---	---	---	---
Sewer	69,573	79,435	(9,862)	86	3,072	(12,848)	---	---	---	47,500	---	52,440	3,072	57,600
Water	135,486	68,983	66,503	184	18,279	48,408	---	---	---	12,000	---	13,800	18,279	65,400
<b>Total</b>	<b>701,378</b>	<b>622,000</b>	<b>79,378</b>	<b>335</b>	<b>21,351</b>	<b>58,362</b>	---	---	---	<b>71,500</b>	---	<b>66,240</b>	<b>21,351</b>	<b>123,000</b>
<b>Shafer</b>														
Sewer	162,505	202,330	(39,825)	44,237	46,033	(41,621)	---	---	---	(50,000)	---	---	46,033	101,755
Storm Water	6,895	268	6,627	278	---	6,905	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	97,707	165,694	(67,987)	21,053	23,440	(70,374)	---	---	---	(40,000)	---	---	23,440	25,000
<b>Total</b>	<b>267,107</b>	<b>368,292</b>	<b>(101,185)</b>	<b>65,568</b>	<b>69,473</b>	<b>(105,090)</b>	---	---	---	<b>(90,000)</b>	---	---	<b>69,473</b>	<b>126,755</b>
<b>Shakopee</b>														
Electric [29]	39,732,240	33,973,449	5,758,791	420,255	2,104,872	4,074,174	---	---	---	1,265,248	2,457,969	---	757,491	580,000
Sewer	3,730,226	3,953,269	(223,043)	229,700	17,062	(10,405)	---	---	---	50,000	289,564	---	---	---
Storm Drainage	1,037,427	1,472,361	(434,934)	904,318	---	469,384	---	---	---	50,000	158,434	---	---	---
Water [29]	5,287,076	3,535,535	1,751,541	124,840	1,088,906	787,475	---	---	---	1,054,271	1,451,355	---	29,917	20,000
<b>Total</b>	<b>49,786,969</b>	<b>42,934,614</b>	<b>6,852,355</b>	<b>1,679,113</b>	<b>3,210,840</b>	<b>5,320,628</b>	---	---	---	<b>2,419,519</b>	<b>4,357,322</b>	---	<b>787,408</b>	<b>600,000</b>
<b>Shelly</b>														
Garbage	21,181	17,859	3,322	---	---	3,322	---	---	---	---	---	---	---	---
Lights	195,610	161,532	34,078	3,883	---	37,961	---	---	---	---	---	---	---	---
Sewer	45,990	8,740	37,250	18,915	13,237	42,928	---	---	---	---	---	---	13,237	18,000
Water	30,661	24,579	6,082	9,173	3,125	12,130	---	---	---	---	---	---	3,125	3,900
<b>Total</b>	<b>293,442</b>	<b>212,710</b>	<b>80,732</b>	<b>31,971</b>	<b>16,362</b>	<b>96,341</b>	---	---	---	---	---	---	<b>16,362</b>	<b>21,900</b>
<b>Sherburn</b>														
Economic Development Authority	81,420	32,302	49,118	358	13,526	35,950	---	---	---	12,131	17,500	---	13,526	6,926
Liquor	792,699	764,558	28,141	6	1,725	26,422	---	---	---	---	32,759	---	---	---
Temperance Lake Ridge	1,384,948	1,125,970	258,978	1,135	147,596	112,517	---	---	---	2,869	1,464,459	1,795,000	147,596	110,000
Water and Sewer [3]	276,514	294,920	(18,406)	303	12,370	(30,473)	---	---	---	---	2,347	29,416	12,370	63,000
<b>Total</b>	<b>2,535,581</b>	<b>2,217,750</b>	<b>317,831</b>	<b>1,802</b>	<b>175,217</b>	<b>144,416</b>	---	---	---	<b>15,000</b>	<b>1,517,065</b>	<b>1,824,416</b>	<b>173,492</b>	<b>179,926</b>
<b>Shoreview</b>														
Sewer	3,568,777	3,211,520	357,257	24,964	72,489	309,732	---	---	---	188,000	239,261	---	72,489	145,000
Street Lights	456,284	275,793	180,491	3,114	---	183,605	---	---	---	15,600	179,169	---	---	---
Surface Water	1,147,539	931,231	216,308	8,476	84,797	139,987	---	---	---	107,000	371,689	---	84,797	255,000
Water	2,918,022	2,020,250	897,772	35,077	185,822	747,027	---	---	---	240,000	384,052	---	183,921	550,000
<b>Total</b>	<b>8,090,622</b>	<b>6,438,794</b>	<b>1,651,828</b>	<b>71,631</b>	<b>343,108</b>	<b>1,380,351</b>	---	---	---	<b>550,600</b>	<b>1,174,171</b>	---	<b>341,207</b>	<b>950,000</b>
<b>Shorewood</b>														
Recycling	157,585	187,713	(30,128)	23,536	---	(6,592)	---	---	---	---	---	---	---	---
Sewer	828,490	1,065,926	(237,436)	32,993	---	(204,443)	---	---	---	---	22,015	---	---	---
Storm Water Management Utility	193,931	273,846	(79,915)	1,412	---	(78,503)	---	---	---	---	110,901	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Water	612,892	588,537	24,355	176,854	100,668	100,541	---	---	---	---	---	---	100,668	175,000	
<b>Total</b>	<b>1,792,898</b>	<b>2,116,022</b>	<b>(323,124)</b>	<b>234,795</b>	<b>100,668</b>	<b>(188,997)</b>	---	---	---	---	<b>132,916</b>	---	<b>100,668</b>	<b>175,000</b>	
<b>Silver Bay</b>															
Liquor	944,914	903,565	41,349	2,005	13,147	30,207	---	---	---	---	2,495	---	13,147	47,832	
Sewer	636,461	474,428	162,033	5,857	15,111	152,779	---	---	---	---	121,842	---	15,111	112,838	
Water	836,845	605,719	231,126	4,028	16,391	218,763	---	---	---	---	51,276	---	16,391	72,000	
<b>Total</b>	<b>2,418,220</b>	<b>1,983,712</b>	<b>434,508</b>	<b>11,890</b>	<b>44,649</b>	<b>401,749</b>	---	---	---	---	<b>175,613</b>	---	<b>44,649</b>	<b>232,670</b>	
<b>Silver Lake</b>															
Liquor	527,523	537,338	(9,815)	15,749	---	5,934	---	---	---	10,000	---	---	---	---	
Sewer	118,789	117,879	910	12,107	12,295	722	---	---	---	---	54,080	---	12,295	35,000	
Water	89,891	75,584	14,307	1,308	---	15,615	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>736,203</b>	<b>730,801</b>	<b>5,402</b>	<b>29,164</b>	<b>12,295</b>	<b>22,271</b>	---	---	---	<b>10,000</b>	<b>54,080</b>	---	<b>12,295</b>	<b>35,000</b>	
<b>Skyline</b>															
Refuse	21,608	22,539	(931)	---	---	(931)	---	---	---	---	---	---	---	---	
Sewer	22,240	59,561	(37,321)	22,613	6,184	(20,892)	---	---	---	---	14,479	---	6,184	72,140	
Water	80,579	30,347	50,232	---	15,851	34,381	---	---	---	---	---	---	15,851	40,000	
<b>Total</b>	<b>124,427</b>	<b>112,447</b>	<b>11,980</b>	<b>22,613</b>	<b>22,035</b>	<b>12,558</b>	---	---	---	---	<b>14,479</b>	---	<b>22,035</b>	<b>112,140</b>	
<b>Slayton</b>															
Water [1]	549,493	380,266	169,227	78,899	3,379	244,747	---	---	---	1,500	70,072	---	721	122,000	
<b>Total</b>	<b>549,493</b>	<b>380,266</b>	<b>169,227</b>	<b>78,899</b>	<b>3,379</b>	<b>244,747</b>	---	---	---	<b>1,500</b>	<b>70,072</b>	---	<b>721</b>	<b>122,000</b>	
<b>Sleepy Eye</b>															
Ambulance	193,575	161,575	32,000	28,906	865	60,041	---	---	---	3,815	28,934	---	---	---	
Liquor	593,882	575,833	18,049	7,086	468	24,667	---	---	---	10,000	327	---	---	---	
Medical Center	12,328,350	12,128,522	199,828	409,150	160,923	448,055	---	---	244,536	---	1,045,666	4,265,000	159,228	4,242,000	
Public Utilities Commission [4]	5,443,443	4,536,424	907,019	239,241	116,866	1,029,394	---	---	---	283,874	700,285	---	106,771	432,000	
Sewer	380,830	107,324	273,506	359,574	---	633,080	---	---	---	977,200	396,504	---	---	---	
<b>Total</b>	<b>18,940,080</b>	<b>17,509,678</b>	<b>1,430,402</b>	<b>1,043,957</b>	<b>279,122</b>	<b>2,195,237</b>	---	---	<b>244,536</b>	<b>1,274,889</b>	<b>2,171,716</b>	<b>4,265,000</b>	<b>265,999</b>	<b>4,674,000</b>	
<b>Sobieski</b>															
Community Center Fund [0]	15,365	21,743	(6,378)	8,142	---	1,764	---	---	---	---	2,246	---	---	---	
Refuse and Recycling [0]	14,350	18,707	(4,357)	4,948	---	591	---	---	---	---	---	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 Fund [0]	13,920	4,974	8,946	6,202	---	15,148	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>43,635</b>	<b>45,424</b>	<b>(1,789)</b>	<b>19,292</b>	<b>---</b>	<b>17,503</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,246</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>South Haven</b>															
Liquor	245,110	241,256	3,854	3,618	---	7,472	---	---	---	---	---	---	---	---	
Sewer	47,859	64,422	(16,563)	1,333	20,295	(35,525)	---	---	---	---	---	---	20,295	7,000	
Water	15,868	12,448	3,420	410	---	3,830	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>308,837</b>	<b>318,126</b>	<b>(9,289)</b>	<b>5,361</b>	<b>20,295</b>	<b>(24,223)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,295</b>	<b>7,000</b>	
<b>South Saint Paul</b>															
Business Loans	48,390	39,395	8,995	349	---	9,344	---	---	---	---	---	---	---	---	
CDBG Dakota County	11,793	1,690	10,103	61,144	---	71,247	---	---	---	231,244	---	---	---	---	
CDBG Rehab Loans	43,668	25,668	18,000	---	---	18,000	---	---	---	(3,550)	---	---	---	---	
Capital Fund	---	32,894	(32,894)	32,894	---	---	---	---	---	644,356	---	---	---	---	
Concord Street Tax Increment Financing	---	962,234	(962,234)	1,376,227	51,623	362,370	1,376,227	---	---	(1,121,713)	105,434	---	51,623	155,154	
Congregate Housing	19,838	206,864	(187,026)	167,475	---	(19,551)	---	---	---	(19,551)	---	---	---	---	
HOPE Rehab Loans	10,122	2,615	7,507	17,349	---	24,856	---	---	---	(23,268)	---	---	---	---	
Housing Trust	1,796	368,108	(366,312)	366,312	---	---	---	---	---	---	---	---	---	---	
Housing and Redevelopment Authority - Development	6,740	141,130	(134,390)	---	---	(134,390)	---	---	---	(88,800)	97,752	---	---	---	
Low-Rent Housing	1,078,676	1,878,718	(800,042)	938,212	46,855	91,315	---	---	---	(624,805)	798,205	---	32,175	59,735	
Parking Lot	13,630	23,864	(10,234)	---	---	(10,234)	---	---	---	---	---	---	---	---	
Section 8 Single Room Occupancy	---	18,733	(18,733)	13,965	---	(4,768)	---	---	---	---	---	---	---	---	
Section 8 Voucher	242,184	2,529,867	(2,287,683)	2,199,309	---	(88,374)	---	---	---	---	---	---	---	---	
Storm Water	370,478	275,587	94,891	29,558	---	124,449	---	---	---	697,288	1,066,839	---	---	---	
Street Light	208,311	189,369	18,942	---	---	18,942	---	---	---	20,000	---	---	---	---	
Tax Increment Financing	---	---	---	---	---	---	---	---	---	1,133,181	---	---	---	---	
Tax Levy Rediscover	15,663	268,364	(252,701)	---	---	(252,701)	---	---	---	(115,626)	59,857	---	---	---	
Water and Sewer	5,320,514	4,430,962	889,552	150,399	40,017	999,934	---	---	---	959,400	192,602	---	40,017	350,000	
<b>Total</b>	<b>7,391,803</b>	<b>11,396,062</b>	<b>(4,004,259)</b>	<b>5,353,193</b>	<b>138,495</b>	<b>1,210,439</b>	<b>1,376,227</b>	<b>---</b>	<b>---</b>	<b>1,688,156</b>	<b>2,320,689</b>	<b>---</b>	<b>123,815</b>	<b>564,889</b>	
<b>Spicer</b>															
Sewer	442,755	513,050	(70,295)	7,116	---	(63,179)	---	---	---	---	3,100	---	---	---	
Water	259,102	355,376	(96,274)	2,693	---	(93,581)	---	---	---	(30,000)	3,100	---	---	---	
<b>Total</b>	<b>701,857</b>	<b>868,426</b>	<b>(166,569)</b>	<b>9,809</b>	<b>---</b>	<b>(156,760)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(30,000)</b>	<b>6,200</b>	<b>---</b>	<b>---</b>	<b>---</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Spring Grove*</b>														
Light	1,571,558	1,248,711	322,847	15,138	---	337,985	---	---	---	101,686	50,850	---	---	---
Liquor	374,514	360,203	14,311	816	---	15,127	---	---	---	---	---	---	---	---
Sewer	240,273	204,862	35,411	109	---	35,520	---	---	---	4,625	157,213	162,950	---	---
Water	305,059	145,839	159,220	1,164	---	160,384	---	---	---	3,924	7,495	---	---	---
<b>Total</b>	<b>2,491,404</b>	<b>1,959,615</b>	<b>531,789</b>	<b>17,227</b>	<b>---</b>	<b>549,016</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>110,235</b>	<b>215,558</b>	<b>162,950</b>	<b>---</b>	<b>---</b>
<b>Spring Lake Park</b>														
Liquor	2,456,469	2,383,467	73,002	20,564	12,792	80,774	---	---	---	150,000	---	---	---	---
Sewer Utility	704,592	711,287	(6,695)	298	---	(6,397)	---	---	---	---	722,349	---	---	---
Water Utility	801,139	664,794	136,345	161,489	69,472	228,362	---	---	---	---	6,606	---	69,472	180,000
<b>Total</b>	<b>3,962,200</b>	<b>3,759,548</b>	<b>202,652</b>	<b>182,351</b>	<b>82,264</b>	<b>302,739</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>150,000</b>	<b>728,955</b>	<b>---</b>	<b>69,472</b>	<b>180,000</b>
<b>Spring Park</b>														
Sewer	433,864	401,870	31,994	7,357	9,603	29,748	---	---	---	---	---	---	9,603	15,000
Water	341,020	393,765	(52,745)	14,346	15,190	(53,589)	---	---	---	---	---	---	15,190	30,000
<b>Total</b>	<b>774,884</b>	<b>795,635</b>	<b>(20,751)</b>	<b>21,703</b>	<b>24,793</b>	<b>(23,841)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>24,793</b>	<b>45,000</b>
<b>Spring Valley*</b>														
Ambulance	252,604	262,164	(9,560)	7,908	---	(1,652)	---	---	---	25,000	---	---	---	---
Electric	2,238,986	2,118,823	120,163	11,842	44,203	87,802	---	---	---	63,380	153,751	---	44,203	45,000
Sewer Rental	443,527	469,536	(26,009)	1,233	7,793	(32,569)	---	---	---	---	---	---	7,793	12,500
Storm Water Utility	79,157	27,323	51,834	87	23,376	28,545	---	---	---	---	---	---	23,376	37,500
Water	331,547	310,780	20,767	7,854	---	28,621	---	---	---	(22,595)	425,091	---	---	---
<b>Total</b>	<b>3,345,821</b>	<b>3,188,626</b>	<b>157,195</b>	<b>28,924</b>	<b>75,372</b>	<b>110,747</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>65,785</b>	<b>578,842</b>	<b>---</b>	<b>75,372</b>	<b>95,000</b>
<b>Springfield</b>														
Community Ambulance [22]	123,659	135,343	(11,684)	21,821	---	10,137	---	17,892	1,650	---	21,245	---	---	---
Electric Utility	2,987,968	2,987,712	256	11,715	258	11,713	---	---	---	(31,927)	235,433	---	258	408
Rental Housing	211,175	112,515	98,660	155	101,989	(3,174)	---	---	---	---	---	984,565	101,989	1,032,916
Sewer Utility	296,607	276,263	20,344	817	5,491	15,670	---	---	---	10,632	18,193	---	5,491	36,403
Water Utility	348,658	288,711	59,947	701	8,129	52,519	---	---	---	40,127	---	---	8,129	74,076
<b>Total</b>	<b>3,968,067</b>	<b>3,800,544</b>	<b>167,523</b>	<b>35,209</b>	<b>115,867</b>	<b>86,865</b>	<b>---</b>	<b>17,892</b>	<b>1,650</b>	<b>18,832</b>	<b>274,871</b>	<b>984,565</b>	<b>115,867</b>	<b>1,143,803</b>
<b>Stacy</b>														
Liquor	2,669,139	2,449,653	219,486	29,308	84,698	164,096	---	---	---	60,000	6,952	---	83,990	70,000

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	337,016	292,565	44,451	134,110	30,823	147,738	132,327	---	---	(100,000)	---	---	30,823	202,000	
Storm Sewer	22,030	9,099	12,931	391	1,275	12,047	---	---	---	---	---	---	1,275	10,000	
Water	199,910	205,904	(5,994)	96,624	27,750	62,880	85,653	---	---	100,000	---	---	27,750	30,000	
<b>Total</b>	<b>3,228,095</b>	<b>2,957,221</b>	<b>270,874</b>	<b>260,433</b>	<b>144,546</b>	<b>386,761</b>	<b>217,980</b>	---	---	<b>60,000</b>	<b>6,952</b>	---	<b>143,838</b>	<b>312,000</b>	
<b>Staples</b>															
Community Center	108,871	280,475	(171,604)	148,079	---	(23,525)	83,633	---	61,716	---	---	---	---	---	
Light	2,365,626	2,308,270	57,356	8,477	92	65,741	---	---	---	40,000	28,262	---	92	---	
Sewer	411,350	444,943	(33,593)	407	---	(33,186)	---	---	---	---	24,955	---	---	---	
Water	475,529	465,247	10,282	3,923	41,938	(27,733)	---	---	---	20,000	622,839	500,000	41,938	82,000	
<b>Total</b>	<b>3,361,376</b>	<b>3,498,935</b>	<b>(137,559)</b>	<b>160,886</b>	<b>42,030</b>	<b>(18,703)</b>	<b>83,633</b>	---	<b>61,716</b>	<b>60,000</b>	<b>676,056</b>	<b>500,000</b>	<b>42,030</b>	<b>82,000</b>	
<b>Starbuck</b>															
Garbage	91,777	76,045	15,732	---	---	15,732	---	---	---	---	---	---	---	---	
Hobo Park	222,936	87,265	135,671	---	---	135,671	---	---	---	22,925	---	---	---	---	
Sewer	269,296	159,619	109,677	478,524	9,335	578,866	---	---	478,524	19,571	1,029,526	286,283	9,335	74,200	
Storm Sewer	31,595	14,992	16,603	217,490	118,365	115,728	140,352	---	---	277,733	---	---	118,365	795,000	
Water	233,467	208,046	25,421	790	8,378	17,833	---	---	---	117,646	---	---	8,378	65,800	
<b>Total</b>	<b>849,071</b>	<b>545,967</b>	<b>303,104</b>	<b>696,804</b>	<b>136,078</b>	<b>863,830</b>	<b>140,352</b>	---	<b>478,524</b>	<b>437,875</b>	<b>1,029,526</b>	<b>286,283</b>	<b>136,078</b>	<b>935,000</b>	
<b>Steen</b>															
Sewer	20,395	6,928	13,467	8,314	---	21,781	---	---	---	---	---	---	---	---	
Water	26,972	16,190	10,782	266	61	10,987	---	---	---	---	---	---	---	1,160	
<b>Total</b>	<b>47,367</b>	<b>23,118</b>	<b>24,249</b>	<b>8,580</b>	<b>61</b>	<b>32,768</b>	---	---	---	---	---	---	---	<b>1,160</b>	
<b>Stephen</b>															
Electric	919,877	831,502	88,375	113	---	88,488	---	---	---	115,000	152	---	---	---	
Gas	283,394	185,194	98,200	---	---	98,200	---	---	---	115,000	---	---	---	---	
Refuse	83,481	79,133	4,348	---	---	4,348	---	---	---	---	---	---	---	---	
Sewer	82,195	44,390	37,805	---	877	36,928	---	---	---	40,000	---	---	877	3,208	
Tamarac Senior Housing	501,305	532,856	(31,551)	134	239,113	(270,530)	---	---	---	(158,555)	---	---	239,113	2,670,000	
Water	146,645	199,525	(52,880)	40,873	40,537	(52,544)	---	---	---	(120,000)	102,363	---	40,537	39,013	
<b>Total</b>	<b>2,016,897</b>	<b>1,872,600</b>	<b>144,297</b>	<b>41,120</b>	<b>280,527</b>	<b>(95,110)</b>	---	---	---	<b>(8,555)</b>	<b>102,515</b>	---	<b>280,527</b>	<b>2,712,221</b>	
<b>Stewart</b>															
Sewer	33,233	34,507	(1,274)	2,928	1,678	(24)	---	---	---	(11,217)	492,166	454,169	1,678	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service	
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments
Storm Water	96,162	93,584	2,578	931	27,362	(23,853)	---	---	---	45,850	---	---	27,362	67,715
Water	154,478	161,203	(6,725)	354,476	11,746	336,005	---	354,463	---	(32,353)	479,691	108,172	11,746	35,000
<b>Total</b>	<b>283,873</b>	<b>289,294</b>	<b>(5,421)</b>	<b>358,335</b>	<b>40,786</b>	<b>312,128</b>	<b>---</b>	<b>354,463</b>	<b>---</b>	<b>2,280</b>	<b>971,857</b>	<b>562,341</b>	<b>40,786</b>	<b>102,715</b>
<b>Stewartville</b>														
Sewer	834,931	527,415	307,516	187,571	---	495,087	---	---	170,616	---	1,108,335	---	---	---
Storm Sewer	66,690	43,601	23,089	1,872	---	24,961	---	---	---	---	247,047	---	---	---
Water	710,043	478,979	231,064	141,810	---	372,874	---	---	85,308	---	378,950	---	---	---
<b>Total</b>	<b>1,611,664</b>	<b>1,049,995</b>	<b>561,669</b>	<b>331,253</b>	<b>---</b>	<b>892,922</b>	<b>---</b>	<b>---</b>	<b>255,924</b>	<b>---</b>	<b>1,734,332</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Stillwater</b>														
Parking	258,050	347,788	(89,738)	1,747	---	(87,991)	---	---	---	(106,187)	14,615	---	---	---
Sanitary Sewer	1,905,730	2,287,456	(381,726)	71,650	---	(310,076)	---	---	---	---	13,591	---	---	---
Signs and Lighting	379,471	396,106	(16,635)	---	---	(16,635)	---	---	---	---	---	---	---	---
Storm Sewer	494,910	390,746	104,164	1,587	---	105,751	---	---	---	---	---	---	---	---
Water Commissioners Board	1,391,314	1,519,327	(128,013)	194,193	2,244	63,936	---	---	---	---	154,727	---	2,244	340,000
<b>Total</b>	<b>4,429,475</b>	<b>4,941,423</b>	<b>(511,948)</b>	<b>269,177</b>	<b>2,244</b>	<b>(245,015)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(106,187)</b>	<b>182,933</b>	<b>---</b>	<b>2,244</b>	<b>340,000</b>
<b>Stockton</b>														
Sewer Operations	83,334	89,474	(6,140)	88	---	(6,052)	---	---	---	50,000	---	---	---	---
Water Operations	43,664	126,452	(82,788)	143,997	---	61,209	---	---	---	20,000	---	---	---	---
<b>Total</b>	<b>126,998</b>	<b>215,926</b>	<b>(88,928)</b>	<b>144,085</b>	<b>---</b>	<b>55,157</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>70,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Storden</b>														
Water and Sewer [1]	87,473	107,209	(19,736)	102,463	56,292	26,435	---	---	---	---	102,622	---	56,292	22,383
<b>Total</b>	<b>87,473</b>	<b>107,209</b>	<b>(19,736)</b>	<b>102,463</b>	<b>56,292</b>	<b>26,435</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>102,622</b>	<b>---</b>	<b>56,292</b>	<b>22,383</b>
<b>Strandquist*</b>														
Sewer	5,423	5,569	(146)	7,111	7,207	(242)	---	---	---	(20,000)	---	---	---	---
Water	4,178	8,471	(4,293)	---	---	(4,293)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>9,601</b>	<b>14,040</b>	<b>(4,439)</b>	<b>7,111</b>	<b>7,207</b>	<b>(4,535)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(20,000)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Strathcona</b>														
Garbage [0]	3,744	3,360	384	---	---	384	---	---	---	---	---	---	---	---
Water [0]	320	387	(67)	---	---	(67)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>4,064</b>	<b>3,747</b>	<b>317</b>	<b>---</b>	<b>---</b>	<b>317</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Sturgeon Lake</b>														
Sewer	215,060	248,146	(33,086)	77,616	53,178	(8,648)	77,616	---	---	42,465	9,538	---	53,178	127,493
Water	149,579	138,236	11,343	21,650	30,044	2,949	21,650	---	---	(203,607)	---	---	30,044	131,160
<b>Total</b>	<b>364,639</b>	<b>386,382</b>	<b>(21,743)</b>	<b>99,266</b>	<b>83,222</b>	<b>(5,699)</b>	<b>99,266</b>	<b>---</b>	<b>---</b>	<b>(161,142)</b>	<b>9,538</b>	<b>---</b>	<b>83,222</b>	<b>258,653</b>
<b>Sunburg</b>														
Sewer	25,175	15,058	10,117	1,720	6,570	5,267	---	---	---	---	3,313	---	6,570	5,000
<b>Total</b>	<b>25,175</b>	<b>15,058</b>	<b>10,117</b>	<b>1,720</b>	<b>6,570</b>	<b>5,267</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,313</b>	<b>---</b>	<b>6,570</b>	<b>5,000</b>
<b>Swanville</b>														
Sewer	53,035	33,698	19,337	---	---	19,337	---	---	---	---	---	---	---	---
Water	50,714	46,513	4,201	---	---	4,201	---	---	---	---	11,247	---	---	---
<b>Total</b>	<b>103,749</b>	<b>80,211</b>	<b>23,538</b>	<b>---</b>	<b>---</b>	<b>23,538</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>11,247</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Taconite</b>														
Coleraine, Bovey, and Taconite Joint Sewage	---	44,245	(44,245)	12,196	---	(32,049)	---	---	---	(32,048)	---	---	---	---
Water	16,560	39,927	(23,367)	18,501	---	(4,866)	13,301	---	5,200	---	---	---	---	---
<b>Total</b>	<b>16,560</b>	<b>84,172</b>	<b>(67,612)</b>	<b>30,697</b>	<b>---</b>	<b>(36,915)</b>	<b>13,301</b>	<b>---</b>	<b>5,200</b>	<b>(32,048)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Tamarack</b>														
Sewer [0]	25,148	47,466	(22,318)	9,009	---	(13,309)	28	---	---	---	---	---	---	---
<b>Total</b>	<b>25,148</b>	<b>47,466</b>	<b>(22,318)</b>	<b>9,009</b>	<b>---</b>	<b>(13,309)</b>	<b>28</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Taunton</b>														
Water and Sewer	49,560	52,237	(2,677)	1,025	---	(1,652)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>49,560</b>	<b>52,237</b>	<b>(2,677)</b>	<b>1,025</b>	<b>---</b>	<b>(1,652)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Taylors Falls</b>														
Sewer	90,951	71,803	19,148	50,722	---	69,870	---	---	---	33,000	96,516	---	---	---
Storm Sewer	9,155	7,975	1,180	12,284	---	13,464	---	---	---	---	14,690	---	---	---
Water	127,402	99,155	28,247	6,750	10,376	24,621	4,913	---	---	(6,993)	143,220	---	10,376	57,000
<b>Total</b>	<b>227,508</b>	<b>178,933</b>	<b>48,575</b>	<b>69,756</b>	<b>10,376</b>	<b>107,955</b>	<b>4,913</b>	<b>---</b>	<b>---</b>	<b>26,007</b>	<b>254,426</b>	<b>---</b>	<b>10,376</b>	<b>57,000</b>
<b>Thief River Falls</b>														
Airport [21]	---	---	---	---	---	---	---	---	---	---	---	---	---	---
Electric	12,382,669	12,360,291	22,378	18,885	---	41,263	---	---	---	551,900	333,095	---	---	---
Liquor	4,482,994	4,029,863	453,131	8,893	---	462,024	---	---	---	368,277	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

Name of City and Enterprise [footnotes]	Operating			Nonoperating			Taxes	Federal Grants	State Grants	Transfers To/(From) Other Funds	Capital Outlay	Borrowing	Debt Service		
	Revenue	Expense**	Income	Revenue	Expense	Net Income							Interest Paid	Principal Payments	
Storm Water	159,061	186,721	(27,660)	4,946	---	(22,714)	---	---	---	---	132,964	---	---	---	
Water Systems	2,645,171	2,417,251	227,920	12,803	132,250	108,473	---	---	---	46,300	674,877	463,890	132,250	3,093,915	
<b>Total</b>	<b>19,669,895</b>	<b>18,994,126</b>	<b>675,769</b>	<b>45,527</b>	<b>132,250</b>	<b>589,046</b>	---	---	---	<b>966,477</b>	<b>1,140,936</b>	<b>463,890</b>	<b>132,250</b>	<b>3,093,915</b>	
<b>Thomson</b>															
Sewer	19,573	16,255	3,318	6,441	6,606	3,153	---	4,855	1,486	1,000	---	---	---	---	
Water	26,530	37,999	(11,469)	93,845	95,395	(13,019)	---	71,547	21,464	1,000	---	---	---	---	
<b>Total</b>	<b>46,103</b>	<b>54,254</b>	<b>(8,151)</b>	<b>100,286</b>	<b>102,001</b>	<b>(9,866)</b>	---	<b>76,402</b>	<b>22,950</b>	<b>2,000</b>	---	---	---	---	
<b>Tintah</b>															
Water	8,130	10,066	(1,936)	5,630	400	3,294	---	---	---	864	147	---	400	8,000	
<b>Total</b>	<b>8,130</b>	<b>10,066</b>	<b>(1,936)</b>	<b>5,630</b>	<b>400</b>	<b>3,294</b>	---	---	---	<b>864</b>	<b>147</b>	---	<b>400</b>	<b>8,000</b>	
<b>Tonka Bay</b>															
Dock	79,730	18,302	61,428	442	---	61,870	---	---	---	49,574	---	---	---	---	
Garbage	99,785	86,632	13,153	88	---	13,241	---	---	---	---	---	---	---	---	
Recycling	62,394	80,996	(18,602)	72	---	(18,530)	---	---	---	---	---	---	---	---	
Sewer	365,923	342,984	22,939	1,810	---	24,749	---	---	---	168,025	98,700	---	---	---	
Storm Water	20,668	11,163	9,505	2,509	---	12,014	---	---	---	---	---	---	---	---	
Water	303,186	278,020	25,166	3,995	---	29,161	---	---	---	(9,608)	52,726	---	---	---	
<b>Total</b>	<b>931,686</b>	<b>818,097</b>	<b>113,589</b>	<b>8,916</b>	---	<b>122,505</b>	---	---	---	<b>207,991</b>	<b>151,426</b>	---	---	---	
<b>Tower</b>															
Sewer	81,595	88,067	(6,472)	---	4,675	(11,147)	---	---	---	---	278,560	---	4,675	12,000	
Water	124,113	131,880	(7,767)	---	---	(7,767)	---	---	---	---	382,425	---	---	---	
<b>Total</b>	<b>205,708</b>	<b>219,947</b>	<b>(14,239)</b>	---	<b>4,675</b>	<b>(18,914)</b>	---	---	---	---	<b>660,985</b>	---	<b>4,675</b>	<b>12,000</b>	
<b>Tracy</b>															
Aquatic Center Operations	53,898	132,437	(78,539)	6,787	---	(71,752)	---	---	---	(73,000)	---	---	---	---	
Deputy Registrar	1,134,971	1,100,297	34,674	781	---	35,455	---	---	---	36,000	---	---	---	---	
Eastview Apartments	50,200	37,273	12,927	3,191	5,484	10,634	---	---	---	7,000	---	---	5,484	20,344	
Fifth Street Apartments	51,925	32,865	19,060	554	20,571	(957)	---	---	---	---	---	---	20,571	14,000	
Liquor	863,633	869,579	(5,946)	8,129	795	1,388	---	---	---	10,000	---	---	241	---	
O'Brien Court	149,459	50,087	99,372	4,696	5,106	98,962	---	---	---	---	---	---	5,106	125,000	
Orchard Lane Townhomes	79,200	60,215	18,985	320	81,156	(61,851)	---	---	---	---	---	---	81,156	---	
Refuse Collection [22]	131,695	129,947	1,748	1,238	---	2,986	---	---	---	4,000	---	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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 [22]	268,349	30,722	237,627	4,310	---	241,937	---	---	---	---	87,589	---	---	---	
Tracy Medical Center	63,085	139,019	(75,934)	14,139	331	(62,126)	---	---	---	---	22,751	---	331	---	
Utility Surcharge	167,340	84,558	82,782	6,546	14,717	74,611	---	---	---	14,000	---	---	14,717	76,209	
Water [22]	428,393	367,730	60,663	42,069	36	102,696	---	---	---	333,948	165,921	---	---	---	
<b>Total</b>	<b>3,442,148</b>	<b>3,034,729</b>	<b>407,419</b>	<b>92,760</b>	<b>128,196</b>	<b>371,983</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>331,948</b>	<b>276,261</b>	<b>---</b>	<b>127,606</b>	<b>235,553</b>	
<b>Trimont</b>															
Sewer	181,328	190,225	(8,897)	29,353	13,389	7,067	25,702	---	---	---	---	---	13,389	102,000	
Trimont Health Care Center [14]	2,102,203	2,179,395	(77,192)	107,908	1,012	29,704	---	---	---	---	15,704	---	1,012	---	
Water	114,282	113,147	1,135	3,026	---	4,161	---	---	---	---	---	---	---	---	
Water Project 2000	19,708	52,552	(32,844)	673	---	(32,171)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>2,417,521</b>	<b>2,535,319</b>	<b>(117,798)</b>	<b>140,960</b>	<b>14,401</b>	<b>8,761</b>	<b>25,702</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>15,704</b>	<b>---</b>	<b>14,401</b>	<b>102,000</b>	
<b>Trommald</b>															
Trommald Water [0]	9,856	4,612	5,244	---	---	5,244	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>9,856</b>	<b>4,612</b>	<b>5,244</b>	<b>---</b>	<b>---</b>	<b>5,244</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Trosky</b>															
Garbage	5,260	5,109	151	---	---	151	---	---	---	---	---	---	---	---	
Water	15,375	5,805	9,570	---	2,106	7,464	---	---	---	---	---	---	2,106	7,000	
<b>Total</b>	<b>20,635</b>	<b>10,914</b>	<b>9,721</b>	<b>---</b>	<b>2,106</b>	<b>7,615</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,106</b>	<b>7,000</b>	
<b>Truman</b>															
Electric	1,964,940	1,838,612	126,328	18,536	158,501	(13,637)	---	---	---	---	297,714	---	106,024	101,261	
Sewer	138,204	219,425	(81,221)	---	12,493	(93,714)	---	---	---	(36,000)	26,367	---	11,846	10,000	
Storm Sewer	25,300	14,466	10,834	92	5,043	5,883	---	---	---	(27,673)	---	---	---	23,780	
Water	129,819	157,915	(28,096)	18,478	9,740	(19,358)	---	---	---	---	31,931	---	9,257	8,739	
<b>Total</b>	<b>2,258,263</b>	<b>2,230,418</b>	<b>27,845</b>	<b>37,106</b>	<b>185,777</b>	<b>(120,826)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(63,673)</b>	<b>356,012</b>	<b>---</b>	<b>127,127</b>	<b>143,780</b>	
<b>Twin Lakes</b>															
Sewer [0]	10,697	7,896	2,801	---	---	2,801	---	---	---	---	---	---	---	---	
Water [0]	14,409	16,515	(2,106)	---	---	(2,106)	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>25,106</b>	<b>24,411</b>	<b>695</b>	<b>---</b>	<b>---</b>	<b>695</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Twin Valley</b>															
Liquor	604,664	537,737	66,927	2,881	---	69,808	---	---	---	10,162	---	---	---	---	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	
Sanitation	67,226	63,603	3,623	---	---	3,623	---	---	---	---	---	---	---	---	---
Sewer	97,051	129,967	(32,916)	26,161	42,083	(48,838)	---	---	---	313,500	49,776	362,444	42,083	10,150	
Storm Utility	27,250	12,575	14,675	---	10,934	3,741	---	---	---	---	---	3,750	10,934	11,553	
Water	167,397	184,979	(17,582)	60,706	64,082	(20,958)	---	---	---	41,500	39,788	83,609	64,082	18,850	
<b>Total</b>	<b>963,588</b>	<b>928,861</b>	<b>34,727</b>	<b>89,748</b>	<b>117,099</b>	<b>7,376</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>365,162</b>	<b>89,564</b>	<b>449,803</b>	<b>117,099</b>	<b>40,553</b>	
<b>Two Harbors</b>															
Electric [22]	3,371,641	3,070,398	301,243	65,653	---	366,896	---	---	---	100,222	51,814	---	---	---	
Gas [22]	1,929,211	2,109,713	(180,502)	67,321	13	(113,194)	---	---	---	57,588	137,161	---	13	---	
Liquor	1,811,749	1,668,608	143,141	3,521	---	146,662	---	---	---	115,950	---	---	---	---	
Sewer	1,011,642	1,204,901	(193,259)	84,493	9,498	(118,264)	47,335	---	8,531	5,275	420,612	---	9,498	129,109	
Storm Water Utility	65,906	55,827	10,079	---	2,378	7,701	---	---	---	---	164,860	154,130	2,378	32,552	
Water	737,315	824,727	(87,412)	244,252	49,563	107,277	186,886	---	42,353	12,198	645,025	609,284	49,563	279,000	
<b>Total</b>	<b>8,927,464</b>	<b>8,934,174</b>	<b>(6,710)</b>	<b>465,240</b>	<b>61,452</b>	<b>397,078</b>	<b>234,221</b>	<b>---</b>	<b>50,884</b>	<b>291,233</b>	<b>1,419,472</b>	<b>763,414</b>	<b>61,452</b>	<b>440,661</b>	
<b>Tyler</b>															
Electric	1,075,929	893,737	182,192	3,772	---	185,964	---	---	---	---	52,941	---	---	---	
Garbage	162,392	149,702	12,690	1,036	---	13,726	---	---	---	---	47,300	---	---	---	
Natural Gas	375,895	323,846	52,049	1,088	37,791	15,346	---	---	---	---	49,288	---	37,791	55,000	
Sewer	52,269	57,254	(4,985)	1,036	8,017	(11,966)	---	---	---	---	47,300	---	8,017	---	
Water	293,791	286,060	7,731	112,589	34,685	85,635	---	1,242,488	---	---	1,226,163	1,242,488	34,685	5,397	
<b>Total</b>	<b>1,960,276</b>	<b>1,710,599</b>	<b>249,677</b>	<b>119,521</b>	<b>80,493</b>	<b>288,705</b>	<b>---</b>	<b>1,242,488</b>	<b>---</b>	<b>---</b>	<b>1,422,992</b>	<b>1,242,488</b>	<b>80,493</b>	<b>60,397</b>	
<b>Ulen</b>															
Garbage	30,075	35,179	(5,104)	7,712	---	2,608	---	---	---	---	---	---	---	---	
Liquor	363,191	338,589	24,602	470	---	25,072	---	---	---	---	3,546	---	---	---	
Nursing Home [14]	3,155,184	2,887,230	267,954	45,483	27,251	286,186	---	---	---	---	41,019	---	27,251	415,000	
Sewer	99,671	60,547	39,124	8,232	20,382	26,974	4,641	---	---	350,000	211,509	211,509	20,382	39,300	
Water	104,460	127,620	(23,160)	8,155	55,869	(70,874)	4,641	---	---	---	---	---	55,869	17,000	
<b>Total</b>	<b>3,752,581</b>	<b>3,449,165</b>	<b>303,416</b>	<b>70,052</b>	<b>103,502</b>	<b>269,966</b>	<b>9,282</b>	<b>---</b>	<b>---</b>	<b>350,000</b>	<b>256,074</b>	<b>211,509</b>	<b>103,502</b>	<b>471,300</b>	
<b>Underwood</b>															
Liquor	487,283	456,840	30,443	1,308	---	31,751	---	---	---	5,000	---	---	---	---	
Sewer	87,594	113,899	(26,305)	690	24,586	(50,201)	---	---	---	---	---	---	24,586	21,000	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	104,454	103,794	660	3,340	17,031	(13,031)	---	---	---	---	---	---	17,031	35,000	
<b>Total</b>	<b>679,331</b>	<b>674,533</b>	<b>4,798</b>	<b>5,338</b>	<b>41,617</b>	<b>(31,481)</b>	---	---	---	<b>5,000</b>	---	---	<b>41,617</b>	<b>56,000</b>	
<b>Upsala</b>															
Sewer	47,183	26,711	20,472	223	9,425	11,270	---	---	---	(167)	3,871	---	9,242	17,632	
Water	90,749	70,270	20,479	4,199	26,562	(1,884)	---	---	---	(53,814)	20,235	---	23,360	35,940	
<b>Total</b>	<b>137,932</b>	<b>96,981</b>	<b>40,951</b>	<b>4,422</b>	<b>35,987</b>	<b>9,386</b>	---	---	---	<b>(53,981)</b>	<b>24,106</b>	---	<b>32,602</b>	<b>53,572</b>	
<b>Urbank</b>															
Sewer [0]	18,821	16,947	1,874	---	4,125	(2,251)	---	---	---	1,531	---	---	4,125	1,000	
<b>Total</b>	<b>18,821</b>	<b>16,947</b>	<b>1,874</b>	---	<b>4,125</b>	<b>(2,251)</b>	---	---	---	<b>1,531</b>	---	---	<b>4,125</b>	<b>1,000</b>	
<b>Utica</b>															
Water and Sewer	35,652	40,502	(4,850)	698	2,007	(6,159)	---	---	---	---	---	---	2,007	9,000	
<b>Total</b>	<b>35,652</b>	<b>40,502</b>	<b>(4,850)</b>	<b>698</b>	<b>2,007</b>	<b>(6,159)</b>	---	---	---	---	---	---	<b>2,007</b>	<b>9,000</b>	
<b>Vadnais Heights</b>															
Sewer Utility	1,609,540	1,261,370	348,170	78,090	---	426,260	---	---	---	350,000	241,153	---	---	---	
Sportsplex	1,321,257	1,745,877	(424,620)	3,264,846	1,277,712	1,562,514	---	---	---	---	---	---	1,277,712	---	
Surface Water Management	384,687	261,751	122,936	14,489	---	137,425	---	---	---	10,000	24,664	---	---	---	
Water Utility	1,323,329	980,794	342,535	32,031	---	374,566	---	---	---	25,000	671,371	---	---	---	
<b>Total</b>	<b>4,638,813</b>	<b>4,249,792</b>	<b>389,021</b>	<b>3,389,456</b>	<b>1,277,712</b>	<b>2,500,765</b>	---	---	---	<b>385,000</b>	<b>937,188</b>	---	<b>1,277,712</b>	---	
<b>Vergas</b>															
Liquor	514,619	495,786	18,833	5,935	---	24,768	---	---	---	---	286,488	180,000	---	---	
Sewer	68,230	51,602	16,628	9,459	9,282	16,805	---	---	---	---	---	---	9,282	18,000	
Water	81,500	93,753	(12,253)	12,709	6,188	(5,732)	---	---	---	---	---	---	6,188	12,000	
<b>Total</b>	<b>664,349</b>	<b>641,141</b>	<b>23,208</b>	<b>28,103</b>	<b>15,470</b>	<b>35,841</b>	---	---	---	---	<b>286,488</b>	<b>180,000</b>	<b>15,470</b>	<b>30,000</b>	
<b>Vermillion</b>															
Sewer	110,024	88,869	21,155	31,731	9,562	43,324	30,831	---	---	---	16,770	---	9,562	60,000	
Water	46,521	40,354	6,167	906	---	7,073	---	---	---	---	47,028	---	---	---	
<b>Total</b>	<b>156,545</b>	<b>129,223</b>	<b>27,322</b>	<b>32,637</b>	<b>9,562</b>	<b>50,397</b>	<b>30,831</b>	---	---	---	<b>63,798</b>	---	<b>9,562</b>	<b>60,000</b>	
<b>Verndale</b>															
Liquor	267,889	248,424	19,465	127	5,468	14,124	---	---	---	---	---	---	---	---	
Sewer	87,142	90,898	(3,756)	8,881	19,569	(14,444)	---	---	---	14,990	3,690	179,341	19,569	195,511	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	83,182	83,503	(321)	10,489	15,337	(5,169)	---	---	7,775	20,318	---	69,838	15,337	82,000	
<b>Total</b>	<b>438,213</b>	<b>422,825</b>	<b>15,388</b>	<b>19,497</b>	<b>40,374</b>	<b>(5,489)</b>	---	---	<b>7,775</b>	<b>35,308</b>	<b>3,690</b>	<b>249,179</b>	<b>34,906</b>	<b>277,511</b>	
<b>Vernon Center</b>															
Sanitation	26,815	26,355	460	---	---	460	---	---	---	---	---	---	---	---	
Sewer	77,257	32,597	44,660	1,352	---	46,012	---	---	---	(12,000)	94,540	---	---	---	
Water	76,179	28,002	48,177	505	---	48,682	---	---	---	21,229	19,424	---	---	---	
<b>Total</b>	<b>180,251</b>	<b>86,954</b>	<b>93,297</b>	<b>1,857</b>	---	<b>95,154</b>	---	---	---	<b>9,229</b>	<b>113,964</b>	---	---	---	
<b>Vesta</b>															
Garbage	15,311	14,682	629	---	---	629	---	---	---	---	---	---	---	---	
Liquor	224,182	222,998	1,184	---	---	1,184	---	---	---	---	3,650	---	---	---	
Wastewater	45,004	27,341	17,663	324	---	17,987	---	---	---	10,731	---	---	---	---	
Water	83,446	71,888	11,558	---	25,581	(14,023)	---	---	---	---	---	---	25,581	---	
<b>Total</b>	<b>367,943</b>	<b>336,909</b>	<b>31,034</b>	<b>324</b>	<b>25,581</b>	<b>5,777</b>	---	---	---	<b>10,731</b>	<b>3,650</b>	---	<b>25,581</b>	---	
<b>Victoria</b>															
Sewer	758,279	801,701	(43,422)	25,346	---	(18,076)	---	---	3,310	---	268,118	---	---	---	
Storm Sewer	133,753	182,428	(48,675)	2,836	---	(45,839)	---	---	---	---	76,231	---	---	---	
Water	1,394,898	917,804	477,094	64,312	525,872	15,534	---	---	---	---	87,407	---	525,872	7,735,000	
<b>Total</b>	<b>2,286,930</b>	<b>1,901,933</b>	<b>384,997</b>	<b>92,494</b>	<b>525,872</b>	<b>(48,381)</b>	---	---	<b>3,310</b>	---	<b>431,756</b>	---	<b>525,872</b>	<b>7,735,000</b>	
<b>Viking</b>															
Garbage	7,817	7,602	215	---	---	215	---	---	---	---	---	---	---	---	
Sanitary Sewer	34,414	60,333	(25,919)	---	16,193	(42,112)	---	---	---	(8,418)	27,000	---	16,193	5,000	
Water	4,916	3,408	1,508	---	---	1,508	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>47,147</b>	<b>71,343</b>	<b>(24,196)</b>	---	<b>16,193</b>	<b>(40,389)</b>	---	---	---	<b>(8,418)</b>	<b>27,000</b>	---	<b>16,193</b>	<b>5,000</b>	
<b>Villard</b>															
Sewer	96,937	113,890	(16,953)	5	39,847	(56,795)	---	---	---	---	---	---	40,343	12,000	
<b>Total</b>	<b>96,937</b>	<b>113,890</b>	<b>(16,953)</b>	<b>5</b>	<b>39,847</b>	<b>(56,795)</b>	---	---	---	---	---	---	<b>40,343</b>	<b>12,000</b>	
<b>Virginia</b>															
Clinic Facility Capital Lease	1,346,997	470,601	876,396	69,939	872,349	73,986	---	---	---	---	---	---	872,349	523,168	
Convalescent Center	6,309,915	7,468,006	(1,158,091)	---	---	(1,158,091)	---	---	---	---	---	---	---	---	
Electric	12,923,838	11,733,036	1,190,802	374,884	595,311	970,375	---	---	---	---	1,368,280	456,000	24,253	786,532	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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
Gas	2,706,087	2,555,215	150,872	47	32,785	118,134	---	---	---	---	174,253	---	39	7,750
Golf Course	952,348	1,015,806	(63,458)	---	4,857	(68,315)	---	---	---	(50,000)	55,912	---	4,857	84,775
Hospital	52,789,686	49,687,348	3,102,338	207,091	357,502	2,951,927	---	---	---	(799,497)	1,397,720	---	313,313	1,487,078
Sewer	1,736,069	1,473,002	263,067	481	80,331	183,217	---	---	211,766	---	11,461,129	10,037,825	80,331	1,080,481
Solid Waste Disposal	1,382,001	1,236,462	145,539	8,178	---	153,717	---	---	---	---	206,881	---	---	---
Steam	4,324,964	4,727,786	(402,822)	66	151,259	(554,015)	---	---	---	---	207,954	---	10,691	369,714
Washington Manor	596,264	382,063	214,201	3,561	148,067	69,695	---	---	---	---	---	3,135,000	148,067	180,000
Water	1,596,871	1,389,360	207,511	29,746	141,574	95,683	---	---	---	---	272,019	---	87,263	336,000
<b>Total</b>	<b>86,665,040</b>	<b>82,138,685</b>	<b>4,526,355</b>	<b>693,993</b>	<b>2,384,035</b>	<b>2,836,313</b>	<b>---</b>	<b>---</b>	<b>211,766</b>	<b>(849,497)</b>	<b>15,144,148</b>	<b>13,628,825</b>	<b>1,541,163</b>	<b>4,855,498</b>
<b>Wabasha</b>														
Sewer	747,190	551,907	195,283	2,927	82,766	115,444	---	---	---	25,000	185,924	---	82,766	356,600
Water	260,844	260,241	603	41,641	9,649	32,595	---	---	19,725	25,000	20,169	---	9,649	15,400
<b>Total</b>	<b>1,008,034</b>	<b>812,148</b>	<b>195,886</b>	<b>44,568</b>	<b>92,415</b>	<b>148,039</b>	<b>---</b>	<b>---</b>	<b>19,725</b>	<b>50,000</b>	<b>206,093</b>	<b>---</b>	<b>92,415</b>	<b>372,000</b>
<b>Wabasso</b>														
Garbage	18,770	19,677	(907)	---	---	(907)	---	---	---	---	---	---	---	---
Sewer	141,146	66,189	74,957	---	---	74,957	---	---	---	5,000	---	---	---	---
Water	171,595	268,569	(96,974)	128,758	63,624	(31,840)	---	68,333	---	12,500	---	---	63,624	30,000
<b>Total</b>	<b>331,511</b>	<b>354,435</b>	<b>(22,924)</b>	<b>128,758</b>	<b>63,624</b>	<b>42,210</b>	<b>---</b>	<b>68,333</b>	<b>---</b>	<b>17,500</b>	<b>---</b>	<b>---</b>	<b>63,624</b>	<b>30,000</b>
<b>Waconia</b>														
Ice Arena	261,415	514,700	(253,285)	51,623	232,109	(433,771)	---	---	---	(505,000)	---	---	232,109	230,433
Sewer	1,625,603	1,941,820	(316,217)	692,267	687,623	(311,573)	---	---	---	75,000	470,026	---	184,261	245,000
Storm Water	404,397	594,336	(189,939)	297,144	8,744	98,461	---	---	---	50,000	592,613	---	---	---
Street Light Utility	214,008	186,328	27,680	4,659	---	32,339	---	---	---	---	10,027	---	---	---
Water	1,329,086	1,364,908	(35,822)	741,284	327,411	378,051	---	---	---	75,000	295,020	---	325,555	365,000
<b>Total</b>	<b>3,834,509</b>	<b>4,602,092</b>	<b>(767,583)</b>	<b>1,786,977</b>	<b>1,255,887</b>	<b>(236,493)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(305,000)</b>	<b>1,367,686</b>	<b>---</b>	<b>741,925</b>	<b>840,433</b>
<b>Wadena</b>														
Electric	5,376,162	4,520,279	855,883	66,846	---	922,729	---	---	---	260,428	654,540	---	---	---
Golf	290,689	334,475	(43,786)	1,128	---	(42,658)	---	---	---	---	---	---	---	---
Liquor	1,842,615	1,643,842	198,773	6,903	---	205,676	---	---	---	100,000	---	---	---	16,927
Sewer	616,314	542,215	74,099	55,366	20,079	109,386	---	---	---	---	---	2,938,321	20,079	70,999

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	539,976	420,084	119,892	5,200	42,319	82,773	---	---	---	---	---	---	42,319	130,000
<b>Total</b>	<b>8,665,756</b>	<b>7,460,895</b>	<b>1,204,861</b>	<b>135,443</b>	<b>62,398</b>	<b>1,277,906</b>	---	---	---	<b>360,428</b>	<b>654,540</b>	<b>2,938,321</b>	<b>62,398</b>	<b>217,926</b>
<b>Wahkon</b>														
Sewer	185,318	96,224	89,094	36,428	---	125,522	---	---	---	100,041	---	---	---	---
<b>Total</b>	<b>185,318</b>	<b>96,224</b>	<b>89,094</b>	<b>36,428</b>	---	<b>125,522</b>	---	---	---	<b>100,041</b>	---	---	---	---
<b>Waite Park</b>														
Sewer	1,055,505	1,333,094	(277,589)	375	---	(277,214)	---	---	---	---	1,118,734	---	---	---
Storm Water	1,000	33,705	(32,705)	---	---	(32,705)	---	---	---	(32,116)	---	---	---	---
Water	1,246,451	1,069,755	176,696	27,982	211,286	(6,608)	---	---	---	---	859,122	---	211,286	530,000
<b>Total</b>	<b>2,302,956</b>	<b>2,436,554</b>	<b>(133,598)</b>	<b>28,357</b>	<b>211,286</b>	<b>(316,527)</b>	---	---	---	<b>(32,116)</b>	<b>1,977,856</b>	---	<b>211,286</b>	<b>530,000</b>
<b>Waldorf</b>														
Liquor	230,455	269,650	(39,195)	3,525	---	(35,670)	---	---	---	---	19,766	---	---	---
Water and Sewer	77,676	56,934	20,742	2,699	7,191	16,250	---	---	---	---	256	---	2,294	4,897
<b>Total</b>	<b>308,131</b>	<b>326,584</b>	<b>(18,453)</b>	<b>6,224</b>	<b>7,191</b>	<b>(19,420)</b>	---	---	---	---	<b>20,022</b>	---	<b>2,294</b>	<b>4,897</b>
<b>Walker</b>														
Liquor	939,226	801,451	137,775	197	---	137,972	---	---	---	---	---	---	---	---
Sewer	223,514	56,854	166,660	962	160,769	6,853	---	---	---	---	---	---	16,217	124,246
Storm Water	7,847	30	7,817	---	---	7,817	---	---	---	---	20,306	---	---	---
Water	291,421	138,857	152,564	1,476	116,548	37,492	---	---	---	---	---	---	15,548	101,000
<b>Total</b>	<b>1,462,008</b>	<b>997,192</b>	<b>464,816</b>	<b>2,635</b>	<b>277,317</b>	<b>190,134</b>	---	---	---	---	<b>20,306</b>	---	<b>31,765</b>	<b>225,246</b>
<b>Walnut Grove</b>														
Garbage	35,478	35,275	203	12	---	215	---	---	---	---	---	---	---	---
Liquor	477,070	470,463	6,607	955	---	7,562	---	---	---	---	---	---	---	---
Senior Housing	633,699	559,583	74,116	165	96,487	(22,206)	---	---	---	---	5,001	---	96,487	100,000
Sewer	102,611	120,127	(17,516)	904	13,361	(29,973)	---	---	---	(114,899)	---	408,100	13,361	527,340
Storm Water	62,394	40,463	21,931	158	30,974	(8,885)	---	---	---	(266,357)	---	946,050	30,974	1,222,470
Water	102,579	90,414	12,165	1,519	16,398	(2,714)	---	---	---	(141,013)	---	500,850	16,398	647,190
<b>Total</b>	<b>1,413,831</b>	<b>1,316,325</b>	<b>97,506</b>	<b>3,713</b>	<b>157,220</b>	<b>(56,001)</b>	---	---	---	<b>(522,269)</b>	<b>5,001</b>	<b>1,855,000</b>	<b>157,220</b>	<b>2,497,000</b>
<b>Walters</b>														
Sewer	16,977	6,743	10,234	11,197	---	21,431	---	---	---	---	---	---	---	10,757

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	8,306	4,783	3,523	547	915	3,155	---	---	---	---	---	---	---	---	
<b>Total</b>	<b>25,283</b>	<b>11,526</b>	<b>13,757</b>	<b>11,744</b>	<b>915</b>	<b>24,586</b>	---	---	---	---	---	---	---	<b>10,757</b>	
<b>Waltham</b>															
Water and Sewer	42,145	43,715	(1,570)	333	11,525	(12,762)	---	---	---	(13,600)	---	---	11,525	10,000	
<b>Total</b>	<b>42,145</b>	<b>43,715</b>	<b>(1,570)</b>	<b>333</b>	<b>11,525</b>	<b>(12,762)</b>	---	---	---	<b>(13,600)</b>	---	---	<b>11,525</b>	<b>10,000</b>	
<b>Wanamingo</b>															
Medical Center	52,451	28,816	23,635	8,855	23,815	8,675	---	---	---	---	---	---	23,815	17,000	
Sanitation	54,488	56,218	(1,730)	---	---	(1,730)	---	---	---	---	---	---	---	---	
Wastewater	251,746	194,819	56,927	466	28,056	29,337	---	---	---	(484,717)	---	---	28,056	497,500	
Water	260,150	174,150	86,000	9,580	36,513	59,067	---	---	---	(99,390)	---	---	36,513	279,300	
<b>Total</b>	<b>618,835</b>	<b>454,003</b>	<b>164,832</b>	<b>18,901</b>	<b>88,384</b>	<b>95,349</b>	---	---	---	<b>(584,107)</b>	---	---	<b>88,384</b>	<b>793,800</b>	
<b>Wanda</b>															
Garbage	5,295	5,361	(66)	---	---	(66)	---	---	---	(100)	---	---	---	---	
Sewer	10,935	11,312	(377)	---	---	(377)	---	---	---	(400)	---	---	---	---	
Water	7,097	7,148	(51)	---	---	(51)	---	---	---	(100)	---	---	---	---	
<b>Total</b>	<b>23,327</b>	<b>23,821</b>	<b>(494)</b>	---	---	<b>(494)</b>	---	---	---	<b>(600)</b>	---	---	---	---	
<b>Warba</b>															
Enterprise Fund	22,615	94,701	(72,086)	11,828	---	(60,258)	---	---	9,447	(5,000)	---	---	---	---	
<b>Total</b>	<b>22,615</b>	<b>94,701</b>	<b>(72,086)</b>	<b>11,828</b>	---	<b>(60,258)</b>	---	---	<b>9,447</b>	<b>(5,000)</b>	---	---	---	---	
<b>Warren</b>															
Electric	1,818,060	1,739,626	78,434	20,309	486	98,257	---	---	---	---	39,514	---	486	---	
Garbage	253,371	228,650	24,721	1,906	---	26,627	---	---	---	154,226	4,752	---	---	---	
Gas Distribution	652,108	529,120	122,988	3,841	---	126,829	---	---	---	61,234	---	---	---	---	
Housing	6,528	29,667	(23,139)	5,787	---	(17,352)	---	---	---	---	---	---	---	---	
Mosquito Control	25,084	20,115	4,969	---	---	4,969	---	---	---	---	---	---	---	---	
Sewer	197,223	243,211	(45,988)	75,570	17,814	11,768	---	---	---	219,169	57,283	281,033	17,814	249,117	
Warren Economic Development Authority	141,708	201,607	(59,899)	8,452	---	(51,447)	8,452	---	---	(38,764)	---	---	24,181	16,036	
Water	265,009	268,669	(3,660)	47,486	19,936	23,890	---	---	---	179,615	57,442	86,575	19,936	53,654	
<b>Total</b>	<b>3,359,091</b>	<b>3,260,665</b>	<b>98,426</b>	<b>163,351</b>	<b>38,236</b>	<b>223,541</b>	<b>8,452</b>	---	---	<b>575,480</b>	<b>158,991</b>	<b>367,608</b>	<b>62,417</b>	<b>318,807</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Warroad</b>														
Electric Utility	4,007,036	3,845,363	161,673	---	---	161,673	---	---	---	270,000	---	---	---	---
Liquor	1,307,843	1,152,692	155,151	2,986	---	158,137	---	---	---	85,000	---	---	---	---
Wastewater Utility	396,154	299,100	97,054	3,176	29,392	70,838	---	---	---	(136,000)	---	---	29,392	148,293
Water Utility	274,773	231,039	43,734	1,259	---	44,993	---	---	---	---	---	---	---	---
<b>Total</b>	<b>5,985,806</b>	<b>5,528,194</b>	<b>457,612</b>	<b>7,421</b>	<b>29,392</b>	<b>435,641</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>219,000</b>	<b>---</b>	<b>---</b>	<b>29,392</b>	<b>148,293</b>
<b>Waseca</b>														
Electric	7,007,466	6,519,647	487,819	11,283	49,286	449,816	---	---	---	385,470	656,118	---	2,692	---
Sanitary Sewer	2,041,177	1,781,742	259,435	21,763	306,562	(25,364)	---	---	139,336	(54,152)	619,839	634,914	292,600	619,505
Water	1,140,662	924,060	216,602	8,856	20,770	204,688	---	---	---	123,724	306,918	---	13,981	660,000
<b>Total</b>	<b>10,189,305</b>	<b>9,225,449</b>	<b>963,856</b>	<b>41,902</b>	<b>376,618</b>	<b>629,140</b>	<b>---</b>	<b>---</b>	<b>139,336</b>	<b>455,042</b>	<b>1,582,875</b>	<b>634,914</b>	<b>309,273</b>	<b>1,279,505</b>
<b>Watertown</b>														
Sewer	638,288	452,267	186,021	146,028	65,985	266,064	---	---	---	---	233	---	65,985	333,739
Storm Water	52,236	31,038	21,198	312	---	21,510	---	---	---	---	46,052	---	---	---
Water	565,613	356,240	209,373	45,322	108,263	146,432	23,960	---	---	---	13,138	---	73,883	270,000
<b>Total</b>	<b>1,256,137</b>	<b>839,545</b>	<b>416,592</b>	<b>191,662</b>	<b>174,248</b>	<b>434,006</b>	<b>23,960</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>59,423</b>	<b>---</b>	<b>139,868</b>	<b>603,739</b>
<b>Waterville</b>														
Hilltop Terrace Apartments	123,565	31,368	92,197	---	15,072	77,125	---	---	---	---	1,659,440	---	15,072	110,000
Refuse	58,574	51,122	7,452	2	---	7,454	---	---	---	---	---	---	---	---
Sewer Utility	170,504	211,237	(40,733)	1,162	11,667	(51,238)	---	---	---	---	---	---	11,667	40,000
Water Utility	331,665	231,800	99,865	708,548	183,711	624,702	---	---	---	---	---	17,084	183,711	115,000
<b>Total</b>	<b>684,308</b>	<b>525,527</b>	<b>158,781</b>	<b>709,712</b>	<b>210,450</b>	<b>658,043</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,659,440</b>	<b>17,084</b>	<b>210,450</b>	<b>265,000</b>
<b>Watkins</b>														
Sewer	204,465	64,227	140,238	6,799	16,485	130,552	---	---	---	---	---	---	16,485	85,000
Water	202,440	177,801	24,639	127,602	20,085	132,156	---	---	---	---	---	---	20,085	65,500
<b>Total</b>	<b>406,905</b>	<b>242,028</b>	<b>164,877</b>	<b>134,401</b>	<b>36,570</b>	<b>262,708</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>36,570</b>	<b>150,500</b>
<b>Watson</b>														
Cable	9,208	6,870	2,338	---	---	2,338	---	---	---	---	---	---	---	---
Sewer	63,084	38,006	25,078	153,714	177,711	1,081	---	152,561	---	---	164,127	---	13,583	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	51,521	26,028	25,493	154,982	155,757	24,718	---	154,001	---	---	154,688	---	1,368	---
<b>Total</b>	<b>123,813</b>	<b>70,904</b>	<b>52,909</b>	<b>308,696</b>	<b>333,468</b>	<b>28,137</b>	<b>---</b>	<b>306,562</b>	<b>---</b>	<b>---</b>	<b>318,815</b>	<b>---</b>	<b>14,951</b>	<b>---</b>
<b>Waubun</b>														
Sewer	29,797	38,065	(8,268)	31	1,845	(10,082)	---	---	---	---	19,773	---	1,845	10,000
Water	55,909	77,058	(21,149)	32	6,800	(27,917)	---	---	---	(43,890)	7,300	---	6,800	7,000
<b>Total</b>	<b>85,706</b>	<b>115,123</b>	<b>(29,417)</b>	<b>63</b>	<b>8,645</b>	<b>(37,999)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(43,890)</b>	<b>27,073</b>	<b>---</b>	<b>8,645</b>	<b>17,000</b>
<b>Waverly</b>														
Liquor	931,079	936,001	(4,922)	34	6,952	(11,840)	---	---	---	---	---	---	5,512	24,856
Refuse and Recycling	90,721	84,665	6,056	442	---	6,498	---	---	---	---	---	---	---	---
Sewer	451,527	431,966	19,561	32,421	83,426	(31,444)	29,705	---	---	---	---	---	83,426	122,350
Storm Sewer	28,901	63,862	(34,961)	---	5,996	(40,957)	---	---	---	---	---	---	5,996	15,000
Water	312,238	182,711	129,527	21,314	77,986	72,855	5,018	---	---	5,867	590,284	706,308	77,986	97,650
<b>Total</b>	<b>1,814,466</b>	<b>1,699,205</b>	<b>115,261</b>	<b>54,211</b>	<b>174,360</b>	<b>(4,888)</b>	<b>34,723</b>	<b>---</b>	<b>---</b>	<b>5,867</b>	<b>590,284</b>	<b>706,308</b>	<b>172,920</b>	<b>259,856</b>
<b>Wayzata</b>														
Licensing	424,512	249,476	175,036	5,321	---	180,357	---	---	---	234,409	---	---	---	---
Liquor	5,150,007	4,656,720	493,287	15,176	147,722	360,741	---	---	---	30,000	33,329	---	147,722	---
Sewer	1,001,590	802,551	199,039	8,158	30,151	177,046	---	---	---	55,200	801,217	545,000	30,151	---
Solid Waste	265,301	237,448	27,853	12,360	---	40,213	---	---	---	---	---	---	---	---
Storm Water	274,417	132,473	141,944	2,453	---	144,397	---	---	---	---	147,542	---	---	---
Water	885,181	610,161	275,020	107,077	170,084	212,013	---	---	---	41,500	1,232,083	1,520,000	170,084	100,000
<b>Total</b>	<b>8,001,008</b>	<b>6,688,829</b>	<b>1,312,179</b>	<b>150,545</b>	<b>347,957</b>	<b>1,114,767</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>361,109</b>	<b>2,214,171</b>	<b>2,065,000</b>	<b>347,957</b>	<b>100,000</b>
<b>Welcome</b>														
Sewer	151,736	93,785	57,951	75,930	14,429	119,452	37,902	---	---	---	289,572	568,433	5,541	22,889
Water	142,918	74,046	68,872	853	12,204	57,521	---	---	---	---	---	87,040	11,613	97,500
<b>Total</b>	<b>294,654</b>	<b>167,831</b>	<b>126,823</b>	<b>76,783</b>	<b>26,633</b>	<b>176,973</b>	<b>37,902</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>289,572</b>	<b>655,473</b>	<b>17,154</b>	<b>120,389</b>
<b>Wells</b>														
Broadway Apartments	108,964	165,318	(56,354)	148,485	14,493	77,638	---	---	---	---	---	---	14,493	50,000
Electric Utility	2,641,589	2,548,001	93,588	7,234	---	100,822	---	---	1,870	99,996	22,833	---	---	---
Liquor	715,922	769,802	(53,880)	8,932	---	(44,948)	---	---	464	---	---	---	---	---
Park Place Apartments	29,697	17,988	11,709	134	10,764	1,079	---	---	---	9,259	---	---	10,764	13,195
Recycling	29,901	48,957	(19,056)	13,708	---	(5,348)	---	---	---	---	---	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	342,318	417,752	(75,434)	18,515	21,045	(77,964)	---	---	---	---	---	---	22,128	77,000
Water Utility	341,503	227,945	113,558	25,988	29,356	110,190	---	25,160	---	---	69,431	---	27,846	30,000
<b>Total</b>	<b>4,209,894</b>	<b>4,195,763</b>	<b>14,131</b>	<b>222,996</b>	<b>75,658</b>	<b>161,469</b>	<b>---</b>	<b>25,160</b>	<b>2,334</b>	<b>109,255</b>	<b>92,264</b>	<b>---</b>	<b>75,231</b>	<b>170,195</b>
<b>Wendell</b>														
Sewer	12,163	11,408	755	2,828	---	3,583	---	---	---	---	---	---	---	---
Water	13,494	91,757	(78,263)	6,000	---	(72,263)	---	6,000	---	---	---	---	---	---
<b>Total</b>	<b>25,657</b>	<b>103,165</b>	<b>(77,508)</b>	<b>8,828</b>	<b>---</b>	<b>(68,680)</b>	<b>---</b>	<b>6,000</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>West Concord</b>														
Liquor	354,853	359,168	(4,315)	4,451	---	136	---	---	---	---	2,250	---	---	---
Sewer	206,496	212,028	(5,532)	149,058	19,618	123,908	136,000	---	---	---	19,754	---	20,267	130,085
Storm Sewer	25,177	12,675	12,502	238	---	12,740	---	---	---	---	49,230	---	---	---
Township Access Fee	480	---	480	---	---	480	---	---	---	---	---	---	---	---
Water	82,504	83,889	(1,385)	80,309	23,538	55,386	76,020	---	---	---	14,299	---	13,101	30,000
<b>Total</b>	<b>669,510</b>	<b>667,760</b>	<b>1,750</b>	<b>234,056</b>	<b>43,156</b>	<b>192,650</b>	<b>212,020</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>85,533</b>	<b>---</b>	<b>33,368</b>	<b>160,085</b>
<b>West Saint Paul</b>														
Arena	203,060	293,344	(90,284)	17,175	---	(73,109)	14,417	---	---	---	---	---	---	---
Golf Course	169,917	167,124	2,793	5,330	17,053	(8,930)	4,700	---	---	(22,000)	---	---	17,053	35,000
Pool	---	82,619	(82,619)	36,123	---	(46,496)	35,823	---	---	---	---	---	---	---
Regional Athletic Center	130,463	205,030	(74,567)	44,226	44,728	(75,069)	---	---	---	(1,850,000)	5,430,995	5,080,000	44,728	---
Sanitary Sewer	2,951,270	2,250,213	701,057	35,098	67,095	669,060	---	---	---	566,747	141,426	---	67,095	240,000
Storm Sewer	391,722	24,313	367,409	17,309	---	384,718	---	---	---	199,905	---	---	---	---
<b>Total</b>	<b>3,846,432</b>	<b>3,022,643</b>	<b>823,789</b>	<b>155,261</b>	<b>128,876</b>	<b>850,174</b>	<b>54,940</b>	<b>---</b>	<b>---</b>	<b>(1,105,348)</b>	<b>5,572,421</b>	<b>5,080,000</b>	<b>128,876</b>	<b>275,000</b>
<b>Westbrook</b>														
Ambulance	128,887	106,261	22,626	20,591	---	43,217	---	---	---	---	119,900	---	---	---
Cable T.V.	114,324	97,251	17,073	1,417	---	18,490	---	---	---	---	---	---	---	---
Electric Utility	708,935	787,025	(78,090)	93,151	10,000	5,061	---	---	757	37,000	204,019	---	---	---
Natural Gas	278,147	245,946	32,201	---	---	32,201	---	---	---	---	11,969	---	---	---
Sewer Utility	12,998	6,727	6,271	---	---	6,271	---	---	---	---	---	---	---	---
Sewer and Lagoon	101,488	70,066	31,422	11,006	---	42,428	---	---	---	20,000	---	---	---	---
Water Utility	150,557	140,986	9,571	---	---	9,571	---	---	---	---	30,742	---	---	---
<b>Total</b>	<b>1,495,336</b>	<b>1,454,262</b>	<b>41,074</b>	<b>126,165</b>	<b>10,000</b>	<b>157,239</b>	<b>---</b>	<b>---</b>	<b>757</b>	<b>57,000</b>	<b>366,630</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Whalan</b>														
Electric and Garbage	56,672	48,817	7,855	52	---	7,907	---	---	---	---	---	---	---	---
<b>Total</b>	<b>56,672</b>	<b>48,817</b>	<b>7,855</b>	<b>52</b>	<b>---</b>	<b>7,907</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Wheaton</b>														
Garbage	179,814	147,663	32,151	---	---	32,151	---	---	---	---	---	---	---	---
Sewer	348,974	375,298	(26,324)	1,469,531	63,781	1,379,426	---	1,467,367	---	(50,000)	1,618,722	303,179	63,781	242,000
Water	222,467	120,713	101,754	---	31,921	69,833	---	---	---	50,000	---	---	31,921	67,500
<b>Total</b>	<b>751,255</b>	<b>643,674</b>	<b>107,581</b>	<b>1,469,531</b>	<b>95,702</b>	<b>1,481,410</b>	<b>---</b>	<b>1,467,367</b>	<b>---</b>	<b>---</b>	<b>1,618,722</b>	<b>303,179</b>	<b>95,702</b>	<b>309,500</b>
<b>White Bear Lake</b>														
Ambulance	1,291,190	1,088,610	202,580	1,201	---	203,781	---	---	---	153,920	224,709	---	---	---
License Bureau	903,039	491,234	411,805	8,783	---	420,588	---	---	---	446,000	---	---	---	---
Pioneer Manor	356,527	234,011	122,516	4,169	---	126,685	---	---	---	160,000	---	---	---	---
Refuse	1,283,306	1,376,983	(93,677)	67,511	---	(26,166)	---	---	---	65,000	---	---	---	---
Sewer	2,439,310	2,353,810	85,500	2,000	---	87,500	---	---	---	82,150	22,947	---	---	---
Sport Center	434,437	642,601	(208,164)	2,773	---	(205,391)	---	---	---	18,000	89,400	---	---	---
Water	1,299,080	1,286,001	13,079	26,833	---	39,912	---	---	---	97,550	---	---	---	---
<b>Total</b>	<b>8,006,889</b>	<b>7,473,250</b>	<b>533,639</b>	<b>113,270</b>	<b>---</b>	<b>646,909</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>1,022,620</b>	<b>337,056</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Wilder</b>														
Water	12,467	6,042	6,425	---	2,818	3,607	---	---	---	---	---	---	2,580	4,000
<b>Total</b>	<b>12,467</b>	<b>6,042</b>	<b>6,425</b>	<b>---</b>	<b>2,818</b>	<b>3,607</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,580</b>	<b>4,000</b>
<b>Willernie</b>														
Refuse	48,758	32,603	16,155	---	---	16,155	---	---	---	---	---	---	---	---
Sewer	46,395	44,351	2,044	---	---	2,044	---	---	---	---	---	---	---	---
Water	50,474	99,427	(48,953)	---	---	(48,953)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>145,627</b>	<b>176,381</b>	<b>(30,754)</b>	<b>---</b>	<b>---</b>	<b>(30,754)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Williams</b>														
Garbage	4,094	3,708	386	---	---	386	---	---	---	---	---	---	---	---
Liquor	282,823	346,164	(63,341)	---	---	(63,341)	---	---	---	---	---	---	---	---
Sewer	44,249	136,317	(92,068)	2,647,696	12,579	2,543,049	---	177,402	2,460,632	---	2,481,827	---	11,379	8,000
<b>Total</b>	<b>331,166</b>	<b>486,189</b>	<b>(155,023)</b>	<b>2,647,696</b>	<b>12,579</b>	<b>2,480,094</b>	<b>---</b>	<b>177,402</b>	<b>2,460,632</b>	<b>---</b>	<b>2,481,827</b>	<b>---</b>	<b>11,379</b>	<b>8,000</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Willmar</b>														
Electric [29]	26,733,161	22,311,136	4,422,025	351,424	354,854	4,418,595	---	---	---	1,727,738	2,656,078	---	351,037	405,000
Heat [29]	807,266	752,353	54,913	16,856	---	71,769	---	---	---	47,171	---	---	---	---
Rice Memorial Hospital [29]	99,423,731	97,400,920	2,022,811	4,213,711	1,745,972	4,490,550	---	---	---	428,646	5,832,439	43,618,717	1,671,412	45,514,348
Waste Treatment Plant	6,840,836	4,495,309	2,345,527	108,919	2,504,492	(50,046)	---	---	---	420,546	270,372	61,903	2,374,845	2,539,371
Water [29]	2,163,156	1,769,646	393,510	24,080	24,340	393,250	---	---	---	143,911	---	---	22,530	130,000
<b>Total</b>	<b>135,968,150</b>	<b>126,729,364</b>	<b>9,238,786</b>	<b>4,714,990</b>	<b>4,629,658</b>	<b>9,324,118</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,768,012</b>	<b>8,758,889</b>	<b>43,680,620</b>	<b>4,419,824</b>	<b>48,588,719</b>
<b>Willow River</b>														
Sewer	42,751	146,086	(103,335)	41,209	22,043	(84,169)	16,809	---	---	---	5,357	---	22,043	15,000
Water	41,035	68,397	(27,362)	38,730	12,808	(1,440)	8,644	---	---	---	---	---	12,808	24,083
<b>Total</b>	<b>83,786</b>	<b>214,483</b>	<b>(130,697)</b>	<b>79,939</b>	<b>34,851</b>	<b>(85,609)</b>	<b>25,453</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>5,357</b>	<b>---</b>	<b>34,851</b>	<b>39,083</b>
<b>Wilmont</b>														
Liquor	250,189	274,238	(24,049)	217	---	(23,832)	---	---	---	---	---	---	---	---
Refuse	32,375	28,114	4,261	131	---	4,392	---	---	---	---	---	---	---	---
Sewer	43,946	39,383	4,563	996	2,339	3,220	---	---	---	---	---	---	2,339	9,000
Water	62,799	62,804	(5)	773	7,223	(6,455)	---	---	---	---	3,311	13,702	7,223	22,000
<b>Total</b>	<b>389,309</b>	<b>404,539</b>	<b>(15,230)</b>	<b>2,117</b>	<b>9,562</b>	<b>(22,675)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>3,311</b>	<b>13,702</b>	<b>9,562</b>	<b>31,000</b>
<b>Windom</b>														
Arena	131,201	293,060	(161,859)	180,627	---	18,768	175,115	---	---	---	2,280	---	---	---
Electric	5,681,316	5,178,854	502,462	8,878	---	511,340	---	---	---	245,294	318,900	---	---	---
Liquor	1,616,297	1,391,364	224,933	---	---	224,933	---	---	---	70,000	7,556	---	---	---
Multi-Purpose Center	96,266	287,482	(191,216)	217,765	---	26,549	217,750	---	---	---	3,519	---	---	---
River Bluff Townhomes	92,087	71,471	20,616	464	7,862	13,218	---	---	---	---	---	---	8,150	16,861
Sewer	1,288,987	894,223	394,764	40,744	101,746	333,762	39,021	---	---	(7,369)	2,212,143	277,800	79,145	459,373
Telecom	2,285,213	2,270,413	14,800	42,287	622,890	(565,803)	41,580	---	---	---	83,255	10,988,429	829,121	11,580,000
Water	1,102,613	766,929	335,684	61,613	64,164	333,133	61,261	---	---	52,157	482,357	382,200	57,534	414,350
<b>Total</b>	<b>12,293,980</b>	<b>11,153,796</b>	<b>1,140,184</b>	<b>552,378</b>	<b>796,662</b>	<b>895,900</b>	<b>534,727</b>	<b>---</b>	<b>---</b>	<b>360,082</b>	<b>3,110,010</b>	<b>11,648,429</b>	<b>973,950</b>	<b>12,470,584</b>
<b>Winger</b>														
Sewer	14,774	16,048	(1,274)	204	---	(1,070)	---	---	---	---	---	---	---	---
Water	23,264	20,393	2,871	---	---	2,871	---	---	---	---	---	---	---	---
<b>Total</b>	<b>38,038</b>	<b>36,441</b>	<b>1,597</b>	<b>204</b>	<b>---</b>	<b>1,801</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.



**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Winnebago</b>														
Duplex	22,978	18,302	4,676	31	---	4,707	---	---	---	---	---	---	---	---
Garbage	86,943	82,236	4,707	---	---	4,707	---	---	---	---	---	---	---	---
Recycling	16,704	18,328	(1,624)	5,484	---	3,860	---	---	5,484	---	---	---	---	---
Sewer Utility	487,612	352,399	135,213	149,161	39,777	244,597	---	70,115	---	34,375	2,572,471	2,278,912	30,707	95,782
Storm Water	29,466	14,160	15,306	652	5,070	10,888	---	---	---	13,419	---	---	5,070	8,155
Water Utility	363,244	231,323	131,921	3,204	22,339	112,786	---	---	---	31,515	8,034	---	23,052	102,204
<b>Total</b>	<b>1,006,947</b>	<b>716,748</b>	<b>290,199</b>	<b>158,532</b>	<b>67,186</b>	<b>381,545</b>	<b>---</b>	<b>70,115</b>	<b>5,484</b>	<b>79,309</b>	<b>2,580,505</b>	<b>2,278,912</b>	<b>58,829</b>	<b>206,141</b>
<b>Winona</b>														
Airport	36,828	382,734	(345,906)	526,369	---	180,463	94,331	142,561	289,006	(66,603)	199,661	---	---	---
Inspections	424,324	342,585	81,739	215	---	81,954	---	---	---	(6,000)	---	---	---	---
Library	39,860	931,196	(891,336)	918,558	---	27,222	329,899	---	379,601	---	47,499	---	---	---
Public Transportation	239,707	691,364	(451,657)	389,542	---	(62,115)	---	94,500	294,649	---	---	---	---	---
Recreation	421,892	1,763,202	(1,341,310)	1,044,813	34,623	(331,120)	397,518	10,000	624,569	(11,000)	54,854	---	---	---
Sanitary Sewer	3,401,816	2,694,033	707,783	5,878	37,512	676,149	---	---	---	(100,000)	302,710	---	9,380	65,450
Storm Sewer	388,544	222,528	166,016	550	59,717	106,849	---	---	---	(322,000)	---	---	---	---
Water	3,653,542	2,233,639	1,419,903	8,578	173,661	1,254,820	---	---	---	(100,000)	287,323	---	151,655	669,550
<b>Total</b>	<b>8,606,513</b>	<b>9,261,281</b>	<b>(654,768)</b>	<b>2,894,503</b>	<b>305,513</b>	<b>1,934,222</b>	<b>821,748</b>	<b>247,061</b>	<b>1,587,825</b>	<b>(605,603)</b>	<b>892,047</b>	<b>---</b>	<b>161,035</b>	<b>735,000</b>
<b>Winsted</b>														
Sewer	446,800	499,637	(52,837)	25,573	93,490	(120,754)	---	---	---	15,000	21,286	1,530,000	89,550	60,000
Water	347,045	281,547	65,498	6,687	11,264	60,921	---	---	---	5,000	---	---	11,494	27,000
<b>Total</b>	<b>793,845</b>	<b>781,184</b>	<b>12,661</b>	<b>32,260</b>	<b>104,754</b>	<b>(59,833)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>20,000</b>	<b>21,286</b>	<b>1,530,000</b>	<b>101,044</b>	<b>87,000</b>
<b>Winthrop</b>														
Electric	1,551,745	1,396,394	155,351	1,512	34,619	122,244	---	---	---	1,963	275,296	---	34,619	45,000
Garbage	107,477	116,671	(9,194)	---	---	(9,194)	---	---	---	---	---	---	---	---
Sewer	164,450	119,837	44,613	1,200	28,125	17,688	---	---	---	(27,237)	39,765	---	28,125	84,679
Water	359,702	288,370	71,332	1,128	93	72,367	---	---	---	5,178	180,293	---	93	5,321
<b>Total</b>	<b>2,183,374</b>	<b>1,921,272</b>	<b>262,102</b>	<b>3,840</b>	<b>62,837</b>	<b>203,105</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(20,096)</b>	<b>495,354</b>	<b>---</b>	<b>62,837</b>	<b>135,000</b>
<b>Winton</b>														
Liquor	210,712	231,412	(20,700)	5,334	6,171	(21,537)	---	---	---	200	---	---	---	---
Sewer	8,766	8,784	(18)	---	92	(110)	---	---	---	(3,000)	1,055	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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	9,108	11,803	(2,695)	---	92	(2,787)	---	---	---	(3,000)	1,055	---	---	---	
<b>Total</b>	<b>228,586</b>	<b>251,999</b>	<b>(23,413)</b>	<b>5,334</b>	<b>6,355</b>	<b>(24,434)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(5,800)</b>	<b>2,110</b>	<b>---</b>	<b>---</b>	<b>---</b>	
<b>Wolf Lake</b>															
Liquor	420,321	390,380	29,941	919	2,832	28,028	---	---	349	13,000	---	---	2,832	12,213	
Sewer	21,935	19,205	2,730	12	142	2,600	---	---	---	(6,000)	---	---	142	8,081	
<b>Total</b>	<b>442,256</b>	<b>409,585</b>	<b>32,671</b>	<b>931</b>	<b>2,974</b>	<b>30,628</b>	<b>---</b>	<b>---</b>	<b>349</b>	<b>7,000</b>	<b>---</b>	<b>---</b>	<b>2,974</b>	<b>20,294</b>	
<b>Wolverton</b>															
Garbage	14,260	10,275	3,985	---	---	3,985	---	---	---	---	---	---	---	---	
Sewer	35,426	22,591	12,835	---	---	12,835	---	---	---	---	---	---	---	---	
Water	40,608	19,774	20,834	---	2,781	18,053	---	---	---	---	---	---	2,781	2,553	
<b>Total</b>	<b>90,294</b>	<b>52,640</b>	<b>37,654</b>	<b>---</b>	<b>2,781</b>	<b>34,873</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>2,781</b>	<b>2,553</b>	
<b>Wood Lake</b>															
Refuse	30,580	30,207	373	---	---	373	---	---	---	---	---	---	---	---	
Sewer	99,617	64,443	35,174	---	31,096	4,078	---	---	---	---	---	---	31,096	10,000	
Water Utility	74,011	82,219	(8,208)	313	5,895	(13,790)	---	---	---	---	---	---	5,895	8,500	
<b>Total</b>	<b>204,208</b>	<b>176,869</b>	<b>27,339</b>	<b>313</b>	<b>36,991</b>	<b>(9,339)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>36,991</b>	<b>18,500</b>	
<b>Woodbury</b>															
Bielenberg Sports Center	1,137,231	1,059,392	77,839	12,490	77,397	12,932	---	---	---	---	---	---	76,028	310,000	
Emergency Medical Services	1,691,400	1,669,284	22,116	8,655	---	30,771	---	---	---	---	30,428	---	---	---	
Golf Course Operations	1,448,970	1,320,559	128,411	5,021	202,958	(69,526)	---	---	---	---	107,403	---	158,915	170,000	
Sewer	5,724,779	5,187,044	537,735	93,853	---	631,588	---	---	---	511,145	168,465	---	---	---	
Storm Water Utility	1,694,193	1,632,604	61,589	75,086	---	136,675	---	---	---	1,185,804	10,945	---	---	---	
Street Lighting	534,683	467,136	67,547	5,177	---	72,724	---	---	---	---	---	---	---	---	
Water	4,748,919	4,130,110	618,809	122,768	13,876	727,701	---	---	4,463	537,153	551,141	---	---	---	
<b>Total</b>	<b>16,980,175</b>	<b>15,466,129</b>	<b>1,514,046</b>	<b>323,050</b>	<b>294,231</b>	<b>1,542,865</b>	<b>---</b>	<b>---</b>	<b>4,463</b>	<b>2,234,102</b>	<b>868,382</b>	<b>---</b>	<b>234,943</b>	<b>480,000</b>	
<b>Woodland</b>															
Sewer	32,467	30,166	2,301	1,366	5,842	(2,175)	---	---	---	---	---	---	6,146	33,404	
Water	23,845	24,589	(744)	3,703	4,277	(1,318)	---	---	---	---	---	---	4,570	12,500	
<b>Total</b>	<b>56,312</b>	<b>54,755</b>	<b>1,557</b>	<b>5,069</b>	<b>10,119</b>	<b>(3,493)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>10,716</b>	<b>45,904</b>	

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Woodstock</b>														
Garbage	6,467	6,208	259	---	---	259	---	---	---	---	---	---	---	---
Sewer	25,966	7,022	18,944	---	17,552	1,392	---	---	---	---	---	---	---	---
Water	8,205	10,113	(1,908)	888	---	(1,020)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>40,638</b>	<b>23,343</b>	<b>17,295</b>	<b>888</b>	<b>17,552</b>	<b>631</b>	---	---	---	---	---	---	---	---
<b>Worthington</b>														
Airport	173,748	738,966	(565,218)	64,800	80	(500,498)	113	---	63,953	---	820,591	---	---	---
Cable T.V.	152,698	152,698	---	---	---	---	---	---	---	---	---	---	---	---
Electric	17,820,190	16,635,881	1,184,309	248,972	258,079	1,175,202	---	---	---	522,697	2,782,758	---	32,550	205,000
Industrial Sewer	1,749,232	1,683,578	65,654	6,015	32,681	38,988	---	---	---	---	180,171	---	32,250	645,000
Liquor	3,093,924	2,688,368	405,556	2,102	---	407,658	---	---	---	200,000	7,535	---	---	---
Memorial Auditorium	56,617	195,983	(139,366)	75,528	20,606	(84,444)	66,305	---	---	---	52,309	---	20,547	135,000
Municipal Sewer	2,156,267	1,522,416	633,851	37,083	578	670,356	---	9,152	2,746	---	429,669	---	---	---
Storm Water Management	532,718	226,393	306,325	5,650	---	311,975	---	---	---	---	254,551	---	---	30,414
Street Lighting	254,460	112,906	141,554	143	---	141,697	---	---	---	123,000	---	---	---	---
Water	2,971,815	1,717,327	1,254,488	26,133	156,370	1,124,251	---	---	---	---	1,056,914	---	124,755	120,000
<b>Total</b>	<b>28,961,669</b>	<b>25,674,516</b>	<b>3,287,153</b>	<b>466,426</b>	<b>468,394</b>	<b>3,285,185</b>	<b>66,418</b>	<b>9,152</b>	<b>66,699</b>	<b>845,697</b>	<b>5,584,498</b>	---	<b>210,102</b>	<b>1,135,414</b>
<b>Wrenshall</b>														
Sewer	71,052	55,426	15,626	4,492	---	20,118	---	---	---	---	---	---	---	---
Water	84,684	48,867	35,817	49,184	30,789	54,212	24,935	---	44	---	---	---	30,242	48,617
<b>Total</b>	<b>155,736</b>	<b>104,293</b>	<b>51,443</b>	<b>53,676</b>	<b>30,789</b>	<b>74,330</b>	<b>24,935</b>	---	<b>44</b>	---	---	---	<b>30,242</b>	<b>48,617</b>
<b>Wykoff</b>														
Sewer	110,504	84,276	26,228	484	---	26,712	---	---	---	(9,525)	10,977	---	---	---
Water	85,248	91,774	(6,526)	1,295	9,639	(14,870)	---	---	---	(23,306)	---	---	9,639	(37,000)
<b>Total</b>	<b>195,752</b>	<b>176,050</b>	<b>19,702</b>	<b>1,779</b>	<b>9,639</b>	<b>11,842</b>	---	---	---	<b>(32,831)</b>	<b>10,977</b>	---	<b>9,639</b>	<b>(37,000)</b>
<b>Wyoming</b>														
Sewer	589,488	1,213,527	(624,039)	77,843	---	(546,196)	---	---	---	---	169,397	---	---	---
Surface Water	56,952	28,131	28,821	3,807	---	32,628	---	---	---	---	---	---	---	---
Water	353,032	506,396	(153,364)	30,556	---	(122,808)	---	---	---	---	171,711	---	---	---
<b>Total</b>	<b>999,472</b>	<b>1,748,054</b>	<b>(748,582)</b>	<b>112,206</b>	---	<b>(636,376)</b>	---	---	---	---	<b>341,108</b>	---	---	---

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

**Table 21**  
**Public Service Enterprises - Analysis of All Enterprise Operations**  
**For the Year Ended December 31, 2012**

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>Zemple</b>														
Sewer	3,760	5,100	(1,340)	279	---	(1,061)	---	---	---	---	---	---	---	---
<b>Total</b>	<b>3,760</b>	<b>5,100</b>	<b>(1,340)</b>	<b>279</b>	<b>---</b>	<b>(1,061)</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>---</b>
<b>Zimmerman</b>														
Sewer	783,954	898,264	(114,310)	184,540	93,557	(23,327)	18,447	---	---	25,000	30,351	3,699	95,716	292,071
Water	622,935	563,265	59,670	166,589	39,819	186,440	18,447	---	---	25,000	306,851	---	40,622	90,000
<b>Total</b>	<b>1,406,889</b>	<b>1,461,529</b>	<b>(54,640)</b>	<b>351,129</b>	<b>133,376</b>	<b>163,113</b>	<b>36,894</b>	<b>---</b>	<b>---</b>	<b>50,000</b>	<b>337,202</b>	<b>3,699</b>	<b>136,338</b>	<b>382,071</b>
<b>Zumbro Falls</b>														
Water and Sewer	122,025	110,517	11,508	100	9,485	2,123	---	---	---	(692,833)	---	---	9,485	655,797
<b>Total</b>	<b>122,025</b>	<b>110,517</b>	<b>11,508</b>	<b>100</b>	<b>9,485</b>	<b>2,123</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(692,833)</b>	<b>---</b>	<b>---</b>	<b>9,485</b>	<b>655,797</b>
<b>Zumbrota</b>														
Sewer	560,932	622,581	(61,649)	120,476	28,701	30,126	---	---	---	7,525	91,029	---	17,876	90,477
Water	444,840	455,059	(10,219)	15,154	27,030	(22,095)	---	---	---	(51,363)	82,541	---	16,226	82,123
<b>Total</b>	<b>1,005,772</b>	<b>1,077,640</b>	<b>(71,868)</b>	<b>135,630</b>	<b>55,731</b>	<b>8,031</b>	<b>---</b>	<b>---</b>	<b>---</b>	<b>(43,838)</b>	<b>173,570</b>	<b>---</b>	<b>34,102</b>	<b>172,600</b>
<b>State Total</b>	<b>\$3,530,634,485</b>	<b>\$3,345,005,131</b>	<b>\$185,629,354</b>	<b>\$171,361,636</b>	<b>\$220,103,731</b>	<b>\$234,371,449</b>	<b>\$37,982,191</b>	<b>\$61,225,962</b>	<b>\$40,051,212</b>	<b>\$122,613,230</b>	<b>\$611,224,117</b>	<b>\$459,104,011</b>	<b>\$142,219,569</b>	<b>\$549,182,731</b>

\*Submitted incomplete data.

\*\*Operating expenses include cost of sales for liquor enterprises.

## **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] Nonoperating income includes the gain on the sale of fixed assets.
- [23] The enterprise fund is shown on the modified accrual basis of accounting.

**ENTERPRISE FUND FOOTNOTES**  
**(CONTINUED)**

- [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.
- [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.
- [31] The Public Utility Commission 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  
UNRESTRICTED FUND BALANCES**

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## **Appendix A - Factors Influencing General and Special Revenue Unrestricted Fund Balances**

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It is important to provide context on fund balance as reported by cities for this report. Fund balances are reported at the close of the fiscal year which runs concurrent with the calendar year. 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 including:

- 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 may be 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 or other key times of the year, local governments that rely significantly on property taxes maintain an unrestricted 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>8</sup> If the local government's unrestricted 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 unrestricted fund balance that should be maintained in the General Fund and other significant governmental 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 unrestricted 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. The fund balance policy should include a provision for a regular review of the sufficiency of the minimum fund balance level.

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<sup>8</sup>The Governmental Accounting Standards Board's (GASB) Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, went into effect for the 2011 reporting year. This statement provides new guidelines and classifications for fund balances. The new classifications: *nonspendable, restricted, committed, assigned, and unassigned*, replace the old designations of *reserved, unreserved designated, and unreserved undesignated*. Previously, the analysis of fund balance focused on the unreserved portion of the fund balances of the General and Special Revenue Funds. The new focus is on the unrestricted portion of these fund balances, and includes the *committed, assigned, and unassigned* classifications. For more information on GASB 54, please see the Office of the State Auditor's Statement of Position entitled, [Statement of Position: Fund Balances for Local Governments Based on GASB Statement No. 54](#).

## Fund Balance Classifications/Definitions for Governmental Funds

The fund balances of a local government’s governmental funds should be reported in the new classifications based on the definitions in the following table:

<i>Fund Balance Reporting</i>			
<i>Classification</i>	<i>Definition</i>	<i>Examples</i>	
<b>Nonspendable</b>	“Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.” <sup>9</sup>	<ul style="list-style-type: none"> <li>• Inventories,</li> <li>• Prepaid items,</li> <li>• Long-term receivables, and</li> <li>• Permanent principal of endowment funds.</li> </ul>	
<b>Restricted</b>	“Fund balance should be reported as restricted when constraints placed on the use of resources are either: <ol style="list-style-type: none"> <li>Externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or</li> <li>Imposed by law through constitutional provisions or enabling legislation.”<sup>10</sup></li> </ol>	<ul style="list-style-type: none"> <li>• Restricted by State statute,</li> <li>• Unspent bond proceeds,</li> <li>• Grants earned but not spent,</li> <li>• Debt covenants,</li> <li>• Taxes dedicated to a specific purpose, and</li> <li>• Revenues restricted by enabling legislation.</li> </ul>	
<b>Unrestricted</b>	<b>Committed</b>	“Used for specific purposes pursuant to constraints imposed by formal action of the government’s highest level of decision-making authority.” <sup>11</sup>	<ul style="list-style-type: none"> <li>• The governing board has decided to set aside \$1 million for a new city hall, and</li> <li>• Property tax levies set for a specific purpose by resolution.</li> </ul>
	<b>Assigned</b>	“Amounts that are constrained by the government’s intent to be used for specific purposes, but are neither restricted nor committed.” <sup>12</sup>	<ul style="list-style-type: none"> <li>• Governing board has set aside \$2 million for a county hospital and the county manager may amend this up to \$100,000;</li> <li>• Governing body delegates the authority to assign fund balance to the finance officer;</li> <li>• Governing board has appropriated fund balance usually titled “subsequent year’s expenditures;” and</li> <li>• Positive residual balances in governmental funds other than the General Fund.</li> </ul>
	<b>Unassigned</b>	Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned. <sup>13</sup>	

<sup>9</sup>GASB Statement No. 54, ¶ 6

<sup>10</sup>GASB Statement No. 54, ¶ 8

<sup>11</sup>GASB Statement No. 54, ¶ 10

<sup>12</sup>GASB Statement No. 54, ¶ 13

<sup>13</sup>GASB Statement No. 54, ¶ 17

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# **GLOSSARY**

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## Glossary

**ASSIGNED FUND BALANCES** - Fund balances that are constrained by the government's intent that they be used for specific purposes, but are neither restricted nor committed.

**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** - These funds include 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.

**COMMITTED FUND BALANCE** - The fund balance amount that can be used for specific purposes pursuant to constraints imposed by formal action of the government's highest level of decision-making authority.

**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.

## Glossary

**GENERAL GOVERNMENT EXPENDITURES** - These expenditures reflect the costs associated with running a local government. Expenditures in this category include salaries, ages, and benefits of legislative, judicial, and administrative personnel; supplies; and city hall maintenance.

**GOVERNMENTAL FUNDS** - These are 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** - This is a 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.



## Glossary

**NONSPENDABLE FUND BALANCE** - Amounts that cannot be spent because they are either (a) not in spendable form or (b) legally or contractually required to be maintained intact.

**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.

**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.

**RESTRICTED FUND BALANCES** - Fund balances that have constraints placed on the use of resources either externally imposed by creditors (such as through debt covenants), grantors, contributors, or laws or regulations of other governments; or imposed by law through constitutional provisions or enabling legislation.

**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** - Special revenue funds are 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** - Tax capacity is the value assigned to the property used to calculate the property taxes.

## Glossary

**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 is 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.

**TOTAL REVENUES** - This category reflects all sources of revenues 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** - This category accounts for 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** - This category accounts for 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.

**UNASSIGNED FUND BALANCE** - Unassigned fund balance is the residual classification for the General Fund. This is fund balance that has not been reported in any other classification. The General Fund is the only fund that can report a positive unassigned fund balance. Other governmental funds would report deficit fund balances as unassigned.